

With the arrival of the Europeans in the 16th century, writing and accounting systems were introduced in the central Andes. Alphabetical writing, Arabic numerals and accounts, using decimal metrics, came into daily use.

Nevertheless, the Andean tradition of the quipus was maintained in some parts of the Viceroyalty, in areas not so far from Lima. Indian communities in Huarochirí and other Andean areas maintained their use well into the 20th century.

One way of organising the workforce and the native Indians of taxable age were the Padrones de Indígenas, created in the 16th century. These population registers were kept twice a year: on the feasts of San Juan and Christmas; that is, in the middle and at the end of the year. Later, with the establishment of the Peruvian Republic, they were called Books of Taxpayers' Registers, which counted the population in order to keep an exact record of tax collection.

It should be remembered that the indigenous tribute was the second largest source of revenue for the colonial State, after the tax on mining extraction. The indigenous tax was abolished in 1872, following the discovery and export of guano from the island.