

## The Virtuos Taxation: A Theory of the Fair Tax System

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**Abstract :** The tax system represents a multidisciplinary cosmos whose main purpose is to provide financial resources to the government of a given political jurisdiction in order to apply them to the public purposes outlined by that government. Notwithstanding this basic external configuration of a finalistic order, its internal structure essentially responds to a series of principles or axes whose roots can be traced in the Old Testament (written Torah) and in oral sources (especially the KaBaLáh or Cábala compiled in the second century of the Common era in the book called "the Zóhar" (Book of Splendor) attributed to Rabi Shimón bar Iojái). The purpose of this work is to outline a general theory of taxation based on the biblical principles inherent to taxation and to project its effects in the configuration of a just tax system designated as "Virtuous Taxation".

**Keywords :** principles of taxation, kabaláh and taxation, old testament taxation, virtuous taxation

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