



## Tax and Public Service

### The Physiocratic Rupture and its Repercussions

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Abstract: Around the single tax on the net product of land, Mirabeau and Quesnay propose in the *Théorie de l'impôt* an innovative reflection upon tax and public service. A discussion follows and a renovated physiocratic doctrine appears that plays an important role at the beginning of the French revolution. The 19th century socialist movements recapture a part of the physiocratic ideas. Keynes makes later analysis similar to Quesnay. The physiocratic doctrine is the forerunner of theories that put forward the necessity of a tax centred on the economic surplus that hits consumption as little as possible, and destined to organize a large public service.

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