

# 1911 Encyclopædia Britannica, Volume 19 — Octroi

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**OCTROI** (O. Fr. *octroyer*, to grant, authorize; Lat. *auctor*), a local tax collected on various articles brought into a district for consumption. Octroi taxes have a respectable antiquity, being known in Roman times as *vectigalia*. These *vectigalia* were either the *portorium*, a tax on the entry from or departure to the provinces (those cities which were allowed to levy the *portorium* shared the profits with the public treasury); the *ansarium* or *foricarium*, a duty levied at the entrance to towns; or the *edulia*, sale imports levied in markets. *Vectigalia* were levied on wine and certain articles of food, but it was seldom that the cities were allowed to use the whole of the profits of the taxes. *Vectigalia* were introduced into Gaul by the Romans, and remained after the invasion by the Franks, under the name of *tonlieux* and *coutumes*. They were usually levied by the owners of seigniories. But during the 12th and 13th centuries, when the towns succeeded in asserting their independence, they at the same time obtained the recognition of their right to establish local taxation, and to have control of it. The royal power, however, gradually asserted itself, and it became the rule that permission to levy local taxes should be obtained from the king. From the 14th century onwards, we find numerous charters granting (*octroyer*) to French towns the right to tax themselves. The taxes did not remain strictly municipal, for an ordinance of Cardinal Mazarin (in 1647) ordered the proceeds of the octroi to be paid into the public treasury, and at other times the government claimed a certain percentage of the product,

but this practice was finally abandoned in 1852. From an early time the octroi was farmed out to associations or private individuals, and so great were the abuses which arose from the system that the octroi was abolished during the Revolution. But such a drastic measure meant the stoppage of all municipal activities, and in 1798 Paris was allowed to re-establish its octroi. Other cities were allowed gradually to follow suit, and in 1809 a law was passed laying down the basis on which octrois might be established. Other laws have been passed from time to time in France dealing with the octroi, especially those of 1816, 1842, 1867, 1871, 1884 and 1897. By the law of 1809 octroi duties were allowed on (1) beverages and liquids; (2) eatables; (3) fuel; (4) forage; (5) building materials. A scale of rates was fixed, graduated according to the population, and farming out was strictly regulated. A law of 1816 enacted that an octroi could only be established at the wish of a municipal council, and that only articles destined for local consumption could be taxed. The law of 1852 abolished the 10% of the gross receipts paid to the treasury. Certain indispensable commodities are allowed to enter free, such as grain, flour, fruit, vegetables and fish.

French octroi duties are collected either by the (1) *régie simple*, i.e. by special officers under the direction of the maire; (2) by the *bail à ferme*, i.e. farming, the contractor paying yearly a certain agreed upon sum calculated on the estimated amount; (3) the *régie intéressé*, a variation of the preceding method, the contractor sharing the profits with

the municipality when they reach a given sum; and (4) the *abonnement avec la régie des contributions indirectes*, under which a department of the treasury undertakes to collect the duties. More than half the octrois are collected under (1), and the numbers tend to increase; (2) is steadily decreasing, while (3) has been practically abandoned; (4) tends to increase. The gross receipts in 1901 amounted to £11,132,870. A law of 1897 created new sources of taxation, giving communes the option of (1) new duties on alcohol; (2) a municipal licence duty on retailers of beverages; (3) a special tax on wine in bottle; (4) direct taxes on horses and carriages, clubs, billiard tables and dogs; (5) additional centimes to direct taxes.

From time to time there has been agitation in France for the abolition of octroi duties, but it has never been pushed very earnestly. In 1869 a commission was appointed to consider the matter, and reported in favour of their retention. In Belgium, on the other hand, they were abolished in 1870, being replaced by an increase in customs and excise duties; and in 1903 those in Egypt were also abolished. Octroi duties exist in Italy, Spain, Portugal and in some of the towns of Austria.

AUTHORITIES.—A. Guignard, *De la suppression des octrois* (Paris); Saint Julien and Bienaimé, *Histoire des droits d'octroi à Paris*; M. Tardit and A. Ripert, *Traité des octrois municipaux* (Paris, 1904); L. Hourcade, *Manuel encyclopédique des contributions indirectes et des octrois* (Paris, 1905); much useful matter from some of the foregoing will be found in *Report on the French Octroi System*, by Consul-general Hearn (British Diplomatic and Consular

Reports, 1906); the abolition of the Belgian octrois produced a voluminous official report: *Abolition des octrois communaux en Belgique: documents et discussions parlementaires*. [\(T. A. I.\)](#)



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