http://montesquieu.ens-lyon.fr/spip.php?article2786



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

Date de mise en ligne : jeudi 6 septembre 2018

Copyright © Montesquieu - Tous droits réservés

The general rule is : heavier tributes can be levied in proportion to the subjects' freedom, and they have to be moderated to the degree that servitude increases. This has always been the case and always will be. It is a rule taken from nature which never varies ; we find it in every country : in England, in Holland, and in all the states of declining freedom down to Turkey. Switzerland seems to be an exception, because no tributes are paid there ; but we know the particular reason for that, and it even confirms what I am saying. In those barren mountains, food is so costly, and the country is so populated, that a Swiss pays nature four times more than a Turk pays the sultan.

A domineering people, such as the Athenians and the Romans, can exempt itself from all taxes because it reigns over subject nations. In consequence it does not pay in proportion to its freedom, because in this respect it is not a people but a monarch.

But the general rule still remains. In moderated states there is a compensation for the burden of tributes, which is liberty. In despotic states [1] there is an equivalent for liberty, which is the modesty of the tributes.

In certain European monarchies we see some provinces [2] which by the nature of their political government are in better condition than the others. One always imagines that they do not pay enough, because by an effect of the quality of their government they could pay more, and the idea always arises of taking from them this very government that produces this benefit, which is shared, which spreads afar, and which it would be much better to enjoy.

[1] In Russia, tributes are modest ; they have been raised since the despotism has become more moderated. See History of the Tatars, part II.

[2] The pays d'États. [Regions so designated are "those which have preserved the right of regulating taxes by the order of deputies of the notables of Provence, like Burgundy, Britanny, Languedoc, as opposed to pays d'élection, which are "those where they are regulated by elected and other officers created for this purpose" (*Trévoux*).]