

objects are fiscal; protective if designed to relieve domestic businesses from *effective foreign competition*; discriminatory if they apply unequally to products of different countries; and retaliatory if they are designed to compel a country to remove artificial trade barriers against the entry of another nation's products.

A public document setting forth services of common carrier being offered, rates and charges with respect to services and governing rules, regulations and practices relating to those services. *International Tel. & Tel. Corp. v. United Tel. Co. of Florida*, D.C.Fla., 433 F.Supp. 352, 357.

See also Customs duties; GATT; Most favored nation clause.

Antidumping tariff. A tariff calculated to prevent the dumping or unloading of imported goods below cost by fixing the tariff at the difference between the price at which the goods commonly sell in the country of origin and the price at which it is to be sold in the importing country. See also Dumping Act.

Autonomous tariff. Tariff set by legislation and not by commercial treaties.

Joint tariff. Schedule of rates established by two or more carriers covering shipments between places requiring the use of facilities owned by such carriers.

Preferential tariff. Tariff aimed at favoring the products of one country over those of another. See also Most favored nation clause; Preferential tariff.

Protective tariff. Tariff designed to protect or encourage domestic goods by imposing a high rate on imported goods of a similar nature. See also Protective tariff.

Revenue tariff. Tariff designed primarily to raise revenues and to support the customs service instead of encouraging production of imported goods.

Tath /tâθ/téyθ/. In the counties of Norfolk and Suffolk, the lords of manors anciently claimed the privilege of having their tenants' flocks or sheep brought at night upon their own demesne lands, there to be folded for the improvement of the ground, which liberty was called by the name of the "tath."

Tauri liberi libertas /tóh-ray lí-baray lə-bártəs/'lí-bərtəs/. Lat. A common bull; because he was free to all the tenants within such a manor, liberty, etc.

Tautology /totóləjij/. Describing the same thing twice in one sentence in equivalent terms; a fault in rhetoric. It differs from repetition or iteration, which is repeating the same sentence in the same or equivalent terms; the latter is *sometimes* either excusable or necessary in an argument or address; the former (tautology) never.

Taverner. In old English law, a seller of wine; one who kept a house or shop for the sale of wine.

Tavern keeper. One who owns and operates a tavern or an inn.

Tax. A charge by the government on the income of an individual, corporation, or trust, as well as the value of

an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

A pecuniary burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In *re Mytinger*, D.C.Tex., 31 F.Supp. 977, 978, 979. Essential characteristics of a tax are that it is not a voluntary payment or donation, but an enforced contribution, exacted pursuant to legislative authority. *Michigan Employment Sec. Commission v. Patt*, 4 Mich.App. 228, 144 N.W.2d 663, 665. Annual compensation paid to government for annual protection and for current support of government. *Alabama Power Co. v. Federal Power Commission*, C.C.A.5, 134 F.2d 602, 608. A ratable portion of the produce of the property and labor of the individual citizens, taken by the nation, in the exercise of its sovereign rights, for the support of government, for the administration of the laws, and as the means for continuing in operation the various legitimate functions of the state. An enforced contribution of money or other property, assessed in accordance with some reasonable rule or apportionment by authority of a sovereign state on persons or property within its jurisdiction for the purpose of defraying the public expenses.

In a general sense, any contribution imposed by government upon individuals, for the use and service of the state, whether under the name of toll, tribute, tallage, gabel, impost, duty, custom, excise, subsidy, aid, supply, or other name. And in its essential characteristics is not a debt. *City of Newark v. Jos. Hollander, Inc.*, 136 N.J.Eq. 539, 42 A.2d 872, 875.

See also Accumulated earnings tax; Estate tax; Estimated tax; Excess profits tax; Excise tax; Gift tax; Holding company tax; Income tax; Inheritance tax; Intangibles tax; Investment tax credit; Levy; License fee or tax; Occupation tax; Payroll tax; Poll-tax; Progressive tax; Property tax; Regressive tax; Sales tax; Service occupation tax; Surtax; Taxation; Toll; Transfer tax; Undistributed profits tax; Use tax; Withholding.

Synonyms

In a broad sense, *taxes* undoubtedly include *assessments*, and the right to impose assessments has its foundation in the taxing power of the government; and yet, in practice and as generally understood, there is a broad distinction between the two terms. "Taxes," as the term is generally used, are public burdens imposed generally upon the inhabitants of the whole state, or upon some civil division thereof, for governmental purposes, without reference to peculiar benefits to particular individuals or property. "Assessments" have reference to impositions for improvements which are specially beneficial to particular individuals or property, and which are imposed in proportion to the particular benefits supposed to be conferred. They are justified only because the improvements confer special benefits, and are just only when they are divided in proportion to such benefits. As distinguished from other kinds of taxation, "assessments" are those special and local im-