

APPENDIX TO
“ANATOMY OF A PREMODERN STATE”,
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(FOR ONLINE PUBLICATION ONLY)

APPENDIX A—DISAGGREGATED DATA, SOURCE CRITICISM, AND METHODOLOGICAL NOTES

Note: the sources cited Appendix A are listed in Appendix B

A1—Definition of imperial revenues

We define imperial revenues as revenues coming to the central treasury of mainland Portugal from the sale or direct administration of imperial trading monopolies in overseas locations beyond Europe. These include contracts and revenues from Guinea (Guiné), Mina, Angola, and São Tomé associated with gold, spices, and the slave trade, the gold transferred to mainland Portugal (see A2 below) as well as brazilwood (*pau brasil*) and the revenues of the *Casa da Índia* related to the pepper monopoly. We did not consider as imperial revenues any taxes paid in Brazil or in the *Estado da Índia* (as these were spent locally rather than transferred to mainland Portugal) such as the *dízimos do padroado* in Brazil. Importantly, our criterion leaves out of the monopoly on the tobacco trade, which corresponded to between 14% and 21% of the imperial revenues (Salvado 2014). Under our criterion, the tobacco monopoly cannot be considered as an imperial revenue because most of the value added came from industrial transformation of tobacco leaves in Portugal and its sales in the country. The raw leaves imported from Brazil only constituted a marginal share of the total value. Furthermore, the monopoly was independent of the source market—for example, there was no obligation to buy the leaves from Brazil, and tobacco from Virginia was also used when necessary.

A2—Notes on eighteenth-century Brazilian gold remittances

Crown revenues concerning taxing of gold production in Brazil were generally called *quinto do ouro*, even though that in fact corresponds to four different fiscal systems which developed after gold was discovered in the late seventeenth century until more than a century later.

From 1697 to 1713, one-fifth of the value of mining output was charged to miners, even though enforcement was relatively limited during this initial period. Revenues were collected both in the mines themselves via guards (*guardas-mores*) and in the local mints. From December 7, 1713, until September 30, 1724, a second fiscal regime was in place, whereby a fixed taxation value was paid per slave and commercial establishment (*capitação*). To minimize tax fraud, a minimum revenue of 30 *arrobas* was to be collected; any calculation falling behind that value had to be covered anyway.

From October 1724 to July 1735, the taxation system based on one-fifth of revenues returned, but this time it was paid exclusively in the mint houses (*Casas da Fundição*). To ensure compliance, minting was compulsory—it was forbidden to transport gold dust. From 1735 to 1751, a system similar to that of 1713–1724 returned (*capitação*). On December 3, 1750, the fifth paid in the Mint Houses returned, and a minimum of 100 *arrobas* had to be paid. This system then continued for the remainder of the century.

As our summary shows, the tax system usually called *quintos do ouro* in fact comprised a variation of different taxation methods which changed over time. Furthermore, it is important to notice that only the net amount of taxation, after local Crown costs were paid, was in fact transported back to mainland Portugal. Hence, the so-called *quintos*, or fifths of gold registered, did not always correspond to a 20% tax on production. The same applied to the 1% transportation fee (*manifestos*). See Costa et al. (2013) and Costa et al., s.d..

Table A1. Nominal revenues (*contos de reis*)

year	revenue	sources
1367	1.9	Henriques (2009, p. 98)
1401	23.3	Henriques (2009, p.160)
1473	48.3	Henriques (2009, p.166)
1506	67.5	Godinho (1978)
1511	98.0	Torre do Tombo, Núcleo Antigo, 532
1519	160.7	Godinho (1978)
1524	155.6	Pinto (2013a, pp. 53–59)
1526	155.9	Pereira (2003, pp. 154–156)
1527	155.5	Pereira (2003, pp. 205–210)

1534	153.7	Sanceau (1973, pp. 37–39)
1543	190.2	Pinto (2013b, pp. 161–64)
1557	303.5	Rego (1960, vol. 1, pp. 891–95)
1563	209.4	Pinto (2013c, pp. 169–72)
1588	462.9	Godinho (1978)
1593	560.1	Luz (1949)
1607	911.4	Falcão (1859)
1619	783.7	Oliveira (1620)
1625	708.7	Hespanha (1994, pp. 124–5)
1632	1,129.2	Carrara (2011, p. 47)
1645	1,266.1	Dias (1985); completed with Biblioteca da Ajuda, Manuscritos, 51-VI-19, folia 359–364; Biblioteca D. Manuel II, Manuscritos, ADQ 094, folia 26–28.
1656	1,466.7	Prestage (1920, p. 9) completed with Biblioteca da Ajuda, Manuscritos, 51-VI-19, folia 359–364; Hespanha (1994, p. 158)
1660	1,788.9	Hespanha (1994, pp. 114) completed with Biblioteca da Ajuda, Manuscritos, 51-VI-19, folia 359–364
1681	1,702.2	Dias (1985)
1716	4,342	Santarém (1850) plus the average of the 1681 and 1730 <i>décima</i> from Dias (1985) and Carrara (2011, p. 53)
1730	6,356	Humbert (1730, pp.166–68) and Carrara (2011, p. 55)
1762–1777	5,222.9 (*)	Thomaz (1988)
1804	11,045	Macedo (1982, p. 209)
1810	7,515.6	Costa (2008, p. 17)
1812	8,121	Cardoso and Lains (2010)
1817	10,436	Cardoso and Lains (2010)
1821	6,820	Cardoso and Lains (2010)
1827	6,660	Carvalho (1828)
1828	11,030	Mata and Valério (2001).
1840	11,156	Portugal (1840)
1834–44	7,625.6 (*)	Cardoso and Lains (2010)

1844	12,056	Portugal (1844)
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Notes: One *conto de réis* corresponds to one million (10^9) *réis* (or *reais*). Our “with empire” revenues category for the period of 1450–1499 corresponds to a single budget for 1473 which does not include empire revenues. We hence considered gold from Mina in 1487 and tax farming of slave trade—together, these correspond to 24,082,240 *réis* (Vogt 1979, appendix 1 and Elbl 1997, pp. 6–7). The 1511 central revenues correspond to a lower bound, as some pages of the original manuscript (see Figure 1) were lost. We did not use the incomplete 1635 and 1660 budgets reported in Hespanha (1994, pp. 114–5, 158), with the revenue of the *décima* missing from the latter. Until 1607, budgets do not account for the *terça* (see text). We interpret this as meaning that until then, the *terça* was spent at the subnational level. (*) For these periods, nominal averages are shown above for convenience, but annual deflated numbers have been used to construct the results in the main text using annual unaveraged values.

Table A2. The Lisbon Customs and the Revenue of the Kingdom, 1367–1557

Years	Lisbon Customs	Central revenues (without Empire)	Customs as % of total central revenues
1367	160,000 <i>libras</i>	960,000 <i>libras</i>	16.6%
1401	6,000,000 <i>libras</i>	81,640,000 <i>libras</i>	7.3%
1473	4,700 <i>contos</i>	52,500 <i>contos</i>	8.9%
1511	10,723 <i>contos</i>	98,360 <i>contos</i>	10.9%
1527	12,120 <i>contos</i>	156,940 <i>contos</i>	7.7%
1557	50,500 <i>contos</i>	336,320 <i>contos</i>	15%
1593	133,804 <i>contos</i>	491,800 <i>contos</i>	27.2%
1641	152,246 <i>contos</i>	752,039 <i>contos</i>	20.2%
1645	152,246 <i>contos</i>	1,269,000 <i>contos</i>	12.0%
1681	269,857 <i>contos</i>	1,533,000 <i>contos</i>	17.6%
1716	700 <i>contos</i>	3,828,000 <i>contos</i>	18.3%
1770	1,175 <i>contos</i>	5,174,000 <i>contos</i>	22.7%

1804	1,252 <i>contos</i>	11,045,000 <i>contos</i>	11.3%
1810	548.9 <i>contos</i>	6,316,000 <i>contos</i>	8.7%

Sources: For 1367–1557, Henriques (2009, p. 178); 1593 from Luz (1949, p. 42); 1625 from Hespanha (1994); 1641 and 1681 from Dias (1985); 1716 from Macedo (1982, pp. 209); 1770 corresponds to the average of the period 1762–77 from Thomaz (1988); 1804 from Macedo (1982, pp. 209). 1810 from Costa (2008).

Notes: We do not observe the Lisbon customs revenues for 1645, and assume they are the same as those of 1641. For 1762–77 and 1804, the sources do not break down the Lisbon customs revenue from the fees paid by the ships anchoring in Lisbon (*consulado*). For these years, we assume that customs revenue was 70% of the total for these years, based on the closest observable split (1730), which gives the customs surcharge tax (*Consulado*) as being worth 240 *contos* over the regular customs tax of 600 *contos* (Humbert 1730; Carrara 2011). This makes sense given that *consulado* represented 3% *ad valorem* of the unloaded cargo, whereas tariff rates were around one-tenth (Hespanha 1994, p. 120).

Table A3. Local level revenues in a sample of cities as a percentage of central state revenues, using alternative weights

	Preferred weight (interpolation between 1527 population and 1913 municipal revenue)	Weighted by 1527 Population	Weighted by 1913 Revenues
1400–49	13.6%	13.6%	42.4%
1450–99	7.2%	7.2%	11.2%
1500–49	12.2%	12.0%	20.8%
1550–99	10.8%	10.9%	15.9%
1600–49	8.5%	8.4%	11.4%
1650–99	3.7%	4.3%	5.1%
1700–49	6.9%	7.4%	7.4%
1750–99	7.0%	6.8%	6.8%
1800–19	3.6%	3.4%	3.5%

Sources and notes: As in Table 4 of the main text, but with fixed municipal weights at the 1527 level.

APPENDIX B: SOURCES FOR CENTRAL REVENUES AND EXPENDITURE

The accompanying data file for this paper details for which numbers each of the following sources were used.

Archival Sources

Arquivo Histórico do Tribunal de Contas, ER 5373

Arquivo Nacional da Torre do Tombo, Núcleo Antigo 532 and 590.

Biblioteca da Ajuda, Manuscritos, 51-VI-19, folia 359–364

Biblioteca D. Manuel II, Manuscritos, ADQ 094, folia 26–28.

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Secondary Sources

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APPENDIX C: SOURCES FOR MUNICIPAL REVENUES AND EXPENSES

Archival Sources

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Elvas

Arquivo Municipal de Elvas, Receita e Despesa, Livros 1071 and 1075.

Moura

Livro de receita e despesa dos bens do concelho.

Vila do Conde

Arquivo Municipal de Vila do Conde, Vereações, Livros 827, 828, 829, 830, 831, 832, 833, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 853.

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Guimarães

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