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XIII.19 Which is more suitable to the prince and to the people, a tax farm or an agency for tributes ?

- The Spirit of Law - Book XIII. On the relations which the levying of tributes and the magnitude of public revenues have with liberty -
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XIII.19 Which is more suitable to the prince and to the people, a tax farm or an agency for tributes ?

An agency is the administration of a good paterfamilias, who collects his revenues in a prudent and orderly manner.

With the agency, the prince is able to press or slow down the raising of tributes, in function either of his needs or those of his peoples. With the agency he saves the state the immense profits of the tax farmers who impoverish it in countless ways. With the agency, he spares the people the spectacle of sudden fortunes, which aggrieve them. With the agency, the money raised passes through few hands : it goes directly to the prince, and consequently returns more promptly to the people. With the agency, the prince spares the people countless bad laws which the importunate avarice of the tax farmers always presses him for, holding up a present advantage for statutes ruinous for the future.

As the person with the money is always the master of the other, the tax farmer becomes despotic over the prince himself ; he is not a legislator, but he forces him to decree laws.

In republics, the revenues of the state are almost always under an agency. The opposite institution was a great flaw in the government of Rome. [1] In despotic states where an agency is established, people are infinitely better off, witness Persia and China. [2] The worst off are those whose prince farms out his seaports and cities of commerce. The history of monarchies is full of the evils wrought by tax farmers.

Nero, angered at the extortions of the publicans, conceived the impossible and magnanimous plan of abolishing all taxes. He did not think of an agency ; he issued four decrees [3] : that laws made against the publicans, which until then had been kept secret, would be published ; that they could no longer claim what they had neglected to claim during the year ; that there should be a prætor established to judge their pretensions without formality ; and that merchants would pay nothing for ships. Those were that emperor's finest days.

[1] Cæsar was obliged to remove the publicans from the province of Asia and establish there another sort of administration, as we learn from Dio ; and Tacitus tells us that Macedonia and Achæa,

[2] See Chardin, *Voyage de Perse*, vol. VI.

[3] Tacitus, *Annals*, book XIII.