

HISP. FOL. 12

El origen de las rentas provinciales

Binding:

Library binding of the Königliche Bibliothek in Berlin. The origin of the binding is confirmed by the typical marbled pattern on the lining.

History:

The manuscript is probably a copy, which was made in Spain, in the second half of the 18th century (in/after 1770). This dating is indicated by the colophon at the end of the text (*Verificada esta comprobacion, el mismo Sñr D.ⁿ Carlos 3.º con fecha de 4 de Julio de 1770. á consulta de una Junta que de nuevo mando formar, y con el parecer de varias personas Ynstruydas en la materia expidió el decreto siguiente*). It contains the statement that the text of the manuscript was checked and approved by Carlos III (the Spanish king who lived in the years 1716-1788) on the 4th of July 1770. Dating and the place of origin are proved by the eighteenth-century spelling and the watermarks. The manuscript does not contain any information about the owners prior to the acquisition of the manuscript by the Königliche Bibliothek in Berlin. The accession number *Cat. Acc. 475* indicates that the manuscript was purchased from colonel Schepeler in 1833.

Content:

Content of the manuscript refers to the economic situation of Spain. There are detailed descriptions of the types of taxes, their origin, reforms influencing the tax system between the end of the 16th century and the second half of the 18th century and there are proposals of methods for improving the tax system. The first part of the text (ff. 1rº-6vº) discusses the two most important taxes of Spain of that time, namely the so-called *alcabalas* and *millones*, focusing mainly on their history and the consequences on economy of the country of various reforms to which the taxes were subjected. *Alcabalas* was the most important tax, the so-

called *Antiguo Régimen* of the Castilian Crown. Receipts from it were divided between the royal treasury and the Church. This tax was imposed still in the Muslim Spain and was applied to purchase and sale transactions and to exchange of movables, as well as immovables. Initially the tax value constituted 5% of a transaction's value, but later it was gradually increased. This tax is criticized in the text of the manuscript as a cause of backwardness and paralysis of the contemporary Spanish economy. *Millones*, on the other hand, was the tax introduced by Philip II on the 4th of April 1590 in order to obtain funds for the rebuilding of the Spanish Armada. The aim of the king was to obtain in a 6-year period an income of 8 million *ducados* per annum. After 6 years the act was renewed on new conditions and so the *millones* was still applied in the 17th and 18th century. In the text of the manuscript and other available sources this tax is referred to as the main cause of impoverishment of the Spanish society as it was levied on the basic food articles: meat, wine, olive, vinegar, etc. (cf. www.es.wikipedia.org). The second part of the text refers to the setting up of Junta, the task of which was to replace the mentioned taxes with one, joint *contribución* paid to the State Treasury by particular provinces. This part emphasises the enormous significance of such a reform for the Spanish economy. The decree on *contribuciones* was formulated on the 20th of December 1760 by Carlos III (cf. f. 8r°). The described decrees of the 4th of July 1770 are mentioned in the study of Angulo Teja M. del Carmen, *La Hacienda española en el siglo XVIII. Las rentas provinciales*, Madrid 2002, p. 398 (pressmark 9/237855 in the Biblioteca Nacional de España) together with a rich description of the taxes mentioned in the manuscript. Further information can be also found in the third volume of the work *Biblioteca de Hacienda de España*, Madrid 1840 (pressmark 1/43353 in the Biblioteca Nacional de España).