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The Indirect Taxes of the Medieval Kingdom of Sicily

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THE INDIRECT TAXES OF THE MEDIEVAL KINGDOM OF SICILY

The origins of Sicilian indirect taxes are obscure.¹ Some antedated the Norman conquest, as their Arabic (dohana) and Byzantine (thuminum) names indicate. The Normans introduced more. Frederick II imposed many new ones, elaborating and systematizing the others. His important export duties yielded more than his sales and excise taxes. Frederick became the first Catholic king to receive significant tariffs. Along with his imposition of direct taxes (general subventions) and his exploitation of mint rights and currency manipulations, his indirect revenues freed him of dependence on feudal services and dues.² He was the first Catholic ruler since the Carolingians to enjoy such independence, but others soon followed his example. By the end of the century, the English as well as some north Italian despot had imitated his system. Thus he created the prototype for European customs services, the fiscal mainstay of most Renaissance and Early Modern states, as well as for direct taxation. Neither Conrad nor Manfred, his sons who followed him on the Sicilian throne, imposed any new taxes; their successor Charles of Anjou added only two minor indirect imposts.³ Because the Hohenstaufen archives have mostly perished, it is only from the reign of Charles that we have enough records left to calculate the revenues exactly, although his income seems, from the scanty evidence surviving from their reigns, to exceed those of Conrad and Manfred, and even Frederick.⁴

In the Angevin period the indirect taxes fell into two groups: the jura vetera, which went back at least to Norman times, and the jura nova, which Frederick established or greatly modified.⁵ They fell upon the production and sale as well as the transport of most goods, the majority being levied throughout the Regno and especially at the frontiers. They were accounted in the traditional fashion, a gold ounce (Oz.) containing 30 tarins, each of which contained 20 grams. Thus Oz. 3/4/8 means 3 ounces, 4 tarins, and 8 grams.

Except for the two most lucrative, the export tax on cereals and the excise tax on salt, it is impossible to form a very accurate idea of the yields of individual imposts. Fragmentary lists do indeed survive from the reign of Robert of Anjou (1309-1343), the grandson of Charles I, but even these do not allow an accurate calculation, for example, of the iron tax.⁶ The crown lumped the returns from indirect taxes together in categories, which were leased, along with
certain minor revenues, to three sets of farmers: secretaries (secreti), procurators (magistri procuratores et portulani), and masters of the salt (magistri salis or cabellari salis). By examining their surviving contracts, we can estimate the total yield of all the indirect taxes year by year.

The secretaries collected most of the indirect taxes as well as the rents owed by individuals or communities for crown lands, profits of guardianship of minors inheriting fiefs (sometimes also collected by the procurators), and fines from certain courts and for crimes such as falsification of weights and measures or gambling during the day. The other principal tax farmers, the procurators, collected most feudal revenues and, more importantly, the tariffs. They usually received domania, morticia, et excadenci, the most substantial of which were the reliefs and the escheats of criminals or of persons dying without heirs. As portulani they collected the export tax on grain (ius exitur, hereafter called tariff), from which the bulk of their income derived, and certain other duties. During the reign of Charles I the masters of the salt collected only the salt tax which, as we shall see, amounted to about 1/10 of the revenues collected by the other two main sets of agents.

The division of functions between the two principal types of farms was neither permanent nor logical. For example, in 1278, the secretary of Apulia guarded minors, but in Sicily the procurator did. A secretary for 1272-1273 collected escheats (et etiam cum domanis et excadentibus). All confusion between secretaries and procurators could be solved, and often was, by farming both offices to one individual or group of speculators. That custom disappeared before the end of Charles’s reign, by which time we may suppose that the functions of the two offices had become fixed and distinguishable.

The eleven justiciarates of the Regno were grouped into four secretiae: Principatus, Terra Laboris et Apruciti; Apulia, comprising Capitanata, Basilicata, Terra di Otranto, and Terra di Bari; Calabria, comprising Calabria and Val di Crati; and Sicilia, utra and citra. The procuring districts of Sicily and Calabria exactly coincided with the corresponding secretiae, but the northern areas of the procurators did not. Occasionally Abruzzo comprised a fifth procuring farm. When it was administered with Principato and Terra di Lavoro, as at the beginning of Charles’s reign, the districts of the procurators coincided exactly with those of the secretaries. Towards the end of his reign, Charles usually joined Abruzzo to the other justiciarates of Apulia, giving the procurator of Principatus et Terra Laboris the Tyrrenian coast from the northern frontier to Calabria, and the procurator of Apulia the Adriatic coast from the northern frontier to the Gulf of Taranto.

Each year the crown auctioned the tax farms to the highest bidder for the period of an indiction, i.e., from 1 September of one year until 31 August of the next. The adjudication only became final after a delay of three days, during which higher bids might still be submitted. In case someone overbid the original lessee by a significant amount, he received the contract and the original lessee got an indemnity of one fifth or one fourth of the difference. The crown encouraged the lessee to increase the revenues as much as possible. The tax farmers usually paid installments in money and in kind every quarter, finishing all payments by the end of the eleventh month. They also had to repair or even improve royal property under their adminis-
tration. 11

Both secretaries and procurators had a host of sub-officials — either subcontractors or hirelings, some of whom collected certain taxes over the whole of a *secretia*. 12 Taxes appearing only by name — i.e., the iron tax — were understood to be collected in areas coterminus with that of the secretary or procurator giving the account. Other sub-officials collected a certain tax, or taxes, only in a specific area, such as the tax on dyeworks at Naples. 13 All taxes not specifically collected by individual arrangements were lumped together and collected by the bailiff of each town. The bailiwicks, or local units of administration, were thus charged with the collection of many indirect taxes. 14 The secretary normally sold the bailiwicks with their revenues to the highest bidder. *Doanertii* collected the *doana; portulani* the export taxes. Notaries kept the records, certifying the transactions.

Having become indebted to north Italian, particularly Tuscan, bankers and businessmen to finance his conquest of Sicily, Charles I paid them off in part by granting them offices in his new kingdom and continued throughout his reign to use only Italians as secretaries, procurators, and subfarmers. 15 They increased their offers year after year in their efforts to obtain the lucrative contracts. 16 The successful bidder had to strain every legal right, often resorting to extortion, to make a profit.

During the thirteenth century the *Regno* was the chief granary of the Mediterranean basin. Its kings normally encouraged exports of grain, imposing on them the tariff, which yielded far more than all other import and export taxes combined. 17 In order to avoid famines, however, Frederick II had eventually to limit the export to 1/5 of the harvest in Sicily and Apulia and to 1/7 of that in Calabria, Terra di Lavoro, and Principato. Charles I always limited exports, prohibiting them altogether when famine threatened. 18

The Normans had charged various tariffs on grain exported: 3%, 10%, and 25%. 19 Frederick II charged a rate of 16 2/3% or 20%, payable either in kind or in money. 20 At one time Manfred charged the Venetians 20%, while he made the *regnicoli* pay 33 1/3% on grain exports, an early manifestation of the policy of favoring foreign merchants, which together with other factors was, under the Angevins, to impoverish the bourgeois of the *Regno*. In the last years of his reign he charged a flat fee of Oz. 5 per 100 *salmas* (donkey loads, a measurement in use until the collapse of the Kingdom of the Two Sicilies in 1860) of wheat exported. 21 Charles of Anjou also levied flat rates rather than percentages on exports.

In 1265 Manfred charged Oz. 5 but between 1266 and 1271 Charles levied a tariff on wheat of Oz. 12 to 16 per 100 *salmas* except for the revolutionary summer of 1269, when he raised it to Oz. 30, perhaps to forestall shortages. In 1270 rates ranged as high as Oz. 50 because of the extortion of tax farmers. In 1271 the rate fluctuated between Oz. 15 and Oz. 30. After 1271 the duty was normally Oz. 30, though it sometimes dropped to 25, if there was still a surplus after a certain quantity had been exported at a higher rate. In 1274 the merchants offered to pay Oz. 20 but the crown demanded Oz. 25. In 1277 Oz. 30 was charged for the first 20,000 *salmas* of wheat and Oz. 15 for the first 20,000 of barley exported from Apulia. Additional exports of wheat paid Oz. 25 and barley Oz. 12 1/2 per 100 *salmas*. The higher rates were paid for the first 40,000 *salmas* of wheat and 20,000 of barley exported from Sicily and
the lower ones on additional exports. After 1278 the tariff on wheat presumably ranged between Oż. 25 and 30, dropping to Oż. 20 to reward political allies.\(^2\) At all times barley, beans, peas, and millet paid less than wheat: sometimes 1/2, sometimes slightly more.\(^3\)

Naturally, the amount exported depended on a number of variables: the size of the harvest, the demand at home and abroad, cost of shipping, embargoes, and the tariffs of the Regno and its customers. The crown minutely regulated the entire grain trade.\(^4\) In two years the export of grain was abnormally low. In 1269, Charles I made each inhabitant turn over his surplus grain to send to the areas of the Regno threatened by famine.\(^5\) Messina, afflicted with severe shortage, was allowed to import 30,000 salmae of grain from five Sicilian ports in the year beginning 18 March 1281.\(^6\)

Sicilian exports were the most important. In the fourth indiction (1275–1276) the crown allowed the export of 40,000 salmae of wheat and 20,000 of barley from the island. Since Sicilian prices remained low (10 salmae of wheat or 20 of barley per gold ounce), the crown bought and shipped an additional 10,000 salmae of wheat and 10,000 of barley to Terra di Lavoro.\(^7\) Thus in that year, Sicily exported a total of at least 50,000 salmae of wheat and 30,000 of barley.

An order of January 1277 authorized the export of 40,000 salmae of wheat and 20,000 of barley. In August, the curia extended the authorization, allowing the export of a total of 60,000 of wheat. This does not include the millet exported in the same period. In February 1278, the crown ordered the procurators of Sicily to permit merchants and private individuals to export 100,000 salmae of grain before November. The quota was apparently later raised to 120,000.\(^8\)

Unfortunately, few other documents from the reign of Charles I provide additional information about the size of grain exports. The crown’s anticipation of the export of 100,000 salmae at the tax rate of Oż. 25 per hundred indicates that even such a high duty did not greatly decrease the demand for Sicilian grain. During the early years of the reign, when the duty was lower, more grain may have been exported. The increase to Oż. 30 per hundred salmae — a duty three times the price of the commodity! — probably curtailed the demand slightly, but approximately 100,000 salmae seem to have been exported from the island of Sicily in a normal year with the crown engrossing almost all the profit.

During the reign of Robert of Anjou, Florentine bankers exported from the Regno, which since 1282 had been shorn of the island of Sicily, 118,700 salmae in 1309, 220,000 in 1311, and 140,000 in 1320. In 1300 the Bardi and Peruzzi received permission to export a total of 105,000; we do not know how much their competitors took out in that year. In 1335 Apulia alone exported more than 100,000 salmae, becoming, after the loss of Sicily, the greatest grain exporting province. Apparently, then, the mainland provinces expanded production after 1282 to supply Venice and Florence, which presumably no longer purchased grain from the island of Sicily and were encouraged by reduced export taxes to buy from the kingdom of Naples. Genoan bought grain from the rebel islanders. During the reign of Charles I, however, Sicily apparently sometimes exported twice as much grain as Apulia.\(^9\) Thus between 1266 and 1282 the Regno annually exported 200,000 salmae of grain, except when shipments were curtailed: the con-
tinent and Sicilian ports each exported approximately 100,000.30

Of the Regno's exports of grain, at least 50% was wheat.31 Multiplying the average rate charged for the export of wheat and other grains (the latter were normally 1/2 the former) by the amounts exported, we can figure out the minimum revenue from this tax. This formula produces a normal yield of Oz. 22,000 during the early part and Oz. 44,000 during the latter part of the reign.32

Since tax farmers normally raised their bids every year, the indirect taxes gradually yielded more, except during crises.33 Revenues therefore were greatest just before the Vespers. Prominent historians have underestimated the amounts collected by the secretaries and the procurators,34 who normally collected approximately equal amounts.35 Besides cash, both sets of officials always received commodities which, however, never seem to have amounted to even 10% of their cash income.

In a twelve-month period during 1268-1269, the secretia in Apulia yielded Oz. 15,700.36 Since the lessee in 1272 increased the bid by Oz. 2,800, we may safely assume that, in spite of intervening wars, the income from Apulia in 1272-1273 exceeded, as in other provinces, that of 1268-1269.37 The yields doubtless increased still more between 1274 and 1280, after peace had returned and direct taxes had decreased.38 Besides, in this period, Abruzzo was detached from Principato and Terra di Lavoro and added to the Apulian tax farm. If we allow Oz. 4,000 minimum and Oz. 5,000 maximum for the indirect revenues of that justiciarate, we can calculate that the enlarged Apulian tax farm must have yielded between Oz. 24,000 and Oz. 33,000 at its apogee just before the Vespers. The preparations for the invasion of Constantinople and the War of the Vespers, which especially damaged this region's trade, sharply reduced its indirect taxes. This, together with the loss of Abruzzo, which was erected into a separate tax farm to keep their number at four after the loss of Sicily, explains the drop to Oz. 17,436 in 1283-1284 and Oz. 16,279 in 1286. Even by 1324, long after the restoration of peace, the secretia was still yielding only 16,500.39

For Sicily we can deduce the income of the secretaries and procurators, although we do not have exact totals. Fragmentary accounts from 1265, 1267, 1276, and 1277, and the increases in bids from some other years survive. We know that the two justiciarates into which the island was divided possessed approximately equal wealth, because they paid equal assessments in the general subventions, and further, partners farming the indirect taxes of the entire island often divided it, one taking the profits from Sicilia citra and the other from Sicilia ultra. Finally, we know that revenues collected by the secretary approximated those collected by the procurator.40 Thus, in essence there were four more or less equal tax farms in Sicily: the secretia of Sicilia citra and ultra, and the two corresponding farms of the procurators. Figures from any one of them will thus give us approximate totals for the whole island.

From 1 September 1265 to the end of February 1266, the troubled last six months of Manfred's reign, the secretia of Sicilia ultra yielded Oz. 5,359.41 Thus, at that time the secretia for the entire island was probably averaging Oz. 10,718 on an annual basis. In the next twelve month period (1266-1267), when exports were still partially curtailed, the secretary and the procurator together collected more than Oz. 9,000 in Sicilia citra alone. The partners who had

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leased both farms in all Sicily originally planned to divide the offices. One was to have been secretary and the other procurator; when the export of grain was prohibited and thus the income of the one sharply diminished, they changed the original agreement. Under the new one each performed both offices — one in *Sicilia citra* and the other in *Sicilia ultra.*\(^{42}\) Thus, in 1266-1267 all Sicily must have produced more than Oz. 18,000 in indirect taxes. If this revenue had not been reduced by curbs on the export of victuals, it would have more than doubled the Oz. 10,718 produced annually by the *secretia* alone in the last days of Manfred. Because of the temporary decrease in 1266-1267 of the income of the office of procurator, the two offices failed by Oz. 2,000 to double the income of Manfred’s secretary.

Further figures are missing until 1276. In that year the yield from the *secretia* alone, larger than in 1275 because the war with Genoa had ended, was Oz. 17,857; a year later it rose to Oz. 19,257.\(^{43}\) The income from the procurator of all Sicily must have been at least as much in these years of peace and prosperity as it had been in 1265 (about Oz. 10,000 annually). Thus we can estimate that the total income from both offices must have been at least Oz. 27,857 in 1276 and Oz. 29,257 in 1277. If the income of the procurator rose as fast as that of the secretary, these totals might have reached Oz. 40,000. Until the Vespers, Sicily paid more indirect taxes than any other region.

The secretary of Calabria paid Oz. 3,412 for twelve months in 1279-1280.\(^{44}\) If as elsewhere the income of the procurator equalled that of the secretary, the indirect taxes in Calabria that year must have produced almost Oz. 7,000. The bid in 1266-1267 had increased by Oz. 400, in 1269 by Oz. 1,100, and in 1275 and again in 1276 by unspecified amounts.\(^{45}\) Thus Calabria, like the other *secretiae*, normally sold for more each year. At the beginning of the reign, before these increases, the yield could hardly have exceeded Oz. 4,000 because the two recorded increases alone totaled Oz. 1,700.

In some years the yield must have decreased. No document records a decrease from any *secretia*, but the income of the procurators naturally diminished whenever exports were restricted. The Calabrian increases we know about are only for the *secretia*. The increase of Oz. 1,100 in a single year (1269) must have been unique, since that office yielded only Oz. 3,421 in 1279. It was probably only temporary as well, probably due to the confiscation and sale of the valuable estates in Calabria, the home of John of Procida, following his rebellion in favor of Conradin. Between 1270 and 1275, Charles’s wars with Pisa and Genoa may have depressed the yields. Thus the income of the secretary and the procurator must normally have ranged between Oz. 4,000 annually at the beginning of the reign and Oz. 7,000 just before the Vespers. The poor justiciarates of Calabria and Val di Crati, forming that *secretia*, paid only about 14% of the general subventions. Lacking ports and large towns, which were particularly subject to duties, they doubtless paid an even smaller percentage of the indirect taxes — probably less than 10%.

Several figures determine the yield of the northernmost tax farm: Principato, Terra di Lavoro, and Abruzzo.\(^{46}\) The last lessee of Manfred’s reign, who held both the *secretia* and the procuratorship from September 1265 to February 1266, reported an income of Oz. 10,645. This included all the anticipated revenue from the subleased imposts — the principal source of
income of the secretia — for the whole year and thus really represented an annual total. As it included only Oz. 50 from the tariff, we may assume the prohibition of exports during this period, just as from Sicily.47 Since the procurator normally received as much as the secretaries, all annual indirect taxes must have amounted to about Oz. 20,000 towards the end of Manfred’s and beginning of Charles’s reign.

The yield increased by Oz. 1,750 in 1270 and by indeterminate amounts in 1271 and 1276.48 Because of the auctioning of contracts, the bids thus appear to have increased almost every year. But in 1280, this secretia was, contrary to custom, leased out for three years at an annual price of Oz. 9,616.49 The transfer of Abruzzo to the secretia of Apulia partially accounts for this singular example of a secretia producing less in a later year (Oz. 9,616) than in an earlier one (Oz. 10,645). Privileges and exemptions granted to favorites in and around the capital may also have reduced revenues from this secretia.

In 1280 Charles switched from a twelve to a thirty-six month lease for the secretiae. In farming out the mint, he also switched in 1281 from a twelve to a twenty-nine month lease.50 He began to make these longer-term leases in order to secure income, either for advances of cash or use as security against loans to finance his preparations against Constantinople. By the summer of 1280 (the date of the contract for this secretia) and a fortiori by 1281, the crown could clearly foresee the need to anticipate revenues. When cash was advanced, the price might have been lowered to disguise the interest forbidden by canon law, or to discount the loss anticipated by the lessee as a result of the war against Byzantium. Adding an equal amount for the revenue of the procurator of Principato and Terra di Lavoro to the Oz. 9,616 reported for the secretia, we can estimate the indirect taxes at about 20,000 annually from 1280 to 1282. It therefore approximated the income of Manfred, when Abruzzo was still included and before the revenues were discounted. Like that of other areas, the revenue doubtless increased almost every year, rising to nearly Oz. 30,000 in the later 1270’s and maybe more before the detachment of Abruzzo.51

The yield of the salt tax increased from Oz. 6,000 at the beginning of the reign to Oz. 10,000 just before the Vespers. In 1232 Frederick II monopolized the salt trade. The crown owned some of the salt mines and compelled the private owners to sell their produce to it at rates fixed only slightly above their cost of production. Officials charged the public six times what they paid for salt. A master of the salt in each justiciariato collected these taxes.52 Under Charles I the workers in the royal mines were paid Oz. 1 per 100 salmae of salt, while private owners, who presumably had comparable labor costs, had to sell all their salt to the crown for from 21 tarins, 15 grains to 40 tarins per 100 salmae. The crown sold salt at much higher prices: in 1277 and 1278 at Oz. 6 per 100 salmae to merchants exporting it and at Oz. 8 to those retailing it within the Regno.53 The foreign market would probably not bear the higher rate imposed on the controlled domestic one. Importation of salt was always strictly prohibited. At another time, when the costs were identical, the crown made even greater profits, charging Oz. 13/20 in addition to transportation costs whether the salt was consumed internally or exported. The retail price was ten grains of gold for one thuminus of salt; there were eight thumini in a salma.54 Prices were often also quoted in foreign currencies. The crown took
measures to control warehouses and to fill them up with salt. Lists of these jundaci spread all over the Regno were compiled and inquests were instituted de salinis occupatis. 55

Ecclesiastical establishments and nobles were sometimes allowed to transport and consume on their own estates the produce of their own salt mines, without having to pay the cabella salis. A monastery was allowed to consume on its own estate 100 sobnae per year of salt — a concession worth from Oz. 7 to Oz. 13 annually at the prevailing rates. From the value of such exemptions, we can surmise that the crown must have made really enormous profits from its salt monopoly. The yields from the cabella salis in the medium sized town of Siponto Novello was worth Oz. 78/28/16 in 1272. 56

By 1278 there were five salt farms: Apulia, Principato, Abruzzo, Sicily, and Calabria. The Apulian farm auctioned in the indiction of 1278-1279 for Oz. 2,000, then for Oz. 2,500, and finally sold for the next three years for a total of Oz. 6,000 or more. In Principato and Terra di Lavoro, treated as one farm, the salt rights were sold in 1278-1279 for Oz. 2,838, upward from an original bid of Oz. 2,338, and from Oz. 2,038 the previous year. The farm of Abruzzo sold for Oz. 600 in 1278. The Sicilian salt farm must have been much more lucrative. For it, the bid was increased by Oz. 400 in 1276 and Oz. 200 in 1277. 57 It must have had a base of about Oz. 2,000 and thus have been of comparable size to those of Apulia and Principato, which, as we have seen, experienced comparable increases at about the same time and also paid comparable amounts in the general subvention. We have no figures for Calabria, a much smaller and poorer region, which in salt as in other taxes probably yielded much less, as did Abruzzo, say Oz. 600. Thus we get a total from salt farms around 1278 of Oz. 9,138: Apulia, Oz. 2,500 or 25%; Principato, Oz. 2,838 or 30%; Abruzzo, Oz. 600 or 10%; Sicily, Oz. 2,600 or 25%; and Calabria, Oz. 600 or 10%. The bids for the salt farms increased every year at approximately the same proportions as the other indirect taxes increased and the evidence cited indicates that they must have risen from about Oz. 6,000 to Oz. 10,000 during the reign. Later, other revenues were collected by the gabellini salis; presumably after the Vespers salt taxes were reduced, though I do not find ordinances reducing them. 58

In conclusion, the receipts of the secretaries, the procurators, and the masters of the salt tended to increase from the beginning of the reign up to 1280 or 1282, decreasing thereafter at least until 1286. Later they rose again. Apulia, which yielded Oz. 18,500 at the beginning of the reign, rose, partly because of the addition of Abruzzo, to Oz. 27,500 or even Oz. 36,500 before the Vespers; Sicily from Oz. 19,500 to Oz. 32,500 or even Oz. 42,500 — the largest increase — before the Vespers; Calabria from Oz. 4,600 to about Oz. 8,000 before the ravages of war destroyed all remnants of prosperity there. The northernmost of the tax farms rose from Oz. 22,400 to probably Oz. 29,000, but in 1280, having lost Abruzzo, it returned abruptly to Oz. 23,000. After the Treaty of Caltabellotta ended the War of the Vespers in 1302, the yields of the continental provinces again increased substantially. Income thus increased, at the rate of about Oz. 2,000 a year, from approximately Oz. 65,000 annually at the beginning of the reign to a minimum of Oz. 91,000 and a maximum of Oz. 110,000 annually about 1280 — an increase of between Oz. 26,000 and Oz. 45,000. In short, this type of taxation increased about 50%. 80
BEGINNING OF THE REIGN

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<tr>
<th>Region</th>
<th>Minimum</th>
<th>Maximum</th>
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<tbody>
<tr>
<td>Apulia</td>
<td>Oz. 18,500</td>
<td>Oz. 27,500 (plus Abruzzo)</td>
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<tr>
<td>Calabria</td>
<td>4,600</td>
<td>8,000</td>
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<tr>
<td>Sicily</td>
<td>19,500</td>
<td>32,500</td>
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<tr>
<td>North plus Abruzzo</td>
<td>22,400</td>
<td>23,000 (minus Abruzzo)</td>
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| Total:          | 65,000  | 91,000        | 110,000 \(^{59}\)

These figures assume a fairly consistent income from the procurators. Actually it was erratic. The annual yield of the tariff, as we have seen, roughly doubled during the reign, accounting for an increase of about Oz. 22,000. But in certain years it must have decreased sharply because of war, crop failure, curtailment of exports, or other factors. All the indirect taxes yielded only about Oz. 50,000 just after the Vespers.\(^{60}\) In the first half of the fourteenth century their yield increased sharply.\(^{61}\)

The indirect taxes vexed Sicilians. Ultimately passed along to consumers and producers, they fell with particular force upon the lower classes who, however, ignorant of the concept of regressive taxation and freed from direct payment, in all probability did not as a rule consciously object to them. Instead, the merchants, who actually paid out the export and sales taxes, resented the rising demands of the exchequer that consumed their profits. Doubtless, most had also personally suffered some slight or cheat at the hands of a collector. The anger of the bourgeois echoed through the chronicles.

The Angevin party recognized the dissatisfaction. All the great reform ordinances from 1282 to 1289 limited the indirect taxes and reformed their collection.\(^{62}\) Simultaneously, the Angevins sought to allay popular discontent by prosecuting hated tax farmers after inquests at which the regnicoli presented their complaints. With ease and show of justice the crown could extract cash, approximately Oz. 30,000, from this wealthy and unpopular prey.\(^{63}\)

Many a king has forced his servants to disgorge what they had embezzled and what they had earned, sacrificing them to clear the crown from the odium attached to the deeds of which he himself was the accomplice, or, indeed, the instigator. In this spirit, Charles of Anjou prosecuted the Italian tax farmers. He confiscated their huge profits with relish. But undoubtedly the Angevin party also intended to make propaganda from these inquests and prosecutions, just as it was doing from the reform ordinances. Simultaneously, however, in spite of Stahmev's assertion to the contrary, by reducing the level of taxation it removed some of the very real grievances that had helped cause the Vespers.

YIELDS OR INCREASES FROM THE SECRETI AND PROCURATORS\(^{64}\)

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<tr>
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<th>Apulia</th>
<th>Calabria</th>
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<td>1268-69</td>
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## YIELDS OR INCREASES FROM THE SECRETI AND PROCURATCRS

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5. Monti, “Reddito.”

7 Add. to Reg. 71, 25 (vol. XXIII) lists the main items not collected by the secreti: R.A., 12, 245, and 249-250, and 271; 73, 14, and 65; 42, 138; and Paul Durrieu, Les archives angervises de Naples: Etude sur les registres du roi Charles Ier, (1265-1285). 2 vols. (Paris, 1886-1887), 1, 54. For the legislation of Frederick II, however, see Gaetano Carcani, ed., Constitutiones regum regni Utriusque Sicilie mandante Friderico II imperatore per Petrum de Vinea concinnatae, ad fidem antiquissimi Palatini codicis cum graeca carumdem versione et regione latina textus adposita, quibus accedunt Assisiensis regni Sicilie et fragmentum, quod superest, Regestri eiusdem imperatoris ann. 1239 et 1240 (Naples, 1736). I, 154, Book I, Title XC.

8 R.A., 59, 233; 63, 39; and 73, 13, and Const., I, 292, Book III, Title IV, which contained legislation of Frederick II for recovery of royal property.

9 Cadier, Administration, p. 24; R.A., 37, 382 proves that such an arrangement was unusual; Sthamer, “Vorgeschichte,” compiled lists of the lessees of the two offices under Charles I, showing when the same individual was both secretus and procurator.


11 Durrieu, Archives, I, 55 and R.A., 37, 382. According to Durrieu it was 1/5, but R.A., Add. to Reg. 71, 25 (vol. XVI), states that the original lessee was to get 1/4 of the increase if someone overbid him during the three day interval. See R.A., 37, 382, stating that an increase of Oz. 400 would give the contract to another bidder. Both amounts must have varied slightly.

12 Durrieu, Archives, I, 55; R.A., 13, 82.

13 Agents for the collection of a specific tax were called cabellotti, the recorders notarii, and the certifiers credencerti (R.A., 78, 14).

14 It seems that the taxes collected by the bailiffs were generally of some antiquity, while newer taxes were generally farmed out to cabellotti (R.A., 73, 37).


16 R.A., Add. to Reg. 71, 24 (vol. XVI). See table at end of this article.

17 Taxes on most other goods exported by sea (oil, wine, cheese, and salt meat) were levied by the secretaries. The few articles exported by land paid duties to the magistri pecum. Virtually could be carried and sold freely within the Regio; the crown refused to permit internal tolls and duties (R.A., 127, 45).

18 Yver, Commerce, p. 108. Monasteries obtained exemptions to export to their brothers overseas, especially in the Holy Land (Lynn White, Latin Monasticism in Norman Sicily (Cambridge, Massachusetts, 1938), pp. 66-69.

19 The sources do not indicate whether the tariff was paid in money or in kind in 1160 ad valorem export tariffs were reduced from 10% to 3% (White, Monasticism, citing C. A. Garufi, I Documenti inediti dell’epoca normanna in Documenti per servire alla storia di Sicilia, vol. XVIII, 1891, p. XXXIV). But Michelangelo Schipa, “Italy and Sicily under Frederick II,” Cambridge Medieval History, Vol. VI (Cambridge, 1929), p. 150, claimed the Norman export tariff was 25%.

20 Schipa, “Italy and Sicily,” p. 150.


22 R.A., 4, 5, 9, 10; 117, 31; 6, 404-406, 8, 623; 14, 17; 22, 1270; 22, 930; 29, 23 and 24; 30, 92 and 20, 7; 42, 183; 56, 2; 56, 1; 69; 136 and 137; Add. to Reg. 69, II (vol. XVI); 74, 1; Add. to Reg. 69, 12; 73, 251; Add. to Reg. 69, 16 and 17; 78, 2, 78, 539; 77, 143 and 144; 77, 152; 77, 161; 78, 171; 78, 291; 78, 374; 77, 249; Anno 1278; 82, 142; 82, 146; 87, 110 and 137; 87, 110 and 137.

23 R.A., 77, 138, 145, and 153-156. The duties on millet could vary independently from those on wheat. (R.A., 77, 138, 145, and 153-156). Barley almost always paid half as much as wheat (R.A., 78, 539, and Add. to Reg. 69, 11, and 15-17 (vol. XVI)). Peas (licere) and beans (faba) sometimes paid the same as wheat (R.A., 9, 10).


25 Yver, Commerce, p. 108.

26 Anno 1281, January 6.

27 R.A., Add. to Reg. 69, 12-14, and 18 (vol. XVI).


29 Yver, Commerce, pp. 123-125, 267, 305, 309, and 384, and R.A., 77, 142, and 144; 81, 122;
83, 2, and 3.

30 Yver, Commerce, p. 108, estimated that the continental areas of the Regno exported 120,000 salmae of grain in 1278. See Add. to Reg. 69, 16 (vol. XVI): in the fourth Indiction (1275-76) the export of at least 30,000 salmae of wheat and 15,000 of barley was authorized from Apulia alone. The other areas of the mainland probably exported as much.

31 R.A., 77, 144, and 249. These documents indicate that up to 2/3 or 3/4 of the Sicilian grain exports were. R.A., 77, 143, indicates that 2/3 of the exports from Apulia were.

32 Oz. 15 per salmae charged on wheat and 7 1/2 on the other grains equal 11 1/4 average, multiplied by 200,000 salmae, equals 22,500. Later both rates were doubled.

33 R.A., 37, 312.

34 Romolo Caggese, Roberto d'Angiò e i suoi tempi, 2 vols. (Florence, 1922 and 1931), I, 624-625, argued that such revenues could never be accurately ascertained. In 1926 Monti’s “Reddito,” however, did estimate all the indirect taxes by inaccurately combining figures from reigns as far apart as those of Charles I and Joanna I at Oz. 45,000. See also Amtsbutch, p. 194-196. Monti, “Reddito,” pp. 191-193, calculated that the yield from this secrezia totaled Oz. 24,584 during one of the first years of Robert’s reign, a figure which cannot be equated to those for Charles I.


36 R.A., 22, 559; 28, 93; and Amtsbutch, p. 194.

37 Durrieu, Archives, I, 55.

38 William A. Percy, “Debasement.”


41 Amtsbutch, pp. 200-202 and 225-228 and R.A., 78, 291 and 82, 60.

42 R.A., 59, 139 and 141.


45 R.A., 80, 422; 82, 98 and 101; 86, 98, 241 and 381; Add. to Reg. 8, 89, 135, 189, 203, 242, 292 and 318 (vol. XXII); and 91, 129.

46 Monti, “Reddito,” pp. 185-186. The Angevin curia even collected salt taxes in Epirus (R.A., Add. to Reg. 82, 14 (vol. XX)).

47 I have added Oz. 5,000 for the rise in the revenue from the northern area. Had it followed the pattern of the other areas, the increase would have been at least 12,000. But the figure for 1280 seems to indicate it did not.

48 Oz. 20,000 from Apulia, Oz. 20,000 from the north, Oz. 5,000 from Calabria, and Oz. 5,000 from the cabella salis. Monti, “Reddito,” p. 186, estimated Oz. 45,000 from the continental areas of the
Regno, forgetting, as I have shown in Chapter IV of my dissertation, about Oz. 7,000 from the tariff.

61 Vver, "Commerce, passim.


64 R.A., 4, 5; see also Arndt, Studien, p. 112, n. 13 and "Beilage III:" R.A., Add. to Reg. XIV, 2 (vol. VIII): R.A., 2, 184; 9, 10; 17, 31; 22, 1881; 12, 179; 8, 322; 22, 599; 28, 93; 44, 62; 41A, 270. Only a faulty résumé of the second document has been preserved. It mentions that the bid had been increased, then the figure Oz. 2,800. That is far too low to represent the entire yearly income. As all the other figures for incomes from secretiae are uneven to the last digit and as all the increases are in round hundreds, we may assume that the 2,800 represented the increase. R.A., 44, 63, clearly states that prior bid had represented an increase of only Oz. 2,000 (R.A., 37, 382); R.A., Add. to Reg. 71, 25 (vol. XVI); 10, 439. An appendix account of the Vicar of Sicily (1273-1275) shows that he received from the secretary in the Second and Third Indiction Oz. 6,990. This was obviously not the total income; Amtsblatt, p. 196. The four secretiae were to yield far more than in the previous year because the peace treaty with Genoa made them more valuable; Ibid., pp. 195-205. The lessee also had to give the crown 2,304 salmae of wheat and 890 salmae of barley. This contract did not cover the office of procurator, to whom was transferred the income from the renting out to rich and responsible citizens of the curia's "houses, vineyards, gardens, olive groves and other possessions." Monti, "Reddito," pp. 186 and 189-191, citing fasc. August 3, cc. 63a-82b. This figure refers only to the total of the income from the subdivisions of the secretiae, not to the tariff; Durrieu, Archives, I, 55, states that the lessee was also required to furnish sizeable quantities of victuals; Caggese, Roberto, I, 625, citing Fascicoli angioini, 8, col. 59a, year 1286. The tariff and the gabelle of salt in all Apulia yielded Oz. 7,485 during 1286 (Caggese) or during some year of the reign of Charles I (Monti). Monti, "Reddito," pp. 191-193. I got this figure by subtracting Oz. 2,500 for the mint rights, included in Monti's total, and by adding Oz. 2,700 for Abruzzo which was not included in this total. This figure includes the gabelle on salt but not the tariff; and Ibid., pp. 188 and 193, and Caggese, Roberto, I, 625. This figure seems to be for the secretiae only.