A History Of Regulatory Taxation

R. Alton Lee


What is a tax, and what is a regulation or a penalty? Richard Samuelson is Associate Professor of History at California State University, San
History of Taxation Pre 1922. "It was only for the good of his subjects that he collected taxes from them, just as the Sun draws moisture from the Earth to give it back a thousand fold" – Kalidas in Raghuvansh eulogizing KING DALIP. It is a matter of general belief that taxes on income and wealth are of recent origin but there is enough evidence to show that taxes on income in some form or the other were levied even in primitive and ancient communities. The origin of the word "Tax" is from "Taxation" which means an estimate. These were levied either on the sal Read the full-text online edition of A History of Regulatory Taxation (1973). My decision to investigate the development of a national police power through the use of the taxing power was predicated on a number of factors. On the one hand, the results of regulatory taxes can be interpreted to have been more significant than has use of the postal power for police purposes, and on the other, the taxing power can be examined in a single monograph while the history of the use of the commerce power to create a police power would require several volumes. Taxing telecommunication/ICT services: an overview was prepared by Professor Martin Cave from Imperial College Business School, and Dr. Windfred Mfuh, Associate Fellow from Warwick Business School, under the direction of the Telecommunication Development Bureau (BDT). The comments and suggestions made by ITU officials, in particular from the BDT Regulatory and Market Environment Division (RME) and ITU-T Study Group 3 were very useful in preparing this document.