

fessed his reputation was at hazard with men of honour. Finally, he explained his last change of faction by assuring Morton that he did not deem it advisable 'to deserve particular ill-will' at Mary's hands. As long as possible he always desired to have 'two strings to his bow'. Truth, though not the whole truth, was embodied in the popular estimation of the 'Scottish Machiavelli'.

Mr. Russell's work is also a study of the times, that is, of the political events and personages of the period. In this connexion the author has scarcely succeeded in the difficult task of preserving a due sense of proportion. Parts of the book are over-emphasized and lead to the neglect of the purely biographical element. Of Mr. Russell's general attitude it is sufficient to state that his sympathies are with the 'precise Protestants', and that he accepts the Casket Letters as genuine. The discrimination which he displays in dealing with the character of Lethington is less evident in the treatment of his contemporaries. Knox's conception of the relations between church and state, he says, 'was not a clerical conception like the Hildebrandine or even the Melvillian'. But is there any essential difference in this respect between the First and the Second Book of Discipline? Mr. Russell's Moray, to take another example, bears a strong resemblance to the 'stainless Moray' of Froude. The real value of the book lies in the care and minuteness with which Lethington's political career is set forth.

HENRY W. MEIKLE.

Les Origines de l'Intendance de Bretagne. PAR SÉVERIN CANAL. (Paris: Champion, 1911.)

L'Administration financière des États de Bretagne de 1689 à 1715. PAR F. QUERRETTE. (Paris: Champion, 1911.)

M. CANAL's work does not go back to the remote origins of the intendancy; he deals rather with the early commissioners of the Crown, the immediate ancestors of the intendants, who began to appear in Brittany in connexion with certain specific events in the sixteenth century. The wars of religion gave the first opportunity for the encroachments of the royal power upon provincial privileges. In 1572 Claude Tudart and René du Crespin were dispatched to Nantes to assure the execution of the Edict of Saint-Germain with extensive powers of a judicial nature. In 1577 the Sieur de Saint-Martin attended the session of the estates with financial requests from the king which proved ineffectual. Two years later a similar mission failed, on the demand of the assembly for a convocation of the estates-general. In 1582, however, the financial situation was so deplorable that the estates, in response to the representations of the royal agent, voted 70,000 écus for five years in addition to the ordinary subsidies. Henry IV dispatched a number of military commissioners to the army in Brittany; Charles Turquant acted between 1598 and 1602 as the 'haut commissaire de la royauté'; he could request both the estates and the parliament to verify the royal edicts, and if necessary he could compel them to do so. All through the seventeenth century, various royal commissioners, with more and more frequency, made their appearance in the province, armed with greater and greater powers as the main power of the monarchy increased. The formal

establishment of the intendency in Brittany in 1689 was thus the completion of a long process.

The second volume under consideration is the work of M. Quessette, Professor of the College of Saint-Servan, who recently ended his promising career at the early age of twenty-three. With great thoroughness and clearness the financial peculiarities of Brittany during a quarter of a century are set forth, as explaining 'la curieuse renaissance administrative des États de Bretagne au XVIII^e siècle'. As in the rest of the *pays d'États* the taxation of the province raised directly by the king through his *receveur général* was not so heavy or complex as in other parts of France. Side by side, however, with the *fiaculté royale*, there existed that of the estates who represented by their *trésorier* collected funds such as the *dévoirs* or *fouages extraordinaires* which were employed also to satisfy the royal demands. In the period dealt with the estates underwent a transformation. Under Colbert they appear as an antiquated and useless body:

au cours de leurs sessions monotones, aucune question administrative n'était discutée. Le don gratuit voté dès la première séance, on préparait longuement des doléances inutiles; et les États sommeillaient ainsi, dans une vie ralentie, qui paraissait devoir s'éteindre avec les derniers progrès de la centralisation monarchique.

At the end of the reign, however, they have become 'un corps administratif moderne . . . le rouage, essentiel du gouvernement absolu'. The ruinous wars of Louis XIV and the imperative need for fresh taxes led to new burdens being placed upon them. In the case of the *capitation*, first imposed as a temporary war tax in 1695, the amount to be subscribed by the province was made a matter of agreement, the estates distributing and collecting the tax themselves. It was to meet this obligation that they first created a *fiaculté* of their own. The *bureau des Revenus* centralized the entire administration of the tax and presently supervised all the revenues of the province, for in 1715, despite the obvious dangers of administrative autonomy, to which the government was perhaps really blind, a number of diocesan bureaux similar to those existing in Languedoc, and composed of deputies from the assembly, were grafted on to the central bureau and became important administrative organs. The sessions of the assembly gained a new vitality, and feelings of responsibility and independence were engendered which fostered the tendency to financial autonomy and led later on to the permanent administration of the *commission intermédiaire*. Thus the Crown, from motives of economy and convenience, pursued a regular policy of using the estates as a financial instrument in the matter of the new taxes, with the exception of the *ditimes*, which was highly unpopular, and which it had perforce to administer through its own agents.

The Crown absorbed about 173,259,988*l.* during the period (59,800,000*l.* by direct revenues; 113,459,988*l.* through the agency of the estates). Further funds were gained by the sale of offices to the estates, and to the financiers who themselves made large profits from the administration of the taxes. In 1687 the expenses of the estates were 3,500,000*l.*; in 1714 they had risen to 14,500,000*l.*; one large item of expense was represented by the interest (over 19,000,000*l.* in twenty-five years) paid to the financiers

on loans which they had made. The new fiscal policy of the estates was in no sense democratic; the peasants reaped no advantage from the autonomous administration, and had to bear the brunt of taxation. The *capitation* raised under severe financial pressure, and originally intended to introduce equality in taxation, was easily evaded by the privileged orders who composed or supported the assembly and themselves supervised the administration of the tax: 'un impôt qui, en théorie, devait attendre les sujets du roi en proportion du rang, retombe donc de tout son poids sur les plus misérables contribuables, et cela par la vertu de l'autonomie.' Even when the *contrôleur général* established specific charges for the nobles or the towns, ingenious means were found in the assembly to transform the imposition into a *don gratuit* of which the parishes bore the expense. Thus the estates devoted to the interests of the oligarchy definitely took up their position as one of the forces of reaction under the *ancien régime*.

M. Quémotte deals first with those taxes which existed in Brittany in the time of Colbert (*fouages* and *decrois*), showing them to be inadequate to the growing needs of the monarchy despite the pernicious system of anticipations then in vogue; he then examines the history and varying methods of raising the *capitation* and *dixième*, and concludes with an account of the royal creation of offices which struck at feudal privilege, and their suppression or redemption by the estates. He bases his work mainly upon the records of the estates and of the intendance, both of which are contained in the Archives départementales d'Ille-et-Vilaine.

These two studies, which form parts vi and iii respectively of the series *La Bretagne et les Pays celtiques*, should be of considerable interest to students of federal institutions.

CONSTANTIA MAXWELL.

La France et le Saint Empire Romain Germanique depuis la Paix de Westphalie jusqu'à la Révolution Française. Par B. AUERRACH. (Paris: Champion, 1912.)

PROFESSOR AUERRACH has written a work of compressed information, sound scholarship, and solid learning. He never loses himself in details, nor forgets the main object of his book in following out its ramifications. This is so lucid and comprehensive that it cannot but prove serviceable and instructive to all who wish to understand the relations of France to the Holy Roman empire. It gives us adequate treatment of many neglected aspects of history, and it throws new light on many old themes. The facts, as given by the author, reflect much of the history of Europe, and have thus been expanded and deepened. Every new fact we discover about a thing is a step in the direction of its explanation, for this fact, on closer inspection, is seen to contain a relation to other things, and thus to force us beyond the limits of the part to the whole to which it belongs, and which alone can make it more fully intelligible to us.

The author begins his volume by giving an account of the theories on the constitution of the empire held by jurists and publicists during the seventeenth and eighteenth centuries. Naturally he has much to say on the work of Chemnitz and Hippolytus à Lapide. The *De Ratione Status in Imperio nostro Romano-Germanico*, published shortly before