

# *Taxation in the Kingdom of Navarre (XVIth-XVIIth Centuries)*

Mario García-Zúñiga

University of the Basque Country

## **1. Introduction\***

In his letter dated 17 September 1512 to the Council of Ten, Francesco Guicciardini, Florentine Ambassador in Spain, announced the conquest of the small Kingdom of Navarre by the Duke of Alba's troops and clearly and precisely outlined the political and economic consequences that this would have for the Spanish monarchy. "Only the fort of Estella remains, which is very strong and well protected, but is cut off from aid and therefore expected to surrender shortly. The conquest has been magnificent, not so much due to revenue, which is less than 50,000 ducats a year, but rather due to the uniformity it shares with the other kingdoms and because, having extended its borders to the foot of the mountains, on the one hand closes the entrance into Spain from that quarter and on the other opens an access into France".<sup>1</sup>

Three years later the Castilian *Cortes* formalised the incorporation of the newly conquered Kingdom into the Castilian Crown, but Navarre still conserved its *Cortes* and institutions, traditional laws and customs and ancient privileges (*fueros*), its currency and its own fiscal system. This was frequent praxis in the formation process of early modern states in which the political units did not impose uniformity or administrative

\* I wish to express my acknowledgement to E. Fernández de Pinedo for his most helpful comments.

<sup>1</sup> Guicciardini (1825), p. 61.

centralism; under one ruler, various territorial bodies coexisted, each with its own customary laws, rights and privileges.<sup>2</sup> The Spanish monarchy is an excellent example of this process, perhaps the most significant case. Thus, Navarre joined the other territories with *fueros* within the Iberian Peninsula, that is to say, those areas whose administrative, legal and, above all, fiscal practices differed from those of Castile.<sup>3</sup>

The ruling class of these kingdoms and provinces, the *forales*, fought jealously to maintain their privileges, especially the fiscal ones, opposing the attempts of the Crown to introduce new taxes or to increase existing ones. Successfully remaining at the margin of the fiscal innovations introduced by the monarchy into seventeenth century Castile, even at the cost of revolts and rebellions, the taxpayers of those territories continued to contribute to the royal treasury in much the same way as they had done at the end of the middle ages and, as a consequence, they were considerably less burdened than the Castilians.<sup>4</sup>

## 2. The King's Treasury: A Medieval Legacy

Throughout the sixteenth and most of the seventeenth centuries, the main ordinary resources of the Spanish monarchy in the Kingdom of Navarre were basically the same as those which had reached the Albret treasury prior to 1512: the small sums provided by economic exploitation of a diminished domain and by domainal rights, the profits of justice, *tablas* or customs revenue and subsidies granted by the *Cortes*. Gifts and customs duties, the two most important items of income, accounted for approximately ninety per cent of the Royal Treasury's net revenues,

<sup>2</sup> The seventeenth-century Spanish jurist Juan de Solorzano called this form of union *aeque principaliter*. Elliott (1992), pp. 52ff. It first appears in Navarrese legislation in the 1645 *Cortes* in the text of a request for redress of grievance. *Novissima Recopilacion...* (hereafter NR), 1.8.33.

<sup>3</sup> Artola (1980), p. 11.

<sup>4</sup> This is no exception. In France, England and the Dutch Republic, the 'core' regions of the states were the most heavily taxed (t'Hart, 1995, p. 282), and the same comment would apply to Austria during the sixteenth and seventeenth centuries. Bérenger (1985), pp. 13-4.

though the proportion between them gradually reversed over the years, as table 1 shows.

*Parliamentary Grants:* Unlike other western monarchies, which were able to convert voluntary gifts into taxes – permanent levies without the consent of the Estates – just prior to the conquest the Navarrese kings still relied heavily on parliamentary grants, as their ordinary resources (royal domain and customs revenue) were no longer sufficient to cover expenditure. Although these gifts were “*voluntarios y gratuitos*” (not compulsory), something the *Cortes* would never let go unnoticed, at the end of the fifteenth and beginning of the sixteenth centuries these financial aids were renewed year after year and became, if not permanent then at least a regular, source of income for the Navarrese kings. It did, however, force them to summon the Estates and negotiate with these bodies.

After the conquest, the Spanish monarchy tried to free itself, at least partially, from its fiscal dependency on the *Cortes*. On three occasions it attempted to levy on its own authority some of the taxes that had to be formally granted by the assembly of Estates, but failed each time.<sup>5</sup> As a consequence, in the Kingdom of Navarre a significant part of the royal receipts continued to come from parliamentary subsidies. Although the

**TABLE 1. Categories of the Royal Treasury's Income, 1513-1700**  
(Net ordinary revenues in percentage)

	Parliamentary Grants	Customs Duties	Royal Domain	Justice Receipts	Total
1513-1549	68.3	26.1	?	5.6	100
1550-1599	46.1	41.7	3.1	9.1	100
1600-1649	41.7	48.7	2.7	6.9	100
1650-1699	29.7	60.6	2.7	7.0	100

Source: Appendix 1.

<sup>5</sup> In 1517 it tried to collect the *alcabala* before it was agreed by the *Cortes*, but protests from the Estates and the still doubtful loyalty of the newly conquered kingdom forced it to back down, and redress the grievance on 26 October. Archivo General de Navarra (hereafter AGN), Cuarteles y alcabalas, leg. 4, c. 12. It seems that another attempt was made in 1529, as well as a third one, also unsuccessful, in 1542. NR, 1.14.10.

*Cortes* never refused grants to the Crown, the economic results did not always satisfy regal expectations.

Up until 1684, gifts retained the same structure that they had acquired at the end of the fifteenth and beginning of the sixteenth centuries, when the custom of granting the monarchy two contributions (the *cuarteles* and the *alcabala*) first became general practice.

The *cuarteles*, whose origin Berthe situated in 1377-79,<sup>6</sup> were the Navarrese version of the old medieval direct and proportional taxes on wealth, which were so widespread (the Castilian *servicios*, the *taille* in France, the Genoese *avaría*, the *focatico* in the Kingdom of Naples...). Initially the *cuartel* set the period of levy – a *quarter* or trimester – as well as the quantity to be collected for that period, first fixed at 10,000 Navarrese pounds and soon after at 10,000 florins, though it would later lose this first attribute. A certain number of *cuarteles* were granted by the *Cortes* and the total amount was distributed between the administrative units (valleys and separate towns) into which the kingdom was divided, on the basis of the number of taxable hearths that each had been assigned. These areas then apportioned their quota between the communities and, at a local level, payments were imposed in proportion to wealth. We know that, at first, only land and houses were assessed, and later livestock, but there is no indication that other sources of wealth ever fell under taxation.<sup>7</sup> Towards 1390, in order to simplify tax collection and to guarantee revenue, the quota due from each town or valley (calculated at one florin per hearth) became fixed, and the whole realm agreed to make a lump-sum payment per *cuartel* (the system known as *encabezamiento*). The total amount was reduced for the first time between 1427 and 1435 after an extensive survey, and again in 1472, although this second reduction did not take into account demographic or wealth evolution, simply halving the previous quota.<sup>8</sup> Few modifications were carried out after this date and by the mid-sixteenth

<sup>6</sup> Berthe (1984), p. 582.

<sup>7</sup> It is more difficult to explain how each head of the household's contribution was calculated, as assessment processes varied from town to town.

<sup>8</sup> Yanguas (1840/2000), vol. II, pp. 767-8. Except in the *merindad* of Tudela, where it was reduced by a third. AGN, Comptos, reg. 509, f. 26r.

century, apart from French Navarre and the areas annexed by Castile, the size of each *cuartel* was definitively established at 6,770 Navarrese silver *reales*.<sup>9</sup> Although payments were still distributed in proportion to wealth at a local level, the failure to revise the quotas of the *encabezamiento* since its very early days resulted in extreme geographical inequality. Despite complaints, *cuartel* reforms, which had been demanded since the end of the Middle Ages, were never undertaken.

The *alcabala* was first introduced in 1361 when the Estates granted the King a 5 per cent tax on all kinds of commercial transactions ("one out of every twenty *dineros*") over a five-year period.<sup>10</sup> The sales tax was renewed in successive assemblies but, unlike in Castile, it never became a regular and permanent tax with general scope, nor was the rate of 5 per cent (the *alcabala veintena*) raised, and in Navarre the tax on sales even remained under control of the *Cortes*. Towards 1480, sales-tax revenue, which was initially variable as it depended on the volume of transactions carried out and on the evolution of prices, became fixed and each town and valley undertook to pay a specified sum.<sup>11</sup> This is the very process which had taken place with the *cuarteles* in the previous century. We do not know how the *encabezamientos* of sales tax evolved during the last two decades of the fifteenth century, but they did not vary much between 1501 and 1546, when the quota was frozen at the amount of 39,860 silver *reales*. Forced to pay a lump-sum regardless of sales' yields (if there were any), many small villages began to collect their quota by distributing it among their inhabitants.<sup>12</sup> Therefore, at least in some parts of the Kingdom, the *alcabalas* lost their character as indirect taxes.

<sup>9</sup> This freezing of tax quotas also occurred in other territories, as the French *pays d'États* as well as in England. Frêche (1974, p. 498) points to it in Languedoc, Collins (1988, p. 91) in Brittany, and Hickey (1993, p. 157) in sixteenth century Dauphiné. For the English 'fifteenth and tenth', see Bradick (1996), pp. 91-2.

<sup>10</sup> Tax on sales was late in reaching Navarre in comparison with Castile, where it had been established in 1342, about the same time as the contemporary French sales tax of twelve *deniers* per *livre*, established by the Ordinance of 5 December 1360. Prévost (1885), p. LIV.

<sup>11</sup> García-Zúñiga (1990), p. 200.

<sup>12</sup> This same process occurred in Castile at the end of the sixteenth century, as described long ago by Ruiz Martín (1968, pp. 879-80), Bilbao (1985, pp. 85-6) demonstrated for Alava, and Fortea (1986, pp. 104-5) for Córdoba.

With the value of both contributions fixed from the mid-sixteenth century and more or less stable before that, the King could calculate with relative accuracy how much he was being granted by the Estates simply by multiplying the number of *cuarteles* by the amount of its *encabezamiento*, and then adding the revenue from *alcabalas*. On average, the former provided around 85 per cent, and tax on sales the remaining 15 per cent of the sum agreed by the *Cortes*. Not all receipts, which were collected by Crown officials, reached the royal coffers. A variable amount (slightly more than a third) was previously deducted to pay certain salaries and the costs of collection, for the exemptions granted by the Crown to different places or individuals, and most of all, for the payments of those places belonging, by concession or by usurpation, to the nobility and clergy.

It is not entirely certain whether the Three Estates were legally obliged to grant the monarchy yearly gifts, although some texts can be interpreted in this way and it was, in fact, customary practice until the mid-seventeenth century. When the meetings of *Cortes* were not held annually, they granted as many *servicios* of "x" *cuarteles* and the *alcabalas* as years since the previous assembly;<sup>13</sup> less frequently, they delivered the following year's gift in advance. Between 1513 and 1651, 133 *servicios* were granted, almost one a year. This practice gradually disappeared. The reasons are not entirely clear, but three arguments may be suggested: the extraordinary levies of soldiers and money in the wars of Catalonia and Portugal, the lesser frequency with which the Crown began to summon parliamentary assemblies (1646, 1652-54, 1662, 1677-78) and, finally, the growing negotiating powers that these held.<sup>14</sup> Thus, only 13 *servicios* were agreed between 1652 and 1685 (one every two and a half years).

In the final decades of the seventeenth century, the Estates modified the structure of the gifts they granted. From 1684 onwards, besides the

<sup>13</sup> For example, in 1637 the *Cortes* granted "the voluntary service of the *cuarteles* and *alcabalas* from sixteen thirty-two, thirty-three, thirty-four, thirty-five and thirty-six". *Actas de las Cortes de Navarra*, book no. 2, p. 377. The total reached 199 *cuarteles* (three *servicios* of 40 *cuarteles* and two of 39.5) and five years' *alcabalas*. The collection was made between October 1637 and January 1641. AGN, Cuarteles y alcabalas, leg. 2, c. 47.

<sup>14</sup> As Floristán (1995), pp. 96-7, 100-3 conveniently stressed.

traditional *servicio* of *cuarteles* and *alcabalas*, they also offered an additional sum of money to improve and maintain Pamplona's fortifications. This amount would be paid, wholly or partly, after being agreed by the *Cortes*.<sup>15</sup> The Kingdom's treasury either subtracted the sum granted from the General Deposit, or borrowed it first to later collect it from *repartos foguerales* (an undifferentiated tax hearth or poll tax), which did not take ability to pay into account.

*Customs Duties.* The conquest and later incorporation of Navarre into the Castilian Crown did not affect the customs barriers between the two kingdoms and these were maintained on both sides of the border. Navarre's customs privileges, which had been gradually obtained over the fourteenth and fifteenth centuries, were also left unchanged. There was a duty of 3.33 per cent on the volume of imports, but the Navarrese were exempt and enjoyed total freedom to introduce any foreign products. A five per cent tax was levied on exports, although iron, wool and wine – Navarre's principal export products – were subject to substantial reductions.

The main beneficiaries of the customs regulations were the Kingdom's consumers, as well as vineyard and sheep-owners, and the commercial bourgeoisie, which exported wool and wine and imported textiles, spices and overseas products. On the other hand, however, the regulations constituted an obstacle to the development of a domestic manufacturing sector, as home-produced goods could not compete in a market saturated with cheaper foreign products. Furthermore, they favoured the development of a thriving smuggling trade. Navarrese merchants legally imported foreign goods without paying any duties, and then introduced them clandestinely into Castile and Aragon. This was one of the defining elements of the Navarrese economy and treasury under the Old Regime, and would become one of the principal bones of contention with the monarchy.<sup>16</sup> The abundant and inefficient legislation promulgated to eliminate smuggling resulted, in the eighteenth century, in failed attempts

<sup>15</sup> Previously, the King would have had to wait until the collection was carried out in the period determined by the *Cortes* concession.

<sup>16</sup> García-Zúñiga (1994).

to transfer the customs barrier to the Pyrenees. Therefore, throughout the Old Regime, rather than an economico-political instrument, customs duties were a way to obtain money.

*The Shift of Taxation: From a Direct to an Indirect Fiscal System.* The tax concepts of the Navarrese fiscal system, established during the later middle ages, are fairly similar to those which existed in Castile and France at the beginning of the early modern period. The Navarrese *alcabalas*, *tablas* and *cuarteles* roughly corresponded to the Castilian *alcabalas*, customs and ordinary and extra-ordinary *servicios*, and to the French *aides*, *imposition foraine* and *taille*. However, there were important differences between these three fiscal systems. While the majority of Castilian fiscal revenue came from indirect taxes, in Navarre and France the *cuarteles* and *taille* respectively provided the most substantial part of resources. Nevertheless, in the French monarchy as well as in other territories the privileged classes were partially or totally exempt from direct land taxes, the burden of which fell on the peasants, whereas in the Kingdom of Navarre, with the exception of a very small group, being noble did not automatically mean exemption from direct taxes.<sup>17</sup>

In times of demographic and economic growth, rising prices and the increase in the number of consumers and taxpayers allowed the population to pay higher taxes and land rents without excessive difficulties. When economic conditions changed, however, direct land taxes could compete with rents, the principal income for lay lords and the clergy. Prior to the conquest and supported by the monarchy, the nobility and clergy had tried to reduce the burden of direct taxes and increase taxation on urban consumers by raising the *alcabala*. Nevertheless, town and city representatives, less favoured by the sales assessment than by the *cuarteles*, rejected the reform.<sup>18</sup>

<sup>17</sup> For a similar situation in the Basque Country, see Fernández de Pinedo (1991), p. 96.

<sup>18</sup> In the parliamentary assembly held in 1505 "they pleaded and exhorted the 'Universidades' body (elected representatives of the towns) to concur with them that the *alcabala* be doubled to reduce the high number of *cuarteles*". AGN, Recopilación de Actas de Cortes, 1503-1531, March the 14th session. In Navarre, the unanimous vote of the three estates of the *Cortes* was needed for any law to be approved.

In 1524 an agreement was reached with the clergy, who do not appear to have paid taxes since the conquest. From then on, they hardly paid at all towards the granting of gifts, although they contributed as did the rest of the monarchy in the form of *subsídio* and *excusado* (Crown revenues from tithes and clerical incomes). The nobility relied on the *Cortes* to control direct tax increases. The average number of *cuarteles* granted by the Estates rose from 26.5 in 1513 to 36 in 1550-59 only, and in the 1590s, when sixteenth-century expansion was at its height, they froze at 39-40, a figure that was never surpassed.<sup>19</sup> In the following century, towns were given the freedom to pay this burden with communal revenues as well as the *bienes de propios* (rented municipal lands), without having to gain previous permission. This seems to reflect the dominant groups' interest in lightening taxes on land in difficult times. Either because customs revenue surpassed that from gifts, or perhaps because these were no longer apportioned on personal wealth at a local level, the balance of taxation gradually shifted from direct to indirect, though direct taxes remained important until the mid-seventeenth century.

### 3. The Kingdom's Treasury

One of the particularities of the realms of the Crown of Aragon until the beginning of the eighteenth century, and of the Basque Country and Navarre until much later, was the coexistence of the royal and the territorial treasuries, the latter being exclusive property of the provinces and Kingdom and thus controlled by its representative institutions (*diputaciones, cortes* and *juntas*). It originated early in Aragon, Catalonia and Valencia, where it was already established during the later middle ages, whereas in the Basque Country and Navarre the definite establishment of a fiscal system parallel to the royal treasury did not occur until well into the seventeenth century.

Prior to 1642, the only revenue received by the Navarrese *Cortes* and their *diputación* (a standing parliamentary committee) was a small

<sup>19</sup> García-Zúñiga (1996), pp. 32-6.

part of the total collected for each gift they granted to the King (300,000 Navarrese *maravedies* initially, 400,000 from the end of 1526, and 600,000 from 1587 onwards). Throughout most of the sixteenth century these sums were mainly spent on gratuities to those who attended the assemblies. However, with the establishment of a permanent *diputación* in 1576 and the beginning of a rudimentary administrative body, this irregular income, as it depended on when the Estates were summoned, became increasingly insufficient. The *Cortes* therefore requested the King to grant them permanent resources. Perhaps as a reward for the military efforts of the 1630s and the regiment of 1,300 men Navarre provided for the war with Catalonia, at the *Cortes* held in 1642 the king awarded the Kingdom's treasury, known as the *Vínculo*, an additional surcharge of 2 silver *reales* on every sack of wool exported by Navarrese merchants and the tobacco monopoly, a tax already in force in some cities. Three years later, with the aim of constructing an archive for the Kingdom's courts, the Estates requested the levying of a tax on sentences and other legal-penal documents, a tax which did not prove particularly productive. The *Vínculo's* main ordinary revenues were consolidated in 1678, when the Kingdom was granted the chocolate monopoly.

By 1650 the revenue accounting for amounts withheld from gifts granted and other irregular sources of income was slightly higher than that yielded by permanent impositions (54 and 46 per cent, respectively), but throughout the second half of the seventeenth century the former gradually decreased, due to the increasing infrequency of parliamentary assembly meetings. Although at the end of the century they amounted to 39 per cent of total revenue of the Kingdom's treasury, this relied more and more on indirect taxation.<sup>20</sup>

These resources, in addition to others of less size and importance, were sufficient to cover all expenses. Expenditure was basically unproductive and mainly consisted of salaries for a fairly small administrative apparatus, gratuities for those attending parliamentary assemblies, operating expenses, celebrations and official events and

<sup>20</sup> García-Zúñiga (1992), p. 7.

interest and the redeeming of loans only partly taken up in order to comply with financial aid to the crown.

As they had been introduced later, the taxes collected by the Kingdom's treasury did not have a significant effect on the composition of the tax burden (see appendix 2).

#### 4. The Evolution of Royal Income

The existence of copious and well-preserved accounting records from the period has allowed us to reconstruct trends in the royal treasury's principal ordinary and extra-ordinary income in Navarre. Although the figures do not show the total value the King received from his realm (they do not include Crown revenues from tithes and church benefits such as the *Bula de Cruzada*, *subsidio* and *excusado*, nor other smaller receipts), they still provide a fairly faithful picture of its evolution.

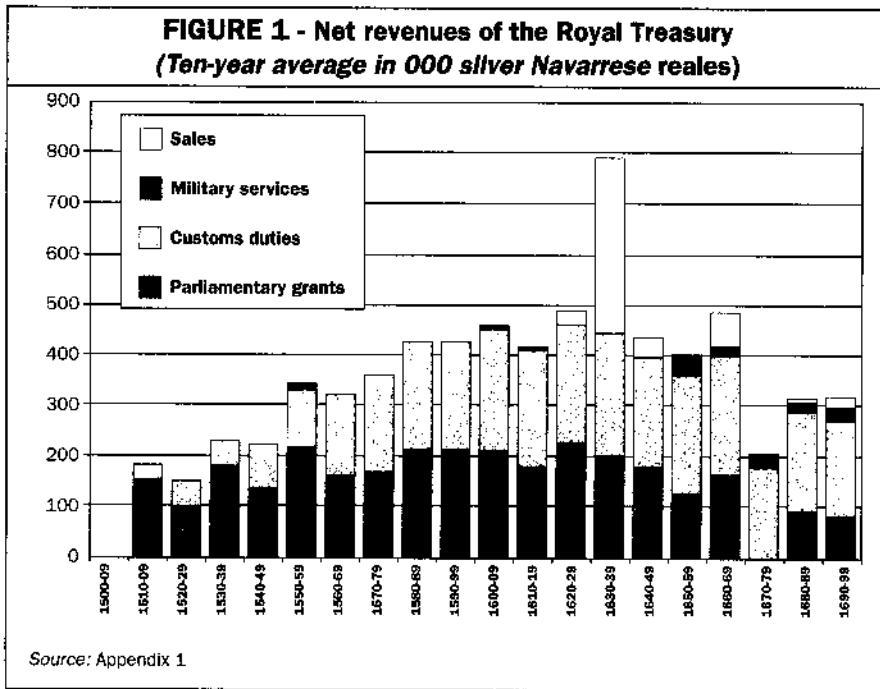
In order to calculate royal income, we have excluded, given the gaps in regular records and their limited size, revenues from the royal domain and the profits of justice. Without these items, two periods can be drawn in the trend concerning ordinary net revenues collected by the King's treasury (customs and gifts), despite oscillations: an upward trend, which reaches a peak during the 1620s, and a downward trend from this decade onwards (see figure 1). Throughout the first period, income multiplied by 2.5, although the growth rate gradually decreased. The rise during the first half of the sixteenth century (80 per cent) was higher than in the period between 1550-59 and 1580-89 (28 per cent) and, from the 1580s to 1620-29, revenues practically stabilized in nominal terms (increasing from 100 to 108 only). During the downward period ordinary receipts were reduced by forty per cent compared to those in the 1620s.

Trends in ordinary income were for the most part determined by the sums agreed by the *Cortes*. These increased by 41 per cent until 1550-59, when they yielded an annual average of 220,000 silver *reales*. From then up to the 1620s figures for grants stood nearly at the level of 200,000 silver *reales* and later declined. In contrast, higher prices and the population growth meant that customs duties, which were initially very low, octupled between 1510-19 and 1600-09, and eventually their financial

importance surpassed that of parliamentary gifts. Apart from a slight check in the 1640s, the revenue from customs duties remained virtually stagnant until 1660-69 (around 235,000 silver *reales* per year), and then underwent a twenty per cent decrease during the last third of the seventeenth century.

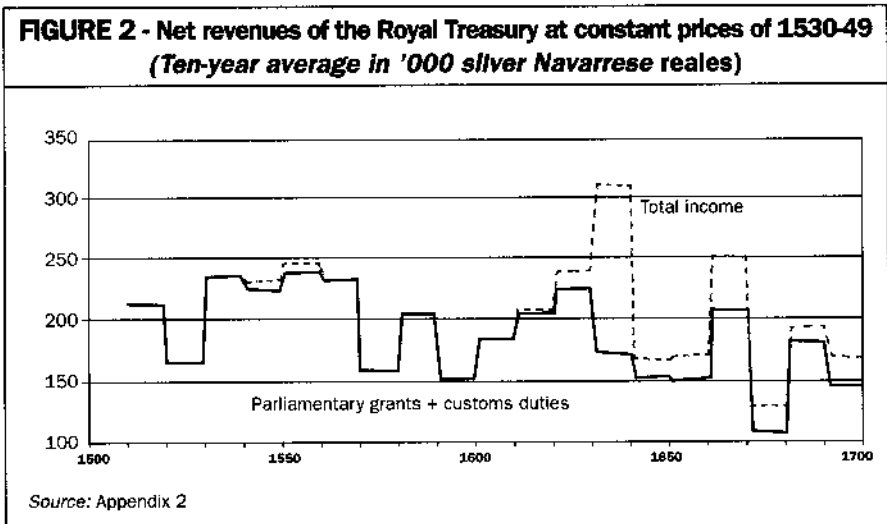
From 1620 onwards, a period of practically permanent military conflict, the monarchy attempted to increase the frozen receipts from the Kingdom by selling offices, jurisdictions and *mercedes* (favours) and by disposing of royal property.

According to our reconstruction of the sales process, almost five million silver *reales* flowed into the royal coffers throughout the seventeenth century, for the most part in the years 1630-33 (70 per cent). The crown also increased the formerly sporadic Kingdom's military contributions. In accordance with their *fueros* (traditional and customary laws), when the conflicts with France took place in the Western Pyrenees, border defence and its economic cost (extremely difficult to estimate) were partly borne by the Kingdom. During the



wars of Catalonia and Portugal, the Kingdom was pressured to offer soldiers, financing all or part of their arming and salaries, or making extraordinary monetary payments to help recruit them. Between 1642 and 1677, Navarre contributed 5,280 men, the lowest cost of this aid being at least as high as 1,200,000 silver *reales*. As figure 1 shows, thanks to the sales policy and the wartime extraordinary *servicios*, the Crown's annual income stood in nominal terms at over 400,000 silver *reales* until 1660-69.

The moderate growth of the Royal Treasury's revenue throughout the sixteenth century was lower than price inflation. In constant prices of 1530-49, the rise during the first half of the sixteenth century lessened notably and in the second half of the century the royal income decreased by 47 percent (figure 2). Growing revenues during the first third of the seventeenth century allowed the King's treasury to recuperate most of its losses, and, with recourse to extraordinary fiscal expedients, reach a peak in 1630-39. However, both ordinary and total revenues show a clear downward trend in the 1620s (in nominal terms) or 1630s (in constant prices), which was only interrupted during the 1660s and 1680s. Throughout the second half of the seventeenth century, resources drained by royal taxation were lower than during the first half of the previous century.



The evolution of seventeenth-century Navarrese taxation differs somewhat from what we know for Castile,<sup>21</sup> and is more similar to those described by Emiliano Fernández de Pinedo for Catalonia and by Isabel Mugartegui for Guipúzcoa, both of which, like Navarre, were border regions with France.<sup>22</sup> This Kingdom's geostrategic position is one of the reasons which may explain the drop in royal income from 1630 onwards. A shrewd French traveller from the mid-seventeenth century, Antoine Brunel, put it in a nutshell: "Those who are familiar with this realm insist that the King of Spain receives no other advantage from it excepting the guarantee and extension of the border between France and Spain. It is not that if taxes here were the same as in Castile he would not receive somewhat more, but the privileges that the Navarrese have retained, and the consideration that, if they rebelled, they could well go back under the rule of their legitimate prince, for whom they still feel a certain allegiance, prevents the Crown from daring to overload them with taxes".<sup>23</sup>

The Kingdom's ruling classes took advantage of permanent conflict with France and the wars of Catalonia and Portugal to pay less, demand greater favours and privileges and to reinforce their role as intermediaries between the king and the Kingdom.<sup>24</sup> Though hardly evident in records of the *Cortes* themselves, the tension generated by wartime demands for soldiers during the 1640s (at precisely the moment when the demographic crisis was at its height)<sup>25</sup> is clearly present in the viceroys' correspondence. When the Council of War demanded more men to be levied in Navarre for the war in Catalonia in January 1647, the Viceroy's letter to the King

<sup>21</sup> Adding the revenue of *alcabalas* and *millones*, the two most important Castilian taxes, and deflating the values with the price of wheat, Fernández de Pinedo (1997, pp. 82-3) has established two periods for Castilian taxation during the first two thirds of the seventeenth century. The first one covers the period up until 1631, and shows an annual income nearly at one and a half million hectolitres [hls] of wheat, and the second one, which shows higher receipts, lasts from 1632 to 1662. Cf. Andrés Ucendo (2000).

<sup>22</sup> Fernández de Pinedo (1990, 1997); Mugartegui (1990).

<sup>23</sup> García Mercadal (1959), vol. II, p. 513. See Braudel (1976, vol. II, p. 55) for how vicinity with France favoured fiscal privileges being maintained by the crown in Aragon.

<sup>24</sup> On the relationship between the monarchy and peripheral power elites, see Raggio (1995), pp. 496-8, 503-7.

<sup>25</sup> About tension caused in other territories by both military levies and a higher tax burden in the 1640s, see Eiras Roel (1995) for Galicia, and (despite not agreeing with her main theory) see also MacKay (1999) for Castile.

could not have been less reassuring. "It is essential to inform your Majesty that this request is opposed here as utterly impossible. I was summoned by the Regent [of the *Cortes*] who told me in a few words that unless I were to represent to you the serious consequences of this demand, he would not be responsible for them [...] there is a fear that Navarre might fail in its fidelity to your Majesty, and I pray that [you] do not pursue the issue, since nothing is more deeply felt in this Kingdom".<sup>26</sup> The viceroy's words added to the rumours circulating in the court concerning the possible insurrection of the kingdom, and although they were groundless, they nevertheless had a profound effect. Rebellions, revolts and uprisings in Catalonia and Portugal, in Sicily and Naples, conspiracies amongst the nobility, fiscal resistance, were altogether too many conflicts to permit a new front to be opened in the Western Pyrenees. The monarchy did not meet the Navarrese Estates until 1652, and accepted being granted an amount below original expectations. It did not have them summoned again until ten years later, and during Charles II's minority there were no meetings of parliamentary assemblies whatsoever.<sup>27</sup>

It seems that the Crown decided it was more in its interests to have loyal subjects who would defend a border territory, than good taxpayers for its treasury.<sup>28</sup> Pressurising between 160,000 and 170,000 Navarrese into paying the same as the Castilians did was not going to solve the increasing financial needs of the Crown but could, on the other hand, give rise to political problems. As Guicciardini pointed out as early as 1512, and Charles I a little later, when confronting the complaints of the Castilian *Cortes* about the high expenditure in Navarre,<sup>29</sup> the principal contribution that the Kingdom made to the Spanish monarchy was not

<sup>26</sup> Stradling (1988), p. 188.

<sup>27</sup> On 8 February 1667 the Castilian Council of *Cámara* declared against a request from Navarre that their Estates be summoned to swear obedience to the King, because "it was necessary to dissolve the last ones to be held because of the difficulties they presented [...] and] the present minority of His Majesty is not the right time for such assemblies nor for the Kingdoms to meet, on account of the great authority they carry and the claims or innovations that could be introduced in this situation which would afterwards be difficult to accede to". Thompson (1984), p. 128.

<sup>28</sup> On the relative undertaxation of French Picardy, Potter (1993, p. 236) suggested that lower rates and exemptions contributed to maintain the loyalty of this frontier province.

<sup>29</sup> González Antón (1989), p. 39.

economic, but rather geographical, i.e. locating the frontier on the natural border of the Pyrenees.

## 5. The Burden of Taxes

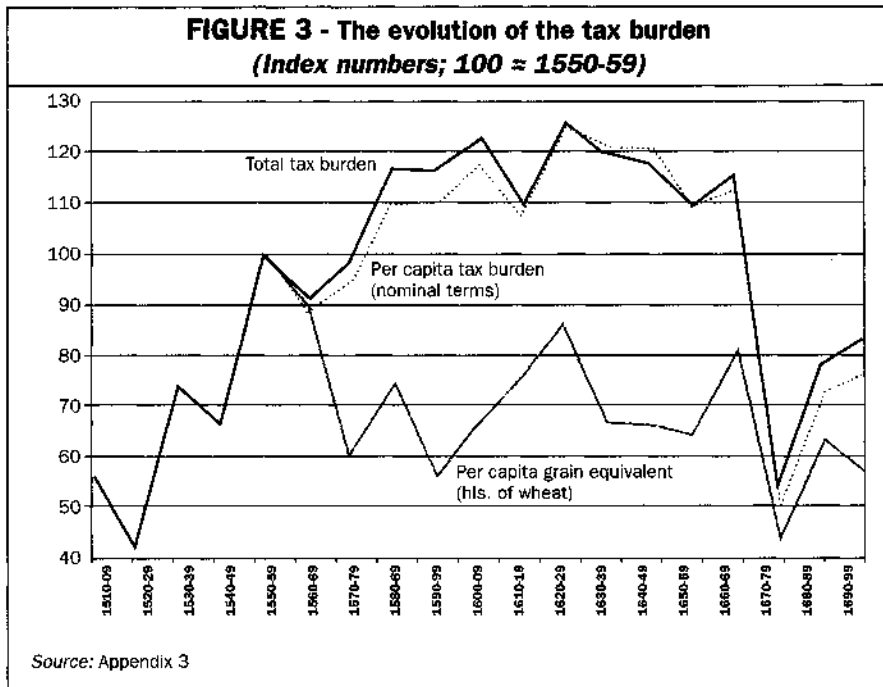
It is virtually impossible to measure the tax pressure of Navarrese taxpayers throughout the sixteenth and seventeenth centuries. Ignorance of variables such as regional wealth and gross agrarian product prevents anything more than a simple estimation of the *per capita* tax burden, which tells us little about the fiscal effort it involved. Even this simple calculation remained problematic: the population data that are available from fiscal records are undervalued, as are the tax amounts themselves.

In order to estimate the fiscal burden, we have added the principal taxes which constituted each of the two treasuries, the Royal Treasury (gifts, customs and military services costs) and the Kingdom's treasury (tobacco and chocolate monopolies).<sup>30</sup> As the Crown's receipts from granted gifts were less than what was paid, we have retained their total value, but the figures we are working with in regard to indirect taxation usually refer to leased revenue (a normal procedure in the management of these taxes), which was undoubtedly lower than the sums actually collected by tax farmers; in the case of costs for military services, our estimations at all times are minimal.<sup>31</sup> In contrast, not all tax levies fell on Navarrese taxpayers. The problem lies in how to account for the sums yielded by customs duties: as the Navarrese were exempt from import duties, a large part of the customs revenue came from exports and the trade between Castile and France. Although from some accounting records we could guess at what percentage of customs duties might really have remained in the Kingdom, we prefer to give total figures. It is evident that the size of the tax burden will vary depending on whether we use these last figures or an estimated percentage in the calculations but, as will be seen later, levels of taxation were in fact very low.

<sup>30</sup> We have considered that the tax on wool exports was transferred through increased prices to the buyers, and the burden, therefore, did not fall on Navarrese taxpayers.

<sup>31</sup> It is not possible to estimate the global cost of transit and maintenance of the troops, or other military expenses which the communal treasuries or population itself defrayed.

The slow growth of the Navarrese population means that there are hardly any differences between the evolution of the total tax burden and that on a *per capita* basis (figure 3). Though demographic data prior to 1553 are not available, it is likely that the situation was the same in the first half of the sixteenth century. If this were true, then in 1620-29 Navarrese taxpayers would have paid in nominal terms just over double what they paid at the beginning of the previous century, and the fiscal burden would have increased most during the first half of the sixteenth century, with a 78 per cent rise. Between 1550-59 and the 1620s, the *per capita* tax burden rose by 25 percent, after which it gradually declined until the 1660s (a fall of 10 points) and then fell drastically in 1670-79 owing both to a decrease in customs duties (a reflection of a drop in demand) and to a failure to pay gifts. Although in the last two decades of the seventeenth century taxation once again began to rise (this upward trend continued into the following century), in 1690-99 the *per capita* tax burden was still forty per cent lower than it had been in the 1620s, and lower also than it had been by the middle of the sixteenth century.



Therefore, a certain connection between economic conditions and tax trends can be established in Navarre. Evidence of this is that complaints concerning the unfair distribution of *cuarteles* at the beginning and end of the sixteenth century (two periods with poor harvests) disappeared throughout the following century. In the seventeenth century complaints stem from the movement and upkeep of the troops and other military outlays. A lighter tax burden would make the inequalities more bearable.

In a largely agrarian economy with a very low degree of urbanization like Navarre's, taxpayers were basically farmers who were forced to sell part of their harvest to obtain the necessary cash to comply with fiscal demands. In order to better estimate the effect of the tax burden on the 'average taxpayer' – that recurrent statistical fiction –<sup>32</sup>, we have calculated the equivalent *per capita* tax in hls. of wheat. Thus deflated, in the long term the figures show a declining trend and three separate periods can be identified (figure 3). The first stage covers the entire second half of the sixteenth century, when prices rising faster than tax increases resulted in an over forty per cent drop in the 'real' burden: Navarrese taxpayers went from paying about 0.19 hls. of wheat by the mid-sixteenth century to about 0.11 hls. in 1590-99. The second period covers the first third of the seventeenth century, throughout which the per capita burden increased by 55 per cent over the last decade of the previous century; in 1620-29 the average rate was around 0.17 hls. of wheat. According to Fernández de Pinedo's estimations, at about the same date the Catalonians were paying much the same, whereas the Castilians were most heavily taxed and paid between 0.80 and 0.90 hls. per capita.<sup>33</sup> Disparities were widening. The third period, corresponding to the rest of the seventeenth century, shows, as with the nominal tax burden, a downward trend. At the end of the seventeenth century, in real terms the tax level was the same as in 1590-99, around 0.11 hls. of wheat per capita.

On the basis of current knowledge, it is virtually impossible to calculate what percentage of the harvest these figures might represent, but what does seem clear is that even in the periods of 'harsh' taxation

<sup>32</sup> Morineau (1988), p. 93.

<sup>33</sup> Fernández de Pinedo (1997), pp. 84-5.

(1550-59, 1620-29, 1660-69), Navarrese taxpayers continued to pay very low rates, perhaps even lower than those estimated, since the structure of the tax burden shifted radically in the long term. On average though, until the mid-sixteenth century, two thirds of the tax revenue collected from Navarre came from the so-called direct taxes, and the remaining third from indirect taxation; between 1550 and 1650, the share of direct and indirect taxes was fairly even, and throughout the second half of the seventeenth century the proportions were reversed (34 and 66 per cent, respectively). Customs duties accounted for the most significant part of indirect taxes and, due to the special customs privileges enjoyed by the Navarrese population and the high level of smuggling, it is difficult to know on whom exactly the duties fell.

## **6. The Local Nobility-Monarchy Alliance: Redistribution of Revenue**

A detailed survey of the revenues of the Spanish monarchy in 1577 assessed Navarre's contribution at 94,600 Spanish ducats, all of which, the report expressively states "was spent within the Kingdom itself".<sup>34</sup> Only on a very few occasions during the sixteenth and seventeenth centuries did the sums received by the royal treasury from Navarre actually leave the Kingdom.<sup>35</sup> Moreover, the structure of internal expenditure was far different from the monarchy's expenses.

The primary and foremost concerns of the early modern states were to wage war and ensure internal peace. Consequently, military expenses and debts generated by wars constituted the principal expenditure faced by their treasuries. Nevertheless, Navarre hardly contributed at all to

<sup>34</sup> "All of the Revenue the King of Spain receives from it..." Merriman (1933), p. 81.

<sup>35</sup> Although this is an extreme case, no aspect of it is exclusive to Navarre, and in the 1577 'budget' the same observation was made of Sicily, Milan and the uncollected revenue of Naples. In seventeenth-century France a large share of the monarchy's revenue, in both the *pays d'États* and the *pays d'élections*, was spent *in situ* and never reached the Paris treasury. (Beik (1988), pp. 258-70; Collins (1988), pp. 108-46; Potter (1993), p. 236; Hamon (1994), pp. 70-4). According to Bayard's estimations (1988, pp. 61-3), local and regional disbursements accounted for between thirty and fifty per cent of the actual amounts collected. See also Ulloa's observations (1986, pp. 117-8) for sixteenth-century Castile.

financing the wars on which the Spanish monarchy embarked or those in which it became involved, and neither did it do more than partially cover the cost of its own defence.

By the middle of the sixteenth century, the proportion of resources allocated to 'warfare' was fairly low, only a quarter of total spending figures. This was not sufficient to meet the cost of work being carried out on the fortifications at the time, nor did it cover the salaries of standing troops in the Kingdom. According to different accounts, figures for military personnel oscillated between 1,000 and 1,500,<sup>36</sup> but Navarre's receipts only provided for the needs of just over a hundred. The remaining expenses were defrayed by the Castilian treasury<sup>37</sup> as was the Viceroy's salary and other minor outgoings.

The ratio of expenditure allocated to maintain the legal, governmental and administrative apparatus that was dependent on the Crown was

<b>Table 2. Royal Treasury's Expenditure</b> <i>(In Navarrese silver reales* and in percentage)</i>						
	<b>1550-1551</b>	<b>%</b>	<b>c. 1620</b>	<b>%</b>	<b>c. 1680</b>	<b>%</b>
	<b>annual average</b>					
Wages	91,196	23.3	142,368	26.3	151,482	26.7
Mercedes#	188,469	48.2	297,241	55.0	268,674	47.3
Warfare	96,700	24.7	77,255	14.3	99,141	17.5
Loan's interests			5,556	1.0	9,556	1.7
Miscellaneous	3,884	1.0	1,944	0.3	1,944	0.3
To the Estates	11,049	2.8	16,667	3.1	36,667	6.5
Total	392,797	100.0	541,030	100.0	567,464	100.0
*Rounded off decimally, which has been taken into account when carrying out the calculations.						
# Favours, royal pensions, honorific salaries... Included the amounts of <i>cuarteles</i> and <i>alcabalas</i> belonging to the notables.						
Source: García-Zúñiga (1993), p. 274						

<sup>36</sup> These figures were the official numbers, and are higher than the actual number of active soldiers. Thompson (1990), append. G; cf. Gallastegui (1990), pp. 50 ff.

<sup>37</sup> By means of *servicios de millones* following their implementation; according to the *escritura* (deed) of 1608, costs would be borne by payments from Burgos, "given its proximity". Bodleian Library, Arch. Seld A, Subt. 11 (77). I would like to thank Emiliano Fernández de Pinedo for his kindness in providing me with this document.

rather similar to that assigned to military outlays. Although it is not always possible to clearly differentiate between legal-governmental functions and those which were purely administrative, a larger share of salary payments were connected to the administering of justice than to administration itself, which highlights the fact that, as in other areas, Navarrese bureaucracy was smaller.<sup>38</sup>

The most significant characteristic of expenditure in mid-sixteenth century Navarre was that the royal revenues were largely redistributed amongst the Kingdom's nobility.<sup>39</sup> At that time these were also the principal beneficiaries of the revenue retained every time a gift was agreed by the Three Estates for their own expenses, and which were basically used to grant those who sat at the *Cortes*. There were eight main recipients among the members of the nobility, who between them accounted for 48 per cent of total 'graces' (*mercedes*) – in their wide sense – or, more obvious, 23 per cent of the overall expenditure. And although the most privileged family were the Beaumonts (clearly as a reward for their support of Ferdinand the Catholic during his conquest), royal generosity also extended to the other two noble factions existing at that time in Navarre.<sup>40</sup>

This pattern of expenditure remained substantially constant until the final decades of the seventeenth century.<sup>41</sup> 'Budgets' for the years c.1620 and c.1680 were rather similar to our reconstruction of expenses for the mid-sixteenth century, where in actual fact the share of military outlays decreased. The only difference is the introduction of a new item: interest and repayments of a debt incurred to improve the Kingdom's fortifications. There was also the urgent need to reinforce the defences of the Kingdom's capital, Pamplona, which forced the *Cortes* to modify the structure of the

<sup>38</sup> This must be related to preferred tax management procedures. Whereas the collection of gifts was always carried out by officials dependent upon the *Cámara de Comptos* (the Chamber of Accounts), customs duties, which required a larger number of staff, were usually farmed.

<sup>39</sup> Cf. Beik (1988), pp. 258-70.

<sup>40</sup> García-Zúñiga (1993), pp. 275-6.

<sup>41</sup> Although incomplete, a forecast of expenditure for the year c.1520 reflects a similar structure for the beginning of the sixteenth century: wages, 35.3 per cent; *mercedes*, 40.5 per cent; warfare, 24.2 per cent. García-Zúñiga (2000), p. 367.

gifts they granted to the King in 1684, as described earlier in the text. The additional sums of money that the Estates began to grant (30,000 ducats in 1688, 38,000 in 1691, 30,000 in 1695) were to be used for this purpose. As a result, military expenses accounted for an ever-increasing percentage of the total figures, just as the share of *mercedes* became increasingly smaller as the traditional service of *cuarteles* and *alcabalas* lost importance. However, these changes would only become evident during the following century.

When Viceroy Martín de Córdoba y Velasco petitioned the three estates of the *Cortes* for their gift to be granted in 1530, he used the following words: "...what you gave would be for yourselves and for the good of the Kingdom".<sup>42</sup> Those who listened well understood his words: the good of the Kingdom meant the good of its privileged classes. In sixteenth and seventeenth century Navarre, the fiscal system was still 'feudal' in the sense that it especially benefited the lesser provincial nobility. This redistribution of public income reinforced the links between the King and the Kingdom's rulers, thus possibly helping to explain two facts. Firstly, the ease and speed with which Navarre was integrated into the Spanish monarchy, after the divisions and conflicts that the conquest itself had caused between Albret and Castile supporters; and secondly, the lack of social conflict. Tax rates were usually low, and, moreover, what the Kingdom's rulers did not obtain through rents, they gained via taxation. Consequently, their income was never threatened by the King's power. The fiscal system in Navarre throughout the sixteenth and seventeenth centuries is a clear example of the 'limits' of absolutism in a 'non-core' kingdom.

#### REFERENCES

*Actas de las Cortes de Navarra (1530-1829)*, (Pamplona, Parlamento de Navarra, 1991-96).

<sup>42</sup> *Actas de las Cortes de Navarra*, book no. 1, p. 31.

- ANDRÉS UCENDO, J.I., "La fiscalidad castellana en el siglo xvii: millones, alcabalas y cientos", in A.M. Bernal, L. De Rosa and F. D'Esposito (eds), *El gobierno de la economía en el imperio español. Información estadística, política económica y fiscalidad*, (Seville/Naples, Istituto Italiano per gli Studi Filosofici/Fundación El Monte, 2000), pp. 425-45.
- ARTOLA, M., *La Hacienda del Antiguo Régimen*, (Madrid, Alianza, 1980).
- BEIK, W., *Absolutism and Society in Seventeenth-Century France. State Power and Provincial Aristocracy in Languedoc*, (Cambridge, Cambridge University Press, 1988).
- BAYARD, F., *Le monde des financiers au xvii<sup>e</sup> siècle*, (Paris, Flammarion, 1988).
- BÉRENGER, J., "Fiscalité et économie en Autriche, xvi-xvii<sup>e</sup> siècles", in *États, fiscalités, économies. Actes du Cinquième Congrès de l'Association Française des Historiens économistes*, (Paris, Publications de la Sorbonne, 1985), pp. 13-26.
- BERTHE, M., *Famines et épidémies dans les campagnes navarraises à la fin du Moyen Age*, (Paris, SFIED, 1984).
- BILBAO, L.M<sup>a</sup>, "Relaciones fiscales entre la provincia de Alava y la Corona. La alcabala en los siglos xvi y xvii", in *Congreso de Estudios Históricos "La formación de Alava". Comunicaciones*, (Vitoria, Diputación Foral de Alava, 1985), vol. 1, pp. 73-91.
- BRADICK, M.J., *The Nerves of State. Taxation and the Financing of the English State, 1558-1714*, (Manchester, Manchester University Press, 1996).
- BRAUDEL, F., *El Mediterráneo y el mundo mediterráneo en la época de Felipe II*, (Madrid, Fondo de Cultura Económica, 1976).
- COLLINS, J.B., *Fiscal Limits of Absolutism. Direct Taxation in Early Seventeenth-Century France*, (Berkeley/Los Angeles, University of California Press, 1988).
- EIRAS ROEL, A., "Levas militares y presión fiscal en Galicia en los primeros años de la guerra con Portugal (1640-1647)", in *Homenaje a Antonio de Béhencourt Massieu*, (Las Palmas de Gran Canaria, Cabildo Insular de Gran Canaria, 1995), vol. 1, pp. 529-64.
- ELLIOTT, J.H., "A Europe of Composite Monarchies", *Past & Present* 137 (1992), pp. 48-71.
- FERNÁNDEZ DE PINEDO, E., "Ingresos y gastos de la hacienda catalana en el siglo xvii", in E. Fernández de Pinedo (ed), *Haciendas Forales y Hacienda Real*, (Bilbao, Universidad del País Vasco, 1990), pp. 207-24.
- FERNÁNDEZ DE PINEDO, E., "Gasto público y reformas fiscales. Las haciendas forales vascas", *Hacienda Pública Española*, monografías 1 (1991), pp. 93-100.
- FERNÁNDEZ DE PINEDO, E., "La participación fiscal catalana en la monarquía hispánica (1599-1640)", *Manuscrits* 15 (1997), pp. 65-96.

- FLORISTÁN IMÍZCOZ, A., "Le rétablissement d'un royaume pyrénéen: La Navarre, 1642-1726", in M. Brunet, S. Brunet and C. Pailhes (drs), *Pays Pyrénéens et Pouvoirs Centraux, xvie-xxe siècles*, (Toulouse, Conseil Général de l'Ariège, 1995), vol. II, pp. 91-104.
- FORTEA, J.I., *Fiscalidad en Córdoba. Fisco, economía y sociedad: alcabalas y encabezamientos en tierras de Córdoba (1513-1619)*, (Córdoba, Universidad de Córdoba, 1986).
- FRÈCHE, G., *Toulouse et la région Midi-Pyrénées au siècle des lumières (vers 1670-1789)*, (Paris, Cujas, 1974).
- GALLASTEGUI UCIN, J., *Navarra a través de la correspondencia de los virreyes (1598-1640)*, (Pamplona, Gobierno de Navarra, 1990).
- GARCÍA MERCADAL, J., *Viajes de Extranjeros por España y Portugal* (Madrid, Aguilar, 1952-62).
- GARCÍA-ZÚÑIGA, M., "Los ingresos de la hacienda real en Navarra (siglos XVI-XVII)", in E. Fernández de Pinedo (ed), *Haciendas Forales y Hacienda Real*, (Bilbao, Universidad del País Vasco, 1990), pp. 195-206.
- GARCÍA-ZÚÑIGA, M., "Orígenes, evolución y crisis de una hacienda foral: Navarra, 1642-1820", *Gerónimo de Uztariz* 6-7 (1992), pp. 5-24.
- GARCÍA-ZÚÑIGA, M., "Gasto y deuda pública en Navarra durante el feudalismo desarrollado", in J.I. Fortea and C.Mª Cremades (eds), *Política y Hacienda en el Antiguo Régimen*, (Murcia, Universidad de Murcia, 1993), pp. 271-84.
- GARCÍA-ZÚÑIGA, M., "Comercio y contrabando en Navarra durante el feudalismo desarrollado", *Hacienda Pública Española*, monografías 1 (1994), pp. 79-87.
- GARCÍA-ZÚÑIGA, M., *Estadísticas históricas de Navarra. Hacienda, población y precios (siglos XVI-XVIII)*, (Pamplona, Gobierno de Navarra, 1996).
- GARCÍA-ZÚÑIGA, M., "Informaciones 'estadísticas', privilegios fiscales y política tributaria en el reino de Navarra (siglos XVI-XVII)", in A.M. Bernal, L. De Rosa and F. D'Esposito (eds), *El gobierno de la economía en el imperio español. Información estadística, política económica y fiscalidad*, (Seville/Naples, Istituto Italiano per gli Studi Filosofici/Fundación El Monte, 2000), pp. 357-80.
- GONZÁLEZ ANTÓN, L., *Las Cortes en la España del Antiguo Régimen*, (Madrid, Siglo XXI/Institución Fernando el Católico, 1989).
- GUICCIARDINI, F., *Legazione di Spagna*, (Pisa, Niccolò Capurro, 1825).
- HAMON, Ph., *L'argent du roi. Les finances sous François I*, (Paris, Comité pour l'Histoire Économique et Financière de la France, 1994).
- HICKEY, D., *Le Dauphiné devant la monarchie absolue. Le procès des tailles et la perte des libertés provinciales, 1540-1640*, (Moncton/Grenoble, Éditions de l'Acadie/Presses Universitaires de Grenoble, 1993).

- MAC KAY, R., *The Limits of Royal Authority. Resistance and Obedience in Seventeenth-Century Castile*, (Cambridge, Cambridge University Press, 1999).
- MORINEAU, M., "Produit brut et finances publiques: analyse factorielle et analyse sectorielle de leurs relations", in A. Guarducci (ed), *Prodotto lordo e finanza pubblica, secoli XIII-XIX*, (Florence, Le Monier, 1988), pp. 79-105
- MUGARTEGUI EGUÍA, I., "La exención fiscal de los territorios forales vascos: el caso guipuzcoano en los siglos XVII y XVIII", in E. Fernández de Pinedo (ed), *Haciendas Forales y Hacienda Real*, (Bilbao, Universidad del País Vasco, 1990), pp. 175-94.
- MERRIMAN, R.B., "A Note on the Finances of Philip II", *Revue Hispanique* 81 (1933), pp. 70-84.
- Novissima Recopilacion de las leyes del Reino de Navarra hechas en sus Cortes Generales desde el año de 1512 hasta el año de 1716 inclusive*, (Pamplona, Aranzadi, 1964).
- POTTER, D.L., *War and Government in the French Provinces: Picardy, 1470-1570*, (Cambridge, Cambridge University Press, 1993).
- PRÉVOST, G.A., "Introduction", in E. Izarn, *Le Compte des recettes et dépenses du Roi de Navarre en France et en Normandie de 1367 à 1370*, (Paris, Alphonse Picard Éditeur, 1885), pp. I-CXLVI.
- RAGGIO, O., "Visto dalla periferia. Formazioni politiche di antico regime e Stato moderno", in M. Aymard (dr), *Storia d'Europa, 4. L'Età moderna. Secoli XVI-XVIII*, (Turin, Einaudi, 1995), pp. 483-527.
- RUIZ MARTÍN, F., "Recensión a Villarramiel de Campos. Datos para su historia de L. y P. Fernández Martín (Madrid-Palencia 1955-64)", *Anuario de Historia Económica y Social* 1 (1968), pp. 875-80.
- STRADLING, R.A., *Philip IV and the Government of Spain, 1621-1665*, (Cambridge, Cambridge University Press, 1988).
- 'T HART, M., "The Emergence and Consolidation of the 'Tax State', II. The Seventeenth Century", in R. Bonney (ed), *Economic Systems and State Finance*, (Oxford, Clarendon Press, 1995), pp. 281-93.
- THOMPSON, I.A.A., *Guerra y decadencia. Gobierno y administración en la España de los Austrias, 1560-1620*, (Barcelona, Crítica, 1981).
- THOMPSON, I.A.A., "The End of the Cortes of Castile", *Parliaments, Estates and Representation* 4/2 (1984), pp. 125-33.
- ULLOA, M., *La Hacienda Real de Castilla en el reinado de Felipe II*, (Madrid, Fundación Universitaria Española, 1986).
- YANGUAS Y MIRANDA, J., *Diccionario de Antigüedades del Reino de Navarra*, (Pamplona, Príncipe de Viana, 1840/2000).

## Appendix

<b>APPENDIX 1. Ordinary and extraordinary net revenues of the Royal Treasury, 1513-1700 (Ten-year average in Navarrese silver reales)*</b>						
	<b>Customs 1</b>	<b>Parliamentary Grants 2</b>	<b>Receipts from Justice 3</b>	<b>Domain's Revenues 4</b>	<b>Military Services 5</b>	<b>Sales 6</b>
1513-19	30,903	156,177	?	?		
1520-29	49,500	105,145	?	?		
1530-39	54,391	179,029	8,403	?		
1540-49	86,734	138,556	15,513	?	6,600	
1550-59	116,225	220,652	27,594	?	10,000	
1560-69	159,699	164,144	28,439	10,187		
1570-79	189,702	173,315	46,249	14,556		
1580-89	214,204	216,143	47,154	?		
1590-99	214,600	214,868	46,615	15,291		
1600-09	246,676	211,305	42,790	16,012		4,400
1610-19	233,741	178,893	38,772	12,706		3,080
1620-29	237,444	227,556	?	11,725		24,634
1630-39	238,886	205,791	?	12,341	1,800	345,253
1640-49	217,640	182,397	17,779	?	33,180	5,069
1650-59	242,148	126,875	29,919	?	35,797	10,153
1660-69	238,511	168,238	32,013	10,301	14,717	68,580
1670-79	181,565	0	30,105	9,236	34,614	930
1680-89	197,128	130,828	16,338	8,996	15,429	4,522
1690-99	190,244	88,088	13,750	8,309	20,080	24,497
	<b>Ordinary Revenues (1+2)</b>	<b>Total Revenues (1+2+5+6)</b>	<b>Wheat Pnx Index (100 = 1530-49)</b>	<b>Total revenues at constant prices</b>		
1513-19	187,080	187,080	88	212,149		
1520-29	154,645	154,645	93	166,068		
1530-39	233,420	233,420	99	235,497		
1540-49	225,290	231,890	101	229,863		
1550-59	336,877	346,877	142	244,626		
1560-69	323,843	323,843	140	231,258		
1570-79	363,017	363,017	227	160,055		
1580-89	430,347	430,347	210	205,047		
1590-99	429,468	429,468	281	152,957		
1600-09	457,981	462,381	250	185,148		
1610-19	412,634	415,714	201	206,401		
1620-29	465,000	489,634	206	237,284		
1630-39	444,677	791,729	259	306,215		
1640-49	400,037	438,286	259	169,053		
1650-59	369,023	414,973	243	170,500		
1660-69	406,749	490,046	196	249,422		
1670-79	181,565	217,109	166	130,680		
1680-89	327,956	347,907	163	213,488		
1690-99	278,332	322,909	190	170,158		

\*Rounded off decimally, which has been taken into account when carrying out the calculations.

Source: García-Zúñiga (1996), pp. 43-8, 61-4, 68-72, 82-6, 106-10, 114-9, 226-8 for columns 1-4 and prices data; estimations of military services costs in García-Zúñiga (1990), p. 206. Sales: Archivo General de Simancas, Dirección General del Tesoro, Inv. 24, leg. 1384; AGN, Papeles Sueltos de Comptos. 1ª serie, leg. 10. c. 4, and leg. 65, c. 19.

<b>APPENDIX 2. Estimation of the tax burden, 1513-1700</b>						
<b>(Ten-year average in Navarrese silver reales)</b>						
	Royal Treasury's taxes			Taxes of the Kingdom's Treasury		Total
	Customs	Parliamentary grants	Military services' costs	Tobacco monopoly	Chocolate monopoly	
1510-19	30,903	222,550				253,453
1520-29	49,500	140,617				190,117
1530-39	54,391	276,491				330,882
1540-49	86,734	202,312	6,600			295,646
1550-59	116,225	324,027	10,000			450,252
1560-69	159,699	248,480				408,179
1570-79	189,702	253,254				442,956
1580-89	214,204	312,891				527,095
1590-99	214,600	305,613				520,213
1600-09	246,676	301,569				548,245
1610-19	233,741	258,306				492,047
1620-29	237,444	328,632				566,076
1630-39	238,886	297,347	1,800			538,033
1640-49	217,640	266,278	33,180	10,670		527,768
1650-59	242,148	185,399	35,797	27,421		490,765
1660-69	238,511	247,441	14,717	18,498		519,167
1670-79	181,565	0	34,614	23,210	451	239,840
1680-89	197,128	84,878	15,429	51,148	3,817	352,400
1690-99	190,244	123,302	20,080	38,041	4,180	375,847

Source: García-Zúñiga (1996), pp. 121-9, 141.

<b>APPENDIX 3. Evolution of the <i>per capita</i> tax burden in nominal terms (Navarrese silver reales*) and in equivalent of grain (hls. of wheat*) (Ten-year average. Index numbers: 100 = 1550-1559)</b>						
Tax burden in nominal terms	Price of a hl. of Wheat	Tax burden in hls. of Wheat	Population#	Tax burden per capita		
1	2	3 (= 1/2)	4	in nominal terms	in hls. of Wheat	
				5 (= 1/4)	6 (= 3/4)	
1510-19	253,453	8.89	28,519			
1520-29	190,117	9.38	20,258			
1530-39	330,882	9.99	33,124			
1540-49	295,646	10.17	29,079			
1550-59	450,252	14.29	31,506	163,000	0.19	
1560-69	408,179	14.11	28,922	(166,600)	0.17	
1570-79	442,956	22.86	19,378	(169,700)	0.11	
1580-89	527,095	21.15	24,920	173,500	0.14	
1590-99	520,213	28.30	18,384	(171,400)	0.11	
1600-09	548,245	25.17	21,783	(168,800)	0.13	
1610-19	492,047	20.30	24,240	(166,200)	0.15	
1620-29	566,076	20.80	27,220	(163,700)	0.17	
1630-39	538,033	26.06	20,648	(161,200)	0.19	
1640-49	527,788	26.13	20,199	158,500	0.13	
1650-59	490,765	24.53	20,008	(162,400)	0.12	
1660-69	519,167	19.80	26,219	(166,800)	0.16	
1670-79	239,840	16.74	14,324	172,800	0.08	
1680-89	352,400	16.42	21,457	(175,200)	0.12	
1690-99	375,847	19.13	19,652	(178,800)	0.11	
Index Numbers	Index Numbers	Index Numbers	Index Numbers	Index Numbers	Index Numbers	
1	2	3	4	5	6	
1510-19	56	62	91			
1520-29	42	66	64			
1530-39	73	70	105			
1540-49	66	71	92			
1550-59	100	100	100	100	100	
1560-69	91	99	92	102	89	
1570-79	98	160	62	104	95	
1580-89	117	148	79	106	110	
1590-99	116	198	58	105	110	
1600-09	122	176	69	104	118	
1610-19	109	142	77	102	107	
1620-29	126	146	86	100	125	
1630-39	119	182	66	99	121	
1640-49	117	183	64	97	121	
1650-59	109	172	64	100	109	
1660-69	115	139	83	102	113	
1670-79	53	117	45	106	50	
1680-89	78	115	68	107	73	
1690-99	83	134	62	110	76	

\*Rounded off decimally, which has been taken into account when carrying out the calculations.  
# In brackets, estimates based on the cumulative growth rate from one census to the next.

Source: appendix 2: population data in García-Zúñiga (1996), p. 176.