

DIFFERENT TAXES, FEUDAL RIGHTS AND DUES IN FRANCE BEFORE THE FRENCH REVOLUTION 1789

DIRECT TAXES

Taille: a tax on either land or income

- All citizens were meant to pay (except men on army service).
- Nobles and the clergy were exempt.

Capitation: a poll tax- fixed sum paid each year to the government.

- All citizens were meant to pay
- Nobody was exempt, but, in practice, many nobles and clergy evaded it or paid little.

Vingtieme: an income tax of one twentieth of a year's earnings

- All citizens were meant to pay
- In practice many clergy evaded it or paid little

Corvee: a labor tax requiring unpaid work mending roads

- All able-bodied men were meant to pay
- Nobles, clergy, townspeople, post masters, country school teachers and shepherds were exempt.

INDIRECT TAXES

Gabelle: a tax on salt

- Anyone buying salt had to pay
- There were 4 exempt provinces

Octroi: a tax, paid at the own gates, on goods being taken to market

- The merchant transporting goods had to pay
- Nobody was exempt

Aides: a tax on drinks, especially wine

- Some provinces were exempt

Traites: a tax on goods being transported from one province to another

- The merchant transporting the goods had to pay
- Nobody was exempt

FEUDAL RIGHTS

- **The right of the oven:** peasants had to bake their bread in an oven owned by the landlord, paying a fee for its use.
- **The rights of the mill:** peasants had to grind their corn in the landlord's windmill or watermill, paying a fee to use it.
- **The right of the press:** peasants had to press their grapes in the landlord's press, paying a fee for its use.
- **The right of the hunt:** the landlord could ride over his tenants' fields whilst hunting, even if they are planted.
- **The right of the warren:** the landlord could keep rabbits in a warren; tenants could not kill them, even when they damaged crops.
- **The right of the dovecote:** the landlord could keep pigeons in a dovecote; tenants could not kill them, even when they damaged crops.

DUES

- **The corvee:** peasants had to do several days' unpaid work for the landlord each year (e.g. harvest)
- **The cens:** peasants had to pay a tax to the landlord each year
- **The champart:** peasants had to give the landlord a portion of their crops each year.