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NELL'ECONOMIA EUROPEA
SECC. XIII-XVIII

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FISCAL SYSTEMS
IN THE EUROPEAN ECONOMY
FROM THE 13TH TO THE 18TH CENTURIES

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Atti della “Trentanovesima Settimana di Studi”
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a cura di Simonetta Cavaciocchi

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INDICE

Domenica 22 aprile – APERTURA DEI LAVORI	
WIM BLOCKMANS, Presidente del Comitato scientifico	pag. 3
ALBERTO GROHMANN, La fiscalità nell'economia europea, secc. XIII-XVIII.....	» 5
Lunedì 23 aprile – EVOLUZIONE COMPARATA DEI SISTEMI FISCALI / 1	
Relazioni	
WANTJE FRITSCHY, Indirect Taxes and Public Debt in 'the World of Islam' before 1800.....	pag. 51
LUCIANO PEZZOLO, ENRICO STUMPO, L'imposizione diretta in Italia dal Medioevo alla fine dell'ancien régime	» 75
MANUEL SÁNCHEZ, ANTONI FURIÓ, J. ÀNGEL SESMA MUÑOZ, Old and New Forms of Taxation in the Crown of Aragon (13 th -14 th Centuries).....	» 99
PATRICK K. O'BRIEN, Historical Conditions for the Evolution of a Successful Fiscal State. Great Britain and its European Rivals from the Treaty of Munster to the Treaty of Vienna.....	» 131
EBERHARD ISENMANN, Prinzipien, Formen und wirtschaftliche Auswirkungen von Besteuerung – Steuergerechtigkeit und Steuergleichheit im 15. Jahrhundert (Deutschland und Italien)	» 153
Dibattito (AERTS, AGNOLETTO, BLOCKMANS, CAMPBELL, CARRASCO, CIRIACONO, ÇIZAKÇA, DENZEL, FONTAINE, FRITSCHY, FURIÓ, ISENMANN, MATHIAS, MUNRO, NORTH, OSTUNI, O'BRIEN, PEZZOLO, PIOLA CASELLI, SAHIN, SÁNCHEZ MARTÍNEZ, SANSA, STUMPO, VILLANUEVA MORTE)	pag. 185
Comunicazioni:	
TERHI KIVISTÖ, The Beginning of Crown Taxation in Finland.....	» 205
ELOÍSA RAMÍREZ VAQUERO, La irrupción de las imposiciones extraordinarias en Navarra: para qué y sobre quién.....	» 217
ELEFThERIA ZEI, La terre et la taxe dans la Méditerranée orientale latine (XIV ^e -XVIII ^e siècles).....	» 233
ALESSANDRA BULGARELLI LUKACS, The Fiscal System in the Kingdom of Naples. Tools for Comparison with the European Reality (13 th -18 th Centuries)....	» 241
ROGER SCHOFIELD, The Geographical Distribution of Wealth in England, 1334-1515	» 259
GRZEGORZ MYŚLIWSKI, From Feudal Rents towards a Tax System in Central Europe (the Thirteenth to the Fifteenth Century).....	» 271
Dibattito (AERTS, BLOCKMANS, BULGARELLI, FRITSCHY, GROHMANN, KARPOV, KIVISTÖ, MASSA, MORELLI, MYŚLIWSKI, MUNRO, PIOLA CASELLI, RAMÍREZ VAQUERO, SCHOFIELD, TOCH, ZÉI)	pag. 279

Martedì 24 aprile – EVOLUZIONE COMPARATA DEI SISTEMI FISCALI / 2

Relazioni

PETER RAUSCHER, Comparative Evolution of the Tax Systems in the Habsburg Monarchy, c. 1526–1740: The Austrian and the Bohemian Lands.....	pag.	291
FRANÇOISE BAYARD; Fiscalité directe, fiscalité indirecte : les choix raisonnés de la monarchie française au XVII ^e siècle	»	321
GILBERT LARGUIER, Fiscalité municipale, fiscalité royale, fiscalité provinciale en Languedoc (France), XIV ^e -XVIII ^e siècles. Nature, poids, évolution.....	»	351
NICOLA OSTUNI, The State Budget, Taxation, and Public Expenditure in the Kingdom of Naples during the 18 th Century.....	»	371
ALBERT RIGAUDIERE, L'assiette de l'impôt direct dans les villes du Midi français au bas Moyen Age d'après leurs livres d'estimes	»	425

Dibattito (BAYARD, BERGIER, BORELLI, BULGARELLI, CIRIACONO, FONTAINE, LARGUIER, MENJOT, MUNRO, O'BRIEN, OSTUNI, PEZZOLO, POHL, RAUSCHER, SAHIN)	pag.	483
---	------	-----

Comunicazioni

DONATELLA STRANGIO, Debito pubblico e sistema fiscale a Roma e nello Stato pontificio tra '600 e '700	pag.	499
DOMINIQUE LE PAGE, La fiscalité indirecte dans un pays d'états. La Bretagne aux XVI ^e -XVII ^e siècles.....	»	509
MARÍA ASENJO GONZÁLEZ, Ciudades y deuda pública en Castilla. La adaptación fiscal del impuesto de la “alcabala real” a las nuevas exigencias de la sociedad política (1450-1520)	»	531
FILIPA RIBEIRO DA SILVA, Transferring European Fiscal System Overseas: A Comparison between the Portuguese Home and Colonial Fiscal Systems.....	»	545
VALERIA CHILESE, Le città dei domini di Terraferma della Repubblica Veneta e la politica fiscale veneziana: negoziazioni, conflitti e diversificazioni verso la metà del Seicento.....	»	569
JUAN CARRASCO PEREZ, Fiscalidad y finanzas públicas del Reino de Navarra bajo el gobierno de la Casa de Francia (1315-1325).....	»	577
KRZYSZTOF MIKULSKI, Poll-tax (pogłównie) in Fiscal System of Poland in Early-modern Times 16 th -17 th Century	»	591

Dibattito (ASENJO GONZÁLEZ, BLOCKMANS, BOISELLIER, CARRASCO, CATTINI, DA SILVA, FERRARESE, FONTAINE, FURIÓ, MENJOT, MUNRO, SANCHEZ MARTÍNEZ, STRANGIO, TOCH)	pag.	599
--	------	-----

Mercoledì 25 aprile – LE POLITICHE FISCALI

Relazioni

JUAN M. CARRETERO ZAMORA, La fiscalidad de las Asambleas Representativas en la Monarquía Hispánica : Un modelo de fiscalidad comparada (Castilla y el Franco Condado), siglos XVI y XVII).....	pag.	611
W. MARK ORMROD, Poverty and Privilege: The Fiscal Burden in England (XIII th -XV th Centuries).....	»	637
MARC BOONE, Systèmes fiscaux dans les principautés à forte urbanisation des Pays-Bas méridionaux (Flandre, Brabant, Hainaut, Pays de Liège) au bas moyen âge (XIV ^e -XVI ^e siècle)	»	657

ANDREAS RANFT, Die Finanzverwaltung norddeutscher Städte. Entwicklung – Organisation – Politik.....	pag.	685
DENIS MENJOT, Les enjeux de la fiscalité directe dans les systèmes financiers et fiscaux des villes castillanes aux XIV ^e et XV ^e siècles	»	699
Dibattito (ASENJO GONZALEZ, BLOCKMANS, BOISELLIER, BOONE, CAMPBELL, CARRETERO, DENZEL, FURIO, LADERO, MENJOT, MUNRO, ORMROD, POHL, RANFT, VAN DER WEE).....	pag.	731
Comunicazioni		
WILLIAM SHEILS, Modernity, Taxation and the Clergy: the Disappearance of Clerical Taxation in Early Modern England.....	pag.	745
PETER ERICSSON, Corporative Privileges Undermined. The Meaning of Extra-Ordinary Taxation in Sweden in the 17 th and 18 th Centuries.....	»	757
ISTVÁN NÉMETH, Die finanziellen Auswirkungen der osmanischen Expansion auf die Städteentwicklung in Ungarn. Die Steuerlasten der ungarischen königlichen reistädte im 16. und 17. Jahrhundert.....	»	771
MARK SPOERER, The Revenue Structures of Brandenburg-Prussia, Saxony and Bavaria (Fifteenth to Nineteenth Centuries): Are They Compatible with the Bonney-Ormrod Model?	»	781
DAVID ALONSO GARCÍA, Capital privado y fiscalidad regia en Castilla a comienzos de la Edad Moderna	»	793
BERND FUHRMANN, Die Bedeutung direkter und indirekter Steuern in ausgewählten Städten des Deutschen Reichs (Römischen Reichs) vom 14. bis ins 17. Jahrhundert	»	801
STEFANO AGNOLETTI, Il meccanismo dell'appalto per l'esazione delle entrate fiscali. Il caso del dazio della mercanzia e della ferma generale del sale nello stato di Milano al principio del Settecento	»	819
MATHIEU CAESAR, « Gabelle cedunt in minori dampno ». Les politiques fiscales de la Communauté de Genève entre rupture et continuité (fin XIV ^e - début XVI ^e s.)	»	833
JUAN VICENTE GARCÍA MARSILLA, Las empresas del fisco. Arrendamiento y gestión privada de los impuestos en el reino medieval de Valencia (siglos XIV-XV).....	»	851
FRANCESCO GUIDI BRUSCOLI, Banchieri appaltatori e aumento della pressione fiscale nello Stato pontificio tra Quattro e Cinquecento.....	»	863
CLAIRE BILLEN, À la recherche d'un prélèvement fiscal équitable. Pratiques, discours et porte-parole, dans les Pays-Bas méridionaux (XIII ^e -XIV ^e siècles)	»	871
MARIO RIZZO, "La maggiore, et più sentita gravezza, che si provi in questo stato". Oneri militari, politica fiscale e corpi contribuenti nella Lombardia spagnola (1550-1620).....	»	881
Dibattito (AERTS, AGNOLETTI, BERGIER, BLOCKMANS, CAESAR, ÇIZAKÇA, FRITSCHY, FUHRMANN, GUIDI BRUSCOLI, NÉMETH, NORTH, ORMROD, POHL, SELOUNSKAJA, SPOERER, TOCH)	pag.	897

Giovedì 26 aprile – EFFETTI DELLA TASSAZIONE, POSITIVI E NEGATIVI,
SULL'ECONOMIA

Relazioni

CHRISTOPHER DYER, Costs and Benefits of English Direct Taxation, 1275-1525	pag.	909
ANDREA FERRARESE, Il problema della decima e i suoi effetti sul settore primario nell'Europa mediterranea	»	925
ERIK THOEN, TIM SOENS, The Social and Economic Impact of Central Government Taxation on the Flemish Countryside (end 13 th -18 th Centuries)	»	957
JOHN MUNRO, The Usury Doctrine and Urban Public Finances in Late-Medieval Flanders (1220-1550): Rentes (Annuities), Excise Taxes, and Income Transfers from the Poor to the Rich	»	973
Dibattito (CAMPBELL, CASSANDRO, ÇIZAKÇA, DYER, FERRARESE, FRITSCHY, MATHIAS, MENJOT, MUNRO, THOEN, VAN DER WEE)	pag.	1027

Comunicazioni

WILLIAM J. ASHWORTH, Revenue, Production and the Early-Modern English/British Fiscal State	pag.	1045
ANNE CONCHON, Ressources fiscales et financement des infrastructures en France au XVIII ^e siècle	»	1055
LUCIANO PALERMO, Manovre fiscali per lo sviluppo delle infrastrutture portuali e stradali nello Stato della Chiesa (secoli XVI-XVIII)	»	1065
STEPHANE BOISSELLIER, Les rapports entre prélèvement fiscal et mécanismes économiques : leurs représentations dans les Cortes au Portugal dans la première moitié du XIV ^e siècle	»	1079
MAXINE BERG, HELEN CLIFFORD, Luxury Goods and British Taxation in the Late 18 th Century	»	1101
Dibattito (ASHWORTH, BAYARD, BERG, COISSELLIER, CASTRO HENRIQUES, CONCHON, MATHIAS, MENJOT, MUNRO, NIGRO, SPOERER)	pag.	1115
Abstracts	pag.	1123

Peter Rauscher

*Comparative Evolution of the Tax Systems in the Habsburg Monarchy,
c. 1526–1740: The Austrian and the Bohemian Lands*

1. THE EMPEROR¹ AND THE ESTATES

1.1. *The composite monarchy of the Habsburgs as a financial and military union*

With the acquisition of the Crowns of both Bohemia and Hungary in 1526/27, archduke Ferdinand I formed an „empire“ in the south-east of Central Europe which was to last until 1918 in spite of fundamental territorial changes. This empire of the Austrian Habsburgs, mostly referred to as Habsburg monarchy², remained a “composite state” or “composite monarchy” as was typical for that era, “including more than one country under the sovereignty of one ruler”³. It maintained the character of such a state until its dissolution after the First World War.⁴

¹ In this article, the title “emperor” is used in general for the ruler of the “Habsburg Monarchy”, even if he acted as territorial prince of the Austrian lands or as Bohemian and Hungarian king respectively.

² R.J.W. EVANS, *The Making of the Habsburg Monarchy 1550-1700. An Interpretation*, Oxford 1979, p. xiii; M. HOCHEDLINGER, *Austria's Wars of Emergence 1683-1797. War, State and Society in the Habsburg Monarchy*, London-New York 2003, pp. 9-10.

³ Cf. H.G. KOENIGSBERGER, *Dominium Regale or Dominium Politicum et Regale. Monarchies and Parliaments in Early Modern Europe*, in IDEM, *Politicians and Virtuosi. Essays in Early Modern History*, London 1986 (Ronceverte), 1-26, cit. 12; IDEM, *Zusammengesetzte Staaten, Repräsentativversammlungen und der amerikanische Unabhängigkeitskrieg*, in “Zeitschrift für historische Forschung”, 18, 1991, pp. 399-423; J.H. ELLIOTT, *A Europe of Composite Monarchies*, in “Past and Present”, 137, 1992, pp. 47-71; IDEM, *Europe Divided, 1559-1598*, Oxford 2000², p. 42; IDEM, *Monarquía compuesta y Monarquía Universal en la época de Carlos V*, in J.L. CASTELLANO CASTELLANO, F. SÁNCHEZ-MONTES GONZÁLEZ (coord.), *Carlos V. Europeísmo y universalidad. Congreso Internacional Granada, mayo de 2000*, 5, Religión, cultura y mentalidad, Madrid 2001, pp. 699-710; W. REINHARD, *Geschichte der Staatsgewalt. Eine vergleichende Verfassungsgeschichte Europas von den Anfängen bis zur Gegenwart*, München 1999 (3. ed. 2002), pp. 44-47. C. RUSSELL speaks of “Multiple Kingdoms” in *The Causes of the English Civil War. The Ford Lectures delivered in the University of Oxford 1987-1988*, Oxford 1990, pp. 28-29. On the Habsburgs’ “composite Monarchy” see T. WINKELBAUER, *Ständefreiheit und Fürstenmacht. Länder und Untertanen des Hauses Habsburg im konfessionellen Zeitalter*, 1, Wien 2003 (Österreichische Geschichte 1522-1699), pp. 25-28; P. RAUSCHER, *Zwischen Ständen und Gläubigern. Die kaiserlichen Finanzen unter Ferdinand I. und Maximilian II. (1556-1576)*, Wien-München 2004 (Veröffentlichungen des Instituts für Österreichische Geschichtsforschung 41), pp. 26-27, 35-103; IDEM, *Personalunion und Autonomie. Die Ausbildung der zentralen Verwaltung unter Ferdinand I.*, in *Kaiser Ferdinand I. Ein mitteleuropäischer Herrscher*, M. FUCHS, T. OBORNY, G. UJVÁRY eds., Münster 2005 (Geschichte in der Epoche Karls V. 5), pp. 13-39, here 16-17.

⁴ H. RUMPLER, *Eine Chance für Mitteleuropa. Bürgerliche Emanzipation und Staatsverfall in der Habsburgermonarchie*, Wien 1997 (Österreichische Geschichte 1804-1914), p. 14. Cf. J.R. ELLIOTT, *Europe of Composite Monarchies*, cit., p. 51.

Authorities of the “general state” (“Gesamtstaat”), that were responsible for the entire empire could at first only be institutionalised on a rudimentary level. Thus the fields of the Supreme Justice and the Chancelleries remained separate and independent of each other for the following individual kingdoms and lands: the Lower (Lower and Upper Austria) and Inner Austrian Hereditary Lands (Styria, Carinthia and Carniola, the county of Görz and some other dominions)⁵, Upper Austria (the county of Tyrol and Further Austria), Bohemia (including Bohemia, Silesia, Moravia and – until 1635 Upper and Lower Lusatia) as well as Hungary (including Croatia and Slavonia)⁶. The fields of finance and warfare formed the only exception. With the founding of the Court Chamber – the supreme financial authority – in 1526 and the Aulic War Council – the supreme military body – in 1556, two central authorities evolved which had to co-operate closely in matters of war financing, and which were responsible for the entire Habsburg empire. The competencies of both authorities were, however, limited. Although the Court Chamber was to keep up a regular correspondence with the chambers of the lands and was to control them, it did not have any direct influence on the activities of the provincial chambers.⁷ In Hungary, even the basic subordination of the local chamber under the Court Chamber was for a long time disputed.⁸

The main fields of activity of the Court Chamber were the supply of the imperial Court, the supervision of the subordinate regional financial bodies and the princely cameral revenue as well as the financing of warfare. Special emphasis lay on the maintenance of the border troops in Hungary, which were partly financed by the ordinary revenue of the Emperor, the Camerale, but mainly with the help of

⁵ The five lands Austria below the Enns (today: Lower Austria), Austria above the Enns (today: Upper Austria), Styria, Carinthia and Carniola as well as the other counties and territories at the Adriatic were referred to as “Lower Austrian” lands until the partition of 1564; afterwards, the term “Lower Austrian lands” only referred to Austria above and below the Enns. The other lands formed “Inner Austria”. In order to avoid any misunderstanding in this paper, the term “Lower and Inner Austrian Lands” will be used when referring to all five lands.

⁶ Additions were: Transsylvania in 1688, the Banat in 1718, Small Wallachia (until 1739) and Northserbia (until 1739). On Transsylvania: R. KUTSCHERA, *Landtag und Gubernium in Siebenbürgen 1688-1869*, Köln-Wien 1985 (Studia Transylvanica 11). The Banat of Temesvar had to usually levy 300.000 fl. in contributions (as of 1722), next to Hungary and Transsylvania, Slavonia and Sylvania were computed with 80.000 fl. and the villages at the military border with 47.000 fl. Cf. the overview in ÖSTERREICHISCHES STAATSARCHIV: HAUS-, HOF- UND STAATSARCHIV WIEN [HHSTA], *Alte Kabinettsakten* 10, fasc. “Contribution und Gefälle 1675-1744”, unfoliated.

⁷ Fundamentals on the history of the highest Habsburg administration: T. FELLNER, H. KRETSCHMAYR, *Die österreichische Zentralverwaltung. I. Abteilung: Von Maximilian I. bis zur Vereinigung der Österreichischen und Böhmisches Hofkanzlei (1749)*, 1, *Geschichtliche Übersicht*, Wien 1907 (Veröffentlichungen der Kommission für Neuere Geschichte Österreichs 5); 2, *Aktenstücke 1491-1681*, Wien 1907 (Veröffentlichungen der Kommission für Neuere Geschichte Österreichs 6); 3, *Aktenstücke 1683-1749*, Wien 1907 (Veröffentlichungen der Kommission für Neuere Geschichte Österreichs 7) [quoted as ÖZV I/1-3]. On the Court Chamber see ÖZV I/1, pp. 68-138. On the 16th century see P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 122-176.

⁸ TH. MAYER, *Das Verhältnis der Hofkammer zur ungarischen Kammer bis zur Regierung Maria Theresias*, in “Mitteilungen des Instituts für österreichische Geschichtsforschung“, suppl. 9, 1915, pp. 178-263. I. NAGY, *Die ungarische Kammer und die Wiener zentrale Finanzverwaltung 1686-1848*, in “Acta Historica Academiae Hungaricae”, 22, 1976, pp. 291-327.

taxes that had been granted by the Estates.⁹ Warfare itself was organised by the Aulic War Council.¹⁰ Even though the supreme administration of finance and military was divided between various authorities in the course of the 17th and 18th centuries, those two areas most clearly represent the monarchy as a whole (“Gesamtmonarchie”).

Just by looking at the administrative conditions, the central importance and close interrelation of almost continuous warfare – mainly against the Ottoman Empire, the kingdom of Sweden during the first half of the 17th century and the kingdom of France since the 1630ies – and the evolution of the financial system in the early modern period become manifest.¹¹ Even figures show this central aspect: once the Habsburg composite monarchy had come into being due to Sultan Suleiman’s victory over king Louis II Jagiello of Hungary and Bohemia at Mohács in 1526 and once it had been more or less forced to form a rudimental financial and military union due to Ottoman pressure, the 1550ies saw an initial caesura. The Habsburg offensive in Hungary failed with the loss of Transsylvania, and efforts were made to strengthen the defence by organising the reinforcement of the border fortresses in Hungary. At this time, the military expenditure (payment of the border troops) increased at least nominally to more than 1 million florin (fl.) per year and doubled until the end of the century.¹² Thus, enormous financial means maintaining the borders to the Ottoman empire had to be raised by the composite monarchy

⁹ Cf. for example the account book of the imperial warfare paymaster from 1570 in P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 275-277.

¹⁰ F. FIRNHABER, *Zur Geschichte des österreichischen Militärwesens: Skizze der Entstehung des Hofkriegsrathes*, in “Archiv für Österreichische Geschichte”, 30, 1864, pp. 91-178; O. REGELE, *Der österreichische Hofkriegsrat 1556-1848*, Wien 1949; *ÖZV I/1*, pp. 234-269. The following papers offer a bibliographic overview on the position of military history of the Habsburg monarchy of the early modern period: M. HOCHEDLINGER, *Quellen zum kaiserlichen bzw. k.k. Kriegswesen*, in *Quellenkunde der Habsburgermonarchie (16.-18. Jahrhundert)*, J. PAUSER, M. SCHEUTZ, T. WINKELBAUER eds., Wien-München 2004 (Mitteilungen des Instituts für Österreichische Geschichtsforschung, 44), pp. 162-181; and G. PÁLFFY, *Die Akten und Protokolle des Wiener Hofkriegsrats im 16. und 17. Jahrhundert*, in *ibid.*, pp. 182-195. On the conflicts between the Aulic War Court and the Court Chamber cf. for example *ÖZV I/2*, no. 26/A, pp. 393-396 (Decree of king Matthias regarding competencies of the Aulic War Court and the Court Chamber [1608-1612]).

¹¹ Also see: T. WINKELBAUER, *Nervus rerum Austriacarum. Zur Finanzgeschichte der Habsburgermonarchie um 1700*, in *Die Habsburgermonarchie 1620 bis 1740. Leistungen und Grenzen des Absolutismusparadigmas*, P. MAŤA, T. WINKELBAUER eds., Stuttgart 2006 (Forschungen zur Geschichte und Kultur des östlichen Mitteleuropa 24), pp. 179-215, here 193-198.

¹² Cf. the research by G. PÁLFFY: *The Origins and Development of the Border Defence System Against the Ottoman Empire in Hungary (Up to the Early Eighteenth Century)*, in *Ottomans, Hungarians, and Habsburgs in Central Europe. The Military Confines in the Era of Ottoman Conquest*, G. DÁVID, P. FODOR eds., Leiden-Boston-Köln 2000 (The Ottoman Empire and its Heritage. Politics, Society and Economy 20), pp. 3-69; IDEM, *Die Türkenabwehr in Ungarn im 16. und 17. Jahrhundert – ein Forschungsdesiderat*, in “Anzeiger der philosophisch-historischen Klasse”, 137, 2002, 1, pp. 99-131; IDEM, *Der Preis für die Verteidigung der Habsburgermonarchie in Mitteleuropa: Die Kosten der Türkenabwehr in der zweiten Hälfte des 16. Jahrhunderts*, in *Finanzen und Herrschaft. Materielle Grundlagen fürstlicher Politik in den habsburgischen Ländern und im Heiligen Römischen Reich im 16. Jahrhundert*, F. EDELMAYER, M. LANZINNER, P. RAUSCHER eds., Wien-München 2003 (Veröffentlichungen des Instituts für Österreichische Geschichtsforschung 38), pp. 20-44; P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 70-76.

and the Holy Roman Empire.¹³ The military expenditure therewith exceeded any other costs for the imperial-Habsburg rule – especially those for the court of the imperial family – as well as costs for the central authorities and diplomacy by the factor of 3.¹⁴ Apart from times of open warfare, the continuously high financial requirements for the defence of the border exerted an enormous pressure on the Estates of the Habsburg lands in order to grant regular financial aid. Next to the dynasty, the common outer enemy functioned as an important cohesion of the “monarchical union of Estates”¹⁵. The long wars against the Ottomans and France in the 2nd half of the 17th century which followed the Thirty Years’ War called for long-lasting reliable support of the troops. The taxes that had been granted by the Estates for warfare were called “contribution” (“ordinary contribution”).¹⁶ Although those contributions formed the basis for supporting the military stationed in the lands, they did not, however, suffice to finance the entire warfare expenditure. In fact, the Estates granted further “extraordinary contributions” or “taxes against the Turks” (“Türkensteuern”) in a varying extent. In spite of the rising taxation in the Austrian and Bohemian lands, the Habsburg monarchy’s budget for the military – the “Contribunale” did not suffice to finance the numerous wars. Rather, the emperor depended on subsidies from foreign powers such as the Holy See, the Netherlands or England, on financial and military aid from the Holy Roman Empire¹⁷ and, last but not least, on loans – with crucial

¹³ On the contributions of the Holy Roman Empire to finance the war against the Ottoman Empire see: W. SCHULZE, *Die Erträge der Reichssteuern zwischen 1576 und 1606*, in “Jahrbuch für die Geschichte Mittel- und Ostdeutschlands”, 27, 1978, pp. 169-185; IDEM, *Reich und Türkengefahr im späten 16. Jahrhundert. Studien zu den politischen und gesellschaftlichen Auswirkungen einer äußeren Bedrohung*, München 1978; P. SCHMID, *Reichssteuern, Reichsfinanzen und Reichsgevalt in der ersten Hälfte des 16. Jahrhunderts*, in *Säkulare Aspekte der Reformationszeit*, H. ANGERMEIER, R. SEYBOTH eds., München-Wien 1983 (Schriften des Historischen Kollegs, Kolloquien 5), pp. 153-198; M. LANZINNER, *Friedenssicherung und politische Einheit des Reiches unter Kaiser Maximilian II. (1564-1576)*, Göttingen 1993 (Schriftenreihe der Historischen Kommission bei der Bayerischen Akademie der Wissenschaften 45), pp. 449-509; P. RAUSCHER, *Kaiser und Reich. Die Reichstürkenhilfen unter Ferdinand I., Maximilian II. und Rudolf II. bis zum Beginn des „Langen Türkenkriegs“ (1548-1593)*, in *Finanzen und Herrschaft*, cit., pp. 45-83; P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 313-334.

¹⁴ Also see: T. WINKELBAUER, *Nervus rerum Austriacarum*, cit., p. 179.

¹⁵ O. BRUNNER, *Staat und Gesellschaft im vormärzlichen Österreich im Spiegel von J. Beidels Geschichte der österreichischen Staatsverwaltung 1740-1848*, in *Staat und Gesellschaft im deutschen Vormärz 1815-1848*, ed. W. CONZE, Stuttgart 1962, 2. ed. 1970 (Industrielle Welt 1), pp. 39-78, here 51.

¹⁶ M. HOCHEDLINGER, *Austria’s Wars of Emergence*, cit., pp. 34-37; CH. RITTER D’ELVERT, *Zur Oesterreichischen Finanz-Geschichte, mit besonderer Rücksicht auf die böhmischen Länder*, Brünn 1881, *passim*, especially pp. 318-326; F. FREIHERR VON MENSJ, *Die Finanzen Oesterreichs von 1701-1740*, Wien 1890, pp. 9-29; B. HOLL, *Hofkammerpräsident Gundaker Thomas Graf Starbemberg und die österreichische Finanzpolitik der Barockzeit (1703-1715)*, Wien 1976 (Archiv für österreichische Geschichte 132), pp. 42-43. On the meaning of the „contribution“ cf. T. WINKELBAUER, *Nervus rerum Austriacarum*, cit., p. 196/fn. 80.

¹⁷ On the Holy Roman Empire see: P. WILSON, *German Armies: War and German Politics, 1648-1806*, London 1998. I am currently doing research on the financial relationship between Emperor and Empire 1600-1740 (*Die finanziellen Beziehungen zwischen Kaiser und Reich 1600-1740*) – a project that is being funded by the „Fonds zur Förderung der wissenschaftlichen Forschung – FWF“ (Austrian Science Fund).

implications for public debts. In addition, enormous amounts stemming from the civilian budget – the “Camerale”¹⁸ – were spent on financing warfare.¹⁹

In spite of the insight that warfare and taxation constituted the decisive motor in the process of state-building,²⁰ neither the older Austrian historiography nor the historians after 1945 have paid much attention to the development of Habsburg's “fiscal-military state”²¹. Only in recent times did studies – for example on the border to the Ottoman Empire and on Habsburg's warfare in the 18th century – bring a new impetus.²²

In contrast, the financial history of the Habsburg empire has been much more investigated. Although they have not received due attention in the latest international anthologies²³, we do have detailed studies of various extent on the second

¹⁸ The civilian part of Habsburgs finances was referred to as „Camerale“; it was mainly financed via revenue from the demesne of the monarch. This was contrasted by the „Contributionale“ for financing warfare which was financed via taxing the lands.

¹⁹ Cf. F. MENSI, *Finanzen*, cit., p. 661.

²⁰ The two volumes on warfare and financing were not without cause positioned at the beginning of the series ed. by W. BLOCKMANS and J.-Ph. GENET: “The Origins of the Modern State in Europe 13th to 18th Centuries”. Rather, the enterprise started “from the assumption that interstate rivalries and conflicts were at the heart not only of the demarcation of territories, but also of the ever-growing need to mobilize resources for warfare” (General editor's preface, v). *War and Competition between States*, ed. Ph. CONTAMINE, Oxford 2000 (The Origins of the Modern State in Europe 13th to 18th, Theme A); *Economic Systems and State Finance*, ed. R. BONNEY, Oxford 1995 (The Origins of the Modern State in Europe 13th to 18th Centuries, Theme B). Cf. W. REINHARD, *Kriegsstaat – Steuerstaat – Machtstaat*, in *Der Absolutismus – ein Mythos? Strukturwandel monarchischer Herrschaft in West- und Mitteleuropa (ca. 1550-1700)*, R.G. ASCH, H. DUCHHARDT eds., Köln-Weimar-Wien 1996 (Münstersche Historische Forschungen 9), pp. 277-310; IDEM, *Geschichte der Staatsgewalt*, cit., pp. 24, 305-370; CH. TILLY, *Coercion, Capital, and European States, AD 990-1992*, Cambridge-Mass.-Oxford, revised paperback edition 1992; N. WINNIGE, *Von der Kontribution zur Akzise. Militärfinanzierung als Movens staatlicher Steuerpolitik*, in *Krieg und Frieden. Militär und Gesellschaft in der Frühen Neuzeit*, B.R. KROENER, R. PRÖVE eds., Paderborn et al. 1996, pp. 59-83; cf. also the contributions by S. E. FINER, G. ARDANT, R. BRAUN, in *The Formation of National States in Western Europe*, ed. Ch. TILLY, Princeton-New Jersey 1975. On the connection between tax system and warfare within the Habsburg Empire see L. BAUER, H. MATIS, *Geburt der Neuzeit. Vom Fendalsystem zur Marktgeseellschaft*, München 1988, pp. 238-239; T. WINKELBAUER, *Nervus rerum Austriacarum*, cit., pp. 179, 193-198. On the discussion regarding a “bottom-up statebuilding” cf. the report of the conference “Statebuilding from below: Europe 1300-1900”, Monte Vertità, Ascona, 8.-11. September 2005 by F. MAUELSHAGEN: <http://hsozkult.geschichte.hu-berlin.de/tagungsberichte/id=1072> [18. January 2007]; H. VAN NIEROP, *Popular Participation in Politics in the Dutch Republic*, in *Resistance, Representation, and Community*, ed. P. BLICKLE, Oxford 1997 (The Origins of the Modern State in Europe 13th to 18th Centuries, Theme E), pp. 272-290, here 272.

²¹ Cf. the fundamental M. HOCHEDLINGER, “Bella gerant alii...”? *On the State of Early Modern Military History in Austria*, in “Austrian History Yearbook”, 30, 1999, pp. 237-277; IDEM, *Abschied vom Klischee. Für eine Neubewertung der Habsburgermonarchie in der Frühen Neuzeit*, in “Wiener Zeitschrift zur Geschichte der Neuzeit”, 1, 2001, pp. 9-24. On the phenomenon of the “fiscal-military state” in general: J. GLETE, *War and the State in Early Modern Europe. Spain, the Dutch Republic and Sweden as Fiscal-military States, 1500-1660*, London-New York 2002; T. TEGENU, *The Evolution of Ethiopian Absolutism. The Genesis and the Making of the Fiscal Military State, 1696-1913*, Uppsala 1996 (Acta Universitatis Upsaliensis – Studia Historica Upsaliensia 180), pp. 29-31.

²² Cf. G. PÁLFFY, *Die Akten und Protokolle*, cit.; M. HOCHEDLINGER, *Austria's Wars of Emergence*, cit. On the historiography of military history cf. the overview in M. HOCHEDLINGER, *Quellen*, cit.

²³ A contribution on the Habsburg monarchy is thus missing in *The Rise of the Fiscal State in Europe, c.1200-1815*, ed. R. BONNEY, Oxford 1999. Very little is included in C. CAPRA, *The Eighteenth*

and third quarters of the 16th and the late 17th centuries as well as the early 18th century and the era of Maria Theresia (1740-1780).²⁴ Based on this research and intense archival studies, a number of articles were published on public finance as a basic structural problem of the Habsburg rule or “*Nervus rerum Austriacarum*”.²⁵ Desiderata still remain for the reigns of Rudolf II and Mathias (1576-1619) as well as for the time of the ‘Thirty Years’ War – these have been looked into regarding the war economy of Wallenstein, but less so as concerns the imperial finances.²⁶

Century. I. The Finances of the Austrian Monarchy and the Italian States, in *Economic Systems*, cit., pp. 295-314, here 296-298.

²⁴ On the Habsburg financial history see F. FREIHERR VON MENSI, *Finanzgeschichte (Bis zum Tode Kaiser Josef II. [1790])*, in *Österreichisches Staatswörterbuch. Handbuch des gesamten österreichischen öffentlichen Rechtes*, E. MISCHLER, J. ULBRICH eds., 2, F-J, Wien 1906², pp. 36-62; CH. D’ELVERT, *Finanz-Geschichte*, cit.; G. RILL, *Fürst und Hof in Österreich von den habsburgischen Teilungsverträgen bis zur Schlacht von Mohács (1521/22 bis 1526)*, 2, *Gabriel von Salamanca, Zentralverwaltung und Finanzen*, Wien-Köln 2003 (Forschungen zur Europäischen und Vergleichenden Rechtsgeschichte 7/2); K. OBERLEITNER, *Österreichs Finanzen und Kriegswesen unter Ferdinand I. vom Jahre 1522 bis 1564*, in “Archiv für Kunde Österreichischer Geschichts-Quellen”, 22, 1860, pp. 2-231; A. HUBER, *Studien über die finanziellen Verhältnisse Oesterreichs unter Ferdinand I.*, in “Mitteilungen des Instituts für Österreichische Geschichtsforschung”, suppl. 4, 1893, (Festschrift J. Ficker), pp. 181-247; P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit.; J. BÉRENGER, *Finances et absolutisme autrichien dans la seconde moitié du XVII^e siècle*, Paris 1975 (Série Sorbonne 1); B. HOLL, *Hofkammerpräsident*, cit.; F. MENSI, *Finanzen*, cit.; A. BEER, *Das Finanzwesen der Monarchie*, in *Oesterreichischer Erbfolge-Krieg 1740-1748*, Wien 1896 (Kriege unter der Regierung der Kaiserin-Königin Maria Theresia I/1), pp. 197-295. P.G.M. DICKSON, *Finance and Government under Maria Theresia 1740-1780*, I-II, Oxford 1987. On taxation during the rule of Maria Theresia see also: P.C. HARTMANN, *Das Steuersystem der europäischen Staaten am Ende des Ancien Régime. Eine offizielle französische Enquete (1763-1768). Dokumente, Analyse und Auswertung. England und die Staaten Nord- und Mitteleuropas*, München 1979 (Beihefte der Francia 7), pp. 152-198.

²⁵ T. WINKELBAUER, *Ständefreiheit und Fürstenmacht.*, cit., pp. 409-529; IDEM, *Nervus rerum Austriacarum*, cit; IDEM, “*Das Geld est sanguis corporis politici*”. *Notizen zu den Finanzen der Habsburger und zur Bedeutung des Geldes im 16. und 17. Jahrhundert*, in *Geld. 800 Jahre Münzstätte Wien*, ed. W. HÄUSLER, Wien 1994, pp. 143-159; IDEM, *Finanznot und Friedenssehnsucht. Der Kaiserhof im Jahre 1645*, in “*wir aber aus unsern vorher so sehr erschöpften camergefüllen nicht beremben können...*”. *Beiträge zur österreichischen Wirtschafts- und Finanzgeschichte vom 17. bis zum 20. Jahrhundert*, Wien 1997 (Mitteilungen des Österreichischen Staatsarchivs Sonderbd. 3), pp. 1-15; IDEM, *Nervus Belli Bohemici. Die finanziellen Hintergründe des Scheiterns des Ständeaufstands der Jahre 1618 bis 1620*, in “*Folia historica Bohemica*”, 18, 1997, pp. 173-223; P. RAUSCHER, *Die Finanzierung des Kaiserhofs in der zweiten Hälfte des 16. Jahrhunderts*, in “*Frühneuzeit-Info*”, 12, 2001, 2, pp. 49-64; IDEM, *Die Oberlausitz als Steuerquelle und Pfandobjekt der Habsburger (1526-1635)*, in *Die Oberlausitz im frühneuzeitlichen Mitteleuropa. Beziehungen – Strukturen – Prozesse*, ed. J. BAHLCHE, Stuttgart 2007 (Quellen und Forschungen zur sächsischen Geschichte 30), pp. 406-433. The special significance of finances as a structural problem of the Habsburg Monarchy is already stressed by A.F. PRIBRAM, *Das böhmische Commerzcollegium und seine Thätigkeit. Ein Beitrag zur Geschichte des böhmischen Handels und der böhmischen Industrie im Jahrhunderte nach dem westfälischen Frieden*, Prag 1898 (Beiträge zur Geschichte der deutschen Industrie in Böhmen 6), pp. 7-11.

²⁶ On Wallenstein’s financial system cf. for example: M. RITTER, *Das Kontributionsystem Wallensteins*, in “*Historische Zeitschrift*”, 90, 1903, pp. 193-249; A. ERNSTBERGER, *Hans de Witte. Finanzmann Wallensteins*, Wiesbaden 1954 (Vierteljahrschrift für Sozial- und Wirtschaftsgeschichte, Beiheft 38); M. HÜTHER, *Der Dreißigjährige Krieg als fiskalisches Problem: Lösungsversuche und ihre Konsequenzen*, in “*Scripta Mercaturae*”, 21, 1987, 1-2, pp. 52-81, especially 58-69. On the imperial financing of warfare: K. OBERLEITNER, *Beiträge zur Geschichte des dreißigjährigen Krieges mit besonderer Berücksichtigung des österreichischen Finanz- und Kriegswesen. Nach den Quellen des k. k. Finanz-Ministerial-Archivs vom Jahre 1618-1634*, in “*Archiv für Kunde Österreichischer Geschichtsquellen*”, 19, 1857, pp. 1-48; T. WINKELBAUER, *Finanznot*, cit.; IDEM, *Nervus rerum Austriacarum*, cit., pp. 196-197.

Despite research on financial history we are still lacking a comparative study on the history of taxation within the Habsburg Empire. This is mainly due to the fact that the raising of taxes covers various levels of authority which are rarely looked into in their entirety by historians. In short, studies on financial history within the Habsburg empire primarily focus on revenues and expenditure of the imperial centre and the chambers of the different lands while research on the Estates was usually restricted to one land.²⁷ Moreover, the levels of seigniority (Grundherrschaften) and towns as well as the taxpayer himself were object of social economic historical research in the individual lands, but the analysis of the Habsburg system of government hardly played any part.²⁸ The following initial approach of a comparative history of taxation in the Habsburg monarchy aims at connecting these two levels. The focus of this paper lies on the Bohemian Crown and the Austrian Hereditary Lands – and thus on the Habsburg “homeland”. Hungary will not be covered as it had not been integrated into the distribution of warfare financing within the Habsburg lands.

1.2. *The Lower and Inner Austrian and the Bohemian Lands as the core of the Habsburg Empire*

Warfare and the raising of the necessary financial means did not only pose a central theme of common action for the monarch but also for the provincial Estates of the individual lands of the Habsburg Empire. Simultaneously held provincial parliaments during the first half of the 16th century which discussed the distribution of the financial burden between the Habsburg lands also reflect this attitude.²⁹ In February 1532, the five Lower and Inner Austrian Lands (Austria below and Austria above the Enns, the duchies of Styria, Carinthia and Carniola) agreed on a distribution key for the money required for the warfare against the Ottoman Empire. Eventually, especially Styria requested to hold an assembly with representatives of all Habsburg lands in order to guarantee a just allocation of taxes.³⁰ Based on the initiative of king Ferdinand, the deputies of the five Lower

²⁷ On the differing research on the Estates of the individual Habsburg lands and those institutions responsible for granting, levying and administering the taxes, cf. the research overview in P. MAŤA, *Landstände und Landtage in den böhmischen und österreichischen Ländern (1620-1740). Von der Niedergangsgeschichte zur Interaktionsanalyse*, in *Habsburgermonarchie*, cit., pp. 345-400, and its bibliography; on the tax competency of the provincial Estates: pp. 361-362. Petr Maťa is currently working on a larger comparative study on the provincial Estates within the Bohemian Lands and the Lower and Inner Austrian Lands.

²⁸ Cf. E. MAUR, *Der Staat und die lokalen Grundobrigkeiten. Das Beispiel Böhmen und Mähren*, in *Habsburgermonarchie*, cit., pp. 443-453; *Untertanen, Herrschaft und Staat in Böhmen und im „Alten Reich“: Sozialgeschichtliche Studien zur Frühen Neuzeit*, M. CERMAN, R. LUFT eds., München 2005 (Veröffentlichungen des Collegium Carolinum 99).

²⁹ Cf. H. STURMBERGER, *Türkengfabr und österreichische Staatlichkeit*, in IDEM, *Land ob der Enns und Österreich. Aufsätze und Vorträge*, Linz 1979 (Mitteilungen des Oberösterreichischen Landesarchivs, Erg.-Bd. 3), pp. 311-328, especially 320-324.

³⁰ Cf. an extensive view in F. FREIHERR VON MENSI, *Geschichte der direkten Steuern in Steiermark bis zum Regierungsantritte Maria Theresias*, 1, Graz-Wien 1910 (Forschungen zur Verfassungs- und Verwaltungsgeschichte der Steiermark 7), pp. 68-83; T. WINKELBAUER, *Ständefreiheit*, cit., pp. 495-497.

and Inner Austrian Lands met in Linz in October 1541; from December 4th onwards, the commissions of the provincial Estates of all Habsburg lands – except Hungary which only sent a legate – met in Prague. At this “General Parliament” (“Generallandtag”) of 1541/42³¹ which stood under the sign of the conquest of Ofen (Buda) by the Ottomans, the deputies agreed on an allocation of the financial burden of warfare. Almost two thirds of the total taxes amounting to 1.175.117 fl. had to be borne by the lands of the Bohemian Crown while the remaining third was allocated to the Austrian Hereditary Lands.

Table 1. The allocation of the aid against the Turks (“Türkenhilfe”) as agreed on at the General Parliament in Prague 1541/42 (total amount: 1.175.117 fl.)³²

Lands:	fl.	%
Lands of the Bohemian Crown, thereof:	775.117	66,0
<i>Bohemia</i>	375.000	31,9
<i>Moravia</i>	150.000	12,8
<i>Silesia (without Schweidnitz and Jauer)</i>	167.000	14,2
<i>Schweidnitz and Jauer</i>	33.117	2,8
<i>Upper- and Lower Lusatia</i>	50.000	4,3
Austrian Lands, thereof:	*400.000	34,0
<i>Upper Austrian Lands</i>	138.240	11,8
<i>Lower and Inner Austrian Lands</i>	276.852/263.522	23,6/22,4

* The later agreed-on partial contributions of the Upper and Lower Austrian Lands are slightly higher than the 400.000 fl. agreed on in Prague

As the contributions of these lands towards the financing of the imperial court show³³ the Bohemian Lands and Austria above and below the Enns formed the core of the Habsburg Empire.³⁴ Although Styria, Carinthia and Carniola as well as their dominions remained part of the defence system between 1564-1619 – they were at this time ruled by another Habsburg lineage – they were otherwise

³¹ H.I. BIDERMAN, *Geschichte der österreichischen Gesamt-Staats-Idee 1526-1804. I. Abteilung: 1526-1705*, Innsbruck 1867; F. MENSI, *Steuern 1*, cit., pp. 75-95; J. LOSERTH, F. FREIHERR VON MENSI, *Die Prager Ländertagung von 1541/42. Verfassungs- und finanzgeschichtliche Studien zur österreichischen Gesamtstaatsidee*, in “Archiv für Österreichische Geschichte”, 103, 1913, II, pp. 435-546. Recently: T. WINKELBAUER, *Ständefreiheit*, cit., pp. 496-497.

³² F. MENSI, *Steuern 1*, cit., pp. 92-93; J. LOSERTH, F. MENSI, *Ländertagung*, cit., p. 468.

³³ Cf. P. RAUSCHER, *Die Finanzierung des Kaiserhofs von der Mitte des 16. bis zu Beginn des 18. Jahrhunderts. Eine Analyse der Hofzablamtsbücher*, in *Hofwirtschaft – l'économie de la cour. Ein ökonomischer Blick auf Hof und Residenz in Spätmittelalter und Früher Neuzeit. 10. Symposium der Residenzen-Kommission der Akademie der Wissenschaften zu Göttingen*, Gottorf-Schleswig, 23.-26. September 2006, J. HIRSCHBIEGEL, W. PARAVICINI eds., Ostfildern 2008 (Residenzenforschung 21) [in preparation].

³⁴ T. WINKELBAUER, *Nervus rerum Austriacarum*, cit., pp. 213-214, rightly point out that from a financial-historical point of view a “core state” (“Kernstaat”) (F. WALTER) consisting of the Austrian and the Bohemian Lands had already been discernible in the 16th century. The special role of the Tyrolean and Upper Austrian Lands as well as the Inner Austrian Lands should not be overlooked. This especially as the partition of the Court Chamber into an Inner-, a Lower-, and an Upper Austrian expedition reflects this special position even after the dynastic reunion of the hereditary lands in 1665.

independent of the imperial government. Even after the dynastic “reunion” under Ferdinand II and the organisational integration of the Inner Austrian Lands into the Austrian Court Chancellery (Österreichische Hofkanzlei) at the imperial court, the southern Hereditary Lands maintained a certain special position. Nonetheless they drew nearer to the governmental centre in Vienna.³⁵

In the following period, the proportion of direct taxation of the Bohemian versus the Lower and Inner Austrian Lands changed several times in favour of Bohemia. In 1682, the lands reverted to a proportion of roughly two thirds for Bohemia (65,3%) and one third for the Lower and Inner Austrian Lands (34,7%).³⁶ In spite of this allocation from 1541 and approaches towards a co-operation between the various Estates, the Habsburg provincial Estates did not develop into a kind of “Austrian États généraux”.³⁷ The particularism of lands and groups of lands respectively persisted in questions of taxation. Further imperial impetus towards an increased standardisation of the system only came about in the second half of the 17th century. Even plans developed in the early 18th century to form a central parliament of the provincial Estates (“Ständisches Zentralparlament”) which was to draw up a reformed tax system were far from being realised.³⁸

The county of Tyrol and the so-called Further Austria (“Vorlande”) which were ruled by a different Habsburg lineage between 1564-1665, were least integrated into Habsburg’s “financial and military union”.³⁹

The hotly fought-for kingdom of Hungary for a long time took up another special position: serious attempts to tighten monarchic power in Hungary and to increase taxation there were only made under the rule of Leopold I (1658-1705) between 1671-1681.⁴⁰ Those measurements to strengthen the central power led to the so-called uprisings of the Kuruzzen, but in 1683 – after the victories against the

³⁵ Cf. ÖZV I/1, pp. 155-157. Maťa considers the named 8 Lands as „centre of the Habsburg Monarchy of the 17th century“ and stresses the special position of the Inner Austrian Lands. P. MAŤA, *Landstände*, cit., p. 357.

³⁶ Cf. the account in T. WINKELBAUER, *Ständefreiheit*, cit., pp. 496-497; M. HOCHEDLINGER, *Austria's Wars of Emergence*, cit., p. 36; A. BEER, *Finanzwesen*, cit., pp. 231-232; CH. D'ELVERT, *Finanz-Geschichte*, cit., pp. 222-224.

³⁷ H. STURMBERGER, *Dualistischer Ständestaat und werdender Absolutismus*, in IDEM, *Land ob der Enns und Österreich*, cit., pp. 246-272, here 257-258.

³⁸ On these plans see: B. HOLL, *Hofkammerpräsident*, cit., p. 323.

³⁹ Cf. M. HOCHEDLINGER, *Der gewaffnete Doppeladler. Ständische Landesdefension, Stehendes Heer und „Staatsverdichtung“ in der frühneuzeitlichen Habsburgermonarchie*, in *Habsburgermonarchie*, cit., pp. 217-250, here 220-221.

⁴⁰ Summarised in T. WINKELBAUER, *Ständefreiheit*, cit., pp. 161-173; IDEM, *Nervus rerum Austriacarum*, cit., pp. 204-207. L. BENCZÉDI, *Historischer Hintergrund der Predigerprozesse in Ungarn in den Jahren 1673-74. (Zusammenhänge der Steuer- und Religionspolitik des Leopoldinischen Absolutismus)*, in “Acta Historica Academiae Hungaricae”, 22, 1976, pp. 257-289, here 269-284. On the Hungarian finances cf. I. KENYERES, *Die Finanzen des Königreichs Ungarn in der zweiten Hälfte des 16. Jahrhunderts*, in *Finanzen und Herrschaft*, cit., pp. 45-83; I. ACSÁDY, *Magyarország pénzügyei I. Ferdinánd uralkodása alatt 1526-64 [Ungarns Finanzwesen unter der Regierung Ferdinands I.]*, Budapest 1888; IDEM, *A jobbagy-adózás 1564-76-ban [Die Besteuerung der Grunduntertanen 1564-1576]*, Budapest 1894; IDEM, *A jobbagy-adózás 1577-97-ben [Die Besteuerung der Grunduntertanen im Jahre 1577-97]*, Budapest 1896; IDEM, *A magyar adózas története 1598-1604-ben [Die Geschichte der ungarischen Steuern 1598-1604]*, Budapest 1906; J. BÉRENGER, *Finances*, cit., pp. 331-334; P.G.M. DICKSON, *Finance*, cit., 2, pp. 255-258.

Ottomans – a breakthrough was reached in Hungary. In 1687 Hungary accepted the Habsburg law of succession and the following years saw opportunities to fundamentally re-organise the allocation of the tax burden among the Habsburg lands. In spite of Hungarian resistance, the imperial court continued with its attempts to integrate the kingdom of Hungary into a “total system” (“Gesamtsystem”) of the Habsburg lands as concerned the financing of the military. Even though Vienna’s plans could not be realised, the imperial authorities aimed at increasing Hungary’s contributions towards the finances of the entire Habsburg Empire. At the end of the year 1697 an imperial commission, the so-called “Militär-Verpflegs-Reglement” (military supply regulatory) defined the quota of dues of warfare as follows:⁴¹

Table 2. **Quota of war taxes in the Habsburg lands (except the Tyrol and Further Austria) 1697**

Land/ <i>Group of lands</i>	Amount in fl.	%
Hungary	4.000.000	33,33
Transsylvania	1.000.000	8,33
<i>Lands of the Hungarian Crown and Transylvania</i>	<i>5.000.000</i>	<i>41,67</i>
Bohemia	2.284.722	19,04
Silesia	1.523.148	12,69
Moravia	761.574	6,35
<i>Lands of the Bobemian Crown</i>	<i>4.569.447</i>	<i>38,08</i>
Inner Austria	1.215.278	10,13
Austria below the Enns/Lower Austria	810.185	6,75
Austria above the Enns	405.093	3,38
<i>Lower and Upper Austrian Hereditary Lands</i>	<i>2.430.556</i>	<i>20,25</i>
Total	12.000.000	100,00

Source: ÖSTERREICHISCHES STAATSARCHIV: FINANZ- UND HOFKAMMERARCHIV [FHKA], *Geheime Finanzkonferenzen, Protokolle*, vol. 1 (1716), unpag. (last two pages). Cf. *ÖZV I/3*, 24-38, here 27-30. H.I. BIDERMAN, *Gesamt-Staats-Idee*, 39.

The kingdom of Hungary, which was exhausted from years on end of warfare, was to in fact pay the lions’ share of more than 7 million fl.⁴² Despite military successes against the Ottoman Empire, the Habsburg rule remained unstable in Hungary. Only after the suppression of the Rákóczi Rebellion (1703-1711) did the year-long conflict between crown and the oppositional Estates come to an end. Those allocated quotas of dues for warfare allocated in 1697 could not, however, be levied.

As the estimated amount of 12 million fl. shows, the numerous wars until the early 18th century had clearly raised Habsburg’s public expenditure. During the wars

⁴¹ Instruction of Leopold I for the Deputation of the Status publico-oeconomico-militaris, Vienna, 1697 December 10, in *ÖZV I/3*, no. 37/B, 24-38, here 27-30. B. HOLL, *Hofkammerpräsident*, cit., p. 43; M. HOCHEDLINGER, *Austria’s Wars of Emergence*, cit., p. 37; T. WINKELBAUER, *Nervus rerum Austriacarum*, cit., p. 207.

⁴² P. G. M. DICKSON, *Finance*, cit., 2, pp. 186-187.

against the Ottoman Empire (1683-1699) and France (1686-1697) the public expenditure for the first time reached 15 million fl. per year in 1685 and ten years later even 25 million fl.⁴³ In the early 18th century, during the War of Spanish Succession (1701-1714) and the war in Hungary (1703-1711), the annual financial need reached between approx. 25 million and 35 million fl., while civilian expenditure lay clearly below 10 percent.⁴⁴ Notwithstanding the war against the Ottoman Empire (1716-1718), the rate of the cameral expenditure must have soon amounted to approx. one third of the military expenditure.⁴⁵ During peacetime between 1718 and 1733 this rate must have increased even further – although we hardly have any total numbers. In spite of a distinction between civilian and military budgets – they were allocated to different funds – there was no clear separation between these two areas. So more than 7 million fl. had been taken out as loan for military use until the end of 1735, but they were assured by cameral revenues (“Kameralgefälle”).⁴⁶

If the attempt is made – in spite of the difficulties arising – to calculate the share of direct taxes from the annual income of the Habsburg empire, the following rough picture ensues: between 1716 and 1739, the annual contributions of the Lower and Inner Austrian Lands and the Bohemian Lands amounted to a total of between 5,9-8,2 million fl.⁴⁷; between 1722-1740, those of the Hungarian lands amounted to something between 2,9-3,7 million fl. Altogether, the contributions – this time including the Tyrol and the Further Lands – for the given period amounted to roughly 9-12 million fl.⁴⁸ Assuming that the annual total revenue of the Habsburg empire reached about 20 million fl., then the taxes granted for the military can be seen to equal between 45-60% of the revenue.⁴⁹

Table 3. **The distribution of ordinary and extraordinary contributions within the Habsburg lands 1739 (rounded in fl.)**

Land	Ordinary	Extraordinary	Discharge of debts /Vienna city bank
Bohemia	2.000.000	1.132.800	
Silesia	1.333.333	755.200	
Moravia	666.667	377.600	
Austria below the Enns	600.000	200.000	100.000

⁴³ T. WINKELBAUER, *Nervus rerum Austriacarum*, cit., pp. 180-182; M. HOCHEDLINGER, *Austria's Wars of Emergence*, cit., pp. 34-38; J. BÉRENGER, *Finances*, cit., p. 359; For the duration of the Thirty Years' War (1618-1648) we have no useful data.

⁴⁴ We hardly have any total numbers for the 1720ies and 1730ies; therefore the expenditure cannot be reconstructed in detail.

⁴⁵ Cf. F. MENSI, *Finanzen*, cit., pp. 514-542 and 745-747.

⁴⁶ F. MENSI, *Finanzen*, cit., p. 655.

⁴⁷ F. MENSI, *Finanzen*, cit., p. 747, suppl. 6; A. BEER, *Finanzwesen*, cit., pp. 294-295. Additions were Tyrol and Further Austria. Cf. P. G. M. DICKSON, *Finance*, cit., 2, Table 6.1.

⁴⁸ *Ibid.*, Table 6.1.

⁴⁹ On the total revenue in peace times cf. *Ibid.*, Table 3.1.

Austria above the Enns	270.000		130.000
Styria	270.000	30.000	
Carinthia	100.000		20.000
Carniola	60.000		
Hungary	2.000.000	462.192	
Banat	120.000		
Transsylvania	500.000	87.807	
Military villages	30.000		
Croatia	-----		
Slavonia and Syrmia	60.000		
Tyrol	30.000		40.000
Further Austria	30.000		35.000
Total	8.070.000	3.045.599	325.000

FHKA, *Geheime Finanzkonferenz Protokolle*, Bd. 26 (1740), unfoliated: Protocol of the 1. session of the Secret Financial Conference (Geheime Finanzkonferenz) 27th January 1740, appendix B.

For the 16th century, no total amounts of the financial requirements are available, but it is known that they must have varied – as was the case everywhere – depending on whether there was a period of war or of peace. Additionally, the Habsburg territory was over a longer period of time divided between different lineages that did not have a common financial plan except as regarded the border to the Ottoman Empire (“Türkengrenze”). If a rough estimate is attempted regarding the share of direct taxes for military and civil expenditure, so the third quarter of the 16th century shows an annual need for approx. 1,8-2 million fl. Moving towards the end of the 1550ies, tax grants for the Habsburg lands (including Hungary) amounted to 1 million fl. corresponding approx. to 50% of the total imperial revenue. At the end of the rule of Maximilian II (1576) – at this point Maximilian did not govern the Upper and Inner Austrian lands any more – the taxes amounted to approx. 600.000 fl. and thus equalled between a fourth and a third of the annual expenditure.⁵⁰ During the last third of the 16th century, the Holy Roman Empire showed responsible for a substantial part of financing the border against the Turks, and financed it via taxes.⁵¹ Taking this into consideration, the Habsburg finance system was already in the 16th century primarily based on taxes. The Habsburg Empire had thus already transformed from an “domain economy” (“Domänenwirtschaft”) to a “tax state” (“Steuerstaat”).⁵²

⁵⁰ On the cited numbers see P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 277, 284-312; A. HUBER, *Studien*, cit., p. 223.

⁵¹ W. SCHULZE, *Reich*, cit.; IDEM, *Erträge*, cit.; P. RAUSCHER, *Kaiser*, cit. On the financing of the “Türkensteuern” within the Holy Roman Empire see for example: *Das Türkensteuerregister der Fürstabtei Fulda von 1605*, ed. T. HEILER, Fulda 2004 (Vierundsechzigste Veröffentlichung des Fuldaer Geschichtsvereins).

⁵² On both terms see: J.A. SCHUMPETER, *Die Krise des Steuerstaates* (1918), reprinted in IDEM, *Aufsätze zur Soziologie*, Tübingen 1953, pp. 1-71, and in R. GOLDSCHIED, J. SCHUMPETER, *Die Finanzkrise des Steuerstaats. Beiträge zur politischen Ökonomie der Staatsfinanzen*, ed. R. HICKEL, Frankfurt a. M. 1976, pp. 329-379. P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 289, 361. It follows that the Habsburg Monarchy cannot be compared with territories of the Holy Roman Empire such as the County of Hesse. On Hesse see K. KRÜGER, *Finanzstaat Hessen 1500-1567. Staatsbildung im Übergang*

1.3. *Holding of court, take-over of debts and finances of the Estates*

The taxes within the Habsburg lands were, however, not restricted to those levied directly by the Estates. Tolls and customs duty, parts of the taxes on alcoholic beverages and further indirect taxes on food, raw materials and certain trade produce as well as mineral resources – especially salt, precious and non-ferrous metals – were part of the ordinary income of the Emperor as his regalian rights (“Regalia”). They formed the basis for the cameral état. The taxation of merchandise made up a substantial part of the monarchs’ revenue. In the early 1560ies, 40% of the princely cameral revenue of the Austrian lands including the Tyrol and the Further Lands stemmed from tolls, customs duty and surcharges while 45% stemmed from the salt- and ore offices (Salz- und Erzämter).⁵³ Further to that, a part of the mainly institutionalised regular tax grants of the provincial Estates had been used since the early 16th century for civil expenditure. The costs of the holding of court and the central authorities which had only been created in the first half of the 16th century, exceeded the princely cameral revenue (demesne and regalia).⁵⁴ This resulted in an increase of princely debts, which the monarch then attempted to transfer to the Estates. From 1556 onwards, the Lower and Inner Austrian Lands witnessed a number of steps aimed at a take-over of a substantial part of the princely debts. On the request of Ferdinand I, the Estates of Austria below the Enns granted an extensive aid against the Turks. In order to levy this aid from their subjects, the Estates agreed on a set of taxes which consisted of numerous direct and indirect taxes – and especially of a doubling of the tax on alcoholic beverages (“Zapfenmaß”).⁵⁵ One year later, in 1557, the Estates promised

vom Domänenstaat zum Steuerstaat, Marburg 1980 (Veröffentlichungen der Historischen Kommission für Hessen 24,5); IDEM, *Public Finance and Modernisation: The Change from Domain State to Tax State in Hesse in the Sixteenth and Seventeenth Centuries. A Case Study*, in *Wealth and Taxation in Central Europe. The History and Sociology of Public Finance*, ed. P.-CH. WITT, Leamington Spa-Hamburg-New York 1987 (German Historical Perspectives Series 2), pp. 49-62; IDEM, *Entstehung und Ausbau des hessischen Steuerstaates vom 16. bis zum 18. Jahrhundert – Akten der Finanzverwaltung als frühneuzeitlicher Gesellschaftsspiegel*, in “Hessisches Jahrbuch für Landesgeschichte”, 32, 1982, pp. 103-125. Based on the example of Hesse, W. Schulze argues that: “In the German territorial states, in northern and central-eastern Europe, the fiscal state was still relatively underdeveloped: it was in these areas that the end of the sixteenth century and the beginning of the seventeenth century marks a decisive turning-point.” W. SCHULZE, *The Emergence and Consolidation of the ‘Tax State’, I, The Sixteenth Century*, in *Economic Systems*, cit., pp. 261-279, here 270.

⁵³ P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 206-220, including more detailed numbers regarding the individual groups of lands.

⁵⁴ Cf. in general the overview in W. BUCHHOLZ, *Geschichte der öffentlichen Finanzen in Europas in Spätmittelalter und Neuzeit. Darstellung – Analyse – Bibliographie*, Berlin 1996, pp. 22-38.

⁵⁵ H. HEROLD, *Die Hauptprobleme der Landtagshandlungen der Erzherzogtums Österreich unter der Enns zur Zeit der Regierung Kaiser Maximilians II. (1564-1576)*, unpublished dissertation Wien 1970, pp. 71-80; L. SEEGER, *Die Geschichte der ständischen Steuern im Erzherzogtum Österreich unter der Enns, 1500-1584*, unpublished dissertation Wien 1995, pp. 211-215, 255-258; H. KNITTLER, *Eine österreichische „Luxussteuer“ des 16. Jahrhunderts*, in *Wirtschafts- und sozialhistorische Beiträge. Festschrift für Alfred Hoffmann zum 75. Geburtstag*, ed. H. KNITTLER, Wien-München 1979, pp. 127-137, hier 131-132. Cf. also: K. OBERLEITNER, *Die Finanzlage Nieder-Österreichs im sechzehnten Jahrhundert*, in “Archiv für Kunde österreichischer Geschichtsquellen”, 30, 1864, pp. 1-90, here 72-75; P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 287-289.

their sovereign 40.000 fl. from the revenues of the “Zapfenmaß” in order to finance the princely court, and in 1558 the same amount was granted for the term of five years to repay court debts. After the change in government in 1564, emperor Maximilian II at first received 50.000 fl. annually for his repayment of debts; in 1568 the Estates took over 2 million fl. (2,5 million fl. including interest) of princely debts. Again, the tax on alcoholic beverages was doubled, the Estates were given the right to levy a poll tax, a luxury tax and a property tax for trading nobles.⁵⁶ In 1583, the Estates took over another 750.000 fl. of court debts.⁵⁷ Similar steps were taken in Styria.⁵⁸ The Bohemian Lands did not adhere to the Emperor’s wish and did not in 1568 participate in taking over princely debts. They instead offered to levy a sale tax (Verkaufsteuer) on all goods – but the revenue did not meet expectations.⁵⁹ This changed at the beginning of the 18th century: in 1701 the Estates of the Lower and Inner Austrian Lands and the Bohemian Hereditary Lands took over the military and cameral debts (12 million fl. and 10 million fl. respectively) accumulated since 1683 and amounting to a total of 22 million fl. For this grant they were – as in 1558 – allowed to levy certain taxes.⁶⁰ At the end of the Spanish War of Succession, a similar approach was taken: the Austrian and the Bohemian Estates were to pay off a loan of 8-9 million fl. over the following 10 years. The amount was allocated – as had happened at other opportunities – with a ratio of 1:2 between the Lower and Inner Austrian Lands on the one hand and the Bohemian Lands on the other.⁶¹

Table 4. **The allocation of the 10-year-loan from 1713 between the Lower- and Inner Austrian Lands and the Bohemian Lands**

Land/ <i>groups of lands</i>	Amount in fl.	%
Austria below the Enns	1.000.000	11,11
Austria above the Enns	500.000	5,56
Styria	750.000	8,33
Carinthia	450.000	5,00

⁵⁶ H. HEROLD, *Hauptprobleme*, cit., pp. 71-80; L. SEEGER, *Geschichte*, cit., pp. 216-223; also: H. KNITTLER, „*Luxussteuer*“, cit., p. 132.

⁵⁷ L. SEEGER, *Geschichte*, cit., p. 228; G. NEUGEBAUER, *Die niederösterreichischen Landtage von 1577 bis 1592*, unpublished dissertation Wien 1979, pp. 195-199. On Styria: F. FREIHERR VON MENSI, *Geschichte der direkten Steuern in Steiermark bis zum Regierungsantritt Maria Theresias*, I-II, Graz-Wien (Forschungen zur Verfassungs- und Verwaltungsgeschichte der Steiermark 9), pp. 304-308.

⁵⁸ F. MENSI, *Steuern*, cit., 2, pp. 294-304.

⁵⁹ Vgl. A. GINDELY, *Geschichte der böhmischen Finanzen von 1526 bis 1618*, in “Denkschriften der phil.-hist. Classe der kaiserl. Akademie der Wissenschaften Wien”, 18, 1869, pp. 89-168, here quoted as in the reprint Wien 1971, pp. 9-13; P. RAUSCHER, *Zwischen Ständen und Gläubigern*, cit., pp. 295-296, including proof of literature.

⁶⁰ F. MENSI, *Finanzen*, cit., pp. 62-74. In reality, the Lower and Inner Austrian Lands and the Bohemian Lands took over only 16,33 million fl., 12 million of which were paid by the Bohemian Lands.

⁶¹ F. MENSI, *Finanzen*, cit., pp. 75-77. On the grants of Austria below the Enns see Sh. IWASAKI, *Konflikt, Annäherung und Kooperation. Herrscher und Stände auf den niederösterreichischen Landtagen 1683 bis 1740*, in “Frühneuzeit-Info”, 16, 2005, pp. 18-34, especially 20.

Carniola	300.000	3,33
<i>Lower and Inner Austrian Hereditary Lands</i>	<i>3.000.000</i>	<i>33,33</i>
Bohemia	3.000.000	33,33
Moravia	1.000.000	11,11
Silesia	2.000.000	22,22
<i>Bohemian Lands</i>	<i>6.000.000</i>	<i>66,66</i>
Total	9.000.000	99,99

F. MENSI, *Finanzen*, cit., p. 75.

Due to a lack of General Estates of the Habsburg Empire, the paying off of debts by the provincial Estates did not mean the establishment of a “state debt” (“Staatsschuld”), but of provincial debts.

2. ESTATES AND SUBJECTS

The provincial Estates gained a decisive position due to their right to annually grant taxes even after their defeat in the Thirty Years’ War. Although the military expenses were now and again defined, fixed and allocated to the (groups of) lands, and although the attempt to pass on debts onto the provincial Estates of the Austrian and the Bohemian Lands was often practised, the lands remained to a large degree autonomous as regards the levy and administration of taxes. Charles VI (1711-1740) was somehow successful as regards a financial plan for his empire, though he could not break the influence of the Estates. On the one hand he managed to push through a renewed take-over of debts by the lands in 1713 – this resulted in an increase of the contributions.⁶² On the other hand, Charles VI declared in 1722 that his Hereditary Lands had to pay fixed contributions to support the military. Even the Tyrolean Estates, which had so far successfully insisted on their special position, had been given minimum amounts which they were not to fall below. This of course reduced the voluntary nature of the Estates’ grants.⁶³ However, the Estates could nonetheless retain quite a far-reaching independence from the monarch:⁶⁴ “The permanent middle and lower administration, especially the repartition and levy of taxes formed a “wall” that was hotly defended by the Estates which isolated the Emperor (in his function as territorial prince) so that he could not approach the subjects”⁶⁵ and it thus formed the centre of Maria Theresa’s reform.⁶⁶

⁶² F. MENSI, *Finanzen*, cit., pp. 75-77, 130-132; A. BEER, *Finanzwesen*, cit., p. 239; B. HOLL, *Hofkammerpräsident*, cit., p. 322.

⁶³ T.R. VON SARTORI-MONTECROCE, *Beiträge zur österreichischen Reichs- und Rechts-Geschichte*, II, *Geschichte des landschaftlichen Steuerwesens in Tirol. Von K. Maximilian I. bis Maria Theresia*, Innsbruck 1902, pp. 283-284.

⁶⁴ On the accomplishment of the interests of the lands at the imperial court see the analysis of Maria Theresa in the first “Political Last Will” of 1750/51 in *Maria Theresia. Briefe und Aktenstücke in Auswahl*, ed. F. WALTER, Darmstadt 1968 (Ausgewählte Quellen zur deutschen Geschichte der Neuzeit – Freiherr vom Stein-Gedächtnisausgabe 12), no. 72, pp. 63-97, here 74-79.

⁶⁵ “Die ständische mittlere und untere Verwaltung, namentlich die Repartition und Einhebung der Steuern, das war die von den Ständen zähe verteidigte Ringmauer, die den Landesfürsten isolierte, ihn an den Untertan nicht herankommen ließ (...).” F. WALTER, *ÖZV*, II. Abt.: *Von der Vereinigung der*

The granting of taxes and – in times of outer threat – the provincial levy (Landesaufgebot) changed from year to year and allowed for numerous special provisions for specific Estates and/or groups of population. In Bohemia and in Austria, the clergy was often levied with special taxes. Another group was the Jewry in those lands where they had been allowed to settle. The Jews had to contribute to the tax revenues of the lands or they were directly taxed by imperial authorities – as was the case in Austria below the Enns and in Vienna until their expulsion in 1670.⁶⁷ The following overview thus cannot cover all forms of taxation, but needs to necessarily concentrate on the most important developments.⁶⁸

The necessary contributions were allocated by the Emperor as territorial prince and the Estates respectively to the individual lands; the same was the case with the individual Estates which in turn allocated or rather passed the taxes on to the settled population in the lands. However, neither the Estates nor the Emperor could directly fall back upon the finances of the subjects – the seigniorial and the municipal authorities respectively were interposed.

2.1. *The Lower- and Inner Austrian Lands*

Within the Austrian Lands, the various subjects' duties – fiscal and in kind – formed the basis for the allocation of taxes onto the individual seigniories.⁶⁹ Only those parts of the seigniorial income which stemmed from vineyards, ponds, farmhouses and other interest-earning property and which were taken up in a cadastral land survey, the so-called "Gültbuch"⁷⁰, were, however, used for calculation. Not taxed was the income which was earned by landlords from agriculture and forestry nor industrial enterprise owned by them.⁷¹ The total

Österreichischen und Böhmisches Hofkanzlei bis zur Einrichtung der Ministerialverfassung (1749-1848), 1/1, *Die Geschichte der österreichischen Zentralverwaltung in der Zeit Maria Theresias (1740-1780)*, Wien 1938, p. 93.

⁶⁶ *Ibid.*, pp. 123-124, 148-175.

⁶⁷ L. SEEGER, *Geschichte*, cit., pp. 268-292; B. STAUDINGER, *Ganze Dörfer voll Juden. Juden in Niederösterreich 1496-1670/71*, Wien 2005.

⁶⁸ The group of charges (fees) will not be covered.

⁶⁹ H. FEIGL, *Die niederösterreichische Grundherrschaft vom ausgehenden Mittelalter bis zu den thesesianisch-josephinischen Reformen*, St. Pölten 1998² (Forschungen zur Landeskunde von Niederösterreich 16).

⁷⁰ S. ADLER, *Das Gültbuch von Nieder- und Oberösterreich und seine Funktion in der ständischen Verfassung*, Stuttgart 1898; M. VANCSA, *Die ältesten Steuerbekenntnisse der Stände in Oesterreich unter der Enns. Ein Beitrag zur Steuergeschichte und zur Kunde der Geschichtsquellen*, in "Mittheilungen des Instituts für Oesterreichische Geschichtsforschung", suppl. 6, 1901, pp. 458-472; F. MENSI, *Steuern*, cit., 1, pp. 254-320. The princely demesnes (landesfürstliche Grundherrschaften) also had to contribute to the taxes of the Estates (Urbarsteuer and Hausgulden as of 1583). Cf. J. ZANGERL, *Das kaiserliche Kammergut. Eine Analyse der Einnahmen und Ausgaben des Vizedomantes in Österreich unter der Enns 1556-1576*, unpublished diploma thesis Wien 2001, pp. 54-55. On the landtax in Austria below the Enns and in Styria see P.G.M. DICKSON, *Finance*, cit., 2, pp. 243-253.

⁷¹ For example breweries, inns, various mills (including grainmills, sawmills, fullmills, papermills) iron hammers, lime kilns, brickwork, glassworks, smithies, butcheries. Cf. H. KNITTLER, *Gewerblicher Eigenbetrieb und frühneuzeitliche Grundherrschaft am Beispiel des Waldviertels*, in IDEM, *Nutzen, Renten, Erträge. Struktur und Entwicklung frühneuzeitlicher Feudaleinkommen in Niederösterreich*, Wien-München 1989 (Sozial- und wirtschaftshistorische Studien 19), pp. 182-203; IDEM, *Agrarraum und Stadtraum. Ländliches und*

amount of fiscal charges⁷² (those in kind being converted into fiscal duties) of landlords as well as one percent of the value of a vineyard formed the basis for taxation, the so-called “Herrengült”⁷³, equalling basically the gross income of the seigniories (with the exception of the vineyards). The subjects’ property played as little a role in this calculation as did the income of the landlords from their owner-operated property.⁷⁴ Due to the calculation mode of the “Gült”, it is impossible to investigate into the individual seigniories’ tax burden. This depended on the composition of the seigniorial revenue and varied from seigniorie to seigniorie.⁷⁵ The fact that the self-operated property of nobility and clergy were not taxed indicates that the principle of tax exemption of the higher Estates (nobility; perlates: abbots and provosts) was not in principle questioned. What is more, the landlords did not pay the calculated tax amount from their own wealth, but either completely or at least partly passed it on to their subjects.⁷⁶ In Styria, the upper class of the 1540ies paid between 10-40% of the taxes allocated to their seigniories.⁷⁷ The other – much larger – part of taxes was to be paid by their subjects and was allocated to them in proportion to their service (Urbardienste).⁷⁸ In towns and markets, the actual or assumed tax revenue of house ownership formed the evaluation basis for taxation. The interest revenue from seigniorie and house ownership respectively was thus used to allocate the tax to the lower ruling level of the seigniorie. Until the 18th century, the taxation based on the “Gült” (“Gültbesteuerung”) was the primary tax system in the Lower and Inner Austrian Lands to finance warfare and administration. The tax later referred to as “land tax” (Landsteuer) had to be financed by the subjects of the Estates but also those of the Emperor as territorial prince which meant that the entire land was afflicted.⁷⁹ In

städtisches Wirtschaften im Waldviertel vom 16. bis zum beginnenden 19. Jahrhundert, in *Wirtschaftsgeschichte des Waldviertels*, ed. H. KNITTLER, Horn-Waidhofen an der Thaya 2006 (Schriftenreihe des Waldviertler Heimatbundes 47), pp. 77-193, here 100-111; L. SEEGER, *Geschichte*, cit., p. 45.

⁷² In contrast to Styria, only two thirds of the money interest were taken into consideration in Austria below the Enns.

⁷³ F. MENSI, *Finanzgeschichte*, cit., pp. 42-44; IDEM, *Steuern*, cit., 1, pp. 105-109; A. HAMETNER, *Die Niederösterreichischen Landtage von 1530-1564*, unpublished dissertation Wien 1969, pp. 111-116; L. SEEGER, *Geschichte*, cit., p. 77; S. PETRIN, M. WELTIN, *Zum System der Gültbesteuerung in Niederösterreich*, in “Unsere Heimat”, 43, 1972, pp. 172-181, here 177-178.

⁷⁴ F. MENSI, *Steuern*, cit., 1, p. 106. On the reform of the property taxation since the taking of power of Maria Theresia see: J. LINDEN, *Die Grundsteuerverfassung in den deutschen und italienischen Provinzen der österreichischen Monarchie in vorzüglicher Berücksichtigung des stabilen Katasters*, I-II, Wien 1840.

⁷⁵ F. MENSI, *Steuern*, cit., 1, pp. 225-226; L. SEEGER, *Geschichte*, cit., p. 87.

⁷⁶ F. MENSI, *Steuern*, cit., 1, pp. 208-251, 368-371; L. SEEGER, *Geschichte*, cit., pp. 159-162.

⁷⁷ F. MENSI, *Steuern*, cit., 1, pp. 22; cf. 223-226.

⁷⁸ See also: F. PICHLER, *Gülteinlage, Gültsteuern und Steuerpraktiken der Grundherrschaft. Eine exemplarische Untersuchung an Stift- und Steuerregistern der Herrschaften Kaisersberg, Lankowitz, Kirchberg am Walde und Frondsberg mit Lebenshofen*, in *Festschrift Othmar Pickl zum 60. Geburtstag*, H. EBNER, W. HÖFLECHNER, H.J. MEZLER-ANDELBERG, P.W. ROTH, H. WIESFLECKER eds., Graz/Wien 1987, pp. 483-493. In Styria, the tax amount doubled between the middle and the end of the 16th century from approximately 2 pound for each pound Gült to 4 pound. There was no change until 1740 – and from 1606 onwards the subjects had to carry the burden all alone. F. MENSI, *Steuern*, cit., 1, pp. 482-483.

⁷⁹ On the so-called. “Vizedomamtsquote”: S. PETRIN, *Die Auflösung des niederösterreichischen Vizedomantes*, in “Mitteilungen aus dem Niederösterreichischen Landesarchiv”, 1, 1977, pp. 24-46, here 25.

fact the “Gült” which was granted at provincial parliaments, was already in the 16th century only one part of taxation.⁸⁰ Soon it was necessary to ensure higher revenue by enlarging the number of taxed people: Various poll taxes (simple or structured according to membership to the Estates), for example in the form of the so-called “Wochenpfennig” (weekly penny), had to be paid by the lower classes in towns and in the countryside.

A number of indirect taxes completed the taxation package – they were in general used for civilian expenditure:⁸¹ the oldest tax of this kind in the Austrian Lands was the so-called “Ungeld”, an excise tax of 10% on wine, which had been introduced in 1359.⁸² In 1557 this tax was doubled under the name of “Zapfenmaß” and was again increased by 100% in 1569, now referred to as “Tatz”; the revenue benefited the Estates.⁸³ Alcoholic beverages were not the only field of traditional taxation; the 16th century witnessed an increase in taxation on alcohol as well as experiments, for example in 1556 on a number of excise and transfer duties which were referred to (in the 17th and 18th centuries) as “Akzise” (excise) and were considered a goldmine of princely finances.⁸⁴ In Austria below the Enns, luxury,⁸⁵ food, livestock (the so-called “Fleischkreuzer”⁸⁶ – meatmoney) and horses, paper, playing cards, foreign wine and numerous other everyday necessities were also

⁸⁰ Cf. the overview over tax grants in L. SEEGER, *Geschichte*, cit., pp. 306-307 (Table 1).

⁸¹ Cf. the overview in F. MENSI, *Finanzgeschichte*, cit., pp. 56-60.

⁸² E. HILLBRAND, *Das Ungeld in Nieder- und Oberösterreich vom 13. bis zum 19. Jahrhundert mit besonderer Berücksichtigung der Zeit von 1500-1700*, unpublished dissertation Wien 1953. General: CH. LACKNER, *Das Finanzwesen der Herzöge von Österreich in der zweiten Hälfte des 14. Jahrhunderts*, in “Unsere Heimat”, 63, 1992, pp. 284-300, here 292-295.

⁸³ On the year 1557: A. HAMETNER, *Landtage*, cit., pp. 116-117, 484-485; L. SEEGER, *Geschichte*, cit., pp. 255-261. Cf. E. LANDSTEINER, *Wein, Staat und Steuer. Überlegungen anlässlich der Errichtung einer Zollgrenze zwischen Niederösterreich und den böhmischen Ländern an der Wende vom 16. zum 17. Jahrhundert, in Kontakte und Konflikte. Böhmen, Mähren und Österreich: Aspekte eines Jahrtausends gemeinsamer Geschichte*, ed. T. WINKELBAUER, Horn-Waidhofen an der Thaya 1993 (Schriftenreihe des Waldviertler Heimatbundes 36), pp. 155-171, here 166-171.

⁸⁴ W.A. BOELCKE, „Die sanftmütige Accise“. *Zur Bedeutung und Problematik der „indirekten Verbrauchsbesteuerung“ in der Finanzwirtschaft der deutschen Territorialstaaten während der frühen Neuzeit*, in “Jahrbuch für die Geschichte Mittel- und Ostdeutschlands”, 21, 1972, pp. 93-139. The term “Goldgrube” (goldmine) goes back to the Steuerrat Christian Tenzel from Halberstadt (1685). See *ibid.*, p. 94. W.A. Boelcke’s opinion, that the excise was due to the “tax-political experiments which were pulled through by the Habsburgs during the 16th century up to the Thirty Years’ War in the Lands of the Bohemian Crown” (*ibid.*, p. 100) has to be examined due to the parallel development within the Austrian Lands. On earlier forerunners see: A. DOPSCH, *Die älteste Akzise in Österreich*, in “Mitteilungen des Instituts für österreichische Geschichtsforschung”, 28, 1907, pp. 651-659. On the theory of the excise see: *Der Akzisen-Streit. Schriften zur finanztheoretischen Kontroverse deutscher Frühkameralisten*, D.J. BLESSEN, R.P. WELTER eds., Hildesheim-Zürich-New York 2006 (Historia Scientiarum), including the contribution of Tenzel (pp. 53-176).

⁸⁵ On the attempt to introduce a luxury tax in Lower Austria see: G. HAMPEL-KALLBRUNNER, *Beiträge zur Geschichte der Kleiderordnungen mit besonderer Berücksichtigung Österreichs*, Wien 1962 (Wiener Dissertationen aus dem Gebiete der Geschichte), pp. 56-62.

⁸⁶ See the “Fleischkreuzer-Patent” of Ferdinand III for Austria below the Enns, Wien 1643 March 31, in CH. RITTER D’ELVERT, *Beiträge zur Geschichte der böhmischen Länder, insbesondere Mährens, im siebzehnten Jahrhunderte*, 4, Brünn 1878 (Schriften der historisch-statistischen Sektion der k. k. mähr.-schles. Gesellschaft zur Beförderung des Ackerbaues, der Natur- und Landeskunde 23), pp. 376-378.

objects of taxation.⁸⁷ The princely monopoly on salt from important deposits in Hall in Tyrol, Aussee, Hallstatt, Ebensee and Ischl, had been of special importance in the Austrian Lands since the second half of the 16th century.⁸⁸ Further, princely monopolies were set up on the sale of tobacco and the lotteries in 1701, and trade with parts of munitions, gunpowder and nitre were regulated by the state.⁸⁹

How varied the taxation granted by the Estates was, shall be illustrated by the following example: in 1568, the Emperor was granted the amount of 138.000 fl. for the safeguarding of the border against the Turks – the money was levied on the basis of the "Gülttaxation" (doubled Gült – "doppelte Gült").⁹⁰ The repayment of 2,5 million fl. of court debts by the provincial Estates was financed by doubling the tax on beverages ("Tatz") for 10 years. Additionally, a poll tax was levied for 10 years from the provincial population – excepting the three upper Estates (lords/Herrenstand, knights/Ritter, prelates/Prälatenstand).⁹¹ Those three upper ranks planned to pay 1 fl. (i.e. 10%) for every 10 pound "Herrengült" for the duration of the repayment from their own wealth. Further, a sidetax ("Beisteuer") was imposed on nobles without demesne as a property tax of 0,1% (1/1000 fl.). The Estates did, however, also reject some taxes such as a surcharge on grain, a tax on vineyards and a surcharge on fisheries and breweries – these taxes would have had a direct impact on the seigniorial economy – as well as a surcharge on borrowed money. The emperor in turn prohibited a tax on gold- and silver articles that had been requested by the Estates.

In 1583 the take-over of debts resulted in a somehow different taxation package: the existing tax on beverages was to be prolonged for another 25 years; for the export of grain, flour and wine an additional toll of 3,33% was to be paid; further, a luxury tax on gold, silver, velvet, silk and similar products was to be levied. Gentry who did not own any real Estates were to be obliged to acquire property within one year and to meanwhile pay tax on 10 "Gültpfund" (Gült-pound). The three upper ranks had already contributed 1 fl. per 10 pound "Herrengült" in 1568 without passing this amount onto their subjects. Latter had to

⁸⁷ Cf. G. ORTNER, *Die niederösterreichischen Landtage von 1635-1648*, unpublished dissertation Wien 1974, pp. 82-86; M. HUMMER, *Die niederösterreichischen Landtage von 1683 bis 1705*, unpublished dissertation Wien 1976, pp. 95-97. On the "Aufschläge" (surcharges): *Codex Austriacus. Pars I: Das ist: Eigentlicher Begriff und Inhalt Aller Unter deß Durchleuchtigsten Ertz-Hauses zu Oesterreich; Fürnemblich aber der Allerglorwürdigsten Regierung (...) Leopoldi I. (...) Außgangenen und publicirten, In das Justitz- und Politzey Wesen und was einem oder andern anhängig ist, Einlaufenden Generalien, Patenten, Ordnungen, Rescripten, Resolutionen, Edicten, Decreten und Mandaten (...)*, Wien 1704, pp. 94-135. On the property tax of 1702: *ibid.*, Pars II, pp. 368-374.

⁸⁸ Cf. J. ZANGERL, *Die Bedeutung des Salzamts Wien für die landesfürstlichen Finanzen in der zweiten Hälfte des 16. Jahrhunderts*, in *Finanzen und Herrschaft*, cit., pp. 215-233, with older literature. An overview over the princely patents since 1632 is offered by CH. D'ELVERT, *Beiträge*, cit., pp. 416-430.

⁸⁹ A. BEER, *Finanzwesen*, cit., pp. 254-256; F. MENSI, *Finanzgeschichte*, cit., p. 59; IDEM, *Finanzen*, cit., pp. 424-430.

⁹⁰ H. HEROLD, *Hauptprobleme*, cit., pp. 71-80.

⁹¹ The inhabitants of towns and markets had to pay 1 penny (Pfennig) per week, the rural population had to pay 2 pennies per month (H. HEROLD, *Hauptprobleme*, cit., p. 75); L. SEEGER, *Geschichte*, cit., pp. 216-223.

pay a “Hausgulden” (house florin)⁹² amounting to 1 fl. for each fireplace.⁹³ In turn, the so-called “Leibsteuer” (body tax) was abolished. Altogether, the end of the 16th century witnessed the Gült tax as the most important form of taxation in Austria below the Enns followed by the tax on beverages. The proportion of indirect taxes amounted to approximately one third.

Table 5. **The proportion of individual taxes measured in % of the entire taxation revenue in Austria below the Enns in the late 16th century**

Tax/year	1579	1581	1584
Gültsteuer (Gült tax)	66	59	50
Leibsteuer (body tax)	4	5	13
Zapfenmaß (tax on wine)	30	36	32

L. SEEGER, *Geschichte*, cit., p. 315

The body tax which had been levied regularly in the 17th and 18th centuries and in Styria since 1632, was of relatively little but growing importance.⁹⁴ For the “Gültenbesitzer” (landowners) this meant an additional increase of the regular Gült tax, being a tax evaluation basis founded on the seigniorial revenue. For the rest of the population this meant being divided into 15 groups of people – from the high nobility (Herrenstand) to the live-in servants and labourers who had to pay different amounts of poll tax. Further taxation was the income tax for employees, a trade tax – for example for the running of mills – a capital income tax, a partial income tax for income from trade, industry or freelancing⁹⁵ and in the late 17th century a property tax and sometimes (exceptionally) a poll tax.⁹⁶

The War of Polish Succession (1733-1735/38) eventually offered a cause for imposing a property tax for all Hereditary Lands in order to pay the costs for warfare that were not covered by the contributions of the lands.⁹⁷ Lower Austria was prepared to pay off this tax in a lump sum which was to be allocated to the individual seigniories. New efforts were made to introduce a property tax referred to as tax against the Turks (“Türkensteuer”) with the outbreak of the war against

⁹² Other names since 1631: “Hausanschlag”, “Urbarsteuer”, “Untertanengebühr aufs Haus”, “Rauchfanggulden”.

⁹³ L. SEEGER, *Geschichte*, cit., pp. 228-230. There was an estimate of 90.000 fireplaces. Cf. H. NADER, *Das Viertel unter dem Wienerwald im Spiegel des Bereitungsbuches von 1590/91*, Wien 1974 (Dissertationen der Universität Wien 114); A. EGGENDORFER, *Das Bereitungsbuch von 1590/91*, in “Unsere Heimat”, 47, 1976, pp. 59-73, see also for additional literature.

⁹⁴ On the body tax of 1632: F. MENSI, *Steuern*, cit., 2, pp. 180-197.

⁹⁵ *Ibid.*, pp. 209-260. L. SEEGER, *Geschichte*, cit., pp. 188-245.

⁹⁶ F. MENSI, *Steuern*, cit., 2, pp. 70-108; on the poll tax see F. MENSI, *Finanzen*, cit., p. 31.

⁹⁷ A. BEER, *Finanzwesen*, cit., pp. 242-249. Announcement of a property tax by Charles VI, Vienna, 1733 November 23 in S.G. HERRENLEBEN, *Sammlung Oesterreichischer Gesetze und Ordnungen, wie solche von Zeit zu Zeit ergangen und publiciret worden, so viel deren vom Jahr 1721. Bis auf höchst-traurigen Tod-Fall Der Römisch-Kaysrerlichen Majestät Caroli VI. aufzubringen waren*, Wien 1752 (Codex Austriacus, Supplementum Pars II), p. 815.

the Turks in 1736.⁹⁸ Taxed were all land- and property owners except for those whose annual income did not reach 500 fl. Borrowed money and income were continuously taxed. Even though there were attempts – as had been in the 17th century – to impose a general excise, the fundamental change from direct to indirect taxation fell through due to the resistance of the Estates.

2.2. *The Periphery: Tyrol*

The county of Tyrol was the most successful of all Austrian Lands as regards the defence against increasing princely tax demands. Only in 1727, after the abolition of the tax exemption of the Estates, was Tyrol integrated into the contribution system of the Habsburg lands. Until the rule of Maria Theresia, the county then paid contributions amounting to 70.000 fl. per year and thus clearly less than Lower Austria (560.000-900.000 fl.), Upper Austria (250.000-450.000 fl.), Styria (240.000-400.000 fl.) or Carinthia (90.000-200.000 fl.).⁹⁹ In spite of the clearly delayed development – in comparison to other Habsburg lands – similar steps towards a “tax state” could be observed for Tyrol: first tax grants have been documented for the 13th century, and the rule of Maximilian I which was marked by numerous wars, meant intensifying princely demands for military and thus also financial support by the Estates. The “Landlibell” of 1511 formed the basis for the land tax as it not only defined the repartitioning of the military levy and the land tax onto the four ranks, but also defined the evaluation basis for taxes. While the two upper Estates (nobility and prelates) had a calculation of the individual tax burden on the basis of the capitalised seigniorial annuity, the levels of towns and legal courts used the “fireplace” and thus house ownership and real estate as basis. In contrast to Lower Austria, where the land tax was similarly levied, Tyrol did not implement to pass on those taxes from the upper ranks to the peasants and: Tyrol stuck exclusively to this tax-system for decades – the yields were used for warfare as well as for the princely court. Only in 1563 was an indirect taxation of beverages introduced with the “Ungeld” on wine. In 1573 the taking over of 1,6 million fl. of princely debts by the Estates resulted in a renewal of the tax system: for the settlement of debts a tax amounting to 5% of all interest from the loan business was levied. Additional taxes (next to the land tax) were to follow from the 1620ies onwards: in 1626, a capital and trade tax of 0,25% on lent or invested money was imposed for the duration of 3 years; in 1632 a class tax (“Personalklassensteuer”) was introduced. The population was divided into numerous groups differentiated according to rank, wealth or income: their tax duty amounted to 500 fl. each for the

⁹⁸ Cf. the patents of Charles VI on the levy of a “Türkensteuer” in Austria below the Enns, Vienna, 1737 April 17; 1738 January 7; 1739 January 17, in S. G. HERRENLEBEN, *Codex Austriacus*, cit., suppl. II, pp. 922-924, 1012-1014, 1055-1058.

⁹⁹ Cf. the table on the contributions of the Habsburg lands from 1683-1743, HHStA, *Alte Kabinettsakten* 10, fasc. „Contribution und Gefälle 1675-1744“, unfoliated. A. BEER, *Finanzwesen*, cit., pp. 294-295; P.G.M. DICKSON, *Finance*, cit., 2, p. 186/fn. 5. Fundamentals on the Tyrolean taxes: T.R. SARTORI-MONTECROCE, *Steuerveresen*, cit., p. 283; W. KÖFLER, *Land, Landschaft, Landtag. Geschichte der Tiroler Landtage von den Anfängen bis zur Aufhebung der landständischen Verfassung 1808*, Innsbruck 1985 (Veröffentlichungen des Tiroler Landesarchivs 3).

two high abbeys of Trent and Brixen; 150 fl. for a reputed peasant and up to 10 kreuzer (1/6 fl.) for a maid. The revenue from this tax, which must have been but poor, was used for warfare. Next to the capital and trade tax (renewed 1640/41) and the class tax (re-imposed 1645-47), the so-called “Fleischpfennig” (meat penny)¹⁰⁰, which was imposed in 1605, formed another innovation. The provincial rulers now also claimed their right to be solely in charge of the “Ungeld”, i.e. the indirect taxation of alcoholic beverages, arguing that this was not a tax granted by the provincial parliaments but a “Gabella”, a princely monopoly (Regal).¹⁰¹

The outbreak of the war against the Turks and the dynastic reunion of Tyrol with the other Austrian Hereditary Lands in 1665 initially did not result in any fundamental changes of the tax system. Eventually, a land tax and a changing combination of property and personal taxes connected with trade-, income and pay taxes were introduced.¹⁰² The 18th century saw an additional excise tax with the salt excise in 1704 – the revenue was used for the to pay off debts. Other kinds of taxes were only used three times: at first during the war against the Turks in 1717 in the shape of a universal poll-, property- and trade tax as had already been levied during the last years of the 17th century. In 1724 a new chimney tax (“Kamin- oder Rauchfangsteuer”) was imposed which divided the population into 8 groups and taxed the number of chimneys in their homes or industrial enterprises.¹⁰³ In 1737 the property and income tax based on a division of ranks was re-introduced in all the Hereditary Lands in order to finance warfare against the Turks. Especially due to the delayed development of Tyrol’s taxation system (in comparison to the other Habsburg Hereditary Lands) the individual steps from a taxation of property and estate to an introduction of indirect taxes on specific goods onto personal and property taxes can be made out especially well.

2.3. *The Bohemian Lands*

2.3.1. Bohemia and Marovia

The taxes granted by the Bohemian Estates differed fundamentally from those of the Austrian Lands. Contrasting the Austrian Lands, the proportion of the Land regarding the financing of warfare was not calculated on the basis of the seigniorial annuity revenue. Rather, wealth formed the basis of Bohemian taxation – at least between 1537-1566, after having experimented (between 1534-1537) with a sale tax on food and all merchandise.¹⁰⁴ Between 1527-1542 only the upper ranks, the

¹⁰⁰ This is an excise on meat which was to be paid by butchers, landlords but also by individuals – and was passed on to customers via a price increase.

¹⁰¹ T. R. SARTORI-MONTECROCE, *Steuerverwesen*, cit., p. 217, see also 197.

¹⁰² *Ibid.*, pp. 256-257, 262-263.

¹⁰³ *Ibid.*, pp. 289-294.

¹⁰⁴ Fundamentals: A. GINDELY, *Böhmische Finanzen* cit.; O. PLACHT, *České daně 1517-1652*, Praha 1921; M. VOLF, *Umriss der böhmischen Steuerverwaltung in der Zeit vor der Schlacht auf dem Weißen Berg*, Prag 1945 (Die Böhmisches Landtagsverhandlungen und Landtagsbeschlüsse vom Jahre 1526 bis auf die

clergy and owners of free estates and feudal tenure had to pay taxes while the tax liability of the subjects was not seen to. Subjects presumably had been taxed by their lords according to their self-interest. In 1542, the provincial parliament decided on their subjects' tax liability. Taxation was based on moveable and non-moveable wealth as well as all interest revenue and lent money while jewels, gems, clothes and cash money remained tax free.¹⁰⁵ In 1547 the tax on beer ("Biergeld") was added to the property tax and developed into an important source of income for Habsburg princes.

In 1567, pressure from the nobility resulted in a fundamental change of the Bohemian tax-system. The nobility had already earlier demanded a substitute of the taxation on selling food but had failed due to the resistance of the towns. Eventually, a house tax was agreed on which meant a far-reaching relief for the nobility. Taxed were houses in imperial towns, houses of free owners, presbyteries and the houses of subjects of the seignories. Thus the nobility was exempt from taxes and only had to pay taxes for municipal house ownership.¹⁰⁶ After the failure of the capital income tax and the tax on selling goods between 1569-1575 and 1585-1591, a new reform of the tax system in Bohemia was being worked on between 1593-1595. During those years a large number of new taxes was imposed which "ever since has not disappeared and thus turned the Bohemian taxation system into such a fine and manifold intertwined net that nobody was able to creep through unharmed."¹⁰⁷ At first, social groups that had so far been exempt from taxation – mainly the nobility – had to pay tax. Evaluation basis was the number of peasants (Bauernstellen) on seignories of the nobility; owner-cultivated fields and forests were not included in the calculation. Noble landowners also had to pay tax, even shepherds and farm labourers who had not been taxed so far were not exempt any more. In addition, the tax burden of already taxed groups of population (towns, peasants, freeholder (Freisasse), parish priests and Jews) was increased.

In the following years, taxes on the sale of beverages, cattle, sheep, pigs and fish as well as a trade tax and increased tolls on the export of livestock and feathers were added.¹⁰⁸ The tax revenue thus increased from approx. 100.000 "Schock Groschen böhmisch" ("three score Bohemian groschen") [β gr.] in the early 1560ies¹⁰⁹ to approximately 250.000 β gr. (equalling 580.000 fl.) around 1600. Between 1616 – 1620 the tax revenue amounted to approximately 420.000 β gr. (=

Neuzeit 11/2: Die Durchführung der Landtagsbeschlüsse 1605-07, Heft 1). The years 1548/49 form an exception as the half of the seigniorial interest revenue were to be paid.

¹⁰⁵ A. GINDELY, *Böhmische Finanzen*, cit., pp. 4-5.

¹⁰⁶ *Ibid.*, pp. 7-8, 23.

¹⁰⁷ "(...) die seitdem nie mehr verschwanden und das böhmische Steuersystem zu einem so feinen und vielfach verschlungenen Netz machten, dass niemand ungerufen durchschlüpfen konnte." *Ibid.*, p. 14. The following in accordance with: *ibid.*, pp. 14-18.

¹⁰⁸ The chimney tax (imposed since 1596) considered all buildings that had a working chimney as tax-liable – including those of the nobility. Excluded were only villages and those land-towns that were not surrounded by a city-wall. The shop tax (from 1596 inwards) had to be paid by all merchants in princely towns and walled land-towns (employment tax). The calculation of the mill tax (from 1601 onwards) was based on the number of gears in mills.

¹⁰⁹ Cf. A. GINDELY, *Böhmische Finanzen*, cit., Table II.

980.000 fl.). As had been the case in the Austrian Lands, the lion's share of the Bohemian taxes benefited the financing of the military and partly of the imperial discharge of debts.

After the defeat of the revolting Estates at the beginning of the Thirty Years' War, the double-tracked approach of direct and indirect taxation was further developed in Bohemia, too. The "contributions" ("Kontributionen") used especially to finance military but also civilian expenditure, had been levied since 1652 on the basis of locally-based subjects and their compulsory labour for their lords ("Robot"). The decisive factor for the Robot was the number of draught cattle which a peasant had to make available to his lord.¹¹⁰ Taxation was based on a description of plots of land ("Steuerrolle")¹¹¹ which was structured according to districts and finalised in 1654. This description distinguished between property of subjects which was liable to taxation ("Rustikalherrschaften") and the tax-exempt property of the nobility ("Dominikalherrschaften"). Until the reign of Maria Theresia (1740-1780), this cadastral land survey was reformed several times. From 1683/84 onwards, the tax amount was – within a district – eventually assessed according to the size of the property that was liable to taxation, without, however, including the yield of the soil. The yield was to be included in a reformed version that a committee of the Estates had been working on since 1715, but that was only finalised in 1747. Until the end of the 17th century, the nobility contributed to the contributions only irregularly, but from 1706-1714 paid an "extraordinary contribution" amounting to 1,33 million fl. in addition to the 2 million fl. which were contributed by peasant-subjects and towns.

During the last decades of the 17th century, several special taxes were added to the contributions in the shape of presents to the ruling dynasty or support in the conflicts with the Ottoman Empire and France; these special taxes were levied as property or toll taxes – as had been the case in the Austrian Lands.¹¹² In the beginning of the 18th century a property tax was imposed in connection with the Spanish War of Succession. Between 1737-1739 this tax was then imposed in all the Hereditary Lands due to the war against the Turks.

The composition of the tax packages granted by the provincial Estates varied from year to year – also in Bohemia. In 1683 the Estates supplied 1,2 million fl. for military expenditure and the building of fortresses, while 50.000 fl. were set aside for civilian expenditure. An additional supply for the war against the Turks was added in 1684 amounting to 20.000 fl. ("Türkenhilfe"). In 1693 a "side and poll tax" (Bei- und Kopfsteuer) was imposed (amounting to 350.000 fl.) together with other extraordinary grants. Until 1720, money for the provincial administration, the

¹¹⁰ A. BEER, *Finanzwesen*, cit., p. 233. E. HASSENPLUG-ELZHOLZ, *Böhmen und die böhmischen Stände in der Zeit des beginnenden Zentralismus. Eine Strukturanalyse der böhmischen Adelsnation um die Mitte des 18. Jahrhunderts*, München-Wien 1982 (Veröffentlichungen des Collegium Carolinum 30), pp. 45-52.

¹¹¹ Cf. the edition: *Berní rula*, Praha 1949-1954 (incomplete), especially K. DOSKOČIL, *K edici berní ruly*, in 1, *K edici berní ruly (Úvodní pojednání)*, Praha 1950, pp. 13-67. See also: A. MÜLLER, *Geschichte des Grundsteuerverwesens des Königreiches Böhmen seit der Urzeit bis zur Gegenwart*, Prag 1880, pp. 37-56; P.G.M. DICKSON, *Finance*, cit., 2, pp. 216-236.

¹¹² J. PEKAŘ, *České katastry 1654-1789. Se zvláštním zřetelem k dějinám hospodářským a ústvním*, Praha 1932, pp. 66-69; A. BEER, *Finanzwesen*, cit., p. 244.

imperial dynasty (wedding celebrations, travel expenses) and the discharge of debts was granted, in 1709 the “Fleischkreuzer” (140.000 per year) was imposed. The tax revenue increased from 1,25 million fl. in 1680 to 3,73 million fl. in 1697 – it reached an all-time low of 1,94 million fl. in 1701 and then increased to 3,86 million fl. in 1713. Interestingly, the military contributions had amounted to an amazing 3,33 million fl. per year since 1706. After two decades of almost uninterrupted warfare, taxes sank to 2,93 million fl. in 1720.¹¹³ In addition to these taxes granted by the provincial Estates, occasionally imposed property- and poll taxes as well as indirect taxes imposed by the king in the form of livestock-, meat-, grain-, tobacco- and excise taxes and transfer duties (excise) were levied.¹¹⁴

Next to the taxes granted by the Estates, the ordinary and regular revenue of the king – for which he did not need the assent of the Estates – consisted of yields from royal possessions and mines as well as a number of direct and indirect taxes. These taxes were export tolls¹¹⁵, the “Ungelt” (partly an excise on wine, partly import tolls which were levied within the land), the cameral interest (“Kammerzinsen”), the beer-groschen (“Erbbieregroschen”, an indirect tax on beer in royal towns) and the monopoly on salt (“Salzregal”). In the 17th century, to these indirect taxes was added the revenue of the state monopoly on salt and – as within the Austrian Lands – the demise of the monopoly on tobacco.¹¹⁶ These taxes yielded a high revenue: in 1706 the Department of Deputies (“Deputiertenamt”) in Prague entered up revenues amounting to 1,6 million fl.¹¹⁷

In Maravia, the taxation system was also newly regulated after the Thirty Years’ War. As in Bohemia, the size of property was used as an evaluation basis for taxation. Liable for tax were only fields and vineyards, but not meadows and forests. The taxation was allocated to the upper Estates according to the size of their property (“Lahnen”) – and the nobility were given the full right to pass the taxes on to their subjects.¹¹⁸ The taxes thus primarily burdened the subjects while the upper ranks could evade payment. Based on this situation and on the defectiveness of the ascertained data relating to property, the provincial government reacted by initiating a reform of taxation. In the late 1660ies, taxation was based on a new fundament which now took into consideration the quality of

¹¹³ See the “Auszug über die Verwilligungen im Königreich Böhmeim vermög deren Landtags Schlußßen und deren lands abrechnungen ab Ao. 1680 bis 720 inclusive, Jedoch außer deßen, was sub nomine deren Vermögen-Kopf Steuer und andern Gaaben Jure absolute Regio extra Diaetaliter ab- und eingefordert worden”, FINANZ- UND HOFKAMMERARCHIV WIEN, *Aktenansammlungen und Nachlässe*: Peter Anton Hillebrand Freiherr von Brandau/Prandau, Karton 1, Konvolut 1, no. 21.

¹¹⁴ O. PETERKA, *Geschichte des öffentlichen Rechtes und die Rechtsquellen von der Hussitischen Zeit bis zum Theresianischen Zeitalter*, Reichenberg 1928, p. 155.

¹¹⁵ On the 17th and 18th centuries see: A. F. PRIBRAM, *Commerzcollegium*, cit., pp. 60-82.

¹¹⁶ J. PEKAŘ, *České katastry*, cit., pp. 78-87; on the monopoly of tobacco and its lease in the Austrian and Bohemian lands see: M. GRUNWALD, *Samuel Oppenheimer und sein Kreis (Ein Kapitel aus der Finanzgeschichte Österreichs)*, Wien-Leipzig 1913 (Quellen und Forschungen zur Geschichte der Juden in Deutsch-Österreich 5), pp. 295-300; P.G.M. DICKSON, *Finance*, cit., 1, pp. 397-398. See also: O. PETERKA, *Geschichte des öffentlichen Rechtes*, cit., pp. 154-155.

¹¹⁷ B. HOLL, *Hofkammerpräsident*, cit., pp. 212-213.

¹¹⁸ CH. D’ELVERT, *Finanz-Geschichte*, cit., p. 301.

taxed fields and vineyards. In future, the property of subjects had to be considered as such and could not be excluded from its tax liability by the authorities. In towns, the property of buildings was taxed. The upper ranks now also had to pay taxes which was allocated according to the number of chimneys in their owned buildings and in their buildings within royal towns.

This system was based on an immense inequality of property: on the one hand, the quality of the soil and thus its yield were assessed only very roughly, on the other hand the tax was restricted to fields and vineyards which meant that a considerable part of the country remained exempt from taxation. Due to the calculation basis of chimneys, a realistic value of a seigniorial property could hardly be evaluated. A number of exemptions from taxation such as the buildings of mendicant orders or hospitals and many more further supported the inequality.¹¹⁹

Already during the Thirty Years' War, the contribution went hand in hand with other indirect and temporary taxes on wine, beer, meat and other goods as well as daily necessities such as wool, wood or boots.¹²⁰ The attempt to introduce a lasting excise in Marovia in 1675 failed as did the same attempt in Bohemia in 1709.¹²¹ The contribution thus remained the most important tax.

2.3.2. Silesia

In spite of differences in the constitutions of the Estates, the Silesian taxation system did not fundamentally diverge from that of Bohemia. In Silesia, the Emperor as territorial prince could also dispose of the monopoly on mining, minting, toll and salt (import toll, excise),¹²² while the provincial Estates ("Fürsten und Stände" i.e. princes and Estates) had been entitled to grant the annually imposed taxes since 1546.¹²³

Military aid (aid on the war against the Turks – "Türkenhilfe", contributions, etc.) was levied as in the Austrian Lands via taxation of property in the form of the so-called "Schatzungssteuer" (assessment tax, "Indiktion" – indiction).¹²⁴ The

¹¹⁹ *Ibid.*, p. 304.

¹²⁰ *Ibid.*, pp. 218-219 (on Marovia). On Bohemia see: J. PEKAŘ, *České katastry*, cit., pp. 57-100.

¹²¹ CH. D'ELVERT, *Finanz-Geschichte*, cit., pp. 219-220; F. MENSI, *Finanzen*, cit., pp. 16-17.

¹²² On the ordinary revenue of the king see F. RACHFAHL, *Die Organisation der Gesamtstaatsverwaltung Schlesiens vor dem dreißigjährigen Kriege*, Leipzig 1894 (Staats- und socialwissenschaftliche Forschungen 13/1), pp. 263-281. Revenue from demesnes played only a very small role in Silesia. K.G. KRIES, *Historische Entwicklung der Steuerverfassung in Schlesien unter Theilnahme der allgemeinen Landtags-Versammlungen. Ein Beitrag zur Geschichte der schlesischen Stände*, Breslau 1842 (Grenzzoll), pp. 73-84; on the border tax: A. KERN, *Der „neue Grenzzoll in Schlesien“. Seine Begründung und Entwicklung, 1556-1623*, Berlin 1892; IDEM, *Das Zollwesen in Schlesien von 1623-1740*, in "Zeitschrift des Vereins für Geschichte Schlesiens", 44, 1910, pp. 1-17.

¹²³ H. HÜBNER, *Die Verfassung und Verwaltung des Gesamtstaats Schlesien in der Zeit des Dreißigjährigen Krieges*, in "Zeitschrift des Vereins für Geschichte Schlesiens", 59, 1925, pp. 74-89, here 83-84.

¹²⁴ Vgl. K. ORZECZOWSKI, *Podatek szacunkowy na tle systemu daninowego dawnego Śląska 1527-1740*, Wrocław 1999 (Acta Universitatis Wratislaviensis No 2150 – Seria "Prawo" CCLXV); F. RACHFAHL, *Organisation*, cit., pp. 295-307. The term "Schatzungssteuer" (assessment tax) was created by K.G. KRIES, *Steuerverfassung*, cit., pp. 37-63; O. HINTZE, *Die Behördenorganisation und die allgemeine Steuerverwaltung Preußens im 18. Jahrhundert*, 6/1, *Einleitende Darstellung der Behördenorganisation und*

system of tax evaluation remained valid from the first assessment in 1527 until 1740 in spite of numerous faults and fundamental attempts to reform the system by the imperial administration.¹²⁵ Initially, only the wealth and income of princes, Estates and the municipal population as well as free peasants (“Frei- und Lehnsbauern”) were registered. Not included was the main part of rural subjects of the seignieuries – their lords passed at least part of their own tax quota on to them. Only between 1542-1545 was the tax burden of peasants defined, and a quota of 1 2/3 % – and thus increased by 2/3% in comparison to the other ranks – was imposed.¹²⁶ The Emperor as territorial prince (“Oberlandesfürst”) did not have any influence on the assessment of the taxation basis nor on the administration of taxes. While local princes, Estates and towns assessed their wealth themselves, the subjected population was represented from 1545 onwards by their lordship – an noble or a town.¹²⁷ The assessment initially included wealth in the form of princely or seigniorial income, possession of property and cash money.¹²⁸ During the 16th century, the assessment tax (“Schatzungssteuer”) developed from a property tax to a land tax.¹²⁹

Next to the direct assessment tax and indirect taxes which were part of the regular revenue of the king, the princes and Estates of Silesia granted further indirect taxation from 1528 onwards. Between 1528-1532 a tax on the sale of grain, beer, wine, wool, fish and salt was imposed for three years. After the Schmalkaldic War, the towns had to pay a penalty in the form of the “eternal beer money” (“ewiges Biergeld”), the revenue of which was passed on to the sovereign as was the case in Bohemia. Another parallel with Bohemia was the now and again increased beer tax which was regularly granted by the Estates and which (until the Thirty Years’ War) remained the only indirect tax which depended on the Silesian provincial parliament (“Fürstentag”).¹³⁰

After the Thirty Years’ War, the attempt to fundamentally reform the Silesian taxation system and to replace the assessment tax with a number of excise taxes (“Akzise”) was initially approached due to the war against the Turks from 1663

allgemeinen Verwaltung in Preußen beim Regierungsantritt Friedrichs II., Berlin 1901 (Acta Borussia – Denkmäler der Preußischen Staatsverwaltung im 18. Jahrhundert – Behördenorganisation und allgemeine Staatsverwaltung 6/1), pp. 521-526.

¹²⁵ K.G. KRIES, *Steuerverfassung*, cit., p. 47; O. HINTZE, *Behördenorganisation*, cit., p. 522; H. HÜBNER, *Verfassung*, cit., p. 85; IDEM, *Die Grundsteuerreform in Schlesien 1637-39*, in “Zeitschrift des Vereins für Geschichte Schlesiens”, 56, 1922, pp. 62-72. On attempts of reform until the conquest of Silesia by Prussia see: G. CROON, *Zur Geschichte der österreichischen Grundsteuer-Reform in Schlesien 1721-1740*, in “Zeitschrift des Vereins für Geschichte Schlesiens”, 45, 1911, pp. 333-344; J.R. WOLF, *Steuerpolitik im schlesischen Ständestaat. Untersuchungen zur Sozial- und Wirtschaftsstruktur Schlesiens im 17. und 18. Jahrhundert*, Marburg-Lahn 1978 (Wissenschaftliche Beiträge zur Geschichte und Landeskunde Ostmitteleuropas 108); P.G.M. DICKSON, *Finance*, cit., 2, pp. 211-216.

¹²⁶ F. RACHFAHL, *Organisation*, 296.

¹²⁷ K.G. KRIES, *Steuerverfassung*, 40. F. RACHFAHL, *Organisation*, 297.

¹²⁸ F. RACHFAHL, *Organisation*, 298-299.

¹²⁹ F. RACHFAHL, *Organisation*, 301; O. HINTZE, *Behördenorganisation*, 522.

¹³⁰ F. RACHFAHL, *Organisation*, cit., pp. 308-310; K.G. KRIES, *Steuerverfassung*, cit., pp. 63-72.

onwards.¹³¹ The aimed-at income was not reached as the yields of such a general excise tax remained below expectations – therefore the excise tax was imposed next to the assessment tax rather than instead of it. The new tax was not administered by the Emperor (as “Oberlandesfürst”) but by the Estates and was valid in towns and in the countryside.¹³²

During the long war against the Turks at the end of the 17th century, the project of a “universal excise” (“Universal-Akzise”) was considered in 1695 for all Habsburg lands including Tyrol and Hungary, assuming that the old contribution was to be abolished. Due to an estimate of a population of 9 million people, the yield of the excise was evaluated with just about 22,3 million fl. Grain, local and foreign wine, beer, meat, oil, tallow, vinegar, rossoli (liqueur), spirits, copper, canvas, yarn, tobacco, playing cards, paper, leather, wigs, women’s bonnets, carriages, luxury horses, letters, building timber and firewood, bricks, spirits’ vats and the transfer of wealth in the shape of sales contracts or wedding contracts, etc. were to be taxed.¹³³ While this plan was confronted with reservation from the Estates of the other Lands, the indirect taxation was step by step put into action in Silesia.¹³⁴ The main goal, to replace the contribution on the basis of a land tax by a general excise (“Generalakzise”), however, was not reached here, either. This resulted in the attempt in 1721 to replace the contribution by a property tax (first revision – “erste Revision”).¹³⁵ Committees were to assess the wealth of the entire land – but due to the fact that the assessment on the spot was not done by imperial office bearers, the assessment did not meet expectations. The extensive investigation was thus completed by a “second revision” which was to fill the gaps of the first version of this assessment. A practical rendering of the extensive material – which was the basis for the ensuing Prussian reforms – did not come about before the loss of this land in 1740.

3. THE SIGNIFICANCE OF TAXES WITHIN THE HABSBURG MONARCHY – A RÉSUMÉ

The Habsburg monarchy which took shape in 1526 fits the well-known pattern that cost-intensive warfare formed the motor for the regular taxation of subjects, that the taxation increased more and more and that it intensified the process of state-building. However, warfare was constitutive for the composite Habsburg

¹³¹ K. ORZECOWSKI, *Podatek szacunkowy*, cit., pp. 130-131; A. KERN, *Die Reform des Steuerwesens in Schlesien (1666-71)*, in “Zeitschrift des Vereins für Geschichte und Alterthum Schlesiens”, 37, 1903, pp. 43-62. In December 1666 the following taxes were imposed: a mill-groschen, a meat-pfennig, a livestock-tax (sheep, goats, cattle), a chimney tax (only for municipal property) a tax on Jews and a special poll tax.

¹³² O. HINTZE, *Behördenorganisation*, cit., pp. 527-531.

¹³³ CH. D’ELVERT, *Finanz-Geschichte*, cit., pp. 235-238. On indirect taxes *ibid.*, pp. 458-515.

¹³⁴ When the emperor Josef I imposed this tax in all of Silesia in 1706, Upper Silesia reacted with severe political disturbances. J. R. WOLF, *Steuerpolitik*, cit., pp. 173-208. K. ORZECOWSKI, *Podatek szacunkowy*, cit., pp. 141-159.

¹³⁵ Cf. fn. 125. Detailed: K. ORZECOWSKI, *Podatek szacunkowy*, cit., pp. 160-177. Curtly: C.A. ZAKRZEWSKI, *Die wichtigeren preussischen Reformen der direkten ländlichen Steuern im achtzehnten Jahrhundert*, Leipzig 1887 (Staats- und socialwissenschaftliche Forschungen 7/2), pp. 66-68.

monarchy – and thus differing from neighbouring states and territories. The warfare against the Ottoman Empire until the beginning of the 17th century did not only contribute to the legitimisation of the rule of the dynasty over various, of each other independent kingdoms and lands. It also ensured that these lands contributed regular taxes for warfare and that the amounts as well as their use – i.e. tax grants and warfare – had to be co-ordinated. The Bohemian and the Lower- and Inner Austrian Lands formed the centre of this “financial and military union” of the composite monarchy of the Habsburgs. In contrast, Hungary remained – until its conquest at the end of the 17th century – more distinctly and immediately affected by the constant conflict than solely by increased taxation. Tyrol and the Further Lands also played a special role – they were hardly affected by the war in Hungary and thus refused to pay as high amounts as were contributed by the lands close to the border to the Ottoman Empire.

The constant conflict with the Sublime Port and the strengthening of the Hungarian belt of fortresses led to a constant establishment of annually granted taxes for warfare. The individual lands did, however, diverge regarding the kind of taxation they imposed. While Austria below the Enns, Styria and also Tyrol used the house tax (*Haussteuer*) within towns as well as parts or all of the seigniorial annuity as a basis for tax evaluation, Silesia until the 1560ies also considered the wealth of land-owners. In Bohemia, taxes were initially only assessed on the basis of wealth, until the 1590ies, when municipal house ownership was taxed. This meant that the nobility were more or less exempt from taxation; the Estates in the Austrian Lands as well as in Silesia, on the other hand, also contributed to the tax burden – even if only to a lesser extent. Only in the late 16th century was the demesne of the Bohemian nobility included in taxation calculation. In Austria, the self-owned property of the nobility was not liable to tax. This did not change when the work of the subjects were used for evaluation of the taxation quota in 1650, nor in 1680 when ownership of land was partly included. This meant that the Habsburg core lands allocated the direct taxation which was used for the maintenance of the military to the seigneuries on the basis of the size of their subjects’ lands and their annuities respectively. The nobles passed the tax quota onto their subjects.

Already during the first half of the 16th century, but especially since the ending 17th century, the contributions (land tax, indiction) were completed with property taxation often combined with various personal taxes (“*Personalsteuern*”). These took up different shapes such as poll tax, trade tax, pay tax (“*Besoldungssteuer*”), income tax and property tax.

Direct taxation was soon rounded off by a number of indirect taxes. In the lands of the Bohemian Crown, the beer money (“*Biergeld*”) was the most important tax in general used for the civilian budget which in turn financed the imperial court. Within the Austrian lands, the tax on beverages was focused on wine. While the revenue from this “*Ungeld*”, which initially belonged to the territorial prince, had already in the 16th century been leased, the revenue from the wine tax in Austria below the Enns (doubled in 1557 and in 1569 each) went into the finances of the provincial Estates as a service in return for the discharge of princely debts. After Bohemia had been experimenting with the tax on sales in the course of the 16th century, and after some trade goods had been taxed in Austria as

well, the 17th century saw a taxation (“surcharge”) of more and more goods. Plans at the end of the century to replace the property tax with a general excise could not be rendered in the Habsburg lands. Silesia was an exception in so far as this tax was successfully imposed, while the assessment tax remained to be levied here as well as in the other parts of the Habsburg empire.

In contrast to the financing of warfare (the “Contributionale”), the much lower civilian budget (the “Camerale”) was not within reach for the Estates and was administered by the authorities of the crown. A total estimate of the tax revenue within the Habsburg monarchy is impossible due to the division of the financial sector and its manifold funds. The most important sources of income for the emperor were indirect taxes – next to customs duty and toll these were mainly princely monopolies, especially on salt but also on tobacco.

A comparative view on the development of taxes within the Habsburg monarchy clearly shows the success but also the limitations of this composite monarchy. The centre – even though sometimes only with the greatest difficulties and with support from the outside – succeeded in keeping up the machinery of warfare and to maintain the monarchy against its disintegration. But it failed in putting the system of contributions onto a larger base. Much income from property, mainly that of the nobility, remained unconsidered for taxation, and reforms of the cadastral land survey initiated by the crown remained incomplete. In compensation for the necessary income, property and personal taxes as well as indirect taxes on specific products were imposed. A complete change from the taxation of property to a taxation of the circulation of goods – this was in accordance with some theoreticians in the late 17th century, assuming modern but strong trade – failed, although it had been planned. This meant that the centre could not touch the financial means of individual subjects, but rather, had to use an approach via Estates and seigneuries.