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this book considers how vulnerability theory provides the basis for a reconceptualization of the liberal ideas of autonomy equality and freedom vulnerability theory argues a vulnerable legal subject should displace the liberal legal subject that currently dominates law and policy the theory is based on the fundamental empirical realities of the material body and offers an alternative to a social contract or rights based notion of state responsibility both of which tend to privilege abstractions such as rationality or dignity a vulnerability analysis poses law and policy questions based on the vulnerable legal subject and requires new thinking about state or governmental responsibility to achieve a truly comprehensive and inclusive notion of what constitutes social justice or a universal or common good vulnerability theory mandates a reassessment of both equality and freedom as these concepts are currently conceived presenting the work of scholars from a wide range of doctrinal areas it is this task that the book takes up in particular in recognizing that many social or institutional relationships entail uneven positions of dependence and reliance it maintains that individualized notions of equality or freedom are inadequate and must be reformulated to include a sense of collective or social justice incorporating asymmetric or unequal allocations of responsibility and requiring appropriate limitations on the individual this book's reorientation of the subject as well as the central objectives of law and policy will appeal to scholars and students in law vulnerability studies gender studies critical legal and political theory politics philosophy and sociology

this volume explores the latest issues in tax and taxation theory including empirical studies using research methods from different institutional settings and contexts it is essential reading for anyone interested in tax policy and its impact in practice

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