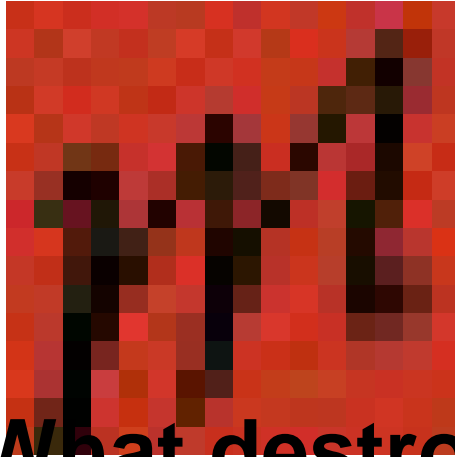


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# XX.12 What destroys that liberty

- The Spirit of Law - Book XX. On laws in their relationship with commerce, considered in its nature and its distinctions -

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Where there is commerce there are customs duties. The object of commerce is the exportation and importation of merchandise for the benefit of the state, and the object of customs is a certain duty on that same exportation and importation, also for the benefit of the state. The state must therefore be neutral between its customs and its commerce, and must act in such a way that these two things do not interfere with each other ; and then freedom of commerce can be enjoyed.

The tax farm destroys commerce with its injustices, its vexations, with the excess of its impositions ; but it also destroys it independently of that by the difficulties it occasions and the formalities it requires. In England, where there is a customs agency, dealing takes place with singular facility : a word in writing concludes the greatest deals ; the merchant does not have to waste an infinite amount of time and bring in agents expressly for resolving or submitting to all the difficulties posed by the tax farmers.