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## **Fiscal capacity and executive constraints in early modern Europe**

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### **Abstract**

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JEL Codes: H20, N13, O10, O23, P16

Keywords: historical political economy, executive constraints, state capacity, fiscal capacity, government efficiency, checks and balances.

The Arthur Lewis Lab for Comparative Development  
at The University of Manchester

# Fiscal capacity and executive constraints in early modern Europe<sup>1</sup>

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According to the prevailing view of Europe's political history, constrained government and state capacity developed in tandem. In this study, we reevaluate this perspective by constructing new historical indices for executive constraints and fiscal capacity. Our findings challenge the presumed connection, illustrating that high-capacity states existed under unconstrained government, and low-capacity states existed under constrained regimes. We also identify what made England historically distinctive: its political system stood out for combining constrained government with high fiscal capacity. This rare combination helps explain the eventual take-off of modern economic growth in England.

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It is excellent to have a giant's strength, but it is tyrannous to use it like a giant.

W. Shakespeare, *Measure for Measure* (Act II, 2)

## 1. Introduction

State capacity and executive constraints are distinct variables. State capacity is the ability to effectively implement decisions and policies, often measured through its tax revenues, which gauge the executive's ability to mobilize and manage material resources. Constraints on the executive are, on the other hand, the mechanisms that restrict the power of executive authorities and maintain checks and balances within the political system. Hence, while state capacity is the power of the executive to implement decisions and policies, constraints on the executive refer to outside intervention in the decision-making process. Unlike Shakespeare's giants, states can be strong without being tyrannical.

Although executive constraints and state capacity are distinct, the prevailing view in the literature is that they moved in tandem in European history.<sup>2</sup> One explanation for this presumed association is that constraints on executive authority increased state capacity by solving commitment problems and facilitating tax-for-services bargaining between executives and property-owners, whose voice was heard in parliaments (Hebert 2015). An alternative explanation suggests that causation operated in the opposite direction, with executives becoming stronger as they induced parliaments and other legitimate representatives of property-owners to consent to increasing taxation (Marongiu 1968; Harriss 1996; Boucoyannis 2021).<sup>3</sup> In this setting, parliaments ended by signing "cheques to the executive" rather than acting as "checks on the executive" (Henriques and Palma 2023).

In this paper, we compiled two different historical data series to examine the changing relationship between executive constraints and state capacity. To assess executive constraints, we built a dataset of Polity IV scores for the 1500-1800 period for eight states: England, France, Naples, the Ottoman Empire, Poland, Portugal, Russia, and Spain. The dataset is based on an in-depth analysis of specialized historical monographs. The detailed justifications for our codes are explained for each country individually in the Appendix. By drawing from these countries' historiographies in six different languages, this exercise represents an

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<sup>2</sup> North and Weingast (1989), O'Brien (1988), Hoffman (1994), Dincecco (2015, 2017), Brewer (2002), Johnson and Koyama (2017).

<sup>3</sup> For discussions about the concept of state capacity and its limitations, see Piano (2019), Geloso, and Salter (2020), and King and Kramer (2025).

improvement from the previous literature which typically relied on generalist works accessible in the English language only. The scores reflect the capacity of representative bodies to exert constraints on the executive. We focus on fiscal capacity: the main proxy for state capacity in the literature.

To measure fiscal capacity, we mainly rely on previous work by Karaman and Pamuk (2010) but add one new case (Naples) and incorporate new information for other countries. We built a new revenues series for Naples from 1448 to 1850, using benchmarks found in earlier secondary literature, combined with new population estimates. We also update the data for Portugal and Russia by using recent publications containing new information on state revenues and population (Costa et al. 2024, Korchmina 2025).

The empirical evidence gathered shows that European states followed different paths. Most polities made substantial gains in state capacity, even those often described in the literature as struggling with tax collection, such as France and Spain. For executive constraints, we find a stark divergence. While executive constraints increased in states such as England and Poland, they weakened in others, namely France and Spain.<sup>4</sup>

Regarding the relationship between executive constraint and state capacity, our findings show it was not uniform. In some cases, they moved in parallel: both increased in England, while both remained low in the Ottoman Empire. However, other cases moved in opposite directions. Poland, for instance, strengthened constraints without developing state capacity.<sup>5</sup> Conversely, states such as France, Naples, Portugal, Russia, and Spain expanded state capacity by removing constraints on the executive.

As Table 1 shows, by the end of the 18th century, all four possible combinations were present on the European map: England<sup>6</sup>, as a constitutional state with robust fiscal capacity; the Ottoman Empire, characterized by absolutism as well as low fiscal capacity; Poland, a

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<sup>4</sup> Cox et al. (2025) argue different early modern polities converged towards either fiscal absolutism or fiscal parliamentarism, with some peripheral units retaining fiscal separations of power, and hence gridlock. Unlike us, they do not study Russia, the Ottoman Empire, or Poland. They justify the exclusion of Poland on the grounds of the monarch being elected, and yet include Denmark and Sweden, which were elective at different times. We do not include Denmark or Sweden due to lack of fiscal capacity data.

<sup>5</sup> When we refer to Poland, we are using shorthand for the Polish-Lithuanian Commonwealth, which was formalised in the Union of Lublin (1569), though it existed in practice since the Krewo Act of 1386 (Frost 2015, 47-57).

<sup>6</sup> Formally, England should be referred to as Great Britain from the Acts of Union (1707).

constitutional regime with weak fiscal capacity<sup>7</sup>; and France<sup>8</sup>, Spain<sup>9</sup>, and Russia, unconstrained regimes with relatively high levels of fiscal capacity.<sup>10</sup>

**Table 1.** Types of states in the eighteenth century

	Low fiscal capacity	High fiscal capacity
Weak executive constraints	Ottoman Empire	France, Naples, Portugal, Spain, Russia
Strong executive constraints	Poland	England

The patterns we identify contribute to the understanding of both the evolution of political systems and the impact of political systems on economic growth. Regarding the evolution of political systems, these findings challenge the notion that the rise of fiscal capacity and representative institutions in Europe progressed hand in hand. Instead, it supports a more nuanced and conditional relationship. Specifically, it corroborates the argument that, under certain conditions, constraints on executive authority can act as obstacles to state-building efforts (Karaman and Pamuk 2013), and executives can leverage state capacity to suppress constraints on their power (van Zanden et al. 2012). As such, presenting European historical experience as evidence for a singular path of constrained executive leading to state-building is misleading.

Our research also provides an empirical angle, grounded in historical analysis, over the “narrow corridor” (Acemoglu and Robinson 2019; 2023). They frame politics as a dynamic equilibrium between the rulers who control the state apparatus and the collective countervailing force of civil society. They find that the development of state capacity and civil society are mutually reinforcing processes, producing both an effective Leviathan and a mobilized society in tandem. By measuring executive constraints and state capacity, our research provides an historical account of this development. In 1500, most countries had a low-level “balance of power between state and society” (Acemoglu and Robinson 2019, 49). By 1800, across continental Europe – from Lisbon to St. Petersburg – fiscal capacity had expanded, often at

<sup>7</sup> The weak state capacity in Poland eventually led to its partitioning by Prussia, Austria, and Russia at the end of the eighteenth century.

<sup>8</sup> France “lacked a great representative body like the English Parliament where the political nation’s consent to necessary measures could be obtained in advance” (Dickson 2016, 14)

<sup>9</sup> Following the evidence presented in Henriques and Palma (2023), eighteenth century Portugal and Spain can be considered absolutist, despite contrary claims by Grafe (2011, 116).

<sup>10</sup> For other dimensions of state capacity, see Bonfatti et al. (2020), Koyama (2022), Besley et al. (2025).

the cost of constitutional constraints, except in Poland and the Ottoman Empire where it was stagnant. Acemoglu and Robinson argue that the development of state capacity and civil society are mutually reinforcing, and “greatest state capacity” emerges when there is a balance between the two.<sup>11</sup> We find instead that there is no systematic relationship between a constitutional balance of power and the emergence of a strong state. Executive constraints and fiscal capacity could evolve independently. These diverse outcomes suggest that external forces, such as geopolitical tensions, lead to different outcomes.

Our findings contribute to understanding the distinctiveness of the English path towards modern economic growth. A key puzzle in economic history is the so-called Little Divergence, where Northwest Europe advanced ahead of the rest of the continent, ultimately leading to the Industrial Revolution in England. We find that what set England apart was not merely having a constrained regime or high state capacity, as these political characteristics were individually present in other European states to varying extents. What made England stand out among major European states was that it had both, a combination that allowed not only formulating policies conducive to growth but also implementing them.<sup>12</sup>

More broadly, our findings relate to the debates on the historical relationship between political institutions and growth. In the literature on institutions, a central idea is that constrained executives played the pivotal role in fostering economic growth by enabling credible commitments, securing property rights, and encouraging investment (North and Weingast 1989; Acemoglu and Robinson 2012). Alternatively, a different literature puts the emphasis on state capacity and the ability to provide public goods and security (e.g. O’Brien 1988, Brewer 2002, Besley and Persson 2011, Grzymala-Busse 2023).<sup>13</sup> Our findings, relying on comparative history, lend support to the viewpoint that the combination of state capacity with constrained executives is associated with the take-off of economic growth in England. Capacity without constraints, to borrow Shakespeare’s imagery, may transform states into giants prone to

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<sup>11</sup> Acemoglu and Robinson (2023, 409).

<sup>12</sup> A strong state with a constrained executive may have been a necessary condition for modern growth, but it was not sufficient on its own. Republics or city-states like the United Provinces or Venice, plus the Papal States, met these criteria and experienced periods of economic expansion. However, they did not transition into sustained modern growth due to factors such as the burdens of continental warfare, limitations of scale, and shifts in trade routes. Given their small size and non-monarchical organization, we do not consider them in this paper.

<sup>13</sup> At the same time, it has been pointed out that parliaments representing wealth holders have not invariably been favourable for growth, and that the nature of state expenditure, rather than state capacity itself, is what matters for market-supporting government actions (Ogilvie and Carus 2014, Ogilvie 2022, Costa et al. 2024).

tyranny.<sup>14</sup> Conversely, constraints without capacity risk leaving a state unable to defend its borders, let alone provide services or works for the ruled.

The rest of this paper is organized as follows. In section 2, we present our new executive constraints dataset and review the evolution of the political regimes covered. In section 3, we show and discuss our comparative fiscal capacity data. In section 4 we then investigate the relationship between executive constraints, fiscal capacity, and economic growth. Section 5 then concludes.

## 2. Comparative executive constraints

In this section, we analyze the historical evolution of executive constraints in early modern Europe, using a new dataset based on the Polity IV methodology. We document a stark divergence in the power of representative assemblies across the continent. While some polities, notably England and Poland, saw parliamentary constraints on the executive strengthen over time, the dominant trend was one of rising absolutism, where monarchs in states like France, Spain, and Russia successfully bypassed or dismantled these representative bodies. We review the institutional history for each polity, tracing this split and showing how it resulted in vastly different political regimes by 1800, from executive parity to unlimited monarchical authority.

### 2.1. Methodology

Polity IV does not cover the period prior to 1800. Following Acemoglu, Johnson and Robinson (2005), we have built a new dataset by coding the most relevant of the component variables of this index: “executive constraints” for the early modern period (1500-1800).<sup>15</sup> This variable captures the responsiveness of the executive vis-à-vis an “accountability group” (such as the legislature or the party in a single-party system) and it is coded in a seven-category

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<sup>14</sup> A similar insight is invoked by New Institutional Economics: “the very same institutions that make property rights [and contracts] transparent and enforceable (...) also facilitate the government’s ability to expropriate property” (Haber et al. 2008, 4). Relatedly, Acemoglu and Robinson (2019) argue that sustained liberty arises only when a balance is maintained between a mobilized society and a capable state.

<sup>15</sup> In the Appendix, we justify our coding in further detail, giving detailed sources, and compare it with the original Acemoglu et al. (2005) sources. Our numbers often differ from theirs. The differences arise because our coding draws on specialized historiographies in multiple languages, which in turn rely on primary sources including archival work. These reveal stronger and more persistent parliamentary influence in several cases (e.g. the *Cortes* of Castile and Portugal) than Langer (1972), the English-language reference work used by Acemoglu et al. (2005), as had been previously documented in Henriques and Palma (2023).

scale, which goes from 1 (Unlimited authority) to 7 (Executive Parity or Subordination).<sup>16</sup> In the former, “there are no regular limitations on the executive’s actions” whereas in the latter “accountability groups have effective authority equal to or greater than the executive in most activity”. A value of 3 means that “there are some real but limited restraints on the executive”, while a value of 5 indicates that “the executive has more effective authority than any accountability group, but [it] is subject to substantial constraints by them”. Scores of 2, 4, and 6 are used for intermediate situations (Marshall et al. 2002).

In the coding proposed here, we only consider the constitutional strength of accountability body to resist the revenue-maximizing executive, not its legitimacy, representativeness or social composition. In the terms of Brennan and Buchanan’s original insight, we only assess whether there was, or not a fiscal constitution (Brennan and Buchanan 1980). We use 50-year benchmarks representing the endpoint of the preceding half-century. So, for instance, our code for “1500” reflects the constitutional rules in place in that year. Our classification of England, Spain, and Portugal follows prior research by Henriques and Palma (2023).<sup>17</sup> We build on this prior work and add here France, Naples, the Ottoman Empire, Poland, and Russia. Our comparative classifications are based on a detailed analysis of the country-level specialized political and institutional literature. The historical details and justifications are given in the Appendix.

## 2.2. Findings

The results are shown in Figure 1.<sup>18</sup> By 1550, rulers in all European polities considered — except the Ottoman Empire— had to contend with representative assemblies or parliaments. Despite considerable variation in procedures, regularity, and internal organization, these assemblies were strong enough to place limits on monarchical decision-making, acting in the name of the governed. The latter was not an empty claim. Although the number of electors and the degrees of royal meddling varied, the representatives seated in the assemblies were elected by intermediate bodies with well-defined, concrete interests: municipalities or town governments (in all cases), regional assemblies (the French *états de province*, the Polish-

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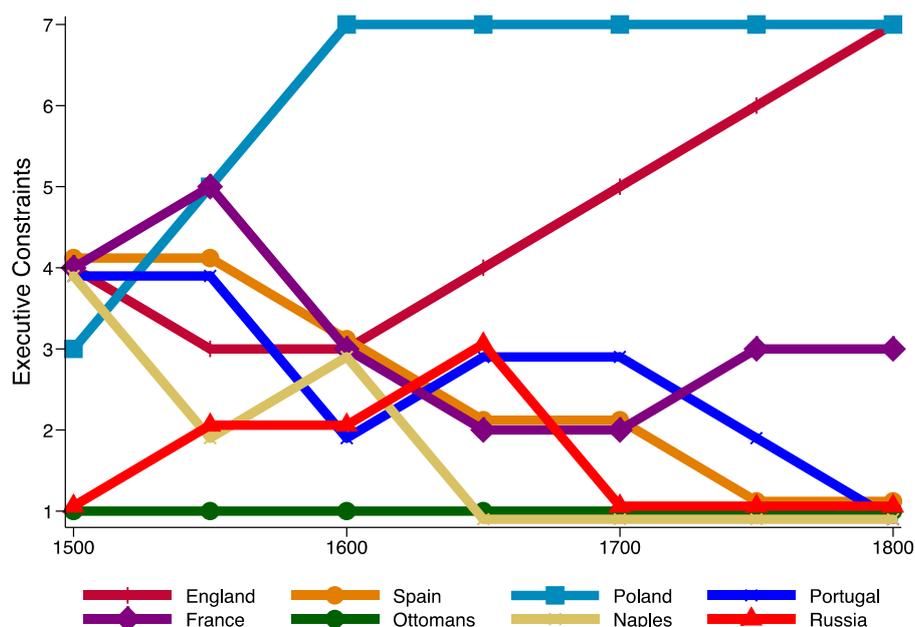
<sup>16</sup> In this paper we focus on political constraints exerted by parliaments, and hence we abstract from checks exerted by the broader legal system including the actions of courts and judges, such as in the protection of property rights.

<sup>17</sup> On the extractive nature of England’s institutions until this time, see, for example, Bottomley (2023). With regards to the gradual change whereby institutional change was predated by social and cultural preconditions, see Murrell and Grajzl (2017; 2024).

<sup>18</sup> See also Table A1 of the Appendix.

Lithuanian *sejmiks* after 1569 and the Russian assemblies of the gentry) and territorial administrative units (the English shires), with some room for representatives or petitions from other groups like guilds, universities or minorities. Thus, upon arriving at the assemblies, the members bore a mandate to act in the name of the subjects and taxpayers they represented.

**Figure 1.** Polity IV-type constraints on the executive score



Notes: The values for Spain prior to 1707 correspond to Castile, which corresponded to roughly three-quarters of Spain’s territory and population. France in 1800 corresponds to 1780. Poland in 1800 refers to 1791.

Sources: up to 1800, see text. For 1850, Polity 5 (2020).

Claims of “absolute” power notwithstanding, sovereigns had to negotiate the introduction of extraordinary taxes or new legislation with the assemblies. This created effective constraints on the executive power by moderating the tax burden and/or influencing reforms and new regulations. For governments involved in a tense geopolitical competition and, hence, on resource-maximization these assemblies acted as a constitutional counterweight. Recent research shows that at least the parliaments of Castile, England and Portugal had some success in limiting the respective monarchs (Henriques and Palma 2023, 277).<sup>19</sup>

<sup>19</sup> As the early modern period advanced, however, Portugal and Spain experienced peaks in revenue during their colonial zenith. Reliance on overseas mineral wealth produced a resource curse that in the long run generated rent-seeking and weakened both economic and institutional performance (Charotti et al. 2025, Kedrosky and Palma 2025). The Iberian cases provide an example of rulers leveraging fiscal revenues to dismantle executive constraints.

While legislative and, especially, fiscal bargaining was often understood as a zero-sum game by the parties involved, there was the notion that common interests and mutual benefits were also at play. The rulers were keenly aware that they had to heed the interests of the people, a principle that even self-proclaimed “autocrats” like the Tsars acknowledged. As assemblies voiced the interests of the represented, they endowed legitimacy to the fiscal demands and reforms intended by the monarchs. Conversely, the subjects accepted that they had some obligation to support their monarchs, even in the case of offensive wars and projects. By reuniting the entire body politic and listening to grievances in exchange for extraordinary taxes and political support, these assemblies gave sovereigns an opportunity to commit the entirety of the country to taxes and obedience of law. The parliaments gave the monarchs the possibility to “unite and rule” (Henriques 2009, 205). Thus, by 1500, most of the executive constraints are in the Polity IV levels between 3 and 5.

The intense geopolitical confrontation within Europe tested these internal political equilibria. One century later, with the meaningful exceptions of Poland and Russia, executive constraints overall decreased. By 1600, their Polity IV codes are between 2 and 3. In Spain, England, France, Naples and Portugal executives strengthened their positions vis-à-vis the assemblies. Instead of imposing the proverbial “checks on the executive”, these assemblies started to write “cheques to the executive”. The two eastern exceptions were engulfed in war with each other and were under periods of dynastic instability. By contrast, through the *Sejm*, the Polish local parliaments repeatedly used the power of the purse to limit the military ambitions of the sovereigns (even if sometimes because foreign interference).

By 1650, the internal political equilibrium had turned in favor of the sovereign nearly everywhere. In France, the unruly *Estates-General* were not summoned after 1614 (except for the fateful meeting of 1789-91). The Neapolitan and Castilian parliaments ceased to be summoned in, respectively, 1642 and 1667. In these three cases, the court nobility and high officers saw parliaments as detrimental to their influence and as potentially disruptive factors. Conversely, in Portugal and Russia, assemblies were on all-time apex as they partnered with new dynasties (Braganza and Romanov) that became sovereign with their support. The high tide of parliamentary participation in government in Russia was the Great *Sobor* of 1648-9, which was forced upon unwilling Tsar Alexis I by open revolt. The Portuguese *Cortes* gave support to the new dynasty but did not meet after 1699.

By 1700, executive constraints were at their lowest almost everywhere in Europe. In France, only a couple of regional parliaments survived the forceful rule of Louis XIV, who

neutralized the *Parlement de Paris* down and disbanded half of the regional assemblies. As the Romanov consolidated power, Russia acquired its characteristic autocratic regime. This did not mean that the notion of a partnership between the monarch and the country had died. Most polities kept a token of the original assemblies. In Spain, the ceremonial *Cortes de España* languished, along with the *Commission de Millones* and the *Deputación de Cortes*. In Naples, the negotiations took place with Naples municipal government. In Portugal the *Junta dos Três Estados* played the role of the *Cortes* in administering taxes, while in France regional *parlements* continued to meet and negotiate taxation in their territory. Even Peter the Great kept a successor of the *Boyard Duma* (called the Senate).

Without the representative assemblies, executives lost an ally against entrenched special interests and rent-seeking oligarchies. To some extent, the defeat of the assemblies could be seen as the triumph of court politics and special interests over unprivileged property owners. The Russian *Zemskii Sobor*, which was dominated by the local gentry, was opposed by the great boyars and the state officials, more than by the Tsar (Keep 1957). The Spanish authorities feared the parliamentary “Pandora Box” in overtaxed Castile and Naples (Garcia-Badell 2006, 145). By contrast, the Parliament of England was close to attaining parity with the executive, like the Polish-Lithuanian *Sejm* had since 1600. The ascent of courts politics over parliaments had serious consequences. This can be seen by contrasting the responsiveness of Westminster to petitions to create growth-enhancing infrastructure (like turnpikes) with the excessive protection of private property and other interests threatened by such projects in France (Le Bris and Tallec 2019, 19).<sup>20</sup> The resurgence of the *Parlement de Paris* under Louis XV and Louis XVI and the continuation of regional parliaments did not change this. As executive decisions became more dominated by court politics, Polity IV scores approached 1 nearly everywhere in Europe.

### 3. Comparative fiscal capacity

In this section we analyze the historical evolution of fiscal capacity in Europe – the main proxy for state capacity in the literature. We document a divergence across Europe, with some states experiencing up to three-fold increases in fiscal capacity, while others remained persistently weak. We also review major changes in the tax system within each polity, showing that rising revenues were driven by transformations in the legal, administrative, and bureaucratic organization of the state. The evidence further demonstrates that improvements in

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<sup>20</sup> See also Rosenthal (1990; 1992), Hoffman (1996), and Bogart and Richardson (2009; 2011).

state capacity were not tied exclusively to regime type or to economic performance; both authoritarian and representative regimes achieved gains under different conditions, and both relatively wealthy and relatively poor states did so as well.

To quantify the evolution of state capacity, we rely on fiscal capacity as a proxy. By fiscal capacity, we mean the ability of the state to raise revenue on a sustained basis, through taxation that is regular, predictable, and centrally administered. This remains an indicator of just one dimension, as state capacity is a multidimensional concept that encompasses fiscal capacity, legal capacity, and the administrative or bureaucratic reach often described as infrastructural power (Mann 1984; Scott 1998; Besley and Persson 2011; Johnson and Koyama 2017; Ogilvie 2022). Indeed, historical cases show that these dimensions did not always advance together, with some states strengthening fiscal systems while lagging in legal or bureaucratic reforms, and others the reverse.

Despite these limitations, in the literature on premodern states, fiscal capacity is treated as a reasonable, and indeed the principal, proxy for state capacity (O'Brien 1988; 2011; Karaman and Pamuk 2010; 2013; Costa et al. 2024). A major reason for the adoption of this proxy is that comparative research has highlighted complementarities across capacity dimensions, showing that fiscal, legal, and administrative elements frequently reinforce one another, though not always in perfect tandem (Ogilvie 2022; O'Reilly and Murphy 2022). Fiscal and legal capacity tend to co-move because sustained taxation and long-term borrowing require enforceable contracts, creditor rights, and functioning courts (Besley and Persson (2011); fiscal and coercive capacity reinforce each other since revenue extraction depends on the credible use of force to secure compliance and defend territory (Tilly 1993; Hoffman 2015); and fiscal and bureaucratic capacity advance together as effective taxation presupposes record-keeping, censuses, and salaried officials capable of standardized procedures (Mann 1984; Karaman and Pamuk 2013). Empirical evidence from historical and comparative studies also shows these dimensions are positively correlated, with higher fiscal revenues typically associated with more developed legal institutions and bureaucratic systems (Karaman and Pamuk 2010; 2013; Costa et al. 2024). Moreover, fiscal capacity provides an objective, concrete, and comparable measure of state capacity across polities and over time, making it particularly well suited for long-run comparative studies.<sup>21</sup>

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<sup>21</sup> In the Appendix, we compare our index of fiscal capacity with the broader multidimensional index constructed by O'Reilly and Murphy (2022) which construct a multidimensional index incorporating rule of law, state authority, impartial administration, public goods provision, fiscal revenue sources, and educational

### 3.1. Methodology

To measure fiscal capacity, we calculate per capita tax revenues expressed in terms of unskilled daily wages. This measure was calculated in several steps. First, total annual central government tax revenues for each polity are calculated in local currency. In this calculation, to the extent sources permit, non-tax revenues are excluded, revenue categories are defined consistently across states, and a distinction is maintained between central and total revenues to ensure comparability. Second, revenue series were converted from local currency into silver by applying the annual silver content of each unit of account, derived from mint and monetary history sources. This procedure standardized diverse currencies into a common metallic equivalent, allowing comparability across states and over time. Next, per capita tax revenues in silver were derived by dividing total tax revenues by the population. Finally, per capita central tax revenues in daily wages were calculated by dividing per capita tax revenues in silver by the nominal daily wages of unskilled workers in silver.<sup>22</sup>

As a result of these calculations, our measure expresses fiscal capacity as the number of days an average worker would need to labor in order to meet tax obligations. Annual wage series, available for most polities, are of high quality and are frequently employed by economic historians as proxies for per capita income during this period. In this respect, the tax-to-wage ratio serves as the premodern analogue of the modern tax-to-GDP ratio. Because GDP estimates are rarely available for premodern economies, wages provide a consistent benchmark (Karaman and Pamuk 2013; Costa et al. 2024). They also capture the fiscal burden of warfare more effectively than prices, since war was a labor-intensive activity and wages directly reflected the cost of mobilizing and maintaining soldiers.

In terms of sources, our starting point for the tax revenue series is earlier work by Karaman and Pamuk (2010; 2013), which we updated as follows. Portugal's series is based on Costa et al. (2024). For Russia, we use new wage data for Moscow, restricting ourselves to information concerning free labour; accordingly, the period 1750-59 was left out given that unfree labour

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equality. Their index begins in 1789, so we restrict comparison to the overlapping decade 1789–1800. The correlation between the two series is positive, indicating that our fiscal measure captures key aspects of overall capacity. The main outlier is Russia, which appears strong in revenue extraction, but scores lower in O'Reilly and Murphy's index because of weaker institutional and bureaucratic components, illustrating both the usefulness and the limitations of our measure.

<sup>22</sup> An important point about the revenue series we construct is that they capture central tax revenues rather than the overall tax burden. The gains they show therefore indicate the degree of centralization in revenue collection rather than a general increase in fiscal pressure on the population. They also reflect changes achieved through political bargaining, administrative innovation, or the suppression of local claimants, highlighting the expanding reach of the centralized state.

(serfs and slaves) prevailed in the construction labour force then (Korchmina 2025). For Naples, we constructed a new tax series based on government revenues from Bianchini (1859, pp. 318, 447); Lukacs (1993, 73); Del Treppo (1986, 118-20); Calabria (2002, pp. 134); Sabatini (2005a, 73); Sabatini (2005b, 579); and Chilosi (2014, supplementary materials shared by the author). Naples's population was kindly shared by Mauro Rota, from ongoing work (Rota et al. 2025), and the deflator is that from Allen (2001).<sup>23</sup> The resulting series is summarized in Figure 2.<sup>24</sup>

### 3.2. Findings

Our findings indicate that most European states multiplied their levels of fiscal capacity from 1500 to 1800, with the significant exceptions of Poland and the Ottoman Empire. By 1500, the fiscal capacity of the remaining European powers, as measured by day wages of unskilled laborers, averaged three day wages but, by 1780, it was close to 13. England, France and Russia achieved the most substantial gains in fiscal capacity during the eighteenth century: England's from 1.5 days of nominal wages in the early 1500s to 15.5 days by the 1780s, while France experienced a comparable surge from 2.6 to 12.9 days. Naples, Portugal and Spain surged earlier and ended the eighteenth century with comparatively high values. This trajectory contrasted with Poland and the Ottoman Empire which consistently recorded low levels of revenue, ranging from 0.3 to 3.1 per capita unskilled day wages for the former, and 1.4 to 2.6 per capita for the latter.<sup>25</sup>

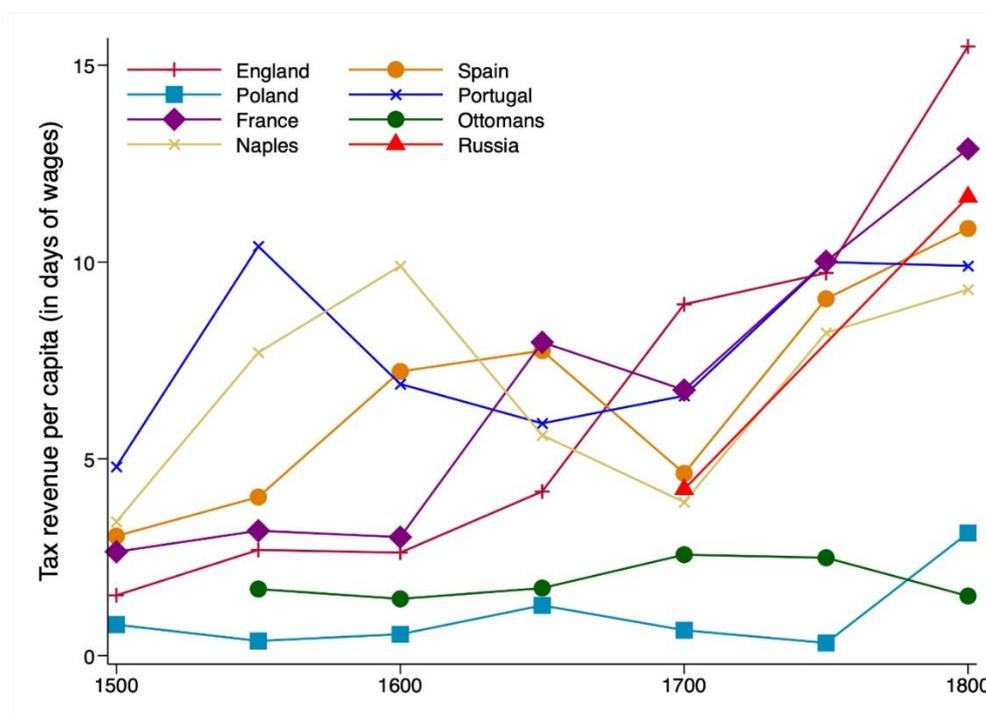
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<sup>23</sup> For evidence about other parts of Italy, see Rota and Weisdorf (2020, 2021).

<sup>24</sup> See also Table A2 of the Appendix.

<sup>25</sup> By contrast, Irigoien and Grafe (2013) classify early modern Spain as a weak state, in contradiction to the evidence we show here as well as that in Cermeño and Santiago-Caballero (2020), Karaman and Pamuk (2013), and Costa et al. (2024).

**Figure 2.** Per capita tax revenues divided by nominal wages, 1500-1800



Notes: Naples corresponds to the Kingdom of Naples proper, not including Sicily; Portugal includes imperial revenues.

Sources: see text.

The substantial development of fiscal capacity shown in Figure 2 contradicts much of the theoretical literature, which has long emphasized the break introduced by the nineteenth-century state-building. In this context, Dincecco (2009, 2011), focusing on Western Europe leaving out Poland, the Ottoman Empire, and Russia argues that fiscal gains were driven by two main factors: the establishment of parliamentary control over public spending and the centralization of tax administration. These institutional transformations, and the resulting gains in fiscal capacity dated from the nineteenth century, even if other studies have shown that central tax revenue as a share of national income in nineteenth-century Europe stagnated or even declined, likely reflecting income growth and prolonged periods of peace (Cardoso and Lains, 2010). By incorporating earlier revenue series, our data present a different picture: fiscal gains can be traced as far back as the sixteenth century and reveal divergent trajectories across states. At the same time, our findings indicate that while many states achieved substantial improvements in state capacity during the early modern period, this was far from universal, a variation that calls for further explanation<sup>26</sup>

<sup>26</sup> In Dincecco (2009), fiscal capacity is measured as per capita central tax revenues denominated in grams of gold. However, all European countries experienced substantial growth in nominal per capita incomes during

One concern with these findings is whether the observed increases in fiscal revenues truly reflect a growing capacity of states to mobilize resources and institutional transformation, or whether they were instead driven by windfall gains such as imperial revenues, war indemnities, or easily collected sources like international trade taxes. To address this issue, we move beyond the aggregate magnitudes and examine the evolution of tax administration and structure. Our Appendix provides, for each country in the sample, a timeline of key fiscal changes, including administrative reforms. These timelines highlight the key transformations in fiscal systems that underpinned revenue gains, including the introduction of new indirect and direct taxes, the centralization of administration, and associated bureaucratic and legal reforms.

One important dimension of fiscal transformation was the introduction of new indirect taxes. In Castile, France and Portugal, *alcabalas*, the *gabelle*, and *sisas* were the backbone of their fiscal systems since the fourteenth century (Ormrod 1995; Henriques 2009; Hoffman 2015), while in England and Naples, excises were only introduced in the sixteenth century and extended in the seventeenth. In Russia, excises on liquor and other commodities became critical sources of central revenue (Hellie 1999; for information about Russia's increasing central revenues, see Kollmann 2017; Korchmina 2017). In most of these states, these sales taxes were followed by further excises on key products. A good example is Spain's *millones* of 1590, imposed nationwide on essentials such as wine and meat (Gelabert 2003).

However, tax reform was not limited to indirect levies. New direct taxes significantly extended the state's assessment power. Overall, France's capitation of 1695, *dixième* of 1710, and *vingtième* of 1749 imposed nationwide levies on income and social status, directly challenging entrenched noble and clerical exemptions. Portugal's *décima* of 1641 introduced a tenth on incomes and profits, retained even after the Restoration War (Costa et al. 2024). Russia's poll tax of 1718–24 replaced levies with a per-capita tax and allowed for a threefold increase within a decade. Unlike episodic subsidies, these new taxes were imposed on a regular basis, supported by registers and generated predictable annual flows. Hard-pressed by the Napoleonic Wars, the Parliament of Great Britain also consented to an income tax after many experiments with taxing proxies of wealth (windows, servants, maids). By the

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the nineteenth century. According to Mitchell (2007) and other sources, the median cumulative increase in nominal GDP per capita in grams of gold between 1820 and 1913 was approximately 185 percent for the countries included in Dincecco's sample. This suggests that the increase in per capita tax revenues observed in Dincecco's series was driven primarily by inflation, rather than by any meaningful expansion of fiscal centralization.

eighteenth century, Britain, France, and Spain all relied on permanent direct taxes as the pillars of their fiscal systems (Bonney 1995).

The introduction of new taxes was accompanied by processes of centralization and rationalization of tax collection. In France, Colbert's reforms in the 1660s standardized tariffs and accounts throughout France. The 1707 Union unified English and Scottish excises and customs, creating a larger British fiscal area. Russia abolished most internal customs in 1754, concentrating enforcement at borders. Spain's *comercio libre* of 1778 opened colonial trade to multiple ports, raising customs yields. Together, these measures marked a shift away from reliance on domain income or ad hoc subsidies toward durable fiscal systems based on permanent, centrally managed taxation (Karaman and Pamuk 2013). A key element in this process was the discipline (or outright elimination) of tax farming. In France, Colbert consolidated the old tax farm contracts into a single national farm in 1681, doubling farm revenues and providing large advances to the crown (Hoffman 2015; White 1999). In Naples and Spain, intendants and royal councils increasingly oversaw the tax farming operations of indirect taxes. After 1761, Portugal also reduced reliance on farmers by transferring customs and monopolies to direct state boards (Carrara 2016). England went further, abandoning tax farming altogether in 1671 and replacing it with salaried officials under a permanent Customs Board (O'Brien 1988).

Exceptions to this process of revenue expansion and administrative modernization were the Ottoman Empire and Poland–Lithuania. In both cases, fiscal experimentation did not evolve along the same trajectory of increasing centralization and rationalization. In the Ottoman Empire, tax farming was neither eliminated nor centralized but instead became increasingly decentralized, slipping out of the control of the central administration and into the hands of rent-seeking provincial notables. As a result, revenues were not effectively channeled into the central treasury: *malikâne* contracts after 1695 entrenched the power of the *ayan*, while innovations such as *esham* annuities (1775) and the Irad-ı Cedid Treasury (1793) failed to address structural flaws (Pamuk 2004). The continued reliance on tax farming further strengthened provincial elites and diverted revenues away from the centre. In Poland–Lithuania, nobles and magnates benefitted from rent-seeking by dominating local excises and customs, blocking fiscal transfers to the crown. Innovations such as the *kwarta*, *podymne*, *pogłównie*, and the 1717 settlement yielded little revenue growth because the power to tax was

curtailed by noble veto rights and magnate dominance in parliament and by a decentralized administration (Malinowski 2019).

Another important question is whether the increases in fiscal capacity and fiscal administration we document simply derived from broader economic or political regime changes in Europe, and more specifically, whether they were driven by the growth of representative institutions or by pre-industrial income gains. Our findings suggest otherwise: the transformation of fiscal systems cannot be reduced to either regime type or economic growth. Substantial fiscal gains occurred in both relatively poor and unconstrained Russia and in England, where income gains coincided with parliamentary constraints on the executive. By contrast, revenues stagnated in both the Ottoman Empire with autocratic and Poland with constrained government. These findings fit well with earlier literature. While there is broad consensus that geopolitical confrontation and warfare was a primary driver of fiscal growth (Bonney 1995; Hoffman 2015; Scheidel 2019), state capacity nevertheless advanced under very different political regimes and economic trajectories (Karaman and Pamuk 2013). In this respect, our findings confirm that state capacity should be regarded as a factor in its own right.

#### **4. Executive power, fiscal capacity, and long-run growth potential**

In this section, we investigate the relationship between the two variables analyzed previously, executive constraints (Section 2) and fiscal capacity (Section 3) and link their combined evolution to long-run economic growth potential. We document a stark divergence in these relationships, revealing a variety of trajectories across the polities studied. We find that most continental powers followed a path of increasing fiscal capacity by removing constraints on the executive. England and Poland, by contrast, strengthened constraints, but only England managed to simultaneously build high fiscal capacity. We first combine our data to illustrate these varied paths and the resulting political-economic configurations. We then analyze the distinctiveness of the English case, arguing that this rare combination of high state capacity with a constrained executive was a crucial institutional foundation for the take-off of modern economic growth.

#### 4.1. Combining state capacity and executive constraints

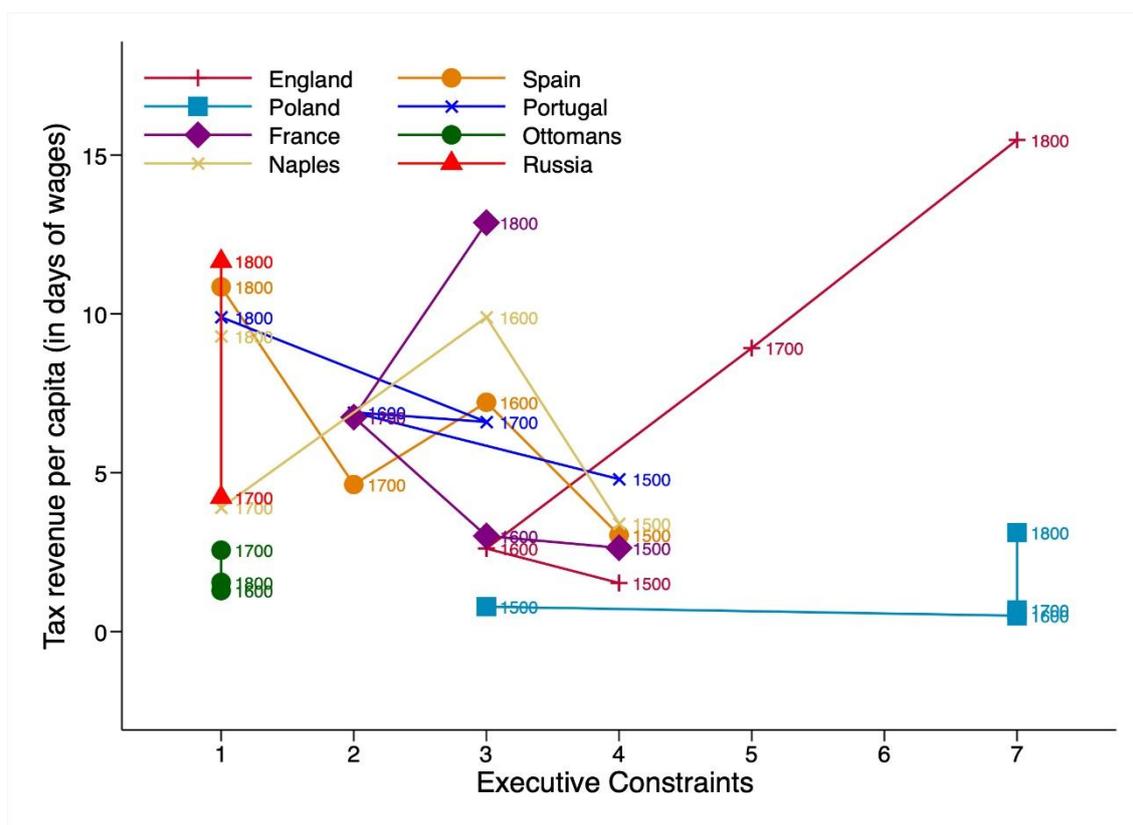
Figure 3 illustrates the joint evolution of fiscal capacity and executive constraints by plotting our data for both variables. At one extreme, the Ottoman Empire barely changed its constitution and, accordingly, its fiscal capacity remained stagnant (Pamuk 2004, pp. 230–2). Both executive constraints and fiscal capacity remained low, placing the empire close to the origin of the graph in Figure 3. England was also a singular case, given the positive relationship between constraints and fiscal capacity, as the strengthening of Parliament vis-à-vis the executive went together with increasing real revenues. However, the remaining six countries continental powers engulfed in war and geopolitical tensions- present a negative relationship.<sup>27</sup>

The two variables followed divergent general trends. The prevalent explanation in the literature for the overall gains in fiscal capacity—with the notable exceptions of Poland and the Ottoman Empire—has been the fiscal pressure of continuous interstate wars and the need to finance them (Hoffman 2015; Tilly 1993). In parallel, the overall trend for executive constraints was one of gradual decline, though Poland and England stand out as clear exceptions where constraints strengthened. These were, therefore, broad trends rather than deterministic mechanical processes, and their distinct exceptions warrant further investigation

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<sup>27</sup> Our results contrast with those of Dincecco (2015; 2017), who notes that fiscal centralisation is critical for state-building, arguing that successful states centralized first and only later constrained the executive.

**Figure 3. State capacity and executive constraints**



Sources: See text.

Note: For Russia, wage data for 1750 is missing; see text. In order to avoid an overlap, datapoints for Poland and the Ottoman Empire for 1600 were shifted down slightly in the figure.

A deeper analysis of individual countries shows that state capacity and executive constraints could complement or undermine each other. In some cases, constraints acted as a direct obstacle to state building. The case of Poland, which had the dimensions of a Great Power shows, a contrario, how executive constraints are an insufficient foundation for growth. Its constitutional limitations created political gridlock (Malinowski 2019, 2025) and crippled military capacity (Frost 2014). Poland thus exhibits a flat trajectory, where increasing constitutional constraints had little effect on fiscal capacity, despite a challenging geopolitical environment. Tellingly, after analyzing the regime of the Polish-Lithuanian Commonwealth, Jean-Jacques Rousseau advised the country to reduce its territory if it wanted to keep its institutions, freedoms and customs (Butterwick 2020). Absorbed by its increasingly powerful rivals, the once-powerful Commonwealth paid the ultimate penalty, whereas smaller countries like Naples and Portugal amassed enough state capacity to avoid this threat.

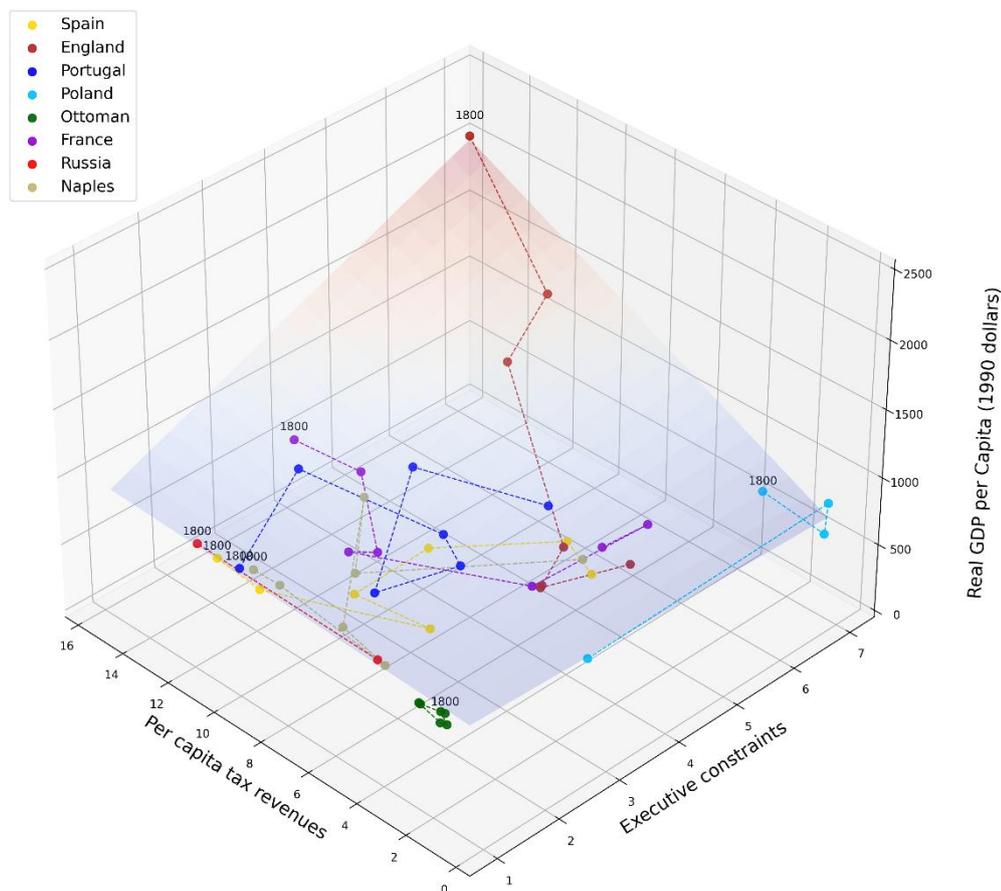
In many other polities, executives actively worked to undermine constraints to build capacity. This trend has been attributed to the ability of executives to use growing fiscal and military resources to bypass and suppress representative institutions. This created distinct paths to high fiscal capacity: whereas England's Parliament came to control the executive branch, continental powers like France, Naples, Portugal, Russia, and Spain grew their fiscal capacity by removing constitutional constraints, bypassing taxpayers, and dealing instead with token committees. Although national parliaments were not formally abolished, they ceased to be called in the seventeenth century and were replaced by these token institutions (the Neapolitan Giunta, the surviving Province Estates in parts of France, the Portuguese Junta dos Três Estados and the token Cortes of the Spanish Bourbon).

Consequently, the evidence confirms that increasing fiscal capacity is a distinct process that cannot be directly equated with political regime type. A prevalent view in the literature equates state building with the imposition of constraints on executive authority, an argument largely inspired by the English experience. However, our findings suggest this interpretation is misleading. Authoritarian states like Russia achieved high fiscal capacity, while other polities with strong executive constraints, such as Poland, failed to do so. Similarly, economic growth is a separate process: for most of Europe prior to 1800, growth was limited and insufficient to account for the two to threefold increase in per capita revenues relative to income. Together, these findings indicate that state building was an autonomous process, shaped by distinct historical and institutional dynamics, and not merely a byproduct of economic development or regime type.

#### **4.2. Linking Divergent Paths to Long-Run Growth**

Having examined the divergent relationship between state capacity and executive constraints, we now turn to their combined relationship with a third variable: long-run economic performance. Figure 4 summarizes the diverse path of the eight states we have covered in this paper. It plots all three variables together and reveals a clear overall pattern. By 1800, polities with low fiscal capacity (the Ottoman Empire and Poland) also exhibit poor growth outcomes. Conversely, the countries that achieved high fiscal capacity show more diverse growth outcomes. Within this high-capacity group, however, a key distinction emerges: the only polity in our sample that scored high on both state capacity and executive constraints—England—is also the one that achieved high economic growth and initiated the Industrial Revolution (Broadberry et al. 2015).

**Figure 4.** Executive constraints, fiscal capacity, and GDP per capita in constant GK “international” 1990 dollars.



Sources: For the GDPs, we mainly rely on Palma and Santiago-Caballero (2024, p.274), who in turn summarize multiple sources cited there, including Broadberry et al. (2015), Palma and Reis (2019) and Prados de la Escosura et al. (2022). For France, Ridolfi and Nuvolari (2021). For Poland, Malinowski and van Zanden (2017, 401); we use the 1820 figure for 1800 given the lack of data for the latter date; for Russia, Broadberry and Korchmina (2024), whose data is representative of the respective decade rather than exact years. For Naples, we use Chilosi and Ciccarelli (2025), converting their numbers to 1990 “international” dollars. For the Ottoman Empire, Ceylan et al. (2025).

This unique English configuration—a fiscally strong but constitutionally limited state—is consistent with institutional explanations for its economic take-off. Parliamentary supremacy, which rose hand-in-hand with fiscal strength, provided a credible backdrop for sustained growth. The literature suggests several mechanisms for why this combination mattered. With Parliament in control, the state could legitimate a broad tax base and, crucially, increase its borrowing capacity. After the 1672 “Stop of the Exchequer”, a partial default, creditors “must have reflected that had their loans been on “parliament security” instead of being backed only by the Crown’s promises, they would not have been repudiated” (Dickson 2016, pp. 44–45, 50). After the Glorious Revolution, Parliament guaranteed public loans by making

them “debts of the nation” (Dickson 2016, 50). This combination of capacity (the ability to tax) and constraint (a credible commitment to repay) supported the development of public credit, enforced property rights, and financed market-supporting infrastructure, all of which are consistent with sustained economic growth (Bogart and Richardson 2009, 2011; Besley et al. 2025).

The economic evolution of England stands in stark contrast to the paths tread by the other polities. The cases of Poland and the Ottoman Empire suggest that low capacity (and in Poland's case, high constraints that created gridlock) is associated with poor growth. More telling is the comparison with the high-capacity, low-constraint continental powers. By 1500, France, Portugal, and Spain were among the richest countries in the region, but they fell behind in the following centuries (Palma and Santiago-Caballero 2024). Their development failures occurred as revenue-maximizing states, unchecked by constitutional mechanisms, discouraged investment and entrepreneurship. In some cases, states failed to direct expenditure toward non-defense public goods (Costa et al. 2024), while in others, a resource curse may have been the culprit behind both the reduction in executive constraints and the subsequent economic decline (Henriques and Palma 2023; North 1990; Acemoglu et al. 2005, 2012; Kedrosky and Palma 2025; Charotti et al. 2025).<sup>28</sup>

Our paper also relates to broader debates in the literature about the Great Divergence and the takeoff of modern growth. There is a wide range of explanations, including relative factor prices and abundant energy (Allen 2009; Wrigley 2010); an open knowledge economy and Enlightenment institutions (Mokyr 2002, 2011; Jacob 2014; McCloskey 2010); and organizational and financial structures such as guilds and capital markets (Ogilvie 2019; Neal 1990, 2000). Our paper, however, is closest to work that emphasizes political economy. In this vein, one view links modern growth to constrained government that improved property rights, most clearly in England after 1688 (North and Weingast 1989; Acemoglu and Robinson 2012); another emphasizes the rise of state capacity, including the British fiscal military state, which enlarged the tax base, stabilized public credit, and financed public goods (O'Brien 1988; Brewer 2002; Besley and Persson 2011; Johnson and Koyama 2017; Bogart and Richardson 2009, 2011, Besley et al. 2025).

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<sup>28</sup> Henriques and Palma (2023) counted all the confirmed Castilian and Portuguese meetings of parliaments, as well as classifying their actions, between the late Middle Ages and the early nineteenth century and documented the effective constraining capacity of Castilian and Portuguese parliaments (*Cortes*) into the seventeenth century. We note here an update to that counting – a meeting of the Portuguese *Cortes* of 1495 (in Montemor-o-Novo) has been since documented by Dias and Pinto (2024) in a recent revision of the sources.

Our contribution is to document that both of these political economy lines of argument assume the other when they are making the case. In particular, credible constraints support property rights and contracting when the state has sufficient capacity; likewise, capacity serves economic activity when governed by credible constraints that channel it into building physical and institutional infrastructure for growth. While we do not test causal effects on growth, we also document empirically England stood out for sustaining both capacity and constraint, enabling credible property rights and their enforcement, with implications for investment, market integration, and the financing of public goods noted in the literature.

## 5. Conclusion

Early modern European states differed in the width of their gains in state capacity, but also in the distinct pathways they followed to achieve them. Charles Tilly's thesis on warfare as a driver of state capacity helps explain the experiences of England and France, where heightened military pressures in Western Europe catalyzed the development of taxation systems (Tilly 1993). However, in England, these gains emerged under a constrained, parliamentary regime, whereas in France they occurred without a parliament and with fragmented and localized political checks. Portugal and Spain experienced early peaks in revenue during their zenith, suggesting that reliance on overseas wealth produced a resource curse that in the long run weakened not only economic performance but also domestic state-building. To the east, Poland exemplified a fragmented, noble-dominated polity resistant to central authority, while the Ottoman Empire's dependence on land-based taxation and the reluctance of its authoritarian regime to adopt Western military and bureaucratic innovations limited its institutional capacity. In contrast, Russia utilized its authoritarian structure to implement a late but significant surge in fiscal capacity, exemplifying a form of "catch-up" state-building driven by coercive centralization rather than organic institutional evolution. Our evidence is consistent with public choice views that unconstrained executives can foster inefficiency and stagnation, while excessive political constraints lead to gridlock and low fiscal capacity.

At a more abstract level, our findings demonstrate that state building and executive constraints did not necessarily advance in parallel. The conventional view, largely inspired by the English experience, often presumes a linear relationship where high capacity and strong constraints move together. Our evidence challenges this, revealing highly divergent paths: authoritarian states like Russia successfully built fiscal capacity by removing constraints, while Poland's constrained regime failed to achieve meaningful state-building. This confirms that

state capacity is an autonomous process, not a simple byproduct of regime type. Economic growth is similarly a separate process; the limited growth across pre-modern Europe cannot account for the substantial revenue gains we document. Instead, our findings suggest that while capacity and constraints could evolve independently, it was their rare combination—high capacity paired with strong constraints, as seen uniquely in England—that was associated with the take-off of modern economic growth.

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**APPENDIX** for Henriques, Karaman, and Palma’s “Fiscal capacity and executive constraints in early modern Europe”

**Table A1.** Our Polity IV constraints on the executive score summary table.

	Spain	England	France	Naples	Ottoman Empire	Poland	Portugal	Russia
1400	5	5	4	1	1	2	5	N/A
1450	5	5	4	4	1	3	5	1
1500	4	4	4	4	1	3	4	1
1550	4	3	4	2	1	5	4	2
1600	3	3	5	3	1	7	2	2
1650	2	4	3	1	1	7	3	3
1700	2	5	2	1	1	7	3	1
1750	1	6	2	1	1	7	2	1
1800	1	7	3*	1	1	7+	1	1
1850	4	7	5	N/A	1	N/A	3	1

Sources: see the main text and section “Polity IV Constraints on the executive: detailed explanations” of the Appendix below.

\* code for 1780; + code for 1791.

**Table A2.** Per capita tax revenues divided by nominal wages, 1500-1850

	England	Spain	France	Venice	Austria	Prussia	Poland	Ottoman Empire	Portugal	Naples	Russia
1500-09	1.5	3.0	2.6	10.4	N/A	N/A	0.8	N/A	4.8	3.4	N/A
1550-59	2.7	4.0	3.2	9.5	2.4	N/A	0.4	1.7	10.4	5.2	N/A
1600-09	2.6	7.2	3.0	7.5	N/A	1.1	0.5	1.4	6.9	6.5	N/A
1650-59	4.2	7.7	8.0	10.6	2.6	2.1	1.3	1.7	5.9	7.0	N/A
1700-09	8.9	4.6	6.7	13.4	4.9	6.6	0.6	2.6	6.6	3.9	4.2
1750-59	9.7	9.1	10.0	12.4	7.9	15.9	0.3	2.5	10.0	8.2	N/A
1780-89	15.5	10.9	12.9	14.1	14.7	12.3	3.1	1.5	9.9	9.3	11.7
1850-59	13.6	13.9	15.9	N/A	29.3	13.9	N/A	5.0	N/A	17.5	N/A

Sources: see the main text. For Naples 1850-9, revenues come from De Meo (1956), and population and wages from Fiore Melacrinis (2024).

**Table A3.** Per capita real tax revenues, 1500-1850, a decade around given years

	England	Portugal	France	Spain	Prussia	Venice	Austria	Naples	Ottoman Empire	Poland	Russia
1500-09	2.9	5.2	3.1	4.6	N/A	9.7	N/A	N/A	N/A	0.9	N/A
1550-59	4.0	6.5	3.3	4.3	N/A	7.5	3.1	6.8	1.4	0.4	N/A
1600-09	3.6	5.0	3.1	7.7	0.9	6.8	N/A	8.3	1.0	0.6	N/A
1650-59	6.6	3.8	8.2	6.4	2.2	8.3	3.2	N/A	1.6	1.7	N/A
1700-09	16.4	4.6	7.4	4.1	6.0	11.3	5.1	N/A	2.7	0.6	6.4
1750-59	18.6	10.6	9.2	7.0	13.0	9.0	7.3	6.1	2.2	0.3	N/A
1780-89	25.2	8.1	11.8	8.8	9.3	8.2	11.5	9.0	1.4	3.3	12.7
1850-59	26.7	N/A	19.5	17.2	17.8	N/A	14.8	N/A	5.2	N/A	N/A

Sources: see the main text.

Notes: The measure consists of per capita government revenue in daily cost of Allen respectability baskets. Percentages correspond to medians; Naples corresponds to pre-1816 borders; Portugal includes imperial revenues. For Russia, Korchmina (2025).

## **Polity IV Constraints on the executive: detailed explanations**

These pages provide the empirical foundations for the codes used in this research. The Polity IV codes capture the degree to which external group (such as the legislature or the party in a single-party system) accountability of the executive, and it is coded in a seven-category scale which goes from 1 (Unlimited authority) to 7 (Executive Parity or Subordination). In the former, “there are no regular limitations on the executive’s actions” whereas in the latter “accountability groups have effective authority equal to or greater than the executive in most activity”. A value of 3 means that “there are some real but limited restraints on the executive”, while a value of 5 indicates that “the executive has more effective authority than any accountability group, but [it] is subject to substantial constraints by them”. Scores of 2, 4, and 6 are used for intermediate situations (Marshall et al. 2002). In the coding proposed here, the features, social interests and institutional composition of the accountability body are not taken into consideration, only its strength.

To assess executive constraints, we built a dataset of Polity IV scores for the 1500-1800 period. We measure the capacity of the representative bodies to oppose the fiscal demands of rulers. This was based on an unprecedented in-depth analysis of recent and classical specialized historical monographs for all the eight polities. The detailed justifications for our codes are explained for each country individually in the Appendix. By drawing from these countries’ historiographies in six languages, our exercise represents an improvement from the previous literature, which relied on generalist works accessible in the English language only.

### **Castile**

By 1400, the *Cortes* of Castile (a separate polity from Aragon or Navarre, which kept their own assemblies, despite being united under a single monarch) fit the description of an “accountability group”. The Castilian representative assemblies had their heyday precisely during this period, as they managed to mitigate the fiscal demands of the king and acquired de facto roles in consenting to administrative reform, laws, and changes in coinage (Triano 2019, 80). The new dynasty of the Trastámara largely owed its legitimacy to the *Cortes* (Nieto Soria 2021, 95-7) and summoned them more often than his predecessors (Serrano 1986, p.406). The strong reductions in the sums asked in the 1430s and 1440s are a testament to the strength of the Castilian *Cortes* (Triano 2019, 96-7). The *Cortes* were ultimately cut short to only 17 municipalities (González-Sánchez 2017) as a response from complaints voiced by the

municipalities themselves over the expenses caused by their frequent summoning. On the other hand, the Crown granted the Cortes the possibility to appoint fiscal officers for the taxes demanded. This concession opened a very active phase for the Cortes in which they got the strength to discuss the issue of coinage and to demand fiscal reforms, even if they lost the initiative in foreign affairs (González-Sánchez 2017).

The “Catholic Kings” managed to bypass the Castilian *Cortes* between 1480 and 1498 and denied the *Cortes* its legislative and political ambitions (Zamora 1988, 52-6). In Castile, under Carlos I, the *Cortes* attained the long aspiration of having a permanent committee to oversee the taxes: the *Diputación* (Fortea 2008, 11). The municipalities also obtained an old aspiration: the fixation (*encabezamiento*) of the sums of the sales taxes (*alcabalas*). The *Cortes* of Toledo in 1538-9 rejected the sales taxes known as *sisas*. At the same time, the *comuneros* revolt was violently put down, and the right to sit at the assembly remained restricted to 18 great municipalities (i.e. the previous 17 plus Granada) which were, however, increasingly represented in the *Cortes* by municipal rulers (*regidores*) appointed by the monarchy (Dominguez Ortiz 1978, pp. 196-8). This strengthening of the *Cortes* was interrupted by the death of Philip II (Gelabert 2003). In the early seventeenth century, The *Cortes* met more frequently but also became clearly more pliable. Executive constraints weakened, as exemplified by the inability of the *Cortes* to stop the major fiscally motivated debasements of the coinage undertaken by the Crown and by the lowering responsiveness of the Spanish kings to the petitions and demands of their subjects (Henriques and Palma, 2023, 273) even if the subsidies consented had a high degree of conditionality). In 1655, a royal decree abolished the fiscal role of the *Cortes*, a decision that sounded the death knell for the institution, which ceased to meet in their traditional form in the next decade. The *Cortes* of 1665 had consented to the *millones* until 1668, administered by a commission. The *Cortes* summoned to 1667 agree that the same subsidy would be prolonged every six years, with the monarchy negotiating the figures individually with each of the 17 municipalities. To coordinate these efforts, the monarchy appointed a commission (the *comission de millones*) that represented the *Cortes* and ended up effectively sidelining their role in apportioning the tax burden (Guillamon and Rodrigues 2004). This commission emptied the *Cortes* of its most important role.

When in 1698 the possibility of summoning *Cortes* to respond to a dynastic crisis resurfaced: the nobility and the high officers and the municipal elites were decidedly again opening a “Pandora box” (Garcia-Badell 2006, 145). Under the Bourbon dynasty, the *Cortes* were

reformed to represent the whole of Spain (except Navarre), but they did not recover their fiscal powers and became essentially ceremonial. Non-parliamentary taxation resumed after the *Cortes* lost their fiscal prerogative by decree in 1655, with 11 kingdom-wide *servicios* imposed between 1667 and 1785 (Artola 1982, 175). Eventually, even the *Deputación* was extinguished in 1698.

## England

By 1400, the Parliament of England deserves to be classified as an “accountability group” that was able to exert some checks on the executive. As “the institutional expression of the community of the realm” (Harriss 1975, 510) parliament was entitled to negotiate on its behalf with the monarch. The main political role of the parliament – the consent to taxation – was based on this. As such, there are very few instances of non-parliamentary taxation, and the monarchs understood that only through parliament could they obtain the resources to finance their military projects. The regularity of meetings of the English Parliament contributed to a stronger sense of continuity by comparison of all other cases studied here. Nevertheless, Westminster proved very pliable to the demands of the monarch, with no refusals and relatively rare reduction of the taxes demanded.<sup>29</sup>

The Tudors “debased” the legislative role of the Parliament and exerted more royal control over the representatives (Keir 1973, pp. 99, 139). In the reigns of Elizabeth and James I, constitutional historians speak of an “ascendancy of the Crown in government”. Although the formal fiscal and legal competences of Parliament were not affected (Keir 1973, pp. 155-6; Russell 1990), monarchs showed little inclination to negotiate (Henriques and Palma 2023, Figure 6).

In the buildup to the Civil War, Parliament successfully opposed royal meddling in the elections of the representatives to the Commons (Keir 1973, pp. 174-7) and kept a united stance against the unpopular foreign policy of Charles I and his fiscal devices. The monarchy responded by proclamations of the divine right of kings and by increasing non-parliamentary taxation legitimacy. The parliamentary rebellion that ensued led to the abolition of the monarchy, but not to Parliamentary sovereignty with parliaments adding to their traditional fiscal role. By 1700, England was under the “Classical Age of the Constitution”, which took shape from the 1660s, and according to which sovereigns “could not legislate nor tax outside of

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<sup>29</sup> See Henriques and Palma (2023), Tables 6 and 7.

parliament”, though the monarch retained executive powers. Both prior and after the Glorious Revolution of 1688-9, “parliamentary encroachment” was resisted by the Crown, which kept the veto on Parliament. The creation of the prime-minister as an established position with control over the expenditure and the annual budget materialized the strength of Parliament vis-a-vis the Monarchy (Cox 2016, 12). This warrants at least a score of 5. The second half of the eighteenth century saw the emergence of a Parliament-appointed cabinet and prime-minister which acted independently of the Crown”. Finally, with the Act of 1797, the Parliament would no longer be dissolved by the death of the person of the king (Keir 1973, 375). Hence the score of 7 given by Polity IV for 1800 (Marshall et al. 2002) makes sense.

## France

From 1400 to 1789, the French monarchy contended with not one but three different accountability bodies, whose relative strength fluctuated over the centuries: the countrywide General Estates (the English term for the *États Généraux*), the Provincial Estates, and finally the *Parlement*, a court which took a constitutional role.

The institutional history of the General Estates is like other Western representative institutions. The General Estates were a representative assembly whose origins can be found in summoning by Philip the Fair of the three orders in 1302. Called *consilium* or *parliamentum*, these early assemblies were one of the many forms of representation, together with provincial estates and order-specific états (Drolet 2017). As revealed by their very name, the General Estates were a representative assembly that voiced the “general” interest of the realm, it reflected the local communities as well as the clergy and nobility. They proved a formidable obstacle to the monarchy in the fourteenth century, when aids solicited by the king were refused in 1321 and 1328. In the aftermath of the Battle of Poitiers and capture of John II by the English, the Estates General tried, but failed, to seize an executive role under the famous Étienne Marcel.

The monarchy distrusted the Estates and preferred to deal with their more pliable provincial counterparts. Nevertheless, the General Estates remained an option for kings to obtain the assent of the entire realm. The *États Généraux* meeting in Tours in 1483-4 “self-consciously representing the whole *res publica* of the kingdom” (Hébert 2015). This assembly obtained the reduction that he would not levy new *aides* and would keep permanent taxation under certain levels, an effective constitutional constraint (Chevalier 2002, 43-5). The troublesome

Estates General were not pliable to the will of the monarch. Their strength proved their weakness, as being too difficult to negotiate with, unlike the ductile local assemblies, they were seldom summoned until 1614, when an unruly session failed to reach any decision. In 1648, they were summoned but did not meet, as the crown considered their meeting potentially disruptive (Mousnier 1981). The fateful États of 1789 are not entirely exceptional in this regard.

The *États de Province* (here translated as Province Estates) were representative assemblies comprising a variable number of representatives of the clergy, nobility and the representatives of the towns within a given province. As the events in the 1350s greatly weakened the Estates General, the provincial assemblies emerged as the legitimate body for consenting to extraordinary aids (*aides*). When *aides* were solicited, the Province Estates drove hard bargains in their lengthy negotiations with the king's proxies (the *intendants*). Yet historians have found very few instances of refusal by the most powerful estates. Essentially, the monarchy held all the cards and via patronage and prosecution could bend the will of the most obdurate members. Ultimately, the king could simply do away with these assemblies. For instance, the Estates of Dauphiné were dissolved in 1628 after Louis XIII thought them excessively obdurate in the fiscal bargaining (Loiseau 2023, 123).

By 1620 (Mousnier 1981, 139) already nine *États de Province* had already disappeared (Orleans, Anjou, Maine, Touraine, Berry, Marche, Limousin, Haute Auvergne et Perigord). Nineteen Province Estates remained by then: Normandy, Brittany, Languedoc, Provence, Dauphiné, Burgundy, Basse-Auvergne, Rouergue, Guyenne, Quercy, Velay, Béarn, Labourd, Basse-Navarre, Nébousan, Quatre Vallées, Bigorre, Soule, Comté de Foix. Four of these provinces (Béarn, Dauphiné, Rouergue, and Quercy) became *pays d'élection* between 1621 and 1628, although the former two recovered their *d'état* condition. Guyenne and Normandy lost their status as *pays d'états* in 1635 and 1657–9, respectively, with Basse-Auvergne (1675), Quercy (1683) and Rouergue (1683), while Louis XIV added another tier of *pays d'états* with the conquered territories of 1670: Franche-Comté, Artois, Flanders and Cambrésis. The core of France was under direct royal control, with provincial estates limited to frontier territories (Blaufarb 2010).

Thus, by the end of the seventeenth century, in the words of Hoffman (1994), “the royal tactics had rendered the remaining estates completely docile”. Also, the estates could not

mount any significant obstacle to the introduction of “universal” taxes (the *vingtième* and the *capitation*) by Louis XIV and later by Louis XV (Kwass 1999, Degrave 2023).

Nevertheless, the Province Estates should not be entirely neglected. The calculations made by Anne Degrave (2023) show that in the seventeenth century the net per capita tax burden in the *pays d'états* was half that of the *pays d'élection*. At the time of the French Revolution, the same measure went down to about 1/5. This low per capita net revenue was achieved at the price of corruption and economic inefficiency, as revealed by the null effect on living standards of the Provincial Estates (Degrave 2023).

One indicator of the overall strength of the *États de Province* over the executive is their coverage of French territory. By 1500, 60% of territory had provincial assemblies to negotiate and allocate the tax burden, and which retained some administrative roles, with the rest being *pays d'élection* governed by an officer appointed by the monarch (the *élu*). At the eve of the Revolution, the share of *pays d'états* had fallen to only 30 percent of France. As such, it would not be correct to ignore the constitutional role of the states, however compliant they were to the king's demands. Cases studies on individual estates led William Beik (2005, 205) to conclude that these “continued to be important not so much as defenders of local liberties but as intermediaries who facilitated royal government while defending the interests of provincial elites.” Historians agree that the *États Provinciaux* increased their scope of executive activities (Beik 2005), but their capacity to represent broad local interests was very low (as shown by the mismatch between the tax burden and the living standards (Degrave 2023).

The Parlement of Paris (or *Parlement de Paris*) was one of 15 regional courts also called *parlements* (Gay et al. 2024). In its origins, it stemmed from the *Curia Regis* as a court rendering justice on behalf of the monarch in cases involving the king's vassals and officers. Its role as the keeper of the laws issued by the monarch led to the so-called *droit de rémontrance*, which amounted to a judicial review of the laws issued by the king). By the late 16th century, the Parlement of Paris became the guardian of the *Lois Fondamentales du Royaume* (Foundational Laws of the Realm). While the parliamentary position was not absolute as the king could force through the laws by means of a special case (*lit de justice*), forced registration led to magistrates' strikes and refusals to serve (Swann 1999, 10), delays and the obstruction of future legislation (Feutry, 2013). After the ending of Estates General after 1614, this *lit de justice* was the single most important obstacle to the king's prerogatives. The Parlement of

Paris even claimed to have inherited the role of the Estates General as representative of the entire kingdom. Louis XIV suspended the *droit de rémontrance* in 1673. Nevertheless, as the Sun King died in 1715, the regent, needing to overturn the late king's will, sent it to the Parlement de Paris to test its validity. Still, Louis XV and Louis XVI both sparred with the *Parlement*, the former suspending it in 1771 and the latter exiling it in 1786 (Feutry, 2013). Under the latter, Parlement blocked useful financial reforms proposed by the king's ministers (Jaaidane et al., 2023) and played a decisive role in opposing the monarch in the 1787-9 "pre-Revolution" period (Égret 1961) that led to the summoning of the first General Estates since 1614.

Given this complex picture, sixteenth-century France (1500 and 1550 to 1600) gets a score of 3, as the Estates General were active and able to resist royal will, though. By 1650, the *Parlement* and the Province Estates were still active. Thus, the last phase of the reign of the Sun King was the apex of French absolutism, when Provincial Estates and the *Parlement de Paris* had no constitutional role and the General Estates did not meet, hence the score of 1 in 1700. Afterwards, the *Parlement* recovered its previous strength vis-à-vis the monarch and the provincial assemblies continued their passive, but not entirely ineffective, resistance to the fiscal demands of the crown. Nevertheless, the executive could still increase taxation or default without constitutional constraints.

## Naples

The Neapolitan *Parlamento* acted as an accountability group vis-à-vis the monarchy. The *Parlamento* was first summoned in the late 13th century. Under the Angevine dynasty (1266-1443) its meetings were sporadic and motivated by dynastic and political, rather than fiscal, issues and the monarch could (and did) demand taxes without consent from this assembly. The conquest of Naples by the Aragonese in 1443, meant a sea-change in the country's institutions. As it was the norm in the polities united under the Crown of Aragon (D'Agostino 1978; Scarton and Senatore 2018), an overhauled representative assembly, first reunited in 1443, acquired legislative responsibilities and a large political role in the, often fractious, politics of the realm. For this parliament, *all* the municipal governments (the *università demaniali*) were also summoned (Scarton and Senatore 2018, 256).

As the Aragonese dynasty (1443-1504) enhanced the role of representative assemblies, the kingdom-wide parliament (*Parlamento Generale*) met very often, and the municipalities sent

their special delegations. The once sporadic parliament met 17 times from 1443 to 1497, and kings Alfonso and Ferrante promoted other 10 meetings on a regional scale or with a consultative role. Unlike most monarchies at the time, their fiscal role was not so much to consent to taxation but instead to consent to changes in the size, distribution, and enforcement rules of the annual *donativo*. In this phase, the parliament proved an apt counterweight to the demands of the monarchs, having refused the increase of the sum demanded at least once (in 1474; Scarton and Senatore, 2018, 360).

In the early sixteenth century, the General Parliament of the Kingdom (*Parlamento Generale del Regno*) convened the most important barons, the municipal representatives of the cities (*demaniali*) and the *Giunta degli Eletti* from the city of Naples (with six elected members, five from the nobility and one from the people). Since 1566, it met biannually. It approved the amount and timing of an annual contribution (*donativo*) and its distribution across the different towns and districts. Under the Spanish rule, the *parlamento* did prove very amenable to the interests of the Viceroy. Calabria counted 14 tax increases between 1542 and 1640, resulting in the trebling of the per capita rate of the *donativo* (from 1.5 to 4.8 *ducati*). The lack of opposition made the *parlamento* redundant. As such, in 1628, only 35 representatives took part personally although they vote for 336 absent representatives (that sent procurations) (D'Agostino 2022, 25). After 1642, *parlamenti* were no longer summoned and were in practice replaced by the city government of Naples (Calabria 2002, 41). The concerns of the realm were thus voiced by the urban elites, who controlled the city's municipal institutions, since it was in the capital that most of the taxation occurred (D'Agostino (2022, 30). The end of the *parlamento* is explained by the fact that it finally agreed on raising the tax rate of the subsidy. For this reason, for the Spanish rule, after 1642 the *parlamento* was both useless and dangerous as a potential vehicle for anti-fiscal revolts (D'Agostino 2022, 32-4).

### **Ottoman Empire**

There was no formal constraint on the Ottoman executive until the late 19th century. There was no parliament or other legislative body that could limit the Sultan's decisions. The Imperial Divan, the cabinet of the Empire, was composed of officials appointed by the Sultan who served at his pleasure. Initially, the administrative apparatus was manned by Turcoman aristocratic families, who had an autonomous power basis. They were, however, purged in the 15th century and were increasingly replaced by the *devshirme*, the personal slaves of the Sultan, which did not enjoy any legal protection. The sultan also held legislative power, and

his decrees had full authority.<sup>30</sup> While in theory the laws had to be consistent with Islamic principles, in practice, the legal code contained clauses that were patently in contradiction or only marginally compatible with Muslim legal traditions. The judges and the religious scholars (*ulema*) tasked with interpreting Islamic law were trained and appointed by a dedicated state department.<sup>31</sup>

The formal political institutions outlined above hide informal constraints that rulers had to consider when governing. Early Sultans were involved in day-to-day governing and commanded military operations in person. Nevertheless, after the 17th century, with growing sophistication of the administrative and military bureaucracy, the Sultans took on a more symbolic role and delegated more often.<sup>32</sup> The rulers also had to consider and balance cliques within the administrative apparatus. Before the 17th century, all sons of the ruler had a claim on succession and cliques formed behind the contenders. After the 17th century, the establishment of agnatic seniority reduced the tension over succession.<sup>33</sup> Still, cliques and interest groups within the palace and military frequently revolted and deposed Sultans. There was also a gradual shift in the political balance between the central government and magnates in the countryside. After the apex of centralized administrative power from the sixteenth to the eighteenth century, local magnates increasingly consolidated power through tax farming contracts and private armies and could challenge the orders of the central government.<sup>34</sup>

These fractures, however, do not qualify as institutional constraints on the executive. The cliques within the administrative apparatus can be characterized as divisions and rent seeking activities within the executive, rather than outside constraints over it. They were transient and never formalized. The fracture between the central government and local magnates could potentially evolve into institutional constraints, as it did in European history, but did not. The local magnates lacked organizational and ideological capacity to coordinate and effectively constrain the center, and the central government relied on divide and rule strategies to undermine them.<sup>35</sup> Eventually, during the nineteenth-century modernization program, the magnates were eliminated and central government consolidated control over the countryside.<sup>36</sup>

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<sup>30</sup> İnalçık (1973). Imber (2002)

<sup>31</sup> Kuran (2011)

<sup>32</sup> Darling (1996)

<sup>33</sup> Peirce (1993)

<sup>34</sup> Quataert (2005)

<sup>35</sup> Barkey (1994), Aksan (2007)

<sup>36</sup> Zürcher (2004).

## Poland

After two centuries of fragmentation into several duchies under different branches of the Piast dynasty, Ladislas I managed to reunify the country in 1320. Under Casimir III, the monarchy was undisputed and there was no representative assembly. The Polish kings were also sufficiently strong to tax the lands of the nobility via a permanent tax (the *Poradlne*). Nevertheless, a series of disputed successions starting in 1360 and the exclusion of cadet branches of the Piast family (Frost 2015, 12), placed the kings in a subordinate political position relative to the nobility (*szlachta*). This inaugurated the process of foreign leaders bargaining with the nobility to secure the crown and giving away vast privileges (Davies 2005, 163-5).

The fifteenth century reinforced the kingmaking role of the high nobility, as disputed successions were the norm. The dynastic upheavals largely allowed the nobility to obtain more concessions from the candidates. The 1374 Privileges of Kassa issued by the crown to the nobility to secure the feminine succession to the throne (Davies 2005, 164). Specifically, it was established that public offices would be reserved to the Polish nobility, and the rates of the permanent land tax (*Poradlne*) would be capped and could not be revised without the consent of the assembly of the nobles. In 1386, kingless Poland presents herself as a state (*corona regni Poloniae*) in her dealings with the Great Duke of Lithuania, Jagellio, which became King of Poland. These limitations mean that by 1400 the executive was not all powerful and the Polity IV Constraints on executive score is 2.

The first half of the 15th century saw the continuation of the process of deepening of the noble privileges and further limitation of the royal prerogatives to secure the throne. In 1430, under the so-called “Jedlina Privileges”, the monarch conceded that nobles could no longer be imprisoned without court order (Frost 2015, 352). The king could no longer expropriate the nobility without a court order. Moreover, the legal and executive powers of local state officials were weakened, as it was allowed for the nobles to oust the local representatives of the king from their office. Those reforms further constrained the executive and limited. Thus, in 1450 and in 1500, the Polity IV Constraints on executive score is 3.

In the sixteenth century, a set of institutions translated the political ascendancy of the nobility into a solid institutional framework that would endure until the late eighteenth-century.

Under Alexander I, the Sejm of Radom (1505) passed a statute stating no new law could pass without the approval of the Chamber of Envoys (*nihil novi*), with the argument, which was compiled shortly afterwards (Frost 2015, 351). Accordingly, when being elected, Alexander I was told by the nobility in no uncertain terms that “it was not by succession, but by free election that the kings ascended to the Polish throne” (cit. in Frost 2015, 346). Likewise, the 1501 Mielnik Articles set in no uncertain terms “the conditions under which the monarch might lawfully resist and even be deprived of his throne should he behave tyrannically” (Frost 2015, 347).

The parliamentary system was composed of the Great Diet, Sejm, composed of the King, Senate, and the Chamber of Envoys. These were formed in 1493. The Chamber of Envoys was composed of representatives of ancient regional diets, the regional assemblies of the nobility (*sejmiki*). This chamber retained legislative power and appointed some statewide offices, including the treasurer, while others were appointed by the Senate. The second half of the 16th century saw the formation of the Polish-Lithuanian Commonwealth and the entrenchment of the “Golden Freedoms of the Nobility”. The 1569 Union of Lublin united Poland and Lithuania as a “Commonwealth” (the original Polish term *Rzeczpospolita* conveyed the Latin *Respublica*), with Lithuania adopting the Polish institutions (including the regional *sejmiki*) and a commensurate representation in Parliament.

Yet another succession crisis in 1573, led to a decisive step in codifying the rule that the Polish kings, like the pope or the Holy Roman emperor, were elected instead of succeeding along dynastic rules. In the spirit of the earlier 1501 Articles of Mielnik, the 1573 Henrician Articles were a permanent constitution between the “Polish nation” and a newly elected king sworn upon his election to the throne. Under this constitution, the Great Diets had to be summoned every other year, and the monarchy could be abolished, if need be. This separated Poland from most other European countries where the executive had a clear upper hand. The election of kings resulted in some successful rulers, like the Hungarian Prince Stephen Bathory (Stephen I). But it also allowed for candidates who were hostile to the Commonwealth’s existence – such as Ivan the Terrible, who bid for the throne in 1576 while his armies were ravaging Lithuanian lands (Davies 2005), or even worse, for bribery and foreign interference.

As historians of Poland indicate, the role of the *Sejm* and the Polish-Lithuanian institutions was not state-building, but protection of privileges enjoyed by the gentry (Frost 2014, 150).

For this reason, since 1600 constraints on executive score is 7, since there is parity between the executive and the accountability body. The financial support of the *Sejm* for non-defensive military operations was very limited.

In the early seventeenth century, Poland was at its prime and on the verge of imposing a Polish ruler on Russia despite, not because of, the *Sejm*. The great victories of Kircholm (1605) and Kloschino (1610) were obtained by Polish armies fighting with numerical inferiority and with limited fiscal support from the *Sejm*. While a source of pride amongst Polish elites, the political hold of the *sejmiki* over the monarchs proved unfit for Europe's unforgiving geopolitical conditions. From 1635 onwards, the Polish system proved unable to pull the country's great-power weight at the service of geopolitical security, which in the plains of eastern Europe entailed some measure of offensive wars (Frost 2014, 152). Around 1650, the rule of unanimity led to the unintended development of the *liberum veto*, the stipulation that the *Sejm* had to be dissolved if any of the members of the Chamber of Envoys objected. This placed crippling limitations on the king's executive power. The *liberum veto* system made it very difficult to create a royal faction that would secure a majority in the Great Diet and, consequently, most seventeenth-century meetings of the *Sejm* ended with a *liberum veto*. The fact that Austria, Prussia, Sweden and Russia formally agreed to preserve the republican institutions in treaties signed from 1667 to 1696 is a clear sign that the system worked against the interests of the country (Frost 2004, 13). An equally clear indication of these limitations was that the 1717 *Sejm*, which met at the thick of the Great Northern War, voted to drastically limit the size of the army caving to pressure by Peter, the Great (Frost 2004). The political system of the commonwealth remained largely unchanged until its demise in the late 18th century when it was partitioned by Russia, Prussia, and Austria. In the words of a widely-travelled English visitor to Poland, liberty "was the source of Polish wretchedness".<sup>37</sup>

## **Portugal**

Until the reign of Fernando I (1369-83), the Portuguese *Cortes* were seldom summoned. After the wars, debasements and taxation that marked that reign, the *Cortes* acquired an important political role and the capacity to consent, and reject, fiscal demands under the dynasty of Avis (1385-1580). The *Cortes* held their fiscal role and even obtained two important concessions: the devolution of the administration of the sales taxes to the municipalities and their regular summoning (agreed by João III in 1525). Nevertheless, the Spanish rule (1580-1640) altered the status quo of the *Cortes*, which rarely met under the foreign monarchs. Without

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<sup>37</sup> Cited in Frost (2004, 11).

the Cortes, non-parliamentary taxation and forced loans returned. Henriques and Palma (2023) document the existence and effective constraining behavior of parliaments in Portugal into the late seventeenth century.<sup>38</sup>

When the country recovered its independence, the monarchy resorted to the Cortes to find the necessary legitimacy and material support. The parliament obliged and became indispensable during times of war, with the creation of a permanent Junta charged with the administration of the income tax granted by the *Cortes*. The assembly was consulted in the second half of the century for dynastic and political issues and declared the inability of Afonso VI to reign effectively, confirming the palace coup led by his brother Pedro.<sup>39</sup> Nevertheless, the Cortes did not meet after 1699, as the monarchs did not want to negotiate further taxes with this body. This situation of “no (new) taxation and no representation” lasted until the second half of the eighteenth century, when non-parliamentary subsidies and direct taxes were collected.

## **Russia**

Despite the association of Russia with the autocratic power of the Tsars, the Russian lands had a long tradition of collective government. In 1611-2, at the height of the Time of Troubles, Russia was even ruled by a representative assembly (Keep 1957, 103). Kievan Rus had known the military council, whereby great military decisions were debated with the nobility, a tradition that was alive in the emergence of Muscovy (Ruttenbach 1961, 41). The church also developed an enlarged chapters or councils (*sobor*) in which the clergy and lay persons discussed and could challenge the actions of the prince. After the end of Kievan Rus, the northern city-states were parliamentary republics, whose assembly (*veche*) appointed city officials and issued laws. In cities like Novgorod, this system survived the Tatar Yoke and lasted until the fifteenth century (Shekhovtsov 2014, Sablin and Kukushkin 2019).

The unification of Russia was led by the princes of Moscow, a city where no *veche* tradition had consolidated. The power of the hereditary princes of Muscovy was not autocratic, though, as there was a firm accounting body: the Boyar Duma. The Boyar Duma did not have representatives but was independent from the monarch as it was not summoned by

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<sup>38</sup> Henriques and Palma (2023) counted all the confirmed Castilian and Portuguese meetings of parliaments, as well as classifying their actions, between the late Middle Ages and the early nineteenth century. As mentioned, a recent revision of the sources by Dias and Pinto (2024) identified that the meeting of the Portuguese Cortes in 1495 (in Montemor-o-Novo) is no longer in dispute.

<sup>39</sup> This happened in 1667, so it does not affect our Polity IV ranking for 1700.

him. As such, the Boyar Duma influenced the policies and laws directed by the Grand Prince (Ruttenbach 1961, 11).

Ivan IV the Terrible led to the development of a new institution, that nineteenth-century historians called the Zemsky Sobor (the council of the land) to act as a counterweight to the Boyar Duma. This new assembly included representatives of the cities, craftsmen the merchant interests, although playing second fiddle to the nobility and church (Keep 1957, 102). Following Keep (1957, 102), it was during the “Time of Troubles” (1598-1613) that arose “a new conception of the nature and role of the Sobor as a “council of the whole land”, expressing the will of the entire nation and composed of popularly elected representatives instead of mere official members”. Parallel to the *Zemsky Sobor*, stood the Boyar Duma, a collective assembly that reunited all nobles.

By 1600, the Zemsky Sobor represented the ultimate authority in dynastic and succession issues in Russia (Keep 1957, 102). It was the Zemsky Sobor which elected Tsars Boris Godunov (1598) and Michael Romanov (1613). With some 700 participants (Keep 1957, 104, Liseitsev 2019), the latter was possibly the largest representative assembly ever summoned in Europe. The election of Michael Romanov was disputed, as there were many factions and candidates. Like many elections in its Western rival, Poland, Michael Romanov was chosen precisely for not threatening the rights of the Boyars, a point explicitly made by Prince Shere-metev (Keep 1957, 104).

Unlike its western counterparts, the fiscal role of the Zemsky Sobor was not clearly defined. At the height of its power, the assembly consented to three out of five general taxes between 1614 and 1618, but this was not the rule (Keep 1957, 106). In 1632, 1633 and 1637 the Zemsky Sobor gave its assent to the collection of an extraordinary subsidy destined for wars against Poland and the Ottoman Empire. Like in the other polities, there are signs of bargaining and reluctance to consent to the funds demanded, especially in the 1633 Zemsky Sobor.

Not unlike what we see in seventeenth-century France, the Zemsky Sobor proved for the monarchs to be too strong to be summoned. The unruly Zemsky Sobor of 1642, in which nearly all the 192 representatives took a position against the proposed military intervention, was a key factor in Tsar Alexis I not wanting to summon any Zemsky Sobor in his long reign

(1645-79) (Keep 1957, 113), despite being forced to convoke one, the Great Sobor of 1648-9, to placate a revolt. Of the 900 petitions placed in the Great Sobor of 1648-9, at least 87 were enshrined as laws, a success rate comparable with early seventeenth-century Castile and England (Henriques and Palma 2023, 274). The Zemsky Sobor continued to be summoned for, and lend its authority, to major decisions to be taken by the Tsar under the two immediate successors of Michael I until 1680. However, under Peter “The Great”, the Zemsky Sobor ceased to meet. The Boyar Duma continued to meet until it was abolished by decree in 1711 and, supposedly replaced by a Senate, whose attendants were the emperor’s appointees. Even if the idea of the legitimacy of the Tsars being based upon the “the will of the people” endured throughout the eighteenth-century (Whittaker 2001).

### Polity IV Constraints on the executive

AJR below corresponds to Acemoglu et al. (2005)'s classification, in their Appendix. This is shown here for ready comparison with ours.

#### **CASTILE/SPAIN, 1400-1800**

	AJR	Our classifica- tion	Explanations
1400	2	5	Parliament influenced decisions on foreign politics, had a legislative role and approved extraordinary taxation.
1450	N/A	5	Idem.
1500	1	4	Legislative and fiscal roles intact, but loss of influence on foreign politics decisions.
1550	N/A	4	Idem.
1600	1	3	Capacity to oppose the king's fiscal demands and monetary policy weakened.
1650	N/A	2	Capacity to oppose to the king's fiscal demands and monetary policy further eroded, loss of legislative influence (end of the provision of the <i>capítulos</i> ). A 1655 decree transferred the fiscal role of the <i>Cortes</i> to a permanent committee ( <i>Diputación</i> ).
1700	1	2	<i>Diputación</i> extinguished in 1698; <i>Cortes</i> still existed but only played a ceremonial role.
1750	1	1	By 1750, Spain became more centralized under the Bourbon dynasty, eliminating the remaining privileges and freedoms. The <i>Cortes</i> only played a ceremonial role and occurrence of extra-parliamentary taxation.
1800	2	1	Idem.

Note: in our classification, the numbers correspond to Castile up to 1700, and Spain thereafter.

**ENGLAND/GREAT BRITAIN, 1400-1800**

	AJR	Our classification	Explanations
1400	3	5	Parliament influenced decisions on foreign politics, had a legislative role and approved extraordinary taxation, unable to control expenditure or appoint officers.
1450	N/A	5	Idem.
1500	2	4	Loss of influence on foreign politics, with remaining prerogatives intact.
1550	N/A	3	Erosion of the legislative role, with fiscal prerogatives intact.
1600	3	3	Fiscal and legal competences of Parliament not affected.
1650	N/A	4	Parliament exerted checks on the executive.
1700	5	5	Parliament appointed officers, had a legislative role, approved extraordinary taxation, could control expenditure but had no influence on decisions on foreign politics.
1750	6	6	Parliament appointed prime-minister cabinet and held exclusive legislative and fiscal powers.
1800	7	7	With the decree of 1793, Parliament ceased to be dissolved by the death of the King.

## FRANCE, 1400-1800

	AJR	Our classification	Explanations
1400	2	2	Estates General met very seldom.
1450	N/A	2	Ascent of the Province Estates, with fiscal roles
1500	2	4	Strong fiscal constraint exerted by the Estates, especially after the Estates of Tours in 1483-4
1550	N/A	5	Estates General seen as the arbiter of national politics, and fiscal prerogatives intact.
1600	1	2	Estates General was the arbiter of national politics but met seldomly and with little influence.
1650	N/A	2	Mass extinction of Province Estates under Louis XIII and Louis XIV. Estates General summoned in 1648 (but not convened)
1700	1	2	Local parliaments appointed officers, had a legislative role, approved extraordinary taxation, and could control expenditure but had no influence on decisions on foreign politics.
1750	N/A	3	<i>Parlement de Paris</i> was able to challenge executive decisions, if contrary to earlier laws. Strengthening of the executive powers. Introduction of further universal tax
1780	4	3	No change until the French Revolution (1789). Note that if our criteria were applied to 1800, under the Napoleonic Constitution, all powers were in practice concentrated in the first Consul, so the value would be 1.

**POLAND, 1400-1800**

	AJR	Our classification	Explanations
1400	3	2	Polish monarchy in a personal union with a foreign monarch, bound by the 1386 Krewo Pact.
1450	-	3	Strengthening of noble privileges and further limitation of the royal prerogatives due to succession crises. Since 1422: the King could no longer expropriate the nobility without a court order. Legal and executive powers were separated. Since 1423: the nobility can oust the local representatives of the king from their office. Since 1433, noblemen could not be imprisoned without court order ( <i>Neminem captivabimus nisi iure victum</i> )
1500	3	3	Two-chambers <i>sejm</i> established in 1493; king could not start wars nor force the nobility to fight without its consent. The nobility had to be consulted in the matters pertaining to their region. New kings elected from the ruling family by the Senatorial elite. “Accountability group” in the shape of the representative assembly – House of Delegates. No new taxes without the approval of the House of Delegates. Very few permanent taxes.
1550	-	5	1501 Mielnik Articles: kings subject to legal resistance and even being toppled in case of tyranny” (Frost 2015, 347) Since 1505 no new law can be passed without the approval of the House of Delegates ( <i>nihil novi</i> ). Since 1504 supervision of the House of Delegates over who is appointed by the king to some offices. Since 1538 the king cannot remove anyone from the office.

1600	3	7	Since 1573: Elected officials always present next to the king to observe his actions ( <i>senatorowie rezydenci</i> ); kings were elected, and any nobleman could be king; the crown was not hereditary; the king must summon the diet every two years at least; money for the military was collected and spent locally; the king could not borrow without the Diet's permission; personal inviolability of the nobility; religious freedom; kings could be abolished; king had to swear to uphold a constitution. Since 1591, control over the expenditures from the common/public treasury by a comity ( <i>komisja skarbowa</i> ).
1650	-	7	Since 1613, the commission that controls the expenditures acquire judicial powers, initially appointed by the king, but later commissaries are appointed by the regional assemblies of the nobility ( <i>sejmiki</i> )
1700	3	7	Since 1654 every law can be vetoed by any one member of the parliament.
1750	3	7	In 1717, the Treasury Tribunal became permanent.
1791	1 (for 1800)	7	Since 1764, the budget starts to be composed, it is controlled by new grand comity ( <i>Komisja Wielka Skarbu</i> ). In 1791, a new constitution was signed, based on the US constitution, but with a hereditary crown and a government tightly controlled in taxation, war declarations, and budgets by the Chamber of Envoys. The country was partitioned in 1795.

**PORTUGAL, 1400-1800**

	AJR	Our classifica- tion	Explanations
1400	2	5	<i>Cortes</i> influenced decisions on foreign politics, had a legislative role and approved extraordinary taxation, unable to control expenditure or appoint officers.
1450	N/A	5	Idem.
1500	1	4	<i>Cortes</i> lost influence on foreign politics and summoned less often, with remaining prerogatives intact.
1550	N/A	4	Municipalities secured the administration of sales taxes in 1527. João III accepted to convene the <i>Cortes</i> in regular intervals.
1600	2	2	<i>Cortes</i> continued to meet but lost their political and legislative roles under the Spanish kings; occurrence of extra-parliamentary taxation.
1650	N/A	3	With the <i>Cortes</i> recovered their fiscal and legislative roles. Creation of a permanent delegation of the <i>Cortes</i> (the <i>Junta dos Três Estados</i> ) in 1643.
1700	2	3	Idem.
1750	2	2	<i>Cortes</i> no longer met, but <i>Junta</i> continued to meet until 1791.
1800	2	1	<i>Cortes</i> did not meet, and occurrence of extra-parliamentary taxation.

## NAPLES, 1400-1800

	AJR	Our classification	Explanations
1400	N/A	1	The <i>Parlamento</i> met sporadically, and its consent was not a condition for collecting taxes or making war (Hébert 1998; Morelli 2020).
1450	N/A	4	Since 1443, under the influence of the Aragonese Dynasty Parliaments met often, with fiscal and legislative roles and negotiated the apportioning of the tax burden (Scarton and Senatore 2018).
1500	N/A	4	Continued strength of the <i>Parlamento</i> under Ferrante (Scarton and Senatore 2018 mention a refusal of the king's tax in 1474). Since 1503, the new king, Spain's <i>Catholic King</i> Fernando, summoned parliaments with some regularity intent on showing the differences between the mild, negotiated Aragonese realm and the forceful rule of the French (D'Agostino 1978, 25). Parliament takes its definitive shape: the barons ( <i>baronia</i> ) municipalities ( <i>univesita demaniali</i> ) and the municipal government of Naples (6 representatives from each <i>Seggio</i> ) send their <i>capitulaciones</i> to the King (or viceroy) and negotiate the amounts, distribution, and timing of the <i>donativo</i> .
1550	N/A	2	Clamping down of the <i>Seggi</i> of the City of Naples under viceroy Pedro de Toledo (1532-55). The <i>Parlamento</i> met regularly every two years, since 1566.
1600	N/A	3	The <i>Parlamento</i> moderated heavy tax demands from Spain (Calabria 2002, 41). The <i>Parlamento</i> met often: 1604, 1604 (again), 1607, 1609, 1611, 1613, 1615, 1616, 1617, 1619, 1628 (Mrozek 2019). Mrozek (2019) calls the <i>Parlamento</i> "the place for arm wrestling" but it mostly resorted to passive resistance (the last parliament of 1642 met 19 months after it was summoned, as the viceroy sought previously the approval (Di Franco 2020, 35).

1650	N/A	1	No <i>Parlamenti</i> . Changes and size of taxes are discussed with the <i>Seggi</i> of the City of Naples, which represented a thin layer of interests (the populace of Naples itself was barely represented by 1 in 6 <i>seggio</i> (Maiorini).
1700	N/A	1	No <i>Parlamenti</i>
1750	N/A	1	No <i>Parlamenti</i> .
1800	N/A	1	No <i>Parlamenti</i> .

## THE OTTOMAN EMPIRE, 1400-1800

	AJR	Our classification	Explanations
1400	1	1	There was no legislative or representative body to limit the Sultan's power. De factor, leading Turcoman aristocratic families had some provincial autonomy, but they had no legal authority to constrain the Sultan's decisions or policies, and had limited leverage.
1450	N/A	1	The Sultan's authority remained unconstrained. The Turcoman aristocracy was gradually purged and devshirme system was expanded to ensure a more loyal administrative class of janissaries and bureaucrats who were directly dependent on the Sultan. The ulema (religious scholars) provided legitimacy to the Sultan's rule but had no institutional power to impose constraints on the executive.
1500	1	1	The period marks the beginning of the apex of Ottoman central government's power. Administrative and legal codifications (e.g., the Kanun laws) streamlined governance, but these reinforced, rather than constrained, executive authority. While the judiciary (qadis) operated within the legal framework, their rulings were subject to the Sultan's approval.
1550	N/A	1	Power remained centralized with the Sultan, who commanded a relatively small but centralized government apparatus. The process of replacing Turcoman notables with devshirme continued.
1600	1	1	The Sultan's power was somewhat diluted due to the growing role of powerful factions within the palace (e.g., viziers, eunuchs, and the janissaries) and political disorder and banditry in the countryside, but this did not translate into formal constraints. Local leaders gained more autonomy in collecting taxes and administering regions, yet their power remained contingent on the Sultan's approval or tolerance.

1650	N/A	1	Political disorder in the countryside subsided but triggered a process of decentralization of authority with provincial leaders ( <i>ayan</i> ) asserting more influence over local affairs. Despite this, no formal constraints on the Sultan existed at the central level. The Sultan retained unchecked formal control over appointments, taxation, military decisions, and law-making.
1700	1	1	Internal strife between cliques within the central administration resulted in dethronements and turnover in government officials, but did not evolve into institutional constraints on the Sultan. The local <i>ayan</i> 's process of consolidating power in the provinces continued, but they remained fragmented and could not pose an effective constraint on the government.
1750	1	1	The Sultan's authority remained absolute, with local provincial leaders ( <i>ayan</i> ) continuing to gain informal power in their regions due to the weakening central administration. However, no formal checks on the Sultan's power were institutionalized.
1800	1	1	Efforts to modernize the military and administration, such as the early Nizam-i Cedid reforms under Selim III, began during this period. These reforms were aimed at strengthening central authority but did not introduce mechanisms to constrain the Sultan's executive power, which remained absolute.

Note: Acemoglu et al. (2005) refer to the Ottoman Empire as "Turkey".

**RUSSIA, 1450-1850**

	AJR	Our classification	Explanations
1400	1	1	No representative institutions in
1450	N/A	1	No representative institutions
1500	1	1	No representative institutions
1550	N/A	2	First <i>Zemsky Sobor</i> met in 1549 to acclaim Ivan IV as Tsar. Boyar Duma
1600	1	2	Sporadic meetings
1650	N/A	3	Tsar Michael I “elected” in 1613 by a <i>Zemsky Sobor</i> . End of the Time of Troubles. The monarch issued laws together with the <i>Zemsky Sobor</i> .
1700	1	1	<i>Zemsky Sobor</i> met in 1653. Boyar Duma met in 1660. Loss of influence of the Boyar Duma. Last meeting of the <i>Zemsky Sobor</i> (1680).
1750	1	1	The Boyar Duma was abolished in 1711. Creation of the “Senate”, an administrative office. No representative institutions
1800	1	1	No representative institutions

**FIGURE A1.** Comparison of State Capacity Measures, 1789–1800



Figure A1 compares our measure of state capacity, defined as per capita tax revenues in days of wages, with the comprehensive version of the state capacity index developed by O’Reilly and Murphy (2022), for the overlapping years 1789–1800. Their comprehensive index combines six indicators from the Varieties of Democracy dataset – rule of law, state authority over territory, impartiality of public administration, the composition of public spending, the fiscal basis of state revenue, and educational equality – using principal component analysis. It is designed to capture fiscal, legal, bureaucratic, and administrative capacity. The figure shows a broad positive association between the two measures: England and France appear strong on both, while the Ottoman Empire and Poland are weak on both. At the same time, cases such as Russia, with relatively high tax revenues but a low score on the O’Reilly–Murphy index, highlight that their measure emphasizes institutional and administrative dimensions beyond fiscal extraction.

## SUMMARY OF MAIN FISCAL CHANGES, 1500-1800

For references, see section 3 of the paper.

### England and Great Britain (1707)

Year	Change
1464	Yorkist regime: England became a “domain state”, after 150 years of nearly-permanent parliament-approved <i>aids</i>
1504	Customs reforms: higher rates introduced
1513	New subsidy: improvement of admin
1580	Introduction of excise tax on domestic consumables (ale, salt)
1630	Ship Money crisis: Charles I failed to introduce this new levy
1643	Reform of the excise on everyday consumables
1671	Direct state collection of customs revenues began (ending tax farming)
1689	Introduction of appropriation rules
1692	Land Tax reform: rates became adjustable, according to Parliament
1694	Stamp Duty introduced: expansion of tax liability (expanded to newspapers in 1712)
1694	Bank of England chartered: enabling cheaper funded debt
1696	Window Tax introduced
1707	Union with Scotland leading to integration of customs and excises
1777-85	Tax on Servants: male (1777) and female (1785)
1784-7	Consolidation Acts: improved admin and decrease in excise and customs rates
1799	Income Tax introduced

### France

Year	Change
1342	First sales taxes ( <i>gabelle</i> ) at 1.67% the price of goods
1439	The direct tax on commoners ( <i>taille</i> ) is made permanent to finance a standing army
1483	The États-Generaux assembled in Tours imposed a limit on the size of the <i>taille</i>
1500s	Expansion of the <i>gabelle</i> and <i>aides</i> expanded under large regional tax farms
1523	Creation of the <i>Trésor d'Épargne</i> , a reserve fund for future wars
1604	The <i>pauvette</i> tax stabilizes venal office income, ensuring predictable returns from office sales
1640	Reform of the <i>gabelle</i>
1660s	Colbert's reforms include the standardization of customs tariffs and increased oversight
1681	Creation of a single national tax farm ( <i>Fermes Générales</i> ), doubling liquid revenue
1695	Introduction of the <i>capitation</i> , a nationwide poll tax, taxing nobles and clergy for the first time
1710	Introduction of the <i>dixième</i> (a 10% levy on income from land, commerce, and industry) during the War of Spanish Succession
1749	Introduction of the <i>Vingtième</i> , a 5% tax on property income, with later reforms cycles extending its coverage

### Castile and Spain (1707)

Year	Change
1342	Sales taxes ( <i>alcabalas</i> ) became a permanent revenue in Castile
1480	Catholic Kings organize the <i>hermandad</i> , replacing the <i>Cortes</i> , collecting a standing aid ( <i>servicio</i> )
1482	Pope allows the crown to tax the national church ( <i>cruzada</i> )
1490	1 <sup>st</sup> <i>Encabezamiento</i> of <i>alcabalas</i> (fixed municipal quotas, reducing tax costs); reform of the customs systems
1523	Reforms in state accountability with the creation of the <i>Contaduría Mayor</i>
1537	2 <sup>nd</sup> <i>Encabezamiento</i> of <i>alcabalas</i> (fixed municipal quotas, reducing tax costs)
1545	Sales of office are instituted
1590	<i>Servicio de Millones</i> established: kingdom-wide excises on essentials, conditional upon the consent of the <i>Cortes</i>
1610	Tax on public office notably through the sale of <i>facultades de perpetuación</i>
1636	Tobacco monopoly begins, creating a high margin centralized revenue stream
1714–16	<i>Nueva Planta</i> laws extend the Castilian fiscal system to the Crown of Aragon
1778	<i>Comercio libre</i> decree opens colonial trade across multiple ports; customs schedules simplified, raising yields
1780s	Central treasury tightens control over provincial tax farms and finances; lotteries and monopolies

### Portugal

Year	Change
1387	Sales taxes ( <i>sisas</i> ) became permanent
1527	Devolution of <i>sisas</i> to the municipalities, following the <i>Cortes</i> of 1525
1591	Church revenues assigned to the Crown ( <i>Bula de Cruzada</i> )
1591	Creation of a 3% surcharge over the customs and tolls ( <i>Consulado</i> )
1631	Tax on incomes from new offices ( <i>meia anata</i> )
1635	Excise on meat and salt sales extended to the kingdom ( <i>real d'água</i> ) and creation of the Salt monopoly
1641	Income tax ( <i>décima</i> ) created (10% levy on incomes and profits); reduced in 1669 and increased again in 1706
1643	A representative committee from the parliament ( <i>Junta dos Três Estados</i> ) managed the
1654	Prohibition of tax-farming the <i>décima</i>
1660	Stamp duty ( <i>imposto do papel selado</i> )
1716	Reform of the Brazilian gold shipments ( <i>quinto</i> )

### Russia

Year	Change
1474	Institution of the state monopoly on liquor sales, which also pay an excise.
1490s	Introduction of the plough levy, with rates according to productivity
c. 1500	Excise duties on liquor (until 1683), internal (until the 1753–54 reform) and foreign (until 1762) customs are introduced and collected via tax-farm

1555	Introduction of the poll tax, taxing each 'soul' (rather than household)
1652	Prohibition of non-state ownership of taverns to enforce excises on liquor
1679	Household-based tax replaces the plough tax, simplifying assessment
1696	New attempt to enforce the monopoly of liquor sales
1716	End of the monopoly of liquor sales, with private producers taxed with an excise
1718	Reform of the admin and accounting, with the creation of the three Collegia and staffed with professional admin, but private tax farming predominates
1718–24	The 'soul tax' replaces the household-based tax, according to census made every 20 or 25 years (fully implemented in 1730)
1754	Internal customs barriers abolished, shifting enforcement to external borders.
1760s–80s	State alcohol and salt revenues expand under closer supervision and partial monopolization
1775	Centralization of the alcohol monopoly and taxation on the <i>kazennye</i> palaty replacing local tax farming by ad hoc representatives

### Naples

Year	Change
1443	<i>Donativo</i> becomes a realm-wide grant apportioned by municipalities met in the Parlamento
1504	Under Spanish rule, indirect taxes and customs broadened
1542	First increase in the quotas for the <i>donativi</i> approved by the <i>Parlamento</i> (12 more would follow until 1640)
1545	New census for the hearth tax (3 more would follow until 1648)
1540s	Introductions of new levies for to pay for military forces (until the 1560s)
1642	<i>Donativo</i> became permanent, and was no longer approved by the <i>Parlamento</i>
1707	Austrian Habsburgs strengthen central oversight of fiscal administration
1734	Bourbon restoration professionalizes revenue offices and judicial oversight
1741–46	New assessment for the <i>donativo</i> ( <i>Catasto Onciario</i> ) records households and assets, supporting more equitable apportionment

### Ottoman Empire

Year	Change
c. 1400	<i>Timar</i> system in place: feudal, assigns agrarian dues to cavalry; central treasury receives limited share
1450s	Consolidation of state land registers for systematic assessment
1500s	Extraordinary cash levies ( <i>avarız</i> ) expand in wartime, monetizing obligations.
1560s	Expansion of tax-farming ( <i>iltizam</i> system)
1600s	Broad shift from <i>timar</i> dues toward tax farming; cash payments grow
1695	Lifetime tax farms ( <i>malikane</i> ) introduced; upfront payments rise but central control weak
1720s	Lifetime tax farms extended across customs and monopolies; contracts lengthened

1775	Life annuities launched on tax farm revenues ( <i>esham</i> ), creating an early domestic debt instrument
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### **Polish–Lithuanian Commonwealth**

Year	Change
1374	Permanent land tax instituted ( <i>poradlne</i> ) at a fixed rate
1404	First extraordinary levy (others in 1441 and 1454)
1450s	Kings resort to expedients: mortgages on crown lands, debasement, loans and subsidies by the nobility
1514	First parliamentary approval of extraordinary aids (6 more until 1542)
1523	Excises refused by parliament (again in 1537)
1629	Hearth tax generalized during wars; enforcement by local officials weak
1652	<i>Liberum vetum</i> is first used by a single individual to block the parliament
1662	Pogłównie poll tax enacted to cover arrears; evasion widespread, revenue negligible
1717	Silent Sejm settlement fixes small permanent military contributions; caps royal initiative
1764–75	Treasury Commissions reorganize excises and customs; attempts to curb farming abuses

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