STUDIES IN PUBLIC FINANCE

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STUDIES IN PUBLIC FINANCE

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PREFACE

Between three and four decades ago I projected a work on Fiscal Science. Aware of the fact that a comprehensive book on general principles ought to come at the close, rather than the beginning, of a scholar's career and that many preliminary investigations would be needed, I began to make studies on a variety of related topics in the broad field. In 1895 some of these studies were collected as *Essays in Taxation,* a new edition of which has been called for every two or three years. During the next two decades other analogous studies, such as those on Progressive Taxation, on The Shifting and Incidence of Taxation and on The Income Tax, were elaborated into independent books, although my attention was temporarily diverted to topics in general economics, on which several volumes were published.

During the last decade a not inconsiderable number of other studies in Public Finance were made. Some of these, dealing particularly with the finances of the Great War, have been incorporated into later editions of the *Essays in Taxation,* which has been enlarged to almost double its original size. Some have been reserved for the *Principles of Fiscal Science* in three volumes which is almost ready for the press. Some have appeared in the official documents as reports of government or international committees. Some, of a more fugitive character, have been allowed to stand as originally published. But there still remain a number of contributions which do not fall into any of the preceding categories. I have accordingly ventured to make a selection of such contributions and to have them appear in the present work, as a companion volume to the *Essays in Economics,* published at the same time.

The contributions in the present volume, all of them with one exception the product of the last ten years, consist of articles in periodicals, chapters from books jointly edited, public addresses, association reports and hearings before legislative committees. They are almost equally divided between questions of fiscal theory and problems of fiscal policy. They appear substantially as originally composed. In only a few instances have any additions or comments been added, and these are always put in brackets, as is true likewise of the prefatory lines of introduction to each chapter. If the reception accorded to this collection is at all comparable to its predecessor, *Essays in Taxation,* I shall feel that the venture has been amply justified.

EDWIN R. A. SELIGMAN.

Columbia University, New York
October, 1925

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TABLE A

EXPENDITURES OF FRANCE FOR THE COLONIES IN 1898

I. *Expenses of Sovereignty and Subventions*

1. DÉPENSES COMMUNES

	FRANCS
Traitement du ministre et personnel de l'administration centrale	695,000
Matériel de l'administration centrale	137,000
Frais d'impression, publication de documents et abonnements	108,000
Frais de dépêches télégraphiques	102,000
Service central des marchés	120,000
Service administratif des colonies dans les ports de commerce de la métropole	162,500
Inspection des colonies	311,000
Secours et subventions	44,500
Subventions à diverses compagnies pour les câbles sousmarins	707,500

2. DÉPENSES CIVILES

Personnel des services civils	489,561
Personnel de la justice	1,470,000
Personnel des cultes	602,000
Service des travaux publics	53,000
Matériel des services civils	17,100
Frais de voyage par terre et par mer et dépenses accessoires	325,000
Exposition permanente des colonies et renseignements commerciaux. Service géographique	43,400
Participation à l'Exposition universelle de 1900	2,000
Missions dans les colonies	210,000
Bourses coloniales	28,000
Études coloniales	10,000
Emigration des travailleurs aux colonies	75,000
Quatrième des quatorze annuités à payer à des exploitations-agricoles pour la mise en valeur d'établissements français	360,000
Subvention au budget local du Congo français	2,353,000
Subvention au budget local de Madagascar	1,800,000
Subvention au service local de certaines colonies	765,307
Subvention au budget annexe du chemin de fer et du port de la Réunion	2,508,500
Subvention au budget annexe du chemin de fer du Soudan français	768,000
Chemin de fer de Dakar à St.-Louis	1,270,000

3. DÉPENSES MILITAIRES

	Francs
Troupes aux colonies et comité technique	5,799,372
Gendarmerie coloniale	1,630,000
Commissariat colonial	871,500
Inscription maritime	60,000
Comptables coloniaux	346,000
Service de santé (personelle)	1,092,000
Service de santé (matériel)	1,474,000
Vivres et fourrages	3,310,000
Frais de voyage par terre et par mer et dépenses accessoires	1,400,000
Matériel de casernement, de campement et de couchage	274,000
Matériel des services militaires	1,444,000
Défense des colonies	1,200,000
Frais d'occupation du Soudan français	6,180,000
Route de Konakry au Niger	100,000
Dépenses des services militaires et maritimes en Annam et au Tonkin	23,250,000
Dépenses militaires à Madagascar	18,276,000

4. SERVICE PÉNITENTIAIRE

Administration pénitentiaire (personelle)	2,649,500
Administration pénitentiaire (hôpitaux, vivres, habillement et couchage)	4,129,900
Administration pénitentiaire (frais de transport)	1,170,000
Administration pénitentiaire (matériel)	1,439,900
Dépenses des exercices périmés non frappés de déchéance	Mémoire
Dépenses des exercices clos	Mémoire
Rappels de dépenses payables sur revues antérieures à 1898	Mémoire
Total	91,633,530

II. *Shipping and Cable Subsidies*

Subvention au service maritime de New-York et des Antilles, primes de vitesse	11,258,000
Subvention au service maritime de l'Indo-Chine et du Japon	6,083,688
Subvention au service maritime de l'Australie et de la Nouvelle-Calédonie	3,108,936
Subvention au service maritime de la côte orientale d'Afrique	1,925,640
Subvention au service maritime de la côte occidentale d'Afrique	500,000
Subvention à la compagnie concessionaire du câble reliant à St.-Louis du Sénégal les possessions de Rio-Nuñez, Grand Bassam, Porto-Novo et le Gabon	300,000
Subvention à la compagnie concessionaire du câble reliant la France à l'Amérique et aux Antilles	400,000
Total	23,576,264

TABLE B

THE COLONIAL CONTRIBUTION IN 1898

	FRANCS
Cochin-Chine	4,442
Annam-Tonkin	109,000
Martinique	65,032
Guadeloupe	71,060
Réunion	67,076
Guyane	32,435
Sénégal	16,805
Soudan	3,000
Guinée	3,600
Côte d'Ivoire	3,600
Dahomey	3,600
Congo	4,530
Madagascar	9,570
St.-Pierre et Miquelon	7,992
Mayotte	2,410
Comores	2,410
Taïti	11,821
Nouvelle Calédonie	33,619
Inde	25,780
Côte de Somalis	300
Cambodge	2,000
Total	469,472

TABLE C

COLONIAL RECEIPTS

(Forming a part of the French Budget in 1898.)

	FRANCS
Contingents et contributions	5,838,972
Rente de l'Inde	668,800
Retenues pour pensions civiles	859,400
Recettes diverses	966,400
Total	8,333,572

TABLE D

COLONIAL REVENUES IN 1898.[1]

	In Thousands of Francs																							
	Land Tax.	House Tax.	Poll Tax.	Business Tax.	Carriage Tax.	Dog Tax.	Boat Tax.	Total Direct Taxes.	Export Duties.	Import Duties.	Tonnage and Navigation Duties.	Liquor Tax.	Tobacco Tax.	Opium Tax.	Rice Tax.	Oil Tax.	Match Tax.	Taxes on Other Commodities.	Licenses.	Stamp Taxes.	Octroi de Mer.	Total Indirect Taxes.	Post and Telegraph.	Total.
Martinique	734	30	...	395	...	...	...	...	555	810	144	1,370	..	...	...	...	...	...	...	880	214	...	118	5,354
Guadeloupe	...	259	...	230	...	...	...	...	555	550	63	2,232	..	...	...	...	...	621	6	409	110	...	100	5,552
Guiana	...	36	...	60	...	...	...	...	354	276	48	260	48	30	...	...	...	297	...	280	...	...	30	1,894
St. Pierre et Miquelon	...	...	...	21	...	...	...	...	...	230	60	...	...	...	...	...	...	...	...	...	...	...	18	435
Senegal	...	50	15	180	...	...	...	...	140	2,040	48	800	...	...	...	...	...	...	...	119	...	...	183	3,958
Guinea	...	...	...	...	...	...	...	..	320	...	12	200	...	...	...	...	...	...	...	6	...	...	4	547
Congo	...	...	...	...	...	...	...	68	...	225	...	...	...	...	...	...	...	...	...	...	...	879	...	2,680
Reunion	...	75	220	243	34	...	...	...	294	18	40	1,950	120	...	...	...	...	...	...	638	60	...	125	5,243
Mayotte	62	...	60	22	...	...	...	...	...	21	9	18	...	...	...	...	...	...	...	22	...	...	...	257
Nossi-Bé	16	...	20	40	...	1	...	...	...	...	14	12	...	3	...	...	...	...	...	4	...	...	...	207
Madagascar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,437
French India	...	...	...	...	...	...	...	358	...	...	39	...	...	...	...	...	...	...	...	142	...	...	10	1,835
Cochin-China (piastres)	830	...	688	169	...	...	76	...	1,660	1,484	...	30	...	3,196	636	...	...	...	...	90	...	...	85	10,200
Cambodia (piastres)	120	14	634	...	1	...	...	...	...	...	...	127	...	...	...	...	...	...	...	...	...	...	7	1,413
Annam-Tonkin (piastres)	6	2,412[2]	...	10	...	...	11	...	373	810	177	362	60	...	...	31	29	...	...	95	...	...	92	6,400
Oceanica	...	...	147	81	...	22	...	...	...	260	...	53	...	50	...	...	...	28	...	100	...	...	31	1,256
New Caledonia (1893)	105	...	...	140	...	...	...	...	...	...	...	510	212	...	...	...	...	...	...	131	...	...	70	3,062

[1] The table is not found in any printed document or book. It has been compiled and arranged from the separate colonial budgets. Certain minor details including the subventions (some of which will be found in Table A) have been omitted, so that the figures in the last column will not always tally with the addition of those in the preceding columns.

[2] Native taxes.

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[Note: Since this essay originally appeared, two works of merit on the colonial tariff policy have been published:
Ermels, R.—Frankreichs Koloniale Handelspolitik, 1910.
Girault, A.—The Colonial Tariff Policy of France, 1916 (in the Series published by the Carnegie Endowment for International Peace).]

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