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CHAPTER 8

The Low Countries in the Middle Ages

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The endeavour of rulers to create a uniform, more centralized, state was as marked in the Low Countries in the later Middle Ages as it was in the neighbouring monarchies. This policy met with only partial success. The administration of taxation in the Valois (and, later, Habsburg) territories in the Low Countries was partially unified from 1470 onwards, but after the 1520s the provinces reverted once again to their distinctive fiscal systems. The attempts of the central government to control the regional and local receivers were largely unsuccessful. Repeated proposals to introduce general systems of taxation, especially proportional taxes on trade and on capital, were aborted as a result of the opposition of representative institutions dominated by the large cities. Local and regional particularism, combined with a very low level of centralization, continued to characterize the two separate political and fiscal systems which emerged after the revolt of the Netherlands in the 1570s. The aim of this chapter is to pay especial attention to regional differences within the Low Countries during the Middle Ages, with a view both to detecting the reasons for the long-term 'failure' of the central government and understanding the relationship of the economic structure to the fiscal system.

I

Between 1384 and 1543, a series of personal inheritances brought together under the same ruler a series of principalities and lordships in the Low Countries, which by the end of the period were known as the 'Seventeen Provinces'. The attempt to integrate separate duchies and counties with very different institutional traditions at various stages over this 160-year-long period caused successive Valois and Habsburg rulers considerable problems. The acquisition of new territories often took place in competition with other states, and thus on his

initial visit (the so-called 'joyous entry') the new ruler had to give an undertaking to respect territorial and local privileges. The dukes of Burgundy—following both French and Flemish precedents—tried to impose financial uniformity from above by the creation of regional *Chambres des Comptes*. The first was installed at Lille in 1386 by Duke Philip the Bold with powers to audit the accounts of officers in Flanders and Artois, and this was later extended to Hainault (1438), Namur and Picardy. Directly after his succession to Brabant in 1404, Duke Philip's younger son, inspired by his father, created a *Chambre des Comptes* for his duchies of Brabant and Limburg, to which Luxembourg was joined in 1443. In Holland and Zeeland, it was not until 1447 that a *Rekenkamer* was installed at The Hague (this was abolished in 1463). This delay in imposing institutional control should be interpreted in the context of the relatively limited integration of these two counties within the Burgundian union.

At the centre, Duke Philip the Bold (1363–1404) created a *recette générale de toutes les finances* in 1387, where the accounts of the revenues of the general receivers of Burgundy and Flanders (as well as those of local and specialized receivers) were audited, but the separate accounts were not amalgamated.¹ Greater specialization occurred within the duke's Great Council in 1457 with the creation of a permanent committee competent in all financial matters. In 1473, Duke Charles replaced the regional *Chambres* and created at Malines, together with a *Parlement*, two central audit offices (one for the domains, the other for the aids). In the upheaval following his death in 1477, these three instruments of potential centralization were abolished and the three *Chambres des Comptes* at Lille, Brussels and The Hague were re-established. After about a century of evolution, financial unification had thus generally been accepted at regional level but not for the Low Countries as a whole. It was not until 1531 that a Council of Finance was firmly established alongside the two other 'collateral councils', yet even this did not remove diversity in administrative practice.

Burgundian fiscal administration has been studied intensively by historians, who have now disproved earlier assumptions of a clear distinction between

¹ Nieuwenhuysen (1990), 155–60, Blokken and De Schepper (1989). In this chapter, the term *States* is taken to mean the representative institution of a province, *States General* the general representative institution. The separate provincial coinages of the Burgundian Netherlands were not unified until 1433–4. Thereafter, the former moneys of the other provinces were tied in a fixed relationship to the new Burgundian coinage, which was (in Dr Spufford's words) in effect a continuation of the money of Flanders. Thereafter the *pond groot* of Flanders always equalled 1 *livre* 10 *sous* of Brabant, 6 *livres* of Artois, 6 *livres* of Holland, 12 *livres tournois* of Hainault and 12 *livres parisis* of Flanders itself. In addition to the *pond groot*, and the *livre parisis*, there was a third Flemish accounting system, also based on the *groot*. This was the pound (*pond*) of 40 groats (*grooten*). Spufford (1986), 228 [Ed.]

domain revenue (that is, the *recette ordinaire* element in the accounts of the *recette générale des finances*) and the aids and other irregular income (the *recette extraordinaire* element in the accounts).² In fact, many receipts from aids or loans were accounted for under the *ordinaire* heading, while sometimes income from domains was to be found under the *extraordinaire*. It seems likely that the *receveur général de toutes les finances* noted as *ordinaire* the transfers made by his subordinate officers—the regional *receveurs généraux* who handled both domains and aids—while the *extraordinaire* refers to belated payments he did not normally expect. This point is important for a correct interpretation of the sources, but it also points to earlier concepts of financial organization which underlie what might otherwise be perceived as irregularities in the accounts. Since the multiplicity of treasuries at different levels of the state was not eliminated until the end of the *ancien régime*, it is very difficult to obtain an overall view for the Burgundian period.³

It is important to recognize that much of the fiscal income was disbursed within the provinces themselves and never reached the centre. Under Philip the Bold, an average of 55 per cent of the income from his various territories reached the centre.⁴ In Hainault (1427–67), only 53 per cent of domainal income and 52 per cent of the aids were transferred to the central *recette générale*.⁵ A reconstruction of the total income and expenditure of the Burgundian state therefore requires systematic analysis of the accounts in all sectors, levels and regions. All receipts have to be pursued as it were ‘from the bottom up’, and expenditure has to be noted wherever it was incurred. This has only been attempted for certain years, most notably for 1394–6 and 1419.⁶ The fragmented nature of the accounts, and their lack of systematization, makes this task difficult to achieve for the whole period. The conclusion must be that the dukes themselves could not possibly have had a clear view of their own financial position.

This verdict is substantiated by the repeated attempts of successive dukes to improve their financial management. In 1445, there was a global survey of the annual revenues of Philip the Good from his various principalities, the ‘charges’ (or expenditure in the localities), and the remaining net revenue which in turn was placed against the estimate of expenditure incurred at the centre. This exceptional survey confirms that only 54 per cent of the general or gross income of the state reached the centre: the rest was spent directly in the locality where it was collected—although, it should be stressed, at the express command of the

² Mollat (1958), 310–15, Aerts (1976), 170–81.

³ Mollat (1958), 290, Brokken and De Schepper (1989).

⁴ Nieuwenhuysen (1990), 166–8.

⁵ Coutiez (1980), 126.

⁶ Nieuwenhuysen (1984), 52, Zoete (1994), 323–7.

duke himself⁷ Charles the Bold (1467–77), whose interest in administrative reorganization is well known, had estimates of his revenues drawn up at the very beginning of his reign in 1467. This document was far less elaborate than the survey of 1445 and was clearly intended to be followed by further measures which did not in fact materialize—the constant military pressures of his reign precluded any thorough reorganization of the financial system.⁸ Since successive dukes lacked any overview of their finances, they tended to resort to palliatives for urgent needs and, particularly in financial crisis, to various types of loans and the assignment of debts on specific revenues. These methods burdened and complicated the administration of finance for contemporaries (as well as creating complications for the historian). It was only after the reform of 1531 that budgets were regularly established by the Council of Finance.⁹

II

Two systems of taxation coexisted in the Low Countries for centuries: the local taxes for military and other purposes, and general levies which were subdivided as fixed sums to be paid by the various localities. The first system was older and tended to be most common in rural regions where it had evolved from the domainal tradition. Lists of hearths were drawn up for the purpose of the direct taxation of land (comparable to the southern French *fouage*): these survive for Brabant and Hainault after the mid fourteenth century and from as early as 1306 for Luxembourg.¹⁰ There were comparable systems in the other principalities. In the duchy of Guelders, heads of households were registered in the *pondschatting*, an estimate of total immovable wealth. It differed from the hearth censuses elsewhere in that a tax scale was added to the estimated value: this ranged from 2 to 8 pounds, which suggests a maximum tax rate of 4 per cent.¹¹ In Holland and Zeeland, repartition lists were based on the compulsory military service: each village and town had to perform. The number of oarsmen to man the count's *koggen* was fixed in *riemtalén* for each district; each *riem* was then converted into an amount of money, 9 pounds 5 shillings in the north and 10 pounds in the rest of Holland. Likewise, the number of men (*schuldatalén*) for the count's army was fixed for each locality in lists which were regularly revised. On the other hand, the construction and maintenance costs of dikes, drainage canals, sluices and windmills were levied by local and regional authorities (*waterschappen*) in strict

⁷ Arnould (1974).

⁸ Arnould (1984).

⁹ Baelde (1963), 23–6.

¹⁰ Arnould (1956), 8–11.

¹¹ Schaik (1987), 77–92; Schaik (1993), 259–60.

proportion to the area of land owned. This system of land taxes per *morgen* was applicable to the count's aids in exceptional circumstances until the sixteenth century.¹²

From 1469 onwards, Charles the Bold attempted to make the census of hearths the basis for the repartition of aids within his various principalities. Fiscal equity would prevent tax resistance and undermine the important negotiating role of the main cities. The *Chambre des Comptes* at Lille was instructed to compile hearth lists in all the lands within its jurisdiction, not only in Artois and Hainault, where this merely implied a revision of the existing system, but also in Flanders and Namur, where it entailed complete innovation. In Brabant, the hearth lists had been updated as recently as 1464, while in Holland the *renttalen* already provided an equally objective equivalent, only Flanders, and especially the areas dominated by Ghent and Bruges, remained a stumbling-block to the duke's attempt to introduce uniform taxation throughout his principalities. In 1470, Duke Charles ordered the only hearth list ever undertaken in the prince-bishopric of Liège. Similar measures were undertaken in Luxembourg, where Flemish financial experts attempted to modernize the territory's fiscal organization in 1472. The nobility had to accept for the first time that the general aid would be levied on the population within their lordships, thus practically doubling the taxable population—but this lasted for only four years.¹³ Simultaneously, Duke Charles sought to tax the clergy and nobility within his territories, ordering a sixth penny to be levied on feudal landholdings and an amortization on the value of ecclesiastical properties acquired over the previous sixty years.

This range of innovations aimed to establish a more rational and more equitable repartition of taxation in the hope of achieving higher yields. Fierce opposition from the large Flemish cities prevented full implementation of the hearth lists, while the nobility and clergy obstructed the establishment of lists of their landholdings.¹⁴ This in turn led to the failure of a general repartition scheme for all the principalities, which would have permitted an approximately equal level of taxation for all provinces, proportionate to the number of families, with the exception of the poor. Within the villages, a further repartition would have been based on the wealth of each hearth.¹⁵ Charles the Bold's rationalizing measures were well conceived but badly implemented, since they were imposed under the pressure of an extremely high tax burden. The strength of the representative

¹² Bos Rops (1993), 43–7, 376–95, Tracy (1985a), 84. A *morgen* was equivalent to 2.25 acres.

¹³ Petit (1985), 408–14, Petit (1993), 137–8.

¹⁴ Arnould (1956), 159–61, Blockmans (1978), 416–21, Blockmans (1987), 79–82, Jongkees (1942),

214–40.

¹⁵ Maddens (1978), 189–204, Zoete (1994), chs 5, 6, 8, 11, Petit (1993), 136–9.

institutions, especially in the most urbanized principalities, in part explains the repeated failure of government attempts to establish a uniform system of taxation for the Burgundian lands as a whole

There were certainly attempts to introduce a simpler method of collecting revenues in 1438, Philip the Good proposed the levy of 1 *noble* on each sack of wool imported into Flanders at Gravelines. This innovation was later extended to all goods passing this border toll in both directions.¹⁶ In 1445, the yield of this tax was in excess of 13,000 *livres* (of 40 groats), far more than the gross revenue of the domains in the county of Namur, which amounted to 8,080 *livres*.¹⁷ As a result of considerable popular pressure, the government had to relinquish this toll in 1477. Philip the Good's proposal in 1447 for a variable levy on salt in Flanders,¹⁸ subsequently extended to the other principalities, was less successful. Ghent common council's categorical refusal to impose this levy led to a protracted conflict between the duke and his largest city, but violent resistance was effective: no *gabelle* was ever introduced in the Low Countries.¹⁹ The great cities resisted the imposition of permanent indirect taxation because they wished to retain control over the grant of taxes, the conditions imposed, and the repartition and levy of the subsequent tax revenue. They were prepared to avoid such initiatives by the grant of large aids which were possibly even more burdensome to the population at large than the proposed indirect taxes.²⁰

Even in the sixteenth century, the States remained opposed to any long-term grant of indirect taxes on consumption, trade or property. The cities of Holland struggled fiercely against repeated attempts to levy a tax on grain exports. On five occasions between 1506 and 1545, the central government tried to impose such a *congié* or licence, but each time it had to be withdrawn after a few months. In Zeeland, Brabant and Flanders, there was less obstruction, probably because these provinces were less dependent on the transit grain trade. Between 24 April 1535 and 28 February 1541, the tax yielded the relatively modest sum of 22,280 pounds.²¹ The dramatic and pressing increase in the government's financial requirements during the periods of war with France forced it to consider implementing new systems of taxation. Since the opposition of the States General and the provincial assemblies always tended to delay the implementation of new fiscal measures, the government had to adopt expedients with far-reaching

¹⁶ Thielemans (1966), 175–6, Blockmans (1978), 403–4

¹⁷ Arnould (1974), 151–2, 214

¹⁸ The levy was of 18 or 27 groats per sack of salt

¹⁹ Vaughan (1970), 303–30, Boone (1990b), 225–35

²⁰ Blockmans (1978), 378–439, (1988)

²¹ Tracy (1990), 94–105

significance in terms of interference with the States. From 1542 onwards, several indirect taxes were granted for predetermined periods to finance the war against France: a tax of 'the 100th penny' on the value of exports, after protracted negotiations with the States, was finally imposed 'by virtue of the Emperor's absolute power', a tax of 'the 10th penny' on commercial profits and on income from landed property (including rents) was also imposed. The tax on real property and rents proved the most advantageous of the three to the central government: it yielded 290,000 *livres* in Flanders, 248,933 *livres* in Brabant and 91,482 pounds in Holland. The levy on commercial profits met such strong opposition that it yielded only 1,200 pounds in Holland, and the export tax had to be extended by more than two years in order to bring in the 200,000 pounds for which its collection had been farmed out.

During the years 1542–4, which saw extremely high fiscal pressure, half the revenues of the province of Holland came from indirect taxes and from the sale of rents funded by the States. Although after 1545 universal taxes were not levied on exports and commercial profits until Alba's regime, provincial excises controlled by the States became a regular feature. By complying with Alba's 'novel expedients', the States expanded the responsibilities of their own collectors.²² Alba's attempt in 1569 to introduce three different universal taxes (at levels of 1, 5 and 10 per cent) failed because of the obstructionism of the provinces, and this helped to mobilize public opinion against the government during the revolt in the Low Countries.²³

The second system of taxation used in the Low Countries, by repartition in abstract figures instead of troops, was first developed in Flanders. The earliest list covering the whole country was drawn up in 1305 for towns and rural districts. It was revised in 1408, partly revised in 1474 and completely revised again in 1517, but its application always remained a matter of negotiation.²⁴ The most important cities were usually able to obtain considerable reductions. Since the repartition lists were not derived from objective economic data, they could easily be manipulated. Between 1515 and 1550, the three main cities of Flanders—Ghent, Bruges and Ypres—contributed on average a mere 8 per cent to the aids of the country, while they were theoretically charged at 35.5 per cent.²⁵ The introduction of such a repartition system in Holland came only with the accession of the house of Valois in 1427, while this innovation did not reach Utrecht

²² Tracy (1985a), 79–91, Arnould (1956) 15–18, Maddens (1979).

²³ Czaecybeckx (1967), Grapperhaus (1982). The broader context of these taxes is described by Muto in Bonney (1995), ch. 7.

²⁴ Prevener (1960), Buntinx (1968), Maddens (1978), 13–72.

²⁵ Maddens (1978), 216–46 (present author's calculations), Boone (1990a), 53–60, Blockmans (1978), 425–32.

and Guelders until 1500. From 1526 onwards, the five great cities of Holland (with the exception of Amsterdam) had rebates of between 66 and 80 per cent of the ordinary aids, and of between 77 and 100 per cent of the extraordinary aids, which they obtained by trading their consent. Yet the 1514–15 assessment in Holland indicates that the cities represented 59.4 per cent of the total wealth of the province. In 1531, the Council of Finance estimated that the *graces* accorded by such negotiations reduced the net revenue of the aids by 35 per cent in Holland, 33 per cent in Brabant and 32 per cent in Flanders. It was primarily the inhabitants of the large cities who profited from these reductions. The figures show that urban wealth, and especially commercial capital, was taxed with great indulgence under the Valois and Habsburgs.²⁶

In 1470, as part of his attempt to establish greater uniformity of taxation methods in his territories, Duke Charles first proposed to levy an aid on all his principalities in the Low Countries, assembled in the States General. It was only in 1473 that the first general aid was granted, since the repartition between the territories had posed difficulties because of the opposition to a general census of hearths. Although the repartition applied on that occasion was repeated for several later grants, variations continued to occur at later dates (Figure 8.1 and Table 8.1).²⁷ The initial aim of achieving greater effectiveness by asking for aids from all the territories at the same time proved unrealistic: negotiations continued to be conducted on a province-by-province basis. After 1523, indeed, the proposed granting of aids was rarely suggested to the States General, and attempts at unification were largely abandoned. The pressing fiscal needs of the government forced it to yield to sectional demands from the various territories and from interest groups within the provinces.

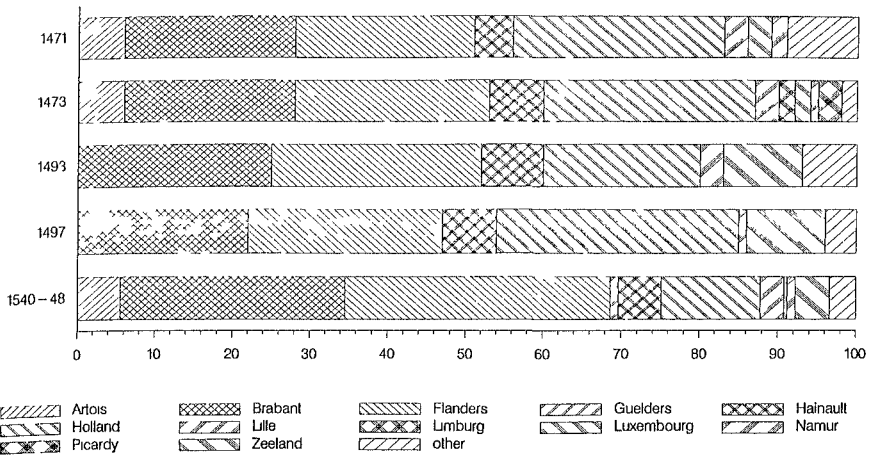
III

It is only for a relatively small number of years that we can compare the different types of income and expenditure in the Burgundian and Habsburg territories. Figure 8.2 and Table 8.2 show the position for income in the years 1394–6, when the Burgundian state was still small but taking huge profits from the French crown.²⁸ The diversity in accounting methods applied in the various principalities renders comparison somewhat difficult. For example, the receivers for Flanders, Lille and Limburg made no mention of ordinary aids, which

²⁶ Bos Rops (1993), 236–7, Tracy (1985b), 79–80, 84–5, 90.

²⁷ ESFDB \block\nethboor based on \nethdoo1, Blockmans (1978), 421–3, Zoete (1994), 341. Maddens (1978), 1–11. Note that in 1471 and 1473 the figure for Zeeland was included in that for Holland.

²⁸ ESFDB \block\nethboor based on \nethdoo2, Nieuwenhuysen (1990), 167.



Sources Blockmans (1978) Maddens (1978) Zoete (1994)

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FIG 81 The repartition of the Burgundian general aids by province, 1471-1540/8

TABLE 81 The repartition of the Burgundian general aids by province, between 1471 and 1540-8, in per cent

	1471	1473	1493	1497	1540-8
Flanders	23	25	27	25	34
Brabant	22	22	25	22	29
Holland	27	27	20	31	12.7
Zeeland	4	4	10	10	4.4
Hainault	5	7	8	7	5.5
Artois	6	6	—	—	5.6
Lille	3	3	—	—	3
Namur	2	1	3	1	1
Luxembourg	3	2	—	—	0.4
Guelders	—	—	—	—	1
Picardy	—	3	—	—	—
Limburg	—	2	—	—	—
Others	12	2	7	4	3.4

Zeeland's figures for 1471 and 1473 are included in the figure for Holland
 Sources Blockmans (1978) 421-3 Zoete (1994) 341 Maddens (1978) 111

represented quite significant amounts in the other territories, exceeding by far the 'aids for the duke'. In Burgundy, for example, the former accounted for 50,000 *francs*, the latter merely for 21,000 *francs*, while in Flanders similar revenues were considered to form part of the domain. A significant proportion

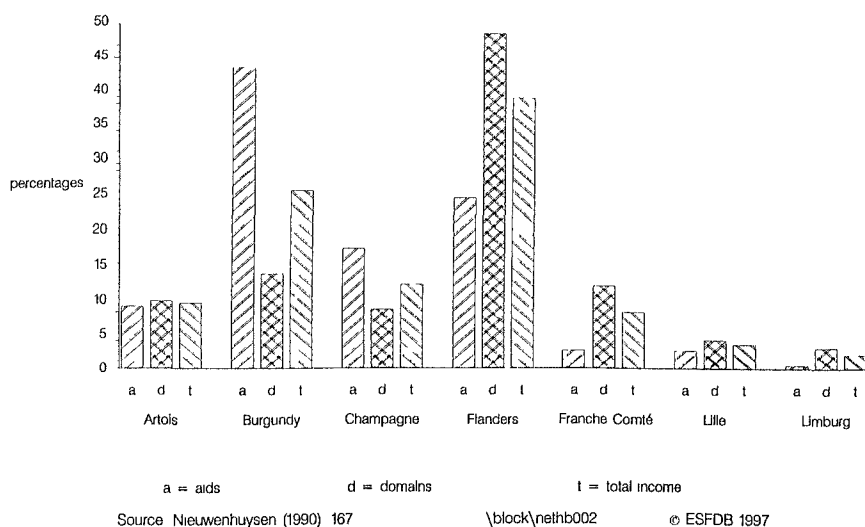


FIG 8 2 Percentages of annual gross income of the Burgundian state from the provincial domains and aids, 1394-6

TABLE 8 2 Annual gross income of the Burgundian state, 1394-6

	Domains [%]	Aids [%]	Totals		
			francs	ecus	%
Flanders	48 3	24 4	160,000	136,000	38 8
Lille ¹	4 2	2 7	14 960	12,716	3 6
Artois	9 9	9 1	39,755	33,792	9 6
Limburg	3 1	0 5	8,440	7 172	2 1
Champagne ^c	8 7	17 4	50 175	42,650	12 2
Burgundy	13 7	43 2	105,000	89 250	25 4
Franche Comte	12 1	2 7	34,400	29,240	8 3
TOTALS	60 2	39 8	412,730	350,820	100 0
Royal gifts and pensions			105,870	90,000	
GRAND TOTALS			518,600	440,820	

¹ francs of 34 gros ecus of 40 gros

^c governorship of Lille Douai and Orchies
Champagne Nivernais Reims

Source Nieuwenhuysen (1990) 167

(about 12 5 per cent) of the Flemish domainal revenues was drawn from tolls levied on the international trade through the ports and along the rivers. If we also include the income of the duke from seigniorage rights from royal mints, levies on 'Lombards' and other moneylenders and a share in urban assizes

(which were all higher in a commercialized than a rural region), the Flemish domainal revenues amounted in 1401–2 to around 22,000 *ecus*²⁹ This example shows the dangers of identifying the domain in all territories as merely the traditional, mainly rural, revenue of the prince

Pensions from the French crown were of critical importance in the total revenues for the year 1419, although it was to be the last time that this was the case (Figure 8.3 and Table 8.3) Ducal revenues had decreased substantially since 1394–6 The domains and aids yielded some 40 per cent less as a consequence of territorial concessions to two junior branches of the dynasty Champagne, Niveinais, Rethel, Antwerp and Limburg had all passed into other hands, which meant a reduction in total revenue of nearly 15 per cent Furthermore, the revenue from aids in Burgundy—which had been extraordinarily high in 1394–6—decreased by two thirds, while the Flemish domains yielded 29 per cent less, mainly due to charges on the revenues These losses were compensated for in part by the huge flow of pensions from the French royal treasury and revenues from ducal mintage rights, which had more than quadrupled (the domain receipts for Burgundy amounted to some 191,000 *livres* in seigniorage rights from royal mints) these two elements now represented almost two thirds of the duke's total income Matrimonial and inheritance arrangements thus had dramatic consequences for the Burgundian state Moreover, the emphasis on French politics and seeking pensions from the Valois king under John the Fearless (1404–19) led to the neglect of regular sources of income at home and rendered the state's finances extremely vulnerable³⁰ After his murder in 1419, and the immediate stop on further income from the French king, his son Philip the Good (1419–67) had no other choice but to try to expand his territories once again He was eventually remarkably successful in this task

The estimate of income for 1445 (Figure 8.4 and Table 8.4)³¹ and the budget for 1467, both studied by Arnould, allow us an insight into the fully developed and financially independent Burgundian state The net receipts of the duke's domains on average amounted to 54.1 per cent of the gross income, with the domains of Artois, Flanders and Holland charged most heavily with assignments Both the estimate of income for 1445 and the budget for 1467 chiefly concern the domains, we can contrast this income with the receipts from the aids granted in 1445 or, somewhat earlier, for all the duke's territories, since they were motivated by the conquest of the duchy of Luxembourg Moreover, we

² Nieuwenhuysen (1984) 211

³⁰ ESFDB \block\nethb003 based on \nethd003 Zoete (1994) 323–7 (recalculated) The provincial percentages exclude income from royal gifts and minting

³¹ ESFDB \block\nethb004 based on \nethd004 Arnould (1974) 214 Zoete (1994) 338 Note that the domain revenues for Zeeland were included in those for Holland for Lille in those for Flanders and for Limburg in those for Brabant An aid was granted by Namur in 1444

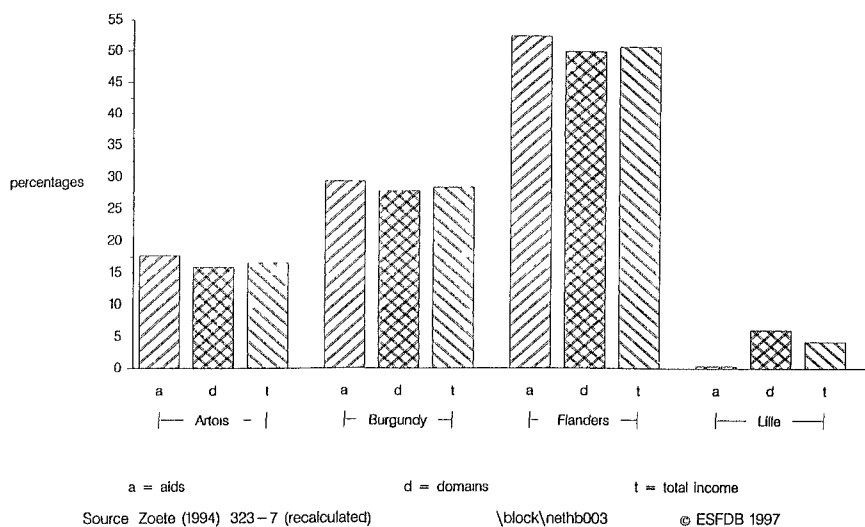


Fig 8 3 Percentages of annual gross revenue of the Burgundian state from the provincial domains and aids, 1419

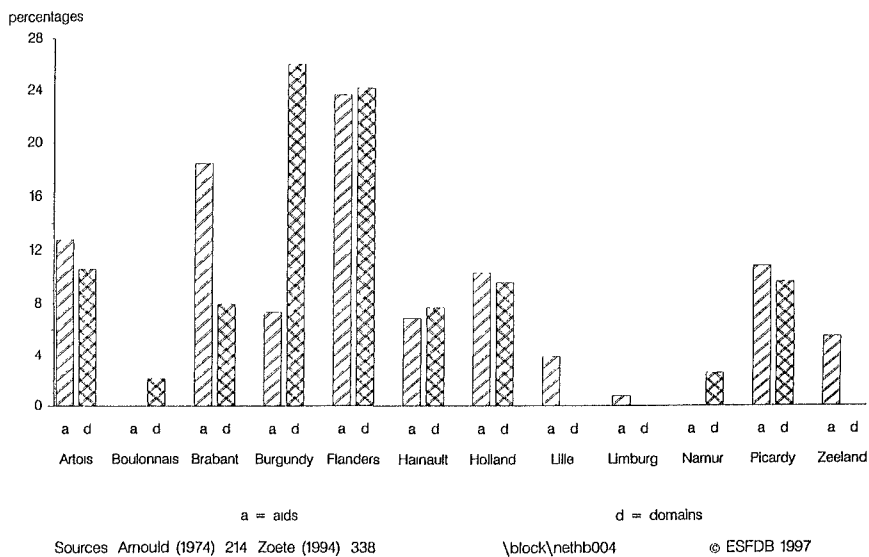


Fig 8 4 Percentages of estimated gross income from provincial domains and aids payable to the Burgundian state, 1445

TABLE 8.3 Income structure of the Burgundian state in 1419 (in pounds of 40 groats)

A Percentages of Total Revenue

		Percentage of revenue category	Percentage of total revenue
Provincial revenue			
Domains	145,126	69.1	24.2
Aids	65,020	30.9	10.9
Total provincial revenue	210,146	100	35.1
Princely revenue			
Mint revenue	191,000	49.2	32
Gifts	197,005	50.8	32.9
Total princely revenue	388,005	100	64.9
TOTAL REVENUE	598,151		100

B Provincial Revenue by Category and Province

Province	Domain revenue	Percentage of domain revenue	Revenue from aids	Percentage of revenue from aids
Flanders	72,656	50.1	34,106	52.5
Lille	8,866	6.1	269	0.4
Artois	23,104	15.9	11,545	17.7
Burgundy	40,500	27.9	19,100	29.4
PROVINCIAL TOTALS	145,126	100	65,020	100

Source: Zoete (1994) 323-7 (recalculated)

can ascertain from the records of the *recette générale des finances* the expenditure incurred at the centre, while recognizing that this absorbed little more than half of the state's total income. Both the aids and the central expenditure are also to be found in a short *Estat abrégé* for 1445.

In Figure 8.5 and Table 8.5 the total fiscal contributions of the various territories are estimated by adding the domainal revenue to the aids.³² Extraordinary revenue underwent considerable variation from year to year, but the attempt to reconstitute the global figures for the single year 1445 is worthwhile, and certainly provides a clearer position of the ducal financial position than was available to his administration at the time. The aids tended to be lower in provinces

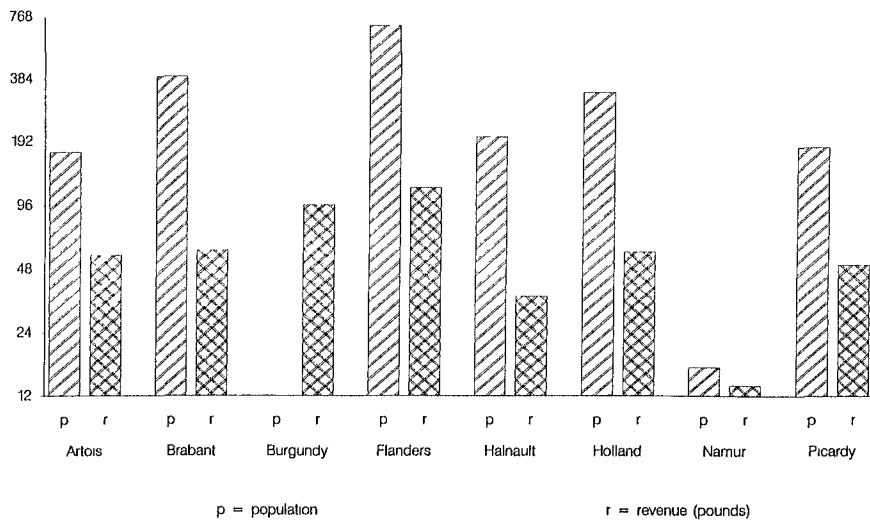
³² ESFDB \block\methbo07 based on \methdo07, Blockmans and Prevenier (1994) for population figures. The population figures for Holland are based on the census of 1514, and that for Zeeland is deduced by extrapolation. There are no certain population figures for Burgundy including Franche Comté.

TABLE 8.4 Estimated gross income from provincial domains and aids payable to the Burgundian state in 1445 (in pounds of 40 groats)

	Domains					
	Gross	%	Net	%	Aids	%
Burgundy ^a	81,900	25.9	57,600	33.7	14,400	7.3
Brabant	24,797	7.9	18,240	10.7	35,892	18.3
Limburg	[b]	[b]	[b]	[b]	1,500	0.8
Flanders	75,877	24.0	32,277	18.9	46,064	23.5
Lille	[c]	[c]	[c]	[c]	7,560	3.9
Hainault	24,147	7.6	12,098	7.1	13,416	6.8
Artois	33,582	10.6	4,756	2.8	25,200	12.8
Picardy	30,625	9.7	22,314	13.0	21,340	10.9
Boulonnais	6,784	2.2	5,007	3.0	[—]	[—]
Namur	8,080	2.6	4,883	2.8	[6,000] ^d	[—]
Holland	29,910	9.5	13,758	8.0	20,000	10.2
Zeeland	[e]	[e]	[e]	[e]	10,800	5.5
TOTALS	315,702	100.0	170,933	100.0	196,172	100.0

^a duchy, Franche Comte and dependencies^b included in Brabant^c included in Flanders^d single year's aid granted in 1444 only^e included in Holland

Source: Arnould (1974), 214; Zoete (1994) 338



Source: Blockmans and Prevenier (1994)

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FIG 8.5 The provinces of the Burgundian state financial ranking in 1445 compared with population c.1470

TABLE 8.5 Financial ranking in 1445 compared with population in c 1470

	Total revenue (in livres)	Population	Per capita (in groats)
Flanders and Lille	121,941	705,000	6.9
Burgundy and F Comte	96,300	?	?
Brabant and Limburg	62,189	399,000 ^a	6.2
Holland and Zeeland	60,710	339,000 ^b	7.2
Artois	58,782	176,000	13.3
Picardy	51,965	184,000	11.3
Hamault	37,563	202,000	7.4
Namur	14,080	17,500	32.2

^a 16 500 persons should be added as representing the Limburg figures

^b The figures for Holland are based on the 1514 census. Population figures for Zeeland (85 000 inhabitants) are estimated from the overall 3:1 tax ratio between Holland and Zeeland.

Source: Blockmans and Prevencet (1999) for population figures.

where domainal income remained significantly high. In the two Burgundies, the aids represented merely 18 per cent of the relatively high domainal (gross) revenue, while in Brabant the aids amounted to 45 per cent more than the total of the receipts from the domains. These disparities need to be considered in relation to the extent and structure of the duke's domains in each component territory.

The gross revenues from the domains and the aids in 1445 amounted to about 512,000 pounds of 40 groats or nearly 16.7 metric tonnes of fine silver.³³ By 1465, the income from aids had increased by 30 per cent, equivalent to about 8 metric tonnes of fine silver which, together with the equivalent of more than 10.3 metric tonnes of fine silver arising from the gross domainal revenues, amounted to a total of some 18 metric tonnes. This figure compared favourably with the revenues of Edward IV of England in the same period, as well as with the equivalent of 10 metric tonnes in silver granted as *servicios* by the *Cortes* of Castile.³⁴ The financial potential of the Burgundian state made it a true competitor with the main kingdoms of western Europe, although its population was far less numerous.

Figure 8.5 reveals clearly the financial predominance of Flanders, with more than double the revenue of neighbouring principalities such as Brabant-Limburg, Holland-Zeeland and Artois. Hamault's relatively modest contribution was a consequence of the great political importance of its nobility, since the large noble domains were exempt from the tax demands of the Valois dukes.

³³ 1 groat contained 0.8143 grammes of fine silver in 1445. From 1434 to 1465, a Flemish groat weighed 1.7 grammes and had a purity of 0.479. Gelder and Hoc (1960), 14.

³⁴ Ormrod in Bonney (1995), 151-3.

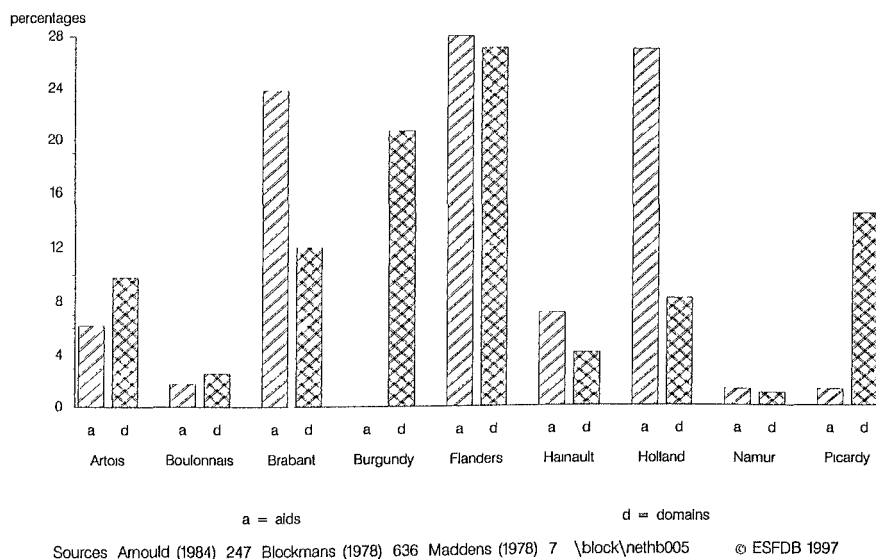


FIG 8.6 Percentages of net income from provincial domains, 1467, and the aid of 1473 payable to the Burgundian state

Even more striking is the per capita tax burden (though it must be recognized that the population figures have to be computed from fiscal data and thus are liable to the same bias). With the exception of Hainault, it appears that the tax burden was considerably heavier in the rural regions than in the cities. The case of Namur stands out as being unusually high even if one removes the unique aid of 1444 (6,000 *livres*), the per capita burden of the duke's domainal income in that county was still 17 groats, as compared to figures of 7 groats or below elsewhere. These figures obviously ignore other taxes levied by feudal lords, cities and drainage organizations, but the inescapable conclusion is that the per capita tax burden weighed up to twice as heavily on the inhabitant of a rural region than on his counterpart in an urbanized region.

The budget of 1467 seems to confirm the tendency for the aids to be lower when domainal revenue was high, and vice versa (Figure 8.6 and Table 8.6).³⁵ Brabant and Holland had low domainal revenue but a high income from the aids, Artois and Picardy showed the reverse tendency. In general, total income from the domain had risen markedly during this, the 'golden age' of Burgundy. There had also been a drive to reduce the charges on the receipt offices, espe-

³⁵ ESFDB \block\nethb005 based on \nethd005, Arnould (1984), 247, Blockmans (1978) 636 Maddens (1978), 7. The figures are those for net revenue.

TABLE 8 6 Percentages of net income from provincial domains (1467) and from the aid of 1473 payable to the Burgundian state

	Net domain [livres]	Evolution from 1445 [in %]	Percentage share		
			All areas	L C	Aid 1473
Burgundy	46,829	-18.7	20.7	—	—
Brabant and Limburg	27,163	+48.9	12.0	15.1	23.7
Flanders	61,337	+90.0	27.1	34.2	28.3
Hainault	9,221	-23.8	4.1	5.1	7.1
Artois	22,111	+364.9	9.8	12.3	6.2
Picardy	32,804	+47.0	14.5	18.3	1.3
Boulonnais	6,000	+19.8	2.6	3.3	1.8
Namur	2,300	-52.9	1.0	1.3	1.3
Holland	18,592	+35.1	8.2	10.4	27.0
Luxembourg, Malines etc	—	—	—	3.3	—
TOTAL	226,357 ¹	+324			

The net domain figure for 1445 was 170,933. The increase was therefore 324% on this figure.

L C Low Countries excluding Burgundy and Luxembourg.

Source: Arnould (1984), 247; Blockmans (1978), 636; Maddens (1978), 7.

cially in Artois. In the first half of the sixteenth century, the contribution of the domains declined to a quarter of total revenues in 'normal' years such as 1534 and 1551, and to a mere 5 per cent in the crisis year of 1545 (Figure 8.7 and Table 8.7).³⁶ In general, Charles V considered his domains an essential security for his extensive wartime loans. The increase in grain prices and rents (which doubled between 1505 and 1550) created a buoyant domainal revenue and helped to guarantee the floating debt.³⁷

IV

The Burgundian duke's income from his principalities in the Low Countries rose from 210,146 *livres* in 1419 to 511,873 *livres* in 1445. Short-term increases in taxation could be particularly important: there was a rise in average annual revenue from 864,015 *livres* in 1531-4 to 1,251,198 *livres* in 1535-8. In the long term, the 69 per cent increase from the 'normal' level in 1445 to the other 'normal' level in 1531-4 by far exceeds the rate of general inflation. Population growth and economic expansion, especially in Brabant and Holland, made this increase tolerable. The arrival of the 'tax state' is also clear. Whereas aids provided between 31 and 38 per cent of the total revenue in the Burgundian heartlands between 1394 and 1445, this

³⁶ ESFDB \block\nethboo6 based on \nethdoo6, Baelde (1963), 21-2.

³⁷ Cauwenbergh (1982), 287, 345-53.

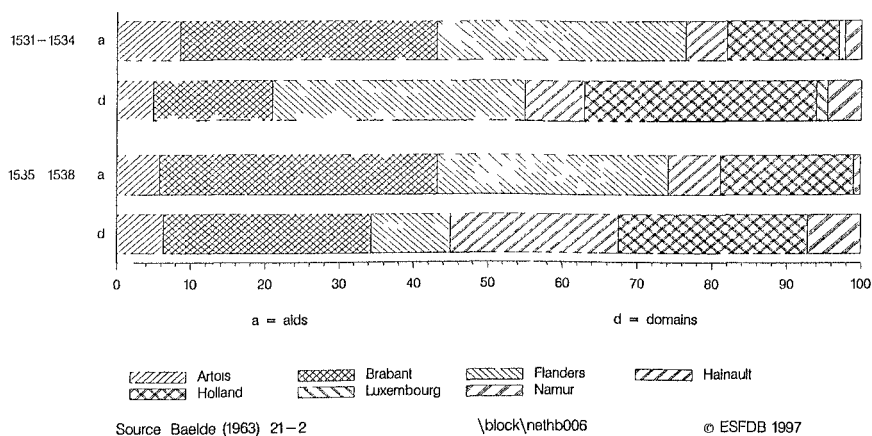


FIG 8.7 Percentages of net domain and aid revenue from the territories of the Burgundian state under Charles V, 1531-4 and 1535-8

TABLE 8.7 Percentages of net domain and aid revenue of the Burgundian state under Charles V, 1531-4 and 1535-8

	1531-4		1535-8	
	Domains [%]	Aids [%]	Domains [%]	Aids [%]
Brabant	16.0	34.4	28.0	37.3
Flanders	34.0	33.4	10.6	31.0
Hainault	8.0	5.5	22.6	7.0
Artois	5.0	8.7	6.4	5.9
Holland	31.0	15.0	25.3	17.8
Namur	4.5	2.2	7.1	0.9
Luxembourg and Limburg	1.5	0.8	[-]	[-]
Percentage of total income	20.0	80.0	13.0	87.0
TOTAL (in livres)	701,653	2,754,409	650,052	4,354,742

Source: Baelde (1963) 21-2.

proportion had risen dramatically by the 1530s to 80 per cent in peacetime and 87 per cent in wartime.

Between 1419 and 1445, revenues from both the domains and the aids in the old territories had increased considerably, by 32 and 43 per cent respectively. By

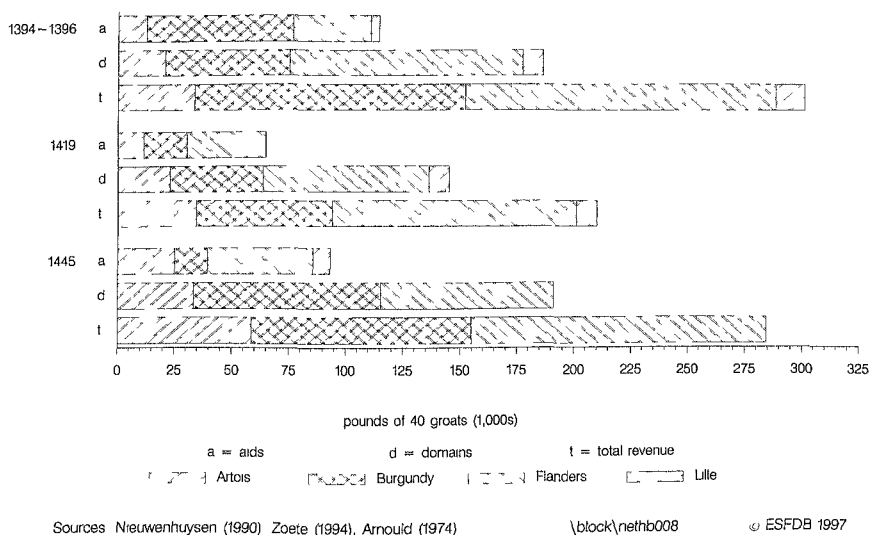


FIG. 8.8 Comparison of the gross income from the core lands of the Burgundian state, 1394-6, 1419 and 1445

1467, the net domain revenue had again increased by 32.5 per cent above the 1445 figures. Moreover, in 1445 new territorial acquisitions represented 39.5 per cent of the gross domainal revenue and 44.6 per cent of the net revenue. Their contribution to the aids was even more important, amounting to 52.5 per cent. Territorial expansion thus enabled the duke to follow a policy of independence from France, which could not apply before 1419, and from England, which became apparent in 1435. Figure 8.8 and Table 8.8³⁸ suggest that the year 1419 had been one of extremely low returns for the duke's regular income from domains and aids, even if the figure for the aids in Burgundy and for the Flemish domain revenues in 1394-6 seem unusually high (the overall fall in income in 1419 was mainly owing to reductions in these two items). The proportion of the income from the aids fluctuated between 38.1 per cent in 1394-6, 31.4 per cent in 1419 and 32.8 per cent in 1445; this drop has been related to the Parisian orientation (and income supplements) of Duke John the Fearless. The other items of income showed a remarkable stability over the half-century,³⁹ which contrasts sharply with their evolution during the next century.

The global figures of aids granted by the States during the fifteenth and

³⁸ ESFDB \block\nethb008 based on \nethdoo8, Arnould (1974), 214, Zoete (1994), 338, Nieuwenhuysen (1990) Flanders includes Lille, Douai and Orchies for 1445, Burgundy includes Franche-Comté

³⁹ Nieuwenhuysen (1990), 173

TABLE 8.8 Income from the Burgundian core lands in 1394–6, 1419 and 1445, in pounds of 40 groats

	Domains		
	1394–6	1419	1445
Flanders	102,000	72,656	75,877 ¹
Lille	8,955	8,866	[a]
Artois	21,042	23,104	33,582
Burgundy ^b	54,400	40,500	81,900
TOTAL	186,397	145,126	191,359
Aids			
Flanders	34,000	34,106	46,064
Lille	3,761	269	7 560
Artois	12,750	11,545	25,200
Burgundy	64,090	19,100	14,400
TOTAL	114,601	65,020	93,224
Totals			
Flanders	136,000	106,762	129,501 ^a
Lille	12,716	9,135	[a]
Artois	33,792	34,649	58,782
Burgundy	118,490	59,600	96,300
GRAND TOTAL	300,998	210,146	284,583

^b Flanders including Lille Douai and Orchies

¹ Duchy and Franche Comte

Source Arnould (1974) 214 Zoete (1994) 338 Nieuwenhuysen (1990)

sixteenth centuries are available for most of the Burgundian territories. These figures are summarized for the years 1405–67 in Figure 8.9.⁴⁰ Recent detailed research has been undertaken for Flanders, Luxembourg, Guelders and Holland. In several territories, especially Holland, Zeeland, Brabant and Artois, there was an increasing stability in the amount of aids granted, and a tendency for them to be agreed for several years in advance. This was also the practice in Flanders, but it was complicated by the addition of several grants of different sizes and for different timescales: these included ecclesiastical grants and huge fines imposed after unsuccessful revolts (in 1430, 1438 and 1453). In Hainault, there were regular grants from 1445 onwards, and this year was a turning-point in the financial history of the Burgundian state in other respects as well. In view

⁴⁰ ESFDB \block\methgoor based on \methgoro, Zoete (1994). Flanders includes Lille, Douai and Orchies, Holland includes Zeeland.

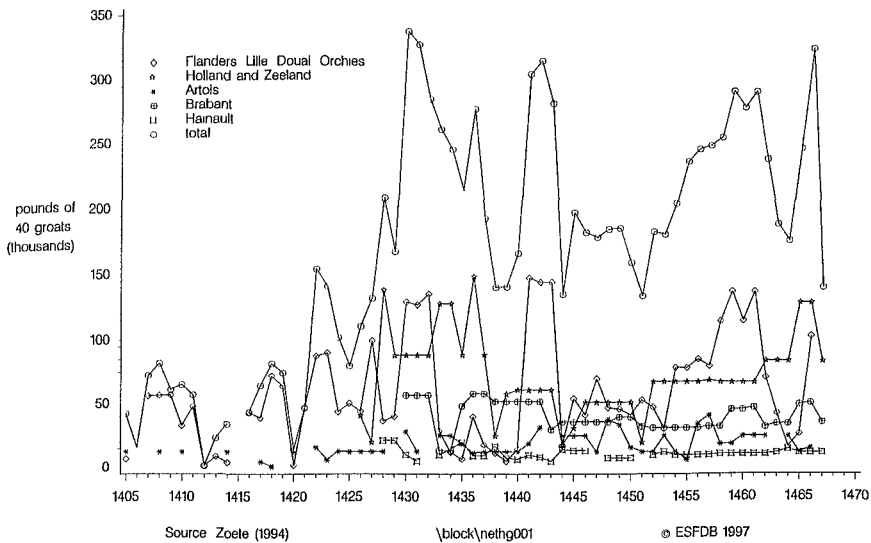


Fig 8 9 Aids granted by the Burgundian States, 1405–67

of the irregularity of the duke's grants of aids in Flanders, it is not surprising that he made great efforts to obtain more reliable revenue from other sources such as tolls and the proposed tax on salt. Figure 8 10⁴¹ shows that actual revenue from the aids oscillated between the gross and the net domain income at their 1445 levels. Tax levels clearly increased during periods of war (such as 1473–93 and 1520–9), but tax revenue never fell back to its pre war levels (Figures 8 11 and 8 12)⁴²

Remarkably, the annual average of revenue from aids in all the territories fell from 248,665 *livres* in 1430–3 to 211,817 *livres* in 1444–67, a decrease of 14.8 per cent. The chronicler Philippe de Commines observed correctly that Philip the Good 'tailloit peu ses sujets'. The years between 1444 and 1467 indeed represent a 'golden age' of Burgundy in which the standard of living rose generally to a peak unequalled until the late nineteenth century⁴³. Even so, there were significant differences in the average grant of aids between the different territories⁴⁴. While accepting that Burgundy and Zeeland may initially have been overburdened, the gentle fiscal treatment of Brabant and Limburg, as compared with the

⁴¹ ESFDB \block\nethg002 based on \nethd011, Zoete (1994)

⁴² ESFDB \block\nethg003 based on \nethd012. Blockmans (1978), Maddens (1978), recalculated, ESFDB \block\nethg004 based on \nethd012 and \nethd013

⁴³ Uytven (1961b), Scholliers (1975)

⁴⁴ In 1430–67 the average grant of aids increased (+) or decreased (–) by the following percentage points: Artois +3.19, Flanders +2.63, Holland +1.33, Hainault +0.99, Picardy +0.36, Burgundy –3.6, Zeeland –3.51, Brabant –1.01, Limburg –0.77

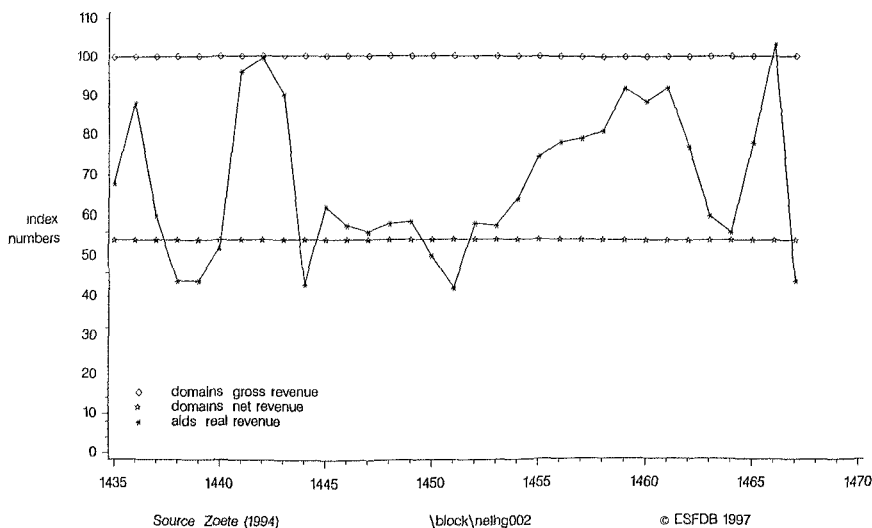


FIG 8 10 Index numbers of total revenue from aids granted by the Burgundian States, 1435–67, compared with domain revenue (index 100 = 1445)

excessively heavy pressure on Holland, is hard to understand except in terms of the grace and favour of the ducal dynasty. Holland and Zeeland seem to have been overtaxed throughout the fifteenth century. Between them, the two counties contributed 24.8 per cent of the total revenue from the aids in the Low Countries for the decade 1420–9, yet they only started making contributions after 1426.⁴⁵ These were years of war and unrest, but during the next period of calm (which lasted until 1443) their share actually rose, to 33.4 per cent. After 1443, Zeeland's share was reduced, but Holland's increased to 31.2 per cent of the total. The repartition of general aids fluctuated significantly for Holland and Zeeland between 27 per cent in 1471, 25 per cent in 1473, 30 per cent in 1493 and 41 per cent in 1497. Such fluctuations could not have been a response to economic growth or recession.⁴⁶ The impression of overtaxation is confirmed by Figure 8 13,⁴⁶ which shows considerable variations in the per capita fiscal burden of the aids. Though it is clear that the government had to deal gently with the population of Picardy (which would have had reason to seek a return to the sovereignty of the king of France if fiscal pressure became excessive), it is clear that it was unaware of the extent to which Holland was overburdened—a consequence of lack of information and the absence of tax resistance. It is thus clear why several

⁴⁵ Blockmans (1993)

⁴⁶ ESFDB \block\nethboog based on \nethdoog

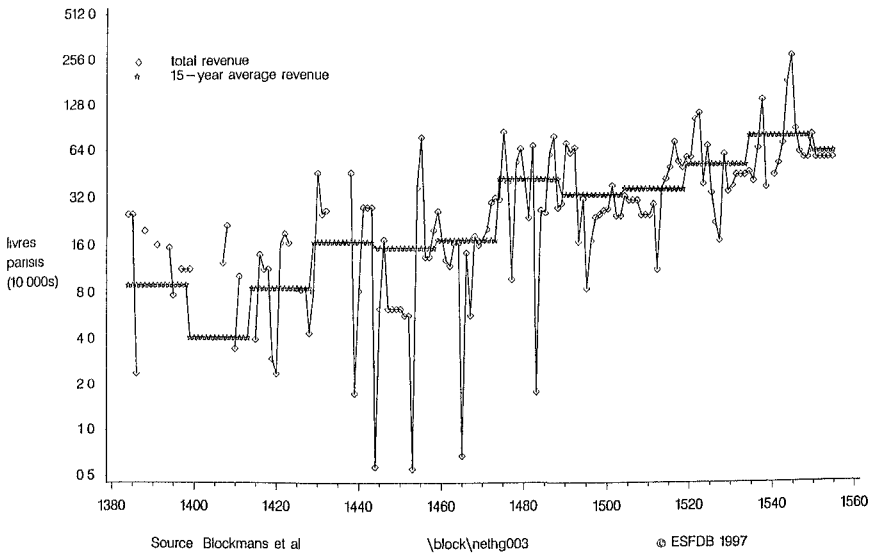


FIG 8 11 Revenue from aids in Flanders, 1384–1554

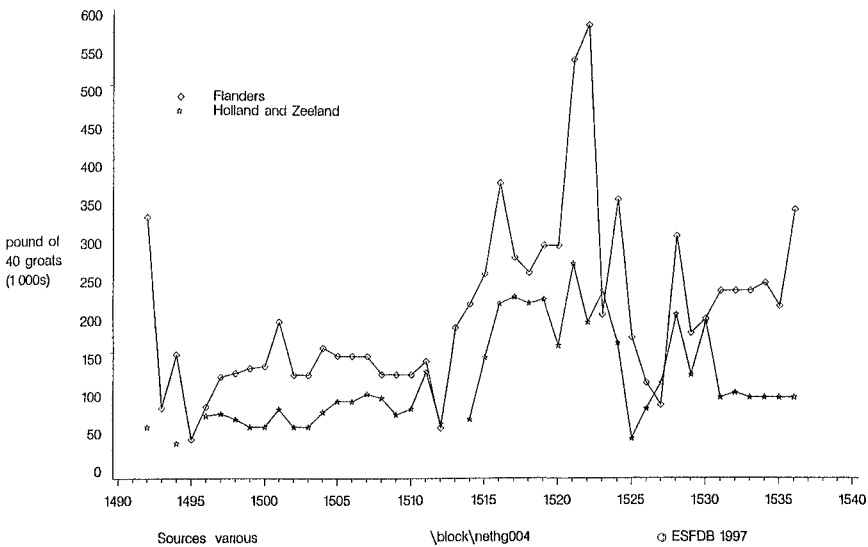
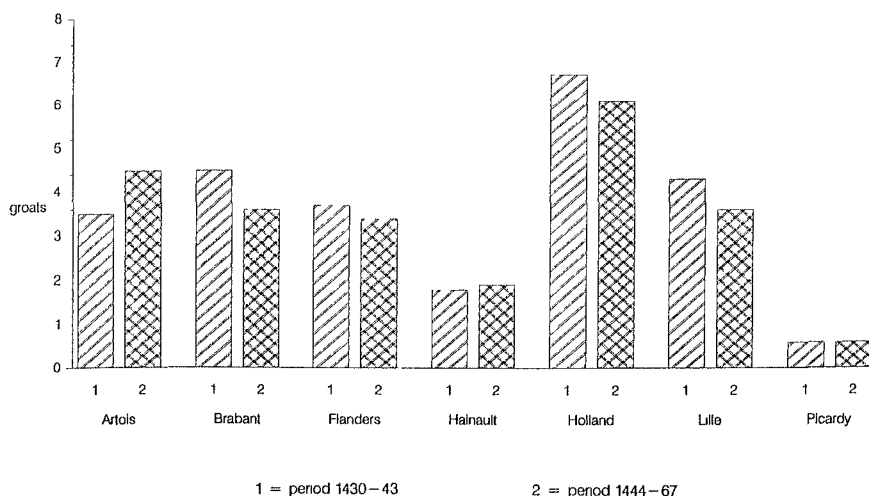


FIG 8 12 Revenue from aids in Holland and Zeeland and in Flanders, 1492–1536



Sources Zoete (1994) Blockmans (1980)

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FIG 8 13 Average per capita burden of the aids in the Burgundian state, 1430-43 and 1444-67

important cities in the county of Holland became bankrupt at the end of the fifteenth century ⁴⁷

V

Although the Burgundian and Habsburg rulers in the Low Countries introduced new financial institutions (especially the *Chambres des Comptes*) which sought to control subordinate authorities and officers, their financial system remained far from integrated and centralized. They repeatedly attempted, but failed, to introduce a fair scheme of repartition within their territories. They also failed in their attempts to introduce permanent taxes on consumables and/or property. They did not secure control of their own domainal revenue, since local expenditure drained off almost half of it at source. It is clear that, after a period in which the institutional structure was strengthened, the central administration was on the retreat during the periods of external and internal war (1475-93, 1521-4, 1542-4 and 1552-9). An important symptom of the failure of the central administration to meet its own goals was the widespread practice of venality of office, which resulted from an increasing burden of debt placed on particular offices ⁴⁸. Various forms of corruption also eroded the hierarchy from within ⁴⁹. The government

⁴⁷ Maisijle (1988)

⁴⁸ Bos Rops (1993), 319-31

⁴⁹ Blockmans (1988), Boone and Brand (1991)

was forced to make regular concessions to claims from its subjects which weakened its financial control. The strength of the intermediary powers, especially the great cities (and feudal lords in areas such as Hainault, Luxembourg and Guelders) impeded the development of the powers of the state.

The cities took advantage of the lack of objective information for the measurement of taxable wealth, and in particular they prevented the taxation of foreign trade and commercial capital. Yet the urbanized 'core' provinces were clearly capable of sustaining sudden large increases in the burden of taxes and loans. The overall increase in taxation—from 0.5 million *livres* in 1445 to 1.2 million *livres* in 1531—and of the debt—which from 1538 onwards stabilized at about 1.4 million *livres*, but which then rose to 7 million *livres* in 1555—was mainly supported by the three 'core' provinces of Flanders, Brabant and Holland. They, and especially Brabant and Holland after the 1480s, were the most densely populated, urbanized and commercialized provinces. Between 1445 and 1471, the share of the aids granted by these three provinces rose from just over a half to about three quarters of the total in the Low Countries, and it remained at this level even after Charles V's territorial acquisitions. During the war years 1535–8, the share of these provinces peaked at 86 per cent of total taxation. However important territorial expansion may have been to princes, the growth of the 'tax state' rested increasingly on the 'core' provinces, even if in other respects these provinces controlled much of the state's resources.

The immense variation between the territories within the relatively small area of the Low Countries is not merely to be explained by different levels of urbanization and commercialization. The rulers and their advisers were only vaguely aware of their territories' fiscal potential: this led to a relatively low burden in Hainault and an extremely high one in Holland, while in other regions the level of the aids compensated for a low income from the domains. The political influence of the States, and especially of the large cities, prevented the full implementation (and thus the success) of most of the government's schemes for establishing a more rational tax structure in the late medieval period. It was not until Alba's regime (1567–73) that there was a sustained attempt at fiscal innovation in the Low Countries. The widespread resistance provoked by these measures helped to broaden and deepen the revolt against Philip II's authority which eventually destroyed the Burgundian state that had been so painstakingly constructed in the later Middle Ages.

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