

ABSTRACT

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<b>Titolo parte:</b>	<i>Capital privado y fiscalidad regia en Castilla a comienzos de la Edad Moderna</i>
<b>Autore parte:</b>	DAVID ALONSO GARCÍA
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<b>ABSTRACT:</b>	<p>En esta comunicación se ofrecen diferentes consideraciones acerca del sistema fiscal castellano a principios del siglo XVI, justo en un momento de rápida transformación política. Se defiende la importancia de realizar el análisis fiscal de esta época en estrecha relación con el poder, pues sólo desde esta perspectiva se entiende la hacienda real castellana en tiempos de Carlos V. El rey recaudaba sus tributos mediante arrendadores y ciudades encabezadas. Los historiadores han apuntado las diferencias entre ambos sistemas. En estas páginas, en cambio, se opta por apuntar las similitudes entre encabezamientos y arrendamientos en tanto que ciudades y financieros se movían por propósitos similares. De hecho, existió una estrecha relación entre los dos ya que, en muchas ocasiones, los arrendadores también intervenían como tesoreros de rentas encabezadas. Además, se realiza un apunte de las instituciones fiscales del período como espacios de intermediación y negociación financiera entre el capital privado –incluido aquí el de las ciudades– y la hacienda real</p> <p>-----</p> <p><i>In this paper, we are offering some considerations about the fiscal system in Castile at the beginning of the sixteenth century, just when crown finance was transforming rapidly. Castile was shifting itself in a political sense as well. It's very important to study fiscal evolution in relationship with this elements. In fact, we only will be able to understand the building of the fiscal system of Charles V from this perspective. The king collected taxes by tax farmers and headed cities (ciudades encabezadas). Historians have pointed out the differences between encabezamientos and tax farmers. However, there were important likenesses between both two systems. We argue that cities and tax farmers evolved with similar purposes. There were close connections between the two systems because tax farmers also participated as receivers and treasurers of tax headed. Furthermore, there was a key element to the improvement of the king's finance: institutions. Kings could take more and more resources through institutions. So, institutions became the main link between private wealth and the royal treasury. Many officials were financiers or agents of financiers, that is, true brokers. In this sense, we will focus on institutions not only as administrative offices but as a world of bargaining between kings and financiers.</i></p>
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