

IV. ANALYTIC SUMMARY

Carretero Zamora, Juan M. (Universidad Complutense): Los desequilibrios de los repartimientos fiscales en la Corona de Castilla: el modelo de *el servicio del reino* en época de Carlos V (Imbalances in the distribution of the fiscal burden in the crown of Castile : the *service of the kingdom* model in the times of Charles V). (orig. es).

In *Iura Vasconiae*, 6, 9-45.

Abstract: This paper underlines the importance of the creation of a public finance system and fiscal policies based on the requirements of a new political system, namely, the first absolute monarchy. In the case of the Crown of Castile in the 16th century, the public finance situation was exacerbated by its special link to the financial needs of the Hapsburgs. The paper therefore addresses key aspects such as the emergence of a new, extraordinary taxation system, the corrections in the ordinary fiscal sources (tax registers), the relationship between local public finance systems and the monarchy's central finance system, the business of taxation (leases, guarantees, etc.), the debt problem as an element of the Castilian finance system and its relationship with the financial markets (foreign and Castilian), tax inequalities, exemptions, and the need for a comparative history of public finance and taxation.

Keywords: Public finance. Fiscal policies. Extraordinary taxation system. Debt. Credit. Tax inequalities. Exemptions. Comparative history.

Gelabert, Juan E. (Universidad de Cambridge): Rasgos generales de la evolución de la Hacienda moderna en el reino de Castilla (siglo XVII) (General features of the evolution of a modern public finance system in the kingdom of Castile (17th century)). (orig. es).

In *Iura Vasconiae*, 6, 47-68.

Abstract: This essay summarizes the broad features of Castile's royal fisc during the Seventeenth Century. It examines the main sources of revenue along those years (Cortes' grants; debasement of coinage, among others) and the limits of their collection, and surveys the problems for the adoption of other means which perhaps could have helped to revert the declining overall fiscal collection between 1600 and 1700.

Keywords: Castile. Fisc. Seventeenth Century. Cortes' grants. Debasement of coinage/fiscal crisis.

Soula, Mathieu (Université de Pau et des Pays de l'Adour): Les finances publiques en France du XIII^e au XVIII^e siècle : fiscalité et construction de l'état royal (French public finances from the 13th century to the 18th century: tax system and construction of the monarchic state). (orig. fr).

In *Iura Vasconiae*, 6, 69-87.

Abstract: For some years, a historiography trend about the history of finances and institutions has questioned the most «traditional» history of public finances: centralization and progressive monopolization of fiscal resources by monarchy and fiscal bureaucratization. In its favour, we can say that analyzing history from a long-term perspective can be frightening and disappointing, as the real daily financial practice cannot be perceived correctly, singularities disappear and it can lead to a lineal, even teleological, history. To remedy these facts, this trend has suggested that only practice is taken into account, because it is the only thing that can fulfil the new demand of relativism. Therefore, this colloquium allows talking about the role of the tax system in the creation of the monarchic state. The fiscal monopolization promoted by monarchy, with more or less success depending on the époque, forced the empirical construction of administrations and the increase of the number of government employees, in order to guarantee the effective tax collection. On the other hand, monopolization had to be reinforced due to the development of an administration full of specialists paid by the royal Treasure, to fulfil the increasing needs of that administration. Thus, fiscal monopolization and bureaucratization (and nationalization) were linked.

Keywords: Law. Royal taxation. France. Public finances. Late Middle Ages. Modern Age.

Rigaudière, Albert (Université Paris II Panthéon-Assas): Los orígenes medievales del impuesto sobre el patrimonio en la Francia bajomedieval (The medieval origins of the wealth tax) (Traducción: Álvaro ADOT LERGA. Universidad Pública de Navarra / Nafarroako Unibertsitate Publikoa). (orig. es).

In *Iura Vasconiae*, 6, 89-156.

Abstract: This article addresses the history of the late medieval origins of the wealth tax in France. New fiscal models were created at this time, giving rise to changes of mentality. Enormous efforts were invested in defining exactly what was meant by wealth, aimed at establishing parameters to differentiate between the movable assets of a person's fortune and his real estate. Various ideas and approaches were raised in relation to cities, leading to good measures concerned with wealth tax and ultimately resulting in the introduction of a new taxation system by the state, albeit without producing any major improvements.

Keywords: Law. Taxation. History of the cities. History of the state. Late Middle Ages.

Carrasco Pérez, Juan (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): Génesis de la Fiscalidad de «Estado» en el Reino

de Navarra (1150-1253) (The genesis of «State» taxation in the Kingdom of Navarre (1150-1253)). (orig. es).

In *Iura Vasconiae*, 6, 157-217.

Abstract: The «Age of Enlightenment» in the Western Middle Ages (1150-1250) also cast its glow over the Kingdom of Navarre. This paper addresses the following topics: A) The institutional framework and administrative geography of the kingdom: the former feudal districts of the holdings would soon be replaced by merindades or country subdivisions, run by merinos. The so-called *tierras de Ultrapuertos*, or regions beyond the mountain passes, constituted the fifth district, whose receiver was the abbot of Abaurrea. There were three subdivisions or jurisdictions: San Juan de Pie de Puerto, Mixa-Ostabares and Lasbastide de Clairence. In the Kingdom of Navarre, the term jurisdiction was used to define various types of districts: administrative capitals of the subdivisions, municipal districts and valley districts. B) The precedents: fiscal bases and the financial organisation of the restored monarchy (1134-1234). C) The first fiscal and monetary policy actions undertaken by the House of Champagne: Theobald I (1234-1253).

Keywords: Public finance. State taxation system. Kingdom of Navarre. Country subdivisions. Jurisdictions.

Mugueta Moreno, Íñigo (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): Estrategias fiscales en el Reino de Navarra (1349-1387): el Estado receptor (Fiscal strategies in the Kingdom of Navarre (1349-1387): the State as the beneficiary). (orig. es).

In *Iura Vasconiae*, 6, 219-264.

Abstract: The accession of Charles II to the throne of Navarre ushered in a new fiscal era for the kingdom. His pressing financial needs forced the monarch to try out one taxation strategy after another. This paper analyses the various indirect taxes levied during the reign of Charles II, from the continuist policies at the beginning, which increased traditional indirect taxes at the local level (*leztas* and *chapiteles*, the latter a grain tax), to the evident new departure in taxation at the end of his reign. Since the 1360s the major indirect tax that had triumphed throughout the kingdom, subject to no exemptions, was the tax on sales and purchases, which provided the Crown with a vast revenue.

Keywords: Taxation. Navarre. 14th century. Taxes. State as beneficiary. Intervention. Guarantees. Prices.

García Fernández, Ernesto (Universidad del País Vasco/Euskal Herriko Unibertsitatea): La Hacienda medieval en Álava, Guipúzcoa y Vizcaya (Medieval public finance in Álava, Guipúzcoa and Vizcaya). (orig. es).

In *Iura Vasconiae*, 6, 265-328.

Abstract: Various illustrious historians have pointed out the value of studying medieval public finance. In addition to the historical vision derived from the analysis of medieval public finance systems and their social fabrics, the subject provides an excellent complement for those wishing to study medieval history from a different perspective. Local, provincial and royal finance systems generated a web of political, social and economic interests, which clearly need to be disentangled from the historical point of view. This paper assesses the principal historiographic contributions and proposes various paths for analysing the topic in greater depth in the future.

Keywords: Taxation. Álava. Guipúzcoa. Vizcaya. Middle Ages. Taxes.

Martínez Arce, María Dolores: La institución de control de la fiscalidad: la Cámara de Comptos (The institution of fiscal control: the accounts tribunal). (orig. es).

In *Iura Vasconiae*, 6, 329-381.

Abstract: The history of Navarre's *Cámara de Comptos* or Accounts Tribunal was analysed by María Puy Huici, who completed earlier partial studies. The institution has French origins dating from the Middle Ages. During the Modern Age it gradually lost its importance and there were several attempts to close it before it finally disappeared completely. Its four judges – three from Navarre and one from Castile – controlled the royal accounts, recognised and administered the king's rights and provided advice to the monarchy. They were also members of the Royal Courts of Justice and therefore passed judgement on issues related to public finances.

Keywords: Accounts Tribunal. Navarre. Institutions. Middle Ages. Taxation.

Usunáriz Garayoa, Jesús M^a (Universidad de Navarra): Mayorazgo, vinculaciones y economías nobiliarias en la Navarra de la Edad Moderna (Primogeniture, entailments and the economies of the nobility in Navarre during the modern age). (orig. es).

In *Iura Vasconiae*, 6, 383-424.

Abstract: Primogeniture was a crucial element in Navarre for the organisation of the nobility's finance systems during 16th and 18th centuries. This paper traces the evolution of entailed estates in Navarre – their number, economic structure and organisation, legislation – and then focuses on an aspect of great importance: the debts contracted by the nobility during the Modern Age, the willingness of the owners of entailed estates to mortgage or sell their assets,

and the close relationship between their behaviour and specific policies implemented by the Crown. The study is based on procedural archives and the permit books from the Royal Accounts section of the General Archive of Navarre.

Keywords: Nobility. Primogeniture. Entailments. Finance systems of the nobility. Debt. Modern Age. Crisis of the Ancien Régime. Navarre.

García-Zúñiga, Mario (Universidad del País Vasco): Hacienda real y haciendas forales en el País Vasco (siglos XVI-XVIII) (The royal finance system and the finance systems in the historic provinces of the Basque Country (16th-18th centuries)). (orig. es).

In *Iura Vasconiae*, 6, 425-460.

Abstract: One of unique fiscal characteristics of the Basque Country during the Ancien Régime was the coexistence of a royal finance system and a parallel system for the Basque provinces, with geographical inequalities. The ordinary revenue collected by the monarchy varied from one area to another depending on the degree of exemption accorded to each of the provinces and their chronology. The taxes that fed the provincial coffers were also different. The purpose of this article is to analyse the structure and evolution of the royal and provincial finance systems and the economic and social repercussions on taxation.

Keywords: Basque Country. Royal finance system. Basque provincial finance systems. Modern Age.

De la Torre Campo, Joseba (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): Desarrollo práctico de la nueva fiscalidad: la hacienda foral de Navarra, 1841-2000 (The practical development of the new taxation system: the special finance system in Navarre, 1841-2000). (orig. es).

In *Iura Vasconiae*, 6, 461-485.

Abstract: This paper analyses the evolution of the special finance system in Navarre from the enactment of the law modifying the charter of Navarre to the present day, focusing on the perspectives of both revenue and expenditure. It is articulated around three broad phases: a) the liberal finance system (1845-1936), under the impact of the Agreements of 1876, 1927 and the Second Republic; b) the finance system during the Francoist regime (1936-1977) and its relationship to the industrialisation of Navarre; and c) the Navarre finance system in the democratic Spain of the autonomous communities.

Keywords: Navarre. Navarre finance system. Taxation. Legislation. Revenue. Expenditure. Contemporary Age.

Lana Berasain, José Miguel (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): El fisco desde abajo: el impacto de las contribuciones directas sobre los patrimonios agrarios durante el siglo XIX (The fiscal system from below: the impact of direct taxes on agricultural estates during the 19th century). (orig. es).

In *Iura Vasconiae*, 6, 487-513.

Abstract: The purpose of this paper is to provide a different perspective on the fiscal systems of the 19th century. The reconstruction of the impact of the taxation system during the final phase of the Ancien Régime and during the liberal era on agricultural estates will provide us with a greater appreciation of the taxation situation of the period. The overall picture is characterised by the extraordinary tax burden arising from wars during the period 1808-1840, the consolidation of a gentler taxation system during the following 30 years, the increased tax pressure that occurred during the democratic revolution – with its repercussions on agricultural holdings, which were soon faced with the challenge of international competition – and the relief provided by the implementation of the so-called provincial land register around 1890.

Keywords: Taxation system. Direct tax. Land register. Agriculture. Property. Basque or Navarre provincial fiscal system.

Alli Aranguren, Juan-Cruz (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): Caracterización y fundamentación jurídica de la Ley de 1841 y de los convenios de Tejada Valdoserá (1877) y Calvo Sotelo (1927) (Description and legal background to the Law of 1841 and the Tejada Valdoserá (1877) and Calvo Sotelo (1927) agreements). (orig. es).

In *Iura Vasconiae*, 6, 515-646.

Abstract: The Charters Law of 1841 created a parallel finance system to the system that governed the institutions of the old Kingdom of Navarre, as well as providing for Navarre to pay a direct tax to the state in keeping with the donation made by the Cortes to the monarchy and representing Navarre's contribution to state expenditure. It was against this background that the Tejada Valdoserá Agreement was established (1877) and then the 1927 Agreement, which became the first Economic Agreement.

Keywords: Navarre. Pacted law. Economic Agreement. Navarre finance system. Taxation. Legislation. Contemporary Age.

Monreal Zia, Gregorio and Jimeno Aranguren, Roldán (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): El Concierto Económico: génesis y evolución histórica (The Economic Accord: its genesis and historical evolution). (orig. es).

In *Iura Vasconiae*, 6, 647-708.

Abstract: Following the abolition of the charters during the Carlist war (1872-1876), the President of the Central Government, Cánovas del Castillo, negotiated an Economic Accord with the Provincial Council of Vizcaya (1878), which was subsequently joined by the provincial councils of Álava and Guipúzcoa. This preserved an important residue of the region's special status and consisted of establishing a specific sum for each of the provinces raised for the state in relation to each of the major taxes. The total sum of the contributions to be paid to the central government was known as the quota. The historical Accord was renewed in 1887, 1894, 1906 and 1925. The Franco regime abolished the institution in Vizcaya and Guipúzcoa (1937) but maintained it in Álava, where it was renewed in 1952 and 1976. With the arrival of democracy, the Economic Accord was reinstated in the Guernica Statute of Autonomy (1979) and legally articulated via Law 12/1981, of 13 May. Since then the new Economic Accord has been renewed, as shall be seen in Fernando de la Hucha's presentation.

Keywords: Economic Accord. Economic Agreement. Basque provincial finance system. State finance system. Quota, Provincial councils. Spanish state. Abolition of the charters. Taxes. Taxation system.

De la Hucha Celador, Fernando (Universidad Pública de Navarra/Nafarroako Unibertsitate Publikoa): Rasgos generales del Convenio y el Concierto actuales (General features of the present-day Agreement and Accord). (orig. es).

In *Iura Vasconiae*, 6, 709-748.

Abstract: This paper offers an overview of the Accord and Agreement systems in the provinces of the Basque Country and Navarre. The most important aspects are their inclusion in the constitutional framework, the differences between these systems and the funding arrangements in the other autonomous communities, taxation in the Basque provinces and Navarre, and the challenges and repercussions arising from European harmonisation. In the case of the Basque Country, the paper defines the specific relationship between the historic territories and the autonomous community, how this affects the funding of both, the restrictions contained in the current legislation for the Accord and Agreement and how this affects taxation. The paper also examines the mechanisms for contributing to the state and the cash flows between the latter and the Basque Country and Navarre.

Keywords: Funding of the autonomous communities. Systems in the Basque Country and Navarre. Economic agreement. Economic accord. Globalised taxation. Autonomous Community of Navarre. Autonomous Community of the Basque Country.

Churruca Arellano, Juan de (Universidad de Deusto/Deustoko Unibertsitatea): *Estrabón y el País Vasco, I: contexto de la información, marco geográfico y los montañeses de la Cordillera Cantábrica* (Strabo and the Basque Country, I: Information in context, geographical setting and the highlands of the Cantabrian mountains). (orig. es).

In *Iura Vasconiae*, 6, 751-848

Abstract: It describes the location of the Basque regions. Some small pieces of information provided by Strabo are found dispersed through the second book of *Geography*. He does not focus on any region and only occasionally refers to a particular area as an example, confirmation or explication of general theoretical ideas. The two books of *Geography* in which the main information directly or indirectly related to the Basque Country is found, are the third and fourth, where Iberia and Celtica are respectively dealt with. This context that we are interested in examining has two quite distinct aspects: the editorial and the geographical. Information that Strabo gives about the regions that presently constitute the Basque Country is analysed below, in particular, with regards to the Cantabrian Mountains, since other regions will be studied in a following fascicle.

Keywords: Strabo. *Geography*. Historiography. Sources. Basque Country.

Fernández-Sancho Tahoces, Ana Suyapa (Universidad del País Vasco/Euskal Herriko Unibertsitatea): *La regulación sucesoria de la propiedad del caserío en el territorio histórico de Guipúzcoa* (The regulations governing the inheritance of farmsteads in the historic territory of Guipúzcoa). (orig. es).

In *Iura Vasconiae*, 6, 849-891.

Abstract: This paper analyses civil law in Guipúzcoa, first as common law and then as written law. Law 3/1999 of 26 November aims to specify the traditions sustained in rural parts of Guipúzcoa in terms of guaranteeing the undivided transfer of farmsteads, which represent an important social reality in the province. The aforementioned regulation contemplates a series of optional instruments designed to facilitate this purpose. These constitute important specialisations within common civil law, such as joint wills, execution by trustee and inheritance pacts. The purpose of the paper is to examine the broadest and most beneficial system contemplated in civil law for the inheritance of farmsteads.

Keywords: Common law of Guipúzcoa. Civil law of Guipúzcoa. Law 3/1999 of 26 November. Joint will. Execution by trustee. Inheritance pacts.