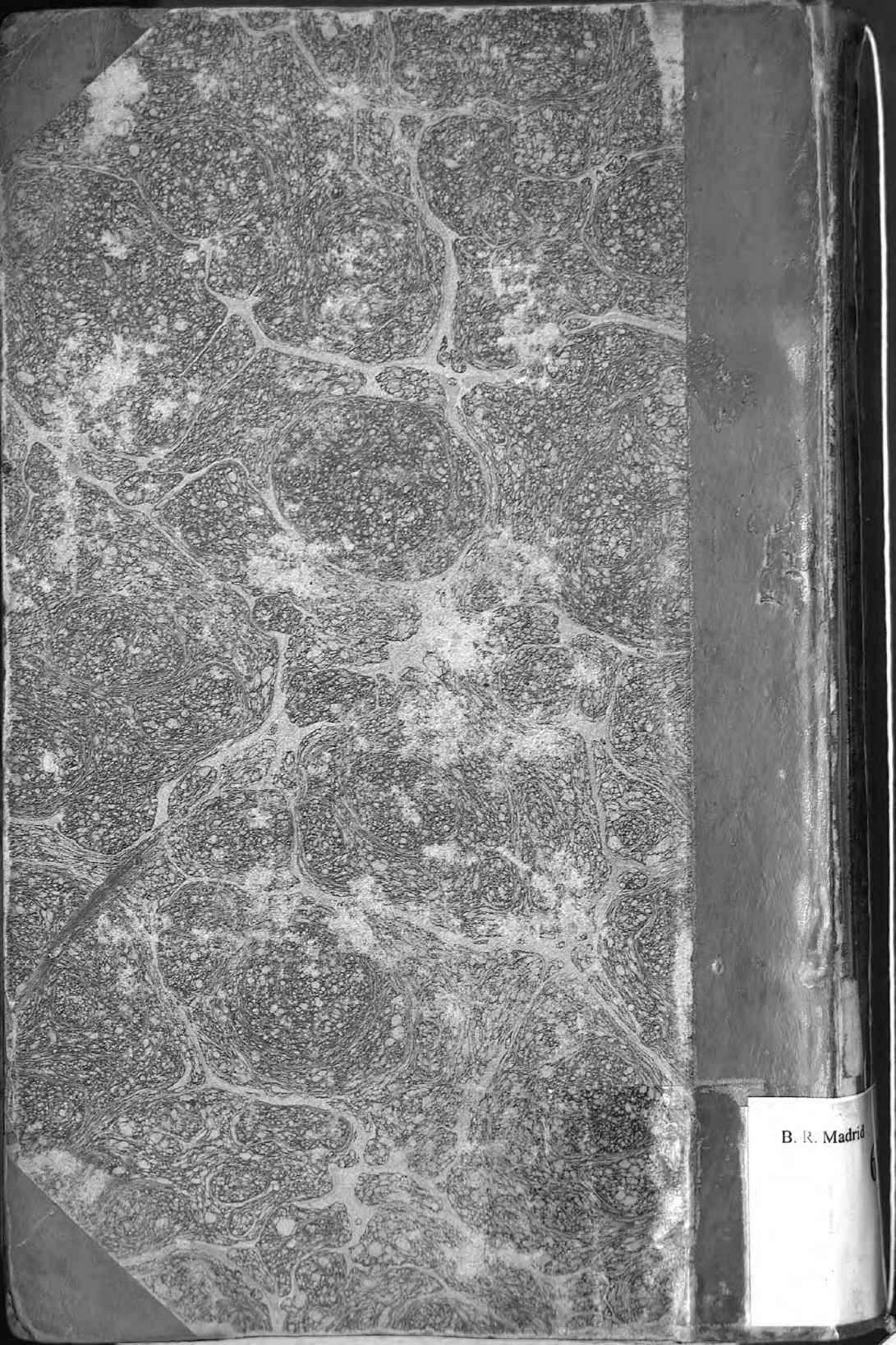




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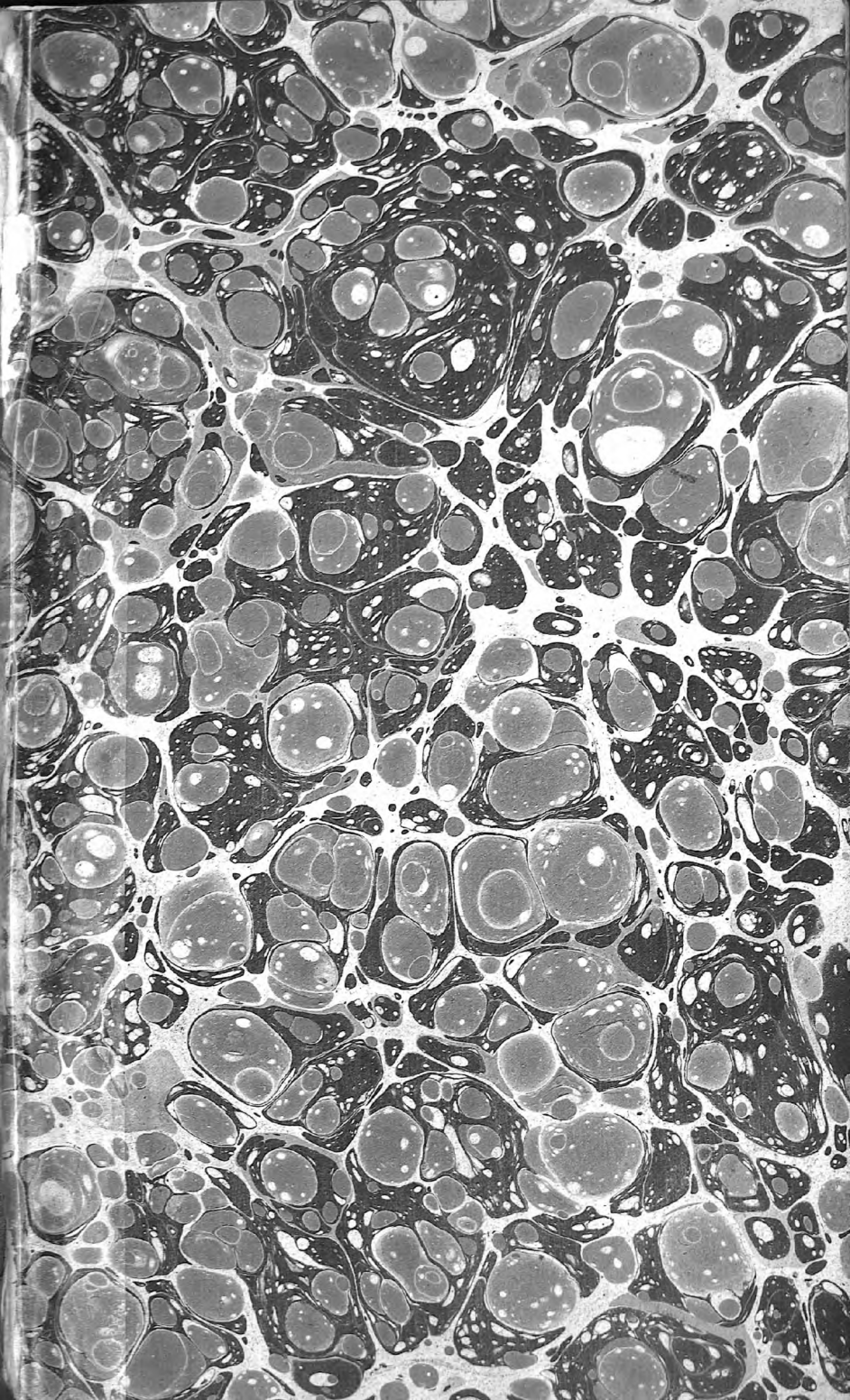
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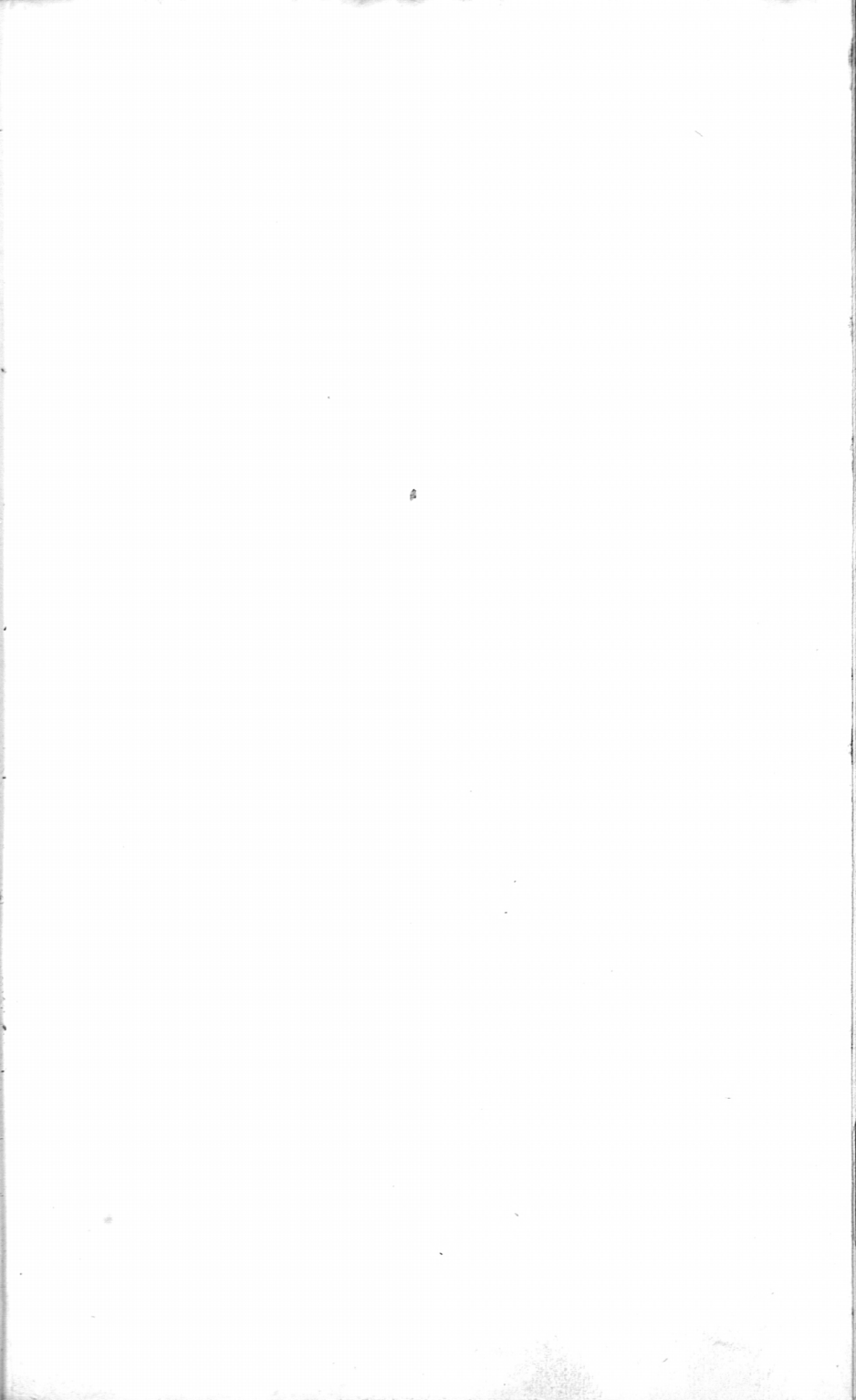


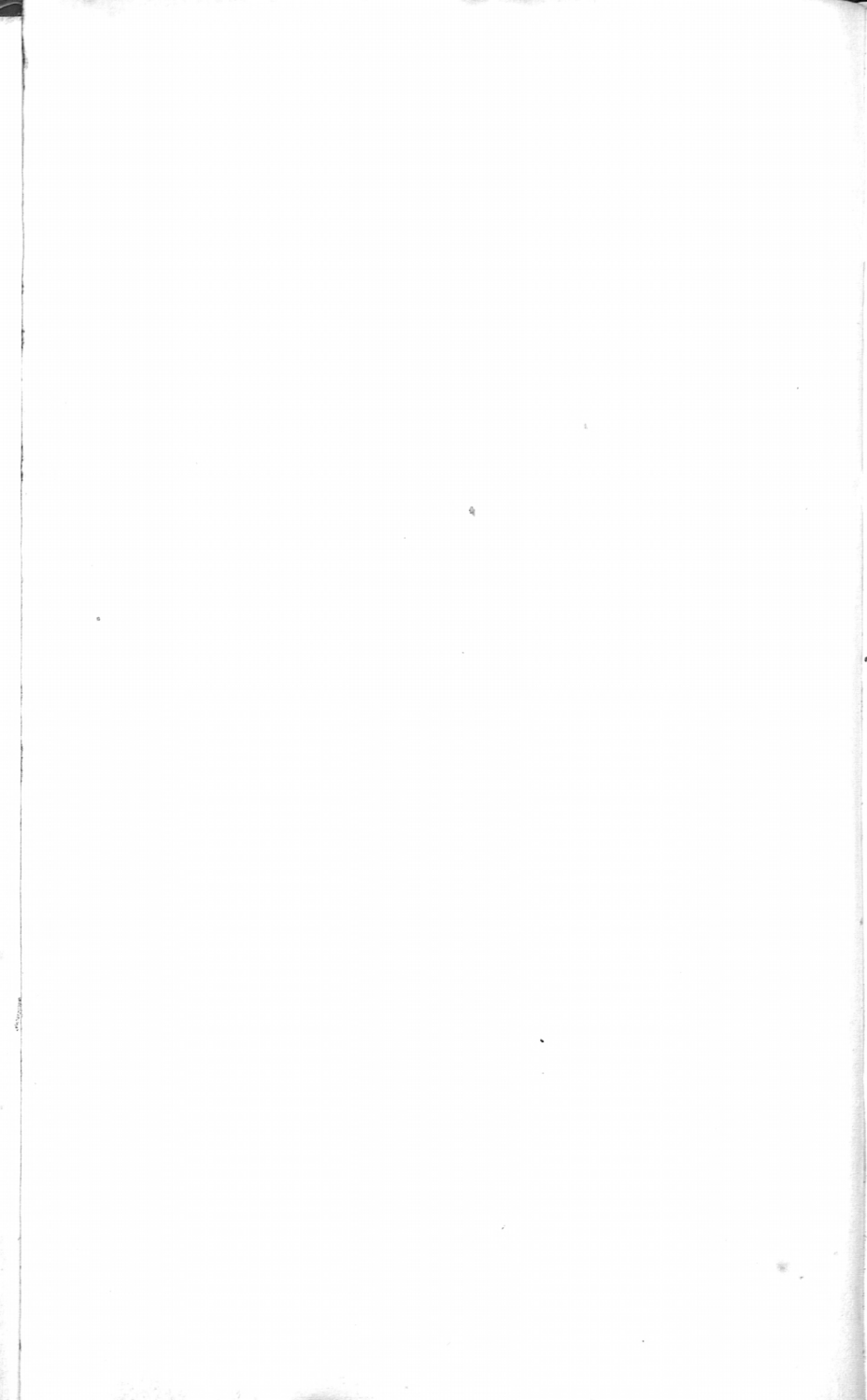
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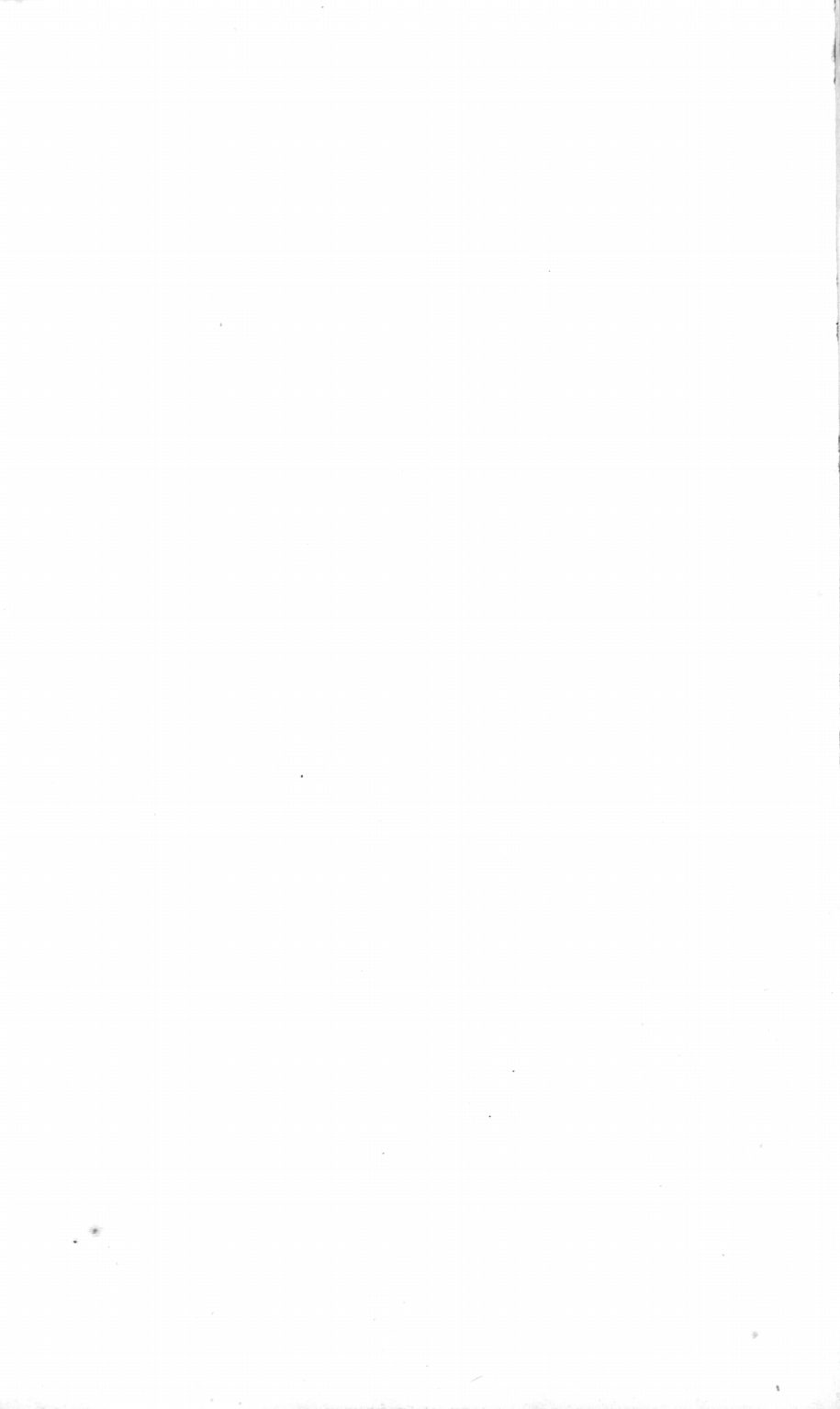
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# MODERN STATE

OF

# SPAIN:

EXHIBITING

A complete View of its Topography, Government, Laws, Religion, Finances, Naval and Military Establishments; and of Society, Manners, Arts, Sciences, Agriculture, and Commerce in that Country.

BY J. FR. BOURGOING,

LATE MINISTER PLENIPOTENTIARY FROM FRANCE TO THE  
COURT OF MADRID.

TRANSLATED FROM THE LAST PARIS EDITION OF

1807.

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TO WHICH ARE ADDED,

*Essays on Spain by M. Peyron. And the Book of  
Post Roads.*

WITH A QUARTO ATLAS OF PLATES.

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IN FOUR VOLUMES.

VOL. II.

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# MODERN STATE

OF

# SPAIN.

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## CHAPTER I.

*Council of the finances of Spain. Taxes.*

WE are about to enter upon the vast career of finances, of revenues, of imposts, of national debts, of public credit, &c. ; a thorny path, which often exhausts the patience of administrators, and still more that of those under their control : dry details, that will perhaps fatigue the reader, to whom, however, I promise to be as brief as shall be consistent with accuracy.

The finances of Spain are under the direction of a sovereign and permanent council, called *Consejo Real de Hacienda*.

This *Real Hacienda*, the name of which alone awakens respect and a kind of religious terror, is not unlike the den of the lion, of which Lafontaine says :

..... : ..... Dans cet antre  
Je vois fort bien comme l'on entre,  
Mais ne vois pas comme l'on sort.

The supreme guardian of the *Real Hacienda*, the council of finances, is, like that of Castille, divided into several chambers or *salas*; *sala de gobierno*, *sala de justicia*, *sala de millones*, *sala de la unica contribucion*.

Their names sufficiently indicate their functions.

The *contaduria mayor* is a kind of chamber of accounts, the decisions of which must be sanctioned by the *sala de justicia*.

It must not be confounded with the *contaduria de valores*, an office whose business is to keep an account of the annual income of the kingdom, of all grants or pensions, and of all privileges.

Nothing is more complicated than the formalities necessary to penetrate the intrenchments thrown up by a prudent distrust, and also by chicanery, around the public treasure. Unhappy the accountant, the creditor, or solicitor, who is entangled in this labyrinth!

The royal treasure had long been in the hands of two treasurers general, who exercised their office alternately during a year, and employed the year of vacancy in making up their accounts. For some years there has only been one treasurer.

Three directors general are at the head of the receipt of the revenues. They have under their orders all the various receivers, all administrators of customs, all the satellites of excise and



taxation, a legion formidable as well for its number as its talents.

Europe can produce nothing better of this kind. If they were as incorruptible as they are vigilant, they might be proposed for models. I had an opportunity of appreciating this class of Spaniards when I was first in Spain. At my return in 1792, I perceived, to my cost and that of a number of claimants for whom I acted, that they had made a nearer advance to perfection. Circumstances which augmented the animosity of the subalterns against the French had sharpened their genius for shuffling, which afterwards reached to the highest pitch imaginable. When inclined to console myself for not having any more to do with Spain, I recollect her custom-house officers, her judges of contraband, and almost all the orders of her hierarchy of tax-gatherers.

Let us see what enters this treasury so well defended against besiegers, and so often pillaged by the besieged. Let us see what composes these revenues collected with so much eagerness.

Until the year 1714, all the revenues, as well interior as those of the customs, were farmed. At that epocha they were put under administration. But two years afterwards the imposts of the interior were again farmed, and continued so until 1742. The people almost every where suffered from the vexations of the farmers of the revenue. Representations were made to the king of the

abuses in its collection. In the *economia politica* of Zabala will be found those of 1734, and in the *instruction de Loynax* those of 1747. They must be read in order to be convinced that wherever there are men there will be abuses, and to be a little less affected when we become their witness or their victim.

However, *Campillo*, who united in himself the whole ministry, and who to firmness joined a fund of knowledge, often interrogated these farmers respecting their receipts; who always pretended that they were losers. *Campillo*, to convince himself of the truth, put under administration six provinces of the twenty-two that compose the kingdom of Castille. *La Ensenada*, in 1747, extended this measure to all the others; and since that time all the finances of Spain, with very few exceptions, have been under administration.

Two years afterwards, Ferdinand VI. adopted a project which had been often discussed, that of converting into a single contribution the whole of what are called *the provincial revenues*. A commission was established in 1749 for this purpose, under the title of *sala de la unica contribucion*. It is asserted that nearly thirty thousand people are employed in it, and that it costs per annum more than three millions of French livres. Whilst it is waiting till the result of its labours shall repay such trouble and expense, the finances of Spain retain their defects, by which the people suffer, and under which

the good citizens groan, but which the kings of the present dynasty have never thought of changing.

They are divided into two classes, which embrace almost all the revenue of the state; *the general and the provincial rents.*

The first consist of the import and export duties received at the frontiers. The name and quota vary in different provinces. In those where the Moors remained longest, they have retained the Arabic name of *Almojarifazgo*. This was a custom-house duty which has been continually augmented, and on which transactions have been carried on with foreign commercial nations more or less advantageously. The same name is still used in the Canary Islands, where it produces to the king six per cent. on all merchandise.

Almost in every other province it has been successively raised to fifteen per cent. on all imports and exports. In Catalonia it amounts to no more than four per cent.

In Navarre, notwithstanding its privileges, five per cent. is paid on all that enters the frontiers, and three and a half on all that goes out.

By this first sample may be seen that the old finances of France were not the only ones that were complicated, varied according to place, harassed by exceptions, and given over to the caprice of receivers.

Besides these general laws, which embrace the greatest part of articles of merchandise, there are

several, such as cacao, sugar, and pepper, that also pay particular taxes.

All the produce of these general revenues, when they were farmed, did not amount to more than twenty-six millions of reals (about 260,000*l.*) Some years afterwards they were put under administration, and produced forty millions of reals.— They have since increased in rapid progression.

At the expiration of the American war their produce was,

In 1783, eighty-six millions of reals.

In 1784, a hundred and twenty.

In 1785, more than a hundred and twenty-eight.

There are some other duties that may be classed with the general revenues, though their receipts are different; such are:

The duties at the office of health, first established at Cadiz, and since in several other ports.

The droits of the grand admiral, added to the revenues in 1748.

Those of the *Lanzas* and the *medias annatas*, noticed under the article of dignities, and which together produced, in 1787, about five millions four hundred thousand reals.

The duties on wool, paid on exportation according to quality. The farmers did not give twelve millions of reals for them. In 1777 this duty produced more than twenty, and in 1789 nearly twenty-eight millions.

The produce on the sale of salt also makes a

separate article. The salt in Spain is *en estanco*; that is to say, it is sold exclusively on account of the king in all his European dominions. The produce of this impost has been for a long time very indifferent. In 1785 it was scarcely sixteen millions of reals. At that time a measure weighing from sixty to eighty pounds paid not quite threepence sterling. But this price being raised, the revenues on salt amounted in 1789 to almost *fifty-six millions of reals*. Its produce has since been still augmented in consequence of the war having raised the price of salt. For in Spain, articles of the first necessity are, to the ruin of the country and the unhappiness of the people, those which, in any time of exigency, are the first burdened.

The price of salt is, however, the same throughout Spain. There are only some drawbacks allowed in the sea-ports on account of salting.

The salt-pits of Andalusia and the dry salt-pits are not sufficient for the consumption of the kingdom; and Spain receives a great deal of salt from Portugal. However distressing in general this tax on salt may be, in Spain it is much less so than in France. It seldom occasions seizures or executions; and in this article taxation is rather less oppressive than in others.

The *impost on tobacco* is a separate branch of the revenues of Spain. It has been under administration ever since 1731, and is managed separately.

In 1785 there were in Spain only two sorts of tobacco; that of Brazil for *smoking*, which the Portuguese, in virtue of a contract, delivered at two reals the pound, and which the king of Spain resold at forty; and that made into the *snuff*, known all over Europe by the name of *Spanish snuff*, and which comes from Cuba. The king pays a little more for it than that of Brazil. In 1785 he sold it at the same price of forty reals; out of which were to be deducted the salaries of those employed, and the expenses of the manufactories, the principal of which is at Seville; which raised the price to the king to eight reals per pound.

For a long time it has been prohibited, under the severest punishment, to use the snuff called *rapé*, in opposition to the true Spanish snuff, which, as is well known, is ground extremely fine, and to which is added a kind of ochre (*almazaron*), which produces its colour and its clamminess. In spite, or rather on account, of these rigorous laws, notwithstanding the vigilance of those employed, who on this occasion used the most revolting measures towards strangers, particularly those who arrived by sea, Spain was inundated with smuggled tobacco; and the only people who gained by the prohibition were those who sold under-hand, and charged up to a guinea per pound, for the risks they ran in flattering the decided taste of man for that which is prohibited.

This taste pervaded all classes of Spaniards, and particularly those who should have recommended abstinence from it by their example. The diplomatic corps were the only persons exempt from this rule; and for them an express permission from the minister of finance was indispensable, to enable them to enter the quantity of *rapé* necessary for their consumption. The two predecessors of the king had such an aversion to this snuff as bordered on madness; and those who in their presence had dared to use it ran the hazard of being disgraced\*.

At last the Spanish government was convinced that the only means of putting a stop to the contraband, so ruinous to the treasury and to those engaged in it, was to manufacture the rappee snuff itself, and to sell it on its own account. No nation had such advantages for this sort of speculation:

\* Charles III. had a particular liking for rappee snuff; but used it only by stealth, particularly in the chase, when he thought nobody saw him. The following is a proof how severe Ferdinand VI, otherwise humane and good, was reputed to be towards those who infringed the prohibition of tobacco. One day, in his presence, a grandee of Spain took out his box crammed with the prohibited snuff. The king darted a menacing look on the grandee. The ambassador of France (M. de Duras) perceived it, and, going up to the Spanish gentleman, said *Ah! I see it is your excellency that has my box; I did not know what had become of it.* This well-timed expedient extricated the delinquent from his embarrassment and disarmed the monarch.



the culture of tobacco has succeeded in almost every one of her colonies; in Mexico, at the Caraccas, at Trinidad, and particularly at Louisiana. In Mexico, where they began to cultivate tobacco only in 1765, the king drew from it in 1778 four millions of piastres, and more than six in 1784. The minister for the Indies, Galvez, proposed to employ the tobacco of Louisiana, which is cheaper and better, for the consumption of Mexico, and by little and little of all South America.

The sale of tobacco is one of the most considerable branches of the royal revenue. In 1776 it amounted to more than eighty-seven millions of reals; in 1777, to more than eighty-five; in 1784, about seventy-three. The introduction of rappee has rapidly increased the produce. From 1787 it has amounted to 129 millions of reals. It must have been much more considerable since the last war. The king, to keep pace with the expense it necessarily required, having been obliged to augment most of the interior taxes, raised the price of rappee snuff from twenty-six to forty-two reals the pound; and this augmentation will probably for some time survive its cause.

There are different sorts of this rappee manufactured in Spain, some of which are equal to the best of any other country; but this does not prevent their being sought after with as much avidity as before, as they have for the taste of the



amateurs a double charm, that of being foreign and much cheaper\*.

Besides the salt and tobacco, there are some other objects in *estanco*. These are lead, powder, cards, sealing-wax, stamped paper. With respect to brandy and other spirituous liquors, the sale of them has been free since 1746; but the year after, a warehouse was established on account of the king, and every body, though at liberty to purchase elsewhere, preferred to buy at this warehouse, because the liquors are there cheaper and better. This, therefore, is a monopoly both pardonable and laudable.

I omit several other small local taxes, the detail of which would exceed the bounds I have prescribed to myself.

But that which is most fatal to Spain, in its system of finances, is the *provincial taxes*; a species of impost that embraces the consumption of the greatest necessaries. For two centuries, the good citizens have complained of this kind of impost. Even the government is convinced of its defects. The minister Campillo conceived the project of a total reform; but he was frightened by the embarrassments and dangers in its execution. La Ensenada, one of his successors, with more power

\* For some years past the French snuff has been in vogue again, which must be attributed to the bad and adulterated quality of the Spanish.

and courage, went a little further, but we have seen that his *unica contribucion* was still nothing but a project.

The system of Spanish finances is unhappily so circumstanced that it requires a total change to produce amelioration. But the uninterrupted urgency in the wants of the state has never permitted it to commit its revenues to a trial, which might occasion troubles or have but doubtful success. We have seen in France what it cost M. Turgot and M. Necker, when they attempted a similar reform. To bring it about in Spain would require at once favourable circumstances, a sovereign and ministers that were not to be frightened by the clamours that such innovations always occasion, or otherwise it would require a French revolution. But every country is not equally disposed to provoke, nor equally fit to support one; and if Spain is destined to experience either this good or this evil, it will probably not owe it to its finances. Those that suffer most are too much scattered, are too little enlightened, have too few means of acting together, and are consequently too easily kept under, either by the troops or the influence of the clergy. France has given to sovereigns a lesson, by which they will not fail to profit, not to neglect these two means of strengthening their power. The more moderate, and the more benevolent, will, doubtless, endeavour to make their yoke supportable. They will lighten,

the weight of taxes. They will avoid giving their subjects good reason to complain ; but they will take care not to invite them to present petitions of their *grievances* ; and the States General of France have given a death blow to the Cortes of Spain.

In the mean time, until some cause or other shall work a reform in their finances, the Spaniards are subjected, with respect to taxes, to the most destructive treatment.

The provincial taxes are :—

1st. The produce of a tax on wine, oil, meat, vinegar, candles, &c. Philip II, overwhelmed with the weight of ruinous and ambitious enterprises, proposed this tax to the Cortes in 1590. They agreed to it on conditions which have almost ever since been violated. This concession, which has ever since been prorogued every sixth year, and has experienced several augmentations, is known by the name of *service des millones*, because it was for a certain number of millions of ducats that it was made. The tax is gathered in two different ways, either directly by the administrators of the office of finance, or by means of compositions, *encabezamientos*.

This second method has no other advantage than to diminish the number of tax-gatherers ; but is still more vexatious to the people. The payment of the sum for which a district has compounded is arbitrarily exacted by the municipal

body. They establish a public warehouse called *abasto*, where individuals are obliged to buy in retail all the articles subject to this tax. The people who are not so able to lay in provisions as those in easy circumstances, bear all the weight. Odious searches are made to ascertain that nothing is consumed but what is bought at the *abasto*. From hence result ruinous lawsuits, which sometimes double to an individual the sum of what would be his share in the composition of the town or district of which he makes a part.

2d. The provincial taxes comprise the *alcabala*, which is a duty on all sales of moveables as well as fixtures.

It was first granted by the Cortes in 1342. At that time it was only five per cent. on what was sold. In 1349 it was raised to ten per cent., and made perpetual. In the seventeenth century four additions, each of one per cent., were made, which gave it the name of *cientos*.

These united duties, which are paid under the name of *alcabala y cientos*, should produce fourteen per cent.; but the quota in one province or city varies much from that of another, according to privileges granted by the sovereign, who in some places has even alienated them entirely; they are paid scarcely any where to their utmost amount. According to Ustariz, and the observations I have been able to make myself, their mean rate is from six to seven. All these modifications, however,

do not prevent these taxes from being very hurtful to trade and industry.

3d. The *tercias reales* are imposts collected along with the provincial taxes; they are the two ninths which the court of Rome, in 1274, permitted the kings of Castille to levy on all the tithes of the kingdom. They are collected in kind on the produce of the earth, and are afterwards sold for account of the king. This tax scarcely produces six millions of reals, but might be much augmented if the government did not too implicitly give credit to the very fallacious declarations of the ecclesiastical boards.

4th. The *ordinary and extraordinary service*, and its *fifteenth in the thousand*, is a kind of tax paid only by that class of the common people in Spain called *estado general*. It is levied with the duties of *alcabala y cientos*, from an assessment made by the tribunals, according to the known capacity of all who are liable to pay it.

5th. There is another impost on the sale of soda and of barilla, and some other particular taxes which cannot have a place in this general view.

Further, the duties paid on entering Madrid form another source of revenue for the king; they are at present farmed by the community of *gremios* for the sum of seven millions and a half of reals. All these interior contributions of the provinces of the crown of Castille bring in from about 120 to 140 millions of reals.

The provinces of the kingdom of Arragon have a different mode of taxation. They are exempted from the *alcabala*, the place of which has been supplied by other equivalent taxes; they pay a fixed contribution, which each city, town, and district divides among its inhabitants. As these provinces were the last that acknowledged the authority of Philip V, this monarch, to punish them, deprived them of some part of their privileges, and subjected them to a mode of taxation different from that of the crown of Castille. But his intention was frustrated, and, in fact, they are better treated in this respect than the rest of the kingdom.

The provinces of the kingdom of Arragon are, however, subjected, as well as those of Castille, to the tax of the *tercias reales*, and are forced to take all the articles that are under *estanco* at a fixed price. Both kingdoms are equally liable to the *bull of the crusade*.

The original object of this bull was to allow indulgences to all the Spaniards who contributed towards the war against the infidels, either by personal services or by their alms. The produce of the bull of the crusade still retains the same destination, as the Spanish monarchs who receive it are obliged to consecrate it to the maintenance of their fortresses and garrisons on the coasts of Africa. Until the reign of Ferdinand VI. this concession of the court of Rome was obliged to

be renewed every five years; a subjection of which Philip V. felt all the weight, at three different times when his quarrels with the holy see deprived him of the renewal of the bull of the crusade. It was only by the concordat of 1753 that it was made perpetual. It has since become a permanent source of revenue; and if ever Spain, politically and humanely, should give way to a reconciliation with the infidels, as she did, under Charles III., with the Turks and some of the Barbary powers, this tax, though no longer the object of its first institution, would never be abolished.

The price of this bull is fixed at twenty-one *quartos* (about seven or eight pence sterling). No catholic whatever, inhabiting Spain, can dispense with buying it without making his orthodoxy suspected. Provided with this bull, and other indulgences attached to it, he has the power, with permission from his physician and confessor, to eat meat, and on fast days and during Lent to eat eggs and milk.

This kind of voluntary tax is levied by a magistrate called *commissary general of the crusades*; it produces about eighteen or twenty millions of reals.

The clergy are not exempt from it; and this is not the only tax they pay.

In the first place they are subjected to a part of the *millones*; but the pope must consent to it by a brief every sixth year. As there are many places

where no separate accounts for ecclesiastics are kept, they pay this tax the same as laymen; but whatever ecclesiastics consume in wine, bacon, or other articles on which the *millones* bear in their whole extent, is valued favourably, and they are reimbursed when they have paid above this valuation.

But it is here as elsewhere that might overpowers right; the clergy pay nothing, or scarcely any thing, on account of these *millones*, in small places, where they easily acquire the preponderance, and the whole burden falls on the people.

The clergy are further assessed with a small annual tax called *subsidio*.

But the most considerable of these contributions is that of the *escusado*, also called the *casa dezmera*, or tithe-house, because it consists of a tax granted by the holy see to the Spanish kings, of the tenth on all parishes, as well in Castille as in Arragon. This contribution, in its utmost extent, would be of great consequence to the Spanish treasury, but it has been subject to so many irregularities that its produce is greatly diminished. Under the reign of Ferdinand VI, government resolved to ascertain how much it would yield by a strict administration of several years. But before it was possible to acquire sufficient proof, the marquis Squilaci, on coming into office, farmed it out again; and although it had been proved in 1756 that singly in the kingdom of Castille it might be raised to six-



teen millions of reals, this minister farmed it to the company of merchants, vulgarly called the *gremios*, in Madrid, for twelve: since that time the greater part of the clergy have obtained power to manage it for their own account, and with an abatement of one third: therefore, in 1789 it did not produce ten millions of reals.

Notwithstanding these restrictions, if we observe that the *tercias reales* are still an indirect tax on the clergy, that the kings of Spain have the power to reduce by pensions almost all livings to one third of their income, we shall not be justified in saying that the Spanish clergy do not contribute to the expenses of the state. And moreover, on occasion of the war which terminated with the peace of Bâle, they have been, always with the consent of the holy see, more taxed than the rest of the people; and what they have paid extraordinary is estimated at thirty-six millions of reals. It is certainly but right they should do so. They succeeded too well in persuading the people of Spain that the cause of God was greatly interested in the war against France. I am in possession of the fact, that a general of their order seriously made an offer to the king in 1793 to levy a body of forty thousand monks, at the head of which he offered to place himself\*. The offer was not accepted. But, as the Spanish clergy

\* It was father Joachim Company, at present archbishop of Valencia.

could not be permitted to serve personally in this holy cause, was it not becoming at least, that out of their immense revenues they should contribute to the expense of a war of religion ?

As a source of public revenue, Spanish America is perhaps supposed very abundant, but has hitherto been indifferent, unless we consider as derived from that source the duties on the produce of the mines of Mexico and Peru, which the king receives, and those which the produce of the colonies pays on its entry into Spain.

For a long time the expenses attending the administration of these vast colonies absorbed all their taxes, and even more ; and it is only since the ministry of Galvez that Mexico has yielded a profit by the project of farming tobacco and snuff.

The consolidation of all the duties and of all the contributions of which we have given a summary account produced no more in 1776

than . . . . .	440,000,000	reals.
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In 1784 the total of the receipts was . . . . .	685,068,068
---	-------------

In 1787 only . . . . .	616,293,657
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This is the statement of the account presented by the minister Lerena in 1789. This account, which will make an æra in the finances of Spain, though it be not the first of the kind, deserves some detail.

Lerena, who to his death was considered in-

capable, whose rapid and unaccountable fortune caused in 1785 an astonishment bordering on indignation, and who carried with him to his grave the public hatred, well deserved by his harshness, his violence, and by his persecuting, ungrateful and vindictive spirit,—this Lerena was at least firm and laborious. His *compte rendu* is a proof of it. It is not probable that he was the author of it; but it is at least an act of courage that he put his name to it, and adopted its principles and professions.

The new king, eager to make all the reform possible in his finances for the happiness of his people, having demanded every practicable decrease of the excessive number of those employed in collecting the taxes, was answered by Lerena in his summary account, that, considering their diversity and complication, no suppression of that nature was practicable.

To prove the inconvenience of what he called a *niggardly œconomy*, he cited the example of England on one hand, who, for the branch of customs alone, has no less than nine directors with large salaries; yet these, one year with another, produce as much as 3,789,274*l.* sterling: on the other hand, that of our farmers general, who, having neglected to provide, conformably to the convention of the 15th Jan. 1787, expert persons to value the English merchandize, of which our treaty of commerce permitted the