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XIII.9 On a bad sort of taxation

- The Spirit of Law - Book XIII. On the relations which the levying of tributes and the magnitude of public revenues have with liberty -

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XIII.9 On a bad sort of taxation

We shall mention in passing a tax instituted in several states on the various articles of civil contracts. Holding off the tax collector requires considerable knowledge, these things being subject to subtle discussions. Then the tax collector, the interpreter of the prince's statutes, exerts an arbitrary power over fortunes. Experience has shown that a tax on the paper on which the contract must be written would be far preferable.