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ainsi une synthèse claire et utile pour tous ceux qui s'intéressent à la fiscalité du dernier siècle de la monarchie : à travers deux étapes, de la capitation de Pontchartrain de 1695 à la dîme royale de d'Argenson en 1730 (classification des individus) puis, ensuite, avec la taille tarifée, le vingtième et le projet de subvention territoriale (classement des revenus), cet « inventaire à la Prévert » (p. 485) que représentaient ces classements devient plus utile comme outil descriptif de la société d'Ancien Régime que comme véritable moyen opérationnel d'administration.

Projet de classification caractéristique des Lumières, la volonté de classer pour améliorer les rendements de la fiscalité s'illustre dans la présentation du conseiller d'État Fontanieu, que fait avec humour Joël Félix. Grand officier de la monarchie administrative dont la fonction consistait à examiner les projets de réforme de l'administration financière du royaume reçus par le contrôleur général des finances, Jean de Boullongne, Fontanieu était chargé de commenter ces propositions, appelées et produites notamment en raison des crises dues aux premières défaites de la guerre de Sept Ans. L'auteur consulte 177 projets annotés par Fontanieu où ce dernier y fait, avoue-t-il non sans amusement, « l'histoire de la folie de l'esprit humain en matière de finances » (p. 156). Recueil d'anecdotes et de bons mots où se succèdent des projets de toute sorte (de la physiocratie à l'inutilité des moines, du remplacement des matelots par des forçats à l'émission de papier-monnaie, de la loterie à des « offrandes » faites au roi, de la vente de droits honorifiques à de nouvelles propositions d'emprunt...), Félix démontre à travers Fontanieu l'impossibilité criante de l'État royal à se réformer.

On regrette de ne pouvoir donner qu'une idée aussi partielle et imparfaite de cette collection d'études; soulignons seulement, en conclusion, combien elles seront utiles à l'historien qui y trouvera, notamment dans celles consacrées à l'administration des finances, de précieux instruments qui révèlent avec éloquence que les perspectives de recherche, comme le lance Antoine dans l'avant-propos de *Le cœur de l'État*, ne manquent pas.

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Hubert Baysson — *L'idée d'étranger chez les philosophes des Lumières*, Paris, L'Harmattan, 2002, 457 p.

The central themes of Hubert Baysson's book are timely and provocative: the development of the idea of the nation in France and the ways in which membership in this nation were conceived. Like David Bell, whose *The Cult of the Nation in France: Inventing Nationalism, 1680–1800*, arrived on the shelves a year previously, Baysson considers the question of national identity from an historical perspective that concentrates on the period before the rise of nationalism in the nineteenth century. In opposition to Ernest Gellner and Eric Hobsbawm (p. 21), then, Baysson studies the incubation period of a concept that would dominate politics in the centuries to come.

To do so, however, Baysson has chosen a classic path: the “history of political ideas” illuminated through Enlightenment thought, largely that of Montesquieu, Voltaire, and Rousseau (p. 9). In the most general terms, the author seeks to expose the *philosophes*’ thoughts on difference, then relate them to the development of national cohesion. In the end, he uncovers a tension between the conception of the nation as a closed unit into which outsiders integrate with difficulty and the *philosophes*’ desire to break down barriers built on prejudice and mysticism. Baysson finds that the tendency towards inclusion (thinking in terms of humanity) is ultimately more important than that of exclusion (thinking in terms of nationality).

Baysson’s reading of the *philosophes* is extensive and his method meticulous. He analyses their work on travel writing, language, diplomacy, natural philosophy, property, commerce, war, and politics to study the relationship between the nation and the *étranger*, or outsider, from a number of different angles. “Otherness”, it would seem, was manifest in a variety of forms. Baysson discusses the *philosophes*’ views of other Europeans, of the Orient (pp. 160–180), of race (pp. 192–198), and of religious difference (pp. 348–364). His findings are presented in a highly structured format, divided according to theme into numerous, if not endless, sub-sections that often consist of a mere few pages, and sometimes only one. A particularly striking example is Part II, Title II, Chapter II, Section 1, subsection 1, first part, “De l’esclavage”, which begins on page 326 and whose three smaller sub-sections begin on pages 326, 327, and 329. The format is both a strength and a weakness of the book, depending on one’s point of view. On one hand, the detailed *table des matières* makes it easy to retrace an author’s thought on any particular topic. Baysson sticks close to the original texts, citing extensively, and he is careful to present a measured view of how each *philosophe* dealt with the challenge of balancing community with universality.

On the other hand, the rigid structure seems to keep Baysson from digging into the texts to pull out a more fundamental analysis. He evokes some interesting points, but does not have time to develop them fully. For example, in explaining the attitude of the *philosophes* towards China, Baysson describes how China falls from its mythic status of a model of political civilization (for Voltaire) to one of political corruption. Why? As Baysson explains, “à mesure que l’on avance dans le siècle, la connaissance du pays devient plus précise, et, comme pour l’Allemagne ou la Russie, le mythe s’effrite peu à peu” (p. 175). This resistance towards developing his analysis means that Baysson often ends up repeating accepted wisdom concerning the *philosophes* without offering any new interpretations. Thus we find that Rousseau was more “sentimental” than “rational” (pp. 270–272) and that Voltaire’s view of Jews was coloured by his goal to *écraser l’infâme* (pp. 361–362). Baysson’s conclusions exemplify this weakness. He argues that the *philosophes* developed their thought on humanity through the lens of the nation and the *patrie*. Baysson breezes past this interesting contradiction: “Avec la Révolution, l’aspect libertaire du patriotisme s’affirme, pour devenir essentiel : la patrie, c’est alors d’abord et avant tout un régime politique qui garantit les droits des citoyens” (p. 323). The problematic relationship between the Revolution and the Enlightenment is thus

quickly disarmed as the Revolution is abridged and rehabilitated in the service of the *philosophes*. Baysson establishes a link between Voltaire (representing the Enlightenment) and Condorcet (representing the Revolution), whose support of universal rights is presented as a simple extension of his predecessor's and who is consequently made to represent all the *philosophes*: “[Condorcet] est l'un des premiers à donner à l'idée d'égalité une dimension véritablement universelle. Ainsi, à la fin du XVIII^e siècle, les philosophes ont conscience de l'appartenance de tous les hommes à une entité supranationale. De plus est apparue l'idée que tous les individus qui la composent sont égaux” (p. 340).

Would that the reality were so simple. In fact, historians of France have been studying this prickly problem for the last 20 years: was the Revolution really an extension of the Enlightenment, and was either a truly liberating force? Conclusions vary, and Baysson's position is as viable as any; what is disappointing is that Baysson does not make use of the abundant literature in cultural history that does a fine job of analysing issues of identity and rights fundamental to the question of the nation that he studies. Historians like Roger Chartier, François Furet, Keith Baker, and Lynn Hunt have helped us to gain a better understanding of eighteenth-century notions of citizenship and community by considering the larger political and cultural environments in which the *philosophes* lived, and yet these authors are nowhere to be found in this book. Baysson's analysis, in comparison, places little importance on understanding the evolution of philosophical thought: he studies Montesquieu, Voltaire, Rousseau, and to some extent Condorcet as a cohesive group, without sufficiently considering the historical context in which their ideas developed.

The example of women highlights some of the problems with this approach. Despite the fact that Condorcet and others actively promoted political citizenship for women, the latter never benefited from active political rights during the Revolution. Does their experience affect Baysson's conclusions about the triumph of humanity? Was their exclusion from political citizenship simply contingent? I would not be the first to point out that the denial of political rights to women calls into question the nature of universalism, and yet Baysson never addresses this question; in fact, he never discusses women at all, even in a section dedicated to the family and paternal authority (pp. 237–244). It is a missed opportunity, as doing so might have pressed Baysson to elaborate on his conclusion that the existence of the “outsider” pushed the *philosophes* to ensure “la pérennité de l'idée d'Humanité” given that “jamais auparavant dans l'histoire l'individu ne s'était vu conféré des droits aussi importants” (p. 429).

In short, Baysson has written a very classic text on the writings of the *philosophes*. For those interested in their views of the nation and otherness, the book could serve as a resource for tracking down references to specific questions. It is only unfortunate that the author chose not to engage with more recent literature that would have enriched his analysis.

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