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The conquest of Algeria was a violent process – so much so that some historians have described it as genocidal.¹ Explanations for this brutality generally focus on its cultural and intellectual underpinnings. The ‘imperial liberalism’ that emerged to rationalize the French presence in Algeria after the occupation of Algiers in 1830 developed early-modern discourses of empire and the ‘other’ to assert France’s obligations as a harbinger of ‘civilization’, though justifications of empire in the early nineteenth century were less focused on exporting ‘civilization’ than they became during the heyday of the Third Republic’s *mission civilisatrice*.² The imposition of a French concept of civilization was an inherently violent process, entailing the destruction of Algerian culture.³ Establishing ‘civilization’ was not cheap and, moreover, a vital part of the process was the creation of a new fiscal and financial order, capable of supporting the colony. The relationship between the violence of the conquest, the civilizing process and finance is the subject of this article, which focuses mainly on the conquest of Algeria in the 1830s and 1840s. These were crucial years in Algeria’s transition from what the economist Joseph Schumpeter called the ‘domain state’ to the ‘tax state’, as the main outlines of the French state in Algeria were established.⁴

Accounts of the conquest of Algeria have often marginalized finance, and the historiography of colonial taxation in Africa has focused principally on the late nineteenth and twentieth centuries, often with the aim of understanding the impact of colonial rule on later development.⁵ This article will argue that, despite having been neglected, financial considerations are crucial to understanding the nature of the French conquest, greatly affecting the violence of French imperialism in Algeria. An integral part of the colonial encounter, taxation shaped both French perceptions of the Algerians as barbaric and

¹ Brower, *A Desert Named Peace*; Le Cour Grandmaison, *Coloniser, exterminer*; Clancy-Smith, *Rebel and Saint*; Gallois, *A History of Violence*; Sessions, “‘Unfortunate Necessities’”; Kalman, ‘Introduction: Colonial Violence’. An overview of the literature on violence in Algeria can be found in Gallois, ‘Genocide in Nineteenth-Century Algeria’.

² Todd, ‘Retour sur l’expédition d’Alger’; Melzer, *Colonizer or Colonized*; Pitts, *A Turn to Empire*, 200 and *passim*; Conklin, *A Mission to Civilize*.

³ Hannoum, *Violent Modernity*.

⁴ Schumpeter, ‘The Crisis of the Tax State’.

⁵ Fotsing, *Le Pouvoir fiscal en Afrique*; Engambé, *Impôt colonial et résistance des populations du Congo*; Frankema and Waijenburg, ‘Metropolitan Blueprints of Colonial Taxation?’; Bush and Maltby, ‘Taxation in West Africa’; Gardner, *Taxing Colonial Africa*.

refractory and Algerian perceptions of the French as rapacious and arrogant. Considering the Algerian fiscal system at the end of the nineteenth century, Olivier Le Cour Grandmaison has emphasized its underlying racism; it was no less discriminatory at its inception.⁶ While tax collection in mid-nineteenth-century France could be violent, the government preferred to avoid resorting to force. The French fiscal system was geared towards securing consent, relying on 'quasi-voluntary compliance' – that is, inducing taxpayers to pay by the threat of coercion.⁷ Algerians, by contrast, were seen as too immature for a system of legislative consent and voluntary compliance to taxation. Instead, the French based taxation on force, which in the 1840s was most apparent in the reliance on *razzias* to ensure tax collection. Punitive raids which entailed the destruction and plundering of Algerian property, *razzias* were about more than expediting the payment of taxes. Some were undertaken as part of the French campaigns against enemy tribes, others were used as a means of requisitioning or to deprive France's opponents of resources, while others were conceived as massacres of insubordinate tribes. Utilizing what the French believed had been the customs of the Turkish governance of the Arabs before 1830, they offered a means of communication with the local peoples, supposedly impressing on them the legitimacy of French rule and thus of French taxation in Algeria.⁸

In tandem with racial and cultural conceptions, the tax system exercised a decisive influence on the construction of the French state in Algeria and the extent to which the French were able to impart 'civilization'. The desire to 'civilize' increased the pressure settle the colony which, though costly, was deemed necessary to develop the Algerian economy and thus augment future tax revenue; the alternative economic system was slavery, which had been integral to the eighteenth-century Atlantic economy, but which was condemned as barbaric in the nineteenth century and thus as contrary to the ethic of 'imperial liberalism'.⁹ In purely fiscal terms, the rejection of slavery was potentially problematic, since slaves, after all, were capital assets and tradable commodities, and thus could be used to pay taxes in kind.

⁶ Le Cour Grandmaison, *Coloniser, exterminer*, 259.

⁷ Caron, *L'Été rouge*; Gossez, 'La résistance à l'impôt'; Delalande, *Les Batailles de l'impôt*; Greenfield, 'Public Finance and the Making of the Modern French State'; Levi, *Of Rule and Revenue*, 52-67.

⁸ Gallois, *A History of Violence*, 100-21.

⁹ Sessions, *By Sword and Plow*, 184-200.

Likewise, labor could serve as a proxy for taxation, with taxpayers providing a service instead of their money or goods. While the French exploited Algerian labor extensively in their state-building enterprise, the push to 'civilize' potentially entailed a further complication through the pressure it created to monetize relations between the French and the Algerians. In French eyes, money was symbolic of civilization and, consequently, French authorities sought to extend its use as widely as possible. However, increasing the circulation of money created new difficulties with the Algerians, which did nothing to ease the fiscal problems facing the French in Algeria.

While the British in the nineteenth century managed to transfer the costs of empire from the metropole to the colonies, French efforts to do likewise in Algeria had limited success.¹⁰ Unlike Napoléon's conquests or later French colonies such as those established in west Africa, Algeria was not largely self-financing, though the means by which the French raised resources in their other colonies were similarly extractive, also relying on coercion.¹¹ Instead, metropolitan France bore a substantial burden of the costs of empire in Algeria. Between 1831 and 1848, revenues there never exceeded 14% of expenditure and never covered even half the costs of the colony before 1900 (figure 1), despite the considerable economic and territorial expansion of French Algeria over the century.¹² As a result, between 1830 and 1848, the French had to subsidize their presence in Algeria by over 900 million francs.¹³ While Sven Beckert has argued that the violent expropriation of land and exploitation of local labor – 'war capitalism' – expedited European industrialization by facilitating the accumulation of capital, Algeria was a financial drain.¹⁴ The conquest offered little advantage to the French economy, mainly benefitting speculators and industrialists whose investments depended on the socio-economic order underwritten by the colonial state. On one level, therefore, the costs of the latter effectively comprised a French government subsidy for European investors. The effectiveness of the French fiscal system, which had been recast during the Restoration,

¹⁰ Daunton, *Trusting Leviathan*, 124-35; Daunton, 'Tax Transfers'; Taylor, 'The 1848 Revolutions and the British Empire'.

¹¹ Branda, 'La guerre a-t-elle payé la guerre?'; Bobrie, 'Finances publiques et conquête coloniale'; Huillery, 'Black Man's Burden'.

¹² Todd, 'The *Impôts Arabes*'; Douël, *Un siècle de finances coloniales*.

¹³ Douël, *Un Siècle de finances coloniales*, 17, 89, 141.

¹⁴ Beckert, *Empire of Cotton*.

allowed the government to undertake the large-scale spending that the colony required.¹⁵ The ascent of public credit after 1815 meant that the government could finance operations in Algeria without draconian tax increases in France. While borrowing may have alleviated the immediate need to secure resources in the colony, the recourse to credit only intensified the widespread desire to reduce the deficit in Algeria. In this respect, politicians' attempts to restrain expenditure in Algeria while maximizing revenue raised there were natural and understandable, as was their invocation of 'imperial liberalism', which was necessary to justify the French presence in a territory from which withdrawal was politically and strategically unpalatable.

The competing pressures of finance and the civilizing process produced frictions in the relationship between the metropole and the colony, which did much to shape the French state in Algeria. While there is extensive scholarship on the conflict between civil and military authority in the colony, historians have tended to overlook the financial dimension of these disagreements, mainly focusing instead on competing visions of empire and clashes between personalities.¹⁶ However, financial questions produced differences between metropolitan politicians and the army leaders who comprised the 'men on the spot'. Politicians often sought to minimize costs in Algeria, while complaining about the brutality of military rule and implicitly or explicitly extolling some form of civilizing process. The 'men on the spot', charged with executing policy in Algeria, had to reconcile the tensions in this position, establishing 'civilization' on a shoe-string. The disagreements between the metropolitan and colonial authorities pushed the former towards greater centralization in the early 1840s, as they attempted to impose their vision of civilization on recalcitrant generals. With regard to taxation, however, centralization probably exacerbated the violence of military rule, contrary to the aims of metropolitan officials. Seeking to assert some degree of independence from parsimonious politicians, the army was pushed to sustain itself through plunder, instead of awaiting remittances from Paris.

¹⁵ Greenfield, 'Public finance and the making of the modern French state'.

¹⁶ See, for example, Gallois, *A History of Violence*; Pitts, *A Turn to Empire*; Sullivan, *Thomas-Robert Bugeaud*; Frémeaux, *Les Bureaux Arabes*.

The ensuing fiscal violence was probably counterproductive, since the cheapest way of taxing a population is through its voluntary compliance. The French made some attempts to ease consent to taxation in Algeria, for instance retaining taxes established by the Algerians themselves – the *impôts arabes* – and by relying on Muslim notables, caids, to collect them. At the same time, as we shall see, the French modified and adapted these taxes, raising them in response to financial and administrative pressures and adjusting their collection to reflect something of French conceptions of civilization; the establishment of an enlightened and efficient administration implied the creation of an effective revenue-raising system. Such adaptations of the tax system did not detract from its fundamental coerciveness. In reducing the efficacy of the fiscal system, the violence of taxation may have exacerbated the persistent deficits in Algeria, thus increasing the pressure for heavier taxation and perpetuating the violence used to raise money – though these deficits would probably have existed even if the French had managed the colonial tax system more sensitively.

The origins of the colonial fiscal system

Uncertainty over the future of the French presence in Algeria characterized most of the decade after 1830. The French had no intention of withdrawing, but they still had to decide how best to govern Algeria while seeking to minimize costs. The French army remained relatively small and, though still violent, was less so than in the 1840s when the French began to construct the colonial state more systematically. Nevertheless, needing money, in the 1830s they began to adapt the existing taxes in Algeria to their purposes, laying the foundation for the creation of the colonial fiscal system that developed over the course of the nineteenth century.

The government's aversion to openly borrowing to fund the French presence in the colony reflected the pressure to raise money there. Despite the enduring deficits in Algeria, the only French government loan wholly devoted to the conquest consisted of 80 million francs to

fund the 1830 expedition.¹⁷ Upon capturing Algiers, the French took possession of the dey's treasury, which yielded 48,684,527.94 francs and thus covered the costs of the expedition.¹⁸ Marcel Emerit and others have argued that knowledge of this wealth contributed to the decision to send the troops, suggesting that the government hoped that the money would offset potential budget cuts by a recalcitrant Chamber.¹⁹ Whether or not this thesis was true, the French still had to finance the governance of Algiers, for which the plundered treasury was inadequate over the longer-term. The occupation of the city was disorderly, which interrupted tax collection. 'Regarding the revenues and taxes of the country,' noted the paymaster of the *armée d'Afrique*, 'the source is paralyzed and I doubt that revenue will suffice to cover the most indispensable expenses for a long time.'²⁰

To cover the immediate costs of municipal government in Algiers, the French used *l'octroi*, a combination of local taxes to which they typically devoted considerable attention upon conquering a town, since these provided a simple way of covering at least some immediate local expenses.²¹ The imposition of *octrois* did not entail the creation of new taxes. Those duties that the French organized into *l'octroi* already existed and differed from the duties classed as *l'octroi* in France. Thus, in Algeria, those taxes that comprised *l'octroi de mer*, were 'a false octroi duty, a veritable extension of customs duties'.²² Although collection was left to caids, *l'octroi* enabled the French to impose their own administrative structure while

¹⁷ 'Procès-verbal d'adjudication de l'emprunt de 80 millions', *Le Moniteur universel*, Jan. 13, 1830. While the government borrowed heavily in the 1840s, for example, much of this borrowing was directed towards funding the army in France and railway construction (see Marion, *Histoire financière*, 5:192-3, 207-29; Gille, *Histoire de la maison Rothschild*, 1:306-10).

¹⁸ Douël, *Un siècle de finances coloniales*, 22, 41; 'Inventaire du Trésor de la Régence d'Alger', procès verbaux, Aug. 10, 1830, Service historique de la Défense, Vincennes (hereafter SHD), 1H 225.

¹⁹ Emerit, *Une cause de l'expédition d'Alger*; Péan, *Main basse sur Alger*.

²⁰ 'Extrait de la lettre de M. Firino, Payeur général de l'armée d'Afrique, en date du 25 juillet 1830', SHD, 1H 4.

²¹ 'Rapport à S.E. le Maréchal Commandant en chef', 29 July 1830, SHD, 1H 4; 'Rapport à S.E. le Maréchal Commandant en chef', by the intendant en chef, président de la commission, Aug. 3, 1830, SHD, 1H 4.

²² Commission d'Afrique, *Procès verbaux et rapports*, 526.

accommodating the variations in taxation that existed between different towns.²³ Moreover, as one official observed after the capture of Constantine, 'This feeble tax irrespective of its present importance is nevertheless a great good because it acclimatizes the population in advance to the heavier charges we will be able to impose in the future.'²⁴ As had been the case in Napoleonic France, *l'octroi* provided a foundation for future tax increases in Algeria.

The longer-term fiscal situation depended on the French government's plans for the conquest. Many liberals in 1830 had opposed the Algiers expedition but, after the July Revolution, they reconciled themselves to its consequences.²⁵ Withdrawal would leave a political vacuum, probably increasing the risk to trade in the Mediterranean and offering opportunities to rival powers.²⁶ Possession of the north African coastline was necessary, wrote the liberal journalist Eugène Lerminier in 1836, for 'the security of our empire'; it would counterbalance the British presence at Gibraltar while protecting French commerce.²⁷ Still, the uncertainty of the early years of the conquest hindered the development of a coherent policy in Algeria. While Bertrand Clauzel, appointed commander in Algiers in August 1830, attempted to initiate colonization, his efforts had little success and were repudiated by his successor.²⁸ In 1833, Marshal Soult, the war minister, sought to deflect mounting disquiet in the Chambers over the cost of Algeria by establishing the *commission d'Afrique* to 'illuminate its government, either on the actual state of the country or on the measures required for its future.'²⁹ For the commission, sustainably financing the French presence in Algeria was a major concern.

²³ E.g. 'Renseignements sur l'organisation et l'administration de la province de Constantine avant la prise de la ville par l'armée française', 1840, SHD, 1H 228.

²⁴ 'Premier rapport des ressources financières de Constantine, droits dit d'octroi', from Fabre to the directeur des finances, May 21, 1838, Archives nationales d'Outre Mer, Aix-en-Provence (hereafter ANOM), F80/933.

²⁵ Sessions, *By Sword and Plow*, 26, 50-8.

²⁶ Julien, *Histoire de l'Algérie contemporaine*, 64-5, 78.

²⁷ [E.] Lerminier, 'De la conservation d'Alger', *Revue des deux mondes*, 1 June 1836.

²⁸ Julien, *Histoire de l'Algérie contemporaine*, 76-7, 84-6. In January 1831, Clauzel acquired considerable land holdings in Algiers ('Etat de toutes les alienations effectuées en Algérie depuis 1830, jusqu'au 31 décembre 1845', Bugeaud MSS, Archives nationales, Pierrefitte-sur-Seine, (hereafter AN) 225AP/4).

²⁹ Rapport au roi, by Soult, Dec. 12, 1833, in Commission d'Afrique, *Procès verbaux et rapports*, 3; Julien, *Histoire de l'Algérie contemporaine*, 108.

The fiscal system inherited from the dey was ill-suited to French purposes. Though they requisitioned the land of the dey and beys, its revenue was inadequate, while nominal ownership of land did not automatically enable its exploitation.³⁰ Moreover, French needs tended to exceed the dey's, whose principal outlay before 1830 had been the military. Unlike in France, the bureaucracy was unpaid and public works fell outside the government's remit; instead, the focus was on collecting taxes and maintaining order.³¹ Even these fundamental tasks were difficult. A series of poor harvests and a rapid succession of deys between 1791 and 1817 stimulated food riots and tax revolts.³² After 1815, budgetary pressures forced the rulers of Tunis, Algiers and Tripoli towards fiscal reform to bolster revenues. Indeed, their limited naval support for the Ottomans during the Greek War of Independence stretched their finances.³³ Though after 1817 a new dey sought to develop a more effective, centralized state, parts of the regency were beyond government control.³⁴ Only the region surrounding Algiers was under the deys' direct rule, while the rest of the regency was divided into three beyliks, each ruled by a bey who was nominally tributary to the dey. Furthermore, the economy faced mounting problems. Inflation was high, while 80% of the regency's international trade was in imports and only 20% in exports.³⁵ The population of Algiers seems to have stagnated in the late eighteenth and early nineteenth centuries, reflecting the consequences of plague and the growth of subsistence agriculture.³⁶ Seeking to facilitate economic development, the *commission d'Afrique* opposed heavy indirect taxes, which would raise the price of essential commodities for 'the working class'.³⁷

³⁰ Ruedy, *Land Policy in Colonial Algeria*, 13-4, 39-42.

³¹ Julien, *Histoire de l'Algérie contemporaine*, 14.

³² Clancy-Smith, *Rebel and Saint*, 67-9; McDougall, *A History of Algeria*, 46.

³³ Panzac, *Les Corsaires barbaresques*, 269-72; Ruedy, *Modern Algeria*, 40-1.

³⁴ Clancy-Smith, *Rebel and Saint*, 65-72; McDougall, *A History of Algeria*, 47.

³⁵ Panzac, *Les Corsaires barbaresques*, 258, 265-7; Merouche, *Recherches sur l'Algérie à l'époque ottomane*, 45-7, 115-24, 273-6.

³⁶ Shuval, *La Ville d'Alger vers la fin du XVIIIe siècle*, 39-55; Ruedy, *Modern Algeria*, 21-7, 29-32.

³⁷ Commission d'Afrique, *Procès verbaux et rapports*, 501.

Those involved in commerce, principally Jews, were taxed heavily before 1830, and there were taxes on the corporations into which different industries were organized.³⁸ These were largely retained, though modified to reflect the French *patente*.³⁹ Still, these taxes yielded relatively little, particularly since recurrent war and military campaigns hindered the development of commerce; *l'octroi* and other indirect taxes also suffered in this regard.⁴⁰ Indeed, to facilitate commerce and expedite the provisioning of towns, in 1844 Bugeaud came close to abolishing *l'octroi* in Algeria.⁴¹ In the event, only the *octroi de terre*, collected on commodities transported over land, was abolished in December, while the *octroi de mer* was left intact.⁴² Most taxation was therefore levied on land. In this respect, the recommendation of the *commission d'Afrique* that land taxation should form the basis for an Algerian fiscal system reflected existing practices; the novelty of its proposal lay in emphasizing direct taxation when the existing fiscal system relied on tribute and donations – for instance from corporations.⁴³ The principal tax was the *achour*, imposed on the harvest; its equivalent on livestock was the *zekkat*. The importance of these taxes increased as they were reformed by Ahmad, the bey of Constantine, and the emir 'Abd al-Qadir, both of whom resisted French encroachments. To mobilize the resources that would enable them to retain their independence, they pursued the creation of more effective fiscal and administrative systems. The *achour* derived its legitimacy from the Qur'an, to which Ahmad and 'Abd al-Qadir appealed to justify the state-building required to support their resistance to the French.⁴⁴ After 1830, a vibrant oral tradition emerged that blamed the fall of Algiers on the machinations of foreigners – the French and the Turks – and which contested the infidels'

³⁸ Boyer, *La Vie quotidienne à Alger*, 114, 118-9, 172; Hoexter, 'Taxation des corporations professionnelles d'Alger à l'époque turque'.

³⁹ Arrêté of Dec. 7, 1830, SHD, 1H 5. The tax was further reformed in 1847 to reflect modifications made to the French *patente* in 1844 (Douël, *Un siècle de finances coloniales*, 36, 185).

⁴⁰ Rapport au conseil, by the directeur des finances, Dec. 21, 1835, ANOM, F80/831.

⁴¹ Bugeaud to Bedeau, Jan. 23, 1844, SHD, 1H 94.

⁴² Douël, *Un siècle de finances coloniales*, 183.

⁴³ Commission d'Afrique, *Procès verbaux et rapports*, 508-10.

⁴⁴ Todd, 'The *Impôts Arabes*', 117-8; Temimi, *Le Beylik de Constantine et Hadj Ahmed Bey*, 65-7; Maherzi, 'Le Réformisme administratif et fiscal'. On the organisation of 'Abd al-Qadir's regime more generally, see Boutaleb, *L'Emir Abd-El-Kader et la formation de la nation algérienne*, 89-120; Étienne, *Abdelkader*.

right and ability to rule a Muslim population.⁴⁵ This discourse enabled both rulers to justify higher taxes, while making it more difficult for the French to preserve them after conquering the territory.⁴⁶

Nevertheless, desperate for money, the French retained these *impôts arabes*. In doing so, they heightened their sensitivity to Islam's potential to stimulate resistance, both to taxation and to their rule more generally. In 1851, the governor-general wrote that 'we must believe that all openings of revolt will be the proclamation of holy war, because influence, money and men can only emerge from a religious reaction.'⁴⁷ Several days later, he noted that a religious 'fanatic' was fomenting unrest in Médéa, to which the army responded quickly to assure order and tax collection.⁴⁸ Indeed, from the beginning of their presence in Algiers, the French closely supervised Muslim religious institutions, partly for fear that they would stimulate unrest and partly because of the wealth that these institutions controlled, which the French sought to utilize.⁴⁹ The possibility of having to abolish taxes justified by religion dovetailed with the desire of some Frenchmen to simplify the Algerian fiscal system.⁵⁰ Provinces and towns had their own particular taxes which, alongside tributes paid by different tribes, exacerbated the system's administrative inefficiency. Corruption was endemic. While the state-building of the dey before 1830 followed by that of Ahmad and 'Abd al-Qadir provided a foundation for attempts to tax Algeria, the French inherited a system that was in flux, in which consent to taxation was already strained. Given the multitude of problems, raising money proved difficult, and thus pushed the French towards greater violence in the 1840s as they sought to meet the sharp escalation in costs that followed the decision to increase their military presence and conquer Algeria.

⁴⁵ Heggoy, *The French Conquest of Algiers*.

⁴⁶ Todd, 'The *Impôt Arabes*', 118-9.

⁴⁷ 'Situation générale de l'Algérie', Gouverneur général par interim to Randon, Apr. 25, 1851, ANOM, GGA 1H/7.

⁴⁸ Gouverneur général par interim to Randon, May 4, 1851, ANOM, GGA 1H/7.

⁴⁹ Saaidia, *Algérie coloniale*.

⁵⁰ 'Résumé des Recherches sur l'Impôt particulièrement dans le Tell Oriental et dans le Tell Occidental', by A. Warnier, 1841, ANOM, F80/933.

While the French sought to acclimatize the Algerians to heavier taxation, it rapidly became apparent that no conquest would be self-financing. Aside from adapting *l'octroi*, the first major modifications the French made to taxation in Algeria lay in customs and in the introduction of *l'enregistrement*, a tax on legal transactions. Thus, following the conquest of Bone in 1832, baron Pichon, the *intendant civil* in Algiers, established 'a customs service and also *l'enregistrement* at Bone, which will cover, I presume, at least the cost that this organization will entail.'⁵¹ Useful for regulating commercial and legal activity, particularly concerning land, *l'enregistrement* also provided revenue.⁵² Like *l'octroi*, it was easily established and required little infrastructure – hence its attractiveness in Algeria in the 1830s. However, it was not necessarily an ideal tax for Algeria. The establishment of *l'enregistrement*, wrote Alexis de Tocqueville in 1839, was 'An absurdity in a new country where it is necessary above all to not hinder transactions.'⁵³ Indeed, the limits of commercial and legal activity in Algeria reduced potential income from the tax.

As with *l'enregistrement*, the French imposed high, revenue-raising customs duties in Algeria during the 1830s. The customs system was, opined the *commission d'Afrique*, designed 'with the sole aim of extracting any revenue from the conquered country, without any appreciation for the future and the interest of our commercial relations.'⁵⁴ At the same time, the French desire to reorient Algerian trade to their benefit also shaped the new customs regime. While Marseille had been keen to re-establish commerce during the blockade that preceded the 1830 expedition, most of the regency's foreign trade had been with Britain and Tuscany.⁵⁵ Since preferential tariffs were established in 1830, French trade grew relative to that of other European states, but Algeria's potential as a market for French exports remained limited.⁵⁶

⁵¹ Pichon to Perier, Apr. 21, 1832, Pichon MSS, ANOM, GGA 1E82, dossier 1.

⁵² Larcher, *Traité élémentaire de législation algérienne*, 1:488; see also Douël, *Un siècle de finances coloniales*, 57-8.

⁵³ Tocqueville, 'Notes diverses tirées du compte rendu relative aux années 1837, 1838 et 1839', 188.

⁵⁴ Commission d'Afrique, *Procès verbaux et rapports*, 512.

⁵⁵ Julien, *Histoire de l'Algérie contemporaine*, 29, 47-8; Guiral, 'L'Opinion marseillaise'; Panzac, *Les Corsaires barbaresques*, 258.

⁵⁶ Douël, *Un siècle de finances coloniales*, 33, 35; on customs in Algeria under the July Monarchy, see Clinquart, *L'Administration des douanes*, 134-7. In 1839, Tocqueville observed that since the *ordonnance* of 11 November 1835, which reduced restrictions on trade, 'the share of French commerce has grown ceaselessly and that of foreign commerce

Both advocates and opponents of colonization recognized Algeria's economic unattractiveness. While, for Clauzel, the conquest and settlement of the interior could facilitate future prosperity, opponents of colonization invoked economic backwardness as a reason to limit French activity.⁵⁷ If the French were to stay in Algiers, argued one deputy, they should emulate British and Turkish imperial practices by holding the urban centers and leaving rural areas to the Algerians.⁵⁸ Seeking to reduce costs while giving themselves some degree of control over the territory, the French pursued this strategy from 1834 to 1839. The army was kept small, yet strong enough to hold the French-occupied urban areas along the coast. To secure their position, the French defeated Ahmad, taking Constantine in 1837. Meanwhile, they sought a *modus vivendi* with 'Abd al-Qadir, which produced two peace agreements, one in 1834 and another in 1837.⁵⁹ The latter, the treaty of Tafna, lasted until November 1839.

The growth of fiscal violence

The resumption of war in 1839 presaged a surge of French violence in Algeria. 'Abd al-Qadir's reopening of hostilities indicated that no *modus vivendi* was possible with him. However, abandoning Algeria was unthinkable for France. As Tocqueville put it in 1841, this 'would be the announcement of its decadence in the eyes of the world.'⁶⁰ Conquest, and ultimately colonization, consequently became unavoidable. As Louis-Philippe's son the duc d'Orléans observed, 'limited occupation is henceforth impossible'.⁶¹ The pressure to conquer Algeria

has declined' (Tocqueville, 'Notes diverses tirées du compte rendu relative aux années 1837, 1838 et 1839', 188). On the *ordonnance* of 1835, see Douël, *Un siècle de finances coloniales*, 111-2. The growth in Algerian trade, most of it probably with France, was considerable. Algeria's imports grew from 6,504,000 francs in 1831 to 57,355,000 francs in 1840 and to 72,690,000 francs in 1850. Exports rose much more slowly, from 1,480,000 francs in 1831 to 3,789,000 francs in 1840 and to 10,262,000 francs in 1850. The trade deficit lasted into the twentieth century (Larcher, *Traité élémentaire de législation algérienne*, 1:128).

⁵⁷ Clauzel, *Nouvelles observations*, especially 23-8.

⁵⁸ Baude, 'Alger: Du système d'établissement à suivre'.

⁵⁹ Ageron, *Politiques coloniales au Maghreb*, 9-43.

⁶⁰ Tocqueville, 'Travail sur l'Algérie (Octobre 1841)', 213.

⁶¹ Orléans to Thiers, 1840, Thiers MSS, Bibliothèque nationale de France, Paris (hereafter BNF), NAF 20612, fol. 53.

increased following an international crisis over the Near East in 1840. Committed to supporting the Egyptians in a war against the Ottomans, the French found themselves isolated when the Great Powers sought to guarantee the preservation of the Ottoman Empire in the Treaty of London, signed on 15 July. Merely invited to accede to the Treaty *post hoc*, the French were humiliated. To recoup their prestige, the French determined to conquer Algeria. Consequently, French efforts to construct self-sustaining colonial state intensified in the 1840s, giving the question of 'civilization' a renewed importance in discourse about Algeria. At the same time, the costs exploded, as the process of conquest forced the French to commit more troops, pushing revenues from Algeria to a nadir of 3% of expenditure there in 1840-1841. The imperative for fiscal violence therefore increased, as the French sought to extract ever more from a local population whose capacity to pay taxes was undermined by the destruction arising from the escalation of warfare in Algeria.

The main exponent of the new wave of violence in Algeria was General Bugeaud, an experienced military leader appointed to prosecute the war against 'Abd al-Qadir. Bugeaud, however, was a controversial choice – and the violence that he sanctioned during his tenure only increased the controversy. A conservative deputy, Bugeaud had many detractors, not least for crushing Parisian unrest in the 1834 'massacre of the rue Transnonain'.⁶² Consequently, Thiers, who as leader of the government from March 1840 considered Bugeaud for the post of governor-general, left the task of appointing him to the Soutt-Guizot ministry, which took office in October.⁶³ In the years that followed, Bugeaud conquered Algeria. 'The objective of the present war,' Soutt, the war minister, told him, 'since the resumption of hostilities in November 1839, has been the destruction of the power of 'Abd al-Qadir. Legislative votes have approved this objective which cannot change, and which must be attained either by politics or by arms.'⁶⁴

While the Chambers accepted the need to defeat 'Abd al-Qadir, they did not provide unlimited resources. The government in the 1840s faced major competing commitments. The 1840 crisis and accompanying war scare prompted an expansion of the French army, and thus

⁶² Bois, *Bugeaud*, 329-33.

⁶³ Thureau-Dangin, *Histoire de la monarchie de Juillet*, 5:266-8.

⁶⁴ Soutt to Bugeaud, Jan. 19, 1841, Bugeaud MSS, ANOM, GGA 2EE1, fol. 2.

higher military spending, with lasting effects over the following years. Meanwhile, government expenditure on public works, particularly on railway construction, increased, as the government sought to boost prosperity and improve the effectiveness of administration. These other commitments raised the pressure on the government to minimize expenses in Algeria.

The desire to restrain costs in Algeria was particularly acute in the Chambers. Less than a month after Soult instructed Bugeaud to destroy 'Abd al-Qadir, a deputy on the Chamber's budget commission suggested 'that we introduce in the budget for Algeria an exact assessment – not a fictional one – of the expenses that the colony entails. He [the member] observes that not only is there inexactitude on this point, but that as a result many expenses are wrongly attributed to the budgets of the war and interior ministries.'⁶⁵ Bugeaud and Soult frequently clashed over the former's demands for more troops than the Chambers would permit.⁶⁶ This wariness of spending in Algeria endured. In 1847, François Guizot, the foreign minister and *de facto* leader of the government, responded to pressure to maintain the army's strength there by noting that 'I am well accustomed to fighting against the will of the Chambers and firmly inclined to continue. But there is an impassable limit, even in the interest of success.'⁶⁷

Pressure from the Chambers over costs aggravated a struggle between Bugeaud and the war ministry for control over Algerian affairs, in which money played a vital part. In 1845, Bugeaud's aide-de-camp complained that

The bureaux [of the war ministry]... have pushed to do everything and administer from over there matters of detail which most of the time could not even be planned here, hence a delay in the settlement of all affairs to such an extent that the budget to spend in Algeria for 1845 arrived here 5 days ago and consequently was known only in the

⁶⁵ Procès verbaux, commission du budget, session de 1841, Feb. 12, 1841, AN C 812.

⁶⁶ Soult to Louis-Philippe, Aug. 11, 1841, Sept. 4 and 11, 1843, Maison de France MSS, AN 300AP(III)/41, dossier 1, fols. 93, 113, 114.

⁶⁷ Guizot to Aumale, Aug. 18, 1847, Guizot MSS, AN 42AP/188.

month of November; therefore there were things we did not know here and the money voted by the Chamber will remain unused for many chapters [of the budget].⁶⁸

Under pressure over money, the war ministry sought to restrain expenditure in Algeria by retaining as much control as possible for itself. Bugeaud's reputation as a lax administrator did not help his position. In 1840, he sought to refute criticism from opponents of his appointment who had 'expressed doubts about my administrative capacity.'⁶⁹ Still, as he admitted shortly afterwards, 'I do not care for civil government. It is now irrelevant. I will leave civil affairs to those who want them.'⁷⁰ The tensions over centralization multiplied as governing Algeria became more complex.

The expansion of French-controlled territory stimulated a renewed push for colonization, increasing the pressure on civil administration. As in France, the state in Algeria became more active and interventionist, with the purpose of facilitating colonization and so extending 'civilization'. These goals were expensive, but both were ultimately intended to facilitate revenue increases in Algeria. In 1843, Bugeaud suggested that soon

the colonial treasury... will be perfectly able to pay all the ordinary expenses of civil government and Arab government; equally it will be able to pay for works of public utility which the army will undertake in the interior; it will also be able to devote 500 or 600 thousand francs to colonization; it will assume all municipal expenses that do not concern great new buildings &c.⁷¹

The first plans for railway construction in Algeria emerged the following year.⁷² Roads, though, were the more pressing infrastructural need. In 1847 the duc d'Aumale, another of Louis-Philippe's sons and Bugeaud's successor as governor-general, complained that 'Our

⁶⁸ Eynard to his brother-in-law, Nov. 10, 1845, Eynard MSS, AN 230AP/2, dossier 2.

⁶⁹ Bugeaud to Thiers, Mar. 3, 1840, Thiers MSS, BNF, NAF 20608, fol. 337.

⁷⁰ Bugeaud to Rémusat, June 30, 1840, Thiers MSS, BNF, NAF 20608, fol. 342.

⁷¹ Bugeaud to Sault, Sept. 14, 1843, ANOM, F80/933.

⁷² Belkacemi, 'Colonialisme et chemins de fer en Algérie au XIX^e siècle', 32. Émile Pereire, the Saint-Simonian railway entrepreneur, had urged the construction of railways in Algeria as early as 1833 (Pilbeam, *Saint-Simonians in Nineteenth-Century France*, 133).

roads are in a deplorable state, equally damaging both to the interests of the treasury and certainly to those of colonization.⁷³ In addition to facilitating administration and tax collection, infrastructural improvements could stimulate trade and thus prosperity – hence the value of public works to the civilizing process. Canals, an official noted in 1836, would improve sanitation, benefit agriculture and facilitate the movement of troops and resources necessary for defense.⁷⁴ Similarly, a road between the inland town of Sétif and the port of Bougie that was ‘at least practicable for camels’ would ‘assure the prosperity’ of these two settlements, one official noted in 1849.⁷⁵ Such projects, perhaps paradoxically, were often financed by requisitions from the Algerians, or by surtaxes on the *impôts arabes* – much as in France, where surtaxes (*centimes additionnels*) were used to fund local government and public works.⁷⁶

Still, while revenue in Algeria rose from 1.9 million francs in 1840 to 4.7 million in 1845, this remained insufficient to cover even civil expenditure, which grew from 4 million francs to 7.2 million.⁷⁷ Rising revenue reflected, according to one finance ministry official, ‘the pacification of the country, the organization, the control of the Arab populations’, but tax collection continued to fall short of the standards expected in Paris.⁷⁸ ‘There do not exist for the valuation of duties the same facilities that exist for their collection: that is to say that we cannot assess revenue for a year that has passed’.⁷⁹ Partly given the religious origins of the *impôts arabes*, French-appointed caids assessed the taxes, operating with little oversight. Developing a culture apparent during the Turkish regime in which taxation formed a major source of wealth for Algerian notables, the caids frequently exploited their positions for their own profit and, consequently, tax incidence was very irregular, particularly for *impôt arabes*

⁷³ Aumale to Guizot, Oct. 24, 1847, Guizot MSS, AN 42AP/191.

⁷⁴ ‘Rapport au conseil d’Administration sur le projet de Budget Municipal d’Alger pour 1837’, Dec. 25, 1836, ANOM, F80/833.

⁷⁵ Rapports des bureaux arabes, Sept. 20, 1849, ANOM, GGA 1H/3.

⁷⁶ E.g. Général de division, commandant de la province d’Oran, to Randon, May 29, 1854, ANOM, GGA 1Q/88; Frémeaux, *Les Bureaux Arabes*, 62-3.

⁷⁷ Douël, *Un siècle de finances coloniales*, 141.

⁷⁸ Inspecteur général, directeur des finances, to Soult, Sept. 5, 1843, ANOM, F80/934.

⁷⁹ Inspecteur général, directeur des finances, to Soult, Mar. 15, 1841, ANOM, F80/934.

collected in kind.⁸⁰ General Bedeau, appointed to organize the governance of Tlemcen following the French conquest of the town in 1842, noted his frustration with one caid, for example, who ‘despite my incessant exhortations repeated over two months... did not take any regular action to assure the assessment of the *achour*’. The caid’s underlings had established ‘false lists and for the most part have been given money by the tribal chiefs to inscribe reduced rates.’ Being a marabout, the caid was, Bedeau fumed, a ‘fanatical imbecile’. Marabouts, men of saintly lineage with magical powers, typically commanded local influence that the French sought to exploit, and which could be especially valuable with regard to taxation given the religious origins of the *impôts arabes*.⁸¹ In this instance, though, Bedeau doubted the marabout’s utility and regarded other tribal leaders as similarly inept and self-serving: ‘the country is poor in men, and all those who had some ability have been employed by ‘Abd al-Qadir’.⁸² In part, his view perhaps reflects an ignorance of tribal politics, in which caids had to balance French exactions with pressures from their compatriots and their own interests.

French officers, though, had little reason to be sensitive to such nuances, given their tendency to view Arabs and Berbers as inherently too politically immature to be governed except through force. The tensions among Algerians that arose from assigning power to caids and tribal leaders probably reinforced this belief in their inability to govern themselves, encouraging the French to underwrite taxation through military power, which they saw as the basis of the system they inherited from the Turks.⁸³ Indeed, the violence of French rule in general was partly mimetic, the French seeing it as an integral part of Arab governance.⁸⁴ Whereas the legitimacy of taxes in Britain and France rested on the approval of elected legislatures, the French claimed the right to impose taxes in Algeria from the ‘fact of conquest’

⁸⁰ Dumon to Trezel, Aug. 7, 1847, ANOM, F80/925; Brower, *A Desert Named Peace*, 101-4; Frémeaux, *Les Bureaux Arabes*, 59-61; Perkins, *Qaids, Captains and Colons*, 110-6; Sivers, ‘Les plaisirs du collectionneur’.

⁸¹ Lorcin, *Imperial Identities*, 58-61.

⁸² Bedeau to Bugeaud, Oct. 27, 1842, SHD, 1H 86; Bedeau to Bugeaud, Aug. 31, 1842, SHD 1H 85.

⁸³ Soult to Guizot, June 15, 1844, Guizot MSS, AN 42AP/256.

⁸⁴ Gallois, *A History of Violence*, 107.

– in effect through force.⁸⁵ Incapable of governing themselves appropriately, the Algerians lacked the maturity to consent to taxes through an elected legislature on the European model. In this respect, the violence of a tax system based on force further justified the pursuit of a civilizing process. French ignorance of the geography of Algeria exacerbated the irregular incidence of taxation, further intensifying problems of consent.⁸⁶ While the Orleanists pursued the completion of the cadastre in France, no such survey existed in Algeria, though the French sought to undertake one.⁸⁷ A cadastre would not only facilitate more effective taxation, but in providing information about land would also ease the process of colonization.⁸⁸ Moreover, protracted difficulties in determining the ownership of land made it much harder to tax. Muslim freeholding customs, for example, permitted a single piece of land to have multiple owners and the transfer of shares in such property could be completed by the contracting parties without reference to state administrative authorities.⁸⁹ Evenly distributing the burden of direct tax was therefore difficult, and the solution to this problem adopted in France – of increasing reliance on indirect taxes – was unsuited to an Algerian economy of predominantly subsistence agriculture.

Exemptions accorded to European colonists aggravated the problems arising from the unequal incidence of taxation. Though such tax relief may have encouraged settlement, it left the Algerian population with a heavier fiscal burden.⁹⁰ Thus, the *impôts arabes* had to deliver, particularly given the limits of indirect taxation. Arab and Berber requests for exemptions were often rejected. In response to an Algerian woman from a notable family who complained about being made to pay an ‘illegal’ *achour*, the *directeur central des affaires arabes* wrote that ‘Arab land bears these taxes irrespective of the quality of its possessors and where they keep their residence.’⁹¹ Enforcing this principle proved problematic,

⁸⁵ ‘Extrait du registre des délibérations du Conseil supérieur d’administration’, Jan. 18, 1847, ANOM, GGA 1Q/89.

⁸⁶ ‘Mémoire sur la géographie ancienne de l’Algérie’, by E. Pelissier, Aug. 7, 1843, SHD, 1M 1314; Pelet to Martimprey, Mar. 12, 1846, Martimprey MSS, SHD, 1K 598/1; Blais, *Mirages de la carte*.

⁸⁷ Ruedy, *Land Policy in Colonial Algeria*, 95.

⁸⁸ Blais, *Mirages de la carte*, 106-7.

⁸⁹ Ruedy, *Land Policy in Colonial Algeria*.

⁹⁰ Ruedy, *Land Policy in Colonial Algeria*, 94; Kateb, *Européens, « indigènes » et juifs*, 82-4.

⁹¹ Rivet to the directeur général des affaires civiles, June 27, 1848, ANOM, GGA 1H/6(1).

particularly in those towns that attracted a large European population. Here, some Algerians claimed, occasionally with assistance or encouragement from Europeans, that 'their assimilation with the Europeans in municipal affairs should give them the immunity from the rural taxes which has hitherto been accorded to Europeans'. Others claimed immunity because they were farming European-owned land, while others claimed it because they farmed 'in a community of interests with the Europeans.' The exemptions were refused, but these arguments still formed the basis for frequent Algerian requests for tax cuts.⁹² The unequal taxation of Algerians and Europeans contributed to tensions between the two, encouraging the Algerians to regard Europeans as rapacious. Europeans generally disliked Algerians grazing livestock on their land, and their tendency to respond by impounding the livestock and levying 'considerable sums of money' on their own authority provoked complaints from the Algerians.⁹³ The inequalities in the tax system probably intensified their discontent at Europeans extracting money in this manner.

The state of the economy increased the fiscal pressure on Algerians. Besides hindering commerce, war entailed requisitions and high taxes, both of which were economic drags. Poverty, one Muslim notable wrote in 1836, afflicted the people of Oran, hindering their ability to pay taxes.⁹⁴ Likewise, the commander in Constantine, the duc d'Aumale, noted in 1844 that much of the city's Muslim population was destitute. Their property had been requisitioned, and compensation was as yet unpaid. Following the French occupation, prices had risen. The French, Aumale wrote, should seek to arrest this trend: 'We who extol the benefits of our civilization and of our paternal administration, we cannot impose poverty on the sole population with which we are in immediate contact.'⁹⁵ He proposed three measures to alleviate the situation. First, the payment of indemnities for requisitioned property. Second, the abolition of *l'octroi*, which impeded commerce – a proposal he later amended in favor of merely reducing the duty, in order to retain it as a source of revenue which could be increased in future if necessary.⁹⁶ Third, he proposed that the yield of the *achour* – paid in

⁹² 'Extrait du registre des délibérations du Conseil supérieur d'administration', Charon to Rullière, Mar. 30, 1849, ANOM, GGA 1Q/89.

⁹³ Cavaignac to the directeur général des affaires civiles, May 8, 1848, ANOM, GGA 5M/1.

⁹⁴ Moustafa Bey to Clauzel, received Dec. 11, 1836, ANOM, GGA 1H/2.

⁹⁵ Aumale to Bugeaud, Feb. 14, 1844, ANOM, F80/798.

⁹⁶ Aumale to Bugeaud, July 23, 1844, ANOM, F80/798.

grain – should be sold cheaply in the winter, to mitigate the risk of dearth. French rule potentially aggravated the latter since, as part of the regulation that they imposed on Muslim religious institutions, the French took control of their charitable distributions, which they exploited for the sake of the Algerian troops that they employed.⁹⁷ Thus the costs of the conquest, its destructiveness and the French desire for oversight strained the existing system of poor relief while, simultaneously, the civilizing process required the alleviation of poverty. Indeed, greater prosperity would not only benefit the Algerians, but could also allow them the means to pay the taxes that would facilitate the creation of a self-sufficient colonial state.

Beyond merely raising money, taxation was also essential to asserting French control over Algeria. A tribe's submission, Bugeaud declared, was 'totally without meaning' unless taxes were paid.⁹⁸ From the army's perspective, tax collection was best assured through the threat and practice of *razzias*. Developed from the mid-1830s and then institutionalized under Bugeaud in the 1840s, these entailed plundering a tribe's settlements, taking livestock and other assets, after which the tribe would still have to pay the taxes against which they had rebelled, often with an indemnity (a *contribution de guerre*) as a punishment for revolt.⁹⁹ In 1850, for example, General St. Arnaud wrote that he 'will *razzia* [*razzierai*]' (the practice became frequent enough to give rise to its own verb) a tribe that 'does not want to pay taxes. I will teach them how we strike our enemies'.¹⁰⁰ The tribes regarded with greatest suspicion by the French, and perhaps those most inclined to rebel, were those of the more recently conquered inland mountain areas; much as James Scott has argued with respect to southeast Asia, the uplands offered excellent terrain for those seeking to avoid the writ of the state.¹⁰¹ 'The tribes of the plain are well disposed [towards paying taxes],' wrote one official, 'but this is not the same for the highlanders who only paid last year for fear of seeing our columns [of soldiers] at their homes. The expedition not having taken place, they contend that they have been taken for dupes.'¹⁰² Wary of appearing weak, the French did not necessarily abandon

⁹⁷ Saaidia, *Algérie coloniale*, 76; Smati, *Les Elites algériennes*, 106-8.

⁹⁸ Quoted in Sullivan, *Bugeaud*, 103.

⁹⁹ Gallois, *A History of Violence*, 92-9.

¹⁰⁰ St. Arnaud to his wife, May 15, 1850, in *Lettres du maréchal de Saint-Arnaud*, 2:190.

¹⁰¹ Scott, *The Art of Not Being Governed*.

¹⁰² 'Centralisation. Des rapports de quinzaine des bureaux Arabes de l'Algérie pour la 2^e quinzaine d'avril et la 1^e quinzaine de mai', Apr. 15-May 15, 1846, ANOM, F80/461.

coercion to ensure compliance, even in those instances where troops were no longer required to compel taxation. Though the *cercle* of Giyelly was in a state of ‘habitual tranquility’ in 1847, the commanding officer there closed the market to the caids until taxes were paid.¹⁰³ Indeed, some officers regarded the *razzia* as a last resort. In 1842, seeking to hasten the payment of taxes by the Haractas tribe near Constantine, General Négrier noted that ‘I do not wish to employ force except at the last extremity.’¹⁰⁴

When the French opted for a *razzia*, the decision could be taken and implemented quickly. In 1844, one official in Constantine recorded a tribe’s refusal to pay tax on 10 June; by 13 June, the *razzia* was over, horses, camels and livestock having been plundered, and the tax remained to be paid.¹⁰⁵ If they felt magnanimous, the French might return some of the plunder. In 1844, when the movement of Tunisian troops nearby induced a tribe near La Calle to resist taxes despite having previously paid them, the French responded with a *razzia*. Subsequently, though, they returned half of the 700 cattle they captured in the process, perhaps an acknowledgement of the tribe’s former compliance.¹⁰⁶ From the French perspective, violence was generally effective. Bedeau, for example, noted in October 1842 that, following a *razzia* the previous month, a tribe had paid 150 quintals of the *achour* without further resistance following the reappearance of his troops outside their village.¹⁰⁷ In 1850, the Nemenchas tribe having previously fled from French columns, St. Arnaud boasted that he had ‘obtained an excellent result’ in outmaneuvering them to kill 20 horsemen and a sheikh, plunder 15,000 sheep and 400 camels, and compel them to pay both 75,000 francs in back taxes from 1845 to 1850 and for the construction of a fort at Khenchela.¹⁰⁸ While St. Arnaud expressed the hope that ‘they will be pleased in Algiers and Paris’ at such an outcome, the violence of the *razzias* provoked criticism in France, as did ‘abuses’ in the use of the sometimes quite substantial resources plundered in the process. In 1843, for instance, *razzias*

¹⁰³ Rapport to Aumale, Oct. 25, 1847, ANOM, GGA 1H/4.

¹⁰⁴ Négrier to Bugeaud, May 22, 1842, SHD, 1H 82.

¹⁰⁵ ‘Province de Constantine. Statistique politique et histoire courante des tribus’, June 1844, ANOM, F80/492.

¹⁰⁶ Note pour le ministre, by Vauchelle, Feb. 7, 1845, SHD, 1H 94.

¹⁰⁷ Bedeau to Bugeaud, Oct. 27, 1842, SHD, 1H 86.

¹⁰⁸ St. Arnaud to A.L. de St. Arnaud, May 23, 1850, in *Lettres du maréchal de Saint-Arnaud*, 2:194.

in the province of Constantine raised a total of 865,192 francs.¹⁰⁹ These assets were off-balance-sheet, which increased the opacity of finances in Algeria and thus impeded metropolitan attempts to impose control, particularly since the speed with which a *razzia* could be implemented left much to the discretion of the 'men on the spot'.

The ease with which the French could implement such violence probably forestalled resistance to taxation. One French official in Batna, ascribed the 'promptitude' of tax remittances to the population 'feeling the full price of the profound peace which they have enjoyed for several years, confident in our domination'.¹¹⁰ Perhaps exploiting the French belief that the Algerians had to be made to feel that resistance was futile, in 1851 several tribes in Oran asked to pay the *achour* early, 'so that they could devote themselves to preparatory work for cultivating the soil. This is the most certain indicator of the good disposition of the people in the province.'¹¹¹ Indeed, by the 1850s, taxation in areas with a more longstanding French presence seems to have become less dependent on force. In 1850, for example, the taxation of the Haractas 'had not required the presence of a column [of troops] which each year went to effect it', potentially reducing the annual cost of tax collection by at least 30,000 francs.¹¹² Small economies of this sort, while helpful, did little to alleviate France's underlying fiscal problems in Algeria.

Under continuing pressure over money, the government sought to improve fiscal administration.¹¹³ In 1845, the war ministry demanded the 'regularization' of the *impôts arabes*, a measure which Bugeaud rejected as impossible.¹¹⁴ This would have imposed greater homogeneity on the fiscal system, easing the government's pursuit of centralization.¹¹⁵ As

¹⁰⁹ Julien, *Histoire de l'Algérie contemporaine*, 317; Gallois, *A History of Violence*, 105-6.

¹¹⁰ 'Résumé de la situation du Cercle de Batna, au point de la politique, de l'administration, du commerce et de l'agriculture (conformément à la circulaire du Gouverneur Général du 15 décembre 1849)', n.d. [early 1850s?], ANOM, GGA 1H/6(1).

¹¹¹ Gouverneur général par interim to Randon, Oct. 15, 1851, ANOM, GGA 1H/7.

¹¹² Général de brigade, commandant de la province de Constantine, to Charon, July 25, 1850, ANOM, GGA 1H/7.

¹¹³ E.g. Sult to the directeur des finances de l'Algérie, Mar. 11, 1843, ANOM, F80/924.

¹¹⁴ Todd, 'The *Impôts Arabes*', 120; Bugeaud to Guizot, Aug. 30, 1845, Guizot MSS, AN 42AP/202; rapport au roi, by Sult, 1845, Maison de France MSS, AN 300AP(III)/41, fol. 165.

¹¹⁵ E.g. Enfantin to Vauchelle, June 25, 1845, in Blanchard, 'Lettres d'Enfantin', 339.

part of this 'regularization', the government sought to end the payment of *impôts arabes* in kind. While the use of money would potentially facilitate a more equitable tax incidence and a more uniform system of tax collection, it would also further the civilizing process. Taxation in specie, wrote Charon, the governor-general, in 1849, would ease tax collection and produce 'an essential simplification in the details of administration.' It would spare the Algerians 'numerous journeys and the privation of beasts of burden' required for remittances, while guaranteeing them 'against this multitude of abuses in details which always arise from taxation in kind.'¹¹⁶ In this respect, the use of specie could centralize power not only to Paris, but also to the governor-general. For Bugeaud, suspicious of metropolitan control and indifferent to civil administration, this was perhaps a minor attraction. But for someone such as Charon, whose position – unlike Bugeaud's – depended on furthering the successful governance of Algeria instead of on conquering it, greater metropolitan control perhaps seemed a price worth paying to enhance his credibility with his superiors in Paris while improving his capacity to influence affairs in Algeria. Charon's attitude probably also reflected the political shift that followed Algeria's incorporation into France as three new *départements* in 1848. Overseen by prefects with direct access to ministers, the change offered metropolitan authorities new means to intervene in civil affairs, reducing the authority of the governor-general.¹¹⁷ Charon's support for the use of specie, therefore, may have been part of an attempt to bolster his position against encroachment by the prefects. If the Algerians resisted the use of specie, the army would become more necessary to ensure order in the face of discontent. Conversely, if specie were successfully extended, Charon could claim credit, and the ensuing improvement of fiscal administration would strengthen the French regime in Algeria and Charon's reputation among metropolitan officials. Irrespective of the Algerians' response to specie, therefore, Charon and the army stood to gain vis-à-vis the prefects.

Not only would improved fiscal administration facilitate 'civilization'; the extension of money was itself a civilizing act. Money, claimed Jean-Baptiste Say, 'is the more requisite, the more civilized a nation is'.¹¹⁸ Its circulation reflected the development of a commercial economy in

¹¹⁶ Charon to Rullière, Aug. 30, 1849, ANOM, F80/936.

¹¹⁷ Julien, *Histoire de l'Algérie contemporaine*, 353-4.

¹¹⁸ Say, *A Treatise on Political Economy*, 1:346.

place of a more primitive barter system, much as in the eighteenth century some had seen *le doux commerce* as an instrument of modernization. To procure the money required to pay taxes, Charon observed, Algerians were forced to engage in commerce.¹¹⁹ Extending the use of money, though, risked provoking discontent from those Algerians who did not accept the franc as currency. Indeed, earlier in the decade, Bugeaud had sought to reduce the frictions that arose with the Algerians over the French use of the franc by widening its circulation.¹²⁰ Money and its value are culturally constructed, dependent on the way in which users perceive them. The imposition of the franc, in other words, entailed the destruction of local culture. However, the war and economic disruption that arose from the French conquest hindered the development of commerce, and thus the use of specie. In this respect, as in others, the means used to secure French authority in Algeria retarded the civilizing process on which part of that authority was supposedly based.

Conscious of the problems of requiring taxes in specie, some commanders continued to collect taxes in kind, provoking irritation from French authorities.¹²¹ Still, some adaptation to the situation in different localities was unavoidable, impeding the creation of fiscal and administrative homogeneity. 'Inevitably,' the *directeur des finances de l'Algérie* wrote, 'the audit will be undertaken following the ideas and habits of France on services which have to be directed with constant appreciation for the circumstances, the facts specific to the politics and colonization understood in its broadest sense'.¹²² While the French made some attempts to adjust tax burdens in order to retain consent, the pressure to generate revenue compounded by a general disdain for the Algerians perhaps impaired their ability to adapt to local sensibilities and reduced their sensitivity to what constituted acceptable taxation.¹²³ After 1844, for example, French officials increased the taxes levied on date palm trees in Biskra by at least 50%; furthermore, they collected taxes zealously, abolishing exemptions and regularizing the extraction of sums beyond those they were required to collect. The

¹¹⁹ Charon to Rullière, Aug. 30, 1849, ANOM, F80/936.

¹²⁰ Bugeaud to St. Arnaud, July 9, 1842, St. Arnaud MSS, Bibliothèque de l'Arsenal, Paris, Ms 15016, fol. 81.

¹²¹ E.g. 'Note pour la Direction des affaires de l'Algérie', by le chef du bureau des subsistances, Aug. 5, 1849, ANOM, F80/936.

¹²² Inspecteur général, directeur des finances, to Soult, Dec. 31, 1843, ANOM, F80/925.

¹²³ E.g. 'Note pour le 3^e Bureau', Oct. 12, 1845, ANOM, F80/934.

ensuing discontent contributed to the Zaatcha revolt, which was only crushed following an 8,000-man military expedition and a two-month siege in December 1849.¹²⁴ As the savagery of Zaatcha suggests, Bugeaud's departure as governor-general in 1847 did little to curb the violence of taxation – or of French imperialism – in Algeria.¹²⁵

The brutality of taxation in Algeria reflected the tensions in 'imperial liberalism'. Many liberal advocates of empire saw it as a potentially civilizing, enlightened enterprise, which could contribute to the solution of the growing 'social question' in France.¹²⁶ Low taxes on colonists were necessary to attract settlers and thus defuse social tensions in France, but the consequently higher burden on Arab and Berber taxpayers undermined the civilizing process by which 'imperial liberalism' in part justified the conquest. At the same time, taxing France to finance Algeria risked aggravating the 'social question' that Algeria was supposed to solve. There were, moreover, other ways in which government spending could address the 'social question'. Public works, especially railways, were undertaken partly for the sake of easing the threat of social malaise by stimulating prosperity and facilitating the repression of unrest.¹²⁷ In diverting money from public works, complained Amédée Desjobert, a prominent member of the dynastic opposition, Algeria risked intensifying the 'social question'.¹²⁸

Settlement and economic development

The 'social question' aside, the settlement of Algeria was also deemed essential for the colony's economic development and thus for its ability to pay for itself. Given the importance of settlement, it assumed a significant place in the struggle between metropolitan and colonial authorities, especially since much of the public discussion of Algeria revolved around it. Moreover, the scale of settlement grew markedly during the 1840s as state-building in

¹²⁴ Clancy-Smith, *Rebel and Saint*, 85-6, 92-124.

¹²⁵ Brower, *A Desert Named Peace*, 75-89.

¹²⁶ Sessions, *By Sword and Plow*, 200-7, 264-89.

¹²⁷ Greenfield, 'The Origins of the Interventionist State in France'.

¹²⁸ Desjobert, *La Question d'Alger*, 253-7; on Desjobert, see Pitts, *A Turn to Empire*, 185-9.

Algeria intensified.¹²⁹ To facilitate it, land was acquired from Algerians through sequestration, expropriation and *cantonnement* – requisitioning in exchange for compensation.¹³⁰ Sequestration, implemented by colonists and the ‘men on the spot’ from 1830 onwards, often met with disapproval from Paris. Aside from violating international law, it deprived Algerians of their land for the sake of European speculators. In short, it ran counter to the civilizing tendencies of ‘imperial liberalism’.¹³¹ To stimulate greater agricultural prosperity in Algeria, officials in the 1830s and 1840s sought to curtail speculation, which did little to develop the land.¹³² Taxation offered a way to do this; in 1838, Marshal Valée, the governor-general, proposed to reduce speculation through a tax on European-owned land, from which the owner would be exempt for three years if the land was cultivated.¹³³ While the government adopted a five-franc tax on uncultivated lands in 1844, it was unenforced and was repealed in 1851. More significantly, the government stipulated in 1844 that land on which taxes were unpaid for six months would revert to the public domain and, the following year, areas of obligatory culture were established.¹³⁴ Despite settlers’ opposition to the authorization of seizure for lack of cultivation, economic development was essential to raise the revenue the government needed. Income from indirect taxes, from which Europeans were not exempt, could potentially grow, easing the development of ‘civilization’ which would also benefit more generally from greater prosperity.

Though necessary to enhance the colony’s capacity to pay for itself, economic development required investment. Finance was therefore inseparable from questions of settlement. In response to the pressure to cut costs in Algeria, Bugeaud promoted the creation of military colonies.¹³⁵ He wrote to the justice minister in 1843:

¹²⁹ The European population of Algeria rose from 28,078 in 1840 to 115,101 in 1848, with the sharpest increases coming from 1843 to 1846. The numbers are tabulated in Sessions, *By Sword and Plow*, 217; see also Ruedy, *Modern Algeria*, 69.

¹³⁰ Ruedy, *Land Policy in Colonial Algeria*.

¹³¹ Ruedy, *Land Policy in Colonial Algeria*, 102.

¹³² See Sessions, *By Sword and Plow*, 232-63, 281-9.

¹³³ Ruedy, *Land Policy in Colonial Algeria*, 94.

¹³⁴ Ruedy, *Land Policy in Colonial Algeria*, 94-5.

¹³⁵ ‘Rapport de M^r le M^{al} Bugeaud sur les moyens d’affermir et d’utiliser la conquête de l’Algérie’, Jan. 15, 1844, SHD, 1H 229.

You tell me "I also hope that you will be able to inform the Marshal [Soul] that he can, for 1845, reduce the allocations that you have requested with good reason up to now &c." I do not think that this is the way to solve the problem, that we should frame as follows: "Reduce France's expenses, without compromising the conquest, without delaying the progress of its exploitation."¹³⁶

Reducing the size of the army would imperil more than just France's military successes; 'the major works', necessary to develop the country, would become 'impossible'.

The army alone can provide you with sufficient manpower and fairly cheaply. The army must not only be considered as a military force, as a guardian of the conquest; it must still be the most powerful agent of colonization, and the only one which can execute, across this vast country where all is to be done, major works of public utility.¹³⁷

Introducing civil government, Bugeaud later wrote, would be a futile expense, since 'The Arabs... cannot be governed except by soldiers'.¹³⁸ The army, he argued, could colonize Algeria, thereby protecting the territory, while simultaneously providing the most economical way of fulfilling the state's other functions, such as undertaking public works. The army, according to Bugeaud, offered civilization on the cheap.

The government, however, regarded Bugeaud's proposals warily, preferring civilian colonization instead. The army was not regarded as an ideal civilizing instrument; as we have seen, its conquest of Algeria was a violent process, and commanders were conscious of the reputation this gave them. 'Banish the idea that I have only plans for war, attacks against tribes, in other words destruction', Clauzel told Guizot in 1836. 'I know, and I know from experience, that this is not this way that one colonizes, creates, and produces.'¹³⁹ The violence

¹³⁶ Bugeaud to Martin (du Nord), Oct. 17, 1843, Bugeaud MSS, ANOM, GGA 2EE5, fol. 20.

¹³⁷ Bugeaud to Martin (du Nord), Oct. 17, 1843, Bugeaud MSS, ANOM, GGA 2EE5, fol. 21; see also Bugeaud to Soul, Jan. 31, 1845, Bugeaud MSS, ANOM, GGA 2EE6, fols. 37-52.

¹³⁸ Bugeaud to Soul, Jan. 15, 1844, Bugeaud MSS, ANOM, GGA 2EE5, fol. 139.

¹³⁹ Clauzel to Guizot, Oct. 15, 1836, Guizot MSS, AN 42AP/152.

of military rule stimulated opposition from Saint-Simonians and liberal imperialists, many of whom saw colonization as a potentially enlightened, civilizing, humanitarian enterprise – though they differed on how this was to be achieved.¹⁴⁰ Even those such as Tocqueville, who did not rationalize empire as a means of exporting ‘civilization’, came to see violence as counterproductive. A civilizing process might be dispensable, but empire did not have to be barbaric.¹⁴¹

Tocqueville’s attitude arose from more than an enlightened liberalism; his overriding concern was to secure French interests.¹⁴² In Algeria, he saw an opportunity to revitalize the French nation by installing Algeria as a colony of virtuous settler-citizens.¹⁴³ Military rule, he argued, had retarded economic development. The weight of taxes and shortage of capital also hindered growth.¹⁴⁴ Indeed, as one observer remarked, ‘A colony must consume greatly and offer in return the wealth of its soil... colonization is certainly a matter of commercial practice’.¹⁴⁵ Likewise, many Saint-Simonians preferred civil settlement as a way to generate prosperity.¹⁴⁶ Unfortunately for Bugeaud, facilitating commerce was not the army’s forte, as we have seen. Military colonies also had little attraction for ministries concerned with the inadequacy of army rule. The war ministry was not alone in imposing government from Paris. The finance and interior ministries also guarded their own remits. Indeed, the perceived inadequacy of military rule stimulated centralization, as officials in Paris sought to minimize the power of the alleged incompetents in Algeria.¹⁴⁷ Tocqueville, among others, derided this ‘ultra-centralization’, presenting his criticisms to the Chamber in May 1847.¹⁴⁸ While he

¹⁴⁰ Pitts, *A Turn to Empire*; Pilbeam, *Saint-Simonians in Nineteenth-Century France*, 136-47; Brower, *A Desert Named Peace*, 53-74.

¹⁴¹ Pitts, *A Turn to Empire*, 215-9.

¹⁴² Todorov, *Nous et les autres*, 222-3.

¹⁴³ Pitts, *A Turn to Empire*, 212-9, 230-9.

¹⁴⁴ Tocqueville, ‘Rapport fait par M. de Tocqueville sur le projet de loi portant demande d’un crédit de 3 millions’, 404-7.

¹⁴⁵ Cochut, ‘De la colonisation de l’Algérie: Plan et budget d’exploitation’.

¹⁴⁶ Enfantin, *Colonisation de l’Algérie*; Pilbeam, *Saint-Simonians in Nineteenth-Century France*, 138-40, 144-7. Ismaïl Urbain was the only prominent Saint-Simonian to see the military as a potentially effective colonizing instrument (Levallois, *Ismaïl Urbain*, 353-6).

¹⁴⁷ Julien, *Histoire de l’Algérie contemporaine*, 213-8.

¹⁴⁸ Tocqueville, ‘Notes du voyage en Algérie de 1841’, May 24, 1841, 203; Tocqueville, ‘Rapport fait par M. de Tocqueville sur le projet de loi relative aux crédits extraordinaires demandés pour l’Algérie’, 331-46; Pitts, *A Turn to Empire*, 214.

promoted colonization as a way to maintain French prestige and potentially civilize Algeria, he believed that greater decentralization would facilitate its success.

The government addressed dissatisfaction with military rule and excessive control from Paris by mitigating the centralizing tendencies of the early and mid-1840s, while promoting civilian settlement. An *ordonnance* of September 1847 increased the autonomy of municipal authorities and the governor-general.¹⁴⁹ Fiscal administration was largely devolved onto the provinces, though the desire for administrative uniformity across the provinces remained.¹⁵⁰ The duc d'Aumale became governor-general, charged with implementing a new, liberal regime. While the 1848 revolution cut short his term in office, the liberalization of local government accelerated under the Second Republic, only to be curtailed in the 1850s.¹⁵¹

In devolving power towards local authorities and so supposedly easing the problems associated with military rule, the government sought to alleviate the effects of economic malaise in Algeria. Dearth in Europe, following poor harvests in 1845 and 1846, provoked a financial crisis in 1847. Compounded by the weight of colonial taxation, this aggravated the shortage of credit in Algeria, creating another hindrance to commerce, settlement and thus to the civilizing process. The province of Algiers, noted the war minister in 1847, 'is, with regard to colonization, in a disagreeable state of languor which cannot be prolonged without causing serious problems. The financial crisis which devastates it will continue if this stagnation lasts any longer.'¹⁵² Beyond instituting greater decentralization, the government sought to counter the crisis by extending the availability of credit in Algeria, which would better facilitate settlement and economic development. Already in 1845, the Chambers had passed a bill to improve credit in Algeria through the creation of a branch of the *Banque de France* in Algiers.¹⁵³ However, the economic crisis retarded the implementation of this proposal by leaving investors wary, while at the same time exacerbating the need for action to alleviate credit. Given this new urgency, the government overcame investors' reluctance

¹⁴⁹ Julien, *Histoire de l'Algérie contemporaine*, 267.

¹⁵⁰ Dumon to Trezel, Dec. 21, 1847, ANOM, F80/924.

¹⁵¹ Julien, *Histoire de l'Algérie contemporaine*, 352-3.

¹⁵² Trezel to Bugeaud, July 20, 1847, ANOM, GGA 5M/2.

¹⁵³ Ernest-Picard, *La Monnaie et le crédit en Algérie*, 77-80.

in part by stabilizing the Paris bourse with a bailout of troubled railway companies, which was approved by the legislature in August 1847 and arranged over the autumn.¹⁵⁴ The Chambers, meanwhile, created further pressure to implement the 1845 law by stipulating in the August finance bill that the *Banque de France* would lose the power to establish a branch in Algiers if this were not done by 1 April 1848. Thus, in December 1847, the government enacted an *ordonnance* establishing the branch.¹⁵⁵ The renewed seizure of credit that followed the 1848 revolution exacerbated financiers' doubts about the *comptoir* while simultaneously producing a greater need for it, much as the economic crisis of 1846-1847 had done. Thus, again seeking to extend credit, the government created *comptoirs nationaux d'escompte* in major French cities, one of which was established in Algiers, given Algeria's incorporation into France in November.¹⁵⁶ In 1851, the *comptoir* was overhauled following the creation of the *Banque d'Algérie*. Simultaneously, the government sought both to boost the creditworthiness of potential borrowers through a new law affirming Algerian property rights and to stimulate the economy more generally by reforming customs duties to make them largely the same as those collected in the metropole while removing many taxes on exports to France.¹⁵⁷ Empowered not only to supply credit to banks but also to serve as a bank of emission, the *Banque d'Algérie* complemented these measures. Though it was subjected to closer oversight than the *Banque de France*, restraining its capacity to lend and invest, it reflected the government's hope of nurturing economic development to create a self-sufficient Algerian colony.¹⁵⁸

While the 1848 revolution stalled the extension of credit in Algeria, the republicans remained committed to strengthening the Algerian economy, not least for the sake of their ambitious social program. As a result, the overthrow of the July Monarchy stimulated a short-lived boost to colonization. The government sought to expedite Algeria's integration into France, partly by realizing the notion that settlement could both alleviate the 'social question' in France and

¹⁵⁴ Thureau-Dangin, *Histoire de la monarchie de Juillet*, 7:32; Gille, *Histoire de la maison Rothschild*, 1:309.

¹⁵⁵ Ernest-Picard, *La Monnaie et le crédit en Algérie*, 79-81.

¹⁵⁶ Randon to d'Argout, Mar. 28, 1848, Archives de la Banque de France, Paris, 1069200401/233; Ernest-Picard, *La Monnaie et le crédit en Algérie*, 87-101.

¹⁵⁷ Douël, *Un siècle de finances coloniales*, 233.

¹⁵⁸ Gharbi, *Crédit et discrédit de la Banque d'Algérie*, 13-4.

benefit the Algerian economy. Thus, in September 1848, the Assembly approved 50 million francs to facilitate the foundation of 'agricultural colonies' in Algeria. The ensuing wave of colonists were volunteers, workers driven by aspirations to landownership who came largely from *départements* that had suffered especially badly in the economic crisis of 1846-1848.¹⁵⁹ Many of these settlers, however, knew little of agriculture, which did nothing to facilitate the creation of the prosperous colonies that the government wanted.¹⁶⁰ While some colonies thrived, they proved far from adequate to supporting the costs of French rule, let alone in sustaining the development of 'civilization'.

Settlement, thus, proved inadequate to develop the Algerian economy. In part, this was because metropolitan investment was insufficient, despite the government's attempts to improve credit. Given the limitations of the colonial economy, the fiscal system was forced to remain reliant on direct taxes, as it had been from the inception of French rule in 1830. The gradual shift towards reliance primarily on indirect taxes, as happened in France over the course of the nineteenth century, could not be replicated in Algeria. While 'Abd al-Qadir's surrender in 1847 may have heralded a slight decline in the warfare and violence that accompanied the French conquest, the army remained heavy-handed and commerce underwent only limited improvement. Economically and fiscally, therefore, the civilizing process continued to rest on precarious foundations, as taxes on local peoples remained heavy and the deficits in Algeria endured.

Conclusion

From its inception, French rule in Algeria proved extremely expensive, defying the principle that colonies should be self-sufficient and support the metropolitan economy. The result was a major problem for the legitimacy of French imperialism in Algeria. Financial pressures inhibited the development of roads, canals, other public works and the state apparatus all necessary to impart 'civilization', which the army's resort to violence to extract money further

¹⁵⁹ Katan, 'Les Colons de 1848 en Algérie', 177, 180-1, 184-7, 189-98, 201-2.

¹⁶⁰ Klinger, 'Une réussite', 177.

undermined. Given these limits of the civilizing process, the legitimacy of French rule in Algeria effectively rested almost entirely on hard power. Metropolitan politicians, seeking to rationalize the French presence in Algeria, decried this brutality, and responded in the early 1840s by centralizing what they could of decision-making in Algeria to Paris. However, centralization exacerbated the harshness of French rule in Algeria, instead of alleviating it. By using money in their attempt to impose their will on the army, metropolitan authorities encouraged the military's tendency to raise resources of its own through plunder. At the same time, military leaders rejected as unrealistic metropolitan notions of the civilizing process, evident in this contest over control between the ministries in Paris and the 'men on the spot', which exacerbated their contempt for the government in Paris.

The metropolitan failure to moderate the violence of French rule in Algeria produced the push for decentralization that culminated in Aumale's short term as governor-general and some of the administrative reforms of the Second Republic. More consequentially, the army's brutality pushed many metropolitan politicians and intellectuals to favor civilian settlement, which was given further stimulation in 1848 and pursued into the 1850s. Bugeaud may have been right when he argued that this was more expensive than relying on the army for colonization; military colonies had a certain economic logic. They could, potentially, provide for the defense of Algeria while facilitating agricultural development. Unfortunately, the violence of the conquest did nothing to encourage the idea that the army could serve as the civilizing instrument necessary to legitimize French colonialism. Moreover, despite the decentralization of 1847, the government remained committed to diluting military control, as the appointment of prefects following Algeria's incorporation into France implied. Military colonies were, therefore, rejected.

Civilian colonies, though, generated further friction with the Algerians. Interactions between colonists and local people could produce tensions of their own, for example over land ownership or grazing practices. Meanwhile, the fiscal system was adapted to encourage European settlement. Tax breaks and other financial incentives to induce European settlement increased the costs of establishing civilian colonies and potentially diverted money away from the army or the public works necessary for economic development. The result was a heavier tax burden on the Algerians, which aroused their discontent and did nothing to

persuade them of the benefits of French rule. Resistance to taxation in French colonial Africa, suggests Jean-Baptiste Fotsing, typically had two causes. Reflecting discontent with the institutionalization of taxation and the growth of the colonial state, it could arise from a preference for the 'traditional fiscal duty', according to which taxes were a sacrifice mandated by the Qur'an. Alternatively, the weight of imposition could provoke resistance.¹⁶¹ Both of these causes featured in early colonial Algeria. The burden of taxation contributed to the Zaatcha revolt, for example, while religion could also be a factor, given the Qur'anic origins of the *impôts arabes*. 'Abd al-Qadir, most notably, used Islam to rationalize heavier taxation and mobilize resistance to the French.

Given continuing Algerian resistance, the violence that Bugeaud had encouraged outlasted his tenure as governor-general. A revolt in 1852 was ruthlessly crushed, and Randon, governor-general from 1851 to 1858, subsequently undertook a series of brutal policing actions, reducing the power of tribal chiefs and completing the conquest of Kabylia in 1857, after which he levied two million francs from the defeated tribes.¹⁶² Indeed, the desire to secure Kabylia's wealth partly motivated the conquest of the region. A Kabyle revolt in 1864 was also quelled with great force, as French columns disregarded Napoléon III's instructions not to burn rebel crops and villages and imposed heavy indemnities.¹⁶³ Meanwhile, Randon sought to raise the tax burden on European settlers and to develop the Algerian economy, for instance through settlement, agricultural improvements and railway construction; however, he simultaneously pursued the 'regularization', and thus increase, of the *impôts arabes*.¹⁶⁴ Between 1852 and 1867, the government made 4 major attempts to overhaul the *impôts arabes* and convert them into a single rational land tax similar to the French *contribution foncière* – though, as under the July Monarchy, reform had little success.¹⁶⁵ As one treasury commissioner appointed to Constantine in 1858 recalled, the *bureaux arabes* – tasked with managing policy towards the Algerians – imposed 'taxes, fines, corvées... arbitrarily on the tribes; but all these resources were exhausted as early as April', after which the authorities in

¹⁶¹ Fotsing, *Le Pouvoir fiscal en Afrique*, 135-42.

¹⁶² Julien, *Histoire de l'Algérie contemporaine*, 389-95.

¹⁶³ Ageron, « *L'Algérie algérienne* », 58.

¹⁶⁴ Randon, *Mémoires*, 1:465-93.

¹⁶⁵ Todd, 'The *Impôts Arabes*', 123-31.

Algeria drew on the military budget.¹⁶⁶ Heavy taxes and requisitions on the Algerians therefore continued, as did the aspiration of economic development. Maintaining the policy apparent in the foundation of the *Banque d'Algérie*, the Second Empire and, to a slightly lesser extent, the Third Republic pursued what Charles-Robert Ageron described as 'the great capitalist colonization'. As in metropolitan France, the state encouraged the formation of new financial institutions such as the *Caisse de commerce algérien* in 1854 and the *Crédit foncier et agricole d'Algérie* in 1880 to stimulate investment and economic expansion. While tax revenue consequently increased substantially, the colony's deficit remained, as therefore did the fiscal stimulant for violence.¹⁶⁷ In these respects, money decisively shaped the civilizing process, often hindering its implementation and raising questions about the legitimacy and purposes of the French presence in Algeria.

¹⁶⁶ Trollard, *Mémoires*, 8.

¹⁶⁷ Ageron, *Histoire de l'Algérie contemporaine*, 90-4.

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