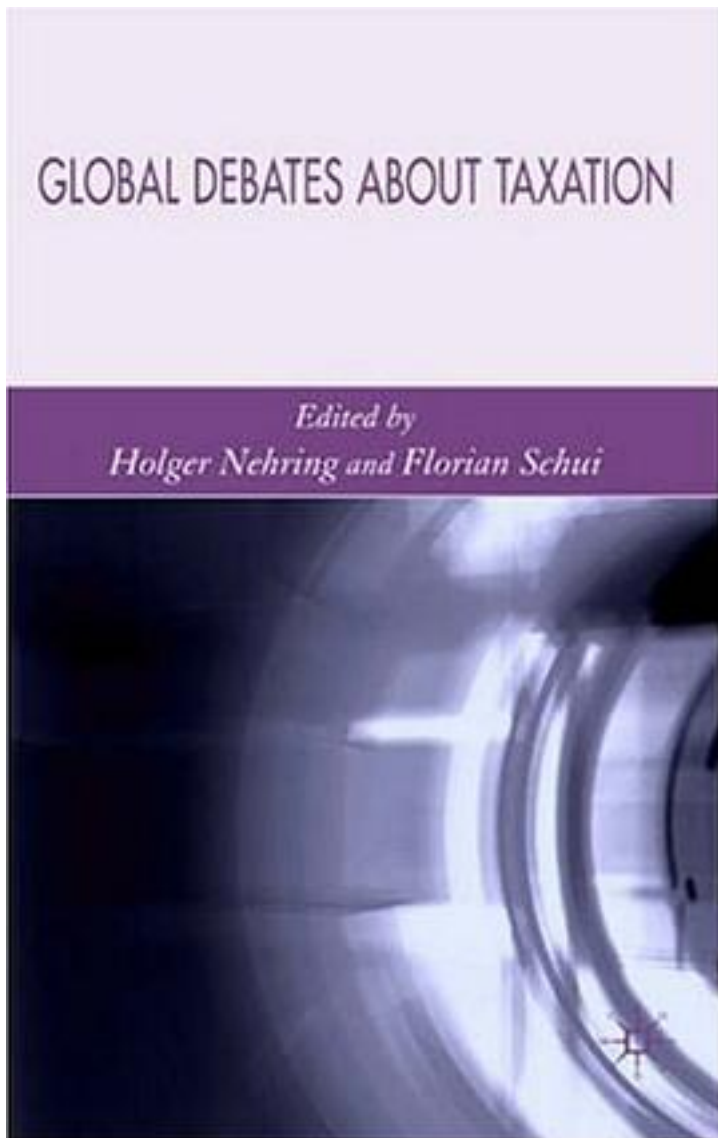


Global Debates About Taxation



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The authors explore cases in the 18th, 19th, 20th, and 21st centuries in which international exchanges of ideas about taxation have significantly influenced the development of national fiscal systems. Today many intense transfers of ideas about taxation take place through international organisations such as the IMF and the Worldbank. These transfers build on a long historical continuity of exchanges of fiscal ideas. International exchanges of ideas were already part of the development of modern fiscal systems in Europe in the 18th. Exchanges were also crucial in the colonial empires of the nineteenth and twentieth century and in the period of reconstruction after World War II.

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