

A COMPARISON BETWEEN THE TAXATION SYSTEMS IN
THE PHILIPPINES UNDER SPANISH RULE AND
INDONESIA UNDER DUTCH RULE DURING
THE 19TH CENTURY

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1. *The sociology of taxation systems*

'A total assessment of Spanish impact on the Philippines would thus include comparisons both with other colonies (e.g., Netherlands East Indies, French Indochina, British Burma) and with non-Western countries which retained or regained their political independence (e.g., China, Siam, Mexico)' (N. Owen, 1976, p. 84).

The student of colonial history who attempts to draw a comparison between Java (or rather, in view of the huge regional disparities: parts of Java) and parts of the Philippines (for instance Luzon) is struck by the sharp contrasts in development. While Javanese society during the 19th century, and well into the 20th century has remained a society of small peasants, in Luzon the process of colonial development has led to the increased concentration of land in the hands of a rural elite.

The process of social homogenization in Java had become clear already from 19th century Dutch investigations on the issue of land tenure. Researchers and writers in the 1870s and 1880s found that the heavy burden of labor services and land tax upon the village population had caused the villagers to work out some sort of equal distribution of land among themselves, in order to acquire as large a number of labor conscripts as possible.

The view of social homogenization comes back in Geertz' well-known thesis of 'agricultural involution', based on anthropological fieldwork during the 1950s and on the study of historical sources. Geertz gives the following concise statement of his theory:

"Under the pressure of increasing numbers and limited resources Javanese village society did not bifurcate, as did that of so many other 'underdeveloped' nations, into a group of large landlords and a group of oppressed near serfs. Rather it maintained a comparatively high degree of social and economic homogeneity by dividing the economic pie into a steadily increasing number of minute pieces a process to which I have referred to elsewhere as 'shared poverty.' Rather than haves and have-nots, there were, in the delicately

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muted vernacular of peasant life, only *tjukupans* and *kekurangans*—‘just enoughs’ and ‘not quite enoughs’ (Geertz, 1963, p. 97).

Geertz’ theory has come under heavy criticism recently, from the side of writers who point out that he has overestimated the social homogeneity and the ‘sharing’ not only for 20th century but also for 19th century Javanese village society. Recent research has shown that already during the 19th century villages in many parts of Java had a marked social differentiation, with on the one hand a class of relatively well-to-do peasants, and on the other a class of agricultural laborers.

This revision of Geertz’ theory is an important step towards a more realistic picture of colonial Java. The observed social differentiation of Javanese rural society, however, proves to be a differentiation within rather narrow margins. Even in those areas where the existence of a group of large peasants employing landless laborers is beyond doubt, there was still no class of big land-owners resembling the Philippines’ landed elite. The large peasants in Central Java owned land in the order of 5 to 8 hectares and engaged in foodcrop production; Central Luzon landlords by the 1860s owned at least tens of hectares and in the first decade of the 20th century hundreds of hectares, cultivating cashcrops like sugar and rice, to be sold in wide market networks.

Dutch scholars at the end of the 19th century (Bergmer, Van Vollenhoven) sought the causes of Java’s extreme land fragmentation in the heavy burden of taxation. In the same way one might attribute the emergence of a landlord class in Luzon to the benevolence of the Spanish tax system, benevolent at least for the rural elite.

Charting the impact of a certain tax regime upon the social structure is not the only way of studying taxation systems, and certainly not the most fruitful one. Taxation systems are as much adaptations to existing economic conditions as causes of changes in these conditions. The French taxation historian and sociologist Gabriel Ardant advocates a more comprehensive approach in which the interconnections of taxation, economic infrastructure and state institutions are studied. He points out that ‘tight links’ exist between the institutions of a certain state set-up, and he considers the study of the tax system the key to the analysis of this interconnectedness. Ardant writes:

‘An understanding of the mechanics of taxation, of its economic implications, and of its influence on the spirit of revolt allows us to chart accurately the correlations that exist between the institutions of different European countries throughout the different periods of their existence.’ (Ardant, 1975, p. 169).

The study of taxation systems in colonial states sheds light on the relationships between the colonial administrative apparatus and the indigenous political and social structure. The remarkable characteristic of colonial regimes, like the Spanish regime in the Philippines and the Dutch regime in Indonesia, in the first part of the 19th century, is the small number of European bureaucrats. By themselves this thin layer of administrators, assisted by relatively small armies, would not have been able to impose their policies on the native populations. The extent to which they were able to pursue their policies, depended on the willingness of indigenous elites to cooperate with the colonial regimes, and to carry out (and modify) these policies.

Both Java and Luzon belonged, for the greater part of the 19th century, to what Ardant calls rudimentary economies, and for which he stressed the limited fiscal possibilities. In rudimentary economies subsistence agriculture predominates, rural areas are relatively closed, crafts and industries hardly exist, and trade and markets are virtually absent. The main obstacles to taxation are insufficient production which makes tax returns very low, insufficient markets which makes the collection difficult, and limited information on the side of the fisc which makes assessment of taxes a permanent problem. The fiscal systems in the European rudimentary economies of the 15th, 16th and 17th centuries found a number of solutions for problems of taxation. Several types of taxation can be distinguished:

1. Levies on the circulation in the form of tolls and internal customs. These levies exert a heavy pressure on trade, and curb economic activity.
2. Direct levies, independent of the circulation:
 - a) the tithe, payment in kind of part of the harvest. The evaluation of this tax and the collection are very difficult.
 - b) the poll tax (capitation, headtax). Ardant writes about this tax:

‘Gone were the delicate problems of evaluating wealth, one merely had to count the human beings in a nation and place the same tax on each head or on each group of men in large, ranked categories according to their titles, their status, or their occupations if there was a graduated head tax.’ (Ardant, 1975, p. 185).

This tax required a minimum of registration of people, and consequently a minimum of organisation (Ardant, 1975; 1965, p. 415). The problem with this tax is that because of its ‘forfaitair’ character it is too light for certain groups, and too heavy for other groups (Ardant, 1965, p. 415).

- c) Levies on the means of production, e.g. land or real estate. This type of taxation is popular among rulers who want to stimulate circulation (trade and markets) (Ardant, 1965, p. 422).

The land is an example of this type of taxation. The problem is the same as with the tithe: evaluation and assessment are difficult. In order to be able to levy a land tax on individual landowners the land fisc needs to have a cadaster. In European states cadasters were developed during the 19th century, under changing economic conditions.

A number of new taxes were developed in Europe during the 17th, 18th and 19th centuries, in what Ardant calls intermediary systems, when the circulation became stronger, and transport and industry gradually developed. During the 17th and 18th centuries the excise tax (a form of indirect tax) became an important source of income for the state. This tax was thought superior to the direct and often arbitrary levies of the previous period.

In some European countries the main obstacle to the land tax, the problem of evaluation in the absence of a cadaster, was overcome by introducing the principle of repartition, developed in France towards the end of the 18th century. According to this principle the government leaves it upon a given community to apportion a fixed amount of taxation among its members. This is supposed to result in the effective and just distribution of the tax burden among the members of the community, because of the clash of interests (Ardant, 1975, 210-211). In countries like Russia and Spain the land tax with the principle of repartition was maintained up to the end of the 19th century. In other European countries during that period cadasters were built up on which the land tax could be based.

The income tax, a system characteristic of a more developed industrial economy, came into use towards the end of the 19th century and the beginning of the 20th century.

This brief outline of different taxation systems serves as a background to a more detailed analysis of the tax regimes and government institutions in the Dutch and Spanish colonies in Southeast Asia.

2. *The taxation system in Java during the 19th century*

For reasons of brevity only the main outline of the Dutch bureaucratic and taxation systems in Java will be presented in this section.

Javanese society underwent a process of intense bureaucratization from about 1650 until well into the 19th century. During that time parts of Java were under direct control of the Dutch while the kingdom of Mataram in the interior of the island, (later divided into several principalities), maintained some form of limited autonomy. Sections of the principalities were brought under direct Dutch government in the first decades of the 19th century, while the remaining areas of the princes were gradually incorporated into the Dutch colonial system. During the 17th century the Dutch East Indies Company (V.O.C.) had acquired almost complete control over the surrounding seas and thereby cut off the island from external trade relationships. This eliminated an important source of income for the royal courts, forcing the ruling elite to intensify the exploitation of its own population. Under the princes the country was ruled and taxed according to the appanage system (appurtenances system) whereby the ruler allocated groups of peasant households to *priyayi* or royal officials. The *priyayi* and their lower-level officials had the right to exact tribute and labor-services from the peasants in the villages. Under the rule of Mataram the burden of taxation was not very heavy, but around 1800 the pressure increased due to the necessity of the rulers to provide a living for larger numbers of relatives and aristocrats.

After a period of vicissitude in its government policy towards the Indies, the Netherlands in the late 1820s returned to the policy of monopoly and exclusion which had characterized the East Indies Company. The Dutch king and the government, observing the increasing trade activities of American and English merchants on Java's shores, decided that they wanted to avoid a situation in which the costs of government would come for account of the Dutch, while the economic benefits would go to foreigners. In order to nationalize the trade in the Indies, the Dutch government established in 1825 the Dutch Trading Company (Nederlandse Handel Maatschappij), a private company intended to recapture the trade in Indian products and to promote the export of Dutch products to the East. This trading company was to be linked to a government controlled production system, called the Cultivation System (introduced in 1830). The main reasons behind this mercantilistic policy were the fiscal needs of the mother country.

Under the British interim government (1811-1816) a tax reform had been introduced, by which the old East Indies Company system of forced deliveries had been replaced by a land tax, to be collected by the village head. This system was retained after the Dutch restoration. The land tax proved to be a very deficient tax under the prevailing conditions. Not only was it unjust, it was also inefficient. The village heads levied higher sums than was allowed, and appro-

priated a large part of the revenue. The Dutch soon introduced an administrative change in the method of assessing and collecting the tax: they started to determine the amount of tax by 'admodiate, i.e. haggling with the village government, while the internal distribution of the tax among the villagers was to be done according to the repartition principle, not on the basis of individual assessment.

The Cultivation System introduced in 1830 operated in brief as follows: The natives were to devote a certain proportion of their land and labor-time to the cultivation of cash crops, to be sold to government agencies; with the payment for these products they would be able to pay the land tax. The government would thus receive, not a large amount of rice as payment for the land tax, but export crops, to be disposed of at the European markets (coffee, sugar, indigo). In practice the land cultivated with cash crops took the character of large state plantations, worked by the natives under the supervision of Dutch government officials and Javanese chiefs, acting as managers of the labor force. The Cultivation System remained in operation until the late 1860s. In 1870 a new law on agrarian holdings opened the possibility of private entrepreneurs to operate plantations in Java.

Throughout the 19th century the Javanese population had to carry out heavy labor services, which consumed a very great part of the total working time of each peasant. In addition to the Cultivation services, peasants had to do *corvée* labor for the building of roads, bridges, factories, irrigation systems and storehouses. Aside from these services for the central government they had to perform *dessa* services for the welfare of their own communities, and *pancen*-services for several *priyayi* and for their own village head. All these labor services were imposed village wise, i.e. according to the principle of repartition. During the 1840s reports from Dutch officials made mention of neglect of sawah fields, harvest failures and actual starvation in some part of Java (Ergro, 1880, III).

In term of fiscal revenue the Cultivation System could be considered a success. Throughout the operations of the system a 'net surplus' ('Batig slot') could be transmitted to the Netherlands, alleviating the problems of the treasury. The mobilization of labor services on a large scale provided Java with a relatively efficient road system. The government, however, paid little or no attention to the welfare of the population (Day, 1966).

The heavy burden of *corvée* labor imposed on the villages brought about a levelling of landownership. Land was transferred from individual ownership to village or communal ownership, either as a result of pressure from the side of Dutch officials, or as a defense mechanism of the pressured villagers. As the land tax (levied on

landowners) had been commuted into *corvée* labor, and this *corvée* labor was imposed by repartition, each landowner came under the obligation to perform the services. In order to increase the number of workable men, land had to be parcelled out equally among the villagers, including the landless households. Although the social homogenization was in reality not as complete as some writers (a. o. Geertz) suggest, it remains true that in Javanese village society there was no class of big landowners.

There was, of course, a village elite, comprising of the village head and a number of other officials, who were exempted from performing the labor services. The village head had an important function as manager of the labor force, and thereby occupied a crucial power position in the organization of the Cultivation System. In this position the village head was able to earn from 'cultivation percentages', and to increase his landholdings.

This stratum of village heads and officials, however, was not transformed into a landlord class. One of the reasons why this group was not able to capitalize much more on its bureaucratic position was the Dutch policy of prohibiting and counteracting trade by native officials. Native chiefs were thus prevented from linking their landholding to productive and commercial enterprises. In addition to this, the Dutch monopoly on buying up and trading cash crops, and the absence of foreign merchants trading with an indigenous elite, curtailed the economic prospects of the Javanese rural elite.

3. Mode and degree of integration into the world market: commercialization of the Philippine economy

Spain maintained the mercantilist principle that colonial trade should be a monopoly of the mother country, until the first decades of the 19th century. Under these principles foreigners were excluded from the colonial trade, the production of certain local products was forbidden to stimulate the importation of Spanish goods, and finally for a long time (up to 1765) only one Spanish port (first Seville and thereafter Cadiz) was allowed to trade with the colonies. Throughout the first two centuries of Spanish rule in the Philippines, Manila was an important entrepot harbour and the Spanish merchants in the city acted as intermediaries. Chinese junks brought silk and other goods from China, and the annual State galleon, plying the route between Acapulco and Manila, exchanged these goods for Mexican silver, and brought in addition the '*Real Situado*', a royal subsidy to the Philippine Treasury fixed in 1665 at the sum of 2,500.00 Mexican dollars called pesos. This currency was one of the main sources of money circulating in the Philippines. The subsidy was terminated in 1810 with the independence of Mexico.

During the 1780s the Spanish government drew up a plan to improve the economy of the Philippines and to increase the commerce between Spain and its colony, in order to let the mother country benefit from the productive resources of its colony. In 1785 a commercial company was created under the name 'Real Compania de Filipinas' (Royal Philippine Company), financed by private capital. This company was granted the exclusive privilege of trade between Spain and the Archipelago. For several decades the company conducted regular trade, not only with the Philippines but with its American colonies as well. In 1834, however, the company was terminated, as it operated permanently at a loss. Apparently Spain was not able to do what the Netherlands was doing at that time: to establish a profitable commercial trade link between the mother country and the colony. One can surmise that Spain as a semiperipheral state in the world system lacked the means of control to maintain a monopolistic position in its Asian colony.

Several causes can be mentioned for the failure of the company.

1. One important factor was that the company had not been able to realize a vertical integration of production and trade. It did not control production in the Philippines, it did not have direct relations with the rural cultivators (Schurz, 1939, p. 417). This vertical integration of production and trade was precisely what was done by the Dutch in Java.
2. The company was not in control of its organization of agents.

'Undoubtedly this laxness of responsibility among its subordinates—an evil from which all the great companies suffered—was partly due to the semi-public character of the organization and the consequent impersonal nature of its directive authority, as well as the impossibility of a minute supervision of its widely scattered operations.' (Schurz, 1939, p. 417).

Favouritism to secure appointments was rampant. Capital advances distributed to tillers had not been repaid in agricultural produce. As Foreman puts it: 'Success could only have been achieved by forced labour, and this right was not included in the charter' (Foreman, 1906, p. 254).

3. The company was to have a monopoly of trade between Spain and the Philippines whereby Spanish goods would be exchanged for oriental goods in Manila. This monopoly could not be maintained in the early decades of the 19th century when the English and American ships started to come to Manila (Schurz, 1939, p. 417).

4. Finally, the chaotic conditions in Spain from 1808-1814 and the disruption of the American trade as a result of the wars of independence contributed to the failures (Cushner, 1971, p. 195).

During the last decade of the 18th century and the first decades of the 19th century the Philippines was opened to free trade with the whole world. During the 1790s American ships traded at the port of Manila, although the official restriction to foreign merchants was still in operation. During the 1820s American firms started to open permanent agencies in Manila. Several provincial ports were opened to foreigners during the 1830s up to the 1860s. The larger portion of exports was conveyed in foreign vessels.

The number of foreign merchant houses in Manila increased rapidly. During the 1820s seven English and American firms began to operate in Manila and during the 1850s, aside from the English and American houses French, Swiss and German commercial firms were active. Foreign trade (imports and exports) increased from the 1820s to the 1890s (Legarda, 1955, pp. 403-404). The main export crops were sugar, abaca (Manila hemp), coffee and tobacco. Imported goods included among others machinery for the sugar refineries. Several areas in the Philippines, notably Pampanga and Negros, experienced a great expansion of sugar production. Between 1831 and 1854 sugar production more than tripled (Cushner, 1971, p. 201).

The financial stimulus given by the foreign merchant houses accelerated the transformation of Philippine agriculture from a subsistence economy to an export economy. Foreman states:

'It was the capital brought originally to the Philippines through foreign channels which developed the modern commerce of the Colony, and much of the present wealth of the inhabitants engaged in trade and agriculture is indirectly due to foreign enterprise.' (Foreman, 1906, p. 258).

A monetized exchange economy gradually emerged during the middle and in the second half of the 19th century. Precise information concerning the degree of commercialization of the rural areas is scarce. Owen's study of Kabikolan in the 19th century provides us with a picture of the development of commerce and of market places in this province.

At the beginning of the century commerce was relatively limited in scale. Trade was predominantly in the hands of the *alcalde mayores* (provincial governors) and their agents (Owen, 1976, p. 299). A similar situation was described by Cruikshank for 18th and early 19th century Samar. In the first part of the 18th century it was the Jesuit priests in Samar who had monopolized trade (Cruikshank, 1975,

p. 32-35). In the period from around 1800 till 1840 it was the *alcalde* and the *gobernadorcillos* who formed a monopolistic trading network, which was increasingly facing competition from the side of Chinese mestizos. Apparently the economy of the early 19th century with its lack of currency and capital facilitated the monopolization of trade in the hands of political powerholders. At that time, however, the mestizo class, engaging in trade and buying up land, was on the rise.

Owen finds it striking that the sources on Kabikolan contain no references to town markets or to local merchants and peddlers before the 1830s. He takes this as an indication that commerce was too paltry an enterprise to warrant mention (or taxation) by the Spanish officials in the region' (Owen, 1976, p. 301). During the 1830s trade started to increase, and there was an influx of merchants from outside the region. This trend continued during the 1840s and 1850s, when both internal and external commerce expanded rapidly in the province. The number of market places increased. For the period after 1850 several travellers' descriptions of markets indicate that peasant marketing and local commerce had become a lively affair (Owen, 1976, p. 324). Revenues from the market tax monopoly from Camarines doubled between 1856 and 1873 (Owen, 1976, p. 325).

4. *The tax system in the Philippines during the 19th century*

The study of the Spanish taxation system encounters great difficulties. Official publications are usually not very reliable, not only because of the strong political controversies that characterized Spanish politics during the 19th century, but also because Spanish administrative law shows many contradictions, and a wide gap existed between law and reality. Moreover in contrast to the Dutch colonial system, relatively little attention was paid to investigations of a socio-economic nature. An important reason for the precarious Spanish colonial policy was the intensive political unrest and rivalries in the mother country. During the period from 1834 till 1898 Spain had no less than 36 parliaments and 79 cabinets alternately of liberal and conservative political color, and during that period 53 governor-generals were sent to the Philippines.

The taxation system in the Philippines was for the greater part meant for the maintenance of the state apparatus, of which the military expenses demanded a large share. The amount of money for development purpose was very small. To give an idea of the structure of the colonial administration the budget for the year 1885/1886 is given in table 1.

TABLE 1 BUDGET 1886/1887

<i>Gastos/Expenditures</i>	<i>Pesos</i>
1. Obligaciones generales (general liabilities) (expenses for the ministry of Colonies for the Philippines, Civil and military pensions, dismissed officials, passage money, amortization of treasury notes, etc.)	1,523,335.07
2. Estado (Department of State) (diplomatic and consular corps in E. Asia, etc.)	125,000.00
3. Gracia y Justicia (Department of Ecclesiastical Affairs and Justice) (Supreme Court of Manila, courts of first instance, cathedral clergy, parish clergy, missions, etc.)	1,085,769.62
4. Guerra (Department of War) (personnel, army corps, hospitals, artillery material (including governors of political-military cornandancias), pensions, etc.	3,494,923.31
5. Hacienda (Department of Finance) (personnel, equipment, expenses for the collection of taxes, mint, etc.)	1,356,031.30
6. Marina (Department of the Navy) (personnel, naval stations, arsenal, warship hospitals, etc.)	2,423,518.91
7. Gobernacion (Department of the Interior) (central and provincial government personnel, office of civil administration, post office, Guardia civil, telegraph office, prison, maritime mail, etc.)	1,267,007.43
8. Fomento (Advancement) (Department of Public Works, Agriculture, Commerce and Industry) (public works, roads, railways, rivers, forests, mines, etc.)	349,322.87
	11,624,908.51

(Montero y Vidal, 1886, pp. 169-186; Sancianco y Goson, [1975] pp. 13-21).

The following taxes can be distinguished:

a. *Direct taxes*

One of the earliest of all the levies of the Spanish kings upon their colonial subjects was the tribute (Priestly, 1916, p. 322), originally a vassalage payment. As Plehn pointed out: 'The tribute was a personal tax of the nature of a uniform poll tax and was the only tax universally enforced' (Plehn, 1901/1902, p. 685). The unit assessment was the household. Certain categories were exempted from the tributes: *alcaldes*, *gobernadores* and *cabezas de barangay* (in short the *principalia*), and their sons, soldiers, members of the civil guard, government officials, and paupers.

Tribute was collected both in specie and in kind. In 1593 the government proposed that tribute be paid in kind, which would lead to greater food production. This was still the case during the 17th century. The goods used for payment were: chickens, rice, coconut oil, wine (Cushner, 1971, p. 103). This reflects the predominance

of a subsistence economy and the absence of any monetary exchange. The Spanish crown, however, preferred payment in specie, in order to increase the gold flow to Spain. The collection of the tribute in kind caused various difficulties to the local officials, who somehow had to convert the goods into money. Apparently at the provincial level traders were operating who could exchange these goods for coins.

During the 18th century up to the 1840s the yield of the tributes was rather low. Several reasons can be mentioned for this phenomenon. The collection in kind entailed great losses due to spoilage; the lack of control from the higher administrative levels down to the lowest echelons, made a large part of the collected tribute disappear into the pockets of the local and provincial officials. It was only during the 1840s with the increasing centralization of the government structure that the control, and consequently the yield, increased impressively.

In 1884 the payment of tribute was repealed, and replaced by a graduated poll tax (or *capitacion*, head tax). This tax was collected by means of a certificate of identification, known as *cédula personal*, which every resident was required to obtain. As Elliott states: 'It was a sort of license to exist and to do business' (Elliott, 1916, I, p. 252). The *cédula* had to be shown in court and carried along while travelling.

While the tribute was imposed on households, the *cédula* was imposed on individuals. There were 16 different classes of *cédulas* according to income category, the highest category paying 37,50 pesos, while peasants were paying 1,50 pesos (Plehn, 1901/1902, pp. 691-693).

Although this tax was progressive, the burden was relatively heavy for those in the lowest category, and light for the richer people. Rajal y Larre in his study of the province of Nueva Ecija around 1887, gives an estimate of the budget of a *kasamá* (share-cropper) household, which harvests 80 cavans of palay (unhusked rice) a year (which indicates a field of more or less 3 hectares). This household has an income of 37,50 pesos, and pays as direct tax 4,69 pesos, and indirect tax 0,50 pesos: a total of 5,19 pesos, being almost 14% (Rajal y Larre, 1889).

During the last decades of the Spanish colonial government the *cédula* was the main source of government income, yielding 5-7 million pesos per year. During the years 1885-1886 the replacement of the tribute by the *cédula* increased the income of the direct taxes rapidly. Under the tribute system the number of people exempted from taxation had grown considerably, and these exemptions were discontinued under the *cédula* system (Corpuz, 1965, 16-17).

In 1878 two direct taxes were added, both imposed on urban incomes:

- 1) a tax on the annual rental value of urban real estate, known as the 'urbana', and
- 2) a tax on salaries, dividends and profits, commonly abbreviated as 'industria' (Plehn, 1901/1902, pp. 701-711).

The urbana tax was levied at the rate of 5% upon the net value of rental value of all houses. A number of exemptions were granted. The tax list or 'padron' was compiled by local assessment boards. The tax on industry and commerce was a continuation and extension of an earlier industrial and commercial license tax on Chinese. The assessment of both the old and the new tax were done by classifying commercial houses, factories and shops according to classes, and imposing the fixed levy. Hence the tax was an objective assessment, in the words of Plehn:

'In considering the form of the income tax, the most striking characteristic is the skillful way in which it avoids almost entirely the difficulties of a personal declaration, or estimate, of the annual income and the dangers of false statements and misrepresentations.' (Plehn, 1901/1902, p. 710).

The urbana and the industria tax were rather heavy levies on urban property and commercial enterprises. Plehn gives the following judgement on this tax on income:

'The tax is universal and affects every kind of economic activity except agriculture, which, as has already been stated it was the expressed policy of the Spanish government to foster and encourage.'

A remarkable feature of the Spanish taxation system was the absence of a land tax on rural property, such as had been developed under the British, the Dutch and the French colonial systems. Several foreigners travelling in the islands have expressed their amazement at the absence of any tax on landed property (Wiselius, 1876, pp. 64-65). The landowner class remained the least burdened by the tax system. A proposal for a more modern tax system, including a tax on land, was presented by Sancianco y Goson, a lawyer in Manila, who wrote a series of studies on the Philippine taxation system which were published as a book in 1881. He proposed the abolition of the capitation tax, and the *polo* (labor services). Sancianco y Goson argued that a tax on rural property would not only be a source of income for the state, but would also stimulate agriculture. He was aware of the existence of a class of wealthy Indios and mestizos in the countryside, whose income amounted to many thousands of pesos and who were undertaxed (Sancianco y Goson, 1881/1975, p. 8).

It was only in the Maura law of 1893 which aimed at reorganization of the municipal administration, that a small municipal tax on land was introduced. The law intended to provide for local self-government, whereby the *principalia* would be the local rulers, but their eligibility was to be based on the payment of land tax. This provision, however, was never executed, while the law itself was superseded by martial law in 1896 (Elliott, 1916, p.).

b. *Indirect taxes*

The customs duties were imposed on imports and exports. The tariff laws as they developed during the second half of the 19th century, was primarily meant for fiscal purposes, and hardly for protectionistic purposes. Spain did not have a well-developed industry which needed an outlet for its products, while the colonial government did not engage in productive enterprise on a large scale, except for the tobacco monopoly. The situation developed by the middle of the century that while Spanish ships brought nearly all the imports, most of the exports were transported by foreign vessels (Plehn, 1901/1902, p. 131). The customs duties consisted of ad valorem duties on goods, were set down in long lists of prices for all kinds of goods (usually in the order of 3-10%), increased by all kinds of surtaxes and special retributions. The custom laws were carried out with strong formalism and endless indolence, which made trading with the islands a difficult enterprise. Nevertheless the commerce of the islands showed an overall increase during the second part of the 19th century and so did the income for custom duties.

An excise tax (that means a tax imposed on the circulation of goods) was absent in the Philippines. The Spanish taxation system in the Americas had the *alcabala* (duty on sales), which was, next to the tobacco monopoly the largest revenue producer by the end of the 18th century (Priestly, 1916, p. 353). This was the revenue which bore heaviest upon the people, and it was consequently the most detested of all the long list of taxes, according to Priestly (Priestly, 1916, p. 353). The *alcabala* was never introduced in the Philippines. As Plehn stated:

‘(...) the early governors were so unanimous in their opinion that this tax was unsuited to the local conditions that it was never introduced, and there was in consequence no growth of indirect internal taxes for insular purposes.’ (Plehn, 1901/1902, p. 148).

c. *Monopolies and lotteries*

The Spanish colonial government drew income from a number of monopolies: taxes on the sale of stamped paper, taxes on the

manufacture and sale of liquor, taxes on cockpits and on sale of opium.

The most important of the state monopolies was the tobacco monopoly, introduced in 1781 and abolished in 1882. Under this system certain districts were assigned for the compulsory cultivation of tobacco, while the planting of tobacco outside these areas (with the exception of the Visayas) was prohibited. The government was to purchase the entire crop in the tobacco planting districts at a price determined by the authorities. Contraband sales were to be prevented by a system of inspection and tolls along the roads and rivers. The tobacco bought by the government was processed in factories and made into cigars and cigarettes, to be sold via government agencies.

The monopoly yielded a large income, but also entailed heavy expenses. De Jesus gives the following judgement on the system:

'As a fiscal measure the monopoly achieved a genuine breakthrough. It enabled the government, not only to support itself without the Mexican subsidy, but even to contribute to the imperial treasure — which was the original motive for its introduction' (De Jesus, 1973, p. 270).

In the areas where the tobacco monopoly had been introduced it imposed an intolerable burden on the peasants, according to De Jesus. Outside these areas the numerous checkpoints along the roads and waterways, manned by a growing Spanish bureaucracy, hampered all trade, not only that of tobacco growers.

Most of the tobacco produced by the monopoly was sold among the inhabitants of the islands, only a small portion was exported after around 1837. The Spanish at first ignored the export potential of the tobacco, and aimed only at controlling the domestic market (De Jesus, 1973, p. 166). Because of this De Jesus considers the monopoly 'more of a sumptuary tax than a system of compulsory cultivation such as the Dutch introduced on Java' (De Jesus, 1973, p. 165).

d. *Labor services*

Compulsory labor was a feature of Spanish colonial policy in the Philippines. According to the Spanish laws the Indians, as new Christians, were 'free vassals' of the crown, and their property rights and personal liberty had to be respected, but labor services could be required from them. During the first half of the 17th century the Hispano-Dutch wars led to skirmishes and encounters in the South-east Asian scene, and the Spanish government in Manila had to reinforce its defense, especially its naval defense. A large amount of labor was needed for woodcutting and shipbuilding. This labor was

recruited through the *polo* system, by which male Filipinos had the obligation to provide labor. The polo was organized by the alcalde mayor of the province. The burden of the polo and of other levies on the Philippine population seems to have been so heavy that an increase in the death rate and the flight to the mountains reduced the population during the 17th century.

During the first half of the 19th century the *polo* seems to have been much lighter. At that time the *polos* and *servicios* were organized at the municipal level. They were intended for public works, especially the building of roads and bridges, for service in the municipal office (*tanoria*, one week per year), and for night guard duties (*semaneros*, one week per year). Prior to 1884 the *polo* obligation was 40 days a year. In that year the number of days was reduced to 15. As the higher echelons of the bureaucracy (e.g. at the national and provincial levels) were not interested in making use of these services, the *polistas* were very often employed by municipal officials for private purposes, for instance working their fields or repairing their houses.

The *polo* could be redeemed by paying an annual fee (*fallas*) of 3 pesos per annum. This payment was to be collected by the municipal officials, and to be transmitted to the central government. As the central authorities did not exert close supervision on the labor services and the redemption fee, a great portion of this tax never reached the Treasury. These pilferings by provincial and municipal officials, were known as *caidas*, or droppings (Foreman, 1906, p. 224). The provincial and local authorities cashed the redemption fee from a large number of taxpayers, and then reported to the center a smaller number of redemption and a larger number of *polistas* coming out for actual service.

In the second half of the 19th century the *polo* services by that time called *prestacion personal* (personal services) required by the government were less exacting in terms of time. The intensified military program of the government, however, demanded more manpower for national defense purposes and this demand took labor away from local governments (Robles, 1969, p. 165). The burden, however, was apparently rather light. Cruikshank in his study of Samar during the 19th century, mentions figures of around a hundred men conscripted from a population of 150,000 and more in the latter decades of the century (Cruikshank, 1975, p. 171).

The corvée labor under the Spanish colonial government in the Philippines differed in a number of respects from the liege services under the Dutch in Java. In the Philippines it was only during periods of external military threats that labor was drafted for national works, and then mainly for defense purposes. For most

part of the time, and for most areas in the Philippines, the utilization of the labor services was left to the discretion of provincial and municipal officials. In Java the colonial government used native labor more intensively for purposes at the national level. During the cultivation system (1830-1870) in many areas of Java the population had to use its labor for the forced cultivation of cash crops for the government. In the second part of the 19th century *corvée* labor was employed under close supervision of Dutch government officials for the building and maintenance of national roads and bridges. Contemporary travellers judged the road system in Java far better than the one in the Philippines. While in the Philippines the local elite benefitted privately from the *corvée* labor, in Java the national government harnessed it to state building policies.

e. *Comments on the composition of the revenue* (see table II).

1. Budget 1757. In this budget the tributes accounted for a very small percentage of the total government income (1%). The main sources of government revenue were: the venality of offices, the sale of *encomiendas*, taxes farmed out.

Excise duties (0.9%) and part and anchorage dues (5.8%) gave a low revenue, which indicates the low level of commercial activity and the virtual absence of an exchange economy.

2. Budget 1809. The total collection from tributes amounted to 21.7% of the stated total receipts. Income from custom duties has increased, which indicates growing commercial activity in the port of Manila. The tobacco monopoly is an important source of revenue.
3. Budget of 1848. During the 1840s income from tributes went up considerably, as a result of closer supervision and control by the central government, in other words of centralization (Robles, 1969, p. 125). Around 1850 the income from tribute probably accounted for some 30% of the total revenue. The income from tobacco monopoly has somewhat declined.
4. Budget of 1880-1881. In this year the income from tribute, though higher in absolute terms than 30 years before, accounted for only 21.4% of the total income. The main source for this year was still the tobacco monopoly (30%), which was to be abolished one year later.

Note: The income from the tobacco monopoly has to be deducted from several data. Sancianco y Goson gives in his 1880-1881 budget the total income from the sale of tobacco i.e. ₱6,571,200. The bureaucratic apparatus managing the monopoly, had a large budget post for expenditure. Plehn (1901-1902, p. 143) gives an

indication of the costs, and provides us with the information that in 1880-1881 the monopoly was 'leaving a net revenue of 3,500,000 pesos'. The large post for expenses (being ₱3,071,200) has to be deducted from the total income.

5. Budget 1885-1886. This budget is interesting because it reflects the situation after the abolition of the tobacco monopoly (1882) and after the replacement of the tribute by the *cédula* (1885). Income from direct tax amounted to 54.3% of the total, while the absolute amount (6.2 million pesos) was much higher than in 1880-1881 (2.4 million pesos). Income from custom duties is rapidly increasing during the 1880s and 1890s.
6. Budget 1894-1895. Towards the end of the Spanish period two branches of the taxation system had become the most important. The *cédula* accounted for 37% of the total revenue, and custom duties for 33%.

5. *Interrelations between the Economy and Institutions in 19th century Philippines*

The taxation system described in the previous section reflects not only the economic structure but also the interrelations between the various institutions and the class alliance upon which they have been based.

As has often been observed, the Spanish colonial government in the Philippines could not have established and maintained its rule without the active support of a collaborating or mediating elite. The local chiefs, the *datus*, were incorporated into the Spanish bureaucracy as the local headmen, the *cabezas de barangay* of the newly structured parish communities (Phelan, 1959, p. 121). Robles writing about these local officials, states:

'Suffice it to say that no single stroke of psychology used by Spain was perhaps as ingenious as that of capitalizing on the native aristocracy and bestowing titles upon them to keep the machinery of local government going' (Robles, 1969, p. 67).

The colonial bureaucracy of which these local chiefs became the lowest level officials, had a peculiar structure. Whereas in the English, Dutch and French colonies a more or less monolithic civil service was placed on the top of the existing indigenous structure, the Spanish Philippines had no less than three bureaucratic hierarchies operating side by side. A civil military hierarchy consisted of royal officials, i.e. the governor-general and the higher magistrates at the center, with *alcalde-mayores* and military in the provinces. The ecclesiastical hierarchy consisted of the archbishop of Manila, a number of bishops and the secular priests (the latter working in a number

of parishes). The third hierarchy was formed by the monastic orders (Augustinians, Franciscans, Dominicans, Recollects, and Jesuits) with friars in the parishes. While the civil hierarchy reached down to the provincial level, the two ecclesiastical hierarchies had their priests at the local (*pueblo*) level. A small group of parishes was under diocesan or secular clergy, and could thus be supervised by the bishops. The majority of the parishes were under friars or regulars (members of the monastic orders, each with its own rule for internal discipline), who were not under supervision and control of the bishops, but under that of their own vicar-generals and provincials. The orders exerted influence not only at the parish level, but also at the level of the central government in Manila, while they maintained representatives in Madrid through whom they could establish direct contact with the king.

Although the Spanish colonial administration was meant to be paternalistic and highly centralized, in practice political control along vertical hierarchical lines was very weak. The locality, i.e. the municipal or *pueblo* level, was characterized by a relatively large degree of autonomy viz-a-viz the higher bureaucracy. Robles indicates a number of factors which contributed to this localism: the topographical diversity, linguistic and cultural heterogeneity, the necessity of maintaining traditional loyalties among the population. (Robles, 1969, pp. 24-26).

The local unit consisted of a *pueblo* (small town, surrounded by a number of villages (*barangays*)). Society at the local level was a stratified society, with two classes: a landowning elite living in the *pueblo*, and a peasant class living in the villages. The peasants consisted probably of several sub-classes: small holding peasants and dependent sharecroppers (*kasamá*). The local elite, referred to as the *principalia*, are usually indicated as ex-officials, but aside from their political-administrative position, their economic position as landlords is important. The principal families in the *pueblo* were linked through kinship and intermarriage.

The local elite, the *principales*, formed a privileged group during the 19th century. They were exempted from tribute paying and *polo* services, and the levying of the capitation tax in the last quarter of the century could be considered a light burden for the big landowners. There was no obstacle to the acquisition of land, either by means of *pacto de retro* arrangements, or by opening up forest and shrub land. Labor could have formed a problem, and indeed it did in some areas and to some extent, as landless people could avoid working as laborers by clearing wasteland themselves. The problem of survival during the first lean years, however, made poor households prefer the relatively protected position of a sharecropper's existence on the land

of bigger landlords. It should be borne in mind that poor households relative to the *principales*, carried a much heavier burden with respect to tribute and *polo* services (or *fallas*).

The head of the *pueblo*, the *gobernadorcillo* had the right to carry the title of *Don* and *Capitan*. With this title went along several privileges, like the exemption of the tribute payment and of the *polo*. His duties consisted of the collection of tributes from the peasants. The heads of the *barangays* were called *cabezas*. They were responsible for the *repartimiento* of personal services and for the deliveries of goods (rice, oil, wine) to meet the tribute demands from the government (Cortes, 1974, 83-84).

The parish priest (usually a Spaniard) was a powerful person in the local community, where he not only exercised his clerical duties, but many administrative ones as well. He spoke the native language and had an extensive knowledge of the local community and its people. He acted as inspector of taxation, supervisor of the schools, president of the health board; he certified to the correctness of the official papers, kept the parish books, he was president of the census taking, he signed all kinds of certificates, he supervised the municipal elections, he was the censor of municipal budgets, the president of the prison board, counselor for the municipal administration, etc. (Testimony of the provincial of Franciscans, as quoted in Stanley, 1974, pp. 11-12).

Towards the end of the Spanish regime the friars became the target of increasing criticism, being considered the 'social cancer' of society. They were accused of abuse of power and moral corruption. The anti-friar arguments focused on the landholdings of the religious orders, and the friars who acted as curates were accused of being local despots. These accusations which came up in a period of changing power relationships (namely the growth of a national public opinion and the centralization of the colonial government) tend to overestimate the personal power of the parish priests. It would be more in accordance with anthropological insights in power-relationships in local communities, to emphasize the interdependence between the parish priest and the local *principalia*. He was as much dependent on their cooperation (for contribution, for assistance, for organizing processions and religious feasts) as they were on him (for advice, for acting as intermediary, for providing a religious legitimacy for their local power position). One might wonder whether the principal loyalty of the friar was not with his community.

The relative autonomy of the local level becomes clear when we look at the position of the *alcalde-mayor*, the provincial governor, a Spaniard. Before the government reforms of 1884 the *alcalde-mayor*

was in charge of a number of tasks: head of provincial government, head of police, military commander, tax supervisor, provincial judge. The concentration of functions made him a very powerful bureaucrat. He had the assistance of a small number of Spanish subaltern officials (according to Comyn not more than 27). Aside from these government duties, the *alcalde* acted as monopolistic trader in his province. In 1751 the *alcaldes* were permitted to conduct trade, after payment of a fine (*indulto*, privilege) to the central government. In 1844 a new law prohibited this trade.

The *alcalde* was able to establish a monopoly and to carry out his trade with the help of a network of agents in the towns, and these agents were usually the *gobernadorcillos* or other influential persons, and the *cabezas de barangay* (Robles, 1969, p. 113). The transactional relationship between the *alcalde* and the *gobernadorcillos* becomes clear from statements from the *Memoria* by Sinibaldo de Mas (1842). Mas stated that it was important for the *gobernadorcillo* to comply with the *alcalde*, because the latter could use his political power to harrass the local official. But

‘(...) it is important for the *alcalde*, to keep the *gobernadorcillo* satisfied’ and ‘the *alcalde* needs the *gobernadorcillo* so that he may use him in his business’ (B & R, XXXVI, pp. 285-286).

One way to favor the *gobernadorcillo* was to allow him liberties in the collection of the tribute, the mobilization of the polo and in legal matters (landgrabbing). As the *alcalde* did not speak the regional language, he was unable to investigate matters himself, and therefore was completely dependent on trusted supporters, like the parish priest and the *principalia* (B & R, XXXVI, p. 286).

The networks formed by *alcaldes* and *gobernadorcillos* enabled these officials to enrich themselves (Robles, 1969, p. 80). This self-enrichment comprised of: pocketing the tribute and the redemption fees for the *polos y servicios*, making a profit on the tribute paid in kind, making a profit in buying up tobacco for the monopoly, acting as usurers. The trade monopoly enabled them to collect large amounts of money. This monopoly was possible in a predominantly agrarian economy. The abolition of the *alcalde* trade in 1844, according to Owen: ‘was as much a result as a cause of rising private trade in the province’ (Owen, 1976, p. 66).

This self-enrichment of the officials put a heavy burden upon the peasant population. The local priest usually knew the ins and outs of the abuses, but he was as a rule reluctant to interfere in these matters, because the simmering conflict between Church and State put him already in a precarious position viz-a-viz the *alcalde*. With re-

gards to the local officials, the priest probably accepted their abuses, because of the interdependencies between him and the local elite.

The relative autonomy of the local elite was probably increased by the emerging cash crop economy as a result of the integration of the colony in the world market, in the first half of the 19th century. The increasing importance of cashcrops prompted the appearance of a new group of landlords-entrepreneurs, drawn from the stratum of Chinese *mestizos*. The *mestizos* were able to take over part of the land of the traditional principalia, by acting as usurers and thus forcing the traditional landlords to turn over the title deeds to their land.

That the Spanish officials had to consider the power of the local elite, is well pictured in the following description by De Jesus, in his study of the tobacco monopoly:

'Such already was the power of the cabeza and the rest of the principales in the towns that Domingo Goyenechea, alcalde of Bataan, did not consider it safe to present the people with a choice between the monopolies and the double tribute. He believed that the fifteen to twenty principales in the town would surely opt for the double tribute and would bring the whole town to vote likewise' (De Jesus, 1973, p. 129).

The fact that around 1800 resistance to the tobacco monopoly had dwindled, can be attributed to alternative commercial possibilities for the local elite. De Jesus stated:

'In time, those displaced by the monopoly from the tobacco trade discovered that other crops, like pepper, cotton, sugar and indigo required less labor and returned higher profits than tobacco' (De Jesus, 1973, p. 126).

The growing link between the *new mestizo* landlord class in the countryside of Luzon, and foreign commercial interests, did not escape the attention of the Spanish government. The diplomat Sinibaldo de Mas in his report (1842) mentions the presence of a strong class 'of more than two hundred thousand rich, active, and intelligent mestizos' (B & R, LII, p. 39). And he expresses the fear that the Chinese mestizos might one day take over the government of the archipelago. He considers the rivalry between the natives and the mestizos an important factor militating against this rise to power, and he advises the government to foster this rivalry (B & R, LII, p. 65).

The colonial government in the Philippines underwent a process of centralization during the middle decades of the 19th century. Two factors accounted for this policy. The first was the increase in regional rebellions, which had to be met with military means, and this led to higher expenses for the army and navy, and to a centralization of the command structure. The second factor is the need for higher revenue

to finance the administration. The subsidy from Mexico (the *situado*) had ceased in 1810. The government took a number of fiscal measures, which did not involve a basic change in the tax system, but consisted of stricter control, higher levies, and the addition of surtax (Robles, 1969, pp. 54-55, p. 72).

The taxation system remained heavily biased in favor of the landed elite. The absence of any tax on landed property was a striking aspect of this policy. Plehn gives the following explanation:

'The reasons for thus favoring agriculture, which had all the more weight by virtue of the fact the [sic] 'friars' who were large land-holders, had a decisive voice in government, are to found [sic]: first in the great natural advantages which the islands possess for the production of such crops as hemp, tobacco, copra, coconut, sugar, indigo and chocolate—crops which promise such magnificent returns for the general wealth and welfare of the country when they are developed; and second in the inertness of the natives and their reluctance to labor after their immediate necessities are supplied, which places a severe handicap on all agriculture [sic] endeavor' (Plehn, 1901-1902, p. 710).

When the friars are being mentioned as a pressure group, it is not only their estate interests which deserve attention, but also the close connection between the religious orders and the local landed elite, via the numerous curates serving in parishes. The friars were well aware of the political importance of the local elite for the maintenance of the state structure. They knew that the imposition of a land tax would alienate this group, and cause them to revolt. The hierarchical organization of the religious orders made it possible to convey this message from the local level upwards to the decision making level in Manila and Madrid.

6. Conclusions

A comparison of the two taxation systems leads to the following remarks:

A striking contrast between developments in Java and in the Philippines was the degree of control over commercial networks which both governments exercised. The Dutch administration in Java after 1830 re-established its mercantilistic monopoly on trade, thereby cutting off any emerging landed elite from commercial linkages. Javanese officials were completely dependent on benefits from their bureaucratic position. The Spanish government in the Philippines proved to be unable to maintain its old mercantilistic policy, and opened the ports to foreign traders. The Filipino rural elite engaged in cash crop production for export via these foreign commercial

links. The local elite thus acquired commercial interests and economic possibilities alongside its bureaucratic functions.

During the first part of the 19th century the rudimentary economies of the two colonies put severe limits to the fiscal possibilities of the colonial states. Direct taxation, collected via the indigenous hierarchical structure, turned out to be inherently weak. The land tax under the British and Dutch in Java produced a very low revenue. The tribute under the Spanish in the Philippines was equally inefficient. The higher level of the colonial administration had very little control over the native mediators.

The Spanish colonial regime never introduced a system of land tax. The notion of a land tax was not absent, as is shown from the reform proposals of Sancianco y Goson. Why such a tax was never accepted by the government can only be guessed at. The most plausible hypothesis is the influence of strong pressure groups upon government policy: the friars owning large estates and the native landowning class being the main pillar of the colonial regime. One might also point to the apparent weakness of the colonial administration: the extensive apparatus for the assessment of a land tax was clearly lacking, while the building up of a cadaster was beyond the capabilities of the administration.

Under the Cultivation System the Dutch commuted the land tax into *corvée* labor employed for the production of cash crops and the building of roads. From a purely fiscal point of view this incorporation of the village into a vertical production organization, was a remarkable achievement.

The Spanish had introduced the tobacco monopoly, a system under which certain areas were assigned for the cultivation of tobacco, which was to be bought by the government. This system was based on compulsory labor and forced deliveries. The profit which the government made, was on the monopolistic sale of tobacco in the island.

The Spanish did not make use of labor services on an extensive scale for national purposes during the 19th century. The *polos y servicios* were either used by local officials, or redeemed by a money payment which was partly pocketed by the local officials. One wonders why the central government did not employ compulsory labor on a larger scale. If not for cultivation purposes, *corvée* labor could have been used for public works and for the building of defense works.

In this respect a hypothesis can be put forward pertaining to the character of the local community.

Central Java villages consisted of small peasants, with a group of village officials owning larger fields, in the order of a few hectares. The village head was the only one with a rather large landholding, say 10 hectares. The demand for labor of this village elite was not very sizeable and could probably be satisfied from the *pancen*-services (for the village head) and by indoor servants. The labor of the mass of the small peasants could be put into the service of the government. There was no clash of interests between the labor demands of the elite and those of the government. On the contrary, by acting as manager of the labor force, the village head increased his own authority in the village.

Central Luzon municipalities consisted of a group of landowning principales, and a group of share-cropping peasants (*kasamá*). The labor demand of this local elite was sizeable, and a big labor input was required from the *kasamá*, i.e. from a large group of peasants with whom the landlords maintained personal and contractual labor relationships. Especially in areas where the landowning elite had turned to cash crop production, the availability of labor was a crucial factor. One can surmise that the landlords were not inclined to let the government mobilize this labor force. In other words there was a definite clash of interests between the central government and the local elite. What still has to be elucidated in this connection is to what extent and in what particular way the landed elite made its interests respected by the government.

Table II The Composition of Colonial Government Budgets:
Income from Different Taxation Sources

Budget	Tributes, capitacion, sángleyes, later cétulas and income taxes P	Custom Duties	Monopolies	Total
1757 (Foreman, p. 251)	4,477 (1%)	25,938 4,195		697,455 250,000 (situado)
1809 (Comyn)	364,474 30,000	30,133 (6.7%)		447,455 (100%)
1848 (Robles)	394,474 (21.7%) 1,629,117 158,715	257,179 (14%)	tobacco	1,813,318 (100%)
1880-1881 (Sarcianco y Goson)	1,787,832 (32%) 1,991,578 139,915 23,615 76,000		tobacco	5,592,540 (cifre van 1851)
1885-1886 (Montéro y Vidal)	2,483,181 (21.4%) 6,262,738 (54.3%)	1,605,700 (13.8%)	tobacco sales profit	14,638,486 3,071,200
1894-1895 (Elliott)	6,659,450 (49%)	2,176,500 (18.8%)		11,567,286 (100%)
		4,565,000 (33%)		11,528,178
				13,579,300

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