

# Kingdoms of Castile and Navarre<sup>1</sup>

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## Introduction

The two political spaces analysed in this chapter (kingdoms of Castile and Navarre) dig their medieval roots in the Christian kingdoms formed in the north of the Iberian Peninsula between the eighth and the tenth centuries. The Kingdom of Castile (or Castile and León) was the successor of the small Kingdom of Asturias, which emerged in the northwest of the Iberian Peninsula in the eighth century; it came to be known as the Kingdom of León after its territorial consolidation north of the Douro River in the tenth century. Its eastern frontier march, bordering with the valley of the Ebro, was the County of Castile, a *de facto* independent polity from the tenth century. For its part, the Kingdom of Pamplona (known as Kingdom of Navarre from 1162 onwards) was formed in the ninth century in the western Pyrenees, north of the Ebro, and became the dominant Christian polity in the Iberian Peninsula during the reign of Sancho III (1004-1035). After the death of this monarch in 1035, the territories that he had controlled through inheritance (Kingdom of Pamplona and counties of Aragón and Ribagorza) or marriage (County of Castile) were distributed among his children.

Ferdinand I, one of Sancho III's children, inherited the County of Castile, and was elevated in 1037 to the throne of León. This was the beginning of a complex political entity (Kingdom of Castile and León), that even in the eleventh and twelfth century was prone to territorial fragmentation, in relation to a patrimonial conception of the *regnum*. As such, the death of some monarchs was followed by territorial distributions between their children, for instance after the death of Ferdinand I in 1065 or Alphonse VII in 1157. In the latter case, this distributive policy led to the coexistence of two separate kingdoms, each with their own ruler and areas of expansion to the south, between 1157 and 1230. The Kingdom of León, which covered the western regions of the Iberian Peninsula, except for Portugal, which became politically independent in 1139; and the Kingdom of Castile, which bordered with the Kingdom of Aragón to the east and the region of La Mancha to the south.

In the second half of the twelfth century, the Kingdom of Navarre – heir of the former Kingdom of Pamplona and again an autonomous polity from 1134, after a period during which was under the control of the kings of Aragón – could not expand to the south, as it shared no frontier with Muslim-held territories. Meanwhile, Castile and León was gradually becoming the hegemonic power in the Iberian Peninsula, expanding to the south with the conquest of large territories at the expense of al-Andalus. In addition, in 1230

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<sup>1</sup> This work is part of the following Research Projects: “La construcción de una cultura fiscal en Castilla: poderes, negociación y articulación social (ca. 1250-1550)” (PGC2018-097738-B-100) and “Circuitos financieros, crecimiento económico y guerra (siglos XV-XVI)” (UMA18-FEDERJA-098).

Ferdinand III (1217-1252) merged for good the formerly separated kingdoms of Castile and León into the Crown of Castile, and conquered the valley of the Guadalquivir (which includes a large proportion of modern Andalucía) and Murcia, in the south of the Iberian Peninsula. The only Muslim-held polity to remain independent in the Iberian Peninsula was the Nasrid emirate of Granada, which controlled the Mediterranean coast of the southeast from 1246 to its conquest by the Catholic Monarchs in 1492. In this way, between the thirteenth and fifteenth centuries, Navarre was barely 12,000 km<sup>2</sup> in size, compared to the approximately 350,000 km<sup>2</sup> held by the Crown of Castile from 1230 onwards.<sup>2</sup>

This is a very brief account of the process that led to the political consolidation of the two kingdoms the fiscal history of which between the twelfth and the fifteenth centuries is examined in this chapter. As pointed out by previous works, the analysis of the royal and municipal fiscal systems of Castile and Navarre presents a privileged perspective of the process of state construction in these kingdoms, which became especially intense in the thirteenth and fourteenth centuries, and of the political, social and economic relationships in the cities, which supported and stimulated many of the fiscal developments witnessed by the period.

Royal and municipal fiscal systems in Castile have been paid sustained historiographical attention since the late 1960s, and the general features of taxation from the thirteenth century onwards, and its evolution over time, are well understood.<sup>3</sup> Regional differences have been outlined, and the political and socio-economic impact of taxation in each region has been assessed, especially during the fifteenth century, when the sources are especially abundant.<sup>4</sup> In Navarre, the fiscal records of the *Cámara de Comptos* have been used for historical research from the seventeenth century, but it was only in the 1970s that they were regarded as interesting in themselves, in works that analysed the administration of the kingdom.<sup>5</sup> In addition, from the early 1990s a series of targeted projects have

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<sup>2</sup> Miguel Ángel LADERO QUESADA, *La formación medieval de España. Territorios, regiones, reinos*, Madrid, 2014; José María MONSALVO ANTÓN, *La construcción del poder real en la Monarquía castellana (siglos XI-XV)*, Madrid, 2019; Juan CARRASCO PÉREZ, “Reino de Navarra”, in *Historia de las Españas Medievales*, dir. Juan CARRASCO, Josep Maria SALRACH, Julio VALDEÓN and María Jesús VIGUERA, Barcelona, 2002, p. 175-206 y 345-362.

<sup>3</sup> Miguel Ángel LADERO QUESADA, *La Hacienda Real de Castilla (1369-1504). Estudios y documentos*. Madrid, 2009; Miguel Ángel LADERO QUESADA, *Fiscalidad y poder real en Castilla (1252-1369)*, Madrid, 2001; Miguel Ángel LADERO QUESADA, “Lo antiguo y lo nuevo de la investigación sobre fiscalidad y poder político en la Baja Edad Media hispánica”, in *Estados y mercados financieros en el occidente cristiano (siglos XIII- XVI)*, Pamplona, 2015, p. 13-54; Miguel Ángel LADERO QUESADA, “Estado, hacienda, fiscalidad y finanzas”, in *La historia medieval en España. Un balance historiográfico (1968-1998)*. Pamplona, 1999, p. 457-504; Denis MENJOT, “Taxation and sovereignty in medieval Castile”, in *Authority and Spectacle in Medieval and Early Modern Europe. Essays in Honor of Teofilo F. Ruiz*, ed. Yuen-Gen LIANG and Jarbel RODRIGUEZ. New York, 2017, p. 85-102.

<sup>4</sup> Denis MENJOT, *Fiscalidad y sociedad: los murcianos y el impuesto en la Baja Edad Media*, Murcia, 1986; Pablo ORTEGO RICO, *Poder financiero y gestión tributaria en Castilla: los agentes fiscales en Toledo y su Reino (1429-1504)*, Madrid, 2015; Amparo RUBIO MARTÍNEZ, *El reinado de los Reyes Católicos en Galicia: actividad económica y fiscalidad regia*, Santiago de Compostela, 2016; José Manuel TRIANO MILAN, *La llamada del rey y el auxilio del reino: del pedido regio a las contribuciones de la Santa Hermandad (1403-1498)*, Sevilla, 2018; Imanol VITORES CASADO, *Poder, sociedad y fiscalidad en el Señorío de Vizcaya durante la Baja Edad Media*, Bilbao, 2020; Juan Manuel BELLO LEÓN and Pablo ORTEGO RICO, *Los agentes fiscales en la Andalucía Atlántica a finales de la Edad Media: materiales de trabajo y propuesta de estudio*, Murcia, 2019.

<sup>5</sup> Javier ZABALO ZABALEGUI, *La administración del Reino de Navarra en el siglo XIV*, Pamplona, 1972.

improved our understanding of the rents received by monarchs and cities, and of their management.<sup>6</sup> In the early twenty-first century these studies have received an additional boost with the emergence of the research network *Arca Communis* (founded in 2008), which revolves around the study of Iberian and European fiscal systems.<sup>7</sup>

Therefore, there is enough of a critical mass of research about both fiscal systems for a global and comprehensive explanation of their emergence and evolution between the twelfth and sixteenth centuries to be attempted, despite the artificial nature of the periodization criteria used and the inevitable feeling of teleology that always hovers over a study of these characteristics. In this regard, in order to make explanations easier and guide readers with no specialist knowledge about the geographical and chronological coordinates of the work, the chapter is divided into three parts, in which thematic, chronological and spatial criteria converge: the first addresses the origins and initial steps of royal fiscal systems in each territory (twelfth-thirteenth centuries); the second deals with the process of construction and expansion of state fiscal systems, beginning with Castile, from the mid-thirteenth century and, from the fourteenth century, also Navarre; finally, the third examines birth and evolution of urban taxation, from its origins to the fifteenth century. Each part begins with a brief introduction that broadly outlines the evolution of fiscal systems in each context, and emphasises the similarities and differences of Castilian and Navarre taxation, helping the reader to digest the detailed analysis of each kingdom's taxation separately.

### **1. The origins of royal taxation: from feudal rights to taxation in the “King’s demesne”**

After the disappearance of the Visigothic Kingdom of Toledo in the aftermath of the Muslim invasion in 711, the “public” conceptualisation of power lost ground to emerging political and social structures marked by feudal and seigniorial relations. In this context, the services and resources demanded by the political authorities that emerged to the north of the rivers Douro and Ebro between the eighth and eleventh centuries (Kingdom of Asturias-León, County of Castile and Kingdom of Pamplona) were inextricably linked to the exercise of feudal power, the scope of which varied from region to region. These royal services were similar to those perceived by other lay and ecclesiastical lords. The ultimate consequence of this was the rupture with Visigothic, Roman-inspired, public forms of taxation,<sup>8</sup> the raising of domanial tributes and the absence of “taxes” imposed by a sovereign “public” authority.<sup>9</sup>

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<sup>6</sup> Eloísa RAMÍREZ VAQUERO, “Estado de las investigaciones sobre la Hacienda de Navarra”, in *Medievalismo*, 12, 2002, p. 163-195; Eloísa RAMÍREZ VAQUERO, “Hacienda y poder real en Navarra en la Baja Edad Media. Un esquema teórico”, in *Príncipe de Viana*, 60/216, 1999, p. 87-118; Íñigo MUGUETA MORENO, “Estrategias fiscales en el reino de Navarra (1349-1387)”, in *Iura Vasconiae*, 6, 2009, p. 197-243.

<sup>7</sup> Ángel GALÁN SÁNCHEZ, “*Arca Communis*. Red interuniversitaria de investigación cooperativa de estudios sobre Historia sobre la Hacienda y la fiscalidad (siglos XIII-XVIII)”, in *La historiografía medieval en España y la conformación de equipos de trabajo: los proyectos de investigación I+D+i*, Murcia, 2020, p. 76-79; <http://www.arcacomunis.uma.es>

<sup>8</sup> María del Rosario VALVERDE CASTRO, “Monarquía y tributación en la Hispania visigoda: el marco teórico”, in *Hispania Antiqua*, 31, 2007, p. 235-252; Santiago CASTELLANOS, “The political nature of taxation in Visigothic Spain”, in *Early Medieval Europe*, 12/3, 2003, p. 201-228.

<sup>9</sup> MONSALVO ANTÓN, *La construcción del poder real*, p. 68-71.

Many of the royal rents the payment of which predated the twelfth century dug their roots in military services, documented in the County of Castile from the tenth century and in the Kingdom of Castile and León, united under the rule of Ferdinand I, from 1037 (*castellaría/mena* or obligation to contribute to the construction and repair of fortresses;<sup>10</sup> *anubda* or participation in border surveillance duties).<sup>11</sup> Most of these services to the king or other lords were turned into cash payments later, as it happened, for instance, with the obligation to join military expeditions led by the king, which from a certain date could be replaced by a payment in cash. Other services, common to all the territories under consideration despite their different nomenclature (*infurción*, *marzazga* and *martiniega* in Castile and León, *pechas* in Navarre), also point to an early stage of taxation, and are linked to old domanial economic rights posed to peasant communities by feudal lords. Although some of these services were turned in the twelfth and thirteenth centuries into tributes paid in recognition of the “king’s authority” (*señorío del rey*), their collection was also the prerogative of other lords. Finally, other feudal-seigniorial duties referred to the obligation to provide the king and other lords (and their entourages) with food and lodging, although by the early thirteenth century these were generally paid in cash.

The ability of the crown to tax the whole population in its dominions crystallised, first in Castile and later in Navarre, in the imposition of tributes over the minting of coinage. This led to compensatory payments after the kings renounced their prerogative to alter coinage, which only they could issue in virtue of the *ius regalium* (*moneda forera* in Castile and León, *monedaje* in Navarre). The fact that these tributes taxed all the vassals in the kingdom was the forerunner of the new forms of taxation that were to emerge thereafter. In Castile, taxes became increasingly linked to the principle of territoriality, which was supported by the extension of the superior authority of the king over the whole territory of the kingdom during the thirteenth and fourteenth centuries, although some remnants of former taxation models survived. In Navarre, the principle of territoriality was only applied to taxation at a later date, and it was not until the early fourteenth century that attempts were made to impose territorial taxes to complement the *monedaje*.

*First attempts to build a royal fiscal system in Castile and León (twelfth to mid-thirteenth century)*

In late medieval Castile, old tributes (*pechos y derechos ciertos*) were residues of early practices adopted by the royal fiscal system before the mid-thirteenth century. However, their implementation was a significant milestone in the process of construction and extension of royal power during the twelfth and the first half of the thirteenth centuries.<sup>12</sup> The generalisation of these taxes in both the original territory of the kingdom north of the Douro and the areas conquered from the mid-eleventh century onwards (*Extremaduras* or territories situated beyond the Douro, *Transierra* or territories south of the Central System to the Tagus River), in which domanial tributes were eased off, laid the foundations of the fiscal function of the crown. This fiscal function was likely encouraged by the small weight of land that belonged to the king’s personal patrimony and their

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<sup>10</sup> Javier ALVARADO PLANAS, “La castellaría en la Edad Media castellana: análisis histórico-jurídico”, in *Boletín de la Facultad de Derecho*, 8-9, 1995, p. 15-30.

<sup>11</sup> María Estela GONZÁLEZ DE FAUVE, “La anubda y la arrobda en Castilla”, in *Cuadernos de Historia de España*, 49-50, 1964, p. 5-42.

<sup>12</sup> MONSALVO ANTÓN, *La construcción del poder real*, p. 101-110.

associated direct rents. On the other hand, the early emergence of a royal fiscal system in Castile and León may also be associated with the notion of *imperium*, which monarchs like Alphonse VII, crowned as *Imperator totius Hispaniae* in 1135, reformulated from a feudal perspective during the eleventh and twelfth centuries to express their hegemony over other Christian powers in the Iberian Peninsula and consolidate their internal position.

However, the first significant steps for the construction of a royal fiscal system were taken during the reigns of Alphonse VIII of Castile (1158-1214) and Alphonse XI of León (1188-1230), after the separation of both kingdoms in 1157. Economic growth, internal colonisation processes and urbanization, and increased money circulation made it easier to channel revenue to cover the monarchy's expenses. The crowns' growing need of resources was framed by conflict between Castile and León, aristocratic strife and military campaigns against the Almohads, which were particularly intense during the reign of Alphonse VIII (Christian defeat at Alarcos in 1195 and victory in Navas de Tolosa in 1212).<sup>13</sup>

The royal tributes (*pechos y derechos*) imposed during this period include cash payments to substitute for the military obligation to join the king's host, such as the *fonsadera*, turned into a monetary payment during the reign of Alphonse VI (1065-1109) and paid by freemen who did not participate in the war as *milites*;<sup>14</sup> *yantares*, *conduchos* and *hospedajes*, which reflected the obligation to feed and accommodate the king or lord and their entourage, which were also turned into cash payments gradually;<sup>15</sup> and *infurciones*, *marzazgas*, and *martiniegas*, direct tributes paid in cash by non-privileged social groups in recognition of the king's authority.<sup>16</sup>

The royal *marzazga*, which was paid each May – it is attested in the reign of Alphonse VII (1126-1157) but it became widespread during that of his grandson Alphonse VIII (1158-1214) – and the *martiniega*, paid in the day of Saint Martin, were neither exclusive nor equivalent, but had shared characteristics. The kings collected them in the northern territories, but they also became extensive to the regions to the south of the Douro (*Extremaduras*) and those to the south of the Central System conquered by Alphonse VI in 1085, in the valley of the Tagus (former Muslim kingdom of Toledo). At the same time, they are the most characteristic expression of the expansion of royal ordinary taxation beyond the territories over which the king exercised his direct seigniorial dominion (*realengo*) in the final decades of the twelfth century and the opening decades of the thirteenth century.<sup>17</sup> By the late thirteenth century, these were still important

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<sup>13</sup> Carlos ESTEPA DÍEZ, "La construcción de la fiscalidad real", in *Poder real y sociedad. Estudios sobre el reinado de Alfonso VIII (1158-1214)*, ed. Carlos ESTEPA DÍEZ, Ignacio ÁLVAREZ BORGE and José María SANTAMARÍA LUENGOS, León, 2011, p. 65-94; MONSALVO ANTÓN, *La construcción del poder real*, p. 101-110.

<sup>14</sup> Carlos ESTEPA DÍEZ, "En torno a la 'fonsadera' y las cargas de carácter público", in *Studia historica. Historia medieval*, 30, 2012, p. 25-41.

<sup>15</sup> María Isabel LORING GARCÍA, "Del palacio a la cocina: estudio sobre el conducho en el Fuero Viejo", in *En la España Medieval*, 14, 1991, p. 19-44; Nilda GUGLIELMI, "Posada y yantar. Contribución al estudio del léxico de las instituciones medievales", in *Hispania*, 101, 1966, p. 5-40 y 102 and 1966, p. 165-219.

<sup>16</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 31-50.

<sup>17</sup> Carlos ESTEPA DÍEZ, "Organización militar, poder regio y tributaciones militares en la Castilla plenomedieval", in *Brocar*, 20, 1996, p. 135-176; ESTEPA DÍEZ, "La construcción", p. 78-79; LADERO QUESADA, *Fiscalidad y poder real*, p. 33-36.

tributes; in 1292 “royal rents” in Castile and León, which included *martiniegas* and other similar tributes, amounted to 40 % of the monarch’s regular revenue.<sup>18</sup>

The earliest general contributions to cover the whole kingdom are also dated to the twelve and thirteenth centuries. These services were linked with the obligation of economic *auxilium/servitium* to the king. The best documented was the extraordinary royal *petitum* or *pedido* demanded by Alphonse VII as early as 1136. This demand became increasingly frequent from 1157 and, especially in Castile, from 1170.<sup>19</sup> This early form of *pedido* – perhaps a direct tribute – disappeared when Alphonse X (1252-1284) began requesting extraordinary contributions from the *Cortes*, but continued until the end of the Middle Ages in northern territories that operated according to specific constitutional settings (*Allendebro*, estate of Vizcaya) and some seigniorial estates, in this case as a rent collected by the lords of the estate.<sup>20</sup> Also related to the economic *auxilium* to the king in war contexts are the obligatory loans requested by Alphonse IX of León to the councils in 1202 and 1204, and later by Ferdinand III in 1248 to fund the conquest of Seville, which were, in theory, returned afterwards.<sup>21</sup>

To these sources of revenue we must add the tolls imposed on goods (*portazgos*) in cities and villages, which, according to Alphonse X’s *Partidas*, were a royal monopoly. These tolls are a symptom of the growing importance of internal trade during the twelfth and thirteenth centuries, which was further stimulated by the foundation of fairs and markets. Their returns for the monarchy, however, waned from the thirteenth century onwards, owing to the large number of total or partial exemptions in place and of the concession of this right to ecclesiastical and municipal institutions. These grants were especially common in newly-conquered territories, like Andalusia and Murcia, or those in which supply was problematic. They were also awarded to settlements that hosted important merchant communities or were near the frontier, like in the Cantabrian region or the Castilian frontier with Aragón and Navarre. Despite this, and Alphonse X’s attempts to eliminate barriers to internal trade, the royal ledger for 1292 still lists over forty *portazgos*. However, the concession of these fees to ecclesiastical, municipal and seigniorial fiscal systems was common practice between the twelfth and the fourteenth centuries.<sup>22</sup>

The *moneda* joined existing taxes in the early thirteenth century (in León from 1202, at the latest, and in Castile perhaps as early as 1197).<sup>23</sup> Originally, this rent was conceived as a compensation for the king’s commitment to leave the purity, weight and legal value of coinage unaltered. By the reign of Alphonse X (1252-1284), the *moneda* had become

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<sup>18</sup> Francisco J. HERNÁNDEZ, *Las rentas del rey. Sociedad y fisco en el reino castellano del siglo XIII*, Madrid, 1993, vol. 1, p. LXXXII.

<sup>19</sup> Claudio SÁNCHEZ ALBORNOZ, “Notas para el estudio del *petitum*”, in *Estudios sobre las instituciones medievales españolas*. México, 1965, p. 483-519; ESTEPA DÍEZ, “La construcción”, p. 71-72; MONSALVO ANTÓN, *La construcción del poder real*, p. 104-105.

<sup>20</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 51.

<sup>21</sup> Hilda GRASSOTTI, “Alfonso IX y el origen de los empréstitos”, in *Cuadernos de Historia de España*, 69, 1987, p. 217-224; Hilda GRASSOTTI, “Un empréstito para la conquista de Sevilla”, in *Cuadernos de Historia de España*, 45/46, p. 191-247.

<sup>22</sup> César GONZÁLEZ MÍNGUEZ, *El portazgo en la Edad Media. Aproximación a su estudio en la Corona de Castilla*, Bilbao, 1989, p. 41-58; LADERO QUESADA, *Fiscalidad y poder real*, p. 129-137 y 284-286.

<sup>23</sup> Claudio SÁNCHEZ ALBORNOZ, “¿Devaluación monetaria en León y Castilla al filo de 1200?”, in *Homenaje a J. Vicens Vives*, Barcelona, 1965, vol. 1, p. 607-617.

a recurrent payment (under the name *moneda forera*), collected every seven years with no need of endorsement from the kingdom's parliamentary assembly (*Cortes*). This tribute was also collected after the crowning of a new monarch, which reset the seven-year count to zero. In addition to its longevity, the tribute survived until 1724, the importance of the *moneda forera* was that it became the base for the calculation of the services granted by the *Cortes* from 1269 onwards. It was also a direct tax that affected all non-privileged vassals of the realm. Initially, this wealth tax amounted to 1 *maravedí* per taxpayer (*pechero*), and it was later raised (fourteenth and fifteenth centuries) to 6 *maravedíes* in León and 8 *maravedíes* in Castile. Finally, only the king was entitled to the *moneda*, and its collection led to important synergies with the local contexts through which it was channelled, opening the door for the royal authority to make itself felt in many political spaces.<sup>24</sup>

The fiscal function of the Castilian crown was reinforced by the progressive identification, in the late twelfth and the early thirteenth centuries, of some of these economic rights (*yantar*, *fonsadera*, and *moneda*, in addition to the judicial function) with the elements that defined the "king's authority" (*señorío del rey*). This was conceived as a superior political-jurisdictional form of legitimacy that belonged to the king and extended over the whole *regnum*, which was beginning to be regarded as a transpersonal entity. In the same way, the expansion of the "king's authority" would explain the generalisation during this period of the expression "king's *fiscus*" to define the services and rents to which the public authority that the king represented was entitled.<sup>25</sup>

Therefore, the "king's authority" legitimised the collection of royal tributes and stood above the "seigniorial domain" that, in different ways, various political figures (including the king in the *realengo* estates) exercised over the territories that they administered. This is, for instance, the case with the "seigniorial domain" of the Church (*abadengo*), that of lay lords (*solariego*), and that observed in some seigniorial estates created in the twelfth century north of the Douro, where vassals were entitled to elect their lords (*behetrías*).<sup>26</sup> Tributes rooted in primitive forms of royal taxation and other taxes converged in the territories ruled under either of these forms of "seigniorial authority", sometimes as a result of royal concessions to the respective lords and others as a derivation of the "domanial authority" over the land. This is reflected in the *Libro Becerro de las Behetrías* (1352), which records the multiple royal and seigniorial rents raised north of the Douro, many of which were of considerable antiquity.<sup>27</sup>

However, in newly-conquered and -colonised territories, like the valley of the Guadalquivir and Murcia, which were annexed by Castile and León in the 1230s and 1240s, the monarchs were free to impose a less heterogeneous, and sometimes more solid, fiscal system. For this, the crown took direct control of Islamic tributary forms and structures, which were grounded on a mercantile and urban economy, and therefore, had greater potential for centralisation. This also happened after the conquest of Toledo in

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<sup>24</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 52-55.

<sup>25</sup> ESTEPA DÍEZ, "La construcción", p. 85-86.

<sup>26</sup> Carlos ESTEPA DÍEZ, "Formación y consolidación del feudalismo en Castilla y León", in *En torno al feudalismo hispanico. I Congreso de Estudios Medievales*, Ávila, 1989, p. 157-256.

<sup>27</sup> Carlos ESTEPA DÍEZ, "La behetría y el poder regio", in *Los señoríos de behetría*, ed. Carlos ESTEPA DÍEZ, Cristina JULAR PÉREZ-ALFARO, Madrid, 2001, p. 57-64.

1085 and the adoption of rights over commercial activities formerly held by Muslim sovereigns, which were merged in the late twelfth century in the so-called *almojarifazgo* (after the Arabic *al-musrif*).<sup>28</sup>

Similarly, the political organisation of the territories conquered and colonised in the eleventh and twelfth centuries between the Douro and the Tagus, and in the thirteenth century in the valley of the Guadalquivir, increased the kings of Castile's leverage to raise revenue. Most of these territories were put under the direct seigniorial authority of the king (*realengo*) with formulas such as "*comunidades de villa y tierra*", predominantly south of the Douro, and with the imposition of the royal domain also over the great Muslim cities now under Christian rule, like Toledo (1085), Córdoba (1236), Murcia (1243) and Seville (1248). These cities, like others in the kingdom, were governed by autonomous councils and were endowed with their own territory (*alfoces*), over which they had jurisdiction as the king's delegates. The exceptions to this policy were large properties, generally rural in nature, granted as seigniorial estates (*abadengo*) to major ecclesiastical figures such as the Archbishop of Toledo in the valley of the Tagus, or the military orders of Santiago, Calatrava and Alcántara from the mid-twelfth century in the region of La Mancha and the valley of the Guadiana. In these territories, the payment of seigniorial rents over land, as well as the exaction of ecclesiastical rents continued throughout the Middle Ages.<sup>29</sup>

*The gradual crystallisation of a rich royal patrimony in Navarre (twelfth-thirteenth centuries)*

During the thirteenth century, the Navarre crown essentially lived of the wealth inherited from previous monarchs, while increasing the royal assets through purchase, donation and exchanges, and reorganising said assets to increase the efficiency of revenue collection systems.

Kings Sancho VI (1150-1194) and Sancho VII (1194-1232) initiated the "*unificación de pechas*", that is, the reorganisation of the tributes due by all vassals in the kingdom.<sup>30</sup> In the northern regions of the kingdom – more sparsely populated and dominated by Atlantic landscapes – the "*pechas encabezadas*", paid by the household, were predominant, while in the southern and central regions – more densely populated and marked by Mediterranean landscapes – the most common type were *pechas* imposed as a fixed payment on whole communities.<sup>31</sup> In contrast to old services paid in kind with a wide variety of goods, the unification of *pechas* reduced the available payment methods to

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<sup>28</sup> HERNÁNDEZ, *Las rentas del rey*, vol. 1, p. CXXXI-CXXXIII. Vid. *almojarifazgo* in glossary.

<sup>29</sup> Carlos DE AYALA MARTÍNEZ, *Las órdenes militares hispánicas en la Edad Media (siglos XII-XV)*, Madrid, 2007, p. 637-696; Pedro Andrés PORRAS ARBOLEDAS, "La hacienda de las órdenes militares en la Baja Edad Media castellana", in *Estudios en homenaje a Don Claudio Sánchez Albornoz en sus 90 años*, Madrid, 1983, vol. 4, p. 535-555.

<sup>30</sup> Iñigo MUGUETA MORENO, 'Pecha s.v. in *Glosario Crítico de Fiscalidad Medieval*, dir. Denis MENJOT, Manuel SÁNCHEZ MARTÍNEZ y Pere VERDÉS PIJUÁN (<http://www.imf.csic.es/index.php/fuentes-documentales/fuentes-documentales-gcfm> - Consultado el 25/10/2020).

<sup>31</sup> Luis Javier FORTÚN PÉREZ DE CIRIZA, "Colección de fueros menores y otros privilegios locales de Navarra", in *Príncipe de Viana*, 43/165,166-167, (1982) p. 273-346 y 951-1036; 46./175, (1985), p. 361-488; Luis Javier FORTÚN PÉREZ DE CIRIZA, "Una reforma fiscal en el Noroeste de Navarra (1192-1193)", in *Historia de la Hacienda española (épocas Antigua y Medieval). Homenaje al profesor García de Valdeavellano*, Madrid, 1982, p. 235-259; Luis Javier FORTÚN PÉREZ DE CIRIZA, "Los Fueros menores y el señorío de realengo en Navarra (ss. XI-XIV)", in *Príncipe de Viana*, 46 /176, 1985, p. 637-639.

coin, wheat, barley and oats. The large amounts paid in concept of *pechas* and their conversion into annual fees paid by the largest villages in the centre and the south of the kingdom has led to a debate around whether the “unificaciones de *pechas*” can be regarded as a true fiscal reform, substituting direct taxes for servile rents. In any case, widespread attempts to abandon the (servile) social condition of *pecheros* indicates that the *pecha* retained shameful connotations in Navarre.

In the early thirteenth century, Sancho VII acquired numerous properties in the south of the kingdom, where he lived, often at the expense of noble families.<sup>32</sup> His purchases and exchanges allowed him to greatly increase his income, in the absence of extraordinary tributes of any kind. He left his heirs a kingdom in which his landed estates and *solariegas* rents accounted for approximately 75% of the king’s revenue (in the vicinity of 23,000 pounds of *dineros sanchetes*), in a normal year, that is, a year in which no extraordinary revenue was forthcoming.<sup>33</sup> This fiscal potential likely conditioned the emergence of new sources of taxation in Navarre.

The first tentative steps to collect extraordinary tributes were taken by the new monarchs from the French dynasty of Champagne. Theobald I and Theobald II collected the earliest *monedajes* in 1244 and 1264, after negotiating new conditions for minting coinage, a royal right contained in the *Fuero General de Navarra*.<sup>34</sup> The occasional ecclesiastical *rediezmo* of 1268, which taxed ecclesiastical rents and properties with one tenth of their value, began being raised in this same context with the authorisation of the Church.<sup>35</sup> Thenceforth, the only fiscal demands until 1329 were extraordinary exactions (euphemistically referred to as “grants”) on Jewish communities,<sup>36</sup> and those negotiated with the clergy on a few occasions, for instance in 1305.<sup>37</sup>

Finally, the tolls became an important source of revenue in Navarre from the first half of the thirteenth century at the latest, and their regulation seems to have gone a good way back. For instance, the charter of the neighbourhood of San Cernin, in Pamplona, recognised in 1229 its residents exemptions from tolls. Therefore, the known Late

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<sup>32</sup> Luis Javier FORTÚN PÉREZ DE CIRIZA, y Ángel J. MARTÍN DUQUE, “Relaciones financieras entre Sancho el Fuerte de Navarra y los monarcas de la Corona de Aragón”, in *Jaime I y su época*, 3-5, Zaragoza, 1982, p. 171-181; También in *Príncipe de Viana*, 63/227, 2002, pp. 863-869; Iñigo MUGUETA MORENO, “¿Un *capbreu* o *censier* entre la documentación real de Teobaldo I? Orígenes de la contabilidad real navarra”, in *Contabilidad, finanzas públicas y cultura de Estado en la Corona de Aragón (siglos XIV-XVI)*, ed. Mario LAFUENTE GÓMEZ y María Teresa IRANZO MUÑO, Salamanca, 2021.

<sup>33</sup> Iñigo MUGUETA MORENO, *El dinero de los Evreux. Hacienda y fiscalidad en el reino de Navarra (1328-1349)*, Pamplona, 2008.

<sup>34</sup> Juan CARRASCO PÉREZ, “El impuesto del monedaje en el Reino de Navarra (ca. 1243-1355): fiscalidad, demografía, historia monetaria”, in *Príncipe de Viana*, 72/252, 2011, p. 55-162.

<sup>35</sup> Román FELONES MORRÁS, “Contribución al estudio de la Iglesia navarra del siglo XIII: el libro del rediezmo de 1268, I. Estudio y valoración”, in *Príncipe de Viana*, 43/165, 1982, p. 129-210; Iñigo MUGUETA MORENO, “La fiscalidad real sobre el clero en el reino de Navarra en el siglo XIV”, in *Cultures fiscales en Occident du Xè au XVIIè siècle: études offertes à Denis Menjot*, dir. Floran GARNIER, Armand JAMME, Anne LEMONDE and Pere VERDÉS PIJUÁN, Toulouse, 2019, p. 209-225; Iñigo MUGUETA MORENO, ‘Rediezmo’ s.v. in *Glosario Crítico de Fiscalidad Medieval* (<http://www.imf.csic.es/index.php/fuentes-documentales/fuentes-documentales-gcfm> - Consultado el 25/10/2020).

<sup>36</sup> Fermín MIRANDA GARCÍA, “El precio de la fe. Rentas de la Corona y aljamas judías en Navarra (siglos XII-XIV)”, in *Príncipe de Viana*, 210, 1997, p. 51-65.

<sup>37</sup> Iñigo MUGUETA MORENO, ‘Subvención (1)’ y ‘Subvención (2)’, s.v. in *Glosario Crítico de Fiscalidad Medieval* (<http://www.imf.csic.es/index.php/fuentes-documentales/fuentes-documentales-gcfm> - Consultado el 25/10/2020).

Medieval tolls must have been set up by Sancho VII and Theobald I, since several lawsuits dated to 1254 record the complains filed by the neighbourhood of San Cernin and the town of Estella against the tolls imposed by these monarchs.<sup>38</sup>

The toll system took shape during the thirteenth and fourteenth centuries, forming a network of branches in which royal officials, known as “*guardas del peaje*”, supervised external trade, collecting import (*peajes*) and export duties (*sacas*), and ensuring that no “*cosas vedadas*” were exported, that is, goods the export of which was occasionally forbidden (precious metal, weapons, cereal or horses). These offices were situated at the ends of the most important communication routes: the Way of St. James between Saint-Palais (Lower Navarre) and Los Arcos; the Cantabrian route, with several entry points in Tudela; the wine route, to the Basque Country through Bernedo and Laguardia; and the eastern route, to Aragón, which left the kingdom through Sangüesa.<sup>39</sup>

It is estimated that in the first half of the fourteenth century tolls accounted for 15% of the total ordinary revenue of the Crown (approximately 2,500 pounds of *dineros sanchetes*). Concerning custom duties, we have details about the toll post in Sangüesa in 1363, which applied a wide range of fees, from 3% to 16%.

In contrast, indirect taxation does not seem to appear in Navarre prior to the fourteenth century, when we hear about municipal *sisas* for the first time. However, there were other small and local indirect taxes on consumption known as *leztas*, which applied to a limited array of relevant products in each market, being regulated by the local charters from the twelfth century onwards. These indirect taxes were succeeded by trade duties on grain (known as *chapiteles*) which gradually emerged in different towns.<sup>40</sup> Other forms of fiscal revenue appeared in the thirteenth century, such as those linked to the administration of royal justice: fees for the use of scribes offices and for the use of the royal seal.<sup>41</sup>

## 2. The construction of a fiscal system for the State

Although at different paces and with different intensity, the fiscal systems analysed here underwent significant transformations during the thirteenth and fourteenth centuries. Change, which was always grounded on the previous systems, began crystallising in Castile and León during the mid-thirteenth century and in Navarre during the mid-fourteenth century. In structural terms, they are related to economic factors such as the

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<sup>38</sup> Iñigo MUGUETA MORENO, ‘Peajes’ y ‘Sacas’, s.v. in *Glosario Crítico de Fiscalidad Medieval* (<http://www.imf.csic.es/index.php/fuentes-documentales/fuentes-documentales-gcfm> - Consultado el 25/10/2020).

<sup>39</sup> Ángel J. MARTÍN DUQUE, “Peaje de Pamplona (1351)”, in Ángel J. MARTÍN DUQUE, Javier ZABALO ZABALEGUI, and Juan CARRASCO PÉREZ, *Peajes Navarros. Pamplona (1351), Tudela (1365), Sangüesa (1362), Carcastillo (1362)*, Pamplona, 1973, p. 13-79; Javier ZABALO ZABALEGUI, “Peaje de Pamplona (1355)”, in *Príncipe de Viana*, 46/176, 1985, p. 675-722; Juan CARRASCO PÉREZ, “Documentos para el estudio de las aduanas bajomedievales: el peaje de Pamplona de 1358”, in *Cuadernos de Estudios Medievales*, 8-9, 1983, p. 109-155; María del Carmen GROCIN GABAS, “Peajes navarros. Pamplona (1354)”, in *Príncipe de Viana*, 48/182, 1987, p. 789-843; Joaquín LLANSÓ, “Peaje de Pamplona (1362)”, in *Príncipe de Viana*, 48/181, 1987, p. 331-436.

<sup>40</sup> MUGUETA MORENO, *El dinero de los Evreux*. p. 230-236; Iñigo MUGUETA MORENO, ‘lezta’, s.v. in *Glosario Crítico de Fiscalidad Medieval* (<http://www.imf.csic.es/index.php/fuentes-documentales/fuentes-documentales-gcfm> - Consultado el 25/10/2020).

<sup>41</sup> Juan CARRASCO PÉREZ, “Notariado y Hacienda Pública en el reino de Navarra. El devengo de los sellos del rey (1294-1414)”, in *Príncipe de Viana*, 74/257, 2013, p. 111-191; Juan CARRASCO PÉREZ, *Dinero y deuda. Crédito judío en las villas navarras del Camino de Santiago. 1266-1341*, Pamplona, 2019.

development of craft and commercial activity, and to political factors, such as the funding of external or internecine wars, the expansion of the royal power over the whole *regnum*, and the distribution of revenue among the political forces that were integral part of the crowns' structure (especially noble lineages, but also cities and the Church).

In the case of Castile, fiscal innovations were also supported by the development of Roman-inspired legal principles that recovered and fitted the notion of the *res publica* within the prevailing feudal system, which often made for an uneasy coexistence. Similarly, the dissemination of the principle of nature bonded the whole population and their "natural lord" (the king) through taxes, in a kingdom whose process of territorialisation was pretty much complete by the early fourteenth century. These ideas gradually undermined feudal relationships, although these did not disappear completely and continued populating political language and practices.

In this way, the royal fiscal systems in both Castile and Navarre, despite their significant qualitative and quantitative differences, similarly combined the old and the new. During the thirteenth and fourteenth centuries, the traditional rents inherited from previous centuries were joined by new tributes, monopolies and royal rights; indirect taxation over internal and external trade and consumption; and, especially, direct tributes and other services, based on the duty of *auxilium* to the king, the collection of which was authorised by the *Cortes*, whose role as representative body of the estates, and the voice of fiscal consent, consolidated in the thirteenth century.

*"Fiscal revolution" and the strengthening of royal power in Castile (ca. 1250-ca. 1350)*

Castile was one of the earliest kingdoms in the medieval West to develop, from the mid-thirteenth century, a state fiscal system, although this always operated in parallel to other taxation models such as the ecclesiastical, the seigniorial and the municipal. On the foundations of the pre-existing taxation, the Crown's fiscal system took a significant quantitative and qualitative leap ahead with the imposition of new taxes in the whole kingdom after Castile and León became a single Crown for good in 1230.

This process received a vigorous boost during the reign of Alphonse X (1252-1284), especially between 1265 and 1280, when the custom system was reorganised; the first general tax on transhumant flocks was created; personal taxes on religious minorities were increased; and the model for extraordinary contributions passed by the *Cortes* (*servicios*) was set up. At the same time, with papal permission, the monarchy increased its share of ecclesiastical rents, which are examined in detail in a different chapter in this volume (from 1247, two ninths of ecclesiastical tithes –*tercias reales*–, ecclesiastical subsidies and crusade indulgences). The collection of these items, justified by the struggle against the infidels and the protection of the Church by the Crown, continued over time and made substantial contributions to the royal coffers.<sup>42</sup>

In a second phase, following a period (1282-1325), in which some of the fiscal innovations put forward by Alphonse X faced some resistance, his great-grandson Alphonse XI gave the last touches to the Crown's new fiscal system during his effective

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<sup>42</sup> José Manuel NIETO SORIA, *Iglesia y poder real en Castilla. El episcopado. 1250-1350*, Madrid, 1988, p. 118-136; José Manuel NIETO SORIA, *Iglesia y génesis del Estado Moderno en Castilla (1369-1480)*, Madrid, 1993, p. 311-342; LADERO QUESADA, *Fiscalidad y poder real*, p. 185-208.

rule (1325-1350). The royal rights over salt mines consolidated in 1338, and taxes on transhumant flocks in 1343 (*servicio y montazgo*). In parallel, the collection of a general and indirect tax over sales and consumption (*alcabala*) began in 1342, following a temporary authorisation by the *Cortes*.<sup>43</sup>

The development of this new fiscal model was related to structural economic conditions inherited from the twelfth century. For instance, the intensification of trade (stimulated by the monarchs with the foundation of fairs and markets, the limitation of barriers to internal trade as early as the second half of the thirteenth century, and the regulation of external trade), and the increase of money in circulation that came with an increasingly widespread exchange economy. On the other hand, foreign policy initiatives, and the increase in royal expenses that they entailed, also contributed to the expansion of royal taxation. Important among these were Alphonse X's aspiration to the imperial title from 1256 onwards and, especially, the cost of war. The intense military activity of these decades allowed Castile to consolidate its victories over Islam in the south of the Iberian Peninsula, organise the defence against the Marinid invasions from North Africa from 1275, and sustain a struggle to control the Strait of Gibraltar that lasted until the mid-fourteenth century, when the Muslims in the Iberian Peninsula were reduced to the Nasrid emirate of Granada.<sup>44</sup> Granada, which became a vassal state of Castile in 1246, made periodical payments in gold (*parias*) to buy peace, a practice begun in the Iberian Peninsula in the mid-eleventh century. The *parias* were negotiated in the truces signed by the emirs and the Castilian kings, which were periodically renovated until 1482, with the beginning of the war that was to end in the conquest of the emirate.<sup>45</sup>

However, the war against the infidel, in itself, does not explain everything, although it was the main stimulus for the development of taxation. The increasing fiscal range of the Crown is also related to political aspects such as the rearrangement of power relations between the Crown and other political agents (nobility, cities and the Church). This process rested on Roman-inspired ideas that were at the foundations of the superiority of the king's public authority (the royal *potestas*) over feudal-estate relations. This attempt to strengthen royal power was further encouraged by the revitalisation, during the reign of Alphonse X, of the idea of *imperium* and for the constitution of a universal law to eventually supersede the existing legal fragmentation. These moves towards legal unification resulted in very relevant juridical initiatives, such as the major compilation of universal laws commissioned by Alphonse X (*Siete Partidas*), which explicitly established that the king could act as an emperor in his own kingdom; or an attempt to determine legal hierarchies (*Ordenamiento de Alcalá*, 1348); the latter contributed to

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<sup>43</sup> LADERO QUESADA, *Fiscalidad y poder real*; Denis MENJOT, "L'établissement du système fiscal étatique en Castille (1268-1342)", in *Génesis medieval del Estado Moderno. Castilla y Navarra (1250-1379)*, ed. Adeline RUCQUOI, Valladolid, 1987, p. 149-172; Miguel Ángel LADERO QUESADA, "Fiscalidad regia y génesis del Estado en la Corona de Castilla (1252-1504)", in *Espacio, Tiempo y Forma. Serie III, Historia Medieval*, 4, 1991, p. 96-97.

<sup>44</sup> Joseph F. O'CALLAGHAN, *The Gibraltar Crusade: Castile and the Battle for the Strait*, Philadelphia, 2011.

<sup>45</sup> Diego MELO CARRASCO, "En torno al vasallaje y las parias en las treguas entre Granada y Castilla (XIII-XV): una posibilidad de análisis", in *Medievalismo*, 22, 2012, p. 139-152.

reinforce the authority of the kings and their legislative function, which was generally exercised during the meetings of the *Cortes*.<sup>46</sup>

In turn, the advance of royal taxation awoke the interest of other agents, especially the nobility, to have a share in the growing revenue through the perception of military salaries, known as *tierras* and *soldadas*. The end of the major territorial conquests in the mid-thirteenth century had cut short the economic expectations of the aristocrats (booty and land) who had supported the king's campaigns. For this reason, as well as individual motivations and circumstances, the Castilian nobility sought to participate in the new fiscal system and became its main beneficiary, despite its initial resistance.

In conclusion, the expansion of the fiscal powers of the Castilian monarchy is one of the key drives in the process of consolidation of royal power from the mid-thirteenth century onwards, and, to a large extent, one that shaped the future political structure of the kingdom. The trend was for royal power to grow and for the king to have increasing leverage, but not without resistance and setbacks, in what was anything but a smooth linear process. In addition, the sources of revenue tried during this period were to become, with adjustments, the basis of the monarchy's tributary system thereafter, as many of these items of taxation were to survive until the end of the *Ancien Régime*, in the nineteenth century. For this reason, the fiscal innovations of the period 1250-1350, although originally adopted to address a very specific set of problems, were in the long run proven revolutionary, despite the fact that their promoters could not even imagine their future projection and that their implementation, tentative and temporary at first, was occasionally seriously compromised.

- The control over *regalías*

Some of these fiscal innovations are related with the full exercise of *regalia*, or exclusive rights that the Castilian monarchs held in virtue of the *ius regalium*. Many of these rights are already attested in the twelfth century, although they expanded during the thirteenth and fourteenth centuries because of the new Roman-inspired conceptualisation of the royal authority that the Castilian Crown promoted. Among the king's most important exclusive attributions was the issuing of money. We cannot go into details here, but it is worth mentioning that, between 1265 and the stabilisation of currency in 1480, the Crown recurrently tinkered with the purity and weight of money, especially bullion coinage. This was an expediency measure to reap immediate profits, despite causing inflation and economic damage to the kingdom, as often denounced by the *Cortes*.<sup>47</sup>

Other royal prerogatives (judicial fees, ownership over property whose owner was not known or died without heir, one fifth of the booty taken from Muslims) did not yield large returns. More significant were chancellery fees charged for the issuing of documents, even as late as the final years of the thirteenth century less.<sup>48</sup> For their part, royal

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<sup>46</sup> MENJOT, "Taxation and sovereignty", p. 84-89.

<sup>47</sup> Miguel Ángel LADERO QUESADA, "Monedas y políticas monetarias en la Corona de Castilla (siglos XIII a XV)", in *Moneda y monedas en la Europa medieval (siglos XII-XV)*, Pamplona, 1999, p. 129-178; Miguel Ángel LADERO QUESADA, "La política monetaria en la Corona de Castilla (1369-1497)", in *En la España medieval*, 11, 1988, p. 79-124; Guillermo CASTÁN LANASPA, *Política económica y poder político. Moneda y fisco en el reinado de Alfonso X el Sabio*, Valladolid, 2000; Angus MACKAY, *Moneda, precios y política en la Castilla del siglo XV*, Sevilla, 2006.

<sup>48</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 48-50 y 84-86.

monopolies over mining and the exploitation of the coastline were consolidated between the thirteenth and the fourteenth centuries, although a few instances in which the Crown surrendered these rights are attested. The only rights over fisheries (*pesquerías*) that raised substantial revenue were those over tuna-fishing in the Atlantic coast of Andalusia (*almadraba*), although this monopoly was granted to the powerful lineage of the Guzmán between 1299 and 1368.<sup>49</sup>

Mining resources belonged to the Crown, and these were initially leased out for substantial fees, for instance the iron mines (*ferrerías*) in Vizcaya, Guipúzcoa and other Atlantic regions, the exploitation of which intensified between 1257 and 1292.<sup>50</sup> However, Alphonse XI's liberalising policies and donations led to a reduction of the profits yielded by *ferrerías*, but which does not reflect a decrease in iron production.<sup>51</sup> The mercury mines of Almadén-Chillón, exploited in equal partnership by the Crown and the military order Calatrava from 1249, were fully surrendered to the masters of the order in 1282, and became one of the organisation's main sources of income.<sup>52</sup>

Royal rights over the exploitation of coastal and interior saltpans were made effective as early as the reign of Alphonse VIII of Castile. They were leased out during the reign of Ferdinand III, and the price of salt was fixed, while mechanisms to control wholesale salt transactions in monopolistic warehouses (*alfolies*) were put in place. Later, Alphonse X reinforced this royal right with the support of Roman law, as reflected in the *Partidas*. In this way, by 1292 saltpans accounted for 6% of fixed royal revenue.<sup>53</sup> In 1338, frequent fraud and the large number of agents that benefitted from saltpans, moved Alphonse XI to pass a set of regulations which emphasised the royal ownership of all saltpans and *alfolies*, fixed prices and created obligatory salt quotas for cities, towns and villages. This system, however, failed from 1351, and free transactions and traditional fraud control systems were resumed, although the areas in which the salt extracted in each production area was to be commercialised and retailed was put in place (except in Andalusia). This taxation model was still in operation in the fifteenth century, when saltpans and *alfolies* amounted to 3%-3.5% of the king's ordinary revenue.<sup>54</sup>

- Royal taxation over good transit: *almojarifazgos* and customs; *servicio y montazgo* over transhumant livestock

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<sup>49</sup> Miguel Ángel LADERO QUESADA, "Las almadrabas de Andalucía (siglos XIII-XVI), in *Boletín de la Real Academia de la Historia*, 190/3, 1993, p. 345-354.

<sup>50</sup> HERNÁNDEZ, *Las rentas del rey*, vol. 1, p. CXXX-CXXXI; LADERO QUESADA, *Fiscalidad y poder real*, p. 95-99.

<sup>51</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 182; Luis Miguel Díez de SALAZAR, *Ferrerías de Guipúzcoa (siglos XIV-XVI). Aspectos históricos e institucionales de la industria siderometalúrgica vasca*, San Sebastián, 1983, 2 vols.; Imanol VITORES CASADO, "Agentes económicos e instituciones públicas en la configuración del mercado del hierro vasco (siglos XIV-XVI): poder, crédito y finanzas", in *En la España medieval*, 40, 2017, p. 191-247.

<sup>52</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 96-99.

<sup>53</sup> Reyna PASTOR DE TOGNERI, "La sal en Castilla y León. Un problema de alimentación y del trabajo y una política fiscal (siglos X-XIII)", in *Cuadernos de Historia de España*, XXXVII-XXXVIII, 1963, p. 42-85; HERNÁNDEZ, *Las rentas del rey*, vol. 1, p. CXXVIII; ESTEPA Díez, "La construcción", p. 79-80.

<sup>54</sup> Miguel Ángel LADERO QUESADA, "La renta de la sal en la Corona de Castilla (Siglos XIII-XVI)", in *Homenaje al profesor Juan Torres Fontes*, Murcia, 1987, vol. 1, p. 821-838; Pablo ORTEGO RICO, "Las salinas de Atienza, Medinaceli y Molina de Aragón en la Baja Edad Media: propiedad, comercio y fiscalidad", in *Historia. Instituciones. Documentos*, 40, 2013, p. 207-249.

Fiscal reforms implemented from the mid-thirteenth century also involved the creation, in some cases, and the consolidation, in others, of indirect taxes on the external and internal circulation of goods. Concerning taxes on exterior trade, the monarchs followed the example set by the former Muslim rulers of their new conquests. In these regions, urban trade did not slacken during the Andalusí period, and many of their tributary regimes continued under the Christian rule. In this way, the *almojarifazgos* collected in Toledo in the twelfth century, and in the southern territories (especially Seville, Córdoba, and Murcia) after their conquest in the 1230s and 1240s, embraced a set of indirect taxes brought together under the principle of unified treasury and lease.

The extremely complex array of tributes included in each territory's *almojarifazgo* comprised a wide diversity of concepts, which varied from city to city.<sup>55</sup> In any case, the most important component of the *almojarifazgo* were the custom duties over exterior trade, which generally rose to 10% of the value of all imported products; exchanges with the emirate of Granada were taxed with 15% of their value, an additional tribute known as *diezmo y medio diezmo de lo morisco*, which was collected during truces with the Nasrid kingdom and which was made independent from the *almojarifazgos* applied by each custom district from the final third of the fourteenth century.<sup>56</sup>

Over time, the rents raised by each *almojarifazgo* became disaggregated with the lease of specific items, or with the cession of some of these items to municipalities and cities, for instance Toledo and Seville.<sup>57</sup> Seville's was the most profitable *almojarifazgo* of the kingdom, as it taxed the active Andalusian maritime trade. In this case, the rent was assimilated to a complex custom office, which charged custom duties divided into a number of categories (*renta de Berbería*, *almonaima* and *cuenta de mercaderes*, *partido de las mercaderías* and *rentas menudas*). This came in addition to a 10% tax over the production of olive oil in the districts of El Aljarafe and La Ribera, a continuation of the Islamic tithe on agricultural production which, in the fifteenth century, was leased out separately. Finally, in 1498 the custom offices of all southern coastal *almojarifazgos* that belonged to the Crown were included in the *almojarifazgo mayor de Sevilla* as a way to rationalise the management of custom offices and improve their performance.<sup>58</sup>

On the other hand, in 1268 Alphonse X used existing precedents to begin charging custom duties in territories that were not included in the *almojarifazgo* districts. The general rate was 10% on imports and the same percentage over all exports that exceeded imports in value. The aim of this reform was to outline external trade; create royal officials (*alcaldes de saca*) to control contraband and the export of banned goods (precious metal, coin, horses, weapons); even out the balance of trade; protect strategic economic sectors; and, especially, profit from the development of international trade and the increasingly neat

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<sup>55</sup> Vid. *almojarifazgo* in glossary. LADERO QUESADA, *Fiscalidad y poder real*, p. 137-140.

<sup>56</sup> Elena Azucena FERNÁNDEZ ARRIBA, "Un aspecto de las relaciones comerciales entre Castilla y Granada: el diezmo y medio diezmo de lo morisco en la segunda mitad del siglo XV", in *Historia. Instituciones. Documentos*, 13, 1986, p. 41-62.

<sup>57</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 140-151.

<sup>58</sup> Vid. *almojarifazgo* in glossary. LADERO QUESADA, *La Hacienda Real de Castilla*, p. 122-145; Juan Manuel BELLO LEÓN, "La cuenta de mercaderes y las rentas menudas del Almojarifazgo Mayor de Sevilla a finales del siglo XV", in *Historia. Instituciones. Documentos*, 43, 2016, p. 31-70; José Damián GONZÁLEZ ARCE, *El negocio fiscal en la Sevilla del siglo XV. El almojarifazgo mayor y las compañías de arrendatorios*, Sevilla, 2017, p. 19-74.

definition of land borders with neighbouring kingdoms, where custom offices were set through which goods had to pass obligatorily. This involved the creation of the “tithes of the sea” (*diezmos de la mar*) in the Cantabrian coast, which were consolidated after the foundation of the *Hermandad de la Marina de Castilla* in 1296 (this *Hermandad* was constituted by coastal councils interested in commercial activity); the *diezmo de la mar* was later also extended to coastal harbours in Galicia). In addition, during the reign of Alphonse XI a series of custom offices were set up in overland routes with the kingdoms of Aragón and Valencia to tax legal imports and exports with a general rate of 10%. However, no similar custom offices were created in the border with Portugal during the fourteenth and fifteenth centuries.<sup>59</sup>

The collection of these overland and maritime customs continued in the second half of the fourteenth and through the fifteenth centuries into the Early Modern Age, although some ended up in the hands of aristocratic houses, like the *diezmos de la mar*, which were ceded to the lineage of the Velascos in 1469.<sup>60</sup> Overall, the royal customs offices were a significant source of income, which accounted for approximately 12% of ordinary royal revenue between 1429 and 1465.<sup>61</sup>

However, external trade was not the only target of taxes on the circulation of goods. The great development of Castilian stock-keeping between 1230 and 1260, and the organisation in 1273 of the *Mesta*, an organisation created to settle lawsuits between shepherds and their masters and to defend the sector, soon led the monarchy to also tax this economic activity, with the argument that the flock owners and the shepherds that brought them through the droveways (*cañadas*) enjoyed the royal protection. As early as 1261, Alphonse X got the *Cortes* to pass a special *servicio* over transhumant flocks, collected like a custom fee in specific checkpoints, in exchange for the exemption over tolls (*montazgos*), excepting only those collected by the military orders in their demesnes. After 1269, this *servicio*, the management of which was leased out, was turned into an annual fixed-rate tax, in kind or its cash equivalent, over the number and types of animals; this did not yet involve the disappearance of many local *montazgos* collected by lords and councils in their barren lands.

In 1343, perhaps yielding to the financial pressures posed by the war against Islam (campaign of Algeciras), Alphonse XI merged all rents over transhumant stock-keeping into a single tax, which comprised various items, and appropriated all *montazgos* in the kingdom for the Crown. The new tax was called *servicio y montazgo*, and its management was leased out for several years at a time, in periods beginning in the day of Saint John (24 June). From that moment onwards, the collection of the tax was centralised in the

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<sup>59</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 151-168; Denis MENJOT, “Economie et fiscalité: les douanes du royaume de Murcie au XIV<sup>e</sup> siècle”, in *Les Espagnes médiévales. Aspects économiques et sociaux. Mélanges offerts à Jean Gautier Dalché*, Paris, 1983, p. 333-348; Máximo DIAGO HERNANDO, “Introducción al estudio del comercio entre las Coronas de Aragón y Castilla durante el siglo XIV: las mercancías objeto de intercambio”, in *En la España medieval*, 24, 2001, p. 47-101.

<sup>60</sup> Luis SALAS ALMELA, *La más callada revolución. Conflictos aduaneros, nobleza y Corona en Castilla (1450-1590)*, Madrid, 2020, p. 31-105; Alfonso FRANCO SILVA, “Los condestables de Castilla y la renta de los diezmos de la mar”, in *En la España medieval*, 12, 1989, p. 255-284.

<sup>61</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 97-113; LADERO QUESADA, “Fiscalidad y génesis del Estado”, p. 102; Miguel Ángel LADERO QUESADA, “Las aduanas de Castilla en el siglo XV”, in *Rivista internazionale di storia della banca*, 7, 1973, p. 83-110.

passes in the Central System and other regions through which the flocks had to transit.<sup>62</sup> The *servicio y montazgo* was an important tax in the Late Middle Ages, not so much for the amount of revenue that it raised in and by itself, but because it had a direct impact on other economic sectors. In the fifteenth century, the lease only amounted to 2.5% of ordinary income, although it was a relatively safe rent.<sup>63</sup>

- Head tax over Jewish and Muslim minorities

Other taxes consolidated by Alphonse X affected the Jewish and free Muslim communities (*Mudéjares*), which were burdened with specific head taxes (*cabeza de pecho*). The origin of these tributes may date back to figures like the *iudaica* and similar items, which are sporadically attested from the last third of the twelfth century.<sup>64</sup> These tributes were justified by the protection that the king granted religious minorities as their personal lord, the foundation of religious tolerance towards these groups, which paid in this way the “price” for keeping their faith.

The head tax imposed on *Mudéjares* (*cabeza de pecho de los moros*) was low and varied from place to place. In many instances, these sources of revenue were ceded to municipal and seigniorial treasuries (*haciendas señoriales*) in the fourteenth and fifteenth centuries. The head tax on the Jewish community, in contrast, yielded much more substantial returns, as reflected by the 4,320,000 *maravedíes* demanded by Alphonse X from the Jewish community after the execution for fraud of his treasurer, Çag de la Maleha, in 1280. Although the heavy economic burden that this head tax posed on the Jewish communities led the Crown to moderate the tribute, the collection of the *pecho de los judíos* –distributed among local communities by a commission of Jewish elders– was there to stay. Later, during the fourteenth and fifteenth century, the revenue yielded by this figure decreased, although Alphonse XI demanded economic *servicios* to the Jewish communities to fund the war against the Muslims.<sup>65</sup>

- The beginnings of extraordinary donations granted by the *Cortes*: the *servicios*

The formulation and generalisation, from the mid-thirteenth century, of extraordinary donations (*servicios*) granted by the *Cortes* was perhaps the most relevant step in the configuration of a state fiscal system in Castile. The amounts granted in these early *servicios* were calculated taking as a given number of *monedas foreras*. On the other hand, the early *servicios* were not only relevant for the revenue they afforded, but because they were to become a recurrent expedient thenceforth. But they were also important because they totally redefined the political relationship between the monarch and the kingdom. The fact that they had to be endorsed by the assembly that represented the estates of the realm, something that never changed, opened communication channels with the political community, especially with the cities and towns whose representatives sat at the *Cortes*. This greatly reinforced the role of the assembly as institutional instrument and stage for consensus, in application of the Roman-law principle of *Quod omnes tangit, ab*

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<sup>62</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 119-127.

<sup>63</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 149-166.

<sup>64</sup> ESTEPA DÍEZ, “La construcción”, p. 80-82.

<sup>65</sup> HERNÁNDEZ, *Las rentas del rey*, vol. 1, p. CXXXIII-CXLIV; LADERO QUESADA, *Fiscalidad y poder real*, p. 71-81.

*omnibus debet approbari*, and laid the ground for a legitimating rhetoric that justified a fiscal system based on the idea of “commonwealth” (*pro del regno*).<sup>66</sup>

The origin of *servicios* can perhaps be tracked back to 1258, when the *Cortes* granted Alphonse X a double *moneda forera* to meet the costs of his imperial aspirations (the so-called *fecho del Imperio*), after the death of his relative Emperor Conrad IV Hohenstaufen. However, the first explicit reference to the concession of a *servicio* by the *Cortes* dates to 1269, within the context of the ongoing reform of the Crown’s financial sources. The nobility opposed, arguing that the *servicio* undermined their privileges, since it also affected their vassals. This argument, along with others that similarly rejected the political and fiscal innovations implemented by Alphonse X, was used by the nobility to justify their revolt against the king from 1271 to 1274.<sup>67</sup>

Once this resistance was overcome, the concession of extraordinary *servicios* by the *Cortes* was resumed in 1274, in relation to the final fruitless attempts of Alphonse X to be crowned emperor, the need to pay for military operations against the Marinid invasion in 1275, and the costs of war in the frontier with Granada.<sup>68</sup> Later, Sancho IV (1284-1295) and Ferdinand IV (1295-1312) turned these *servicios* into a recurrent source of income. The revenue so collected was used to fund the conquest of various strongholds, like Tarifa (1292), to meet diplomatic costs and, especially, to pay the salaries (*tierras*) of members of the nobility and knights who were entitled to some of the revenue collected from 1297 to 1312.

However, the concession of *servicios* slowed down or was limited to specific territories during the minority of Alphonse XI (1312-1325), as a result of the complaints expressed by the *Cortes* and corporations of cities (*Hermandades*) organised for the defence of their common interests, as well as of the disputes that divided the king’s tutors. Afterwards, during Alphonse XI’s effective rule (1325-1350) and that of his successor Peter I (1350-1369), the collection of *servicios* continued to meet the costs of the 1327 and 1350 campaigns against Granada and of the defence of the Andalusian frontier, a circumstance that the Crown took full advantage of to consolidate its authority.<sup>69</sup>

Extraordinary *servicios* also contributed to define a new relational framework between the monarchy and cities, which often asked through the *Cortes* to be able to control their collection. *Servicios* involved direct taxes calculated on the basis of the wealth of taxpayers (*pecheros*) (regrettably, the amounts paid by each taxpayer is not always clearly reflected in the record at this early stage). For instance, between 1275 and 1279, taxpayers with 10 *maravedíes* worth of assets paid 10 *sueldos*. After 1286, taxpayers in León went on to pay 1 *maravedí* for each 10 *maravedíes* in assets, except those whose wealth ranged from 5 to 10 *maravedíes*, which only paid half a *maravedí*. Those below the minimum threshold were exempt and were labelled as “fiscal poor”. The rate of this tax was higher

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<sup>66</sup> José Manuel NIETO SORIA, “Fundamentos de legitimación impositiva en el origen de las asambleas representativas de Castilla”, in *Fisco, legitimidad y conflicto en los reinos hispánicos (siglos XIII-XVII)*, ed. Carlos LALIENA CORBERA, Mario LAFUENTE GÓMEZ and Ángel GALÁN SÁNCHEZ, Zaragoza, 2020, p. 93-114.

<sup>67</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 55-57 y 300-303.

<sup>68</sup> Joseph F. O’CALLAGHAN, “The Cortes and Royal Taxation during the Reign of Alfonso X of Castile”, in *Traditio*, 27, 1971, p. 387-398.

<sup>69</sup> Fernando ARIAS GUILLÉN, *Guerra y fortalecimiento del poder regio en Castilla*, Madrid, 2013, p. 237-268; LADERO QUESADA, *Fiscalidad y poder real*, p. 58-68.

in Castile: 8 *maravedies* for taxpayers that owned landed and movable property worth 60 *maravedies*. During the reign of Alphonse XI, exemptions were granted to men that kept horses, the children of those who kept horses up to 16 years of age, *hidalgos*, knights armed at the king's expense, crossbowmen, and the dwellers of castles in the frontier with Granada. Therefore, exemptions from *servicios* and also from *moneda* were thenceforth to become a recognition of noble status.<sup>70</sup>

- The beginnings of the royal *ad valorem* tax on consumption: *alcabalas*

The donations granted by the *Cortes* are also associated with one of the most significant fiscal innovations adopted during the rule of Alphonse XI: the generalisation of an *ad valorem* tax over sales and consumption called *alcabala* (after the Arabic *al-qabala*). The precedents for this tax are multiple: the imposition of a tax of 1/11 on the returns of loans and sales to Jews and Muslims in 1253; the indirect taxes imposed by Jewish communities to meet the *cabeza de pecho*; *alcabalas viejas*, collected with royal permission by some municipalities to cover their costs in the final third of the thirteenth and the early fourteenth centuries; some impositions on commodities (linen and cotton, cloth, captives) included in the *almojarifazgos*; and, extraordinary 1% taxes (*sisas*) on sales attested as early as 1293 to pay for the war against Granada.

On these foundations, in 1333 Alphonse XI demanded a general tax on sales with which to fund the war against infidels and the frontier castles in Andalusia, where the threat of Muslim attacks was acutely felt and the monarch had greater room for manoeuvre. He reiterated his petition in 1338, and the representatives of cities expressed their consent. The extension of this tax to other territories took place in 1342 when, as a way to meet the costs of the siege of Algeciras in the context of the war against Nasrids and Marinids for the control of the Strait of Gibraltar, the king negotiated with the *Cortes* the temporary collection of *alcabalas* in the whole kingdom. In 1345, this tax was prorogued for six years, after the king committed not to request other extraordinary services during this period.

Therefore, in origin the *alcabala* was the method adopted to collect some of the *servicios* granted by the *Cortes*, and demanded the approval of the assembly that represented the estates of the realm. The *Cortes'* acquiescence was probably favoured by Alphonse XI's promotion of urban oligarchies, which during his rule gained control over many municipal governments through the constitution of closed assemblies (*regimientos*) with the king's support. By 1348, the details of the tax were explicitly established: the initial rate of 3.33% was kept by Peter I (1350-1369) when he resumed the extraordinary and temporary collection of *alcabalas*. Afterwards, his step-brother Henry II Trastámara (1369-1379) increased the rate to between 5% and 10%, and consolidated the tax: it was requested again in 1366 to the *Cortes* that proclaimed him king to face the costs of the war that ultimately saw the elevation of the Trastámara dynasty to the throne, after the murder of Peter I in 1369.<sup>71</sup>

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<sup>70</sup> LADERO QUESADA, *Fiscalidad y poder real*, p. 69-71.

<sup>71</sup> Miguel Ángel LADERO QUESADA, "Los primeros pasos de la alcabala castellana, de Alfonso X a Pedro I", in *Anuario de Estudios Medievales*, 22, 1992, p. 785-802; LADERO QUESADA, *Fiscalidad y poder real*, p. 169-183; ARIAS GUILLÉN, *Guerra y fortalecimiento*, p. 246, 260-261 y 265-267.

### *Consolidation of the Castilian royal fiscal system and innovations in taxation (1369-1504)*

The arrival of the Trastámara dynasty in 1369 did not arrest the process of gradual consolidation of the Castilian fiscal system. Much to the contrary, Henry II (1369-1379) and his successors John I (1379-1390) and Henry III (1390-1406) continued moving forward with, and expanded, the previous reforms. This strengthening of the Royal Treasury (*Hacienda Real*) responded to the financial needs faced by these monarchs, largely related to the conflicts connected with the projection of the Hundred Years' War on the Iberian Peninsula (civil war between Peter I and Henry II in 1366-1369; John I's war against Portugal from 1381 to 1385; and, English invasion of Galicia in 1386). In addition, it is worth recalling that these episodes coincided with the worse years of the Crisis of the Late Middle Ages, after the Black Death epidemic of 1348, and resulted in the increase of the fiscal pressure, which probably peaked during the reign of John I.

Internally, the new dynasty gave new impetus to previous policies, which were to define the balance of power between monarchy, nobility and urban councils.<sup>72</sup> First, Henry II granted numerous seigniorial demesnes to the members of the nobility who had helped him to the throne. His successors endorsed this policy and continued rewarding political services with demesnes; as a result the extent of "seigniorial estates" grew at the expense of *realengo*. From then on, the leading noble families, which had been renovated after the civil war and which also included the king's relatives, began deploying new strategies of political action. Especially of note among these are their involvement in the fiscal system, the exercise of seigniorial authority, the display of their political influence in the royal court, and the formation of factions which competed to steer the king's will.<sup>73</sup> On the other hand, the *Cortes* consolidated their role as channel for the political expression of cities and forum for fiscal negotiation, consent and complaint. In addition, municipal governments further developed the process of oligarchisation originally promoted by Alphonse XI, and drew increasingly closer bonds with the Crown, which was able to intervene in urban contexts with new instruments, such as the dispatch of royal keepers to the cities (*corregidores*).<sup>74</sup>

The "centralised monarchy" built by the first members of the Trastámara dynasty, between 1369 and 1406, was endowed with new institutional and bureaucratic instruments to improve the exercise of royal power, including the fiscal system. The head managers of tributary resources were the *contadores mayores de Hacienda*, who were ultimately responsible for supervising income and organising expenditure. Under them, an extensive network of revenue agents and tax farmers collected the actual taxes according to the regulations and conditions outlined in the appropriate tax legislation (*cuadernos de rentas*); this system reached maturity in the first half of the fifteenth century.<sup>75</sup> Expenditure was centralised in four territorial treasurers (León, Castile, Toledo and Andalucía) in 1371; these figures disappeared in the 1440s. However, in reality their

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<sup>72</sup> Denis MENJOT, "Le consentement fiscal: impôt royal et forces politiques dans la Castille de la fin du Moyen Age", in *Colloque L'impôt public et le prélèvement seigneurial en France, Paris-Bercy, juin 2000*, Paris, 2002, p. 202-220.

<sup>73</sup> María Concepción QUINTANILLA RASO, *La nobleza señorial en la Corona de Castilla*, Granada, 2008.

<sup>74</sup> MONSALVO ANTÓN, *La construcción del poder real*, p. 412-423.

<sup>75</sup> Miguel Ángel LADERO QUESADA, *Legislación hacendística de la Corona de Castilla*, Madrid, 1999.

work controlling outlays was parallel to that of other specific treasurers and the head collectors of each district, whose prominence increased over time.<sup>76</sup>

The sums distributed were calculated as annual fixed amounts over an ordinary rent (*situados*), awarded as a royal privilege for life (*juros de por vida*) or as an hereditary grant (*juros de heredad*). The beneficiaries of these rents were generally members of the nobility (from the late fourteenth century, especially those who paid political or military services to the Crown), ecclesiastical institutions and, further down the line, members of urban oligarchies. This consolidated the insertion of these political forces in the framework of the monarchy and their links with the Crown. However, during the reigns of John II and Henry IV, these grants became an increasingly heavy burden for the royal coffers. For this reason, from 1480 the Catholic Monarchs began to reduce these grants in order to gradually disembarrass the Royal Treasury (*Real Hacienda*).<sup>77</sup> Aside from royal grants, the head accountants (*contadores mayores*) also controlled the payment (*libranzas*) of the state's ordinary and extraordinary expenses (royal house, bureaucracy, justice), military salaries (garrisons, salaries of the "king's vassals" in the shape of *tierras*, *acostamientos* or *sueldos*), and diplomatic costs, among others. Finally, income and outgo were audited by the *contadores mayores de cuentas*.<sup>78</sup>

There were few significant novelties in the typology of fiscal items during this period, although the management of some changed and others became ordinary sources of revenue. From 1369, a series of minor old rents, and especially the new taxes placed under the royal jurisdiction between 1250 and 1350 (salt pans and *alfolíes*, *almojarifazgos*, custom duties, *servicio y montazgo* and *tercias reales*), became ordinary rents.

The most significant change before 1406 refers to the *servicios* granted by the *Cortes*, obligatory loans and *alcabalas*. From 1369 to 1406 the *Cortes* granted a minimum of 28 extraordinary donations, the concession and collection of which included two well-differentiated items, which increased the yield and compensated for the debasement of coinage, a recurrent phenomenon between 1369 and 1400. These components were a given number of *monedas* (direct tribute) and the simultaneous collection of *alcabalas* (indirect tax) for a limited period of time. The collection of *monedas*, which was totally or partially leased out to financial companies, was managed around the community and calculated on the basis of each taxpayer's wealth. The collection of *alcabalas* was also outsourced; their rate initially fluctuated between 5% and 10 %, until it was eventually fixed at 10% in the late fourteenth century.<sup>79</sup> In 1386-1387, John I requested specific services from Jews and Muslims, and from at least 1388 also a direct tribute on these communities (*servicio y medio servicio*), the regular collection of which continued

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<sup>76</sup> David TORRES SANZ, *La administración central castellana en la Baja Edad Media*, Valladolid, 1982, p. 213-234; Francisco de Paula CAÑAS GÁLVEZ, *Burocracia y cancillería en la corte de Juan II de Castilla (1406-1454). Estudio institucional y prosopográfico*, Salamanca, 2012, p. 124-139; LADERO QUESADA, *La Hacienda Real de Castilla*, p. 446-459 and 467-477.

<sup>77</sup> Federico GÁLVEZ GAMBERO, *Endeudamiento y financiación de la Corona de Castilla en época Trastámara (ca. 1387-1504)*, unpublished doctoral thesis, University of Malaga, 2019.

<sup>78</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 467-477.

<sup>79</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 408-420, 459-460; Denis MENJOT, "L'incidence sociale de la fiscalité directe des Trastamares de Castille au XIVE siècle", in *Historia. Instituciones. Documentos*, 5, 1978, p. 330-334.

annually through the fifteenth century, until the expulsion of the Jews in 1492 and the forced conversion of *Mudéjares* in 1502.<sup>80</sup>

However, in some circumstances the resources approved by the *Cortes* were insufficient to meet the Crown's military and diplomatic expenses. For this reason, the monarchy ramped up the request of obligatory loans to councils (*empréstitos*), which were in theory to be paid back with the returns of the *servicios*. This increased the fiscal pressure on taxpayers in a recessive economic context. Henry II demanded two loans (1373 and 1375) to recover the royal donations with which he rewarded foreign military support during the civil war (Beltrán Duguesclin) and compensated the kings of Aragón and Navarre for their participation in the conflict. For his part, John I made recurrent use of forced loans on councils (1381, 1383, 1384) to fund his aspirations to the throne of Portugal, aborted in 1385 after his defeat to João de Avis at Aljubarrota. A new loan, requested in 1386, was used after the English invasion of Galicia to compensate the Duke of Lancáster and to make him give up his pretensions to the Castilian throne. After this, the Crown arrested the creation of a system of "sovereign credit" and systematically relying on loans, but these petitions had created a precedent, and the practice was resumed at times of crisis, for instance in 1429 in the context of the war with Aragón.<sup>81</sup>

The fact that the Crown pulled the brakes on the creation of a "sovereign credit" system may be related to the most significant novelty in the monarchy's fiscal structure during the reign of Henry III (1390-1406). In 1400, the king imposed his full jurisdiction on the ordinary collection of *alcabalas*, with a 10% rate, bypassing thenceforth the authorisation of the *Cortes*, which endorsed this tax for the last time in 1398. This was a major success in the process of extension of the fiscal sovereignty of the Crown to the whole kingdom, and lay the foundations for a strong "fiscal state", at a much earlier date than in other Western European polities: in the fifteenth century, *alcabalas* were often leased out alongside the *tercias reales*, and accounted for 80% of the Crown's ordinary revenue.<sup>82</sup>

In parallel to this, Henry III also sought to change the structure of the *servicios* awarded by the *Cortes*. Already as early as the 1380s, John I had requested additional, non-refundable sums from the councils (referred to by different names – *servicios/pedidos*) to complement *monedas* and *alcabalas*. After the *alcabala* was made an ordinary source of revenue, the next step was to reform the collection of the donations awarded by the *Cortes*, following earlier developments. From 1398 onwards, the *servicios* passed by the assembly included a certain number of *monedas* and a global amount to be divided among the councils (*pedido*) according to population censuses (for instance, the one carried out in 1409); these soon became obsolete, leading to significant discrepancies between real population and tax allocation. Afterwards, the councils began collecting the tribute among its resident citizens according to wealth-based tax brackets. Therefore, the collection system of the *pedido* increased the fiscal prerogatives of municipalities, which was

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<sup>80</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 416; Miguel Ángel LADERO QUESADA, "Las juderías de Castilla según algunos servicios fiscales del siglo XV", in *Sefarad*, 31/2, 1971, p. 249-264; Pablo ORTEGO RICO, "La imagen de la minoría islámica castellana a través de las fuentes fiscales a fines de la Edad Media", in *Edad Media. Revista de historia*, 17, 2016, p. 33-66.

<sup>81</sup> César OLIVERA SERRANO, "Empréstitos de la Corona de Castilla bajo la dinastía Trastámara (1369-1474)", in *Hispania*, 51, 1991, p. 317-327; Federico GÁLVEZ GAMBERO, "La deuda pública en la Corona de Castilla en época Trastámara (ca. 1369-1504)", in *Journal of Medieval Iberian Studies*, 2021, p. 4-9.

<sup>82</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 57-90.

another step towards the integration of councils in the political structure of the monarchy and their cooperation with the Crown.<sup>83</sup>

During the fifteenth century, the *Cortes* awarded *pedidos* and *monedas* very frequently. Despite their gradually decreasing yield in gold and silver equivalents, they compensated for the shrinking returns of ordinary revenue during the reigns of John II (1406-1454) and Henry IV (1454-1474), and the also decreasing proportion of ordinary sources of revenue that was not burdened by royal grants (*situados*). Conversely, the number of these royal grants grew to reward services and cement loyalties in contexts of internal political strife, a recurrent feature in Castile between 1406 and 1480. In this way, in the period 1406-1476, the *Cortes* passed *pedidos y monedas* as many as 33 times, although some of these spread out the collection of the donation over more than one year. In order to justify their financial requests, the Crown appealed to grave issues that affected the “commonwealth” of the kingdom, understood as a political community. Often, these issues had to do with the war against Granada, which saw several periods of intense activity between 1406 and 1462 (1407-1408, 1410, 1431, 1455-1457 and 1462), the cost of the defence of the frontier, and other conflicts such as the war with Aragón in 1429-1430. Other recurrent argument included diplomatic costs and expenses that aimed to stifle conflict among the aristocratic factions that fought to control the levers of royal power during the reigns of John II and Henry IV.<sup>84</sup>

The decreasing yield of ordinary rents was compounded by the active intervention of the nobility in the collection of ordinary and extraordinary royal tributes in the territories put under seigniorial jurisdiction by members of the Trastámara dynasty. The extension of “jurisdictional demesnes” – at least half the population of Castile lived under this form of jurisdiction by the end of the Middle Ages – contributed to revitalise aristocratic *haciendas* in parallel to the consolidation of the monarchy’s fiscal system. In this way, the nobility continued receiving traditional rents derived from the direct exploitation of their property and other seigniorial tributes (e.g. leasing out of offices and services; tolls on the transit of people, livestock and goods; justice administration fees; and, a wide variety of services related to rural vassalage), while, from the fifteenth century, also collecting royal rents such as the *alcabalas* and the *servicios* granted by the *Cortes*. In many instances this was, in fact, an usurpation of royal prerogatives, while in others it was done with the more or less tacit consent of John II or Henry IV. Both monarchs used the cession of rents as a bargaining chip to ensure the loyalty of the nobility and integrate

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<sup>83</sup> Miguel Ángel LADERO QUESADA, “Política económica de Enrique III de Castilla. 1391-1406”, in *Diez estudios sobre Hacienda, política y economía en Castilla. 1252-1517*, Madrid, 2021, p. 73-91; LADERO QUESADA, *La Hacienda Real de Castilla*, p. 416-418 y 422; Denis MENJOT, “La fiscalité royale directe en Castille sous les premiers Trastamare. Remarques sur l’évolution d’une pratique financière dans un cadre urbain (1374-début du XVe siècle)”, in *Actes du 102e. Congrès National des Sociétés Savantes (Limoges, 1977) section de Philologie et d’Histoire jusqu’à 1610. Vol.1, Etudes sur la fiscalité au Moyen Age*, Paris, 1979, p. 91-108; TRIANO MILÁN, *La llamada del rey*, Sevilla, 2018, p. 243-339; Adelina ROMERO MARTÍNEZ, *Fisco y recaudación: impuestos directos y sistemas de cobro en la Castilla Medieval*, Granada, 1999; Pablo ORTEGO RICO, “Pedido regio y repartimientos en Castilla: aproximación a partir del ejemplo del arzobispado de Toledo (1399-1476)”, in *Baetica. Estudios de Arte, Geografía e Historia*, 36-37, 2014-2015, p. 119-156.

<sup>84</sup> TRIANO MILÁN, *La llamada del rey*, p. 79-98, 131-141; Pablo ORTEGO RICO, “Guerra y paz como fundamentos legitimadores de la exacción fiscal: siglos XIII-XV”, in *Guerra y paz en la Edad Media*, ed. Ana ARRANZ GUZMÁN, María del Pilar RÁBADE OBRADÓ and Óscar VILLARROEL GONZÁLEZ, Madrid, 2013, p. 93-107.

the high aristocracy in the monarchy's government structures. As such, these rents, along with *juros* and other payments against the royal coffers granted by *libranza*, turned the Crown's fiscal system into the main rent-seeking mechanism for the high Castilian nobility during the fifteenth century.<sup>85</sup>

The Crown's fiscal system retained many of its previous features after the political crisis of 1465-1480, begun in 1465 with the deposition, in effigy, of Henry IV and closed with Isabella I's victory in the War of the Castilian Succession (1474-1480) and her consolidation in the Castilian throne alongside her husband Ferdinand II of Aragón. However, their joint reign, which lasted until 1504, witnessed highly significant novelties, as the Catholic Monarchs needed resources to fund costly enterprises such as the final war against Granada (1482-1492) and the wars with France for the control of Naples and Roussillon (1495-1497 and 1501-1503).

First, between 1476 and 1498 the monarchs did not appeal to the *Cortes* for donations (*pedidos* and *monedas*), owing to the operational problems that their complex collection system entailed and the large number of exemptions in existence. Between 1478 and 1498, *servicios* were replaced by an ordinary contribution renewed every three years and the occasional imposition of extraordinary tributes. The new tax was negotiated with the *Hermandad general* (an association of cities united, under the Crown's patronage, for the defence of their mutual interests and security), and was generally collected as an *ad valorem* (*sisas*) tax over the sale of everyday consumer goods. This revenue was used to partially fund standing military forces (*capitanías* of the *Hermandad*) that participated in the war against Granada.<sup>86</sup> However, in 1500 the monarchs again requested *servicios* from the *Cortes*, taking advantage of the experience gained with the collection of the contributions to the *Hermandad*. The management of these renewed *servicios* was thenceforth delegated on urban councils,<sup>87</sup> which, in addition, were often made responsible for the collection of the *alcabalas* from 1495 onwards. Municipal involvement in the management of *alcabalas*, the Crown's main ordinary source of revenue, was implemented by a system called *encabezamiento*, which implied the payment of a fixed amount negotiated by the council and the Crown for a given period of time. In exchange, the council managed the collection of *alcabalas* in its jurisdiction autonomously, creating opportunities for profit for the municipal coffers and giving councils a greater degree of control over local taxation.<sup>88</sup>

All these novelties ran in parallel with the increasingly intensive exploitation of extraordinary sources of revenue (crusade bull and ecclesiastical subsidies), the

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<sup>85</sup> María de la Concepción QUINTANILLA RASO, "Haciendas señoriales nobiliarias en el reino de Castilla a fines de la Edad Media", in *Historia de la hacienda española (épocas antigua y medieval). Homenaje al Profesor García de Valdeavellano*, Madrid, 1982, p. 767-798; Pablo ORTEGO RICO, "Monarquía, nobleza y pacto fiscal: lógicas contractuales y estrategias de consenso en torno al sistema hacendístico castellano (1429-1480)", in *Pacto y consenso en la cultura política peninsular (siglos XI al XV)*, ed. José Manuel NIETO SORIA and Óscar VILLARROEL GONZÁLEZ, Madrid, 2013, p. 123-162.

<sup>86</sup> Miguel Ángel LADERO QUESADA, *La Hermandad de Castilla. Cuentas y memoriales (1480-1498)*, Madrid, 2005; TRIANO MILÁN, *La llamada del rey*, p. 431-586; Pablo ORTEGO RICO, "La «contribución» de la Hermandad en Castilla la Nueva: modelos tributarios y poderes concejiles", in *Chronica nova*, 41, 2015, p. 271-319.

<sup>87</sup> Juan Manuel CARRETERO ZAMORA, *Cortes, monarquía, ciudades. Las Cortes de Castilla a comienzos de la época moderna (1476-1515)*, Madrid, 1988, p. 61-126.

<sup>88</sup> ORTEGO RICO, *Poder financiero y gestión tributaria*, p. 487-576.

imposition of new tributes on the Jewish and Muslim communities (payment of a gold *castellano* per household from 1482), and substantial private loans from individuals and corporations to fund the war in Granada.<sup>89</sup> The monarchy's inability to return many of these loans drove it to issue long-term public debt bonds from 1489 onwards (*juros de prestido*, later called *juros al quitar*); the initial annual interest rate was between 9.09% and 10%, and it was to be met with the returns of ordinary royal taxes.<sup>90</sup> This was in addition to the numerous rents collected in the Kingdom of Granada after its conquest in 1492, which are analysed in detail elsewhere in this volume. In this way, the fiscal system built by the Castilian monarchy by 1500 combined the old and the new with the adoption of new features were to project into the Early Modern Age.

*Moving ahead of the patrimonial stage in Navarre (fourteenth and fifteenth centuries)*

As previously noted, the *Hacienda* of the Kingdom of Navarre benefitted from the accumulation of royal property, the reform and rationalisation of landed rents (*pechas*), and the profits yielded by custom duties. In addition, in contrast with Castile, which embarked in large-scale exterior endeavours, Navarre was not only geographically cornered, having no opportunity for territorial expansion, but since 1234, the kingdom was ruled by foreign dynasties: the Counts of Champagne (1234-1274); the kings of France (1274-1328); and the Counts of Evreux (1328-1425). As a result, Navarre was in a peripheral geographical position with regard to the centres of power that controlled it (Champagne-Paris-Evreux).

Meanwhile, the French Crown would not (or could not) involve the kingdom of Navarre in major or excessively costly political projects. In general, they were content with collecting the rents yielded by the royal estates and other royal prerogatives, and it was only in 1328 that Navarre witnessed the first steps to create an autonomous political project that sought to generate fiscal resources in the kingdom. Especially from 1350, Charles II "the Bad" squeezed the kingdom's resources to fund his far-reaching political ambitions in France.

On the other hand, while in Castile political projects were defended with legal arguments and an ambitious legislation based on Roman law was being deployed, in Navarre the *Fuero General* was heavily conditioned by the power of the nobility, which constrained the monarchy to a pact-based policy and saw any measure to increase royal power with suspicion. To make matters worse, the absenteeism of the new monarchs from the Champagne made for a poor bargaining position, forcing Theobald I and Theobald II to accept the model of monarchy imposed by the aristocracy. In addition, these groups complained against the policy followed by former monarchs, who had increased the royal patrimony at the expense of the nobility. In terms of taxation, all of this resulted in a monarchy with very limited means to raise revenue.

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<sup>89</sup> Miguel Ángel LADERO QUESADA, *Castilla y la conquista del reino de Granada*. Granada, 1987, p. 201-224; Pablo ORTEGO RICO, "Mudéjares castellanos y fiscalidad real a fines del Medioevo: élites, reparto, conflicto y fraude", in *El precio de la diferencia: mudéjares y moriscos ante el fisco castellano*, ed. Ángel GALÁN SÁNCHEZ, Ágatha ORTEGA CERA and Pablo ORTEGO RICO, Madrid, 2019, p. 51-114.

<sup>90</sup> Federico GÁLVEZ GAMBERO, "Reforma y consolidación de un activo financiero. Los juros al quitar en la tesorería de lo extraordinario de Juan y Alonso de Morales (1495-1504)", in *En la España Medieval*, 38 2015, p. 99-134.

- The creation of new extraordinary taxes

Extraordinary taxes only appear in Navarre from 1328 onwards, with the arrival of the Evreux dynasty to the throne and the separation of Navarre from the French Crown, which had shown little fiscal interest in the kingdom. Having no immediate fiscal precedents, the first Evreux monarchs, Joan II and Philippe III (1328-1349), resorted to coinage (*monedaje*, called *subsidio*) to enable the collection of two direct quota-based taxes (8 *sueldos per fuego*) in all the territories of the kingdom. In addition, in 1338 they also imposed a feudal donation to meet the costs of the marriage of Princess María with Peter IV of Aragón. This contribution, framed as a *pedido*, fell exclusively on peasants, as the towns and the nobility were made exempt. Other economic demands (called *subvenciones*) only affected the Jews and the clergy (in the latter case after a process of negotiation).<sup>91</sup>

The foundations of the fiscal system that was to remain in place in Navarre until the second half of the fifteenth century, when the system collapsed as a consequence of the civil war, were laid out during the reign of Charles II (1351-1387). The system was based on the collection of direct taxes that were managed by the royal administration (*ayudas*, later called *cuarteles*), and a major indirect annual tax, the *imposición* (later called *alcabala* or *alcabalas*), which from 1363 taxed (5%) all commercial transactions undertaken in the kingdom's markets.<sup>92</sup>

During the first half of Charles II's reign, direct taxes became increasingly common, and the collection of an annual donation of 40,000 florins, distributed among cities and towns according to population, became a regular feature. Afterwards, cities and towns made up for the expense by applying a flat-rate tax on all the inhabitants (except for the poor and landless). From 1377 onwards, the amount to be paid by each city was no longer calculated on the basis of population, but according to the book of *fuegos* of 1376; the rates were not reviewed until 1427-1428. In this way, each city knew how much to pay in each quarterly *cuartel* (10,000 florins) and annual *ayuda* (40,000 florins). The change of name from *ayuda* to *cuartel* took place when the Crown began requesting more than one *ayuda* per year; in the new system, *ayudas* were negotiated and granted by *cuarteles*, that is, in multiples of 10,000 florins, fetching as much as 80,000 florins in a single year in 1431. The consolidation of this system, which was grounded on the principle of fiscal solidarity, brought about the end of the former direct, quota-based, *ayudas*.<sup>93</sup>

The annual collection of *cuarteles* and *alcabalas* survived until the end of the Middle Ages, when new items were added to the system in specific circumstances, such as the *donativo*, collected by the last kings of Navarre, Juan de Albret and Catherine de Foix (1484-1516).

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<sup>91</sup> Iñigo MUGUETA MORENO, "Las demandas del rey de Navarra: conceptos, discurso e identidades fiscales (1300-1425)", in *Anuario de Estudios Medievales*, 44/2, 2014, p. 911-943; Iñigo MUGUETA MORENO, "subvención", s.v. in *Glosario Crítico de Fiscalidad Medieval* (<http://www.imf.csic.es/index.php/fuentes-documentales/fuentes-documentales-gcfm> - Consultado el 25/10/2020).

<sup>92</sup> MUGUETA MORENO, "Estrategias fiscales en el reino de Navarra, p. 219-264.

<sup>93</sup> Eloísa RAMÍREZ VAQUERO, "Patrimonio de la corona e ingresos fiscales en Navarra en el S. XV", in *Huarte de San Juan. Geografía e Historia*, 2, 1995, p. 73-98; Peio J. MONTEANO SORBET, *Los navarros ante el hambre, la peste, la guerra y la fiscalidad. siglos XV y XVI*, Pamplona, 1999, p. 271-325.

- Negotiation-legitimacy before the kingdom and the relationship between the king and the *Cortes*

Until 1328 the royal fiscal system of Navarre was partial, “*forera*”, imposed and not-negotiated. It was partial because it did not reach all regions and all social groups; “*forera*” because it based its legitimacy on the legal charts or *fueros* in force; and imposed because it fell upon groups that possessed no bargaining power. Therefore, until 1328 the King of Navarre collected only tributes over which he had legal rights. For this reason, the first extraordinary tax imposed upon the kingdom (*monedaje*) was based on the royal prerogative to issue coinage.

Beginning in 1328, the new monarchs Joan II and Philipp III tried to negotiate new sources of revenue with the *Cortes*, and the outlines of this negotiation are well known. In 1329, Philipp III offered to issue good coinage in exchange for a *monedaje* of 8 *sueldos* per *fuego*. The *Cortes* accepted this without demur, until the king notified the sort of coin that he intended to strike. Apparently, the kingdom’s representatives were not happy with it, and this led them back to the negotiation table. The king was granted a second *monedaje* in 1330, this time in exchange for not issuing the intended series. The payment of the *monedaje* was made extensive to the whole kingdom (*subsidio imposito*) and only the nobility was exempt. The city of Tudela claimed for its universal aristocratic character to be recognised and revolted against the *monedaje*, although this only led to a harsh repression and a 4,000 pounds penalty.<sup>94</sup>

In 1338, a new *ayuda* was requested to meet the costs related to the marriage of Princess María with King Peter IV of Aragón. The idea was to pay for the substantial dowry promised by the Navarre king with a donation; a donation, however, that the kingdom was not willing to grant. At this point, separate negotiations began with each social estate: Muslim and Jewish communities were forced to hand over a *subsidio imposito*, because they had no leverage to negotiate with the king. The common, for their part, was also compelled to pay a *subsidio imposito*, which was in fact a *pedido* or feudal donation established in the *Fuero General de Navarra*. Finally, the men from the “good towns” could negotiate a small “*servicio concedido al rey*”, the denomination of which clearly flagged the voluntary nature of the payment.<sup>95</sup>

However, as noted, it was during the reign of the bellicose and active Charles II that the Navarre fiscal system really took off. The new monarch began exploring new ways to increase his revenue from the early years of his reign. He used the *forero* tax in several occasions and resorted to both *monedaje* (at the beginning of his rule) and *pedidos* (in 1359, 1365 and 1371, although only the earliest one was labelled as such). He also exacted taxes from the clergy, for instance the *primicias* collected in 1357 and 1370-1371, and the ecclesiastical *rediezmo* of 1363.<sup>96</sup>

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<sup>94</sup> MUGUETA MORENO, *El dinero de los Evreux*, p. 417-460.

<sup>95</sup> MUGUETA MORENO, *El dinero de los Evreux*, p. 468-481.

<sup>96</sup> MUGUETA MORENO, “Estrategias fiscales”, p. 219-264.

At the same time, *ayudas* became increasingly frequent, joined in 1363 by the *imposición*.<sup>97</sup> All these taxes had to be approved by the *Cortes*, which periodically reminded the monarch of his role and of the exceptional character of these donations. At any rate, as far as we know the *Cortes* did not reject a single royal petition until the crisis caused by the war in 1450, although the assembly always had enough leverage to negotiate amounts and collection methods. However, the rhetoric of negotiation was upheld, and the monarch always justified his requests, as recorded in the ledgers of the Kingdom of Navarre. Almost invariably, Charles II used war as an argument – “to succour the king”; “for the war in Normandy”; “in defence of the realm”; “for the men-at-arms”; “succour and aid”; “the king’s obvious need” – in addition to other scenarios grounded in the Navarre legislation and fiscal tradition, such as royal marriages and the issue of coinage.<sup>98</sup>

After Charles II’s tentative beginnings – in 1363, this monarch collected a direct donation (15 *sueldos per fuego*); the first indirect tax (*veinteno*); an ecclesiastical *rediezmo*; and a *pedido* that fell on the peasants – the annual collection of *ayudas* and *imposiciones*, later known as *cuarteles* and *alcabalas*, gradually consolidated. In this way, Charles II managed to move from partial and *foreros* taxes (which affected only part of the population or depended on the existence of a specific norm), to a stable collection system involving two consolidated tributes, one direct and the other indirect. In this process, the *Cortes* acted more as a help than as an obstacle, because Charles II handled them with ease, and they invariably endorsed his proposals. This notwithstanding, in order to develop a system that suited his needs, even this forceful monarch had to follow the rules of fiscal rhetoric and legitimising arguments and to resort to a wide variety of fiscal typologies. In contrast, the Prince of Viana was forced to admit in 1448 that no taxes could be collected in Navarre without the authorisation of the *Cortes*.<sup>99</sup>

### 3. The development of municipal taxation

The crystallisation of royal taxes in Castile and Navarre affords only a partial understanding of the development of fiscal systems in these two kingdoms, because the urban expansion of the eleventh to the thirteenth centuries and the financial needs of cities and towns also sparked the creation of important revenue-raising mechanisms. In this case, however, the differences between Castile and Navarre are substantial, in terms of fiscal autonomy, pace and scope. Despite this, analogous taxation mechanisms were implemented in both kingdoms, such as the indirect taxes (*sisas*) authorised by the monarchs in specific circumstances or the extension of direct taxation to the whole urban population. Also similar was the cooperation of monarchies and cities in the collection of subsidies approved by the *Cortes*, and the belated and limited emergence of consolidated forms of public urban debt.

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<sup>97</sup> Nelly ONGAY, *El registro del veinteno en Tudela (1362)*, Mendoza, 1997; Nelly ONGAY, “El mercado de Estella en 1366”, in *Príncipe de Viana*, 46/175, 1985, p. 449-512; Nelly ONGAY, “Los Arcos: Notas sobre la vida económica en 1366”, in *Príncipe de Viana*, 50/188, 1989, p. 533-548.

<sup>98</sup> Eloísa RAMÍREZ VAQUERO, “La irrupción de las imposiciones extraordinarias en Navarra: para qué y sobre quién”, in *La fiscalità nell’economia europea. Secc. XIII-XVIII. Atti della Trentanovesima Settimana di Studi (20-26 aprile 2007)*, ed. Simonetta CAVACIOCCHI, Firenze, 2008, vol. 1, p. 217-231.

<sup>99</sup> Francisco FUENTES PASCUAL, *Catálogo del Archivo Municipal de Tudela*, Pamplona, 1947, p. 172.

In Castile, the regular collection of municipal tributes and the fiscal autonomy of cities crystallised very gradually, in a process that began in the eleventh century and was only complete by the fifteenth century. In addition, in many ways the creation of urban fiscal systems ran parallel to the formation and consolidation of the royal fiscal system, which took advantage of the fiscal management mechanisms created by cities and towns to collect its own tributes. It is worth recalling that in *realengo* areas urban councils acted as the king's delegates, administering the territory under their jurisdiction (*tierra* or *alfoz*), and this also applied to the management and collection of many royal taxes between the late eleventh and the late fifteenth centuries. However, the autonomy of Castilian municipalities to raise their own taxes was limited, although it only increased over time, being subject to royal authorisation. On the other hand, when the economic foundations of council institutions were laid out, the Crown tended to reserve the most substantial sources of revenue for itself. In conclusion, although royal and municipal *haciendas* formed distinct structures and managed very uneven resources – in Castile, the scales fell clearly in favour of the royal coffers, which captured much more substantial resources – the systems were interrelated and supported one another in their development.<sup>100</sup> In contrast with the fiscal autonomy achieved by Castilian cities, especially from the thirteenth century onwards, the small size of Navarre made it easier for the Crown to control taxation, also in cities, until at least the second half of the fifteenth century. Examples of taxes directly administered by the cities are hard to come by, in what is a substantial difference with Castile.

#### *The construction of the fiscal autonomy of Castilian municipalities*

The origins of municipal taxation in Castile and León can be traced back to the eleventh century, when the *concilium* (council) was constituted as the government institution of cities and towns. Between then and the early thirteenth century, the funds raised by the councils were used to meet military and defensive needs (construction and repair of city walls and fortresses); to fund the construction and maintenance of infrastructures (road, bridges) and water supply systems; and to pay the salaries of the first municipal officials (*aportellados*). At this early stage, the sources of revenue were multiple and facilitated, following royal concessions, the emergence of incipient local fiscal structures, although we cannot yet speak of a stable urban treasuries (*haciendas urbanas*).<sup>101</sup>

The earliest municipal sources of revenue include royal rents ceded temporarily or indefinitely, in whole or in part, by the monarchs; direct contributions imposed by the municipalities on non-exempt citizens to fund public and defensive works, following the principle of communal responsibility; fines or *caloñas* imposed for infractions, surrendered by the king, totally or partially, in favour of councils from the late eleventh

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<sup>100</sup> Denis MENJOT, “Système fiscal étatique et systèmes fiscaux municipaux en Castille (XIIIe s.-fin du XVe s.)”, in *Fiscalidad de Estado y fiscalidad municipal en los reinos hispánicos medievales*, ed. Denis MENJOT and Manuel SÁNCHEZ MARTÍNEZ, Madrid, 2006, p. 21-51; Denis MENJOT and Antonio COLLANTES DE TERÁN SÁNCHEZ, “La génesis de la fiscalidad municipal en Castilla: primeros enfoques”, in *Revista d’Història Medieval*, 7, 1996, p. 53-54, 57; Denis MENJOT and Antonio COLLANTES DE TERÁN SÁNCHEZ, “Hacienda y fiscalidad concejiles en la Corona de Castilla en la Edad Media”, in *Historia, Instituciones, Documentos*, 23, 1996, p. 213-254; LADERO QUESADA, *La Hacienda Real de Castilla*, p. 687-688; Antonio COLLANTES DE TERÁN SÁNCHEZ, “Alfonso X y los Reyes Católicos: la formación de las haciendas municipales”, in *En la España Medieval*, 13, 1990, p. 265.

<sup>101</sup> MENJOT and COLLANTES DE TERÁN SÁNCHEZ, “La génesis de la fiscalidad municipal”, p. 55-57.

century; part of the booty taken in raids against the Muslims, which was especially important in cities and towns near the frontier; and, tolls for goods and livestock, likewise surrendered by the Crown, like the older *portazgos* over goods and *montazgos* over livestock. From the early thirteenth century, cities also collected the rents yielded by real estate ceded to the council, in addition to administering the *realengo* territories (*alfoces/tierras*) in delegation of the king.<sup>102</sup>

Like with the royal fiscal system, the reign of Alphonse X (1252-1284) was a key milestone in the construction of urban fiscal systems in Castile. However, the Crown never sought to harmonise local fiscal structures, which were always characterised by variety and their local peculiarities, even if many councils had similar sources of revenue.<sup>103</sup> In this context, the number of *realengo* cities and towns that were made exempt from some traditional tributes to the Crown multiplied, exemptions that also extended over certain social groups, like urban knights. On the other hand, Andalusí cities conquered in the first half of the thirteenth century in Andalusia and Murcia were endowed with additional resources to meet their defensive needs – which were greater for their proximity to the frontier – and the construction of public works. Finally, from 1269 onwards the councils cooperated in the collection of the *servicios* granted by the *Cortes*, putting their administrative structures at the service of the Crown. This only increased their mutual interdependence and geared up the integration of councils in the political structures of the monarchy.<sup>104</sup>

In this way, from the second half of the thirteenth century onwards, municipal *haciendas* comprised a wide typology of sources of income, which varied according to local-specific factors (location; size; level of political development and ruling system; commercial activity and productive structure; degree of autonomy from the Crown; relationship with the Crown; defensive needs; internal social relations).<sup>105</sup> For instance, in Seville and Murcia Alphonse X authorised a new annual direct tax on wealth (*derecho de vecindad*), divided into several tax brackets; this tax was to disappear in the early fourteenth century. More widespread was the ownership of real estate, and the associated rents, by councils, particularly in the fourteenth and fifteenth centuries. In this regard, two types of assets must be distinguished: first, lands open to collective use, called *bienes comunales* (communal woodland and grazing areas) and the rents derived from their use (*derecho de montaracía*, for the upkeep of these estates; fines for infractions; *montazgos* or tolls for livestock); second, *bienes de propios* (graze land, agricultural estates and, to a lesser extent, urban buildings, shops and infrastructures), which were generally leased out to private lessees.

Part of the judicial fines and financial penalties for forms of economic wrongdoing defined in local charters also began going to councils in the second half of the thirteenth century; this was linked to the council's jurisdiction over the city/town and the territory

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<sup>102</sup> MENJOT, “Système fiscal étatique”, p. 22-23; MENJOT and COLLANTES DE TERÁN SÁNCHEZ, “La génesis de la fiscalidad municipal”, p. 58-61; LADERO QUESADA, *La Hacienda Real de Castilla*, p. 687-688.

<sup>103</sup> COLLANTES DE TERÁN SÁNCHEZ, “Alfonso X y los Reyes Católicos”, p. 254-255 y 266-267.

<sup>104</sup> MENJOT, “Système fiscal étatique”, p. 33-39.

<sup>105</sup> Yolanda GUERRERO NAVARRETE, “Impuestos y contribuyentes en los concejos de la meseta Norte”, in *Finanzas y fiscalidad municipal. V Congreso de estudios medievales*, Ávila, 1997, p. 371-391; José María SÁNCHEZ BENITO, “Las haciendas de los concejos en la submeseta Sur (siglos XIV y XV)”, in *Finanzas y fiscalidad municipal. V Congreso de estudios medievales*, Ávila, 1997, p. 407-408.

(*alfoz/tierra*) that defined its fiscal space. In the thirteenth and fourteenth centuries, in cities like Murcia, Córdoba, Seville, Úbeda, Valladolid and León these judicial rents were joined by tributes on gambling houses (*tafurerías*) or gambling-related penalties. Councils also continued benefitting from occasional or permanent assignments from the royal rents,<sup>106</sup> and extraordinary tributes, the payment of which corresponded to all citizens proportionally to their wealth (*repartimiento*).

Taxpayers of *repartimientos* were generally divided into wealth-brackets, and paid according to their movable and landed wealth. The returns from these contributions were used to meet specific expenses that ordinary revenue could not cover, and became a recurrent feature. In some cities, like Segovia and Soria, this direct tax became the council's main source of revenue during the fourteenth and fifteenth centuries; in fifteenth-century Madrid, Cuenca and Zamora, ordinary or extraordinary direct *repartimientos* accounted for half of municipal revenue in those years in which it was collected. In any case, the distribution and relative importance of these direct taxes were very uneven. It is of note that, in general, taxpayers from the city's territory paid considerably larger sums than the actual city-dwellers.<sup>107</sup> In addition to these direct contributions, cities also resorted to more or less voluntary loans in times of need, for instance in Burgos during the fifteenth century.<sup>108</sup>

However, the most important novelty from the second half of the thirteenth and the early fourteenth century, once the public perception of traditional tributes was fully consolidated, was the increased ability of many councils to charge tolls and indirect taxes on the circulation of goods and on commercial transactions in the city and its territory. These new tributes were a direct consequence of the vitality of economic exchange, although in many cases the city's full residents *vecinos* were exempt, for instance from good transit fees, or were entitled to pay lower rates. These taxes, authorised by the Crown, included *portazgos* and *rodas* over the transit of goods, or *almotacenazgos* to the south of the Central System; the *almotacenazgos* taxed commercial activities that were under the authority of the *almotacén*, an official inherited from the Andalusí period, whose task it was to supervise market operations and impose fines for breaching the city's economic regulations. In the south of the Iberian Peninsula, the *almotacenazgo* also included fees for the use of weights and measures, the control of which by many councils was authorised by the monarchy between the mid-thirteenth and the late fourteenth century. In the remaining cities, the use of weights and measures led to a widespread form of council tax (by the fifteenth century it was collected by most cities) known under many names (*peso del rey*, *peso del concejo*, *peso y cuchares*, *renta de las medidas*).<sup>109</sup>

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<sup>106</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 700-709 y 733-737.

<sup>107</sup> Denis MENJOT, "La fiscalité directe dans les systèmes financiers des villes castillanes", in *La fiscalité des villes au Moyen Âge (Occident méditerranéen)*. 2. *Les systèmes fiscaux*, ed. Denis MENJOT and Manuel SÁNCHEZ MARTÍNEZ, Toulouse, 1999, p. 223-257; Denis MENJOT, "Les enjeux de la fiscalité directe dans les systèmes financiers et fiscaux des villes castillanes aux XIV<sup>e</sup> et XV<sup>e</sup> siècles", in *La fiscalità nell'economia europea. Secc. XIII-XVIII. Atti della Trentanovesima Settimana di Studi (20-26 aprile 2007)*, ed. Simonetta CAVACIOCCHI, Firenze, 2008, p. 699-730; COLLANTES DE TERÁN SÁNCHEZ, "Alfonso X y los Reyes Católicos", p. 262; GUERRERO NAVARRETE, "Impuestos y contribuyentes", p. 364-365.

<sup>108</sup> GUERRERO NAVARRETE, "Impuestos y contribuyentes", p. 362.

<sup>109</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 710-713; COLLANTES DE TERÁN SÁNCHEZ, "Alfonso X y los Reyes Católicos", p. 258-259.

Like the monarchy, some cities also made an early use, with royal permission, of municipal *alcabalas* and *sisas* as *ad valorem* taxes on transactions involving staples (wine, cereal and meat) in the city. In the late thirteenth and early fourteenth centuries, cities like Murcia, Burgos, Oviedo, Valladolid and León used this revenue to cover expenses like the construction and maintenance of the city walls. In Burgos, for instance, the so-called *alcabala vieja* was still in place in the fifteenth century and was outsourced, along with other rents under the control of the council from the second half of the fourteenth century, such as tolls over goods coming in or going out of the city (*portazgo*, *barra*, *menusel*), the rent of meat and the fee for the weighting of flour.<sup>110</sup> During the fourteenth and fifteenth centuries, the collection of municipal *sisas* became widespread, and in some occasions these taxes even became ordinary sources of revenue; indirect taxation was, therefore, one of the main sources of fiscal revenue for Castilian cities.<sup>111</sup>

In Córdoba and Seville, on the other hand, the monarchs reserved for themselves the lion's share of urban *almojarifazgos*, but ceded those of the *tierra* to the council. In Seville, the rural *almojarifazgo* was the greatest source of revenue for the council, and included a number of different tributes and rents: *portazgo*; toll fees; tithes on certain products (tiles, bricks, kitchen wares); the *alcabala* over the first sale of some goods; monopolies on salt and soap; fees for the use of weights and measures; and rents for the exploitation of commercial and industrial buildings, among others.<sup>112</sup>

In addition, in the late thirteenth century, some cities exploited real estate that belonged to the council (*bienes de propios*) such as shops, baths, industrial facilities (mills, kilns, tanneries, pottery workshops, etc.), and shops that went out for lease. However, in Andalusia the Crown initially reserved the control of urban commercial spaces inherited from the Andalusí period (*alcaicerías*) for itself, or leased out the exploitation of shops and warehouses used to store consumer goods. By the fifteenth century, at any rate, these spaces were as a rule in council hands, and many cities and towns in Castile promoted the construction of public cereal warehouses (*alhóndigas*, *mesones* and *almudíes*).

In a similar way, most urban councils held in the fifteenth century the monopoly over the sale of staples (meat, fish, wine). Concerning meat, and less often fish, in addition to owning the boards on which it was cut, the urban supply was leased out for brief periods of time (generally a year) to private contractors known as *obligados*. It was different with salt, which was commercialised within the framework of the royal monopoly, except in

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<sup>110</sup> GUERRERO NAVARRETE, "Impuestos y contribuyentes", p. 360-362; Julio A. PARDOS MARTÍNEZ, "La renta de alcabala vieja, portazgo y barra... del concejo de Burgos durante el siglo XV (1492-1502)", in *Historia de la hacienda española (épocas antigua y medieval). Homenaje al Profesor García de Valdeavellano*, Madrid, 1982, p. 607-680.

<sup>111</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 718-721; COLLANTES DE TERÁN SÁNCHEZ, "Alfonso X y los Reyes Católicos", p. 262-263.

<sup>112</sup> Antonio COLLANTES DE TERÁN SÁNCHEZ, "Les impôts municipaux indirects ordinaires et extraordinaires de Séville", in *La fiscalité des villes au Moyen Âge (Occident méditerranéen). 2. Les systèmes fiscaux*, ed. Denis MENJOT and Manuel SÁNCHEZ MARTÍNEZ, Toulouse, 1999, p. 465-467, 469-470 and 480-482; MENJOT and COLLANTES DE TERÁN SÁNCHEZ, "La génesis de la fiscalidad municipal", p. 61-72; LADERO QUESADA, *La Hacienda Real de Castilla*, p. 721-723; José Damián GONZÁLEZ ARCE, *Un patrimonio concejil ingente: el almojarifazgo de los pueblos de Sevilla (siglos XIII-XV)*, Murcia, 2020.

Andalusia and Murcia, where the Crown ceded the exploitation of some saltpans to local authorities, for instance in Seville.<sup>113</sup>

Finally, from the mid-fifteenth century many cities also began administering money-changing tables and public scribes. Both elements fell to the royal jurisdiction and, although from 1333 to 1350 they were put under the direct administration of the monarchy by Alphonse XI, his son Peter I ceded their control to the councils in 1351. Similarly, some councils began charging fees for transactions carried out through intermediaries (*correduría*). These sources of revenue are related more or less directly with the development of urban economies and with the extension of the jurisdictional powers of cities, as a delegation of royal authority.<sup>114</sup>

In order to manage this growing number of sources of revenue, which in the second half of the thirteenth and first half of the fourteenth centuries became more stable and systematic, the administrative structure of many councils began including specialists in fiscal administration (*mayordomos*) that remained outside royal control, which emphasised municipal fiscal autonomy even further. The increasing institutionalisation of municipal *haciendas* ran parallel to the reorganisation of urban powers and the redefinition of their relationship with the monarchy. Many cities fell under the control of closed oligarchic governments (*regimientos*) constituted by king-appointed knights. The prerogatives of these *regimientos*, which were promoted by Alphonse XI from the 1330s and proliferated in the final years of the Middle Ages, included the administration of local taxation. The fiscal function of councillors (*regidores*), in addition to ensuring the payment of their salaries, could guarantee the political support of municipal elites to the monarchy and their cooperation in the collection of royal taxes. The mechanisms put in place to organise the collection of the *servicios*, and later the *pedidos*, approved by the *Cortes* and collected with the aid of urban censuses, could also act as a stimulus for the imposition of *repartimientos* or local contributions to meet extraordinary council expenses. In general, the crystallisation of oligarchic municipal governments drove the local fiscal systems towards models that benefited the elite, which were often made exempt from the extraordinary direct payments exacted in the form of *repartimientos*.<sup>115</sup>

The period from 1369 to 1474, between the ascension of the Trastámara dynasty to the throne and the death of Henry IV, did not bring substantial changes to the urban taxation systems in Castile, the main outline of which was defined in the preceding period. This was a period of consolidation and expansion of existing elements, with a greater legal and institutional definition, a closer integration of royal and local fiscal systems, and a tighter control of local taxation by *regimientos*. Similarly, the pressure posed by the Crown to exact loans, advances and contributions from the councils for the war resulted in many cases in the cession to some cities of rights, assets and rents that other cities already controlled.

This did not prevent a gradual deterioration of many local *haciendas* during the fifteenth century, a result of the increase in the volume of expense, including the costs of judicial

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<sup>113</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 714-718.

<sup>114</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 713-714 y 731-733.

<sup>115</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 691-692 y 696-698; MENJOT, "Système fiscal étatique", p. 30-32; GUERRERO NAVARRETE, "Impuestos y contribuyentes", p. 369-370.

lawsuits; the payment of salaries to *regidores*, *corregidores* and municipal officials; the purchase of land and buildings; the construction of public works; the repair of city walls; and, the organisation of public festivities. After 1475, the Catholic Monarchs tried to improve municipal finances by increasing revenue and curbing expenses, authorising extraordinary *repartimientos* and the temporal exaction of new local *sisas*, which were also used to collect the contributions to the *Hermandad* from 1478 to 1498 and, after 1500, the new *servicios* passed by the *Cortes*.<sup>116</sup> The debate around the convenience of imposing direct and regressive taxes that took into account the wealth of taxpayers, which was implicit in the *repartimiento* model, or indirect taxes, like the *sisas*, on staples, turned in many cities and towns into a political issue. This confronted the political ideology of the oligarchy represented in the *regimiento* (which was generally in favour of direct taxation) and the urban common (*común*) and its representatives (often in favour of indirect taxes). In any case, in contrast with the Crown of Aragón, resorting to consolidated municipal credit systems and the issue of “public debt” supported by municipal revenue was rarely regarded as a valid option to improve council finances. One exception is Burgos, which in 1475 authorised the issue of public debt on the back of the local *portazgo* (*doblamiento de la barra*), which was bought by the city’s political and mercantile elite.<sup>117</sup>

#### *The limited fiscal autonomy of towns in Navarre*

The earliest references to urban municipal autonomy in Navarre are dispersed and unclear, although they reveal a widespread local fiscal practice, the collection of the *tallas*, attested in Olite (1244), Estella (1258), Pamplona (1287), Viana (1301)<sup>118</sup> and the charter of Tudela.<sup>119</sup> It is also known that, in Viana, the *talla* involved mechanisms of fiscal solidarity (*por sueldo et por libra*, that is, the tax was calculated according to wealth), and that this was not uncontroversial. However, in Navarre the royal records are much richer than local archives, so the internal mechanisms of the royal fiscal system are much better understood. In addition, the small size of the kingdom enabled the Navarre kings to keep a much tighter grip on the administration of taxation, leading to the stunted growth of municipal fiscal systems and the belated, and underdeveloped, emergence of municipal public debt.

As a result, until the mid-fourteenth century the king continued receiving payment for rents to which towns were entitled, as clearly established in their urban charters: rents for the leasing out of real estate, occasional indirect taxes on specific goods (*leztas*), and the returns of extraordinary petitions that the king had the right to impose on the rest of the

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<sup>116</sup> LADERO QUESADA, *La Hacienda Real de Castilla*, p. 724-731; SÁNCHEZ BENITO, “Las haciendas de los concejos”, p. 408-413 and 425-426.

<sup>117</sup> Yolanda GUERRERO NAVARRETE, “El ‘juro y deuda de la doblaría’ en Burgos durante el reinado de los Reyes Católicos”, in *Expresiones del poder en la Edad Media. Homenaje al profesor Juan Antonio Bonachía Hernando*, ed. María Isabel DEL VAL VALDIVIESO, Juan Carlos MARTÍN CEA and David CARVAJAL DE LA VEGA, Valladolid, 2019, p. 595-604.

<sup>118</sup> Juan CARRASCO PÉREZ, “Fiscalidad y finanzas de las ciudades y villas navarras”, in *Finanzas y fiscalidad municipal. V Congreso de Estudios Medievales*, León, 1997, p. 327-352.

<sup>119</sup> Eloísa RAMÍREZ VAQUERO, “Finanzas municipales y fiscalidad de Estado. Tudela en la transición al siglo XVI”, in *Fiscalidad de Estado y fiscalidad municipal en los reinos hispánicos medievales*, ed. Denis MENJOT and Manuel SÁNCHEZ MARTÍNEZ, Madrid, 2006, p. 426.

kingdom. For internal expenses, towns relied on *tallas*, which could include mechanisms of fiscal solidarity to distribute the burden more equitably among their citizens.

In 1333, however, a new tax, the *sis*a, was created during a period of famine caused, at least partially, by grain hoarding. The regulations of the *sis*a, the collection of which was resumed between 1351 and 1355, gave shape to an indirect form of taxation that is not fully understood, but which at least endowed the councils with resources to meet the expenses that they were now assuming, for instance the control of hoarding, prices, and weights and measures.<sup>120</sup> The *sis*a was suppressed in 1355, and from 1363 the collection of the royal *imposición* became the norm, which also superseded fiscal practices that preceded the imposition of the *sis*a. In addition the administration of the *imposición*, direct at first, leased out *in toto* later and, eventually, divided into a large constellation of tax-farming arrangement (by which time the tax was known as *alcabalas*,<sup>121</sup> borrowing the Castilian name), meant that in Navarre *imposiciones* did not end up in local coffers, in contrast with what was usual practice in the Crown of Aragón. The consequences of this are significant, for it was largely the revenue derived from the *imposiciones* what enabled Aragonese councils to appeal to credit (normally to meet the kings demands). In Navarre, the administration of both direct (*ayudas* or *cuarteles*), and indirect taxes (*imposiciones* or *alcabalas*) staid in the Crown's hands, either through royal officials or leases.

Municipal fiscal systems in Navarre did not begin to truly develop until the late fifteenth century, with the cession of the *imposición* to a number of towns, such as Tudela (1469) and Pamplona (1474), in the context of the civil war. However, it is worth pointing out that throughout the second half of the fifteenth century the Kingdom of Navarre was divided into two factions, and that traditional administrative structures were on the verge of collapse. This is the background of the concession, by John II, of an exemption over *cuarteles* and *alcabalas* to the town of Tudela (1469), in exchange for the provision of 50 men-at-arms for the king's retinue, which was a way to conceal an *encabezada* payment (paid for by towns with their own internally-raised resources).<sup>122</sup> In order to meet this expense, and since no indirect royal taxes were any longer being collected in Tudela, the council began imposing new municipal taxes, such as the *echas* or *cugidas*; the butchers' rents; the *tallo* on pork fat; the rents on fish (salted fish, *tallo* on fresh fish and the *cornado*, also on fresh fish); the bakers' tribute; the *carapito*; the *foranías*; a tribute on hearths; the *correduría de oreja*; the *correduría* rents; the butchers' *corambres*; and the *blanca*.<sup>123</sup>

Finally, we must point out that public debt in Navarre during the Middle Ages was limited, as far as we know, to the town of Tudela, and this only because of the town's

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<sup>120</sup> MUGUETA MORENO, "Estrategias fiscales", p. 219-264.

<sup>121</sup> Juan CARRASCO PÉREZ, "Las imposiciones en las Buenas Villas del reino de Navarra: Tudela a mediados del siglo XV", in *Príncipe de Viana*, 65/233, 2004, p. 789-806; Íñigo MUGUETA MORENO, "El desafío fiscal: fuentes navarras sobre el negocio fiscal y financiero (1362-1512)", in *Fuentes para el estudio del negocio fiscal y financiero en los Reinos Hispánicos (siglos XIV-XVI)*, dir. Antonio COLLANTES DE TERÁN, Madrid, 2010, p. 119-147.

<sup>122</sup> RAMÍREZ VAQUERO, "Finanzas municipales y fiscalidad de Estado", p. 413-432.

<sup>123</sup> Juan CARRASCO PÉREZ, "Sobre la hacienda municipal de Tudela a finales de la Edad Media", in *Historia de la Hacienda Española (épocas Antigua y Medieval). Homenaje al Profesor García de Valdeavellano*, Madrid, 1982, p. 129-169.

exceptional fiscal position vis-à-vis the rest of the kingdom after John II's concession. The earliest bonds (*censales*, issued in 1499 and 1507), offered an interest of 5%. In any case, the issue of municipal public debt in Navarre was a late and isolated phenomenon, limited to the town of Tudela.<sup>124</sup>

## Conclusions

The study of the evolution of fiscal systems in Castile and Navarre until the late fifteenth century allows us to conclude that both Crowns built a solid fiscal base, and that these were, despite the shared nomenclature (*alcabalas*, *sisas*, *monedaje/moneda forera*, *servicios*), very different from one another.

Between 1250 and 1350, the Castilian Crown increased its fiscal muscle by creating new tributes and sources of revenue, which were later consolidated during the Trastámara period (1369-1504). This lay the foundation of a strong "fiscal state" by the end of the Middle Ages, with the wherewithal and the sovereignty to capture most of its resources without consent from other agents. During the fifteenth century, the Castilian Crown's tributary system rested on ordinary indirect taxes, in some cases inherited from the Andalusí system (especially *alcabalas* on consumer goods, which became an ordinary tax in 1400, and custom duties on foreign trade). These tributes were under royal jurisdiction, and no negotiation with other political agents (*Cortes*, cities, the Church) was thus necessary. In addition to these ordinary rents, extraordinary resources, increasingly frequent and substantial, were negotiated with the cities through the *Cortes* (*servicios*) or with the Church. From the late fifteenth century, credit and public debt also became an integral part of the system. For their part, the Navarre monarchs built, from 1350 onwards, a fiscal system based on a combination of their extensive patrimonial properties (including traditional rents, or *pechas*, and custom duties) and new direct (*cuarteles*) and indirect (*alcabalas*) taxes, which were still subject to negotiation with the kingdom's other political forces, in a stark contrast with Castile.

These differences were the result, first, of a different conceptualisation of royal power in both kingdoms. Beginning with Alphonse X, Castile adopted and developed a Roman-inspired notion of monarchy that led to the expansion of the "king's sovereignty" (*señorío del rey*) to increasingly wide spheres. Much later, in the fifteenth century, the Crown also deployed absolutist principles that gradually strengthened the king's authority, but not without the strong political opposition of other agents, which allowed the nobility to share many of the profits yielded by the fiscal system without having to resort to a pact-based juridical framework. In contrast, from 1234 the Navarre Crown acted "in absentia", and was therefore weak against the leading members of the nobility, which were notoriously bellicose and rebellious, especially given the pact-based (in a legal sense) notion of power that prevailed in the kingdom.

On the other hand, the different size of Castile and Navarre was also a factor in the administration of the fiscal system. In Navarre, the Crown tried to administer both urban and rural rents directly, and the dimensions of the kingdom made this possible. This was achieved through the creation of an efficient and well-staffed accountancy system. While the Navarre kings controlled directly every single item of royal taxation, in Castile, from

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<sup>124</sup> RAMÍREZ VAQUERO, "Finanzas municipales y fiscalidad de Estado", p. 429-430.

the thirteenth century onwards, cities assumed the collection of a growing number of royal tributes, either as delegates of the Crown or after the monarchy surrendered said tributes in their favour. This brought cities into the structure of the State, within which they acted as intermediaries, especially after the configuration of oligarchic urban governments (*regimientos*) that began in the mid-fourteenth century. In exchange, cities were largely autonomous in terms of taxation, in stark contrast with the “total centralisation” of Navarre, where towns enjoyed little fiscal autonomy until the second half of the fifteenth century. At the same time, the outsourcing of tax collection became increasingly sophisticated in Castile, often involving the leasing out of royal tributes to financial companies for a fixed sum.

Finally, the different pace at which Castile and Navarre reached fiscal maturity is probably explained by the uneven expenditure needs of both monarchies and the limitations that the internal political balance in each kingdom posed to the creation of new tributes, as well as their economic structure. Although both fiscal systems appear to be well developed and consolidated by the second half of the fourteenth century, tributes that applied to the whole kingdom emerged much earlier in Castile than in Navarre. If the “Castilian fiscal revolution” unfolded between 1250 and 1350, with Alphonse X and Alphonse XI as main catalysers, the “great leap ahead” in Navarre did not happen until 1350-1377. Except for a few isolated incidents, Navarre was unburdened by external conflicts until the reign of Charles II (1349-1387), and its kings could afford to live of the rich patrimony accrued by Sancho VI and Sancho VII. In contrast, for Castile, the thirteenth and fourteenth centuries were a period marked by war, both internal and external, which hovered up enormous resources. Therefore, financial needs – especially military expenses – were a much more pressing concern for Castilian than for Navarre kings, at least until 1350. This forced them to try new formulas to increase their revenue, increasingly dependent on consumption and commercial activity. These causes sufficiently explain the different evolution of tributary systems in both kingdoms, and their different tax rates.

### **Glossary. Castile**

***Alcabala***: Indirect royal tax on commercial transactions dating back to the effective rule of Alphonse XI (1325-1350). In 1333, the cities and towns of Andalusia and Murcia ceded the king the collection of *alcabalas* to shoulder the costs of defending the frontier with Granada. The collection of *alcabalas* extended to the whole kingdom in 1342, after the *Cortes* granted their temporary authorisation to pay for the conquest of Algeciras. The temporary award of *alcabalas* continued during the second half of the fourteenth century, during which time the tax rate increased from 3.33% to 5%. Eventually, from 1398 Henry III was able to bypass the authorisation of the *Cortes* and turned this tax into an ordinary tribute. Thereafter, *alcabalas*, which by this date taxed 10% of the value of transactions, became the main ordinary royal rent in Castile. The tax was paid by sellers and its collection was outsourced to the highest bid in each territorial circumscription (*partidos*). Within each circumscription, *alcabalas* were divided by products (in cities and towns) or by village (in more sparsely populated and less economically active towns/villages). In 1495, the system of *encabezamiento* of *alcabalas* was introduced, which involved surrendering the administration of the tax to local councils in exchange for a fixed amount

negotiated for a given time period; this system remained in place throughout the Early Modern Age. The *alcabala* was finally suppressed in 1845.

**Almojarifazgo:** group of rents, rights and indirect taxes inherited from urban fiscal systems from al-Andalus, which were originally administered by a single treasury apparatus. The system was adopted by the Castilian Crown in cities to the south of the Central System, like Toledo, Córdoba, Seville and Murcia, after the territorial conquests of the eleventh to the thirteenth century. Originally, each local *almojarifazgo* comprised multiple items, which varied from place to place: rents on royal real estate properties used for commercial and industrial purposes; censuses on private shops; inspection fees paid by craftspeople and merchants; fees for the use of official weights and measures; fees for the supervision of market activities and the sale of certain goods; rents yielded by suburban properties; tithes on specific products, like olive oil in the district of El Aljarafe, in Seville; duties on gambling houses (*tafurerías*); and, transit tolls on goods (*portazgos* and *pontazgos*), among others. In some cases, these rents were surrendered to the local councils, for instance in Seville. In any case, the main item in the royal *almojarifazgos* was a 10% custom duty on exports and imports. Eventually, these custom duties were taken out of the conglomerate of rents and tributes grouped under the umbrella of the *almojarifazgo*; for instance, from the fourteenth century the *almojarifazgo mayor* of Seville consisted of a custom duty on maritime trade to and from the Atlantic coast of Andalusia. The *almojarifazgo mayor* comprised the following components, which were leased out separately: *almonaima* and *cuenta de mercaderes*, which were custom duties paid by imported goods; the *partido de las mercaderías*, or *alcabala*, which taxed the first sale of imported goods; and the *renta de Berbería*, which was a tax specific to trade with North Africa. In 1498, the *almojarifazgo mayor* of Seville absorbed other *almojarifazgos* in the south and the south-east, for instance those of Murcia and the newly-conquered Kingdom of Granada, which had hitherto been administered autonomously. The collection of the *almojarifazgo* continued into the Early Modern Age.

**Diezmos y aduanas (Tithes and custom duties):** indirect 10% tax on imports and exports collected by the kings of Castile in districts where *almojarifazgos* did not apply. Their collection dates back to the reign of Alphonse X, when the *Cortes* held in 1268 established the network of coastal and overland posts for the collection of custom duties. This network was revised in 1351. Concerning overland trade, the duties were collected in the dry ports situated in the frontiers with Navarre and the Crown of Aragón (bishoprics of Calahorra, Osma, Sigüenza, Cuenca and Cartagena). In the Cantabrian Sea and the Galician coast, these royal custom duties were known as “tithes of the sea” (*diezmos de la mar*), and in 1469 they were ceded to the aristocratic lineage of the Velascos.

**Martiniega:** direct tribute paid in Castile in Saint Martin’s day (11 November) by non-privileged groups in recognition of seigniorial authority. Its origins, predating the thirteenth century, are reminiscent of old seigniorial impositions on peasant communities. This was one of the earliest royal tributes to spill out of *realengo* estates after the reign of Alphonse VIII of Castile. However, even if the rent ledgers for 1292 indicate that this tribute was still a substantial item of taxation in quantitative terms, by the fourteenth century the royal *martiniega* had become a residual and obsolete figure, being set at a flat rate that lost value with the depreciation of the *maravedí* (unit of account). In many seigniorial territories, the rents went to the lord (secular or ecclesiastical), as attested by

the references to *martiniegas* included in the *Libro Becerro de las Behetrías*, dated to 1352. In some territories, tributes similar to the *martiniega* were known under different names (*infurción*, *marzazga*). The collection of this tribute continued into the Early Modern Age.

***Moneda forera***: direct tribute collected by the kings of Castile every seven years and on their accession to the throne, and paid by the non-privileged inhabitants of Castile (*pecheros*) who were above a certain wealth threshold. The origin of this tax rests in the donations awarded to the kings of León (from 1202, at the latest) and Castile (perhaps from as early as 1197) for giving up their prerogative to alter the content and legal value of coinage. However, from the reign of Alphonse X (1252-1284) until the suppression of the tribute in 1724, the *moneda forera* was an ordinary tax which recognised the “king’s sovereignty” and which did not require the approval of the *Cortes*. In the fifteenth century, it involved a single payment of 8 *maravedíes* per taxpayer in Castile and the *Extremaduras* and 6 *maravedíes* in the territories of the former Kingdom of León. Nobles, clergymen and taxpayers whose assets (bed, linen and weapons excepted) were below 120 *maravedíes* were exempt. The administration of this tax was leased out to financial companies, although they were supervised by council officials in charge of censuses (*empadronadores*) and collection (*cogedores*).

***Portazgo***: indirect tax on the transit of goods collected at the local level in the Crown of Castile; many *portazgos* were created in the eleventh and twelfth centuries. Although according to Alphonse X’s *Partidas* they belonged to the king and only him could create new *portazgos*, total or partial exemptions became common between 1157 and 1369 to stimulate internal trade, especially during the reign of Alphonse X (1252-1284). From the thirteenth century and, especially, from the ascension of the Trastámara dynasty to the throne in 1369, it was common for the Crown to surrender these tolls to council and seigniorial *haciendas*, which continued charging *portazgos* into the Early Modern Age. In this way, by 1429 *portazgos* barely accounted for 0.23 % of the Crown’s ordinary revenue.

***Servicio de Cortes***: economic subsidy negotiated with, and granted to, the king by the procurators of the *Cortes* of Castile. The *servicio* was granted to meet specific eventualities, and their legitimacy rested on their purpose being conducive to the “commonwealth” of the kingdom; these purposes were set down in detail in the documents (*otorgamientos*) in which the concession was recorded. From this perspective, the *servicio de Cortes* was a form of economic *auxilium*, and therefore had no fiscal nature. The request of *servicios* began during the reign of Alphonse X in 1269, although some precedents existed; the practice soon took hold and remained in full force throughout the Early Modern Age. At first (between the reigns of Alphonse X and Alphonse XI), the amount granted was calculated as a given number of *monedas*. However, after the awarding of *alcabalas* to Alphonse XI by the *Cortes* held in 1342, and until 1398, *servicios* comprised a number of *monedas* and the *alcabala* for the duration of the concession. After the collection of *alcabalas* by the Crown became an ordinary affair, no longer requiring the authorisation of the *Cortes*, and until 1476-1477, the *servicios* authorised by the assembly were constituted by a certain number of *monedas* and a global amount (*pedido*) divided proportionally between the towns and cities by population, using general censuses, like the one carried out in 1409, as reference; these

censuses, however, soon became obsolete, and led to tributary inequalities and complaints. Between 1478 and 1498 the Catholic Monarchs abstained from requesting *servicios de Cortes*, which were replaced by an “ordinary contribution” negotiated with the *Hermandad General*. The tax, generally implemented in the form of *sisas* over staples, was administered by the cities. When the *Cortes* began granting *servicios* again in 1500, the collection method used by the *Hermandad* (setting a fixed sum by province and subdividing this sum among the towns and cities in the province), was followed.

***Servicio y montazgo***: group of royal indirect taxes that imposed toll duties on transhumant stock-keeping, collected in obligatory transit points for the flocks. In fact, the *servicio y montazgo* was a mixed tribute formed by the merge of two independent figures by Alphonse XI in 1343: first, the *servicio* on transhumant livestock, imposed by Alphonse X in 1269 in recognition of the protection that the Crown afforded this activity; the amount payable by the owner of the flock depended on the number of animals; and second, *montazgos*, appropriated by the Crown in 1343, which were toll duties paid by the flocks entering woodland and grazing areas; in this case, the payable amounts depended on the region in which these grazing areas were located. In the fifteenth century, the *servicio y montazgo*, the regulation of which was very complex owing to the multiple variables at play, was leased out to financial companies that arranged collection in multi-year periods, beginning on Saint John’s day (24 June).

***Sisas***: indirect *ad valorem* tax on staples, such as meat, wine and fish, collected by Castilian councils following a royal temporary authorisation. They were aimed to endow the councils with resources with which to cover its own needs or to meet the council’s obligations with the royal *Hacienda* (the *Hermandad’s contribución ordinaria* between 1478 and 1498; *servicio de Cortes* after 1500). The creation of local taxes on consumption is attested in Castile as early as the thirteenth century, although the collection of these extraordinary *sisas* by the councils increased substantially during the reign of Isabella I (1474-1504), and continued into the Early Modern Age.

### **Glossary. Navarre**

***Ayuda/Imposición/alcabala***: indirect tax of 5% of the value on all commercial transactions carried out in the kingdom’s markets. In 1363, the *imposición* emerged as an occasional tax, directly administered by the king and granted by the *Cortes*. After 1372, the *imposición* gradually became an ordinary tribute, and its administration was leased out to major mercantile companies. In the fifteenth century, the Crown decided to subdivide the tax-farming arrangements by region, market and product. This led to the widespread use of the expression “*imposiciones*” instead of “*imposición*” (and later “*alcabalas*”).

***Ayuda/Subsidio***: Subsidies or petitions granted to the king by the *Cortes*, in the form of either direct or indirect taxes. The word *ayuda* connotes the voluntary nature of the tax, that is, that it was granted to the king, rather than imposed by him. In order to emphasise this voluntary nature of the tax, sometimes it was referred to as “*ayuda graciosa*”. Most often, the word “*ayuda*”, which was particularly common in the second half of the fourteenth and the fifteenth centuries, was used to allude to the collection of direct taxes.

**Cuartel, "quarter" o "quarteron":** This term came to replace *ayuda* from 1377, designating the satisfaction of a royal demand with the concession by the *Cortes* of a direct tax. The word *cuartel*, therefore, refers to the king's request, because originally the Crown left the councils to decide the collection method. Originally, the *cuartel* was one quarter of the annual *ayuda* of 40,000 florins, although soon the king began asking for more than four *cuarteles* per year. By the fifteenth century, *cuartel* (*cuarteles*) had totally replaced the word *ayuda*.

**Lezta:** Local tax on sales collected for the Crown in some town markets. The nature of *leztas* is described in the local charters of market and fair towns from the second half of the twelfth century. They were especially common in the southern half of the kingdom. The main *leztas* taxed the sale of meat, fish and livestock, between the late twelfth and the early fourteenth centuries. Other specific *leztas* applied to other products.

**Monedaje:** subsidy that aimed to "rescue" the issue of coinage from the king. Issuing coinage was an exclusive royal right established in the *Fuero General de Navarra*, which enables negotiation between the king and the kingdom at the beginning of the reign to decide upon the issuing of coinage or the collection of an alternative tax. It is one of the earliest subsidies known in Navarre, and it was formulated as a quota-based direct tax. The collection of at least five *monedajes* is attested from 1265 to 1390. Therefore, although it emerged early, it was only used rarely, and it was superseded by the imposition of direct tax in the second half of the fourteenth century.

**Pecha:** rural rent (or census) which in Navarre is distinguished from other taxes and exactions because it implied and flagged the servile condition of the taxpayer. The dependence of peasants is expressed in the dispositions that forbid them from abandoning their lords' land or fail to pay the *pecha*, along with other civil (concerning inheritances, for instance) and penal rules. The rent had no fiscal nature, but the *pechas* collected in royal possessions turned them into the main source of revenue for the Navarre Crown until the mid-fourteenth century.

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