

*Imposizione e extrafiscalità nel sistema costituzionale*, ESI, Naples 1973 155 pp.

This work focuses on an aspect of taxation that was little explored at the time it was written: the use of taxation for non-fiscal, economic, social or political purposes, and it identifies the constitutional basis for this through an analysis of the relevant constitutional provisions and principles and the case law of the Italian Constitutional Court. The conclusion is that the use of taxation for non-fiscal purposes, far from being alien to the phenomenon of taxation, is in reality intrinsic to it and, hand in hand with the increase of taxation connected with the experiences of the welfare state and interventionist policy, is one of the features of taxation in contemporary legal orders. The work was supported by a comparative survey of the German experience, examining both the jurisprudence of the *Bundesverfassungsgericht* and German legal scholarship, which has also been discussed separately in subsequent publications.