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THE LIFE AND WRITINGS
OF
TURGOT

COMPTROLLER-GENERAL OF FRANCE 1774-6

EDITED FOR ENGLISH READERS

BY

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LONDON
LONGMANS, GREEN, AND CO.

AND NEW YORK : 15 EAST 16th STREET

1895

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In matters of government we are too much given to sacrifice the happiness of individuals to the presumed rights of society. We forget that society is made up of individuals, that it is instituted to protect the rights of *all*, by insuring the fulfilment of all the relative duties. ('Lettres sur la Tolérance' (1753), *Œuv.* ii. 680-87.)

Political Doctrines subject to Modification.—Every kind of light comes to us only through time. The slower its progress is, the further the object (carried along by the rapid movement that distances or approaches all existing things) is already distant from the place in which we think we see it. Before we have learned to deal with things in a fixed position, they have already changed several times. Thus we always perceive events too late, and policy has always the necessity to foresee, so to speak, the present. ('Pensées,' &c. (1750), *Œuv.* ii. 673.)

Injustice of Indirect Taxation.—Because the indirect tax imposes a multitude of inconveniences upon commerce. It involves actions at law, condemnations, the loss of many men [engaged in contraband], a war of the government with its subjects, a disproportion between crime and its punishment, a continual and irresistible temptation to fraud even while cruelly punished. Because indirect taxation attacks liberty in a thousand ways. Because it greatly lessens consumption and by that means destroys itself. Because by it the expenses of the State are increased, since the State has to pay not only its own expense but that of all its agents. . . . Because the same tax has to be paid on productions of the same nature, of which some are precious and others not, the same on some from rich land, cultivated at little cost, as on others from poor land, the cultivation of which scarcely pays itself. Because it is a disproportionate burden on the poor consumer; [the rich man's consumption of the taxed article not being proportionate to his greater wealth]. ('Sur les Impositions' (1764), *Œuv.* i. 396.)