

**The construction of the fiscal area in the Kingdom of Naples
(XVth-XVIIth centuries)*.**

**La construcción de un espacio fiscal en el reino de Nápoles
(ss. XV-XVII)**

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Abstract: This contribution focuses on the consolidation of State fiscal capacity, as it is an indicator of the process of the construction of the territorial political space. Amid the variety of European experience, it is possible to identify some common features: centralisation, negotiation, war, paths toward the fiscal State, and problems of information (Yun Casalilla, 2012). The Kingdom of Naples (XVI – XVII centuries) is described here, following up these references with the intent of examining the initiatives that were undertaken between 1615 and 1628 to bring local finance under control. These initiatives were a unique event in European fiscal history. Through widespread information and standardisation of accounting practices, it led to the drafting of a fiscal pact with each individual municipal community.

Keywords: Kingdom of Naples, Southern Italy, Tax System, Information, Spanish Monarchy

Resumen: Esta contribución se centra en la consolidación de la capacidad fiscal del Estado, ya que es ésta un indicador del proceso de construcción del espacio político territorial. En medio de la variedad de experiencias europeas, es posible identificar algunas características comunes: centralización, negociación, guerra, caminos hacia el Estado fiscal y problemas de información (Yun Casalilla, 2012). El Reino de Nápoles (XVI - XVII siglos) se analiza aquí, siguiendo estas referencias, vinculándolo con el intento de examinar las iniciativas que se emprendieron entre 1615 y 1628 para controlar las finanzas locales. Estas iniciativas fueron un acontecimiento único en la historia fiscal europea. A través de la difusión de la información y la estandarización de las prácticas contables, se llevó a cabo la elaboración de un pacto fiscal con cada comunidad municipal.

Palabras clave: Reino de Nápoles; Italia del Sur, Sistema fiscal, Monarquía Hispánica

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Introduction

Taxation was a decisive factor in the process of the construction of political space. At the heart of the studies on the formation of the State lies the process whereby European States in the modern age monopolized tax collection and obtained improvements in their centralized fiscal capacity. From the medieval past, the State had inherited an inability to enforce a unified legal and fiscal regime. Feudal lords, city councils, corporate entities and religious institutions enjoyed de facto judicial and fiscal independence. This jurisdictional fragmentation led to multiple failures in terms of coordination due to the high level of negotiation and the costs necessary to enforce contracts and tax collection¹. The main parameters for assessing fiscal power - assessment rights, degree of compliance and efficiency in tax collection - highlight the limits within which many States in the early modern period were constrained.

The royal treasury also needed the work of intermediate bodies throughout the territory (districts, local communities, counties, parishes) to redeploy, withdraw and forfeit the taxes that they levied. Without this brokering, the tax system could not work because of the impossibility of reaching the taxpayer directly. The path towards the centralization of fiscal power was taken as an indicator of the construction and strengthening process of the State in the territory.

The questions posed by historians relate to the mechanisms that facilitated the consolidation of state fiscal capacity, the factors that produced changes in the national economic structure, and the stimuli brought by interstate wars in the State building process². Three factors in particular that determined the fiscal capacity of the State have received greatest attention: warfare, economic structure and the political regime. They work by interacting with each other³. One of the aspects of centralization was the standardization of procedures, which brought uniformity to a system that made use of reference measurements, time parameters, and countless different valuation methods⁴. Standardization allowed the crown to be less uncertain when addressing tax system

¹ Stephan R. EPSTEIN, *Freedom and Growth. The Rise of States and Markets in Europe, 1300-1750*, London, Routledge, 2000, p. 14.

² Richard BONNEY (ed.) *The Rise of the Fiscal State in Europe c. 1200-1815*, New York, Oxford University Press, 1999; Thomas ERTMANN, *Birth of Leviathan, Building States and Regimes in Medieval and Early Modern Europe*, New York, Cambridge University Press, 1997; Samuel E. FINER, *The History of Government*, vol. I-III, Oxford, Oxford University Press, 1997; Hendrik SPRUYT, "The Origins, Development, and Possible Decline of the Modern State" in *Annual Reviews of Political Science*, 5, 2002, pp. 127-149; Christopher STORRS, *The Fiscal-Military State in Eighteenth-Century Europe. Essay in Honour of P.G. Dickson*, Farnham, Ashgate, 2009; Charles TILLY, *Coercion and European States, AD 990-1990*, Oxford, Blackwell, 1992; Tuong VU, "Studying the State through State Formation", in *World Politics*, 62, 2010, pp. 148-175.

³ K.Kivanç KARAMAN, Şevket PAMUK, "Different Paths to the Modern State in Europe: The Interaction between Warfare, Economic Structure and Political Regime", in *American Political Science Review*, August 2013, pp. 1-24.

⁴ Noel D. JOHNSON, Mark KOYAMA, "Tax Farming and the Origins of State Capacity in England and France", in *Explorations in Economic History*, 51, 2014, pp. 1-20.

costs throughout the kingdom, and at the same time limited particularism. Any attempt made in this direction (common weights and measures, a uniform tax system, the reduction of opportunities to evade taxation) is a worthwhile investment in increasing State tax efficiency⁵. Johnson and Koyama considered it a necessary step towards the establishment of a modern tax system with centralized and direct tax collection. This was achieved in England with the Glorious Revolution and in France a century later, with the revolution of 1789.

Introducing his book, *The Rise of fiscal States in Euroasia* (2012) -comparing contributions citing case studies in numerous countries- Yun Casalilla emphasizes that the formation of the fiscal State is a complex process with its own characteristics varying from country to country, where war and international trade made a particular impact. Taking a comparative stance, the author proposes the following approaches to interpretation, which contribute to the debate, and help to trace the process of formation of the fiscal state as follows:

1. Centralization, negotiation and confidence in the functioning of the fiscal system.
2. War and its effects in Europe and Asia.
3. The different paths towards the fiscal state.
4. The problem of information.

I'll try to use these items as guidelines to illustrate the characteristics of the tax system of the Kingdom of Naples from 1400 to 1600 and the role played by towns and villages within the system.

The features of the *Tax State*.

The Kingdom, with its 79,477 square kilometres, is depicted as the largest among the states of the Italian peninsula, comparable with other European states (Fig. 1). In an age when the number of men was a sign of wealth, the Kingdom was also densely populated. Malanima estimates that in the period from 1550 to 1750 its population was between 2.9 and 3.9 million individuals and could count between 36 and 49 people per square kilometre, one of the highest densities in Europe, second only to the centre-north area of the Italian peninsula⁶.

From the fourteenth century onwards, the backbone of the State budget was represented by income tax that alone constituted more than half of the total amount of

⁵ Mark DINCECCO, "Fragmented Authority from Ancient Régime to Modernity: a Quantitative Analysis", in *Journal of Institutional Economics*, 6, 2010, pp. 305-328.

⁶ Paolo MALANIMA, *L'economia italiana dalla crescita medievale alla crescita contemporanea*, Bologna, Il Mulino, 2002, pp. 28-30.

overall income. During the sixteenth and seventeenth centuries it reached roughly 85-100%, including State property tax. If the income from state property is recorded separately from the income tax, the percentage is between 75% and 89% (Figs. 2 and 3). From the Aragonese reform onwards (mid fifteenth century), in which the General Parliament of the Kingdom recognized the sovereign right to tax the population regularly, taxation required certainty, regularity and uniformity. It may be said that at that time, the Kingdom of Naples was a tax state, namely a system characterized by ordinary tax revenues recorded in excess of 50% of the overall income, with cash tax collection, extended financial administration, and advanced accounting techniques, all of which maintained for centuries the tax structure adopted under Aragon rule until the arrival of Napoleon. There was no real change in the methods of processing income, expenditure and debt despite the budget and cash deficits, defaults on debt maturities, fiscal crises, revolts, revolutions and the growing role of consolidated state creditors⁷.

The phases of the Schumpeterian domain state - tax state paradigm, which have long been reworked and expanded, now constitute a simplification useful for the immediate identification of the essential characteristics of the fiscal question and its comparison with other aspects of the life of the State, aware of the complexity of the individual realities and rejecting any teleological explanation⁸. The *fiscal state* linked to the birth of the nation-state and to democracy, with a very clear distinction between public and private spheres, would arise only during the nineteenth century.

Fragmentation, negotiation and confidence

Universitates

In the Kingdom of Naples, a direct relationship with the tax authorities was the sole prerogative of settlements – be they cities, lands, castles, villas or villages - which had been granted formal autonomy, self-governance, ownership of resources and other rights and powers, the so-called *universitates*. In the Middle Ages, this term denoted an idea of community that included the municipalities and any other corporate body to which a higher authority had granted the right to assemble, to *habere corpus* or to possess goods in common, and to act through officially designated representatives⁹. They acted as institutions of collective responsibility on behalf of their inhabitants¹⁰.

⁷ Alessandra BULGARELLI LUKACS, “«Domain State» e «Tax State» nel Regno di Napoli (secoli XII-XIX)”, in *Società e Storia*, 106, 2004, pp. 781-812.

⁸ Bartolomé YUN CASALILLA, “Introduction: the rise of the fiscal state in Eurasia from a global, comparative and transnational perspective” in Bartolomé Yun CASALILLA, Patrick O’ BRIEN and Francisco COMÍN COMÍN (eds.), *The Rise of Fiscal States. A Global History, 1500-1914*. Cambridge 2012, pp.1-35; about the Kingdom of Naples, Alessandra BULGARELLI LUKACS, “«Domain State» e «Tax State»” [...], op. cit., pp. 781-784.

⁹ Pierre MICHAUD-QUANTIN, *Universitas. Expressions du mouvement communautaire dans le Moyen-Age latin*, Paris, Librairie philosophique Vrin, 1970, pp. 11-17; John M. NAJEMY, “Stato, comune e «universitas»”, in *Annali dell’Istituto storico italo-germanico in Trento*, XX, 1994, pp. 245-63; Francesco SENATORE, “Gli archivi delle universitates meridionali: il caso di Capua ed alcune considerazioni generali”, in A. BARTOLI LANGELI, A. GIORGI e S. MOSCADELLI (a cura di), *Archivi e Comunità*

Through them, the relationship between local and central power developed because of the lack of intermediate bodies gathering together several communities in the area, as was often the case in central and northern Italy¹¹. This lack, coupled with the absence of representation in the parliaments of the Kingdom, deprived the *universitates* of adequate instruments to effectively liaise with the government. Their requests could be heard only when the feudal powers had reason to take an interest. Their strength in effect came from their being a vital hub in the organisation of the fiscal system in the territory, given that the main source of income in the general budget, both in terms of location and quantity, came from the *funzioni fiscali* (which amount was assessed on the basis of the number of hearths/ households in each community). In the course of about four centuries, from the fifteenth to the eighteenth, this tax consistently made up a share of about 50% of the overall income, even reaching 70% in some years¹². Government income included also duties on import and export, *jus prohibendi*, gabelles on consumption and on economic activity which proliferated starting from sixteenth century¹³ (Figs. 4-7). All sources of fiscal revenue guaranteed securities in the funded debt and the *funzioni fiscali* was the most import of all the forms of guarantee. Between 1563 and 1596 it financed between 60 and 74% of consolidated debt and by 1636, 69% of the revenue had been alienated¹⁴.

Given their weight in the fiscal system, the sovereign had to interact with *universitates* and to negotiate agreements so that the tax rules could be accepted and applied. They pre-existed sovereign power because of their historic origin that sometimes dated back to Roman times. For this reason, the *universitates* obtained respect for local peculiarities in fiscal practice, such as reserving the assessment, evaluation, taxation and levying tax to the municipalities. This was the reason why, in the Kingdom of Naples, even on the eve of Charles of Bourbon's 1740 reform, a variety of tax mechanisms was still in place, with a wide range of measures, evaluation parameters and currencies. Another aspect of their autonomy can be seen in the

tra medioevo ed età moderna, Pubblicazioni degli Archivi di Stato, Ministero per i Beni e le Attività Culturali, 2009, saggi 92, pp. 447-520.

¹⁰ Alessandra BULGARELLI LUKACS, *La finanza locale sotto tutela. Regia Corte e comunità nel Regno di Napoli (secolo XVII)*, Venezia, Marsilio, pp. 34-45.

¹¹ Giorgio CHITTOLINI, *Città, comunità e feudi negli stati dell'Italia centro-settentrionale (secoli XIV-XVI)*, Milano, Unicopli, pp. 138-42; Gian Maria VARANINI, "L'organizzazione del distretto cittadino nell'Italia padana nei secoli XIII-XIV (Marca Trevigiana, Lombardia, Emilia)", in G. CHITTOLINI, D. WILLOWEIT (a cura di), *L'organizzazione del territorio in Italia e Germania: secoli XII e XIV*, Bologna, Il Mulino, 2004, pp. 133-233; about Southern Italy during the XVIII century, Giuseppe CIRILLO, "Patriziati e città in Italia. Il caso paradigmatico del Regno di Napoli", in *Archivio Storico per le Province Napoletane*, 2006, pp. 432-83.

¹² Antonio CALABRIA, *The cost of Empire. The finances of the Kingdom of Naples in the Time of Spanish Rule*, Cambridge, Cambridge University Press, pp. 58-65; Alessandra BULGARELLI LUKACS, *L'imposta diretta nel Regno di Napoli in età moderna*, Milano, Franco Angeli, 1993; EADEM, "The fiscal system in the Kingdom of Naples. Tools for comparison with the European reality (13th-18th centuries)" in *La fiscalità nell'economia europea. secc. XII-XVIII*, Atti della settimana di studi dell'Istituto Internazionale di storia economica « F. Datini », Firenze University Press 2008, pp. 241-257.

¹³ About indirect taxes, Luigi DE ROSA, *Studi sugli arrendamenti del Regno di Napoli: aspetti della distribuzione della ricchezza mobiliare nel Mezzogiorno continentale, 1649-1806*, Napoli, Arte tipografica, 1958; Roberto MANTELLI, *Burocrazia e finanze pubbliche nel Regno di Napoli*, Napoli, Lucio Pironti, 1981; Giulio FENICIA, *Politica economica e realtà mercantile nel Regno di Napoli nel prima metà del XVI secolo (1503-1556)*, Bari, Cacucci, 1996.

¹⁴ Rosario VILLARI, *La rivolta antispannola a Napoli (1585-1647)* II ed., Roma-Bari, Laterza, 1973, pp. 121-157, Antonio CALABRIA, *The cost of Empire* [...], op. cit., p. 111.

prominence of local custom among the sources of law. In the Kingdom of Naples, the general rules laid down in the viceroyal *Prammatiche* only constituted a principle, because local customs took precedence over all other laws.

When introducing new taxes, the consent of the subjects or at least of the ruling elites was always sought, but the goal was never easy to achieve, especially in periods of rising taxation. A high degree of negotiation between centre and periphery (between Madrid and Naples, and between the Viceroy in Naples and the local elites) was essential. As in other States, bargaining is a key factor in understanding the inner working of monarchies and empires. The field of taxation offers the opportunity to see this in action.

The General Parliament of the Kingdom

Bargaining on tax and financial matters fell to the General Parliament of the Kingdom, through which the entire field of extraordinary taxation passed. It was the organ deputed to the examination and discussion of the sovereign requests for income (*donativi*) and, after their approval, the identification of criteria for levying from taxpayers¹⁵. In relation to the donation it had the right to submit to the Sovereign and to the Viceroy any specific demands in the form of “*grazie*” or “graces” according to a list prepared by a special committee. It has been observed that after the Aragonese Age, the Naples Parliament did not practise *pactismo* with the Crown, a system whereby granting a donation automatically led to the approval of the local requests. In fact, the latter were given only as a gracious concession. The donation mechanism to which they specifically referred assumed that the extraordinary contribution was freely offered to the king on a voluntary basis just as the sovereign would grant his graces with the same freedom¹⁶.

Faced with these theoretical assumptions, we cannot fail to ask, in Pérez Fortea’s view, just how voluntary a donation might be when the monarch made a request on the basis of real needs to which the population was required to respond positively as a “moral and legal obligation”. In practice, under strain from demands and the succession of gifts, especially in the reign of Philip III and even more so under Philip IV, this form of tax levy gradually lost its original character and became a ploy to obtain an additional supply of money in a period when the Kingdom and the Empire were subjected to constant pressure.

¹⁵ Ennio I. MINEO, “Il problema della rappresentanza politica nei regni meridionali italiani del tardo medioevo”, in Laura CASELLA (a cura di), *Rappresentanze e territori. Parlamento friulano e istituzioni rappresentative territoriali nell’Europa moderna*, Udine, Forum, 2003, pp. 313-27; about Neapolitan Parliament, see Guido D’AGOSTINO, *Parlamento e società nel Regno di Napoli. Secoli XV-XVII*, Napoli, Guida, 1979.

¹⁶ About the donation’s meaning, José J. FORTEA PÉREZ, “Los donativos en la política fiscal de los Austrias (1625-1637): ¿Servicio o beneficio?”, in Luís A. RIBOT GARCÍA y Luigi DE ROSA (eds.), *Pensamiento y Política Económica en la Época moderna*, Madrid, Actas Editorial, 2000, pp. 31-76; on the aragonese age, Francesco SENATORE, “Parlamento e Luogotenenza generale. Il Regno di Napoli nella Corona d’Aragona”, in José A. SESMA MUÑOZ (ed.), *La Corona de Aragón en el centro de su historia, 1208-1458. La Monarquía aragonesa y los reinos de la Corona*, Zaragoza, Grupo del investigación de excelencia C.E.M.A, Universidad de Zaragoza, Gobierno de Aragon, pp. 435-478.

In carrying out these important functions, the Parliament stands out as an important observatory for analyzing the relationship between Madrid and Naples, and between tax authorities and local communities, especially if one considers that the Spanish government made a broad appeal for donations¹⁷. It was here that tensions between the parties entitled to representation were measured and solved, and where the needs of the southern territory and the difficulties of local communities emerged as a whole.

The characteristics of this institution introduced into the Kingdom by Alfonso d'Aragona were absolutely unique and can be briefly identified as follows: greater representation of nobles and aristocrats, the absence of clergy, low representation by cities, and state-property settlements in comparison with the city of Naples, its premature end in 1642 when the capital city directly took upon itself the defence of the collective interests of the entire Kingdom, marking a major transformation in the political discourse¹⁸.

The prevalently aristocratic composition of the Parliament, its function limited to approving or renewing donations, and its untimely end led historians to believe that this southern parliamentary institution lacked the political weight of other European assemblies and within the Austrian domains alone could not bear comparison with those of other Italian states or the Spanish Cortes. The Cortes - which could boast broader social representation, the presence of cities, State property settlements, and division into sectors - have now been recognized in the literature as possessing vigour and contributing to the complexity of the political game¹⁹.

The traditional view (Croce, Craveri, Croce, Cassandro, Gentile) that the Neapolitan assembly was a passive executor of sovereign orders has been long superseded, and the parliament's political vitality and role as resonating chamber of the major economic and social problems of the country is now fully recognized²⁰.

¹⁷ A list of donations is in Luigi BIANCHINI, *Della storia delle finanze del Regno di Napoli*, Palermo, Stamperia di Francesco Lao, 1839, pp. 277-82; there is still no analysis on this important sector of the fiscal system. About the 1648-1748 period, Alessandra BULGARELLI LUKACS, *Alla ricerca del contribuente. Fisco, catasto, gruppi di potere, ceti emergenti nel Regno di Napoli del XVIII secolo*, Napoli, Edizioni Scientifiche Italiane, 2004, pp. 84-110.

¹⁸ Guido D'AGOSTINO, *Parlamento e società*, [...], op. cit., *passim*.

¹⁹ On the role of the Cortes in Spain: Charles JAGO, "Habsburg Absolutism and the Cortes of Castile" in *The American Historical Review*, 86, 1981, pp. 307-26; José I. FORTEA PÉREZ, *Monarquía y cortes en la Corona de Castilla. Las ciudades ante la política fiscal de Felipe II*, Salamanca, Cortes de Castilla y León, 1990; IDEM, *Las cortes de Castilla y León bajo los Austrias. Una interpretación*, Valladolid, Junta de Castilla y León, 2008; Juan E. GELABERT, *La bolsa del Rey. Rey, reino y fisco en Castilla (1598-1648)*, Barcelona, Critica, 1997 e IDEM., *Castilla convulsa (1631-1652)*, Madrid, Marcial Pons, Ediciones de Historia, 2001; Anne DUBET, "Felipe III, Las Cortes y las ciudades. Discurso reformador y negociación política en Castilla (1599-1618)" in Benoît PELLISTRANDI (ed.), "Couronne espagnole et magistratures citadines à l'époque moderne", *Mélanges de la Casa de Velázquez*, 34, pp. 59-89.

²⁰ Guido D'AGOSTINO, *Parlamento e società*, [...], op. cit., pp. 121-24. Carlos J. HERNANDO SÁNCHEZ, "El Parlamento del reino de Nápoles bajo Carlos V: formas de representación, facciones aristocráticas y poder virreinal", in Laura CASELLA (a cura di), *Rappresentanze e territori* [...], op. cit., pp. 329-387.

Undoubtedly, the economic and financial situation had a significant influence on determining the guidelines and outcome of the Parliament's activities²¹. In the early decades of the XVII century with the looming crisis, an unprecedented bargaining power seems to emerge to the extent that, as a place of communication between the sovereign and the Kingdom, it became the place where social bodies, and in particular feudalism and aristocracy, took part in the policy- and decision-making processes.

From the minutes of its general meetings it is possible to infer the manner in which the discomfort within the Kingdom was represented. At that time, the barons played the role of mediators between the territory and the Sovereign, and were therefore able to exhibit and also to defend the claims of cities and villages. The interests of the feudal and Neapolitan aristocracy were twofold and interrelated: to preserve their primacy in their ability to provide income, and the revenue of their holdings of debt securities from the “*fiscali*” purchased from the *Regia Corte* that the communities were required to contribute. In voicing the needs of the *universitates*, both protected their assets, and perhaps from no better documentation than the minutes of the parliaments of the Kingdom does the close link between feudal wealth and the trend in municipal finance emerge so strongly²².

War

It is widely believed that many tax systems developed as a result of changes occurring in the military sector with armies and navies growing in size, becoming more sophisticated and facing each other on a world stage. The term *fiscal military state*, coined by Brewer and supported by O'Brien's studies, refers to a State able to fund and fight a large-scale war. It emphasizes the close connection between war requirements, the fiscal system and the administration that helped to shape European political structures in the period 1500-1700²³. The need to find hitherto unknown resources to finance increasingly expensive wars led rulers to increase the intervention capacity of their fiscal means. Of course, the monopoly of coercive instruments allowed them to implement a range of actions (from the seizure of property to imprisonment for default) which, however, turned out to be more harmful than effective and certainly heightened tensions among the population, especially when taxation appeared to be an arbitrary and intolerable tax burden. It is well known that many of the uprisings and revolutions in those centuries were originally sparked by the burden of taxation.

²¹ Pablo FERNÁNDEZ ALBALADEJO, *Fragmentos de Monarquía. Trabajos de historia política*, Madrid, Alianza, 1992, pp. 283-99.

²² *Biblioteca Brancacciana, Parlamenti e Grazie*, V B 7, a. 1625.

²³ The *fiscal military state* term, initially coined to indicate the English eighteenth century, (J. BREWER, *The Sinews of Power. War, Money and the English State, 1688-1783*, London 1989; P. K. O'BRIEN, “The Political Economy of British Taxation, 1660-1815” in *Economic History Review*, 1988, pp. 1-32; P. K. O'BRIEN and P. HUNT, “The Rise of a Fiscal State in England, 1485–1815”, in *Historical Research* 66, 1993, pp. 129-176), it was soon extended in time and space, Jan GLETE, *War and State in the Early Modern Europe. Spain, the Duch Republic and Sweden as Fiscal Military State, 1500-1660*, London-New York 2002; Cristopher STORRS (ed.), *The Fiscal Military State* [...] op. cit.

The ability of States to fund the wars in progress was measured by their ability to innovate public finances and the response of the tax system. The creation of the national debt or institutions providing credit was the best-known innovation²⁴.

As part of the Spanish Empire, the Kingdom of Naples almost continuously engaged in multiple wars from the late sixteenth to the mid-seventeenth centuries and was urgently called to provide *asistencias* in defending the territory and Christianity. Public spending was devolved almost entirely to military needs and the debt service soared by about 10 times in the space of 80 years (between 1563 and 1636) and then doubled in a single decade leading up to the 1647/48 revolution. The quantitative progression of disbursements has still not been counted and calculation is made difficult both by the nature of the contributions that were not solely pecuniary and by the difference between the expected income and what was effectively collected²⁵.

In any case, it is certain that the Kingdom was the second greatest contributor to war funding, immediately following Castile which, however, was able to count on the revenues coming from their overseas domains²⁶. Even more, in the years close to the Lepanto Battle (1571) the Kingdom provided 50 vessels, the highest contribution even compared to the same Spanish Fleet in the Mediterranean²⁷. It was a result of the militarization policy launched by Philip II in his Mediterranean dominions to counteract the threatening presence of the Ottomans. In those years, besides preparing the fleet, the Kingdom equipped itself with a new arsenal, 300 sighting towers along southern coasts, a settled army strengthened by mercenary troops from Germany²⁸. When the imperial military strategy moved towards the Atlantic (since 1580), contribution in arms and vessels was downsized, while capital drain toward war fronts became more significant²⁹. The reasons for this prominence depended on various political, legal and economic factors. To meet the growing financial needs, the tax system recorded an undeniable increase in the burden, estimated at three times the hearth tax and fifteen times the consumption and transfer taxes³⁰. The consequences of the war were measured across the territory, as well as in the increasing taxes and enlistment of men, also in

²⁴ Peter George Muir DICKSON, *The Financial Revolution in England. A study in the Development of Public Credit*, London, McMillan, 1967.

²⁵ Rosario VILLARI, *La rivolta antispagnola a Napoli: le origini (1585-1647)*, Roma-Bari 1976, pp. 126-132, Roberto MANTELLI, *Burocrazia e finanze pubbliche nel Regno di Napoli a metà del '500*, Napoli, Istituto Italiano per gli Studi Filosofici, 1981, pp. 346-347; Giuseppe GALASSO, *Alla periferia dell'impero. Il Regno di Napoli nel periodo spagnolo (secc. XVI-XVII)*, Torino, Einaudi, 1994, pp. 301-333; Giulio FENICIA, *Il Regno di Napoli e la difesa del Mediterraneo nell'età di Filippo II (1556-1598). Organizzazione e finanziamento*, Bari, 2003; Gaetano SABATINI, "Gastos militares y finanzas públicas en el Reino de Nápoles en el siglo XVII", in Elena GARCÍA HERNÁN, Davide MAFFI (Eds.) *Guerra y Sociedad en la Monarquía Hispánica. Política, Strategia y Cultura nell'Europa moderna*, MAPFRE, 2006, pp. 257-291.

²⁶ Francisco COMÍN COMÍN e Bartolomé YUN-CASALILLA "Spain: from composite monarchy to nation-state, 1492-1914. An exceptional case?" in Bartolomé. YUN-CASALILLA, Patrick O' BRIEN and Francisco COMÍN COMÍN (eds.), *The Rise of Fiscal States*, [cit.], p. 235, tab. 10.1.

²⁷ Irving A.A. THOMPSON, *War and Government in Habsburg Spain. 1560-1620*, London, The Athlone Press, 1976, tab. H, pp. 300-301.

²⁸ Giulio FENICIA, *Il Regno di Napoli e la difesa del Mediterraneo* [...] op. cit., pp. 99-150.

²⁹ L. DE ROSA, *Il Mezzogiorno spagnolo tra crescita e decadenza*, Milano, Il Saggiatore, 1987, pp. 166-193

³⁰ Antonio CALABRIA, *The cost of Empire*. [...] op. cit., pp. 54-103.

terms of expenditure for military billeting or the quartering of troops in transit to the front.

With the outbreak of the Thirty Years War (1618-1648), the problem assumed dramatic proportions for the local communities who had to provide free accommodation and food for humans and animals, and suffered all kinds of harassment and violence at the hands of billeted companies without obtaining any government protection or reimbursement for the expenses they incurred. If the size of the phenomenon was certainly different compared with the Milan, which took on a strategic function of absolute importance in the Spanish Empire in those decades³¹, the impact on the Kingdom's economy showed similar traits. The war was one of the causes for which the Kingdom suffered financial collapse which manifested itself as a monetary crisis (affecting circulation and the exchange rate), the crisis of the public finances at every level of the Administration, from the general budget of the Kingdom to those of the individual municipalities (deficits, rising public debt, default with creditors), credit and private banks, deficit in the balance of payments, a silver shortage, and speculation (Fig. 8). It is common knowledge that these are closely interrelated phenomena and they have been amply and lucidly analysed in the literature³².

The link between the tax authorities and the Sovereign's creditors is a constant in the public finances of the early centuries of the modern age. During the first years of the crisis, failure in debt servicing was one of the most worrying signs for the Sovereign. Like the *jueros* in Spain, in the Kingdom too, tax-backed securities were a major liability for the royal treasury if lenders did not receive the agreed annuity³³. The aristocrats in the capital city and the barons in the provinces, as well as by ministers and lawyers, religious and charitable organizations, bureaucrats and financiers held them³⁴. The General Parliament of the Kingdom was the place representing the interests of creditors in which many sat as members of the urban aristocracy or rural feudalism. There was much discussion on the causes of instability in the local finances, which constituted the main guarantee of sovereign debt, in the assemblies held between the late sixteenth and early seventeenth centuries. In particular, three sets of problems

³¹ Mario RIZZO, "Sulle implicazioni economiche della politica di potenza nel XVI secolo: gli alloggiamenti militari in Lombardia", in Jesús M. USUNÁRIZ GAROYOA (ed.), *Historia y Umanesimo. Estudios en honor del profesor Dr. D.V. Vázquez de Prada*, Pamplona, Universidad de Navarra, 2000, pp. 265-76; IDEM, *Alloggiamenti militari e riforme fiscali nella Lombardia spagnola fra Cinque e Seicento*, Milano, Unicopli, 2001; Davide Maffi, *Il baluardo della Corona. Guerra, esercito, finanze e società nella Lombardia seicentesca (1630-1660)*, Firenze, Le Monnier Università, 2007, in particolare, pp. 247-93; Alessandro Buono, *Esercito, istituzioni, territorio. Alloggiamenti militari e «case herme» nello Stato di Milano (secoli XVI-XVII)*, Firenze, Firenze U.P., 2008.

³² In the large literature mention should be made at least of Giuseppe CONIGLIO, *Il viceregno di Napoli nel secolo XVII: notizie sulla vita commerciale e finanziaria secondo nuove ricerche negli archivi italiani e spagnoli*, Roma, Edizioni di Storia e Letteratura, 1955; Luigi DE ROSA, *Il Mezzogiorno spagnolo tra crescita e decadenza*, Milano, Mondadori, 1987; Giuseppe GALASSO, *Alla periferia dell'Impero*. [...] op. cit.; Giovanni MUTO, *Le finanze pubbliche napoletane tra riforme e restaurazione (1520-1634)*, Napoli Edizioni Scientifiche Italiane, 1986; Antonio CALABRIA, *The cost of Empire*. [...] op. cit.; Rosario VILLARI, *Un sogno di libertà. Napoli nel declino di un impero, 1585-1648*, Mondadori, Milano, 2012.

³³ Henry KAMEN, "The Decline of Castile: The Last Crisis", in *The Economic History Review*, 17, 1964, pp. 63-74.

³⁴ Aurelia MUSI, "Il viceregno spagnolo" in *Storia del Mezzogiorno*, vol. IV, tomo I *Il Regno dagli Angioini ai Borboni*, Roma, Ed. del Sole, 1986, pp. 205-285.

behind the high level of non-compliance by local communities were focused on: the extraordinary missions of the commissioners sent by the government and creditors, the accommodation of troops on their way to the front, evasion and tax avoidance grew at an extraordinary rate because of the fraudulent granting of immunities and exemptions to those who were not entitled to them³⁵.

As elsewhere in Europe, growing military spending may be considered a primary cause of imbalance in public finances, but at the same time the demands of war, closely intertwined with the tax system and administration, helped shape European political structures in the period from 1500 to 1700³⁶. Were any interventions carried out in the face of these crises? What attempts were made to streamline the tax system? What actions were taken to remove resistance to the tax laws?

Centralization

In the framework of the institutional fragmentation and heterogeneity typical of the ancient regime, both finance and taxation were managed through the recourse to the market by entrusting specific tasks of government agencies to private individuals. The unbreakable intertwining between private and public finance is far too known to be outlined again. It need scarcely be said that it was the only choice to obtain in advance the amounts of the fees that otherwise would be paid later on, to gain political consensus of financial and social elites through their participation in the profits from the tax management, and to overcome at the same time the administrative weaknesses. With regard to this last point, it needs to be emphasised that the Kingdom had no institutional means of control or intervention across the territory or among the local communities insofar as the tasks of the captain, the representative of the Sovereign in municipal government, had been gradually reduced along with his presence across the territory, being limited to the few remaining royal towns. The situation was profoundly different in Spain, where the Corregidor was a leading figure as the king's representative in all the cities and towns of Spain. Much is known about the various functions he carried out and that increased over time. The Corregidor was chairman of the municipal councils, judge of first instance, and chief of the local police³⁷. Even in comparison with other States on the Italian peninsula which saw the creation or

³⁵ Alessandra BULGARELLI LUKACS, *La finanza locale sotto tutela. Regia Corte e comunità*, [...] op. cit., pp. 55-59.

³⁶ About the fiscal military system, see footnote n. 23.

³⁷ Benjamin GONZÁLEZ ALONSO, *El corregidor castellano (1348-1808)*, Madrid (Escuela Nacional de Administración Pública), 1970; Agustín BERMÚDEZ, *El corregidor en Castilla durante la Baja Edad Media (1348-1474)*, Murcia, (Departamento de Historia del Derecho), 1974; Alfonso C. MERCHÁN FERNÁNDEZ, *Gobierno Municipal y Administración Local en la España del Antiguo Regimen*, Madrid, Editorial Tecnos, 1988, pp. 78-87; Carlos GARRIGA, "Control y disciplina de los oficiales públicos en Castilla: la visita del Ordenamiento de Toledo (1480)", in *Anuario de Historia del Derecho Español*, 61, 1991, pp. 215-389; María J. COLLANTES DE TERAN DE LA HERA, "El juicio de residencia en Castilla a través de la doctrina jurídica de la Edad Moderna", in *Historia. Instituciones. Documentos*, 25, 1998, pp. 151-184; José .I. FORTEA PÉREZ, "Los corregidores de Castilla bajo los Austrias: elementos para el estudio prosopogáfico de un grupo de poder (1588-1633)", in *Studia Historica. Historia Moderna*, 34, 2012, pp. 97-144.

development of specific institutions for local finances at the time, the Kingdom of Naples appears to be part of a “weak control model”³⁸.

In the absence of a specific institution, the management of local finance was the responsibility of the three great courts of the capital (*Camera della Sommaria*, *Consiglio del Collaterale*, the *Sacro Regio Consiglio*) which were variously convened from time to time to deliberate, depending on the nature of the acts, with inevitable conflicts of jurisdiction and competence that undermined their ability to monitor and obtain information on the local situation. In this sense, also the local *Tesorerie* and *Percettori*, responsible for tax collection within the province and managed by private contractors were of little help.

Before the turn of the seventeenth century, the failure of local finance has been addressed on a case-by-case basis, sending commissioners on the initiative of dissatisfied creditors or the Government, which in specific cases also attempted to discover the causes through detailed examination of the budget. However, they were interventions addressed to individual communities. There was no general local finance framework. Viceroy Pedro Fernández de Castro, Count of Lemos (1611-1616) was the first to feel the need to provide a general solution to the instability and indebtedness of local finance that had taken on such proportions that it could not be solved by one-off and sporadic action. Parliament proposed placing local governments under guardianship by appointing ad hoc protectors. The government began a new and very wide-ranging operation that was part of a vaster intervention targeting public finances. Aspects of the general budget and the financial apparatus of the Kingdom have been broadly outlined in the literature³⁹. Operations strictly regarding local finances have been recently brought to light by the writer⁴⁰.

Information

The means of making sure tax dues were paid involved a range of solutions falling into three categories: coercion, negotiation and consensus. During the periods when the fiscal pact between Sovereign and subjects was poorly respected and the payment of taxes was not guaranteed, these instruments were used with greater vigour, but they failed to obtain the desired result. It was then that the search for information

³⁸ Luca MANNORI, “Per una «preistoria» della funzione amministrativa. Cultura giuridica e attività dei pubblici apparati nell’età del tardo diritto comune”, in *Quaderni fiorentini per la storia del pensiero giuridico*, 18, 1990, pp. 323-504; IDEM, *Il sovrano tutore. Pluralismo istituzionale ed accentramento amministrativo nel Principato dei Medici (secc. XVI-XVIII)*, Milano, Giuffrè, 1994; S. TABACCHI, *Il Buon governo. Le finanze locali nello Stato della Chiesa (secoli XVI-XVIII)*, Roma, Viella, 2007; IDEM, “Il controllo sulle finanze delle comunità negli antichi stati italiani” in *Storia Amministrazione Costituzione, Annali ISAP*, 4, 1996, pp. 81-115.

³⁹ Giuseppe GALASSO, “Contributo alla storia delle finanze del Regno di Napoli nella prima metà del Seicento” in *Annuario dell’Istituto Storico Italiano per l’età moderna e contemporanea*, XI (1959), pp. 3-106, now also in IDEM., *Alla periferia dell’impero [...]*, pp. 157-184.; Giuseppe CONIGLIO, *Il vicereame di Napoli nel secolo XVII*, Roma, Edizioni di Storia e Letteratura, 1955, pp. 190 ss.; Giovanni MUTO, *Le finanze pubbliche*, [...], op. cit., pp. 91-103.

⁴⁰ Alessandra BULGARELLI LUKACS, *La finanza locale sotto tutela. Regia Corte e comunità*, [...], op. cit.; EADEM, *La finanza locale sotto tutela. I bilanci delle comunità nel Regno di Napoli (secoli XVII-XVIII)*, Venezia, Marsilio, 2012.

became a necessary prelude to any activity by the tax authorities and an indispensable decision-making tool. On the role of information in economics there is already a consolidated literature⁴¹. The relationship between information and political power has also received ample attention from scholars⁴². However, the role of information in fiscal matters has still not been widely explored⁴³.

The history of the Kingdom of Naples is of interest because there was an ongoing information-gathering policy in the domain of taxation in the early decades of the seventeenth century precisely as a response to the financial crisis, and it became the premise for the written version of a new pact with the main contributors, the local communities, which lasted for around two centuries⁴⁴.

The operation set up in the seventeenth century represented a unique episode in the centuries-old fiscal history of the Kingdom and, on the basis of current knowledge, perhaps even of other Italian and European states. It was carried out under the patronage of four Viceroys: the Count of Lemos (1610-1616), the Duke of Alba (1622-1629), the Duke of Alcala (1629-1631) and the Count of Monterrey (1631-1637). But only the first two took the initiative to undertake it or relaunch it. It was initially coordinated by the Council for universities (the *Giunta per le Università*) which lasted only the duration of the Count of Lemos's stay, and then by the *Camera della Sommaria* and finally by the *Consiglio del Collaterale* in the person of the regent Carlo Tapia. Executive responsibility initially lay with the judges sent out into the provinces as representatives of the viceroy, and then officials of the major courts of the capital (*Camera della Sommaria* and *Consiglio del Collaterale*).

The three surveys examined on a province by province basis each of the approximately one thousand local communities (taxpaying *universitates*). They produced a great mass of data that was collected from time to time in Naples in the courts responsible for coordinating fiscal operations (these data are discussed in a different study, published elsewhere). All these joint operations formed the information base needed to intervene and reshape the local financial system. The information

⁴¹ Antonio M. BERNAL – Luigi DE ROSA – Francesco D'ESPOSITO (eds), *El gobierno de la economía en el imperio español. Información estadística, política económica y fiscalidad*, Sevilla-Napoli, Fundación El Monte, 2000; Pierre JEANNIN, "La diffusion de l'information", in Simonetta CAVACIOCCHI (ed.), *Fiere e mercati nell'integrazione delle economie europee, sec. XIII-XVIII*, Firenze 2001, pp. 231-262; Walter KAISER, Gilbert BUTI, (eds.), "Moyens, Supports et usages de l'information marchande", in *Rives nord-méditerranéennes*, 27, 2007; W. KAISER, B. SALVEMINI (eds.), "Informazioni e scelte economiche", in *Quaderni Storici*, 124, 2007, pp. 3-231; Hilario CASADO ALONSO, "La circulation de la information dans le réseaux de commerce espagnols aux 15e et 16e siècles", in *Cahiers du Centre de Recherches Historiques. Circulations et frontières. Autour du 101e anniversaire de Fernand Braudel*, 42, 2008, pp. 225-251; Dominique MARGAIRAZ–Paul MINARD (dir.), *L'information économique: XVIe-XIXe siècle*, Paris, Comité pour l'Histoire économique et financière de la France, 2008.

⁴² Elena FASANO GUARINI e Mario ROSA (eds.), *L'informazione politica in Italia (secoli XVI-XVIII)*, Pisa, Scuola Normale Superiore, 2001.

⁴³ Bartolomé YUN CASALILLA, *Introduction*, [...], op. cit., p. 18.

⁴⁴ Alessandra BULGARELLI LUKACS, *La finanza locale sotto tutela. Regia Corte* [...] op .cit.; EADEM, *La finanza locale sotto tutela. I bilanci*, [...], op. cit.

became the territorial government's tool in the specific area of taxation, exactly as would happen in Spain a few years later (1632-1658)⁴⁵.

At the same time, stringent rules were enacted to reform one of the thorniest aspects of the municipal budget with a view to lightening the burden, especially the illegal claims. In particular, it targeted the barons, forcing them not only to contain their illegal claims on community resources, but also to fulfil their tax obligations, so often disregarded at the local level. It also aimed to uncover fraud in the field of credit to local communities, in an attempt to bring order to a sector that had grown over the previous decades, and which constituted a powerful destabilizing factor in the balance of the local finance and its capacity to fulfil commitments towards the tax authorities. In essence, it was the local authorities that were placed under investigation.

From the results obtained, it was possible to draw up the "*stati discussi*", summary budget documents and forecasts resulting from the analysis of the situation over the previous years, with which the local finance was monitored to correct the errors. Through these documents, the local communities, the principle and largest contributors in the Kingdom, would gain certainty about the tax behaviour to adopt in future.

This route represented a real turning point in fiscal policy, so far mainly based on coercion, which had previously been applied in the event of default, by sending commissioners to the provinces with the task of seizing properties, holding auctions, and jailing debtors. As the remedy was worse than the disease, these means led to tax evasion causing instability in the population and the depopulation of entire villages. The tax collections working as persecutors to combat and suppress the effects of improper management and dreaded by the people, would thus be set aside, or at least this was what the government planned to do (Prammatiche VII and VIII de *commissariis et executoribus*, aa. 1612 and 1613)⁴⁶.

Thanks to the information collected, it was possible to launch some essential processes to improve the State's fiscal capacity, even though in many cases it was only a first step:

- Protection-negotiation. The persecutor taxman had to be replaced by a guardian taxman. The legal concept of protection was widely applied in the central and northern states of Italy at around the same period⁴⁷. Also in the Kingdom of Naples, from the end of the sixteenth century, both in contemporary bibliography and in the general Parliament, the figure of the "tutor" for the *universitates* began to appear. The implementation of the "*stati discussi*" appears to have been the tool that would make it possible to protect them. From the time of its foundation, the local communities saw the reduction of their autonomy in financial management, with their decisions in the municipal area increasingly subject to government approval. In the interpretive framework of this wide reform it should be considered that operation, designed to guide

⁴⁵ Beatriz CÁRCELES de GEA, *Fraude y desobediencia fiscal en la Corona de Castilla en el siglo XVII (1621-1700)*, Valladolid, Junta de Castilla y León, 2000.

⁴⁶ Lorenzo GIUSTINIANI, *Nuova collezione delle Prammatiche del Regno di Napoli*, t. III, tit. XLIX, pp. 237-244, Napoli, 1803-1808.

⁴⁷ Luca MANNORI, *Il sovrano tutore*, [...], op. cit.; *Comunità e poteri centrali*, [...], op. cit..

the communities step by step in the procedures to be observed, also took place with their active participation. The government aimed to guide the local communities in managing their municipal finances without losing sight of the need to build consensus by negotiating tax agreements. It was not unreasonable if, in addition to downsizing the external commissioners, other initiatives were taken against the barons and creditors who directly funded the municipalities at local level (*creditori istrumentarii*). With the '*stati discussi*', a new fiscal pact between government and *universitates* took place.

- Standardization of accounting procedures with the widespread adoption of some common parameters. Formal and procedural rules were established: the start and end dates of the financial year; the preparation of a single annual document for all items of revenue and expenditure; allocating the most certain revenue items for taxations. A number of accounting practices until then in use that reflected the local particularism and fragmentation typical of the old regime were now standardized⁴⁸. The operation became important in transforming uncertainty into risk and changing from a State without the knowledge of the local financial situation to one where all the budget variables were known and could be quantified.

- Control over local financial management. Standardized procedures allowed a preparation of accounts suitable for audit and control. The *stati discussi* were an instrument of preventive action to curb dysfunction and abuse, singled out among the causes of the crisis of local finance, thus avoiding their repetition. In the Neapolitan steering system they became a tool of knowledge and indispensable comparison for any intervention concerning local communities. Drawn up during the early decades of the seventeenth century, they were constantly remembered and consulted for about two centuries until the age of Napoleon. They were the only information tool available to the government for any a *posteriori* auditing of municipal management.

Given the exceptional value they acquired for the collective memory of the time, Tapia's *stati discussi* may well be considered as equal in importance to the monumental documents such as the *libro Becerro de las Behetrías* of the Spanish Middle Ages, or the *Landbuch der Mark Brandenburg*, and the investigations carried out by Louis II in Beauvais⁴⁹.

If it took on a lasting significance in the fiscal history of the Kingdom, we must not forget that the complex operation carried out did not meet the objectives of rebalancing, solvency and compliance with tax obligation because of the period in which it was set up.

⁴⁸ A. BULGARELLI LUKACS, *La finanza locale sotto tutela. I conti [...]*, op. cit.; On the wide spread of the phenomenon, Stephanie FLIZOT, "La mise en place des Cours de comptes en Europe (XIVe-XIXe siècle)", in Anne DUBET et Marie-Laure LEGAY (eds.), *La Comptabilité publique en Europe. 1500-1850*, Rennes, Presses Universitaires de Rennes, 2011, pp. 93-106; Marie-Laure LEGAY, "Introduction", in EADEM (ed.), *Dictionnaire historique de la comptabilité publique. 1500-1850*, Rennes, Presses Universitaires de Rennes, 2010, pp. 5-10; Geltrude MACRÍ, "I conti della città. Le carte di razionali dell'Università di Palermo (secoli XVI-XIX)" in *Quaderni Mediterranea Ricerche storiche*, 6, 2007, pp. 20-23.

⁴⁹ Albert RIGAUDIÈRE, "Conclusions", in Thierry PÉCOUT (dir.), *Quand gouverner c'est enquêter. Les pratiques politiques de l'enquête princière (Occident, XIIIe-XIVe siècles)*, Paris, 2010, pp. 573-578.

The Thirty Years War, with its demographic, economic and monetary crisis, affected municipal budgets, bringing changes to revenue and expenditure resulting in the loss of the precarious balance that had, to some extent, been achieved, at least on paper.

Findings

In the light of the foregoing, it can be concluded that the path followed by the Kingdom towards the construction of the fiscal space -viewed through the lens of its main tax (*funzioni fiscali*)- had a composite physiognomy for the centuries from XV to XVII. It appears to be the result of an ongoing process of interaction. On the one hand, it was essential that government action on tax matters should gain the approval of the relevant parties; on the other hand there was a need for centralization which, as we have already seen, led to information gathering, efforts to control the situation, and the production of guidelines for the standardization of fiscal procedures. As pointed out by Epstein, to speak of centralization does not always mean neglecting the negotiatory aspect which was so dear to governments. On the contrary, it should be noted that these methodologies overlap and intersect especially in fiscal matters⁵⁰. The Kingdom of Naples may be considered a case in point clearly illustrating that any attempt to keep the two keys of interpretation separate may hinder understanding of the process of building fiscal space.

It also seems clear that by the end of this period the royal fiscal system had not acquired greater weight within the territory. In a largely rural economy subjected to the pressure of war, the fiscal pact drawn up in the Kingdom of Naples between the tax authorities and local communities did not go hand in hand with political transformation. Nor was there any institutional innovation that might have equipped the Kingdom with at least a central and permanent body responsible for controlling and managing local finance, the key element in relation between central government and the local authorities, as well as an expression of government land policies.

As Dincecco so aptly points out, what was required was a thoroughgoing process of political transformation⁵¹. A tax system capable of operating in a centralized and direct manner can only be the result of increased ability on the part of the State to consolidate its power.

⁵⁰ Stephen R. EPSTEIN, "Taxation and Political Representation in Italian Territorial States" in Marc BOONE, Walter PREVENIER (Eds.), *Finances Publiques et finances privées au bas moyen âge*, Leuven, Garant, 1996, pp. 101-115.

⁵¹ Mark DINCECCO, *Political Transformations and Public Finances. Europe. 1650-1913*, Cambridge, Cambridge University Press, 2011, pp. 1-9; 108-120.

Figures

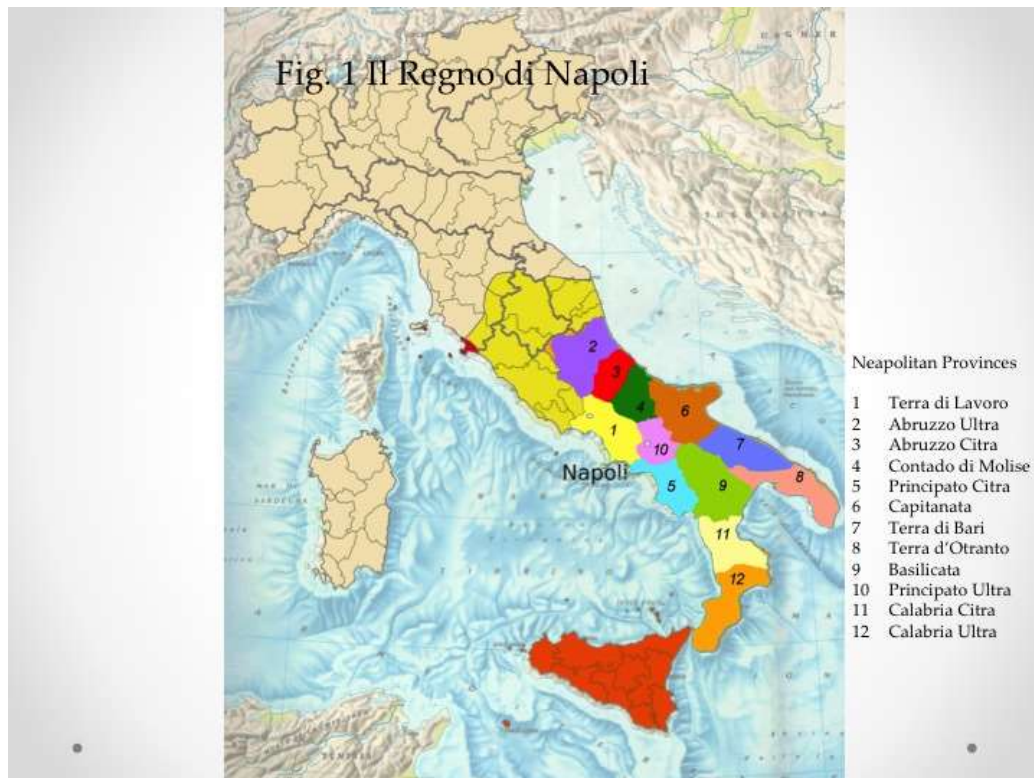
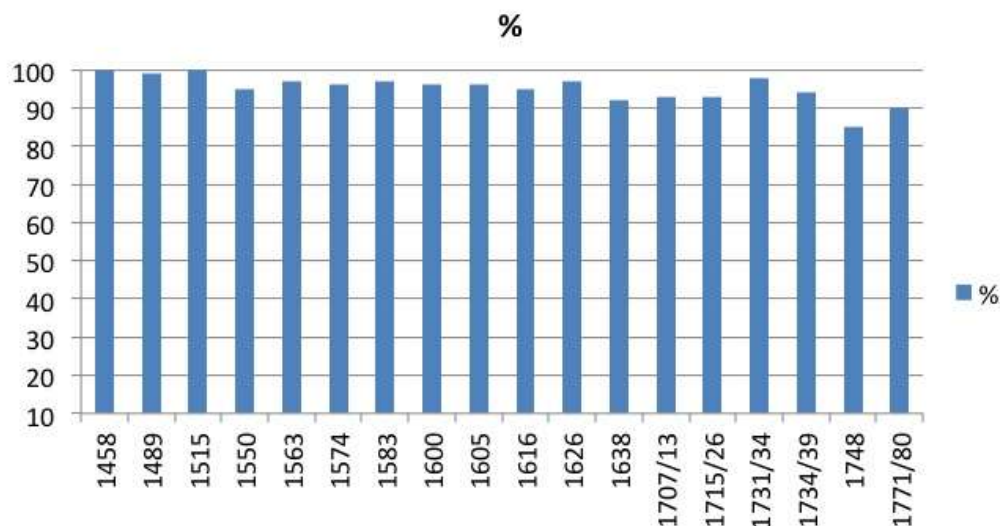
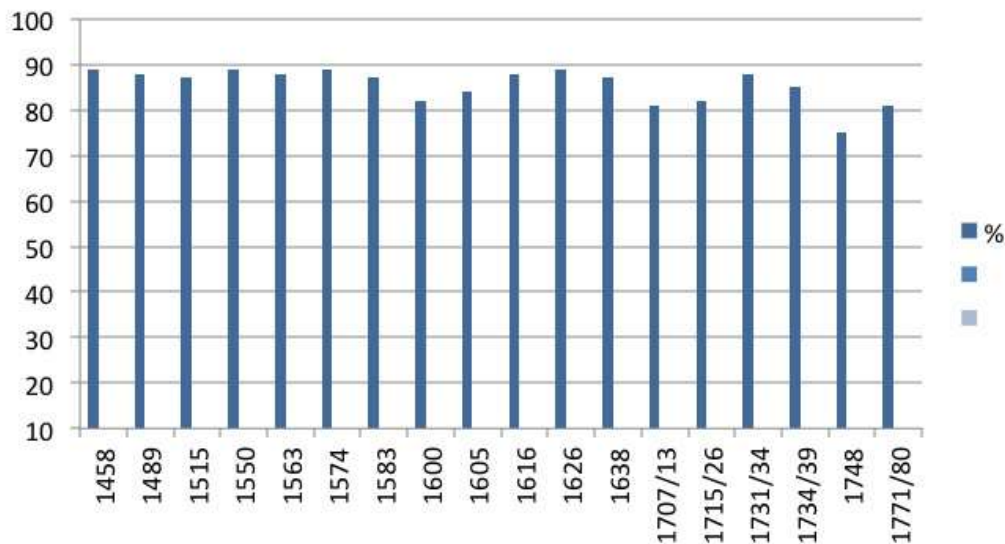


Fig. 2: Percentages of Total Taxation to Total Revenue
 from Taxes Plus Domain Income



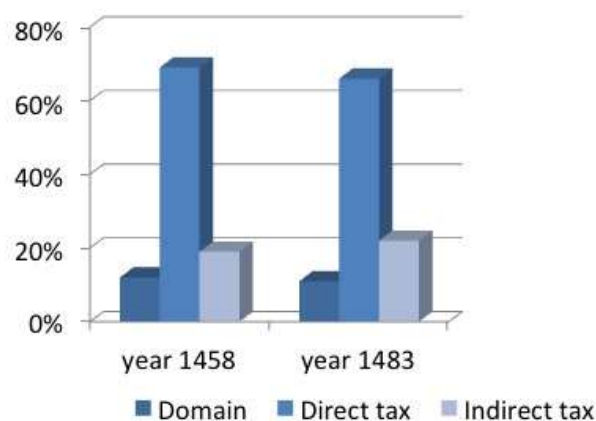
Note: Ratios measured in current prices. Sources: ; M. DEL TREPPO, *Il Regno aragonese*, in *Storia del Mezzogiorno*, IV/I, *Il Regno dagli Angioini ai Borboni*, Roma 1986; A. RYDER, *The Kingdom of Naples under the Alfonso the Magnanimus*, Oxford 1976; A. CALABRIA, *The Cost of Empire. The Finances of the Kingdom of Naples in the Time of Spanish Rule*, Cambridge 1991; A. DI VITTORIO, *Gli Austriaci e il Regno di Napoli, 1707-1734. Le finanze pubbliche*, Napoli 1969; I. ZILLI, *Carlo di Borbone e la rinascita del Regno di Napoli. Le finanze pubbliche, 1734-1742*, Napoli 1990; G. MASI, *L'azienda pubblica del Regno di Napoli dal 1771 al 1782*. Bari – Napoli 1948.

Fig. 3: Percentages of total taxation to total revenue (without domain income)



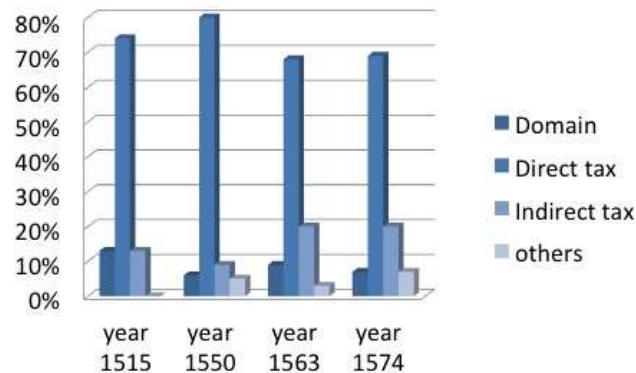
Sources in Fig. 2.

Fig. 4 The Kingdom of Naples's income in the XV century



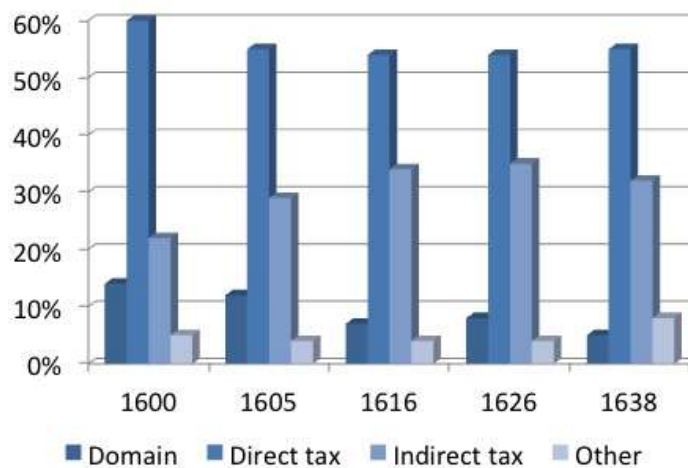
Sources: ; M. DEL TREPPO, *Il Regno aragonese*, in *Storia del Mezzogiorno*, IV/I, *Il Regno dagli Angioini ai Borboni*, Roma 1986; A. RYDER, *The Kingdom of Naples under the Alfonso the Magnanimus*, Oxford 1976

Fig. 5 The Kingdom of Naples's income in the XVI century



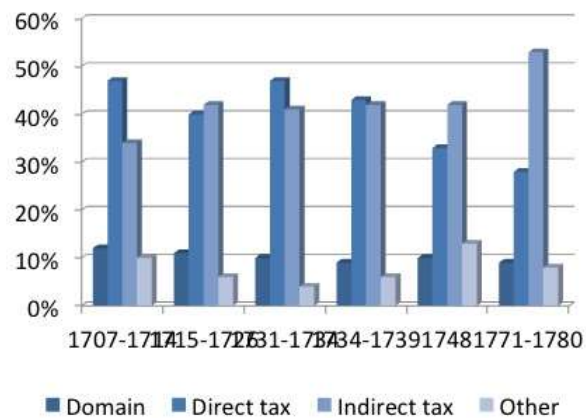
Sources: ; M. DEL TREPPO, *Il Regno aragonese*, in *Storia del Mezzogiorno*, IV/1, *Il Regno dagli Angioini ai Borboni*, Roma 1986; A. RYDER, *The Kingdom of Naples under the Alfonso the Magnanimus*, Oxford 1976

Fig. 6 The Kingdom of Naples's income in the XVII century



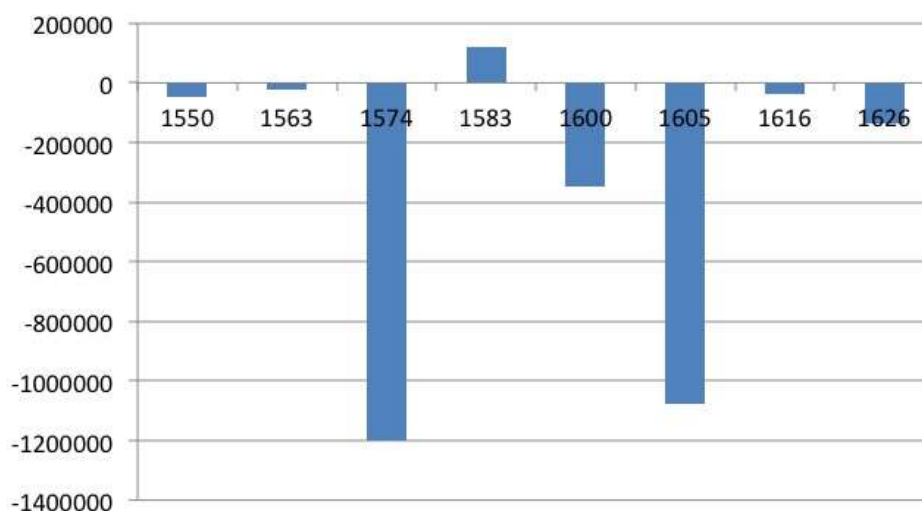
A. CALABRIA, *The Cost of Empire. The Finances of the Kingdom of Naples in the Time of Spanish Rule*, Cambridge 1991

Fig. 7 The Kingdom of Naples's income in the XVIII century



A. DI VITTORIO, *Gli Austriaci e il Regno di Napoli, 1707-1734. Le finanze pubbliche*, Napoli 1969; I. ZILLI, *Carlo di Borbone e la rinascita del Regno di Napoli. Le finanze pubbliche, 1734-1742*, Napoli 1990; G. MASI, *L'azienda pubblica del Regno di Napoli dal 1771 al 1782*, Bari - Napoli 1948.

Fig. 8 The balance of the general budget of the Kingdom of Naples (1550-1626)



My elaboration of A. CALABRIA, *The cost of Empire*, cit., pp. 59-63 e 83-86.