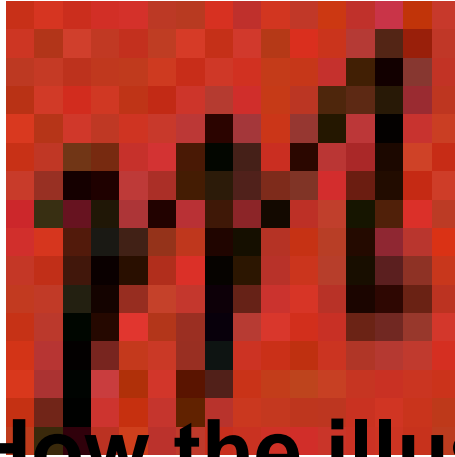


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XIII.8 How the illusion is maintained

- 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.8 How the illusion is maintained

In order for the price of the item and the duty on it to be conflated in the mind of the payer, there must be some relationship between the value of the merchandise and the tax, and excessive duty must not be imposed on a staple of little value. There are countries where the duty exceeds the value of the merchandise by seventeen or eighteen times. In that case the prince leaves his subjects with no illusion : they see that they are being led in a manner that is not reasonable, which makes them acutely aware of their subjection.

Moreover, for the prince to levy a duty so disproportionate to the value of the item, he has to sell the merchandise himself, and the people have to be unable to go buy it elsewhere, which is subject to a thousand disadvantages.

Fraud being very lucrative in this case, the natural penalty, the one reason calls for, which is the confiscation of the merchandise, becomes incapable of stopping it, especially since this merchandise is ordinarily very cheap. So recourse must be had to extravagant punishments, equal to those inflicted for the greatest crimes. The whole proportion of punishments is lost. Persons who cannot be considered wicked are punished like scoundrels, which of all things on earth is most opposed to the spirit of moderated government.

I add that the more you put the people in a position to cheat the tax collector, the more you enrich him and impoverish them. To stop the fraud, the tax collector must be provided with extraordinary means of harassment, and the system fails.