

Book Reviews

ANCIENT TO MODERN EUROPE

The Making of a Fiscal-Military State in Post-Revolutionary France. By Jerome Greenfield. New York: Cambridge University Press, 2022. Pp. ix, 300. £75.00, hardcover.

doi: 10.1017/S0022050723000414

Students of state capacity tend to think of post-revolutionary France as a highly centralized and professionalized state in which the will of the people was progressively reflected in fiscal policy, particularly after the expansion of universal franchise. Greenfield's *The Making of the Fiscal-Military State in Post-Revolutionary France* invites the reader to reconsider and perhaps adjust downward some of these preconceptions. This very well-documented reconstruction of fiscal politics in France between 1789 and 1871 suggests that French regions and municipalities continued to play a central role in the administration of taxes and that fiscal policy steadily advanced the interest of the wealthy.

The book is organized chronologically: Chapter 2 sets the stage by articulating the fiscal agenda of the French revolutionaries, who thought direct taxes were necessary to achieve fairer taxation and strengthen political representation and national consciousness. Despite the revolutionary impulse, Greenfield argues, the administration of direct taxes was built on the same repartition system used by the *ancien régime*. Under that scheme, “instead of setting a tax at a particular rate, the government decided how much each tax was to raise in total and allocated each *département* a share to pay; the *conseil général* of each *département* then divided this sum between the communes that comprised the *département*, and finally the *conseil municipal* of each commune assessed the taxes payable by individuals” (p. 25). Although the preservation of repartition was meant to make the new tax system less intrusive and forge bottom-up consent for fiscal policy, it ultimately contradicted the spirit of uniform and transparent taxation of the revolution. Greenfield shows that the repartition system had hardly disappeared and was in fact practiced throughout the entire period under study, motivating the reader to reconsider the extent and timing of fiscal centralization and bureaucratic professionalization in France.

Another regularity identified in *The Making of a Fiscal-Military State* is the strong attachment of all post-revolutionary regimes to indirect taxation. No single regime between 1789 and 1871 was capable of overcoming the opposition to direct taxation of landed and financial elites. Every attempt to pass an income tax failed, including Lafitte's income tax initiative of 1831 (Chapter 6) under the (liberal) July Monarchy regime and Goudchaux's income tax plan of 1847 (Chapter 8) under the (conservative) Second Empire of Napoleon III. In contrast to these failed reforms, indirect taxation became the most important source of tax revenue in every single regime (pp. 45, 96, 187, and 252), virtually doubling direct tax yields by the end of the Second Empire. Ironically, Greenfield finds that indirect taxation in the nineteenth century built on *ancien régime* tax types, including the *octroi*, a toll tax levied on municipal consumption of everyday commodities, reintroduced as early as 1798 (pp. 36–7) and kept in place until 1871 (and beyond).

Greenfield suggests that the landed aristocracy was responsible for the relatively slow fiscal centralization and failure of progressive taxation; however, landed elites were not alone in their resistance to tax fairness and centralization. Financiers played a role, too. This sector thrived in the nineteenth century, thanks to the growth of public credit led by railway construction, municipal borrowing, and war finance (particularly the Crimean

War and the military intervention in Mexico). Greenfield offers a detailed overview of the expansion of sovereign debt and the relationship between domestic and foreign lenders, as well as the easy access of financiers to political power, yet the most interesting aspect of his treatment of public credit in France is the “democratization of government borrowing” during the tenure of Napoleon III (p. 226). To finance the war in Crimea, two substantial sovereign loans—the largest in French history until that date—were publicly subscribed. Purchases of government securities became very popular across the country—not only in Paris—where “increasing numbers of people across France invested in the national project through purchases of *rentes*, which probably reinforced a French identity” (p. 233). By connecting public finance to French identity, Greenfield suggests an original mechanism of “converting peasants into Frenchmen” (one that resonates with Saumitra Jha’s argument with regard to Japan and the Middle East).¹

The nineteenth century was a period of continuous change in French politics, and addressing every single aspect is beyond the scope of any book. In an ideal world, however, two questions could have been addressed in further detail. First, the historical account offers a detailed discussion of the many political and intellectual debates over tax types, rates, and assessment; it is, however, less specific on the actual administration of the taxes, leaving the reader to wonder at what pace local tax collectors and farmers were replaced by professional tax officials recruited, trained, and paid by the central state and whether that substitution resulted in any pushback. That is, how and when did France become the centralized state it is today? Second and related, in the last chapter of the book, Greenfield could have reflected upon any long-term effect of the institutional reforms happening between 1789 and 1871. For instance, did the *général cadastre* discussed in Chapter 2 and its later updates (e.g., those in the 1940s, Chapter 7) pave the way to fiscal centralization after 1871? And related, did any major discontinuity occur in fiscal policy before and after 1871? After all, every attempt to adopt a modern income tax between 1871 and WWI also failed.

The reader can find much to praise and learn from *The Making of a Fiscal-Military State*. Greenfield offers a comprehensive and detailed review of the fiscal policy and fiscal politics of a period in French history that has received relatively less attention—perhaps explaining some of the clichéd oversimplifications of that period. Greenfield’s work, in sum, calls for a more tempered and nuanced assessment of fiscal and state centralization in nineteenth-century France.

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Shadow of a Taxman: Who Funded the Irish Revolution? By R. J. C. Adams. Oxford: Oxford University Press, 2022. Pp. xvi, 320. £65.00, hardcover.
doi: 10.1017/S0022050723000426

The general contribution of this highly engaging and impressively detailed book is to provide a new economic and social historiography of the Irish War of Independence (1919–1921). It centers around the challenge of establishing a new government on

¹ Weber, Eugen. *Peasants into Frenchmen: The Modernization of Rural France, 1870–1914*. Redwood City: Stanford University Press, 1976; Jha, Saumitra. “Sharing the Future: Financial Innovation and Innovators in Solving the Political Economy Challenges of Development.” In *Institutions and Comparative Economic Developmen*, edited by Masahiko Aoki, Timur Kuran, and Gerard Roland, 131–151. New York: Palgrave MacMillan, 2012.