

THE SOUTH PAYS FOR THE NORTH: FINANCING THE THIRTY YEARS' WAR FROM NAPLES, 1622-1644

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ABSTRACT

This paper examines the severe fiscal offensive which the Spanish Monarchy unleashed in the Kingdom of Naples during the Thirty Years' War (1618-1648). Though the war was fought far from its borders, Naples was burdened with a whole range of new fiscal measures designed to aid the war effort in Northern Europe and to protect the state of Milan from the contingencies of war. This paper provides a quantitative analysis of that burden. It uses archival fiscal documents to examine the various expedients Spain used to finance its designs and to plot their incidence from 1622 to 1644.

Some General Background

The Thirty Years' War (1618-1648), as is well known, had great significance on a whole variety of levels. It began over seemingly petty squabbles between Monarchy and Estates in seemingly far-away Bohemia, but it soon came to involve all the major powers (and many of the minor ones) in Europe. It soon became, too, an epic struggle for hegemony in Europe between Spain and its allies and dominions and France and its cat's paws. At its end, it sanctioned Spain's defeat, France's almost Pyrrhic victory and the liberation of the Netherlands from Spanish rule. On the religious level, it began, again, as a provincial struggle between Catholic and Protestant councilors in Prague, but it reopened all the old issues that had been papered over after the end of the religious wars of the sixteenth-century, that is, briefly, the question of whether and which denomination of Protestantism should be tolerated in Germany. It settled those issues with the defeat of a certain type of intransigent Catholicism sponsored by Spain and the Habsburgs, and it made it so that Calvinists too, not just Lutherans, should be granted freedom of worship in Germany.¹

All this, however, was quite remote from the Kingdom of Naples, which lies far to the south of the theaters of the Thirty Years' War and for which none of the crucial issues over which the Thirty Years' War was fought had much bearing — royal absolutism, Protestantism, and even, for most of the duration of the war, Spanish domination. But Naples had passed into the Spanish orbit at the beginning of the sixteenth century, even before the rest of Spain's dominions in the peninsula. Because of that preeminent geopolitical fact, the Kingdom was tightly integrated into the Spanish Imperial system, and over time it came to play two different functions in it. Until roughly the early 1580s, when the confrontation with the Turkish Empire began to recede, Naples was at the forefront

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of Spanish military efforts in the Mediterranean and North Africa, and it contributed men, money, and materiel to those efforts. After the 1580s, as Spain focused more and more on the Netherlands and Northern Europe generally, Naples became a supply base for Spanish designs to the north of the Kingdom itself.² In particular, it came to pay for the defense of the state of Milan, the northernmost Spanish outpost in Italy.

In itself that was not an innovation, as Naples had provided money, men, arms and supplies to defend Milan throughout the sixteenth century. In addition to its ventures in the Mediterranean, after all, Spain had then been involved in the religious wars in Germany and, after 1566-1567, in repressing the revolt of the Netherlands. Milan had been a pivot in Spanish strategy in those years and in those ventures, and Naples the financial linchpin. Between November 1564 and January 1569, to cite but one example, the Kingdom had provided over two and one-quarter million ducats in aid to Lombardy and other war theaters.³

But, as the sixteenth century wore on and a new century began, Milan became absolutely critical to Spanish designs. Even more than before, Milan was a vital political and strategic outpost, a critical staging, communications and transit point with Northern Europe whose loss could not possibly be envisioned. It was also a possession too close to the war theaters, especially Germany, to tax heavily. So fiscal pressure on Milan remained relatively light, and the burden for the defense of that state, and of Italy's contributions to Spanish efforts outside the peninsula, fell on the Kingdom of Naples.

Thus, by the force of circumstances, almost by an accident of geography, as the second decade of the seventeenth century came to a close, the Kingdom of Naples found itself deeply enmeshed in the ruinous warfare raging far to the north of its borders, hostage once again to policy decisions taken far away from its shores.⁴

The Twelve Years' Truce (1609-1621) had indeed provided a rare period of tranquility, relieving some of the fiscal pressure on Naples and even making possible ambitious plans for reforming the Kingdom's finances.⁵ But that had been only an interlude, and as war resumed in the Low Countries and Germany, the Southern Kingdom came to shoulder an increasingly harsh fiscal weight for the defense of Northern Italy and for the war effort North of the Alps. As a consequence, in the old Kingdom of the South existing taxes were increased, and new ones were introduced. Even those expedients, however, failed to keep pace with the growing demands for war aid, and so too did the new, ruinous loans contracted for the relief of Milan. In the course of the 1630s and even more in the 1640s, fiscal life in the Kingdom literally unraveled, and all semblance of prudence in fiscal affairs was thrown to the wind.

The new fiscal order, then, represented a substantive innovation in the fiscal life of the Kingdom. As we have seen, Naples had been no stranger to burdens imposed on it for the pursuit of the Crown's grand designs, and war finance had been part and parcel of Spanish rule ever since the conquest of the Kingdom. As the decades passed, the weight Naples had borne had become progressively heavier, what with the expeditions to North Africa or the confrontations with the Turks in the Mediterranean, or, again, the defense of Milan.⁶ But a generally favorable economic conjuncture and an expanding popula-

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tion (and, thus, an expanding tax-base) had enabled Spain's demands to be met — with sacrifices and grumbling, to be sure, with accumulating debts and constant deficits, but to be met all the same, and with a tax load which had trailed behind the price curve for most of the sixteenth century.⁷

The demands of the new century and of the new fiscal order, however, dwarfed anything the Kingdom had witnessed ever since it had fallen into the Spanish orbit. With each passing year, the requests from Madrid became heavier and more pressing, and local interests again and again gave way to the dictates of power politics, to the pursuit of Spanish aims in the North.⁸ Even worse, the new charges coincided with the beginning of secular regression in the Southern Italian economy, that is, with a vast crisis that affected agriculture, trade and “industry” in the Kingdom. Repeated bad harvests, coupled with a contraction in the demand for the South's agricultural products and with financial difficulties in the countryside, led to a generalized downturn in productive and exchange activities in the Kingdom at large.⁹

Pressing financial demands and economic regression, then, were to be the hallmarks of the era that opened for the Kingdom with the end of the Twelve Years' Truce. As the flames of war were rekindled in the North, one fiscal blow after the other fell upon Naples, with taxes and levies on population and production, on consumption and exchanges. The sheer size of the burden laid on Naples in the new century dwarfed anything that had been imposed earlier and, because of its timing, it came to play havoc with Southern Italy's economy, society and polity.

The Conjuncture of 1622-1644

Between 1622 and 1644, war taxation in the Kingdom of Naples raised over 33,000,000 ducats.¹⁰ That is a staggering sum in itself, but what gives it special poignancy is the fact that it was assessed *in addition* to the yearly levies in the Kingdom, which in the 1620s hovered around 4,600,000 ducats a year. By a rough and ready estimate, then, the new tax burden traceable to the Thirty Years' War amounted to about a third the annual levies in the Kingdom, though, as we'll see, it varied greatly with the years and became heaviest at the worst possible time for the Kingdom.¹¹ Figure I traces the incidence of that burden year by year from 1622 to 1644.

As Figure I clearly shows, three major phases are discernible in the incidence of the new levies; they are roughly coterminous with the three decades represented in the chart. The first, from 1622 to 1631, accounted for 4,492,405 ducats, or 13.61% of the total. The second, from 1632 to 1638, saw the levies more than double, climbing to 10,610,461 ducats, or 32.15% of the total. The climactic third phase, covering only the years from 1639 to 1644, accounted for more than half the levies in the entire period (54.23%), no less than 17,897,157 ducats.¹² With its staggering increases, concentrated in the 1630s and early 1640s, the trend highlighted in Figure I fits in well with what we know about the ravages of the Thirty Years' War: the 1630s and 1640s, after all, were the decades of

the worst fighting in the war and those that most tried the resources of its major participants, France as well as Spain.

Naples & the Thirty Years' War

Total Levies, 1622-1644

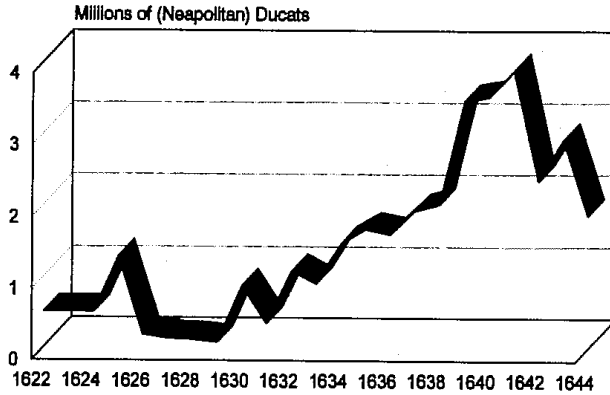


FIGURE I. WAR TAXATION IN THE KINGDOM OF NAPLES, 1622-1644. PERIODIZATION

As Figure II shows, the proceeds of war taxation over those years can be traced to three main sources of revenue — direct taxes, indirect taxes and the retention of moneys due the holders of state securities, that is, the interest on the consolidated public debt.

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Sources of Levies, 1622-1644

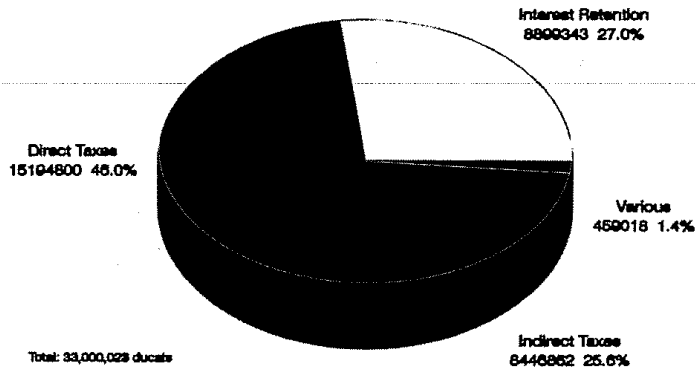


FIGURE II. WAR TAXATION IN THE KINGDOM OF NAPLES, 1622-1644. THE STRUCTURE

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Clearly, the most important source of revenue by far for the entire period was direct taxation, which accounted for 46% of the levies, or 15,194,800 ducats.¹³ The retention of interest on state securities (essentially a surtax on investments that “redirected,” or “saved” funds due investors) made up the second category, netting 8,899,343 ducats, or about 27% of the total. Indirect taxes made up the next rubric, with 7,645,679 ducats, or 28% of the total. A variety of different items, labeled “Various” in Figure II, raised 459,018 ducats, or about 1.4% of the total. Such considerations acquire greater meaning if viewed in conjunctural terms, as in Figure III, which illustrates several notable points about the directives of fiscal policy in the time of troubles.

Naples & the Thirty Years' War Sources and Trends of Levies, 1622-1644

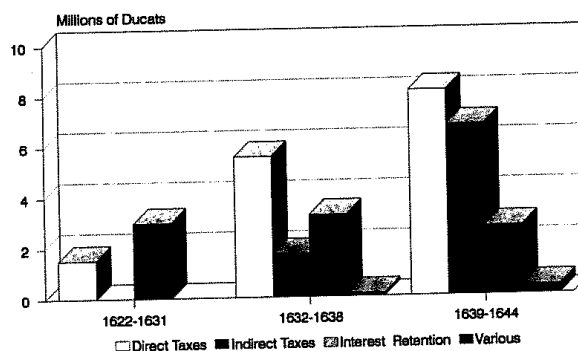


FIGURE III. WAR TAXATION IN THE KINGDOM OF NAPLES, 1622-1644.

Sources and Trends

The first point of note is that direct taxation was the most important source for the extraordinary levies in the second and third phases of the period under consideration, that is, from 1632 to 1644.¹⁴ It yielded 5,553,746 ducats, or 52% of the total collected between 1632-1638, and 8,116,234 ducats, or 45% of the total raised between 1639-1644. Only in the first phase (1622-1631), then, did direct taxation not play a starring role in the levies. It yielded then 1,524,820 ducats, or 34% of the total raised in that period, when it lagged behind the surtax on investments (the “retention of interest”).

The second point is that indirect taxation, that is, taxes and duties on consumer goods and on production and exchange, came into its own as a source of war finance only in the last phase, that is, in the last six years of the entire period, 1639-1644. Indirect taxation had not been tapped at all during the first phase, from 1622 to 1631, and it had yielded only 16% of proceeds in the second phase, or 1,712,063 ducats. It netted 38% of the sum raised in the last phase, no less than 6,734,799 ducats in the few years from 1639 to 1644.

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The last point to emerge from Figure III concerns the fate of payments due the state creditors. In each of the three phases depicted in Figure III, nearly three million ducats were withheld from the interest due state creditors. Given the increasing totals in each period, however, those sums amounted to about 66% of the total levied between 1622 and 1631 (2,967,585 ducats); about 30% of that between 1632 and 1638 (3,228,510 ducats), and 14% from 1640 to 1644 (1,910,635 ducats).

The points sketched above are notable for several important reasons. The distribution of the burden among the different types of levies, first of all, underlines the key role played by direct taxation in the fiscal life of the Kingdom of Naples in its time of troubles, and it gives the lie to the old cliché about pre-industrial tax structures, which, the textbooks still say, were made up primarily of indirect tax receipts. Those receipts, as the figures clearly show, did play a notable role in war taxation in Naples, but by no means a preeminent one, and then only in the very last phase of the fiscal storm, perhaps when all other avenues had been closed.

The Retention of Interest on Securities

More notable yet is the fact that a major source of the levies consisted not of proceeds from taxation, but from a financial expedient, the retention of interest on state securities. In other words, to meet Spanish demands for the war effort in the North, the exchequer in Naples withheld, in entirety or in part, the payments it owed the holders of state securities. That course of action was draconian, for it amounted to de facto suspensions of payments on state obligations. It represented, too, a very clear departure from the fiscal policies carried out in the Kingdom ever since at least the 1540s. In those decades, in fact, the Crown in Naples had created a highly successful market in state securities, one it nurtured throughout the course of the century by an absolute insistence on meeting its obligations to its creditors.¹⁵

Reneging on the payment of interest on government securities, then, was quite a momentous step, and one which tradition and prudence must severely have discouraged.¹⁶ Yet that was precisely the response of credit managers and fiscal administrators in Naples at the very beginning of what was to be the Kingdom's time of troubles. Even as hostilities began anew in the North, in other words, the Crown's men in Naples immediately turned their backs on the policy which had been carefully followed in the preceding eighty-odd years. With that, they jettisoned as well the state's reputation as good creditor which that policy had nurtured.

Such drastic steps were a clear measure of the critical conjuncture brought about by the resumption of war in 1621-22. Fiscal administrators and managers in Naples then and throughout the first phase of the new fiscal order, when neither direct nor indirect taxation played as leading a role as the retention of interest on state securities, must have felt they were facing extreme circumstances. The more historically-minded among them might perhaps also have looked back on the previous half-century as one of a "fifty-year crisis" and think, at least before the tragic 1630s, that the wastage of money and men in the fields of war north of the Alps had reached an all-time high.

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Besides, from the perspective of, say, 1626, fiscal administrators looking back to 1616 or, even worse, 1600, could easily have seen that taxation had undergone tremendous increases. Direct and indirect taxes together had risen from 2,395,183 in 1600 to 3,213,540 ducats in 1616 and no less than 4,068,939 ducats in 1626. Indirect taxes had more than doubled in that time, rising from 638,414 ducats in 1600 to 1,466,037 ducats in 1616 and 1,584,207 ducats in 1626.¹⁷ With some justification, then, fiscal managers in Naples might even have thought that they could not possibly do any more with either source of revenue, especially as the signs of economic downturn were already quite visible.¹⁸

In any case, as the evidence so far adduced clearly suggests, the retention of interest on state securities, like the other measures enacted to meet Spain's pressing demands from the 1620s to the 1640s, wrought havoc with the lives of the subjects in the Kingdom. It also severely compromised the authority and the autonomy of the state. On the one hand, the retention of interest on public debt payments compromised (and eventually ruined) the fortunes of many an investor in state securities as it undermined (and eventually destroyed) the government's reputation as a good debtor. On the other hand, to secure the advances on the yield from taxation or to guarantee the loans for war needs that even extraordinary taxation could not meet, growing amounts of royal wealth and increasing areas of royal preserve had to be ceded to private parties. Thus by the end of the Thirty Years' War the policy of state building which, ever since the fifteenth century, had sought to modernize the state apparatus and to extend its power in the Kingdom lay in shambles.¹⁹ Figure IV isolates the retention of interest from the other levies shown in Figure III and shows its incidence from 1622 to 1644.

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Levies from Interest Retention, 1622-1642

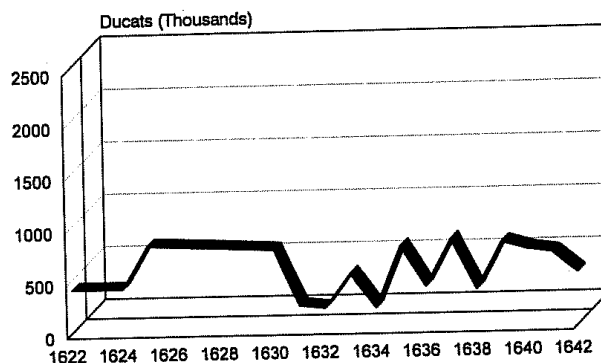


FIGURE IV. LEVIES FROM THE RETENTION OF INTEREST, 1622-1644 DIRECT TAXATION

Despite the course followed by fiscal managers in the early 1620s, and their desperate resort to the retention of interest on state securities, time was to show that direct taxation remained the most obvious target for hard-pressed fiscal managers in Naples to

tap. It was, after all, universal, reaching as it did all non-noble and non-exempt hearths in the Kingdom outside the city of Naples. The system for its collection, too, was already in place, and it had a very long history indeed, back to the time of Aragonese rule in Naples. At its core, and at the core of the entire fiscal system in early modern Naples, was the hearth tax, which had remained set (at least in theory) at 1.51 ducats per hearth per year ever since the fifteenth century.

Actually, the hearth tax had proven to be an eminently flexible weapon in the Crown's fiscal arsenal. As the sixteenth century wore on, a whole plethora of other imposts had in fact been tacked on to it, allegedly for contingent and temporary purposes: for the billeting of soldiers and "the pay of the Spanish infantry;" for the pay of fixed garrisons; for the repression of banditry; for the construction and upkeep of roads, fortresses and maritime watchtowers. This old workhorse was to serve the Crown's war machine again, and as well, in the course of the Thirty Years' War.

To be sure, direct taxation was not a panacea for the insatiable needs of war finance, not least because it depended on the number of hearths in the Kingdom, or on its population. After the large increases that had marked the first half of the sixteenth century, the population curve in the Kingdom had flattened out. As Figure IV shows, it had remained static from the later sixteenth century to the mid-seventeenth; it continued to decline, well below its high sixteenth-century level, into the early eighteenth century.²⁰

Population Trends in the Kingdom of Naples, 1505-1722

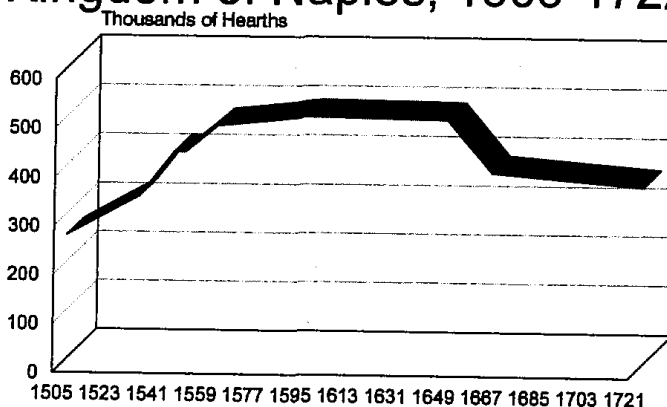


FIGURE V. POPULATION TRENDS IN THE KINGDOM OF NAPLES, 1505-1722

To circumvent the effects of such a state of affairs (that is, a flat return from direct taxes), the authorities had traditionally resorted to stratagems enabling them in effect to increase direct taxation while maintaining the fiction of an unchanging hearth-tax rate. A good example of such procedure concerns the "extraordinary" parliamentary aids (yet another special direct tax) of 300,000 ducats a year, payable by all the towns but for the

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city of Naples and introduced in 1611.²¹ Theoretically, the new grant represented a compromise by means of which the Crown allowed the general hearth census, scheduled to take place every fifteen years, to be suspended in exchange for the latest "extraordinary" levy granted by the Estates. The ostensible reason for the suspension of the census had been to spare the towns the expense of census-taking; for the aids, to reimburse the Crown for monies it might have lost from any uncounted demographic growth. Census taking was indeed an expensive enterprise, involving numerous officials counting the number of hearths in each of the twelve provinces of the Kingdom, "ostiatim," that is, "from door to door."²²

But the "compromise" had been advantageous to both the Crown and the Estates. It assured the former a new tax revenue, and it gave the latter a freer hand in controlling the towns and villages in the provinces. Still, it was clearly driven by static population levels, and it underscored the fact that such an obstacle to the expansion of direct taxes could be anything but insurmountable. Like many other such levies, the "extraordinary" parliamentary aids introduced in 1611 became a fixture of life in the Kingdom.²³

Then, too, as in previous times of flagging population levels, like the later sixteenth century, the ingenuity of rulers made it possible for new direct levies to be introduced. Each had its suggestive rationales, and each was ostensibly a temporary expedient, for specific needs only. Indeed, over time, the Crown in Naples had become quite adept at fanciful rationalizations for one new levy after the other—from the one for "the salt and vinegar for the soldiers' salads" (1544) to that for fixed garrisons (1608), which was to serve the same purpose as an already-existing (and actually quite old) billeting tax,²⁴ to the (land) Reclamation tax, which became permanent in 1612, though it had been levied ever since the 1560s.²⁵

It was to be no different in the 1620s, '30s or '40s, even though the tremendous increases of those decades played greater havoc than ever with people's lives in the Kingdom. In 1626, for example, a new impost of four *grana* per hearth per month was introduced "in succor of the cavalry."²⁶ It took its place alongside another, identical tax (also of four *grana* per hearth per month, and often called the "48-*grana*" tax), which had long been a mainstay in the direct tax allocation. The "48-*grana*" tax had been originally introduced "for the pay of the Spanish infantry;" of course, it continued to be levied after 1626 as part of the "ordinary" direct tax burden. The new impost for the cavalry may have been slightly raised in 1630,²⁷ but it was lowered to three *grana* per hearth per month in 1631.²⁸ In 1630, though, another impost of three *grana* per hearth (per year) was levied in six of the twelve provinces in the Kingdom (and in five in 1631)²⁹ professedly "for the extirpation of bandits"—even though an anti-banditry tax had been a staple of fiscal life in the Kingdom ever since the 1550s!³⁰

In 1632, then, the cavalry tax remained set at three *grana* per hearth per month, raising about 98,675 ducats over twelve months. But another, much heavier "extraordinary" levy of one *tari* (or 20 *grana*) per hearth *per month* (that is, 240 *grana*, or 2.4 ducats per hearth per year) was collected from April 1 to November 30. In those nine months alone, it raised nearly 800,000 ducats (787,453), or almost eight times as much

as the “reduced” cavalry tax yielded for the entire year.³¹ It was imposed again from June, 1, 1635 to January 31, 1636, when it yielded 759,722 ducats;³² it was then extended for the month of February, 1636, raising 85,448 ducats.³³

Examples such as these could continue, all of them attesting to the ingenuity of administrators and the dire need of the exchequer as each decade in the new century gave way to another. Extraordinary direct tax levies between 1622 and 1644 amounted to 15,194,800 ducats (or to 1,524,820 ducats between 1622 and 1631; 5,553,746 ducats between 1632 and 1638 and no less than 8,116,234 ducats between 1639 and 1644.

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Direct Tax Levies, 1622-1644

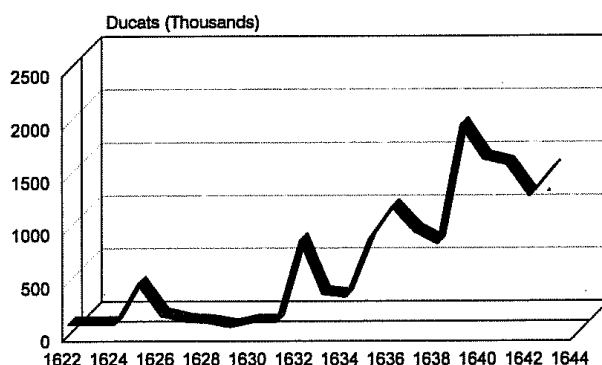


FIGURE VI. WAR TAXATION IN THE KINGDOM OF NAPLES, 1622-1644. DIRECT TAXES

The annual average yield of those taxes rose from 152,482 ducats between 1622-1631 to 793,392 ducats from 1632 to 1638, and to 1,623,247 ducats in the years between 1639 and 1643.³⁴ Those sums represented substantial increases over the level of direct taxation before the Thirty Years' War. The best point of comparison here is the year 1616, the last before the outbreak of hostilities for which a budget of global income and expense for the Kingdom exists.³⁵ With relation to that year before the storm, the new, extraordinary, revenues represented 7% of all direct tax yields (2,321,866 ducats in 1616) for the first phase, 34% the second phase, and an astounding 70% in the third.

What should be stressed, too, is that the 1616 figure itself represented a substantial increase in the direct tax burden in the Kingdom over the then-recent past. Direct taxes had in fact risen by nearly a third between 1605 and 1616, going from 1,747,513 to 2,321,866 ducats — and that, let us recall, without a justifiable rise in the number of hearths.

Such increases, however, were not limited to direct taxation alone. The proceeds of war taxation, from all sources, between 1622-1631 amounted to 449,241 ducats a year, or 10% of the total tax burden in 1616 (4,299,638 ducats); to 1,515,780 ducats a year over the period 1632-1638, or 35% of the 1616 total; and to 1,789,716 ducats between

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1639-1644, or 42% of the 1616 total. Then, too, the 1616 level itself, (4,299,638 ducats) represented an increase of 34% over the tax burden in levied in 1605 (3,200,648 ducats) and of 46% over total levies in 1600 (2,948,238 ducats).³⁶

As these comparisons suggest, and as the various figures in this essays show, then, the fiscal bite in the Kingdom of Naples became decidedly harsher as the 1620s gave way to the 1630s and the 1640s. Each passing decade, each passing year was to witness a proliferation of imposts, all of them ostensibly for grievous needs, all of them adding yet more to the tax burden.³⁷

Indirect Taxation

The third most profitable avenue for the exchequer in its renewed time of necessity was that of indirect taxation, which provided 8,446,862 ducats between 1622 and 1644. That was about 55% the amount raised by direct taxes (15,194,800 ducats), about 26% the total yield from extraordinary war taxation (33,000,023 ducats) in the entire period under consideration and only 452,481 ducats less than the total raised by the retention of interest on state securities (8,899,343 ducats).

As Figure VII shows, no revenues came from indirect taxes between 1622 and 1631; in that time, direct taxes and the retention of interest payments accounted for all monies. About a fifth the total from indirect taxes in the entire period, or 1,712,063 ducats, was raised between 1632 and 1638; the remainder, a staggering 6,734,799 ducats, just in the few years from 1640 to 1644.

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Indirect Tax Levies, 1622-1644

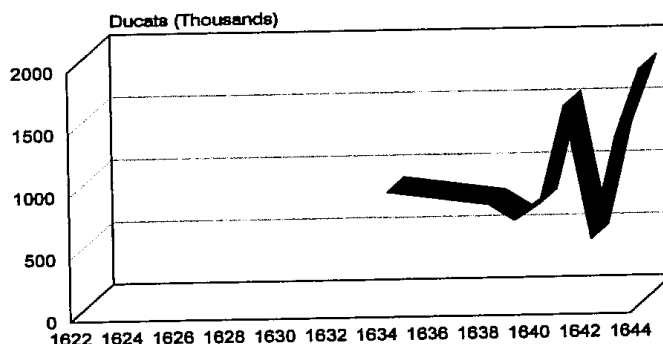


FIGURE VII. WAR TAXATION IN THE KINGDOM OF NAPLES, 1622-1664, INDIRECT TAXATION

At least in theory indirect taxation did not have the built-in limitation of direct levies, since it was not tied as closely as those other imposts to the population base. In fact, indirect taxation had served the exchequer well in the second half of the sixteenth century: unlike direct taxation, it had greatly outstripped the price curve, rising more

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than fivefold, from 120,000 to over 600,000 ducats a year between 1550 and 1600. Its utility was to be shown again in the new century: between 1600 and 1638, in fact, it more than tripled, rising to more than 1,800,000 ducats a year.³⁸

Flexible though it was, indirect taxation too had “natural” limits, though—the purchasing power of the consumers on whom they fell and the expectation, on the part of the contractors who bid for them and who leased them, that they would be administered at a profit. Still, since they fell on staples and high-necessity items like flour, oil, or wine, indirect taxes could raise substantial sums. They could provide quick and ready cash even more efficiently than, say, direct taxes, because their administration was concentrated in good measure in the capital, close to the very seat of government. In addition (and this feature they shared with all other types of levies), the revenue they were expected to yield was normally “sold” as interest-bearing public debt securities. A tax increase of, say, 1000 ducats, “sold” at 7%, for example, yielded over 14,000 ducats in ready cash.³⁹ In any case, staples and high-necessity items were to be the targets of many increases as the screws were repeatedly turned in the new era of fiscal exigency.

The salt tax is a case in point. The first change with regard to it had come in 1606, when, in an attempt to increase revenue, the administration of that essential commodity had been drastically altered. Beforehand, each hearth in the Kingdom had received one *tomolo* of salt in exchange for 52 *grana* of the base hearth tax.⁴⁰ Starting in 1606, however, the salt tax was handled like any other gabelle, that is, it was farmed out to contractors who bid for the right to administer it. The tax farmers paid the state the amount they had agreed upon, and sold the salt to the population at a profit. With the proceeds, they recouped the sum they had advanced the state, together with whatever profits they could earn.

Salt now sold at 8 *carlini* (or .8 ducats) a *tomolo*, but, needless to say, the base hearth tax remained unchanged, that is, the 52 *grana* originally allocated for the distribution of salt continued to be levied as before. In effect, then, the “new” administration of the salt gabelle meant the introduction of a new tax yielding about 300,000-360,000 ducats a year.

Then in 1634 the price of salt was raised by twenty-five percent, from eight to 10 *carlini* per *tomolo*.⁴¹ The contract for the administration of the new levy was set at 912,063 ducats.⁴² Seven years later, in 1641, another “adjustment” raised the price of salt by an additional forty percent, to 14 *carlini* per *tomolo*. The new contract was valued (perhaps generously) at 771,428 ducats, but, allegedly because of the exchequer’s urgent needs, it was sold off to contractors for only 331,714.⁴³ Additional salt tax contracts throughout the Kingdom were valued at 795,873 ducats, all capitalized at seven percent. In 1644, six additional *carlini*, were added to the salt tax, bringing the price to 20 *carlini*, or two ducats, per *tomolo*, two and one-half times the amount set in 1606. The contract was valued at 2,855,946 ducats, capitalized at seven percent,⁴⁴ and sold off for 759,115 ducats.⁴⁵

In addition to salt, oil, flour and other essential commodities were also hit by heavy and growing taxation. Flour sold in the capital, for example, became subject to a new

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duty of 10 *grana* per *tomolo* in 1638; and of 7 (additional?) *grana* per *tomolo* in 1644.⁴⁶ Oil sold in the city of Naples became subject a new duty of one *carlino* per *staro* in 1639; oil destined for export was assessed a duty of 6 *carlini* per *soma* in 1640.⁴⁷ Later the same year, four additional *carlini* were added to each *soma*, four more in 1642, and no less than ten, or a whole ducat, in 1643.⁴⁸ New levies of one *carlino* per *staro* were imposed on oil entering the city of Naples in 1641 and again in 1642.⁴⁹

Commodities which had been long the mainstay of the Kingdom's "industrial" and commercial activities became also the targets of onerous duties. On February 4, 1639, for example, the export of silk from Calabria, the Kingdom's premier silk-growing region, was targeted by a levy of 3 *grana* per *libbra*; that exported from the other provinces, of 5 *grana* per *libbra*. About six months later, on August 27, a new contract imposed an additional duty of 5 *grana* per *libbra* of silk throughout the Kingdom.⁵⁰ Eight months after that, on April 26, 1640, another contract yet added five additional *grana* onto the previous duties.⁵¹

Nearly all the taxes on consumption and export discussed so far, it should be noted, came in addition to the "new impost of five percent," which had been introduced in 1625. That value-added tax fell on all goods let in or out of the Kingdom's customhouses except for silk, oil and wax.⁵² The measure had been introduced ostensibly "on the occasion of the retention of a third of all revenues" held by investors in the Kingdom's funded debt.⁵³

Indirect Taxation and the Retention of Interest on Securities

If that justification is to be believed, the new levy was important not only because of the dampening effect it may have had on consumption and trade, but also it set the seal on the Kingdom's changed policy towards its creditors (cf. above, "The Retention of Interest on Securities"). To tell the truth, the government had been withholding one quarter of the interest due foreign (i.e., non-Neapolitan) investors in the funded debt ever since 1622. When the five-percent duty was introduced, in 1625, however, the scope of that withholding widened and deepened: one-third of interest payments was withheld, and then not from foreigners alone, but from all investors with securities worth (or yielding?) more than 45 ducats a year.⁵⁴

That maneuver saved the exchequer 802,398 ducats, a sum which was capitalized at seven percent, yielding, therefore, 56,168 ducats—and that amount was assigned for payment to investors on the proceeds of the new five-percent impost.⁵⁵ So, instead of receiving the interest due them on their investments, the holders of Neapolitan public debt instruments were to receive, in a year's time, the interest at seven percent of that amount, from funds guaranteed by the yield of the new value-added tax!⁵⁶ In 1630, the same maneuver was put into effect once again: at that time, state creditors received not the 749,815 ducats due them, but, rather, the promise that seven percent of that sum, or a little over 52,000 ducats, would be paid to them in a year's time from the proceeds of the "new five percent impost" and from the surplus from the wine gabelle.⁵⁷

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Predictably, like other levies purported to meet only temporary needs, the five-percent duty quickly became a permanent fixture in the Neapolitan fiscal life, worsening the business climate and serving as a disincentive for enterprise.⁵⁸ Even worse, of course, was the impact of the suspension of payments to the holders of state securities which the five percent impost made possible. With it, as we have seen, the state reneged on the promises it had made to investors ever since the creation of a market for state securities in the sixteenth century.

Almost as a counterpoint to the blows unleashed by the new fiscal order in Naples at the time of the Thirty Years' War, interested observers, fiscal managers and tax collectors alike could not help noticing a phenomenon of grave concern to them, the fact, that is, that much revenue scheduled to be levied could simply not be collected. True, the exchequer in Naples had been operating on a deficit as far back as the first fiscal accounts drawn up in the Kingdom for the Spanish overlords. But the 1620s and especially the 1630s were to see increasing deficits and growing amounts of unpaid arrears, much more so than had been the case at any time since the Spanish conquest.⁵⁹ With each decade, though, those sums rose considerably, despite what we must assume were the authorities' best efforts at confiscation.⁶⁰

That phenomenon may well have signaled the increasing "exhaustion" of the Kingdom, as contemporaries called it. Put another way, it was tangible evidence for the fact that in the Kingdom yet another limit had been reached, and even surpassed — that of people to pay, of consumers to buy even the high-necessity staples that indirect taxes fell on.⁶¹

In 1639, the Viceroy Count of Medina de las Torres suggested that the tax burden be distributed in the provinces in proportion to the worth of estates there. The Count was no enlightened reformer, motivated by an abstract sense of fiscal justice and eager for some form of progressive taxation. He was, rather, a royal official bent on best accommodating local fiscal resources to the ever-growing demands from Madrid. He recommended that the salt tax be increased and that the notorious impost of 16 *grana* per hearth be eliminated, because, he wrote the Count-Duke of Olivares:

the latter can't be collected simply because of inequities in the censuses or the impoverishment of the communities (*tierras*), but, rather, because the powerful use all sorts of excuses so as not to pay, while the poor are assisted in doing the same thing by their sheer wretchedness...⁶²

In the same letter, the Viceroy went on eagerly to support the proposal for a new duty one percent on all business transactions and on all instruments executed. In 1638, he noted, in the city of Naples alone contracts had been stipulated for a total of more than thirty million ducats, "so it's certain that this way, in this city alone, we could raise 300,000 ducats in revenue with the greatest of ease and without anyone being able to claim exemption...."⁶³

The Count of Medina wrote also that introducing stamped paper in the Kingdom "as is done in Spain" would be "without doubt most useful" in the overly litigious Nea-

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politan milieu. As he put it, "...this Kingdom is so addicted to lawsuits that its inhabitants would rather do without ordinary sustenance than court cases..."⁶⁴ Yet, again in the same letter, Medina de las Torres could state, quite matter of factly, that:

not only is this Kingdom unable to provide the sums that the King our Lord orders for Germany and the state of Milan; it cannot even take care of the very specific and unavoidable expenses for its own needs.⁶⁵

Medina de las Torres' observations are suggestive of the ambiguities and contradictions that a harsh policy of war finance could engender in a working politician. Not at all ambiguous or contradictory, though, were the dictates of that policy, which the Duke of course served and helped execute. In Naples at the time of the Thirty Years' War, the Crown sacrificed the interests and the needs of the Kingdom to the pursuit of grandiose goals on the larger European chessboard. Ironically, the fiscal measures that represented the power of "the sovereign territorial state"⁶⁶ worked mightily to disable the very authority they had been designed to bolster. Spain's policies, and Spain's loss, however, were also Naples' loss. And they were Naples' tragedy as much as they were object lessons in the exercise of early modern imperial power, with its ruinous cost for the peoples and states concerned.

In a wider context, though, those lessons were not at all new: they were very similar to those noted a very long time before the early modern age, for another war, on a different land.⁶⁷ In these days, when other Empires are being dismantled and other Imperial legacies are perhaps beginning to fade, to become no more than sites of memory, they are ironic reminders of the futility of Empires and of the impermanence of their grand designs. In these days, too, when a longing for an end to the "burden" of the South wells up in some of those very lands whose protection and defense meant, for the old Kingdom, bloodletting without end, they are ironic reminders as well of the feebleness of human memory and of the fickleness of human action.

Abbreviations

AGS	Archivo General, Simancas
ASN	Archivio di Stato, Naples
BNN	Biblioteca Nazionale, Naples
HHStA	Haus-, Hof-, und Staatsarchiv, Vienna
IvdDJ	Instituto de Valencia de Don Juan, Madrid
exp.	expediente
f., ff.	folio, folios
leg.	legajo

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Notes

1. On the Thirty Years' War in general, cf. the classic narrative account by C. V. Wedgwood, *The Thirty Years' War* (London: Methuen, 1981). For more modern treatments, cf. the standard works by Geoffrey Parker, ed., *The Thirty Years' War* (London and Boston: Routledge and Kegan Paul, 1984); *The Dutch Revolt* (Ithaca: Cornell University Press, 1977); *The Army of Flanders and the Spanish Road, 1567-1659. The Logistics of Spanish Victory and Defeat in the Low Countries' War* (Cambridge: Cambridge University Press, 1972). Useful also for a variety of issues about the war are Boris Porchnev, *Les soulèvements populaires en France de 1623 à 1648* (Paris: Flammarion, 1972 [Moscow: Akademiia Nauk SSSS, 1948]) and Theodore K. Rabb, *The Struggle for Stability in Early Modern Europe* (New York: Oxford University Press, 1975).

2. Giuseppe Galasso, *Mezzogiorno medievale e moderno* (Turin: Einaudi, 1965), especially the essays "Momenti e problemi di storia napoletana nell'età di Carlo V" (136-197) and "Le riforme del Conte di Lemos e le finanze napoletane nella prima metà del Seicento," (199-229). Cf. also Giuseppe Coniglio, *Il Viceregno di Napoli nel sec. XVII* (Rome: Edizioni di Storia e Letteratura, 1955); Rosario Villari *La rivolta antispagnola a Napoli. Le origini (1585-1647)* (Bari: Laterza, 1967); Luigi De Rosa *Il Mezzogiorno spagnolo tra crescita e decadenza* (Milan: Il Saggiatore, 1987), and, more generally, Giuseppe Galasso, *Dal Comune medievale all'Unità. Linee di storia meridionale* (Bari: Laterza, 1971) and Fernand Braudel, *La Méditerranée et le monde méditerranéen à l'époque de Philippe II* (Paris: Armand Colin, 1966). On the related question of war finance and its effects in Castile during the rule of the Count-Duke of Olivares, cf. the papers in John H. Elliott and Angel Garcia Sanz, eds., *La España del Conde Duque de Olivares* (Valladolid: Universidad de Valladolid, 1987).

3. ASN. *Sommaria. Consulte*, vol. 3, ff. 30v-33r (1569): 2,226,067 ducats. Cf. also *Ibid.*, vol. 1, ff. 63v-64v (1549); vol. 2, ff. 29r-30r (1563). The percentage figure used in the text is derived from the budget data from income and expense for 1563, the year closest to those in the series. Cf. Antonio Calabria, *The Cost of Empire. The Finances of the Kingdom of Naples in the Time of Spanish Rule* (Cambridge: Cambridge University Press, 1991).

4. Cf. Geoffrey Parker, *The Army of Flanders*; Domenico Sella, *Crisis and Continuity: the Economy of Spanish Lombardy in the Seventeenth Century* (Cambridge, Mass.: Harvard University Press, 1979); Villari, *passim* and 123.

5. Galasso, "Le riforme" and "Contributo alla storia delle finanze del Regno di Napoli nella prima metà del Seicento," *Annuario dell'Istituto Storico Italiano per l'età moderna e contemporanea*, vol. 11 (1959), 5-106.

6. For the above, cf. Braudel and the other works cited at note 1. Cf. also Giuseppe Coniglio, *Il Regno di Napoli al tempo di Carlo V* (Naples: Edizioni Scientifiche Italiane, 1951). On the Kingdom's aid for the defense of Milan, cf. Federico Chabod, *Lo stato e la vita religiosa a Milano nell'epoca di Carlo V* (Turin: Einaudi, 1971), in particular "Lo Stato di Milano e l'impero di Carlo V," (*Ibid.*, 9-225, esp. Part II, "Il problema finanziario durante il dominio di Carlo V," 105-139).

7. Cf. Calabria, *The Cost of Empire*, ch. 4.

8. For some examples, cf. Villari, *passim*, esp. 128-138.

9. For an excellent analysis of the seventeenth-century in Naples, cf. Silvio Zotta's "Momenti e problemi di una crisi agraria in uno 'stato' feudale napoletano (1585-1615)," *Mélanges de l'Ecole Française de Rome*, 1978, 715-796. Cf. also Calabria, "The Seventeenth-Century Crisis Revisited. The Case of the Southern Italian Silk Industry: Reggio Calabria, 1547-1686," in *Essays in Economic and Business History*, 2001, 1-15.

10. All figures are rounded off to the nearest ducat. The data for war taxation in this essay are largely derived from a "Nota dell'Infras.tte Imp.ni et Gabelle Imposte per la Reg.a Corte in tempo dell'Infras.tti SS.ri

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ViceRe di q.sto Regno dall'anno 1622 che cominciò il Governo del S.r Duca de Alba p. tutto li sei di Maggio 1644 che fini Il Governo del S.r Duca di Medina delas Torres" appended to a treatise on fiscalty, BNN. Ms. XI-B-39 (ff. 187r-215r).

11. On revenue in 1620s, cf. Calabria, *The Cost of Empire*, 62.

12. Levies in the first phase (1622-31; 4,492,405 ducats) ranged from a low of 75,000 ducats in 1629 to a high of 1,281,527 in 1625, averaging 449,241 ducats per year. Levies in the second phase (1632-38; 10,610,461 ducats) ranged from a low of 340,565 ducats in 1631 to a high of 2,007,094 ducats in 1638, averaging 1,326,308 ducats a year. Levies in the third phase (1639-44; 17,897,157 ducats) ranged from a low of 1,859,115 ducats in 1644, a year with incomplete returns, to 3,869,078 ducats in 1640, averaging 2,982,860 ducats a year.

13. Some recent attempts to deny the autonomy of direct taxation and to reduce it, no less, to indirect taxation are not warranted by the evidence, which is quite clear on this score. For a proper perspective on the issue, and to clear any obfuscations, cf. Galasso, "Le riforme," p. 220, and the recent, model work by Alessandra Bulgarelli-Lukacs, *L'imposta diretta nel Regno di Napoli in età moderna* (Milan: Franco Angeli, 1993).

14. Or 614,098 ducats a year between 1622-1629; 777,434 ducats a year between 1630-1639; and 614,098 ducats a year between 1640-1644.

15. Calabria, *The Cost of Empire*, ch. 6.

16. In 1611, to be sure, a proposal had been made in Naples' Estates to effect a forced conversion of the debt (lowering the interest on lifetime securities to 10% and on redeemable ones to 7%), but without the customary refund of capital to investors who refused the new, lower rate. Cf. Roberto Mantelli, *L'alienazione della rendita pubblica e i suoi acquirenti dal 1556 al 1583 nel Regno di Napoli* (Bari: Cacucci, 1997), pp. 63-64.

17. Calabria, *The Cost of Empire*, passim and 134.

18. If the above reflects in any way the thinking about financing the Spanish war effort in Naples in the early 1620s, that thinking must have undergone severe shifts later in the next decade and the one after that, for, as Figure III, again, shows, direct and indirect taxation were both significantly to increase in the 1630s and 1640s.

19. In 1648, to cite just one noteworthy and telling example, the bulk of the revenues from indirect taxation, one of the mainstays of the fiscal system and an increasingly profitable one ever since the sixteenth century, were ceded to receivers in exchange for the relatively paltry sum of 300,000 yearly ducats.

20. The data in Figure IV are assembled from the following sources: AGS. Estado, leg. 1030, f. 180 (1532: 335,395 hearths); *Visitas de Italia*, leg. 348/18 (1549-50: 426,162 hearths); Estado, leg. 1103, f. 214 (1595: 526,946 hearths); BNN. Ms. Branc., VI-B-8, ff. 1v-2r (1561: 479,760 hearths); Ms. XI-B-39, f. 5v (1595: 499,449 hearths [sic]); IVdJ, envío 80/579 (1545: 425,959 hearths). For the censuses from 1505 to 1669, cf. Karl Julius Beloch, *Bevölkerungsgeschichte Italiens*, vol. 1 (Berlin and Leipzig: Walter de Gruyter & Co., 1937), 169-277, esp. 215. For 1648 and 1665, cf. ASN. *Sommaria. Consulte*, vol. 63, ff. 43r-50v; for 1722, HHStA. *It.-Sp. Rat. Neapel. Collectanea*, vol. 50.

21. Lodovico Bianchini, *Storia delle finanze del regno di Napoli* (Naples: Della Stamperia Reale, 1859),

203. The extraordinary grant, of course, was levied in addition to the "ordinary" aids, which had been regularized in 1566 and set at 1,200,000 ducats every two years. Cf. Galasso, "Momenti e problemi," 175.

22. For some examples of the census-taking procedures, cf. AGS. *Visitas de Italia*, leg. 96, passim; leg. 109, exp. 8.

23. According to Bianchini (203), that tax was levied until 1642. A grant of 300,00 ducats is reported for January 1622 to December 1624 in the list of aids in the "Nota..." (BNN. Ms. XI-B-39, ff. 187r-215r, for 1622-1643 [f.187v]), but it is not linked to the suspension of the hearth census.

24. Cf. BNN. Ms. XI-B-39, ff. 10r-20v; ASN. *Sommaria. Consulte*, vol. 5, ff. 71v-76v.

25. BNN. Ms. XI-B-39, ff. 29r-30v.

26. *Ibid.*, ff. 189r-v; Bianchini, 207. This point is not made clearly in Calabria, 163, n. 27, which needs to be clarified as in the text here.

27. The entry for that impost for 1630 in BNN. Ms. XI-B-390 (f. 190r) reads "Nell'anno 1630 foro imp.te Le grana quattro et due al fuoco per la Cavalla...".

28. *Ibid.*, ff. 189r, 189v, 190r, 191v, 192r. There is no specific entry for this tax in the budgets for 1626 and 1629 and no entry for 1626 in the "Nota..." (f. 189r).

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29. *Ibid.*, f. 190r. Like much of the secondary literature, the “Nota...” does not always specify whether a particular tax was assessed by the month or by the year. Obviously, this is a notable difference, which can make for much confusion. The distinctions made in this paper among those levies rely on calculations. The cavalry tax yielded 106,208 ducats in 1630 (f. 190r), 81,705 ducats in 1631 (f. 191v), 98,675 ducats in 1632 (f. 192r) and 106,213 ducats in 1633 (f. 193r). The anti-banditry tax, on the other hand, yielded 16,902 ducats in 1630 (ff. 190r-v, for collection in six provinces) and 40,524 ducats in 1631 (f. 191v; five provinces).

30. *Ibid.*, ff. 21r-22v. After 1631, there is no other listing for the anti-banditry tax in the “Nota...” That document is not very consistent in its identification of imposts; often it lists some of them by their rate rather than purpose (e.g., for 1634, an entry for 156,830 ducats is labeled simply as a 4-*grana* hearth tax and one for 83,173 as issuing from “three more *grana* per hearth [f. 195r]).

31. *Ibid.*, f. 192v.

32. *Ibid.*, f. 196r.

33. *Ibid.*, f. 198v.

34. There is no entry for direct taxes for 1644.

35. ASN. *Sommaria. Dipendenze*, fascio 25 (“Bilancio di como stà Il Real Patrimonio di questo Regno,” 3 November 1616).

36. Calabria, *The Cost of Empire*, 134.

37. In 1633, for example, extraordinary direct taxes raised 384,242 ducats. More than half that sum (200,000 ducats) came from a special contribution in parliamentary aids to the Monarch. Needless to say, it complemented rather than supplanted the by-then regular aids levy of 300,000 ducats a year for the suspension of the census and the ordinary aids of 1,200,000 ducats every two years. (BNN. Ms. XI-B-39, f. 193r). About 100,000 ducats (106,213) came from the impost of 3 *grana* per hearth per month for the cavalry. The remainder, or 78,029 ducats issued from new levies assessed in nine provinces ostensibly for the subsidy of navy personnel on duty along the coasts, in amounts varying from 1.25 to 15 *grana* per hearth (f. 193r). In 1640, on the other hand, extraordinary direct taxes raised more than four times the 1633 total, or 1,658,873 ducats. The bulk of that revenue (1,297,872 ducats) came from two imposts. One varied in rate, applied to all the provinces except for Contado di Molise, and yielded 413,540 ducats; it was intended to provide money “in succor of the Italian infantry” (f. 201v). The other, which had been introduced in 1638, dwarfed most previous taxes, for it was set at 16 *grana* per hearth per month, that is, at 192 *grana* (or 1.92 ducats) per hearth per year — more, in other words, than the allegedly-unchanged hearth tax base of 1.51 ducats a year (f. 201v).

38. Cf. Calabria, *The Cost of Empire*, 66, 137.

39. 14,285.71 ducats — assuming, naturally, that the securities floated were bought up quickly and in their entirety, as had tended generally to be the case in the course of the sixteenth century. Of course, the exchequer would then lose any right to the proceeds of the tax or tax increase in question: it would have to continue paying the investors the yield from it (1,000 ducats a year, or less, if the interest were to be lowered) until the securities could be retired. For more details on this system, cf. *Ibid.*, 51-52 and A. W. Lovett, “The Castilian Bankruptcy of 1575,” *The Historical Journal*, 1980, 899-911.

40. Bianchini, 215-216. A *tomolo* equaled 30 to 40 *rotoli*, or 26.73-35.64 kg. Cf. Ronald E. Zupko, *Italian Weights and Measures from the Middle Ages to the Nineteenth Century* (Philadelphia: The American Philological Society, 1981), 288-296.

41. By one *tari* (2 *carlini*, or 0.2 ducats) per *tomolo*.

42. It was capitalized at 7% per year (63,844.50 ducats) in the Kingdom’s salt customhouses (*fundaci*) and at 23,000 annual ducats at seven percent in the capital city’s four salt customhouses. BNN. Ms. XI-B-39, f. 195v.

43. In any case, though, tax farmers, contractors and fiscal agents involved in the administration of war finance in Naples reaped huge profits from their ventures. Cf. Coniglio, *Il Viceregno*, 268-272; Villari, *passim*.

44. BNN. Ms. XI-B-39, f. 211r.

45. *Ibid.*, f. 214v.

46. *Ibid.*, ff. 202r (1638) and 214v (1644). It is unclear whether the 1644 duty was levied in addition to the 1638 one, or instead of it.

47. As a measure for oil, the *staro* varied in capacity from .053 hectoliters (in Ripacandida [Basilicata]) to 0.976 hectoliters (at Avellino [Principato Ultra]). The *soma* varied from .492 hectoliters (at Tarsia) to 3.372 hectoliters (at Spezzano della Sila [Calabria Citra]). Cf. Zupko, 270-271; 258-268 [259]).

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48. BNN. Ms. XI-B-39, ff. 208r (1640); 212r (1642); 214r (1643).
49. Ibid., f. 211v.
50. Ibid., f. 204v.
51. Ibid., f. 208r.
52. Ibid., ff. 81v-82v; Bianchini, 210; Galasso "Contributo," 59, note g.
53. Ibid., f. 187v.
54. Ibid., f. 187v.
55. Ibid., f. 187v ("sopra il quale novo imposto si fe assignm.to a detti consignatarij di detto loro terzo retenuto ut s.a alla ragione di sette percento...").
56. In 1626 the proceeds from that levy amounted to 108,862 ducats; in 1629, to 101,010 ducats.
57. BNN. Ms. XI-B-39, f. 190v.
58. For some very poignant pages on these matters, cf. Zotta, *passim*.
59. For some evidence, and for a different perspective than the quantitative alone, cf. Giovanni Muto's "Apparati finanziari e gestione della fiscalità nel Regno di Napoli dalla seconda metà del '500 alla crisi degli anni '20 del secolo XVII," in the author's *Saggi sul governo dell'economia nel Mezzogiorno spagnolo* (Naples: Edizioni Scientifiche Italiane, 1992), 35-60. For some hints about the social consequences of war taxation, cf. Villari, *La rivolta*, *passim*.
60. For the sixteenth-century "tradition" of tax collection, cf. Coniglio, *Il Regno di Napoli*, *passim*, esp. ch. 3.
61. As we saw above, in the 1640s contracts for the administration of taxes, like the salt gabelle, had to be sold off to tax farmers for much less of what they had been assessed.
62. AGS. *Estado*, leg. 3261, f. 149 (11 May 1639).
63. Ibid.
64. Ibid... To the Duke's credit, it must be pointed out that in 1642 he urged that both the 16-grana per hearth tax (again!) and the one percent duty be suppressed "because the Kingdom is so overburdened with such a great variety of taxes..." (AGS. *Estado*, leg. 3266, f. 57 [25 October 1642]).
65. Ibid.
66. This is Eugene Rice's phrase; cf. *The Foundations of Early Modern Europe, 1469-1559* (New York: Oxford University Press, 1970).
67. Thucydides, *The Peloponnesian War*, many editions, *passim*.

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