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"Amid the clashing of divergent interests, and the endeavour of each social class to roll off the burden of taxation on some other class, we discern the slow and laborious growth of standards of justice in taxation, and the attempt on the part of the community as a whole to realise this justice. The history of finance, in other words, shows the evolution of the principle of facility or ability in taxation, the principle that each individual should be held to help the state in proportion to his ability to help himself."—Saligman, Essays in Taxation, p. 21.