

ABSTRACT

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Titolo parte:	<i>The Social and Economic Impact of Central Government Taxation on the Flemish Countryside (end 13th-18th Centuries)</i>
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ABSTRACT:	<p>Did continuing warfare, administrative centralisation and the changes in state structure from the late medieval period on result in a significant increase in taxation for the majority of the population? The authors of this paper argue that the evidence for such an increase is less convincing and less general than often assumed. In most parts of the Flemish countryside the average burden of government taxation remained quite low until the 16th century. The real problem however, was that taxation was highly irregular, its distribution unfair and its use not beneficial for the majority of the population. Based on evidence for taxes re-invested in the maintenance of the dike and drainage system in the coastal area, the authors suggest that a major shift in taxation practices only occurred in the 17th and 18th centuries, introducing a new era of higher, more regular but at the same time more "productive" taxation.</p> <p>-----</p> <p><i>Est-ce qu'au bas Moyen Âge la multiplication des guerres, la centralisation administrative et les débuts de l'état moderne ont inauguré une augmentation considérable de la pression fiscale pour la majorité de la population ? Dans cette contribution, les auteurs essaient à démontrer que les preuves pour une augmentation générale et persistante manquent. Au comté de Flandre, malgré l'irrégularité, la distribution asociale et l'utilisation improductive des impôts, la pression fiscale à la campagne restait assez modérée jusqu'au 16^e siècle. Utilisant les taxes levées pour assurer l'aménagement des eaux dans la Flandre maritime, il semble qu'un changement profond dans la pratique fiscale ne s'est opéré qu'à partir du 17^e siècle, avec dorénavant des impôts plus réguliers, plus élevés mais aussi plus 'productifs'.</i></p>
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