

The reform of the «utensils» tax in Majorca during the reign of Charles III:  
regulation, administration, equity

*La reforma del impuesto de utensilios en la Mallorca de Carlos III:  
normativa, gestión, equidad*

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#### ANALYTICAL SUMMARY

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This work shows the research carried out on the 'utensils' tax, a direct tax implemented by Philip V in Spain, in the framework of the 18th century fiscal-military states and on which there are few studies. We believe that it must be considered a relevant source to improve our knowledge about the fiscality, taxpayers, and the pressure exerted by the army on the territory.

The aim of our work is to reveal the existence of two different stages in the frame of the Majorca's 18th century, as well as to analyze the results of the tax reform, made in the reign of Charles III. The methodology consists in using several specific sources: treasury accounting, regulations, and correspondence between State and local authorities. Thanks to that, we have been able to verify that it was not until that reign when the 'utensils tax' became a consolidated imposition, with a fluid collection and higher income. This occurred because of a series of improvements, some of which were linked to the regalist policy, being remarkable that the equity concept was constantly repeated to justify the changes done in its management, standardized and systematized, as well as in the distribution, becoming more transparent for local authorities and lowering the controversy and the unpopularity that usually wrapped the tax. In addition, the number of items financed reached its maximum in that reign: beds, set of utensils, provision of firewood, oil, straw, rental of houses used as barracks, their repairs, and the salary of eight coast guards. All this, added to a better economic context, increased the income since the 1760s.

Even so, we must point out that we have found some limitations that do not allow us to know the tax evolution with a greater accuracy. Not only was it managed with great independence in each of the army treasuries, but also the annual fluctuations depended on various factors, which are rarely detailed by the available sources, and which might or not exist. Regarding to the growth of the tax value, it wouldn't be considered so high, compared to the date of this establishment (1729), if hadn't exist a series of factors that caused the annual variations, in addition to the inflation itself. These variations could be slight (supply prices, barracks renovations, number of troops, inclusion or not of the horse's straw), but also higher (exceptional increase in troops, large works associated to the accommodation spaces). Thus, the success of the reform should not be understood as a simple increase of its value, because the most remarkable fact was the move from a weakly implemented tax to a regular and solid one, seeing two clearly different periods in the 18th century: before its redefinition in the reign of Charles III, and afterwards, with a greater fiscal equity, improving the situation of the guilds, and forcing the ecclesiastical statement to participate as taxpayers.

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