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XIII.14 That the nature of tributes is relative to the government

- 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.14 That the nature of tributes is relative to the government

Capitation is more natural to servitude ; taxation on merchandise is more natural to liberty, because it is less directly related to the person.

It is in the nature of a despotic government for the prince not to give money to his militia or to the men of his court, but to distribute lands to them, and consequently little tribute is levied. Now if the prince gives money, the most natural tribute he can levy is a capitation ; this tribute can only be very low. For since there cannot be various classes of taxpayers because of the abuses which would result, given the injustice and the violence of the government, it must necessarily be set at the rate which the most impoverished can pay.

The tribute natural to the moderated government is a tax on merchandise. This tax, being paid in reality by the buyer although the merchant advances it, is a loan which the merchant has made in advance to the buyer : thus the dealer must be considered both the general debtor of the state and the creditor of all the individuals. He advances to the state the duty which the buyer will pay him some day, and he has paid for the buyer the duty he has paid on the merchandise. We see then that the more moderated the government is, the more the spirit of liberty reigns, and the more security there is for fortunes, the easier it is for the merchant to advance considerable duties to the state and lend them to individuals. In England, a merchant in reality lends to the state fifty or sixty pounds sterling for each cask of wine he receives. Who is the merchant who would dare do something like this in a country governed like Turkey ? And even if he dared, how could he do it, with a dubious, uncertain, or ruined fortune ?