



The Quebec Law Reports; Rapports Judiciaires de Quebec - Publie Par Le Barreau de La Province de Quebec, Section Du District de Quebec (13)

By Bar of the Province of Quebec

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Language: French . Brand New Book ***** Print on Demand *****.Ce livre historique peut contenir de nombreuses coquilles et du texte manquant. Les acheteurs peuvent generalement telecharger une copie gratuite scannee du livre original (sans les coquilles) aupres de l editeur. Non reference. Non illustre. 1887 edition. Extrait: . the effect of taxation, throughout the community, and were apt to use the words direct and indirect according as they found the burden of a tax abided more or less with the person who first paid it. This distinction was illustrated very clearly by quotations from a very able and clear thinker, the late Mr. Fawcett, who, after giving this test of direct and indirect taxation, made remarks to the effect that a tax may be made direct or indirect, by the position of the tax payers, or by private bargains about its payment. Doubtless such remarks have their value in an economical discussion. Probably it is true of every indirect tax that some persons are both the first and the final payers of it; and of every direct tax, that it affects persons other than the first payers;...



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