

1976-01-25: [FRAUDE] Fraud in Successions

One can take the view that the French have always considered certain forms of tax evasion--better, eluding, for it has the play spirit of *homo ludens*--as a natural habit of *homo gallicus*, or at least a habit bred for good reasons during the centuries of arbitrary and oppressive taxation before the appearance of reasonably representative institutions during and since the French Revolution. If true, and if it has continued to our time, it reveals the peculiar love-hate relationship of the French with their state.

The noteworthy honesty of the French in personal relationships, in this light, attests a strong social bond within society, but this must be seen as separate from the relationship of the individual to the abstract state or the government which exemplifies it: the letter of the law must be followed, but the spirit of the law is something to play games with in an adversary fashion. Serious games, to be sure, but ones in which the tax-gathering function of the state is no way morally superior to the tax-eluding right of the individual. Another way to look at tax fraud, especially in relation to inheritance taxes, is in terms of "family secrets", the importance of this throughout French history can be shown, but it is not easily distinguishable from its counterpart in other Western European societies until the appearance in the late 19th century of the idea of the state as heir--or as co-heir with the family--in successions. The cries of outrage at the idea of a government agent entering the house and rifling dresses and mattresses immediately after someone dies reveals not only (inadvertently) the kinds of fluid wealth which Frenchman customarily concealed (and in what places) but also the notion that the state is violating the rules of the game which might be called "you seek, I hide". In the Anglo-American spirit, by contrast, there is no denial of the right of the state to know the full extent of the deceased's estate, and the name of the game might be "you tax, I dodge", but the dodging must always be legal: the family's or the individual's material condition does not exist as a separate secret entity which the state can know some part of explicitly by its real property manifestations and must deduce the rest from the standard of living, but is a unified whole which the state must be shown in its entirety at the moment in law when ownership in it is transferred.

So, the clash of interests between family secrets and state's heirship plays an important part in the history of succession from the mid-19th century onwards. Lots of information on it can be found in manuals composed for state officials on the registration of estates at the time of death. These registration records are the main source for Daumard *et cie.*'s *Fortunes Francaises au XIXe siècle*, and since the accuracy of the registrations as evidence of actual state of fortunes is affected by the degree of fraud in drawing them up, the long general introduction to this work discusses the information available from these manuals. A full exploitation of them manuals with an eye exclusively to the subject of fraud in order to protest family secrets would lead, I believe, to interesting insights into French family mentality and the individual's attitude towards the state.