

***TERRITORIAL AVAILABILITY OF FINANCIAL RESOURCES OF THE
SPANISH ROYAL FINANCES: THE ARMY TREASURIES OF THE KINGDOMS
OF THE CROWN OF ARAGON (1755-1765)***

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1. Introduction and Objectives

Analysing the annual Military Treasury accounts of the ancient kingdoms of Aragon provides an overall vision of the destination and uses of the net income obtained by the Royal Revenue in these territories and bordering regions. This study is unique because for most of this territory we only have corresponding data directly taken from the innovative work of Franch Benavent and Giménez Chornet concerning the Valencian Treasury.¹ Our research is the first of its kind to assess the particular data of all the Army Treasuries located in the Iberian peninsular territory including, in addition to that of Aragon, those of Galicia, Extremadura, Andalusia and Cadiz, among others, that perceive the net income collected by the Royal Revenues within the Crown of Castille. Although this project aims to cover as much of the eighteenth century as available documentation allows, to broaden the scope in terms of space, we have had to limit it in time. Thus we decided to center on the period of 1755-1765 for two reasons: this is a stage of relative stability in contributions and wealth. Also we could use contributions included in Renate Pieper's work concerning the General Treasury, chronologically centred in this period, an institution to which Army Treasuries are directly subordinate within the administrative scale.²

It should also be emphasized that, given the limited scope of this paper, we have decided to leave the analysis of the use given to the volumes in the different Treasuries (the data) for other research studies in order to concentrate our efforts on the contribution itself (the charge). Although it would have been less challenging to consider these data, it would have offered less information concerning the movement of wealth and structural order. To support the integration of this study within Session 69 of the XIV AIHE Congress, we would highlight that its use will always be military, divided into different sections, such as wages of navy, army, cavalry troops and dragoon, higher ranking officers, military administration, fortifications, supplies, medical assistance and pensions.³ This unquestionable reality is consistent with the fact

¹ Franch Benavent and Giménez Chornet (2003, p. 105-129). Also see Fernández de Pinedo (1984, p. 193-207) although this study takes a different perspective.

² Pieper (1992, particularly 97-135). Other sources with information related to Crown budgets, although not necessary in our time frame are Fernández Albadalejo (1977), Ozanam (1978), Cuenca Esteban (1981), Artola (1982) and Merino Navarro (1987).

³ Franch and Giménez (2003, p. 124-129) includes an analysis of the military treasury in Valencia which shows that 3 % of the expenses taken on by the treasurer are civil (used by the monarchy, secretaries

that about 70% of the monarchy's total expenses between 1753 and 1780 involved supporting the armies.⁴

2. What are the Army Treasuries and how do they work?

Throughout the Old Regime, the Royal Spanish Revenue increased its financing sources by the questionable method of creating new income sources instead of fostering the existing fiscal foundations. This diversity of funds would seem completely inefficient so there was a tendency, from the late seventeenth century and mainly in the Crown of Castille, to order management through an administrative system based on the territorial circumscriptions. This decision led to the establishment of the system of *Provincial Incomes*.⁵ The Crown of Aragon's territories were integrated within this same administrative structure suppressing their own laws after the War of Succession, having adapted the old kingdoms to the provincial configuration as supply base for the Royal Revenues. Nevertheless, within each kingdom or province, whether Castille or Aragon, remaining diversity of fiscal concepts, with each able to develop her own organizational framework although, of course, with common characteristics that allow us to adapt them to a common structure considered below. In 1715, the positions of Property Secretary merged with Property Superintendent to assume ultimate control of all revenue management to the detriment of the Property Council. The figure of the provincial Intendant (in Spanish, *Intendente provincial*), created in 1718, although abolished in most of Castile in 1724, was maintained in the provinces with army presence (all Aragon, in this case). The holder was responsible for collecting provincial revenues. This administrative framework continued its configuration with the definitive restoration in 1726 of the General Treasury as authorized institution to have the funds generated by Royal Revenues and to also make payments, following Property Secretary mandate. In the different territorial circumscriptions Provincial Treasuries or Army Treasuries came under the General Crown Treasury, scattered throughout Spanish geography following the military locations to facilitate the concentration of average financiers as well as rapid, effective use in those places where troops or fortifications were required. Management resource streamlining through reinforcing attributions of the intermediate administrative stages was clearly stimulated from the mid eighteenth century, mainly from the beginning of the reign of Charles the Third.

Each Army Treasury was run by a provincial administrator with a treasurer and accountant assisting. This administrator held office every other year and had to present the amounts sent by the previous treasurer (in cash and receipts against the account or valid accounts), and yielding his remainder to the following treasurer. Thus these two figures normally alternate in this office, providing neither is transferred or dies, which in fact occurred frequently. In these cases, the previous treasury accountant is promoted person to take over the new post as administrator. We should mention that this alternation and promotion system was used to bequeath the General Treasury. The accounting analysis of the money that, originating of the different revenues, enters these provincial treasuries, presents concepts which need to be differentiated. First, the reference to gross or net values: the term whole value describes results obtained by the particular administration of each revenue after applying its particular fiscal imposition, the concept of liquid value is obtained by discounting the whole value of wage costs and

of taxes and war, management of the Royal Heritage and Audience), the remainder refers to military expenditures.

⁴ Pieper (1992, p. 165).

⁵ Zafra Oteiza (1991).

expenses for each provincial administration. Finally, a third concept involves useful or liquid value available, the resulting liquid value discount a series of consignments (in Spanish, *afectaciones*) ordered by different governing requirements before the funds leave the revenue administration. This latter value is actually the remaining net amount that favours General Treasury use or arrangement but, the *contante* and *sonante* money obtained by the administration from each rent, is going to end up in the different coffers of the Army Treasury through cash income (with receipts), payment receipts or consent positions.⁶ The revenues are numerous but, fortunately, the receiving administration treasuries were grouped in most cases.⁷ Each provincial treasurer was normally in direct relation with not less than ten different administrators.

Secondly, we must define what is actually understood as army treasury income originating from the payment of rents or direct and indirect fiscal impositions. Then, as from the resulting characteristics of the applied accounting model, we can previously separate other concepts also included within the chapter of the position admitted by the treasurer (as seen in table 1).

Table 1

Wealth charge admitted in the Army Treasury for the Crown of Aragon and percentages of the total (annual average for the period from 1755 to 1765; in reales)

	<i>Catalonia</i>		<i>Valencia</i>		<i>Aragon</i>		<i>Mallorca</i>		<i>TOTAL</i>	
<i>Prev.Treasury</i>	2.892.737	7,7%	2.858.385	13,0%	3.418.464	17,1%	795.597	17,1%	9.965.183	11,9%
<i>Gral.Treasury</i>	2.521.924	6,7%	914.776	4,2%	3.584.018	17,9%	71.940	1,5%	7.092.658	8,4%
<i>Other Treasur</i>	970.890	2,6%	-	0,0%	-	0,0%	226.627	4,9%	1.197.517	1,4%
<i>Privates</i>	330.344	0,9%	-	0,0%	-	0,0%	-	0,0%	330.344	0,4%
<i>Income Prod.</i>	29.946.016	80,0%	18.259.232	82,9%	12.967.928	64,9%	3.548.409	76,4%	64.721.586	77,0%
<i>TOTAL</i>	37.434.896		22.032.394		19.970.410		4.642.572		84.080.273	

Source: AGS, DGT, Inventory 16, script 7, legs. 3-4 (Valencia); script 8, legs. 3-4 (Mallorca); script 9, legs. 6-8 (Catalonia); script 16, legs. 5-9 (Aragon).

First, it is clearly not useful to consider the funds sent at the outset of each year by the previous treasurer as income. This amount oscillated from year to year, but reached a significant average value at 12% in the set of four treasuries of the Aragon kingdoms. Peculiarly, this item is a less important percentage in the wealthiest treasuries, which indicates that Catalanian and Valencian treasuries are those that manipulated a greater percentage of their inter-annual product. In other words, they spent more.

Secondly, the treasurers must assume another important allocation of the charge as they present the values directly sent from the General Treasury from their own funds. The treasury uses diverse means for this such as: in the form of money, bonds and discount receipts, credits against some person or deposit taker of funds and, in form of drafts on the income of the Inquisitory Bull (*Bula de la Santa Cruzada*) for the holy

⁶ Although General Treasury acceptance was preceptive, it was not required, nor operative or discounted, so that income revenue and territory could physically reach Madrid. Franch and Giménez confirmed this in their work con the province of Valencia (2003, p. 110) as we have also found in our different revenue analyses in the Tobacco industry for the GRETA group which concurred that although administrative and affected revenues varied depending on the time period and territory, 99 % of their use value was systematically directed to the Army Treasurers. See Solbes (2005 and in press).

⁷ Thus, for example, in 1765 Agustín Pinedo was revenue administrator for tobacco and customs for Valencia which Francisco Espejo y Mendoza was revenue administrator for sulphure, *azogues*, wool, powder and lead in that same kingdom (AGS, DGT, Inventario 16, gui6n 7, leg. 5).

churches of each kingdom (as occurred, on a smaller scale, with the subsidy and rents of the so-called *excusados*). We found this latter Inquisition-related item extremely difficult to analyse. In essence, drafts or payments ordered on collected Royal Property funds from ecclesiastical rents in each territory would consider products by rents. However it was practically impossible to distinguish them from the remaining values sent. It seems the general treasurer wished to reserve this Monarchy wealth for his exclusive use, without yielding *de facto* use to the provincial treasuries, as in the rest of the fiscal income, and thus divided them. Unfortunately, we can only include these funds within the item of wealth remitted by the General Treasury which, because of its variability and direct dependency on the Crown, is not considered in this study as territorial income by rents. This concept, as shown in the figure 1, is quite significant in the case of the kingdom of Aragon; the remaining treasuries handle a percentage of significantly greater income.

Thirdly, there was income moving between the actual Army Treasuries of these kingdoms. This often happens, mainly in Catalonia (to which funds from Aragon are sent) and also Majorca (to which funds are sent as well as from Catalonia), thus, there is a mainly compensatory relationship between Catalonia and Majorca based on necessities. The amount, nevertheless, is small for this set of values.

Finally, we have the possible remission of payments concerning different individuals such as the Duke of Medinacelli, the Marquess of Cogolludo or the Marquess of Montealegre, which seems crucial for the Catalonia accounts destined to make use of some type of debt contracted with the General Treasury on the part of these clients.

Thus, 77% of the wealth handled by the army treasurers of the kingdoms of Aragon comes from rents income collected within the territory of each kingdom (or bordering territories in the case of Aragon and Valencia). The Catalanian and Valencian kingdoms, which are the wealthiest, also surpass this average whereas Aragon (with 65% of the rents-related charges) perceived a greater percentage of extraordinary income. The much less significant treasury of Majorca remained average.

3. Product of rents in the Army Treasuries of Aragon

Once defined, the countable concepts and the monetary quantities as rent product is entered in the Army Treasuries, we can analyse its composition. The main difficulty involves finding a flexible structure which is also homogenous, allowing us to synthesize in a few additional fiscal concepts the diverse rents collected by the Spanish Monarchy with the aim of facilitating a comparative analysis of the Aragon territories that is simultaneously compatible with the one of the kingdoms of Castille. To do this, we have based our work on R. Pieper's income structure for the Spanish Monarchy according to the general treasurers' accounts books. We considered this most suitable, but we also used the general formulations of Artola and Merino as well as the Franch and Chornet's work on Valencia, without ruling out the required alterations needed to introduce by our account and we adapted and improved the documentation.⁸ We were able to reduce therefore the panorama of twenty rents, varying between kingdoms, to seven major sections: five of them referred to more or less concrete fiscal concepts such as, in this case, the equivalent ones, the general rents, the tobacco monopoly, the salt

⁸ Pieper (1992, p. 97), Artola (1982, p. 301-312), Merino (1987, p. 35-40) y Franch and Giménez (2003, p. 120-121).

monopoly and income derived from the Royal Heritage. Both remaining sections proved useful in grouping a seemingly endless number of small units, of limited economic importance, among which we have sought to differentiate only those habitual in each territory to separate them from the unusual ones.

Next we selectively analyse each one from these seven major sections, the annual averages during the period 1755-65 appear in Table 2. The evaluation of the importance of each within the set of General Treasury income is followed through with the Table 3 at the end of this paper.

Table 2.
Product of rents assumed as charge in the Army Treasury for the Crown of Aragon kingdoms
(annual averages for the period 1755-1765 in reales de vellón)

	CATALONIA	%inc.	%total	VALENCIA	%inc.	%total	ARAGÓN	%inc.	%total	MALLORCA	%inc.	%total	TOTAL	%inc.
1. Provincials & Equivalentents	15.445.149	51,6%	49,6%	8.842.798	48,4%	28,4%	6.100.940	47,2%	19,6%	757.940	21,5%	2,4%	31.146.827	48,1%
Equivalentents	15.445.149			8.639.678			5.502.026			757.940			30.344.794	
Provincials from Castilla	-			203.120			588.914			-			802.034	
2. Customs & Aggregates	7.031.319	23,5%	62,4%	1.548.081	8,5%	13,7%	1.830.119	14,2%	16,3%	850.827	24,1%	7,6%	11.260.346	17,4%
Customs	6.935.923			1.277.866			1.523.694			818.035			10.615.508	
Almirantazgo	17.463			In customs			15.196			32.792			65.451	
Wool	17.932			270.215			291.240			-			579.387	
3. Tobacco income	3.281.009	11,0%	29,4%	5.258.084	28,8%	47,2%	2.138.730	16,6%	19,2%	472.472	13,1%	4,2%	11.150.295	17,2%
4. Salt income	2.992.772	10,0%	47,1%	1.543.055	8,5%	24,3%	1.403.070	10,9%	22,1%	421.261	11,9%	6,6%	6.360.157	9,8%
5. Royal Patrimony	235.075	0,8%	16,8%	126.426	0,7%	9,0%	185.663	1,4%	13,3%	853.018	24,2%	60,9%	1.400.182	2,2%
6. Other tributes	601.945	2,0%	24,5%	799.159	4,4%	32,5%	899.992	6,9%	36,2%	166.764	4,4%	6,8%	2.457.860	3,8%
Goods or products	195.465			169.044			84.370			95.246			544.125	
People or social groups	255.123			322.271			608.180			36.842			1.222.416	
Municipal tax	151.357			307.844			197.442			34.676			691.319	
7. Extraordinary effects	358.746	1,2%	40,5%	141.629	0,8%	16,0%	359.960	2,8%	40,6%	26.128	0,7%	2,9%	886.464	1,4%
TOTAL REVENUE	29.946.016		46,3%	18.259.232		28,2%	12.957.928		20,0%	3.548.409		5,5%	64.721.586	

SOURCES: AGS, DGT, Inventory 16, script 7, legs. 34 (Valencia); script 8, legs. 34 (Majorca) script 9, legs 6-8 (Catalonia) script 16, legs. 5-9 (Aragon).

a) *Provincial and Equivalentent*: This refers to the well-known events of 1707 in Valencia-Aragon and 1714-15 in Catalonia-Majorca which led to the abolition of the ancient kingdoms' code of laws and announced their fiscal reform. This renovation had two objectives: to incorporate the Royal Property of the old sources of income of leasehold Properties and compare the Aragonese contributing systems with the Castilian replacing the old contributors with a system of provincial rents. This system integrated tax concepts (so-called *alcabalas* and hundreds, million, service and thirds), nevertheless, never were properly imposed or collected, so in subsequent years, the income needed to support the armies was obtained through a series of levies imposed by the military administration itself that evolved from a system of unavoidable payments taking shape in the winter barracks.⁹ But these urgent measures were not permanent so the alternative, assumed in 1713, involved establishing a general, fixed contribution, whose distribution among the population depended on the municipal authorities, which would come to its equitable redistribution under the form of direct tax on the rural and urban wealth, commerce benefits, industry and wage-earning population.¹⁰ In 1715 the so-called *equivalentent* in Valencia and royal contribution in Aragon took on a direct imposition, not of quota, distributed between the different military administrations which began to collect it in its correspondent territory. The

⁹ Corona Marzol (1984, p. 383-402).

¹⁰ There are many studies concerning fiscal reform but we recommend García Trobat (1999).

incorporation from Catalonia and Majorca to this same fiscal system took place without adopting continuity. In this case, the denominations of royal contribution of the cadastre and general fitting respectively. The amount contributed was fixed thus it tended to his standardize over the century, although it was not free of incorporations to the distributed quantity of certain amounts, as with the suppression compensation of the royal monopoly on brandy (*aguardiente*) or by concept of straw and utensils for the army.

We will begin to analyze the income derived from this fiscal concept with the Majorcan case, whose treasury accounts best distinguish the mentioned subsections of general characteristics, equivalent contribution of utensils and of brandies. The quantity of first and the third concepts is very similar (little more than 300,000 annual average quantity of *reales*) while the second is smaller. The outstanding feature is that this fiscal concept, with little more than 750,000 annual *reales*, represents only 21.5 percent of the income by rents that the Balearic treasurer perceives. The remaining treasuries adjusted to the values and percentage estimated. Thus, in Catalonia, where the units of brandies was almost insignificant compared with the cadastre (14.75 million *reales*), the direct imposition represents more than 50 percent of the amount perceived by this provincial treasurer; in Aragon, the royal contribution represents 47.2 percent of its income with 5.5 million *reales*; whereas 8.6 million more were obtained by equivalent the Valencian it constitutes the 48.4 percent of treasury income. We need to consider, in addition, that the treasurers of Valencia and Aragon perceive originating units of income by provincial rents of bordering Castillian territories: thus the Aragon treasurer collects enough money from Soria, Santo Domingo de Calzada, Logroño or Sigüenza (representing 10 percent of the total) while Valencia carries on independently with Murcia and Cartagena (although these incomes are much less significant, less than 2.3 percent of the total). On the whole, the percentage of income derived from external provincial rents remitted to the Aragonese treasuries constitutes little more than 2.5 percent of the equivalent total income.

According to Pieper's calculations (table 3), during the period 1755-65, the Castillian provincial rents were 21.3 percent of the total state income with an average of 84.2 million *reales* annually.¹¹ The product of the equivalent Aragon, on the other hand, does not appear differentiated but including within the chapter from Rents briefed directly by the boxes of the Army in which it is included, in addition, the entrances coming from the Royal heritage and the income of *Depositaria de Indias*¹². This second amount rose to 109.1 million average (or 27.6 percent of the General Treasury's total income) but, as this author points out, only one third of it comes from Spain itself, that is, equivalents and heritage. These references effectively concur with our own data which indicate that the Aragon military treasuries perceived an annual average of about 31.1 million *reales* during this period (7.9 percent of the State income). Pieper's classification, adjusted to General Treasury documentation, is not the most appropriate for this case, to separate equivalent and rents provincial and integrate them without any sense of the wealth coming from America, because these 31.1 million must naturally be added to the 84.2 obtained by Castilian provincial rents to indicate that between both units 30 percent of their income reaches the monarch (the American wealth would represent another 20 percent). We could also emphasize that the contributed funds from

¹¹ These figures coincide with values published by Artola (1982, p. 306).

¹² For more information on the *Depositaria de Indias* see Barbier (1980, p. 335-353).

Aragon represents 27 percent of both units, which concurs with the idea that even in the mid eighteenth century, 70 percent of the Spanish population lived in Castille.¹³

We also need to emphasize that the wealth does not represent even half of the income set out for the four treasuries and that, in the case of Majorca, it would not be the most important of this archipelago. We must clarify, then, the traditional thesis that supposes its own consolidated character of the contributions demanded by the Bourbon Monarchy in the territories of Aragon implied and important and progressive attenuation of the supported fiscal pressure in comparison with the existing Castillian one.¹⁴ This idea could be applied, in any case, to half of its contributing charge because the rest of the obtained income by the Monarchy in this territory comes from similar fiscal concepts in all of the Castillian states that would be subject to the same moderate growth as the rest of the general resources collected by the Royal Property¹⁵.

b) *General Rents of Customs and Aggregates*: The second traditionally more important group of taxes constitutes the different collected tariff rights in the customs administrations, directly managed by employees of the Royal Property from 1749, and who, in the case of the Aragonese kingdoms and after the suppression of the inner customs with Castile, those arranged in the Mediterranean Sea, the border with France and the Aragonese border with Navarre. Both the denominations and the tariff types are different in each Monarchical territory, but the indirect character contributions are always treated *ad valorem*, based on lists of tariffs that indicate the value of each product and the corresponding tax. Up until 1782, a single tariff for all the ports (generally 15%) was not set and was previously charged with varied percentages.¹⁶ The term *agregados* comes from the fact that the directors of general rents also administered other taxes with the aim of reducing the superposition of “ámbitos gestures”, as was the case in the provinces. The resulting state of affairs is vague, as indicated by Pieper, as the administration of general rents becomes dependent, occasionally at least, on some of the seven *rentillas* (mercury, sulphur, gunpowder, lead, cards, show and salty fish) the rent from wool which seriously strains this type of export and is categorized separately, or the rent from the Royal Admiralty whose income was made up of diverse individual taxes that usually resulted in a small surcharge on the tariff.¹⁷

In studying the data of the different administrators and other rents in the Aragonese territory we observed that: in Valencia the general rents administrator also manages the tobacco rights whereas wool rights are managed alongside several other rents by another authority. In Majorca, there were no wool rights and the customs and admiralty rights were managed by one person whilst the rents were the charge of the tobacco administrator. In Catalonia, wools and rents are occasionally added separately from customs. Finally, in Aragon, the customs, tobacco, admiralty and wools were administered by one person whilst the treasury accounts do not reflect the income derived from rents. In order to resolve this very confusing situation this study will include only as incomes from general profits the sum of indirect taxes collected at

¹³ Pieper (1992, p. 15).

¹⁴ This rectification is not absolutely novel having been indicated already, amongst others, in Franch B. and Giménez Ch. (2003, 113).

¹⁵ Pieper (1992, 217-218) and Merino (1987, 33-76)

¹⁶ See García-Cuenca Ariati (1983. p. 237-262).

¹⁷ Pieper (1992, 108-109).

customs through merchant importation (i.e. customs income, royal admiralty and wools), reserving sales tax within the scope of the 7 rentillas for the chapter on *Other Income*.

According to Pieper's calculations (table 3) the general income contributed between 1755 an average of 56.8 million of reales 65 to the state budget, which amounts to 14.4% of the total income¹⁸. In this case the figure includes 11.2 million of royal income in the Crown of Aragon, a fifth of the national total, and, at the same time, 17.4% of the takings from these territorial provinces. What is striking here is that almost two thirds of this income comes from Catalonia which, usefully, has a border perimeter much greater than the other two peninsular territories. The investments obtained in Majorca are similar in total figures to those of Valencia but, whereas in the first territory they make up a fundamental section of the amount (a quarter of the total income), the figures for the second territory indicate surprisingly lower wealth rates, reaching less than 9% of the treasury income (which also includes a substantial wool income of 270,000 rls per annum). The territory of Aragon comes closer to the average although we have to consider that their substantial wool income and the apparent wealth, on occasions, derived from Navarre (when the *renta de Tablas* of this kingdom produces some useful value)¹⁹, from the customs of Vitoria and San Sebastian (in identical circumstances)²⁰ and, more regularly, from the customs of Agreda and Logrono.

c) *Income from Tobacco*: Much has been written in recent years on the tobacconist or the state tobacco monopoly in the 18th Century, particularly by the *Grupo de Estudios sobre el Tabaco*, of which I am a member.²¹ For our purposes, it is appropriate to point out that the monopoly on the production and sale of this good was established in favour of the Crown in 1636 and which, following an accumulation of a series of circumstances too tedious to detail, remained similarly disposed in the Aragonese kingdoms at the end of the war of Succession, but based on a management procedure totally separate from their equivalents. Later, the government wanted to impose direct administration as in the management model of royal income in favour of genuine rents in Spain, and this system was trialled on the tobacco monopoly, with a Royal decree on 20.12.1730 of *Universal Administracion* which imposed this system on the entire Monarchy from 1.9.1731. The introduction of direct administration was completed with the publication of its administrative/accountant management rules which are combined in *la Real Instrucción* of April, 1740.

These modifications reflect the desire to unify the model of government of the monopoly on the whole territory with their application around a series of Provincial Administrations, centralised in the capital of the territory, where the main warehouses were based and where the main employees of management, defence and justice were housed. The old division of territories was to be respected in Aragon territory and was to be developed by at least 4 provincial administrations. Each territory was further subdivided into private administration or administrative teams strategically located in the most important cities where they established a small warehouse for reception and

¹⁸ Figures which coincide with those of Artola (1982, p.308).

¹⁹ See Solbes (2005, p. 73-100) On the product of the royal rents.

²⁰ See Bilbao (1984, pp67-83) On the Basque leasehold properties.

²¹ Shaped in Gonzalez Enciso and Torres Sanches (1999), Luxan, Solbes and Laforet (2000), Greta (2002, p. 313-345) and Rodriguez Gordillo (2002^a and 2002^b).

distribution, as in tobacconists or other points of sale, with a selling commission of 10%.²² This arrangement was applied in a context of continued increase of sales tariffs from 1730; however, the disposable price in 1741 did not change until the financial oppression of the crown forced a new increase in 1780. Therefore, during the period of our investigation, there was no significant change in sale prices which normally indicates a continued increase in consumption.

Pieper's figures (table 3) begin to indicate that the income from Tobacco contributed to the coffers of the General Treasury more than the general income:- an annual average of 67.6 million of reales during the period 1755-65 or 17.1% of the national total²³. Curiously, this is the same percentage that for us represented the overall useful value of tobacco income to the Aragonese territories with 11.1 million *reales* annually (in Pieper's general figures they make up 16.5% of the national whole). The distribution between the individual Aragonese kingdoms is surprising in that, in this case, almost half of the value comes from Valencia which had already become the second most profitable tobacco province in the monarchy after Seville; another 30% being obtained in Catalonia, 20% in Aragon and only 4% in Majorca²⁴. The reason is obvious: the bordering territories with ample customs perimeters were necessarily more disposed to offer greater income in general and less income from tobacco primarily because of the damage caused by contraband particularly at the French border and, of course, in the Balearic archipelago where the monarchy were more concerned with the control of the illegal exits towards the peninsula than in increasing internal sales and consumption²⁵.

d) *Income from Salt Mines*: The state monopoly on the extraction and distribution of sale in Castille and Aragon was equally divided under the direct administration of 1749 which permitted the government to establish the sale price at will and to organise its provision by means of a series of provincial warehouses or public granaries. Although the direct administration had suppressed the special surcharges on product price, in 1761, Carlos III reintroduced price rises whose taxes were to be used for the construction of roads and canals and in 1767 the price of salt was raised and once more in 1779.

According to Pieper, the income from this monopoly was less significant for the general treasury than they had hoped for, with an average of 20 million annually, or 5.1% of their total deposits. In the case of Aragon (which is, of course, included in the total) the percentage is significantly higher, reaching almost 10% of its total with a 6.4 annual average, which makes its relative importance above the combined national income rise to 32%, a percentage much higher than the rest of the groups analysed. Oddly, these figures convert the salt income to a much more important entry in the

²² The framework for the distribution and sale of tobacco is developed in Solbes (in press).

²³ Artola (1982, 310-311) and Greta (2002, 316-317) manage some of the liquid investments for the Tobacco income significantly better than those that Pieper characterises as exact income in the General Treasury (approx 79.8 million *reales* against 67.6 million mentioned). We do not know the reason although the difference could be found in the distinction established between liquid investments and useful investments derived from the use of some part of the liquid investments on behalf of the appropriate tobacco administration.

²⁴ It is necessary to mention that in some years the entire profit from the tobacco income of Mallorca was sent to the Treasury of Catalonia (1755-56 and 1758-59) within the strange compensatory relationship established between them (AGS, DGT, Inventory 16, Script 8, leg.3).

²⁵ Bibiloni (2000).

Crown of Aragon than in Castile, demonstrating that each of the four cases is equally significant.

e) *Royal Patrimony*: Neither Franch B and Gimenez Ch. nor Pieper separate Royal Patrimony as an entity in itself as both of their analysis include this section under extraordinary income. In our case, nevertheless, we believe that it is worth doing so as it offers significant arguments for the Aragonese kingdoms, where royal patrimony did not undergo a process of distraction as exacerbated as Castile during the 17th Century, and especially for the case of the Majorcan Treasury. Be it as a consequence of or the persistence of Carlos III not to review these distractions to increase the resources of the State Treasury, the fact is that the income obtained by the management of the royal patrimony reached 1.4 million of reales of the annual average in Aragonese territory, 2.2% of their income, and superior to that obtained from wool, for example. In Catalonia Royal Patrimony is not especially important, nor in Aragon, including Navarre and San Sebastian; nor in Valencia, where they are derived largely from the perceived rights through the use and enjoyment of the *Albufera*. This highlights the fact that two thirds of the income from the patrimony management owned by the king on the islands of Mallorca and Ibiza that refer to this section, we must confess were a complete surprise to us, in the first income entry of the Balearic treasury followed by some general income which is, in all cases, inferior.²⁶

Before continuing with the analysis of the entries that include added concepts, it must be emphasised that, up to now the income common to both Castile and Aragon have been analysed individually and according to Pieper, 56% has been obtained from the income of the Crown of the Treasury General (although this percentage does not include, as shown, income from equivalents or Royal Patrimony). The treasury accounts include both concepts and, when not distorted by the wealth from Hispanic America, the sum of the five outstanding concepts until now represents 95% of their income. The remaining two, therefore, confused by the accumulation of entries, are so diverse that in reality are insignificant. As mentioned earlier, the flaw in our documental source at the time of valuing the fiscal budget applied to the Aragonese subjects refers to the ecclesiastical contributions that we cannot value correctly in order to represent the combined sum of wealth sent by the treasury general those of the provinces²⁷.

f) *Other habitual tributes*: This section, with 2.5 million annual income on average and 3.8% of the joint income of the Aragonese treasuries, is formed by not less than ten different rents that we have had to necessarily group around three subparagraphs based on the origin of the fiscal income: taxes on products, people and municipalities. The special tax on goods or products includes the previously mentioned *seven rents* (mercury, sulphur, powder, lead, cards, salty fish and snow) plus the income from sealed paper and, from 1764, the lottery income. Altogether, the sum entered does not exceed an average of one million reales per annum. The taxes applied to people or social groups comprise, firstly, of the *derecho de lanzas* such as tax due from titleholders of nobility, secondly, of that part of the ecclesiastical income not included in

²⁶ In the royal patrimony of Majorca the title of grains of the villa of Pollensa is included, debts by censuses, laudemios, amortizations and tithes, the administration of the land of the villa of La Puebla; and in the island of Ibiza there is a collector of the determined rents which are for the purpose of helping the Royal Hospital of the La Plaza de Ibiza together with the title of grains from the island of Formentera.

²⁷ According to Artola (1982, p 311) the sum of ecclesiastical contributions is estimated to be around 20 million reales per annum for the decade following 1750.

the charges of the general treasurer (taxes of *cruzada*, *subsidio y gracia del excusado* but also certain rights of redemption and stamp duty as well as dominical rents). Thirdly, we have considered entries for wealth income withheld on the payment of wages within the concept of *medias annatas*, of *montepio* or of *gran masa*²⁸, then, although one is in fact deposits of money coming from wage discounts, the treasurers enter them as additional wealth without taking separate account although, logically, they would have to take responsibility for the data on the possible payments by pensions for widows, orphans, etc. An average of almost 1.2 million *reales* annually come from their two thirds of ecclesiastical contributions but its relative importance, as we recorded, is inferior even to the royal patrimony.

The available tax on municipal income is made up of the royal value of the 4% on the income from *proprios y arbitrios* collected by the cities by means of their own fiscal budget; a percentage that was reduced, in 1761, to the 2% of those same concepts. To this it is necessary to add the *rental de estafetas* and possible entries obtained in some of the kingdoms, not in all, for *derechos reales sobre tabernas* or royal rights on taverns. Altogether this means that an average of almost 800,000 *reales* annually came, to a large extent, from mail entries.

g) *Extraordinary effects*: We included in this last section those entries that were registered only occasionally in the treasurer's accounts of the army and which, of course, undergo stronger fluctuations than that income regularly collected. They call attention to, but not necessarily isolate, the presence in the territory of Aragon of two income entries from *venta de panos de las fabricas de Guadalajara* (the sale of cloth from the factories of Guadalajara) or the 650,000 *rls.* that in 1756 was deposited into the treasury of Valencia from the old *derechos de Generalidades*²⁹. The remaining wealth concerns contributions for the payment of the expenses generated by transfer movements of the army through Aragon and Catalonia, based on the necessities of the monarch, which at this point were directed towards the Portuguese border in Extremadura or Zamora within the context of the Seven Years' War. Some income remains, too, from the sale of goods sequestered to them who followed the party of the Emperor; income by the *Real Giro de letras* and for *multas* or *penas de cámara* imposed by the courts. The amounts obtained by this seventh section do not represent more than 1.4% of the income of the Aragonese treasuries and, in fact, are not significant in any of the cases.

Conclusion

The income received by the treasurers of the army in the old kingdoms of the Crown of Aragon (see summary included in table 3) come mainly from the direct contributions through *equivalentes* that contribute almost half of the total. The remaining

²⁸ The *media annata* supposes half of the sum of annual rent in public and religious places or by inheritance of *mayorazgo* that is paid during the first fiscal year. *Montepio* is based on retentions applied to the salaries of the administrative staff and higher military positions. The *gran masa* or *masita* consists of a small amount retained on the salary of soldiers, in principle to provide them with shoes and underclothes.

²⁹ According to Franch and Gimenez (2003, p. 108-109), the old rents of the Generalidad passed through the hands of a specific treasury transferred to Gaspar Pastor through the inheritance right of perpetual ownership in 1744; their embezzlements were, however, discovered in the enquiry into the manager, Jose Aviles in 1762 which determined that, from then on, their collections were directed to the treasurer of the army. The entry that we are emphasizing here refers, however, to 1756 and we have no evidence that these payments were introduced regularly from 1763.

entries come from indirect taxes: the sum of general income is similar but somewhat superior in this case to that of the tobacco income (contrary to that of Castile), with an equally significant contribution of salt mine income and the management of an important royal patrimony, especially in the Balearic Treasury. The remaining entries, as we have shown, are of little significance. The relative importance of each individual territory has been clarified as: Firstly, the treasury of Catalonia manages almost half of the joint income of the Aragonese kingdoms; the Valencian treasury comes second with a 28% share which includes a small percentage of the revenue from Murcia; thirdly, the Aragonese treasury achieved 20% of the total income, including a significant financial percentage from Castile, Navarro or Basque territories; in the last position comes the treasury of Mallorca which handled the 5.5% remaining, some of which was sent occasionally (mainly the revenue from tobacco) to Catalonia, demonstrating how ineffectual this measure is in this set.

Table 3
Comparison between overall information of the Aragonese Army Treasuries and General Treasury incomes (averages from period 1755-65 in thousands of reales)

<i>Crown of Aragón</i>	<i>Average 1755-65</i>	<i>% income</i>	<i>General Treasury (Pieper)</i>	<i>average 1755-65</i>	<i>% income</i>
1. "Equivalentes"	31.147	48,1%	1. <i>Provincial Incomes</i>	84.179	21,3%
2. <i>Customs & aggregates</i>	11.260	17,4%	2. <i>Customs & aggregates</i>	56.757	14,4%
3. <i>Tobacco income</i>	11.150	17,2%	3. <i>Tobacco income</i>	67.576	17,1%
4. <i>Salt income</i>	6.360	9,8%	4. <i>Salt income</i>	19.962	5,1%
5. <i>Royal Patrimony</i>	1.400	2,2%	5. <i>Other tributes</i>	19.962	5,1%
6. <i>Other tributes</i>	2.458	3,8%	6. <i>Army treasuries</i>	109.176	27,6%
7. <i>Extraordinary effects</i>	886	1,4%	7. <i>Extraordinary effects</i>	19.115	4,8%
			8. <i>Credit</i>	1.643	0,4%
TOTAL REVENUE	64.722		TOTAL REVENUE	394.910	
<i>% C. Aragón/General Tr.</i>	16,4 %				

SOURCE: Information on the kingdoms of the Crown of Aragon en AGS, DGT, Inventory 16, script 16, legs. 3-4 (Valencia); script 8, legs. 3-4 (Mallorca); script 9, legs. 6-8 (Catalonia); script 16, legs. 5-9 (Aragon); information on Pieper's development of the General Treasury (1992, 103).

We have been able to identify some significant provincial variations on this same frame, starting with the fact that the main part of the Balearic treasury's income comes from the Royal Patrimony and that, also in this case, the weight of the equivalent contributions have been somewhat reduced. The Catalan treasury emphasises the strong presence of the land registry but, above all, it shows that the incomes through general profits are more than double those obtained by the tobacco monopoly whilst in the Valencian Treasury the exact opposite occurs; the incomes through tobacco sales are more than three times higher to those obtained through reduced general profits. The Aragonese treasury, although receiving income from external territories, is the treasury that best adjusts itself to the average percentages in this set. In summary, the direct contributions of the equivalent are primordial en Catalonia, Aragon and Valencia but not in Mallorca. In the Catalan case one must emphasise the sum of general profits (62.4% in Aragon), tobacco in Valencia (47.2%), and in the Balearics (58.4% of Royal Patrimony).

The incomes handled by the provincial Aragonese treasuries during the time of our study increased (table 3) to a yearly average of 64.7 million reales derived from the collection of royal profits as disposable income. The importance of this collection on the set of admitted incomes for the general treasury is 16.4%. We have to try to value, firstly, what percentage of the money deposited by the General Treasury is, in fact,

remitted to the Treasuries of the Army and ascertain at the same time the distribution of the collection of profits obtained in the Crown of Castile, but this is another chapter of this history that we must leave for another day.

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Table 2: Product of rents assumed as charge in the Army Treasury for the Crown of Aragon kingdoms (annual averages for the period 1755-1765 in reales de vellón)

	CATALONIA	VALENCIA	ARAGON	MALLORCA	TOTAL	% inc.	% total	% inc.	% total	% inc.	% total	% inc.	% total
1. Provincials & Equivalents	15.445.149	8.842.798	6.100.940	757.940	31.146.827	51,6%	49,6%	47,2%	19,6%	21,5%	2,4%	48,1%	
Equivalents	15.445.149	8.639.678	5.502.026	757.940	30.344.794								
Provincials from Castilla	-	203.120	598.914	-	802.034								
2. Customs & Aggregates	7.031.319	1.548.081	1.830.119	850.827	11.260.346	23,5%	62,4%	14,2%	16,3%	24,1%	7,6%	17,4%	
Customs	6.995.923	1.277.866	1.523.684	818.035	10.615.508								
Almirantazgo	17.463	In customs	15.196	32.792	65.451								
Wool	17.932	270.215	291.240	-	579.387								
3. Tobacco income	3.281.009	5.258.084	2.138.730	472.472	11.150.295	11,0%	29,4%	16,6%	19,2%	13,1%	4,2%	17,2%	
4. Salt income	2.992.772	1.543.055	1.403.070	421.261	6.360.157	10,0%	47,1%	10,9%	22,1%	11,9%	6,6%	9,8%	
5. Royal Patrimony	235.075	126.426	185.663	853.018	1.400.182	0,8%	16,8%	1,4%	13,3%	24,2%	60,9%	2,2%	
6. Other tributes	601.945	799.159	889.992	166.764	2.457.860	2,0%	24,5%	6,9%	36,2%	4,4%	6,8%	3,8%	
Goods or products	195.465	169.044	84.370	95.246	544.125								
People or social groups	255.123	322.271	608.180	36.842	1.222.416								
Municipal tax	151.357	307.844	197.442	34.676	691.319								
7. Extraordinary effects	358.746	141.629	359.960	26.128	886.464	1,2%	40,5%	2,8%	40,6%	0,7%	2,9%	1,4%	
TOTAL REVENUE	29.946.016	18.259.232	12.967.928	3.548.409	64.721.586	46,3%	28,2%	20,0%	5,5%				

SOURCES: AGS, DGT, Inventario 16, gui3n 7, legs. 3-4 (Valencia); gui3n 8, legs. 3-4 (Mallorca); gui3n 9, legs. 6-8 (Catalonia); gui3n 16, legs. 5-9 (Arag3n).