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XIII.7 On tributes in countries where villeinage is not established

- 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.7 On tributes in countries where villeinage is not established

When all individuals in a state are citizens, and each one possesses by his domain what the prince possesses by his empire, there can be taxes on persons, on lands, or on merchandise, on two of these, or on all three.

For the tax on persons, the unjust proportion would be one that strictly followed the proportion of property. In Athens, the citizens had been divided [1] into four classes. Those whose land yielded five hundred measures of liquid or dried fruits paid the public one talent [2]; those whose yield was three hundred measures owed a half-talent; those who had two hundred measures paid ten minas; and those in the fourth class owed nothing. The tax was just, although it was not proportional; while it did not follow the proportion of property, it did follow the proportion of needs. It was deemed that everyone had an equal *physical necessity*; that this physical necessity was not to be taxed; that what was useful came next, and that it ought to be taxed, but less than excess; and that the amount of the tax on excess prevented excess.

For the tax on lands, rolls are drawn up on which are listed the various classes of resources. But it is very difficult to assess these differences, and even more difficult to find people who do not have an interest in discounting them. Two sorts of injustice are therefore involved: injustice of the man, and of the thing. But if in general the tax is not excessive, if the people are allowed to keep a generous provision for necessity, these individual injustices will be nothing. But if on the contrary the people are allowed to keep only enough barely to survive, the slightest disproportion will be of the greatest consequence.

If some citizens do not pay enough, little harm is done; their affluence still returns to the public. If some individuals pay too much, their ruin turns against the public. If the state proportions its fortune to that of individuals, the affluence of individuals will soon make its fortune rise. Everything depends on the moment: shall the state first impoverish its subjects in order to enrich itself? Or shall it wait for affluent subjects to enrich it? Will it have the first advantage, or the second? Will it be rich at the start, or at the finish?

Duties on merchandise are the ones that people feel the least, because they do not receive a formal demand. They can be so wisely administered that the people will be almost unaware they are paying them. For that, it is most important that it be the seller of the merchandise who pays the duty. He well knows that he is not paying it for himself; and the buyer, who in reality pays it, conflates it with the price. Some writers have said that Nero had suppressed the duty of one-twenty-fifth on slaves who were sold [3]; yet all he had done was to order that it be paid by the seller rather than the buyer; this rule, which left the tax entire, appeared to suppress it.

There are two kingdoms in Europe which have placed very high taxes on beverages: in one of them, the brewer alone pays the duty, in the other it is levied without distinction on all subjects who consume; in the first, no one feels the severity of the tax; in the second, it is considered onerous; in the former the citizen feels only the freedom of not paying, in the latter he feels only the necessity that obliges him to pay.

Besides, making the citizen pay requires constant inspections of his house. Nothing is more contrary to freedom; and those who institute these sorts of taxes are not blest in having in this respect hit upon the best sort of administration.

[1] [Julius] Pollux, book VIII, ch. x, art. 130.

[2] Or 60 minas. [One mina = 100 drachmas or one livre (*Trévoux*).]

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[3] *Vectigal [quoque] quintæ et vicesimæ venalium mancipiorum remissum specie magis quam vi, quia cum venditor pendere juberetur in partem pretii, emptoribus accrescebat* ['A tax of four per cent on the sale of slaves was remitted, an apparent more than a real boon, for as the seller was ordered to pay it, purchasers found that it was added as part of the price.'] (Tacitus, *Annals*, book XIII).