

<<国富论>>

图书基本信息

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作者：亚当·斯密

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### 内容概要

1776年，西方经济学之父亚当·斯密发表《国富论》，批驳了传统学说占主导地位的重商主义、重农主义，首次提出自由贸易、劳动价值观和劳动分工将极大地提高生产效率的观点，既在理论上为西方现代经济学奠定了基础，也为世界自由资本主义的发展扫清了障碍。亚当·斯密的同道马尔萨斯依据这一学说探讨了人口过剩问题，大卫·李嘉图提出工资铁律，进一步将其理论整合为古典经济学，由此标志了经济学作为一门独立学科的诞生。著名翻译家严复将此书译作《原富》，在我国学术界及现代史上影响至深至巨。

《国富论》被誉为西方经济学的《圣经》、影响世界历史的十大著作之一和一百部影响人类文化的著作之一；1986年，法国《读书》杂志还将其推荐为“理想藏书”。

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### 作者简介

ADAM SMITH ( 1723-1790 ) was a Scottish social philosopher and a pioneer of political economy. One of the key figures of the Scottish Enlightenment , Smith is the author of The Theory of Moral Sentiments and An Inquiry into the Nature and Causes of the Wealth of Nations. The latter , usually abbreviated as The Wealth of Nations , is considered his magnum opus and the first modern work of economics. It earned him an enormous reputation and would become one of the most influential works on economics ever published. Smith is widely cited as the father of modern economics and capitalism.

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## 章节摘录

版权页：While property remains in the possession of the same person, whatever permanent taxes may have been imposed upon it, they have never been intended to diminish or take away any part of its capital value, but only some part of the revenue arising from it. But when property changes hands, when it is transmitted either from the dead to the living, or from the living to the living, such taxes have frequently been imposed upon it as necessarily take away some part of its capital value. The transference of all sorts of property from the dead to the living, and that of immoveable property of land and houses from the living to the living, are transactions which are in their nature either public and notorious, or such as cannot be long concealed. Such transactions, therefore, may be taxed directly. The transference of stock or moveable property, from the living to the living, by the lending of money, is frequently a secret transaction, and may always be made so. It cannot easily, therefore, be taxed directly. It has been taxed indirectly in two different ways; first, by requiring that the deed, containing the obligation to repay, should be written upon paper or parchment which had paid a certain stamp duty, otherwise not to be valid; secondly, by requiring, under the like penalty of invalidity, that it should be recorded either in a public or secret register, and by imposing certain duties upon such registration. Stamp duties, and duties of registration, have frequently been imposed likewise upon the deeds transferring property of all kinds from the dead to the living, and upon those transferring immoveable property from the living to the living; transactions which might easily have been taxed directly. The vicesima hereditatum, or the twentieth penny of inheritances, imposed by Augustus upon the ancient Romans, was a tax upon the transference of property from the dead to the living. Dion Cassius, the author who writes concerning it the least indistinctly, says, that it was imposed upon all successions, legacies and donations, in case of death, except upon those to the nearest relations, and to the poor. Of the same kind is the Dutch tax upon successions.<sup>2</sup> Collateral successions are taxed according to the degree of relation, from five to thirty percent upon the whole value of the succession. Testamentary donations, or legacies to collaterals, are subject to the like duties. Those from husband to wife, or from wife to husband, to the fiftieth penny. The luctuosa hereditas, the mournful succession of ascendants to descendants, to the twentieth penny only.

编辑推荐

《国富论(英文版)》编辑推荐：THE ANNUAL labour of every nation is the fund which originally supplies it with all the necessities and conveniencies of life which it annually consumes, and which consist always either in the immediate produce of that labour, or in what is purchased with that produce from other nations. According, therefore, as this produce, or what is purchased with it, bears a greater or smaller proportion to the number of those who are to consume it, the nation will be better or worse supplied with all the necessities and conveniencies for which it has occasion.

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