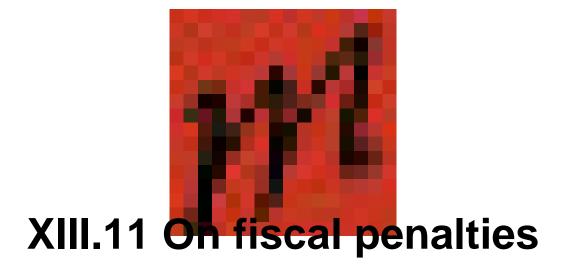
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- The Spirit of Law - Book XIII. On the relations which the levying of tributes and the magnitude of public revenues have with liberty -

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XIII.11 On fiscal penalties

It is a thing peculiar *to fiscal penalties* that, contrary to the general practice, they are stiffer in Europe than in Asia. In Europe, merchandise is confiscated, sometimes even vessels and vehicles; in Asia, neither of these things occurs. That is because in Europe the merchant has judges who can protect him from oppression; in Asia, despotic judges would themselves be the oppressors. What would the merchant do against the pasha who had decided to confiscate his merchandise?

It is extortion that controls itself, and finds itself constrained to a certain leniency. In Turkey, only one entry duty is collected, after which the whole country is open to merchants. False declarations entail neither confiscation nor an increase in duties. In China they do not open the bundles of people who are not merchants. [1] Fraud among the Mogols is not punished by confiscation, but by doubling the duty. The Tartar princes [2] who live in cities in Asia levy almost nothing on merchandise passing through. And if in Japan the crime of fraud in trade is a capital crime, that is because they have reasons for forbidding all communication with foreigners, and fraud [3] is less a violation of the trade laws than of the laws made for the security of the state.

- [1] Du Halde, vol. II, p. 37.
- [2] History of the Tatares, part III, p. 290.
- [3] Wishing to trade with foreigners without communicating with them, they have chosen two nations: the Dutch for trade with Europe, and the Chinese for Asia; they keep commissioners and sailors in a sort of prison, and try their patience with obstacles.

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