

Taming Leviathan. Constitution, Representation and Taxation in fifteenth-century Portugal

Domando Leviathan. Constituição, representação e carga fiscal em Portugal no século XV

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Abstract: This article shows that the *Cortes* of Coimbra/1385, in which João I was acclaimed king, stand for a major break in Portuguese Constitutional History. While twentieth-century historiography considered that the vision of a limited monarchy formulated by the representatives in 1385 essentially failed, fiscal history shows that these *Cortes* did indeed leave a clear and lasting break with the reign of Fernando I: extraordinary taxes could not be justified by the claim of the 'necessity' of the king and had to be consented by the representatives of the taxpayers. This achievement stands for a marked contrast with the wilful rule of Fernando I, who imposed taxes and debased coinages with little regard for parliament or constitutional limits.

Keywords: Fiscal History; Constitutional History; parliaments; taxation; tax burden

Resumo: Este artigo mostra como as Cortes de Coimbra/1385, nas quais João I foi aclamado rei, representam uma rutura na História Constitucional Portuguesa. Se a historiografia portuguesa do século XX considerou que a visão de uma monarquia formulada pelos procuradores em 1385 não teve consequências relevantes, na perspetiva oferecida pela História Fiscal estas Cortes marcam uma profunda transformação relativamente ao reinado de Fernando I: os impostos extraordinários deveriam ser aprovados pela assembleia representativa e não poderiam ser justificados pela simples 'necessidade' por parte do monarca. Estes princípios representam um contraste claro com a governação de Fernando I que ignorara as *Cortes* e limites constitucionais ao proceder a desvalorizações monetárias e a introduzir novos impostos

Palavras-chave: História Fiscal; História Constitucional; cortes; impostos; carga fiscal

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Introduction

The election of João I as king by the parliament met in Coimbra in March 1385 was a watershed in the constitutional, political and fiscal History of Portugal. In the words of the aptly-named «Instrument of Election» (*Auto da Eleição*)², João owed his throne to the 'election and appointment' of the *Cortes*, whose representatives considered that his virtues, deeds and willingness to defend the realm justified the choice (CAETANO, 1985b, p. 69). The same document hints that the very existence of a monarchy was ultimately a contingent choice of the ruled rather than a necessity³.

In the realm of theory at least, this meant a profound contrast with his predecessor and half-brother Fernando I (1367-1383). King Fernando I was the sixth-grandson of the first king Afonso I (1140-1485) through an unbroken legitimate male line. Without a male heir, married to an unpopular queen and with three male bastard brothers, his propaganda asserted his legitimacy as the undisputed successor of an old lineage of kings (GOMES, 1996, pp. 146-147). The insistence on his dynastic legitimacy likely worked as the ideological foundation for his forceful rule. According to the formula used in his letters patent, the decisions of Fernando I were, unlike those of his predecessors, made with «firm knowledge and absolute power»⁴. During his reign, Fernando ignored the political customs of the realm and trampled over ancient privileges causing the 'scandal' of the municipalities and the representatives at parliament (CAETANO, 1985, p. 72; SOUSA, 2014, pp. 186, 198). The increase in fiscal pressure for fighting offensive wars and his plainly opportunistic handling of the country's currency was loudly contested by the voices of the municipalities in the *Cortes*, especially in the *Cortes* of Porto/1372.

In 1385, the barons, municipalities and prelates of the realm accepted the responsibility that came with their role as electors and pledged that the new king would get adequate financial support from them. As the text of the «Instrument of Election» implies, João I only accepted the kingship after being assured that those who elected him would provide «the services needed to upkeep the royal condition and honour as well as to continue the war»⁵. The text goes even further in this line: as the *Povos* wanted to be ruled by a king, they would have to «aid both with our bodies and goods in order to sustain the expenses and services required to maintain the regal honours and status and to take on the war». Through their proctors, the prelates, knights and the municipalities «pledged to assist him with bodies and properties and to sustain all the burdens of the expenses and services that are required for him to maintain the regal status»⁶. The *Povos* thus promised to freely give to the new king what the old one had forcefully taken.

This paper discusses whether these principles acted as constitutional checks on the executive power in one specific area: state finances. This is an important historiographical issue. Indeed, the two main authors that

2 It is worthwhile to point out that the very name of this document was likely taken from the auto de eleição in which the canons present in the chapter declared that they elected the bishop that would rule over the diocesis. See, for instance, ADB, Col. Cron., 143 [1292] and 995 [1416].

3 «Veendo nos que ... Rey que sssenpre acostumaram a auver que nos e os dictos Reygnos ajam de manter em directo e eem Justiça E nos defendda e ffaça todo aquello que compre para nom Cajrmos em ssogeiçom... E por que outrossi guardar e enparar estes Reygnos per nos nom podíamos veendo ajnda mais que em tal Caso e neçessidade a nos era compridoiro perteeça nomear escolher e tomar e receber alguma pessoa dypna e tal qual compria pera os dictos Reynos reger gouernar deffernder auudo primeiramente consselho deliberação e acordo antre nos sobre todo entedemos e Somos çartos per aquello que [...] Dom Joham [...] he tam nobre boom e muito a esto compridoiro ssociçiente dipno auto e conuinhuil e que outrossi trabalhou e trabalha tanto por defenssom dos dictos Reygnos que mereço e merece esta onrra dinidade e estado» (CAETANO, 1985b, p. 69).

4 «de certa sciencia e poder absoluto» (TT, Chancelaria de D. Fernando, Liv. 1, fols. 107-108; Liv. 2, fol. 60). The formula was used before with Pedro I (1357-67)

5 «Ajudar com os nossos corpos e beens e a ssosteer os encarregos das desspesas e seruiços que lhe eram compridoiras para manter o estado e honra de rey e pera outrossi leuar sua guerra em deante» (CAETANO, 1985b, p. 71).

6 «Offerecendo nos sobredictos prelados Caualeiros ffidalgos e procuradores dos Conçelhos [...] a o ajudar com nossos corpos e beens e a ssosteer os encarregos das despesas e sseruiços que lhe eram compridoiras para manter o estado e honra de rey.» (CAETANO, 1985b, p. 98).

analysed the *Cortes* of 1385 parliament, Marcello Caetano and Armindo de Sousa regarded this parliament as a 'failed' attempt to impose constitutional limits to the monarchy (CAETANO, 1985a, p. 72; SOUSA, 2014, pp. 186, 198). M. Caetano was an eminent law professor and wrote a valuable History of Portuguese Law, while A. de Sousa was a leading cultural historian. From their different vantage points, both pointed out that the political relationship between the ruler and the ruled did not significantly change by these bold claims of the Portuguese parliament. In contrast, this paper will argue that these authors failed to grasp the constitutional impact of these *Cortes* because they overlooked the fiscal issues especially in comparison with the earlier period.

We will do so by focusing on the role of parliament in negotiating extraordinary taxes, leaving aside the negotiation on debasements, the creation of a permanent tax (the sales tax known as *síscas*) and the parliament's say in the expenditure. In fact, unlike these latter themes, the consent (or rejection) extraordinary taxes left a «paper trail» that it is possible to follow even with scarce and still dispersed sources. Thus, extraordinary taxation provides an adequate metric for the internal constraints on the executive and, given that the granting of extraordinary taxes by parliaments was common in the Europe, it allows for some measure of international comparison.

In this paper, Part I will present how the Portuguese Parliament used its fiscal prerogatives in the constitutional setting opened by the *Cortes* of Coimbra/1385 until the middle of the sixteenth century. Whereas parts II and III will quantify the total fiscal burden imposed upon the Portuguese economy under João I and his successors. The conclusion will highlight the main findings of this work.

Part I

The *Cortes* of Coimbra/1385 pledged to assist the monarch with the means required for the defence or the realm. As mentioned, before being acclaimed as king, João I received assurances that he could count with the financial backing of the municipalities. At any rate, the granting of a tax by the parliament was an innovation. Under Fernando I and his predecessors, the fiscal role of the *Cortes* was, if anything, occasional. Until then, the *Cortes* primarily met to present municipal grievances to the king, who often enacted new laws that were approved by the municipal representatives in parliament.

In fourteenth-century Portugal, to subvert a famous aphorism, there was taxation without representation and representation without taxation. Although relevant sources are scarce, it appears clear that before 1385 extraordinary taxation did not depend on parliamentary consent (HENRIQUES, 2008, pp. 80-81). In some specific occasions (wedding and investitures of the royal progeny), the fourteenth-century kings were entitled to extract from their subjects a monetary payment known as a «service» (*serviço*, also called *colheita*). All evidence indicates that these *serviços* were automatic, *i.e.* without need for consent and with no room for negotiating the total burden. A recently-identified fragment of what appears to have been an early fourteenth-century land register sheds new light on the subject: the sums payable as *serviços* were fixed for each hearth⁷. Thus, it appears likely that there was little room for negotiations between the monarch and his subjects concerning the sum obtained or the rules for the assessment. The connotations of the very term «service» indicate that this levy was regarded as the duty of a vassal, be it a municipality or an individual tenant. By the middle of the fourteenth century, the term *serviço* was also applied to one-off subsidies paid by a religious house or a municipality on request of the king.

⁷ TT, *Ordem de São Bento*, Mosteiro do Salvador de Paço de Sousa, Maço 2, s.n. This document gives the key to interpret the, otherwise obscure, mentions to payments called *serviços* in numerous tenure contracts. We decided to publish this important unpublished (and seemingly uncited) document here as Appendix I.

For instance, in 1357 Pedro I demanded to the municipality of Lisbon as a *serviço* the sum of 60 000 *libras* for repairing some of the kingdom's castles (HENRIQUES, 2008, p. 85)⁸. The canonry of Grijó also had to redeem *serviços* to the king from its own revenues in 1365 (*Livro das Campainhas*, p. 79).

The nature of the *serviço* changed in the reign of Fernando I (1367-83). In the course of his second war with Castile, Fernando I collected a fresh *serviço* in 1372 (to be paid in 1372-1375). This new tax had no less than four scandal-inducing innovations: it took the form of a sales tax, it was collected across the whole kingdom, it was justified by «royal necessity» and, finally, it was «requested» to the representatives of the realm, although certainly not in parliament. The civil unrest that ensued was too strong for Fernando I to ignore and he somehow entertained a reunion (termed *ajuntamento*, not *Cortes*) with the municipal proctors in Évora, in December 1374, to discuss the reduction of the rate of in the sales taxes⁹. This interaction would not last: in 1378 and in 1382, Fernando again collected subsidies (in the form of the dreaded sales taxes) without any form of consent from the representatives of the taxpayers, let alone the *Cortes* (HENRIQUES, 2008, pp. 209-211). This subsidy was newly labelled as a *pedido* (literally 'request') or *pedido e serviço*¹⁰.

The introduction of this new word *pedido* has constitutional implications: instead of being «promised» by a municipality for the «service of its lord the king» it was «requested» to the realm by the king. The new term stressed the monarch's demands not on the 'voluntary' service offered by the vassals. The notion of a «request» can be associated with another ideological novelty: the king's necessity. While imposing the *sisas* of 1372-1375, King Fernando declared that this was a «service from which we could not exempt our naturals and our municipalities given our necessity from which we are not yet free as our [royal] condition demands»¹¹. Likewise, when imposing the sales taxes in 1382, Fernando I did not even invoke any specific motivation, except his necessity¹². Unlike the previous kings, Fernando I could bind the entire realm in paying a levy whose size and apportioning he decided, according to his necessity. He thus managed to impose almost nine years of uninterrupted sales taxes, despite the 'scandal' and 'grievance' alleged by the municipal proctors in and out of the *Cortes*.

The election of João I as king in the *Cortes* of Coimbra/1385 dramatically changed this prerogative power. Neither Caetano nor Sousa considered the parliament under the light of the eventful reign of Fernando I. Yet, in Coimbra/1385, the very first petition presented by the *Povos* to the king they had just elected was that all taxes being collected under King Fernando should be cancelled¹³. They granted the king a *pedido* worth the sum expected as sales taxes. The newly-elected king had to accept that instead of being delivered to the king's treasury, the receipt of the *pedido* would be managed by a treasurer appointed by the municipalities who would control the payments made from the monies collected¹⁴. Also, the scandal-inducing *sisas* or sales taxes were also suspended and only returned with the consent of the *Cortes* and meant as a permanent tax for permanent expenses.

8 Given that the exact sum to be obtained with the levy is mentioned, this was likely an innovation vis-à-vis the old, automatic *serviços*, whose total value had not to be defined.

9 As argued by Armindo de Sousa, the terms used to describe this meeting indicate that it was understood as an *ajuntamento* (SOUSA, 1990, I, pp. 432-463).

10 TT, *Chancelaria Fernando I*, Liv. 3, fol. 7v.

11 «serviço que nom podíamos scusar dos nossos naturaes e dos ditos concelhos por nossa neçessidade de que ainda nom somos fora nem livres como compria ao nosso estado.» The text appears in two letters sent to different

12 In the four letters mentioning this subsidy, there is no hint of a rationale or a justification for collecting this subsidy (TT, *Chancelaria Fernando I*, Liv. 3, fols. 7v, 11v, 12, 15v)

13 The petition to end with King Fernando's levies is in the 6th article but, as Caetano and Sousa agree, the first four general articles of Coimbra/1385 are resolutions and the fifth is an appeal (*moção*). Thus, article 6 ends up by being the first 'petition' proper (SOUSA, 2014, p. 16).

14 Empirical confirmation of this participation can be found at a recently-found fragment of the audit records of a royal officer who received the monies of the 1385 *pedido* published at HENRIQUES, 2014.

More importantly, the parliament defined that extraordinary taxes could only be extracted with the authorisation of the representatives of the taxpayers. As we learn from a later petition brought in the *Cortes* of Lisbon/1389, João I himself admitted that when he «was made king» he «promised not to collect *sisas* nor taxes without the authorisation of the people»¹⁵. Thus, we can deduce that the principle set by the *Cortes* of Coimbra/1385, that extraordinary taxation had to be granted by the *Cortes*, took hold. How far would this model stand as a precedent to the ulterior fiscal-constitutional relationship between the monarchy and the kingdom, embodied in the *Cortes* to whom ultimately it owed the throne?

Table 1

The *Cortes* and extraordinary taxation

Cortes	Extraordinary Tax Granted	Cortes	Extraordinary Tax Granted
Coimbra/1385	P	Torres_Novas/1438	–
Porto/1387	S (rejected)	Lisboa/1439	–
Braga/1387	S	Torres_Velhas/1441	P
Lisboa/1389	S & P	Évora/1442	–
Coimbra/1390	S & P	Évora/1444	P
Évora/1390-1	–	Lisboa/1446	–
Viseu/1391	P	Évora/1447	P
Coimbra/1394	P	Santarém/1451	P
Santarém/1396	P	Lisboa/1455	P
Coimbra/1397	P	Lisboa/1456	P
Coimbra/1398	P	Lisboa/1459	P (rejected)
Porto/1398	P	Évora/1460	P
Lisboa/1399	P	Guarda/1465	P
Coimbra/1400	P	Santarém/1468	P
Guimarães/1401	–	Santarém/1471	–
Montemor-o-Novo/1402	–	Coimbra-Évora/1472-3	–
Santarém/1402	–	Lisboa/1469	P
Lisboa/1404	P	Lisboa/1473	P
Santarém/1406	Loan	Évora/1475	P

15 «Outrossy ao que dizem no xxxiiijº artigo que quando fomos alçado por rey que prometemos de nom poer sisas nem enposições sem outorgamento do poboo.» This claim was totally opposed to the very «Act of Election», which indicates that the people promised to sustain «the royal condition and honour and to continue the war» to a reluctant João I (Sousa, 1990, II, p. 233).

Cortes	Extraordinary Tax Granted	Cortes	Extraordinary Tax Granted
Évora/1408	–	Montemor-o-Novo/1477	P (rejected)
Lisboa/1410	–	Santarém-Lisboa/1477	P
Lisboa/1412	–	Lisboa/1478	P
Lisboa/1413	–	Évora-Viana/1481-2	–
Estremoz/1416	L	Santarém/1482	P
Lisboa/1417	–	Évora/1490	P
Santarém/1418	P	Lisboa/1498	–
Lisboa/1427	P	Lisboa/1499	–
–	P	Lisboa/1502	P
Santarém/1430	P	Torres_Novas/1525	P
Leiria-Santarém/1433	–	Évora/1535	P
Évora/1436	P	Almeirim/1544	P
Leiria/1438	P		

Note: P – *pedido*; S – *sisas*.

Sources: SOUSA, 1990, I, pp. 291-431; GONÇALVES, 1964, pp. 205-210.

The *pedido* conceded by the *Cortes* of Coimbra/1385 turned out to be a virtually unchallenged precedent: extraordinary taxes could not be levied without being formally granted by the parliament. The only anomaly (the collection of a subsidy for the wedding of Princess Isabel with the duke of Burgundy in 1429) is the proverbial exception that proves the rule, as João I started the collection of this special *pedido* given the diplomatic urgency and the confidence that this demand would be attended (SOUSA, 1990, I, p. 344). Though seldom formulated, this constitutional principle was accepted by both parts as prior to concrete political and military decisions, as the well-documented discussion about expansion in Morocco in 1415, 1432 and 1438 shows (RUSSELL, 2001, pp. 141-143, 160-161). The same idea was reinstated in the *Cortes* of Leiria-Santarém/1433 where the proctors claimed that *pedidos* could only be made in case of «great necessity and consent of the people», a claim that the king did not challenge¹⁶. Also, King Manuel borrowed from his closer vassals for being unwilling to «impose upon his *Povos* neither fatigue nor oppression»¹⁷.

Several episodes throughout the period make clear that the approval of extraordinary subsidies by the *Cortes* was far from an idle formality. In the 1387, the *Cortes* did not accept the *sisas* in the form proposed by João I (SOUSA, 1990, I, pp. 295-300). In two occasions, the parliament refused the grant the extraordinary tax on wealth requested by the monarchy: in the *Cortes* of Lisbon/1459 and Santarém-Lisbon/1477 (SOUSA, 1990, I, pp. 350 and 411). In 1459 Afonso V summoned parliament to approve a new tax of 300,000 dobras, the equivalent to ten

16 «Vos pedymos que leixees vosso poboo de taaes emcarreguogs, e quando ouuer de seer seyja por gram necessidade e consentimento do poboo.» (SOUSA, 1990, II, p. 314).

17 E.g. TT, *Chancelaria Manuel I*, Liv. 13, fols. 10, 48v, 55v-56v.

pedidos, destined to pay arrears of his redistributive payments. This was a motive that customary rules did not condone and, hence, the municipalities alleged that they were not due to pay this vast sum¹⁸. The *Cortes* met again and settled for half this sum and the promise that the arrears in the king's expenditure would not be accepted again as a motive for a *pedido*. A comparative perspective is useful to assess the strength of the constitutional limits (Table 2).

Table 2

Parliament and taxation in Castile, Catalonia and Portugal, 1385-1500

	Parliaments met	Extraordinary taxes granted by Parliament	Extraordinary taxes refused by Parliament
Portugal	59	38	3
Castile	59	45	0
Catalonia	30	17	2

Notes: in Catalonia, parliaments of Barcelona/1413 and Tortosa/1426 did not accept to pay extraordinary taxes; For Portugal, the rejection of taxes took place in Lisboa/1459; Lisbon-Santarém/1477 and, possibly, in Porto/1387 (rejection of sales taxes).

Table 2 indicates that the constraints exerted by the Portuguese *Cortes* were stronger than those of Castile and Catalonia. In Catalonia, where executive powers were invested in the hands of the *Generalitat* not the king, the *Corts* were certainly stronger in constitutional terms. By contrast, parliaments like the Castilian (or the English) did not reject any tax in this period. Still, precisely while fighting Portugal and then Granada, the Catholic Kings Ferdinand and Isabella bypassed the 'inconvenience' of the *Cortes* and taxation was approved by the *Hermudad* during the period 1482-1494 (LADERO QUESADA, 1973, pp. 214-215).

The notion that taxation required consent and that the monarchy had to negotiate with the taxpayers was new during the reign of Fernando I. However, by the middle of the fifteenth-century this notion appears well rooted. Paying taxes without consenting to them was alien to the status of a (Christian) subject of the king. The doctrine articulated by the municipal representatives throughout this period was consistent: payment without consent was as an infringement of 'liberty' (HENRIQUES, 2008, p. 216). In contrast, Muslims and Jews, on their hand, were liable to tribute because they «belonged to the crown» (BARROS, 2004, p. 383). Thus, the municipalities of Madeira (which had no seat in parliament) complained that their members were 'being coerced to pay as tribute-paying Jews (*judeus peiteyros*) because «unlike the humblest town of the kingdom» they were not summoned to go to the *Cortes*. However great the king's necessity was, paying without consent was regarded as an offence to their 'liberties' (MELO, 1972, p. 172). The contrast with the reign of Fernando I, when no such notions were articulated is, thus, clear.

¹⁸ See the 3rd article presented at the Cortes of Lisbon/1459 (TT, Cortes, Maço 2, doc. 14, fols. 22-39). The king's version of the discussions held in this assembly is summarised in the prologue to the instrument of the concession of the *pedido* of 1460 (BNP, Códice 2639, fols. 91-97).

Part II

The burden of the tax requested in the *pedidos* was subject to political bargaining in the *Cortes*. Again, the *Cortes* of Coimbra provide a meaningful precedent. The sum of the *pedido* granted in 1385 (400,000 libras) was the equivalent to the expected yield of the sales-taxes demanded by Fernando I in 1382-1385. In face of the quick and abrupt devaluations ordered by João I, this sum was devalued and in the *Cortes* of Coimbra/1391 the *pedido* increased to a higher nominal sum (3,5 million) that was roughly equivalent in metallic terms.

It is possible to estimate the values involved in these extraordinary taxes consented by the *Cortes*. In fact, the sums to be collected were either negotiated on an *ad hoc* basis (either in money of account or in stable currencies) or were measured in *pedidos*. The unit value of one *pedido* in 1460 was 6,95 million *reais* (or 30 000 *dobras*, a stable Castilian gold coin). By the end of the sixteenth century, the extraordinary tax was collected according to a global sum. Thus, provided that we know the adequate exchange rates, it is possible to calculate the sum demanded as a *pedido* in the national currency (*reais*). The results of these calculations are shown in Table 3.

Table 3

Notional value of the extraordinary taxes granted

Parliament	Sum Granted		In current reais (Millions)	Cortes	Sums Granted		In current million of reais
Coimbra/1385	0.4	million libras	0,8	Sant./1451	1,5	<i>pedidos</i>	17,25
Lisboa/1389	?	?	?	Lisboa/1455	2,5	<i>pedidos</i>	10,35
Coimbra/1390	?	?	?	Lisboa/1456	2	<i>pedidos</i>	20,7
Viseu/1391	3.5	million libras	7,0	Évora/1460	0.15	million dobras	34,5
Coimbra/1394	1 (?)	<i>pedido</i>	6,9	Guarda/1465	3 (?)	<i>pedidos</i>	20,7
Coimbra/1397	2	<i>pedidos</i>	13,8	Sant./1468	0.06	million florins	18,9
Coimbra/1398	1	<i>pedido</i>	6,9	Sant./1471	0.05	million dobras	21
Porto/1398	1,5	<i>pedidos</i>	10,35	Lisboa/1473	2 (?)	<i>pedidos</i>	13,8
Lisboa/1399	1,5	<i>pedidos</i>	10,35	Évora/1475	3 (?)	<i>pedidos</i>	20,7
Coimbra/1400	2	<i>pedidos</i>	13,8	Mont./1477	3	<i>pedidos</i>	20,7
Lisboa/1404	1,25	<i>pedidos</i>	8,625	Sant.-Lisboa/1477	2	<i>pedidos</i>	13,8
Santarém/1418	1,5	<i>pedidos</i>	10,35	Lisboa/1478	60	million reais	60
Lisboa/1427	1,5	<i>pedidos</i>	10,35	Sant./1482	50	million reais	50
Santarém/1430	1	<i>pedido</i>	6,9	Évora/1490	0.1	million cruzados	39

Parliament	Sum Granted		In current reais (Millions)	Cortes	Sums Granted		In current million of reais
Évora/1436	1,5	<i>pedidos</i>	10,35	Lisboa/1502	20	million reais	20
Torres Velhas/1441	1	<i>pedido</i>	6,9	Torres Novas/1525	0.15	million cruzados	60
Évora/1444	1,5	<i>pedidos</i>	13,8	Évora/1535	0.1	million cruzados	40
Évora/1447	2	<i>pedidos</i>	17,25	Almeirim/1544	0.2	million cruzados	80

Looking at nominal figures, we observe that the nominal yield of the *pedido* ratcheted up after 1460. This was the year that saw the consent to a subsidy of 150.000 *dobras*, the first since 1391 to use nominal sum. This meant that new assessments were conducted. The level of extraordinary subsidies seems to have increased in the middle of the century and, again, at the 1470s when Afonso V was fighting for the throne of Castile with the Catholic Kings, Ferdinand and Isabella. Is the image provided by the nominal figures correct?

Part III

In order to understand the trend evolution of the sums granted by the parliament requires that we measure the size of the economy. Fortunately, there is an emerging literature aimed at the reconstruction of Portuguese national accounts that has already brought forward the main variables (PALMA e REIS, 2016; HENRIQUES e REIS, 2014). For this period, at the present state of research, there are growth rates only for the Gross Agricultural Product. However, as argued by Ulrich Pfister, it is possible to create a GDP series by assuming a constant (country-specific) productivity gap between agriculture and the remaining sectors (PFISTER *et al.*, 2012, p. 8). As the levies were converted to nominal sums, it is also necessary to link the GDP series to a GDP benchmark.

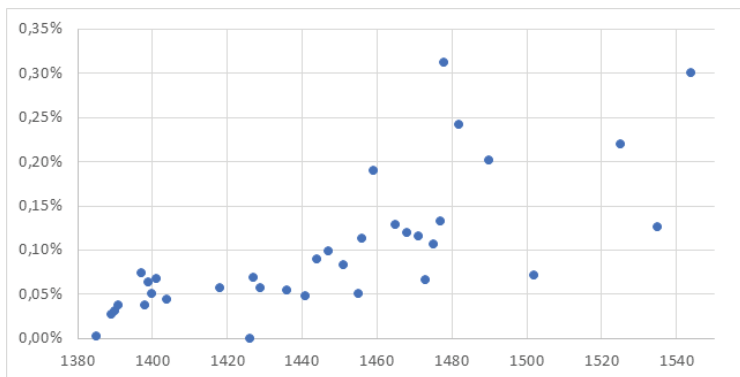


Figure 1 – Burden of Extraordinary Taxes (in percent of GDP, by year of granting)

Notes: "GDP" represents a ten-year moving average.

Sources: Table 2; nominal GDP benchmark; inter-sectorial productivity gap constant = 0,7 (PALMA e REIS, 2016); GAP series from HENRIQUES e REIS, 2014.

The small levels of this tax burden shown at Figure 1 should not be surprising. First, *pedidos* only tapped the income of the non-privileged and, second, the rates applied were modest. The only known detailed tax assessment is relative to the *pedido* of 1478 in Alportel (Algarve), precisely the heaviest of all the *pedidos*, worth 0.312 percent of the GDP. The median rate collected in Alportel was 70 *reais* (COELHO e DUARTE, 1996, pp. 226-9). This was about three unskilled day wages (25 *reais*) or a little over half the grain consumed per capita on a monthly basis (at 30 *reais* each *alqueire* of wheat). The lowest band in the strongly regressive *pedido* of 1436 was liable to pay 4% and the highest about 1% (*Chancelarias Portuguesas*. Duarte, vol. II, doc. 116). Exemptions were also common.

Figure 1 also suggests that the period of the standardised *pedidos* inaugurated by the *Cortes* of Coimbra/1385 was less taxing for the Portuguese subjects than the end of the fifteenth century. This is unexpected, given that at least in the *pedidos* after 1391 the municipality could not allocate the burden. Indeed, in contrast with England or France, where the representation of the realm was based in discrete administrative units (shires, élections) which virtually covered the entire kingdom and could be said to represent the «people» or the «community of the realm», Portuguese assemblies convened the kingdom's municipalities, not the kingdom's *almojarifados*. In Castile, a larger kingdom, there was some overlapping between the municipal representatives and the fiscal organization (*demarcaciones fiscales*), which was based in the various territories reunited under the King of Castile (hence, Salamanca for Extremadura, Sevilla, for its archdiocese and Granada; Toledo, for its Archdiocese, and so forth) (CARRETERO, 1988, p. 14). Thus, the sum *pedido* was shared amongst the various *almojarifados* of the realm and their respective shares were then allocated to the municipalities which organised the collection according to the regulations emitted by the crown (GONÇALVES, 1964, p. 228).

In 1394, one *pedido* was asked, which likely means that collective rates defined in the *pedido* of 1391 became the norm and that no new kingdom-wide assessments would occur. The standardising of the *pedido* limited the range of negotiations between the monarchy and the *Povos*, which made consensus easier but did not contribute to increase receipt. This mirrors the situation of early fifteenth-century England, where no monarch ever saw a tax request rejected but where taxes were collected according to the ossified of assessment 1334. Until the 1450s, the situation appears favourable to the interests of the *Povos*, as Figure 1 and Table 4 show.

Table 4

Tax burden by decade

Decade	Total Tax Burden (% of average GDP)	Parliaments met
1385-1394	0,10%	8
1395-1404	0,33%	10
1405-1414	0,00%	5
1415-1424	0,06%	3
1425-1434	0,13%	3
1435-1444	0,19%	7
1445-1454	0,18%	3

Decade	Total Tax Burden (% of average GDP)	Parliaments met
1455-1464	0,35%	4
1465-1474	0,43%	6
1475-1484	0,79%	6
1485-1494	0,20%	1
1495-1504	0,07%	3
1505-1514	0,00%	0
1515-1524	0,00%	0
1525-1534	0,22%	1
1535-1544	0,43%	1

After 1459, the country had to wrestle with higher fiscal demands. The negotiations that followed the refusal of 1459 started a new period, characterised by a growing tax burden and greater participation of the *Povos* in both the size and the apportioning of the fiscal burden. The *pedido* accepted in the *Cortes* of Évora/1460 meant a break with the earlier periods as it led to the sharp increase of the tax burden, as the monarchy finally tapped the growing size of the economy. Still, the granting of the subsidy was conditional. Most conditions were indeed very favourable to the municipal representatives¹⁹, with the twelfth being particularly relevant: Afonso V promised never to ask for *pedidos* again, except if he had a 'reason' that could not be met by the ordinary revenues and that the *Povo* was due to pay²⁰. This largely unnoticed promise of Afonso V represented a constitutional defining moment because it evoked two criteria for the crown to resort to taxation: the duty of the *Povo* (defined by precedent and custom) and the shape of royal finances.

In this respect, the *Cortes* of Évora/1460 stood for a major change. The municipal proctors complained that the permanent rents of the monarchy were ill-spent and that the monarchy gave away too many annuities. These criticisms were embodied in the conditions for the concession of the subsidy of 1460, in which Afonso V promised, vague terms, to 'moderate' his redistributive payments.

Since the *Cortes* of Lisbon/1459 and Évora/1460, the granting of the *pedidos* involved negotiations on their volume and on the methods of collection. When the threat of a Spanish counter-attack came, the monarchy demanded a huge effort from the *Povos* in the name of the 'defence of the realm'. The first attempt was rejected in the long parliament summoned to Lisbon and shifted to Santarém in 1477. However, in the *pedido* of the sixty-million of 1478, the *Povos* made a conditional acceptance: they would only pay the *pedido* if the privileged paid together with them, even if with different rates (SOUSA, 1990, I, pp. 418). Similarly, they forced the monarch to suspend all individual privileges of exemption from taxation. In the *pedido* of 1478 a centralised professional structure headed by a high-receiver (*recebedor-mor*) and his scribe made its appearance. The wages of these officers were

19 The 10th condition forbade the king to concede *tenças* (annuities) in case the finances did not allow it; the 14th condition forbade the monarchy to alter municipal borders.

20 «Item que nos nom lancemos daqui em diante pedido algum a nosso povo miúdo salvo em tal caso que com razom o possamos fazer e o dito Povo o deva pagar» (BNP, *Códice* 2639, fol. 95).

decided by a meeting of representatives of the *Povos* and were paid by each *almojarifado* in proportion to the sums apportioned.²¹ The monarchy retained only the final accountability, which was trusted to the *Cortos* and not to the commission elected by the *Povos*. The same was attempted in 1481-2.

The increase in the fiscal contribution also meant an increase in the participation in the political decision. A real ambition to design the financial policy by the *Povos* manifested in the writing up of a separate group of twenty-two chapters called *Da Fazenda* ('On Finance') in the *Cortes* of Évora-Alvito/1481-2 (SOUSA 1990, II, pp. 459-64). These constitute a wide program of reform aimed at controlling the crown's expenses item by item. Most of them set a rule for the crown to observe relating a particular type of expenditure: not accepting household members after January (article 69th), return of the subsidies to levels of João I (article 52nd), abolition of annuities conceded by services in Castile, unless they were performed by members of the household (article 55th), etc. This set of chapters ended with a project of an audacious fiscal constitution stating that the all future expenses had to observe the limitations set by the *Povos* and that decisions on expenditure taken in *Cortes* could only be suspended by other *Cortes*.

In short, the growth of the burden of extraordinary taxation in the last third of the century opened the way to greater participation of the *Povos* in the fiscal ruling of the country. This was a political price that a peaceful monarchy, whose standing fiscal revenues were buoyant, proved less and less eager to pay. Hence, the number of the *Cortes* met decreased since the 1480s and extraordinary taxation became occasional, although heavier than it had been in the early fifteenth century.

Conclusion

The vision of the *Cortes* of Coimbra/1385 of a monarchy bound by constitutional limits was not a «failure», as defended by Marcello Caetano and Armindo de Sousa. From the standpoint of fiscal history, the parliament did indeed leave a lasting legacy: extraordinary taxes could not be justified by the claim of 'necessity' and had to be consented by the representatives of the taxpayers. This is not a trivial achievement. It stands for a marked contrast with the wilful rule of Fernando I, who had imposed taxes and debased coinages with little regard for parliament.

After 1385, the fiscal constitution functioned in the form of the obligation of summoning the *Cortes* for participating in-period decisions concerning extraordinary taxation. The *Cortes* were not entirely compliant to the royal demands and they discussed, or at least were informed of, the military and diplomatic plans before they committed to pay the *pedido*. Thus, as with contemporary England late fourteenth-century and early fifteenth-century *Cortes* could claim a measure of «partnership in government» (HARRISS, 1985, p. 179).

The *Cortes* also resisted two monarchical attempts to scale up the tax burden in 1459 and 1477. In both cases, the resistance ended up in a compromise between the two parties that resulted in political advantages to the *Povos* but also in a higher tax burden. For a fiscally buoyant monarchy, these compromises reduced the utility that could be gained from extraordinary taxes. This was certainly a factor in the reduction of the meeting of parliaments after the fifteenth century. To some extent, it can be argued that the very strength of the *Cortes* in negotiating taxes led to their decay. However, this has little to do with the *Cortes* of Coimbra/1385. When looked from the often-overlooked perspective of state finances, the election of João I by parliament ushered in an era of formal participation of the municipalities in the decisions, in contrast with the forceful rule of Fernando I.

21 TT, Chanc. João II, Livro 3, fols. 90 and 104.

Appendix I

Fragment of a land register belonging to the Monastery of Paço de Sousa, c. 1310.

TT, Ordem de São Bento, Mosteiro do Salvador de Paço de Sousa, Maço 2, s/n.

¶ *senhorinha gomez* da b^o *maravediz* de Lusy[m]

¶ *stevam* joyaãez da biiij^o *maravediz* et vij^o *soldos* de *serviço*.

¶ da *quebrada* do rribeyro *gonçalo* giraldez da iiiij^o *maravediz*

¶ *gonçalo* anes de saa da v^o *soldos* de *serviço*

¶ *lourengo* estevez do baral da vij^o *soldos* de *serviço*

¶ *pero dominguiz* de condessa da vij^o *soldos* de *serviço*

meo serviço ¶ *lourengo* vaazquez e *gonçalo gonçalvez* dam x *maravediz* e viiiij^o *soldos* de *serviço*

¶ *Jurio perez* da iiiij^o *maravediz* e *meo* e ix *soldos* item da i^o *meo maravedi* e i^a *marraa* de *cosçença* da A[meal] [...] [da ij^{os} *soldos et*] *meo de collheita* na ssa pessoa E a mulher e a filho darem xi *soldos* /verso/

¶ *Affonso* [...] da bj *maravediz* e [...]

¶ do paaço *maria* saco da bj [...] ij *quarteas* ou vij *soldos per* [...]

¶ *domingos* estevez da vij^o *maravediz* e *meo*

¶ *giraldo* do paaço *mingos* estevez da vij^o *maravedis* e *meo*

De Louredo ¶ *Martim noveelhy* da vj *soldos et ix dinheiros* de *serviço*

¶ [...] da vj *soldos et x dinheiros* de *serviço*

¶ *maria* [...] da ix *maravedis* e a ij^a pessoa dar mais x *maravedis* a iij^a pessoa dar majs ij^{os} *maravedis* que a ij^a pessoa *collheita* del Rei do infante

De [Faf]haaes ¶ *Affonso*

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