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Michael Kwass, *Privilege and the Politics of Taxation in Eighteenth-Century France: Liberté, Égalité, Fiscalité*. Cambridge and New York: Cambridge University Press, 2000. xvi + 352 pp. Illustrations, figures, tables, notes, bibliography, and index. \$69.95 U.S. (hb). ISBN 0-521-77149-8.

Review by Jean-Laurent Rosenthal, University of California, Los Angeles.

The French Revolution was a fiscal revolution. That it was so in its consequences is clear from the dramatic increase in taxation that occurred between 1789 and 1820. Michael Kwass wants to argue it was a fiscal Revolution in its causes. The argument he presents is simple: the rise of direct taxation on the privileged elite under Louis XIV slowly but surely mobilized the pivotal political groups in opposition to the crown. Hence, a real increase in fiscal burden drove a change in political culture and in ideology that led a systematic and effective opposition to further taxation by the crown. When coupled with the increasing cost of war, this spelled disaster for the *ancien régime*. To make this argument the early chapters (one through three) examine the evolution of the *vingtième*, *dixième*, and *capitation* taxes in Normandy and Burgundy, to ask questions of the burdens born of these new taxes. The later chapters (four through six) take the question of taxation into the political and cultural realm. It is the fiscal chapters that are the most original, yet they are ably complemented by the rest of the volume.

Chapters one through three show that the privileged did have to pay taxes and did not like it. While there is no doubt that the new taxes were growing rapidly at the expense of the traditional *taille*, how much is unclear. Indeed nowhere in the volume is it made clear whether the figures presented take account of the more than fifty per cent drop in the value of the *livre* between 1680 and 1726—one can only assume not. Nominal increases are bothersome, but it's the real ones that matter. Equally problematic is the fact nowhere does the author even attempt to take into account the increase in rental values that occurred from the 1750s onwards. Hence, while the nominal increase may have been large, the rate of effective taxation may have actually fallen over the long run—if so then the importance of economics would be dwarfed by other elements in the political economy of the old regime as privileged groups mobilized themselves to fight what was in fact declining taxation. While the latter speculation may be a bit farfetched, the data permit. The lack of attention to the details of economic history mars what is otherwise quite fine archival research.

The lack of attention to the economics of taxation goes further. Indeed Kwass neglects the real fiscal frontier of the eighteenth century: indirect taxation. What kept the old regime afloat was not simply the taxes detailed in the monograph but a startling array of new indirect taxes. Yet resistance to indirect taxation was far more limited than that to direct taxation. It would have been interesting and important to know why because the weight of indirect taxes was far from trivial and its consequences were far reaching. In fact a key indirect tax was essential to the development of direct taxation: the *contrôle des actes* which was levied almost everywhere in France (exceptions include Paris and the northernmost provinces). The *contrôle* was a tax on private contracts. Notaries were required to present their copies of private contracts to officers of the fiscal administration who recorded summaries of the contracts and assessed a tax. Because individuals were forced to present their marriage contracts, their relatives' probates, and their leases and land sales to the tax officers, the crown was able to put in place registers

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that tracked who owned what and what it was worth. Without the *contrôle* there could have been no real direct taxation. Hence the offensive of indirect taxation cannot be divorced from the evolution of direct taxation.

Yet the establishment of registers tracking wealth was slow, and direct taxes were collected first based on complicated formulas accounting for wealth and social rank. Because these formulas gave much leeway to the royal assessors, the crown provided a mechanism for individuals to protest their assessments: they could write an appeal letter. The correspondence between tax payers seeking relief and the intendants--the crown's administrators who had final say in these matters--provides the meat of chapter three. While the evidence is both fresh and intriguing, it is treated at times naively. A little ahistorical speculation might have helped. In what ways is this correspondence different from that of people writing to the IRS today? It is surely different, but the goal is the same: to lower one's taxes. The language tells us what people thought would be effective at changing the intendant's mind, not what they thought about taxation.

The second part of the book deals more directly with opposition to royal legislation intended to prolong, increase, or alter direct taxes. This is carried in two sets of arguments, examining first political opposition and second writing on taxation. The first approach is based heavily on material from the Parlement of Rouen, but it successfully integrates material from the rest of the country. Yet the argument is quite standard, and little effort is made to show that the cause of opposition to direct taxation was taxation itself, rather than either domestic ideological development or the alluring possibility that the French aristocracy might imitate its British brethren and wrest control of the state from the crown. The discussion of the literature on taxation is narrowly focused on Vauban, Mirabeau, and Necker. The long summaries of the books add less to the volume than anticipated.

On the whole, *Privilege and the Politics of Taxation in Eighteenth-Century France* offers a promise of scholarship that seeks to bridge the divide between the economic issues of taxation and other realms of history. It is a promise that this reader heartily endorses.

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See also the review of this book by Judith Miller and Michael Kwass' response to both reviews.

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