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Chapter

The Financing of Spanish Colonial Commerce in America: The *Almojarifazgo* and the Port of Veracruz

Emiliano Gil-Blanco

La serie de almojarifazgo percibido en Veracruz sobre los movimientos de los navíos con España y América permanece casi constante. Nada hace pensar en una modificación radical de la eficacia de las obligaciones fiscales.

(Chaunu [1], p. 542)

Abstract

The *Hacienda Real* during the colony taxed the commerce with several tariffs, the most important being the *avería* and the *almojarifazgo*. The latter would do so directly on traded goods. The information it gives is a rich source for interpreting colonial and intercontinental trade. The study focuses on the documentation of tax by the Real Caja de Veracruz at the New-Hispanic port of Veracruz, which served as the re-shipper of the goods negotiated in Mexico. It gives us information about incoming and outgoing ships, their destinations or origins, and the amount paid for *almojarifazgo*, without distinctions. The total value negotiated in the port between 1587 and 1650 has been calculated as a percentage charged on the value of the merchandise. In spite of fraud and contraband during this whole period, these calculations can be considered a source of reliable, if approximate, information of the new Spanish trade. It establishes the supremacy of imports over exports and intercontinental trade with Spain over colonial trade.

Keywords: *Almojarifazgo*, tax law, trade commerce, Veracruz, New Spain

1. Introduction

The maintenance of the Spanish trading system with America in large part was based on the collection of a series of taxes levied on the value of goods traded there, such as the breakdown, the duty of tonnes, the Admiralty, the market or the *almojarifazgo*. Each of them took on a specific function within the system. The breakdown was the source of funding for the navies protecting the Convoys of the Race of the Indies. The right of *tons* financed the expenses of the University of Mareantes de Sevilla, while the Admiralty did the same with the salary of the admirals of Castile and the *lonja* with the Consulate.

Of all these taxes, the *almojarifazgo*, or income of the sea, was the only one that was not collected for a specific purpose, but rather, financed the bureaucracy and expenses of the Castilian Crown in general, both in America and in the Metropolis. Its origin dates back to the time of the Arab domination of the peninsula. With the conquest of the city of Seville in 1248 by Ferdinand III the Holy, this tax was increased by the *Hacienda Real* and was later regulated by Alfonso X. From the outset, the system of collection of this tax varied from port to port and was carried out through the lease of this tax by third parties.

To better understand what colonial taxation was in general we must highlight a recent work on taxation, coordinated by Pilar Martínez, Ernest Sánchez and Matilde Souto [2], in which they study the works of Bartholome Yun, on taxation within the context of the nation state [3]. More specifically, for the *almojarifazgo* we highlight the research essays of Emiliano Gil, who has also worked on the history of the port of Veracruz and its trade [4–7], by Manuel Moreyra Paz-Soldán [8], by Manuel J. Ayala [9] or Luis Salas Almela, about the *almojarifazgo* in Seville and Sanlúcar de Barrameda [10, 11]. There is, as can be seen, a sparse historiography about the *almojarifazgo* for the sixteenth and seventeenth centuries for the New Spain viceroyalty. The same is not true of other taxes, such as Ernest Sánchez's studies on New Spain [12], Guillermina Valle on its management and the Consulate of Mexico [13] or Yovana Celaya on tax administration in the seventeenth century [14], or the breakdown of the classic study of Guillermo Céspedes [1, 15]. On the contrary, the eighteenth century has been studied more deeply, not only in New Spain, but in other American areas that began their expansion in that century, as is the case of Río de la Plata. Most use other tax sources or vessel registrations [16].

2. The tax

In 1497, after the discovery of America, the Catholic Monarchs extended the collection of the *almojarifazgo* to the trade of goods sent to that continent, exempting from the payment of this and any other rights to intercolonial trade and to all products Americans exported from the new territories annexed to the metropolis without exception ([17], pp. 209–210; [18], p. 105).¹ Initially, the collection of this tax was intended for the financing of the colonial administration, although the Crown initially imposed it to justify the high costs of its policy.

The exact date of its implementation in America is unknown to us, but the advance of the conquest and colonization of the new colonies was matched by the implementation of the *Real Caja*. In this way, the Caribbean islands were the first to see the Castilian fiscal power deployed, having been the first territories discovered and conquered, later to New Spain and then to Central and South America. We have news that in 1528 the *almojarifazgo* was already collected in the viceroyalty of New Spain and in 1543 in that of Peru [19].

From the *Caja Real* of February 28, 1543, ([17], pp. 210–211), the collection of this duty was extended to all products imported from Europe, with export and intercolonial trade remaining free of charge. At the same time, this *Real Cédula* introduced another tax in America on the value of goods, the *alcabala*, which taxed the first sale of items in American markets. The collection rates of the *almojarifazgo* were established in 2.5% of the goods declared from Seville and 5% for entry into the Americas (p. 21; [18], pp. 105–106).

¹ Merced given in Burgos on 6 May 1497 and ratified by the Consejo de Indias. We also use as a source the book of Antúñez, *Memorias históricas...*, although it is not a very reliable source, but it includes tax legislation and other issues relating to existing regulations in the tax season.

As can be seen, the *Caja Real* of 1543 did not change the system established in 1497. The novelty was based on how to raise the *almojarifazgo*, a portion in the port of departure and the rest in the arrival port, when it was previously collected in its entirety in the Sevillian port. To this 7.5% of *almojarifazgo* we must add 10% of first sale alcabala, which in fact was taxed on goods at 17.5% of their value at destination. In cases where products imported from the metropolis were re-exported to other American ports, the *Caja Real* re-taxed them with another 5% [20].

This tax was applied once certain American agricultural products began to be exported, which was the beginning of a much bulkier trade to Europe. After a series of consultations with the king, held between 1559 and 1566 ([21], p. 218), and after consulting the Council of the Indies. The king decided to reorganize the collection of *almojarifazgo*. The *Caja Real* was issued on 29 May 1566² and the *Real Provisión* of December 28, 1568.³ The Crown sought an expansion of its revenue in American trade, as it was hardly exposed to the fiscal pressure of the time, and also because it obtained great benefits and privileges.

The *Real Cédula* of 1566 doubled the percentages that they charged as *almojarifazgo* for intercontinental trade, looking at a 5% departure from Seville, previously it was 2.5%, with 10% entry into ports enabled for trade with America. In addition, Andalusian wines, which constituted one of the most exported products to the American colonies, were also traded with an additional 10% in both Seville and America.⁴

The *Real Provisión* of 1568 imposed the *almojarifazgo* for the first time on intercolonial trade, which in New Spain began to be applied within the general reform of Viceroy Martín Enríquez ([22], pp. 217–228) and in Peru by the Bachelor Lope García de Castro (1564–1569) under the viceroy Francisco de Toledo. The instructions for developing the new contributory system, as established by Moreyra ([8], p. 17) and Borah ([21], p. 218), did not reach the major ports until 1571.

According to this *Provisión*, goods exported to other colonial ports were required to pay the *Caja Real* 2.5% of the declared value, at the port of departure, as stipulated for export trade to Europe. Goods introduced or imported from colonial origin had since then paid 5% of their value at the port of destination. Whereas, European products re-exported between the same American colonies paid the Royal Treasury 5%, not on their declared value at the port of destination, but on the price difference between the latter and the port of origin manifested in the vessels' records. In order for the collection of the *almojarifazgo* to be carried out faithfully, the Crown necessarily extended the elaboration of records for intercolonial traffic.⁵ With this *Real Provisión*, the circuit was closed for collecting the rights of *almojarifazgo* of Indian trade until the end of the eighteenth century.

² This Real Cédula refers to the collection of the *almojarifazgo* from intercontinental trade and was issued on June 24, 1566, received by the Real Audiencia de México on September 21 of the same year, sent to Veracruz the following day and settled in the books of the Real Caja of the port by treasurer Rodrigo Fránquez on August 27, 1573. Archivo General de Indias (hereinafter A.G.I.). Contaduría. Real Caja de Veracruz. Leg. 878. *Recop. Leyes de Indias...* Book VIII. Tit. XV. Law I.

³ This Real Provision establishes the *almojarifazgo* for intercolonial trade. Its development is produced by the Cédula of October 11, 1570. In New Spain, Viceroy Enríquez imposed it on Provision of April 6, 1571 given in Mexico City on September 30, 1571. A.G.I. Contaduría. Caja Real de Veracruz. Leg. 878. *Recop. Leyes de Indias...* Lib. VIII. Tit. XV. Law I.

⁴ A.G.I. Contaduría. Caja Real de Veracruz. Leg. 878. Transfer of Her Majesty's Card where the scaraping rights of the goods of Castile are sent to collect to X per cent and the wines to XX.

⁵ A.G.I. Contaduría. Caja Real de Veracruz. Leg. 878. The collection of the new *almojarifazgo* rights at two and a half percent.

The imposition of these new tariffs was by no means accepted by those most directly affected by merchants. In New Spain the merchants maintained a relationship with Viceroy Enríquez, who in turn sent them to Castile, in which they explained the possible consequences of the new collection on trade due to such a substantial increase in taxes ([22], pp. 221–222). In the Peruvian viceroyalty the opposition of traders and the *Real Audiencia* to the new almojarifazgo was such that its application had to be delayed until 1566 reducing it to 1% instead of the stipulated 5% ([8], p. 17). Also, as a result of these protests, the tariff on Sevillian wines was reduced to 7.5% ([17], p. 212).⁶

In fact, the economic repercussions of the increase in almojarifazgo in American trade were very different from the alarmist relations of traders on both continents.

3. Exemptions and reductions in the collection of *almojarifazgo*

Despite the mandatory charge of tax on all products, there were always exemptions at certain ports for political or economic reasons. Of course, there was no *almojarifazgo* on any of those products for the service of the Crown, both in America and in the Iberian Peninsula, as well as ammunition, bastimentos and equipment for the boats of the *Carrera de Indias* ([17], pp. 215 and 218).⁷ Its application was initially carried out on the ships that were escorting the convoys and then extending to all those who participated in Indian Ocean traffic.

From early on, the personal belongings of travelers were exempt from tax, as long as they were not sold at the destination. The royal officers were tasked with enforcing these rules. In the case of the sale of any belonging, it was penalized with the collection of double the percentage of the respective almojarifazgo. When there were intermediaries of third parties, the goods were seized along with half of the assets of the complainant, which were distributed to third parties between the Crown, the judge and the complainant.⁸

Another article partially exempt from the payment of the *almojarifazgo* were books, continuing an ancient privilege established by the Catholic Monarchs (1480) that exempted from tax on all books introduced in Castile by sea and by land ([18], p. 106; [17], p. 218).⁹ In America they were taxed by the *avería*, as was done with the importation of *azogue*. For the former there was a second customs office in Veracruz, that of the Inquisition, in order to filter those not in accordance with the governing doctrines of the Catholic Church of the time ([23], p. 75).

Certain ports also saw the *almojarifazgo* reduced in order to boost their trade. The Crown's policy of creating a monopoly trade capitalized by a single port of exit and another of entry meant that the rest of the colonies, with exceptions, were kept away from the trade routes until the Free Trade Decree of 1778. This gap was filled by smuggling with foreigners and by a few trade contacts that the Colonies maintained with each other. To this end, the Crown would grant reductions in the tax, especially leaving port, during certain periods to boost "legal" trade. This privilege was only directed to products exported to the metropolis according to Antúnez ([17], pp. 213–214), Lorenzo ([19], pp. 371–372) and Haring ([18], p. 107), referring to the documents of February 2, 1561 and May 8, 1577.

⁶ Cédula of January 25, 1567.

⁷ Goods shipped by the Crown have been exempt from 1507. April 27, 1574, ratified by the Cédulas of September 14, 1613 and December 12, 1619. Recop. Leyes de Indias... Lib. VIII. Tit. XV. Law XXVI.

⁸ December 15, 1531 for clergy and February 28, 1543 for the rest of the passengers. Recop. Leyes de Indias... Lib. VIII. Tit. XV. Laws XXVIII and XXIX.

⁹ November 4, 1548 contained in the Recop. Leyes de Indias... Lib. VIII. Tit. XV. Law XXVII.

These reductions are also found in several Venezuelan ports at the end of the sixteenth century. Specifically, tax rates for intercolonial trade were halved. Cumaná obtained this privilege in 1589, Margarita in 1592, Caracas in 1592 and 1597, Río Hacha (New Kingdom of Granada) in 1596 and Nueva Andalucía in 1597 ([19], pp. 371 and 372; [18], p. 107; [24], p. 39). Cartagena would receive permits to reduce the collection of taxes by 1535, 1539 and 1540, in this case for goods that encouraged local agriculture and livestock ([25], p. 62).¹⁰

Puerto Rico received this benefit in 1567, 1606, 1611, 1625, 1632 and 1636 ([26], pp. 224–225; [19], pp. 371–372). Specifically, the *almojarifazgo* was reduced in half to give incentive to the island's trade in leather and sugar. The Cuban port of Havana was also granted this right for the years 1569, 1577, 1589 and 1595 ([19], pp. 371–372).

4. Evaluation of the value of goods and revenue

Royal officers calculated the tax on merchandise value from the prices at the port of origin or destination within thirty days of being shipped or landed ([17], pp. 235 and 236; [27], pp. 479–481).¹¹ The source for his calculation was the records of the vessels or affidavit produced by the merchant. As noted by Antúnez ([17], p. 233) and Lorenzo ([19], pp. 378–379) in reference to the accounting of the *Caja Real de Veracruz*,¹² they included, with day, month and year, the goods they transported and their value, declaring bale to bale and crate by crate. This statement was not systematically verified, nor was purchased and sale invoices required, unless there was evidence of fraud or reporting.

This non-verification of the declared was a privilege of Indian traders and shippers ([28], p. 165). Very rarely were they checked by the royal officers. To avoid this, there were the respective consulates who with their donations and petitions to the Crown managed to wipe out the most jealous official and obtain greater privileges for their trade. The delays that would result from such inquiries in the loading and unloading of fleets and vessels were in their favour, as this delay would create increments in their profits and in the collection of taxes. In order to grant these privileges, the Crown issued a certificate in 1586, urging its officials not to open the loaded bales and to speed up the dispatch of fleets and vessels ([17], 1797, pp. 237–238).

This privilege was met with the opposition of some royal officials. Thus, we can see how in 1596 the *Casa de la Contratación* objected to royal officials investigating the contents of bales and loaded crates. The same situation was repeated in 1604, but this controversy ended in 1609 with a certificate prohibiting the inspection of what was stated in the records ([17], p. 241). A relationship of two officers from the *Real Caja de México* of this time confirms this situation.

As can be gleaned from the text, this privilege favoured fraud in legal trade. The amounts reported as evasion by the two New Spain officers may be exaggerated, but the reality was that the omission of goods or their undervaluation in the registers amounted to between 75 and 80% of what was traded in the fleets ([19], p. 378). One way of circumventing fiscal control was the loading and/or unloading of goods out of port or the exchange between ships on the high seas, claiming that they were registered on other vessels or could not be because of the haste of departure of the fleet or vessel.

¹⁰ Real Cédulas of December 8, 1533, November 8, 1539 and February 11, 1540.

¹¹ Ordenanzas of 1554 and Cédula of December 22, 1579.

¹² A.G.I. Contaduría, Caja Real de Veracruz, Leg. 878.

The existence of this fraud would not be understood without the participation of the same royal officers and even the authorities, since many of them bought their positions from the Crown, particularly in the seventeenth century, and needed to make them profitable in order to compensate the expenditure made to attain them.

To curb tax evasion, the Crown drafted a number of rules. Merchants or travelers often did not declare goods they brought to America in order to pay for their journey with their sale, or to conceal their existence from the *Caja Real*, in order to pay less *almojarifazgo* tax. From this moment on, they had to be declared in the corresponding register of the vessel. Thus, in 1574 all undeclared goods were obliged to pay the *almojarifazgo* on arrival as if they had actually been registered, including those rescued from shipwrecked vessels ([17], p. 216).¹³

In 1624 the Consulate and the *Hacienda Real* changed the system of collection of the *almojarifazgo*, in a clear attempt to prevent fraud in the records. From this year a fixed value was imposed for each crate or bale loaded, according to weight and goods contained within. This measure contributed even more to enhancing fraud, as traders did not load declared goods, but rather goods of higher value. In addition, the need to weigh bales before being loaded on the ships lengthened the loading period and, therefore, that of their departure. This system of capacity was replaced in 1695 by that of *palmeo* ([17], pp. 246–247).

Initially, the payment method of the *almojarifazgo* was in merchandise, from the same products traded, but from 1568 it was collected in cash with no exception. In 1620, it was converted back to the more primitive form of payment, suggesting that both ways of complying with the *Real Caja* were used in parallel for many years ([17], pp. 214–215).¹⁴

The Crown did not allow the payment of this tax to be postponed,¹⁵ although the reality was another by allowing royal officials to trust in Seville and America. Payment was made in advance of the sale of the goods, withholding them in case of non-payment. Nevertheless, the major cash-flow problems that the established commercial system originated in traders made delay, installments and credit in paying the tax, function on a daily basis. For the Sevillian case they had to wait for the return voyage to be able to pay the *almojarifazgo*. At other times, traders anticipated 5% of the total goods tax, and the rest was paid on the return of the fleet or vessel. It could also happen that the payment was deferred for 4 years, paying 70% of the total the first year and the rest in the following three.

These “illegal” forms of payment of the tax were not condoned by the Crown, hence between 1550 and 1627 five *Real Cédulas* were issued to combat it,¹⁶ in which for the first time they sanctioned those officials who transgressed the rules with the payment of 4% penalty.

How was *almojarifazgo* charged in Veracruz? There were usually two officers of the *Caja Real*, a treasurer and an accountant, and, in very rare cases, an agent appears. Their attitude was solidary and collegiate, as can be assumed, before the Court of Auditors of Mexico. Once the boats arrived at port, the masters handed over the records to the royal officers. With the records in hand, they authorized the unloading of the merchandise, which was stored in the warehouses of the *Caja Real* as a guarantee of future payment of the tax. In order to have independence and be

¹³ April 21 and 27 1574. *Recop. Leyes de Indias...* Lib. VIII. Tit. XV. Laws VIII and XIX.

¹⁴ *Cédulas* of December 28, 1568 and March 9, 1620. *Recop. Leyes de Indias...*, Lib. VIII. Tit. XV. Law I.

¹⁵ *Recop. Leyes de Indias...* Lib. VIII. Tit. XV. Law V.

¹⁶ *Cédulas* of April 16 and August 4, 1550, May 10, 1554, August 24, 1619 and January 23, 1627. *Recop. Leyes de Indias*. Lib. VIII. Tit. XV. Law V.

able to calculate the value and tax of the declared goods, the officers had to agree and remained isolated to evaluate them. The value of the merchandise was calculated, as we have already mentioned, according to the value it had in the port thirty days after its arrival, taking into account the average price of its wholesale value ([17], pp. 235–236; [19], p. 380).¹⁷ To carry out this calculation and check or set the prices, they had at hand the regulations of the *almojarifazgo* and were accompanied by three witnesses, not merchants.

Once the value of the goods had been established, it was sent to Mexico for consideration by the *Caja Real de México*. This was composed of the viceroy, hearers, prosecutor of the *Real Audiencia* and officials of the *Caja de México*. The calculation of what traders had to pay for *almojarifazgo* was then calculated. Once the tax was calculated, it was again sent to Veracruz for the royal officers of that port to effect the payment. This system was created by Viceroy Enríquez in 1573 after consultation with all those involved in the New Spain trade, including royal officers, and accepted by the Crown in 1593. For the reforms of Viceroy Martín Enríquez see García-Abasolo ([22], pp. 226–227). For the acceptance of the conditions by Enríquez, *Real Cédula* of January 17, 1593, go to Antúnez ([17], pp. 239–240) and Lorenzo ([19], p. 380).

But the value of the goods calculated according to existing prices in the port of Veracruz was fictitious, since very few were sold in that port. Veracruz was only a distribution point and Mexico was in charge of its sale and redistribution to the rest of the New Spain territory. That is why in 1576 Viceroy Enríquez ordered that the price of merchandise be calculated according to the highest, medium and lowest value that had occurred in its sale, taking into account that it was produced on credit ([22], pp. 227–228). When this calculation was made, they took into account shipping costs and damage to goods during transport or from storage in the port warehouses.

The fact that the real market of unloaded goods in Veracruz was the capital of the viceroyalty influenced its collection of *almojarifazgo*. The merchants resided in the latter city, negotiated the goods there and paid their taxes. The officers of the Veracruz *caja* had to record these payments as made in the same port,¹⁸ along with all the data of the vessels. For each period of accounts of each royal-service officer four relationships were established: 10% *almojarifazgo* for entry of vessels from Seville; 5% for the entry period from the American colonies; a 2.5% departure fee bound for the first; and a 2.5% departure tax to colonies. They included, in addition to the paid *almojarifazgo*, the type and name of the boat, its master, the origin and destination of the same and the date of entry or departure from the port. Sometimes they also recorded the person who paid the tax at the *Caja*, but this was done very rarely.

5. Fundraising

During the period between 1587 and 1650, notwithstanding gaps in documentation,¹⁹ a total of 5,433,564.8 pesos were collected at the *Caja de Veracruz*, as an *almojarifazgo*, of which 4,957,826.4 pesos were collected (91.2%), and the

¹⁷ Real Card of December 22, 1579.

¹⁸ A.G.I. Contaduría. Caja Real de Veracruz. Leg. 878.

¹⁹ Existing documentary gaps are from June 14, to December 17, 1594, from May 6, to August 31, 1601, from May 17 to November 29, 1602, from June to October 31, 1607, from July to October 1627, from August, 9 1628 to November 7, 1630, from November 4, 1632 to August 6, 1633 and from September 5, 1636 to August 11, 1637.

Years	Hamilton	Lorenzo
1571–1575	5,250,848.60	6,961,106.70
1576–1580	4,452,950.00	7,071,426.70
1581–1585	7,638,402.80	10,010,691.00
1586–1590	6,315,767.20	6,003,871.10
1591–1595	9,812,990.50	6,174,575.60
1596–1600	7,974,421.90	9,231,595.60
1601–1605	5,901,535.90	
1606–1610	7,542,324.20	
1611–1615	6,060,319.70	
1616–1620	8,759,988.50	
1621–1625	8,847,808.80	
1626–1630	4,270,502.30	
1631–1635	2,722,946.40	
1636–1640	4,649,319.60	
1641–1645	2,188,833.70	
1646–1650	2,223,195.50	
Total	94,612,155.60	45,453,266.70

Source Hamilton and Lorenzo Sanz.

Table 1.
New Spain exportations of silver from private owners, merchants and assets of deceased persons.

remaining 475,738.4 pesos for exports (8.8%).²⁰ From these two quantities and their evolution we estimate that the total value of the goods of the trade of Veracruz was 72,836,207 pesos, of which 53,798,475 belong to imports and 19,037,732 pesos to exports. The port’s trade balance, as can be seen, was negative at 19,037,732 pesos. This was compensated with the export of numerary, already studied by Hamilton ([29], pp. 47–56) and Eufemio Lorenzo Sanz ([19], pp. 252–253) and which we present a comparison in **Table 1**.

Export superiority over import was substantial, with exports not reaching 10% of what was traded. However, during the seventeenth century the trend changed compared to the sixteenth century and exports have a higher share in Veracruz trade, 9.1% versus 7.58%, respectively. The reasons for this dispute are that import trade from Seville, the fleets, was mainly composed of European manufactures of high value and quantity; while exports, raw materials for the most part of lower value, are compensated by the silver output. As we know, American colonial trade was characterized by a monopoly on European manufactures and by the lack of a local industry that generated its own merchandise.

6. Evolution and stages of global revenue

At the beginning of the reign of Philip II, the *almojarifazgo* raised in the port of Seville amounted to between 54,000 and 62,000 pesos per year.

²⁰ A.G.I. Contaduría. Caja Real de Veracruz. Legs. 878, 879, 880, 881, 882, 883, 884B, 884A, 885A, and 885B.

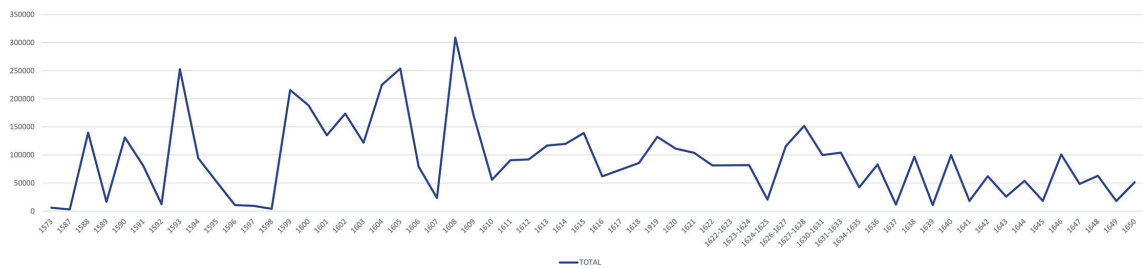


Figure 1.
Almojarifazgo Real Caja de Veracruz (1573–1659). Annual distribution (in common gold pesos). Data extracted from Table 3 annexed at the end of the present work.

By the middle of the seventeenth century, this reached 600,000 ([18], p. 109). In Veracruz, between 1568 and 1571, 322,899 pesos were raised ([30], p. 1)²¹; while in the mid seventeenth century (1646–1650) the figure reached 291,246 pesos ([30], pp. 18–19).²² The fact that the quantities were so unequal between the two centuries does not mean that there was a commercial or revenue superiority between one and the other. The characteristics of the evolution of the collection of the *almojarifazgo* in the *Caja de Veracruz* contradict this difference by its irregularity, which was influenced by the fleets. Thus we see that it was in the first 15 years of the seventeenth century that almost 40% of what was collected was concentrated. A symptomatic fact of this tax irregularity can be seen in the annual average, which we have set at 89,899.45 pesos, compared to the total collection (**Figure 1**).

According to data from the annual collection of the *almojarifazgo*, in Veracruz we have established five different stages in **Table 2**.

6.1 First stage of boom: (1587–1593)

After the epidemic of yellow fever, which ravaged New Spain during the years 1576 and 1580 and which left a lull in the economy of the viceroyalty ([22], pp. 67–86), there was a boom²³ in the collection of the *almojarifazgo* and, therefore, of trade at the port of Veracruz.

In these 8 years the amount paid for this right amounted to 642,638.9 pesos, 11.83% of the total collected. Although fleet traffic was not constant, there was no arrival in 1587, 1589 and 1592, nor of departure in 1587, 1588, 1589 and 1593. 581,949.1 pesos, 90.56% were raised for this concept; while trade on the side lines only totaled 60,689.8 pesos (**Figure 2**).

At the time, The *New Spain* economy suffered a series of manufacturing shortages that, as we have explained above, were filled from Seville, such as Andalusian wine and oil. These imports were mostly intended for the population of European origin. The evolution of this traffic conditioned the development of intercolonial traffic, since Veracruz acted as a re-exporter of the leftover fleets towards the area of influence of its trade, the Caribbean.

²¹ A.G.I. Contaduría. Caja Real de Veracruz. Leg. 878, branch 1, from Septiembre of 1568 until June of 1571.

²² A.G.I. Contaduría. Caja Real de Veracruz. Leg. 885B, branch 7, from October to December 31, 1650.

²³ A.G.I. Contaduría. Caja Real de Veracruz. Legs. 878, branch 3, from August 11, 1572 to June 30, 1573; 879, branches 1 y 2, from June, 1587 to June 13, 1591; y 880, branches 1 a 4, from June 30, 1590 to June 14, 1594.

		Importation		Exportation			
Quinquennios	Flotas	Sueltos	Total	Flotas	Sueltos	Total	Total
1573–1593	558,836.50	46,539.30	605,375.80	23,112.60	14,150.50	37,263.10	642,638.90
1594–1598	120,030.50	15,740.30	135,770.80	30,075.20	5,179.30	35,254.40	171,025.20
1599–1615	2,241,184.20	108,384.40	2,349,568.60	135,022.90	24,437.20	159,460.10	2,509,028.70
1616–1635	1,048,877.90	95,120.80	1,143,998.70	185,191.90	19,394.10	204,586.00	1,348,584.60
1636–1650	507,808.50	215,304.00	723,112.60	30,905.00	8,269.80	39,174.80	762,287.40
Total	4,476,737.60	481,088.70	4,957,826.30	404,307.60	71,430.80	475,738.40	5,433,564.80
In common gold pesos. In the concept “Sueltos”, the name used in the handling of documentation. Included is the revenue from colonial, African and Sevillian commerce that were not connected to fleets, but rather ships that carried official documentation.							

Table 2.
Evaluation of the collection of the almojarifazgo tax at the port of Veracruz (1573–1650) by the tendency in homogeneous periods.

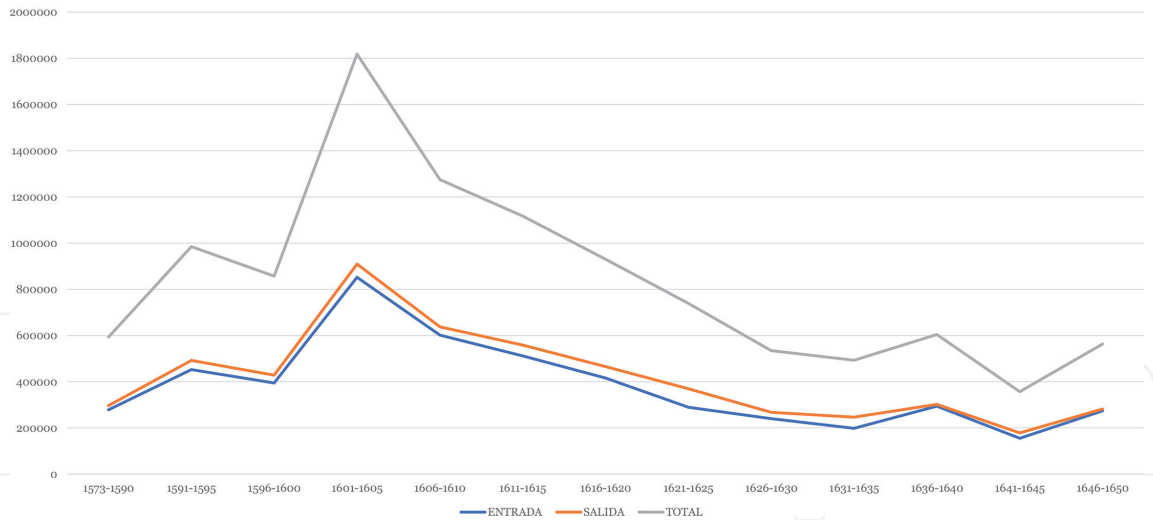


Figure 2.
Almojarifazgo Caja Real de Veracruz (1573–1650). Distribution by quinquennios (in common gold pesos). Data extracted from Table 2.

6.2 First stage of crisis: (1594–1598)

The European policy of the Castilian Crown conditioned the evolution of commercial traffic between the two continents and between the same colonies. Thus the wars of the late sixteenth century with Holland and France, allied with England, would influence the traffic and the collection of *almojarifazgo*. Fleets suffered harassment by these countries and by pirates, some English. During this period we see how the volume and value of what was negotiated between Seville and Mexico was reduced, leading to a short term crisis.²⁴ After the signing of the Treaty of Vervins (1598), this trend would change.

At this stage, collection is reduced to 171,025.2 pesos, 3.15% of what was entered in the *Caja* for the whole period, a quarter of the amount established in the previous stage. Of this figure 150,105.8 pesos came from intercontinental trade goods, 87.77%, 120,030.5 pesos from imports and 30,075.3 exports. The trend of intercolonial trade in the collection of these years is slightly higher than the previous ones, from 9.44 to 12.23%, 20,919.4 pesos, a third below that.

While the tax charge for inbound fleets and intercolonial trade was reduced, exports of the former saw a 30.13% increase over the previous stage, constituting the beginning of a phase of export expansion of Veracruz to the metropolis in the fleets, that would last until 1616.

6.3 Second stage of boom: (1599–1615)

The political problems that interfered with the normal development of intercontinental trade disappeared from 1599²⁵ the collection of *almojarifazgo* collected by the *Caja de Veracruz* shows an upward trend. The influx of fleets to New Spain was steadily reduced, except in 1607 when there was the presence of a Dutch fleet

²⁴ A.G.I. Contaduría. Caja Real de Veracruz. Legs. 880, branch 4, from October 20, 1592 to June 14, 1594; y 881, branches 1 to 5, from October 19, 1594 to January 1, 1600.

²⁵ A.G.I. Contaduría. Caja Real de Veracruz. Legs. 881, branch 4, from May 26, 1598 to January 1, 1600; 882, branches 1 a 11, from May 7, 1600 to October 14, 1609; and 883, branches 1 to 7, from October 14, 1609 to June 12, 1616.

on the coasts of the Iberian Peninsula²⁶, and instead an *armadilla* was sent with the necessary *azogues* for the *New Spain* mines and some merchandise.

The reality could well be another: the saturation of the markets. Already in 1606, there was a significant reduction in fleet tax collection compared to the previous year, from 240,837.9 pesos in 1605 to 69,643.5 pesos in 1606 and to 2,962.3 pesos in 1607. The Mexican Consulate argued that the dangers of navigation were a cause of this decrease.

In these 17 years a total of 2,509,028.7 pesos, 46.18% of the total were entered into the *Caja*. Of this amount, 94.7%, 2,376,207.1 pesos corresponded to intercontinental fleet trade, while the remaining 5.3% was collected from intercolonial trade.

Although the margin of share of intercolonial trade in income was less than in the previous stage, 5.3% versus 12.23%, the average annual value of intercolonial trade, increased by double, or 7813 pesos versus 3486.6. During these years, fleet trade eclipsed non-fleet commerce, even if the latter was prosperous.

6.4 Second stage of crisis: (1616–1635)

The saturation of colonial markets led to a reduction in imports from the metropolis. This fact caused Sevillian merchants to opt for cut-offs of colonial markets in order to be able to place their products. This undersupply favored alternative ways to alleviate manufacturing shortages, such as smuggling, the emergence of an indigenous industry capable of competing with imported products in fleets, or sourcing them through the Manila Galleon.²⁷

This was reflected in the collection of *almojarifazgo* in Veracruz, which at this stage is reduced to 53.75% compared to the previous, 1,348,584.6 pesos, 24.82% of the total collected, of which 1,234,069.8 pesos correspond to intercontinental trade or 91.51%, and 114,514.9 pesos to intercolonial trade.

This decline in tax revenues was more noticeable in imports, which fell to 1,048,877.9 pesos; while exports on the other hand increased by 37.15%. This increase would confirm the good health of the *New Spain* economy.

6.5 Crisis: (1636–1650)

The depression produced in the previous stage was worsened by the changes in frequency of fleets, from annually to every two years.²⁸ There were no entry fleets in the port of Veracruz in 1637, 1639, 1641, 1643, 1645 and 1649, nor were there departures between 1634 and 1638 and in 1640, 1642, 1644 and 1646. These absences would significantly lower the income of the port *Caja*, which in those fifteen years accounted for only 762,287.4 pesos, which represented 14.03% of the total and a reduction of 43.47% less.

The consequences of this decline in intercontinental commercial activity would affect, by half, the intercolonial exchange of the *New Spain* port in its exports. By contrast, imports from colonial markets increased by 126.35% because of the emergence of Venezuelan cocoa in New Spain and the ban on trade with Peru (Arcila,

²⁶ A.G.I. Consulado. Libro I. Folios. 162–165.

²⁷ A.G.I. Contaduría. Caja Real de Veracruz. Legs. 883, branches 7 a 14, from June 11, 1615 to October 14, 1622; 884B, branches 1 a 9, from September 5, 1622 to September 14, 1627; and 884A, branches 1 to 10, from September 14, 1627 to September 4, 1636.

²⁸ A.G.I. Contaduría. Caja Real de Veracruz. Legs. 884A, branch 10, from November 19, 1634 to September 4, 1636; 885A, branches 1 to 6, from August 12, 1637 to October 4, 1646; and 885B, branch 7, from October 5, 1646 hasta December 5, 1650.

1950, pp. 251–252; [31], p. 586; [32], p. 5). This activity raised this trade by 29.33%, compared to 8.49% during the previous period.

7. Conclusions

Colonial trade was taxed by several tariffs levied by the *Real Caja*, such as the *avería*, the duty of *tons*, the *almirantazgo*, the *lonja*, the *consulado* or the *almojarifazgo*, among the most important. The latter has served for the present study and for a later one in which we explained how the trade of the New Spain port of Veracruz functioned.

Taxes were collected by royal officials appointed by the *Real Hacienda* in all ports, creating *Real Cajas*. It was done from the ship records that merchants were obliged to keep. The information they give us is very rich. Not only does it inform the origin and destination of the boat, type and its master, but it also relates the different goods and their merchant, with their value and the tax paid. There were exemptions in the collection of *almojarifazgo*, either for political or economic reasons, of goods or ports, such as those of Cumaná, Margarita, Caracas, Rio Hacha, Nueva Andalucía, Cartagena, Puerto Rico or Havana. The stipulated high percentage of *almojarifazgo* encouraged cases of fraud and smuggling. However, the information provided by the documentation on *almojarifazgo* of the *Real Caja de Veracruz* shows us the trend of New Spain trade through the aforementioned port.

Although Veracruz was only a mere redistributor of the goods that were negotiated in the capital of the viceroyalty, all traffic with Spain and the rest of the American colonies of the Caribbean passed through their docks. This had an influence on the calculation of the value of the declared goods. At first, the average prices calculated in Veracruz were fictitious. For this reason, a different form of calculation was established in 1576, using the average price of its highest, average and lowest value of its value in Mexico.

During the period studied (1573–1650), 5,533,564.8 pesos were collected at the *Real Caja* de Veracruz for the concept of *almojarifazgo*. We have calculated that 91.2% came from import trade and the rest from export trade **Table 3**. This meant, according to our calculations, the value of goods exchanged at the port was 72,836,207 pesos.

Based on the evolution of the collection we have established five well differentiated stages, two of boom and three of crises, the last of them being the one that was felt the most by the economic and political situation of Spain. The first boom stage, between 1588 and 1599, arises as a result of a commercial take-off following the yellow fever epidemic in New Spain (1576–1580) and is characterized by the introduction of European goods for consumption by Spaniards and their re-export to other Caribbean markets. Then there is a crisis phase, between 1594 and 1598, of reduction of collection in the course of the European wars of Spain and that will have a positive consequence in the increase in trade towards the metropolis, with an increase of 30.13%. A second moment of boom (1599–1615) appears with peace in Europe, in which a regularity is established in the predominance of the fleet trade over the rest of the Veracruz trade. Then there is a second and long stage of crisis in the collection (1616–1635) caused by the saturation of the New Spain markets and that the Sevillian traders cause more criticism by deliberately undersupplying traffic. Thus, smuggling would arise and the development of an internal, local industry, which would supply the New Spain market. The collection shows us a reduction in imports, but not exports. Finally, this crisis would be exacerbated between 1635 and 1650 because the annual fleets become biannual. This was a major disruption of incoming *almojarifazgo* in the port of Veracruz, especially that originated by colonial exports, which are reduced by half. The revenue of colonial imports, on the other hand, would double with an increase of 126.35%. We leave the study of the different markets, goods and their negotiated value for future work.

Year	Input			Output			Total
	Flotas	Sueltos	Total	Flotas	Sueltos	Total	
1573		964.3	964.3	5084.5	161.1	5245.6	6209.9
1587		2801.6	2801.6		268.3	268.3	3069.9
1588	126,927.5	7776.1	134,703.6		4842.4	4842.4	139,546.0
1589		14,440.4	14,440.4		2233.6	2233.6	16,674.0
1590	118,482.0	7313.5	125,795.5	2899.3	2484.0	5383.3	131,178.8
1591	67,303.5	3113.1	70,416.6	8614.4	1972.0	10,586.4	81,003.0
1592		5019.3	5019.3	6514.4	800.9	7315.3	12,334.5
1593	246,123.5	5111.0	251,234.5		1388.3	1388.3	252,622.8
1594	80,333.0	3119.0	83,452.0	10,555.8	364.6	10,920.4	94,372.4
1595	39,697.5	2568.5	42,266.0	8208.8	1682.6	9891.4	52,157.4
1596		4016.3	4016.3	5744.4	1052.8	6797.2	10,813.4
1597		2500.6	2500.6	5566.3	1372.3	6938.5	9439.1
1598		3535.9	3535.9		707.0	707.0	4242.9
1599	205,662.4	4656.8	210,319.2	3975.5	1335.4	5310.9	215,630.0
1600	168,578.0	5336.6	173,914.6	11,582.5	2828.1	14,410.6	188,325.3
1601	110,862.1	9029.0	119,891.1	12,935.0	2254.3	15,189.3	135,080.4
1602	156,331.0	6337.8	162,668.8	9067.6	1886.8	10,954.4	173,623.1
1603	101,031.8	8233.3	109,265.0	10,958.5	1649.8	12,608.3	121,873.3
1604	204,846.0	7352.3	212,198.3	10,651.6	1814.6	12,466.3	224,664.5
1605	240,837.9	7054.5	247,892.4	4457.8	1516.1	5973.9	253,866.3
1606	69,642.5	6318.3	75,960.8	2348.9	1124.1	3473.0	79,433.8
1607	2,962.3	6863.6	9825.9	12,425.6	1261.4	13,687.0	23,512.9
1608	293,263.9	9188.5	302,452.4	4574.5	1762.3	6336.8	308,789.1
1609	157,472.1	5911.0	163,383.1	5533.4	916.8	6450.1	169,833.3
1610	44,837.4	5134.4	49,971.8	5094.6	826.4	5921.0	55,892.8
1611	75,833.4	7096.5	82,929.9	6607.5	1203.1	7810.6	90,740.5
1612	79,082.3	4014.5	83,096.8	7456.1	1500.4	8956.5	92,053.3
1613	100,806.3	5341.9	106,148.1	9693.1	1019.9	10,713.0	116,861.1
1614	105,920.3	5671.0	111,591.3	7308.8	919.4	8228.1	119,819.4
1615	123,214.8	4844.6	128,059.4	10,351.9	618.5	10,970.4	139,029.8
1616	52,942.0	2546.6	55,488.6	5819.8	619.6	6439.4	61,928.0
1617	63,053.3	3039.1	66,092.4	7165.0	621.2	7786.2	73,878.6
1618	72,956.8	3100.9	76,057.6	9234.9	552.8	9787.6	85,845.3
1919	116,363.5	3079.6	119,443.1	12,176.8	586.6	12,763.4	132,206.5
1620	94,834.4	4140.8	98,975.1	11,463.5	885.6	12,349.1	111,324.3
1621	86,818.0	5551.6	92,369.6	10,664.9	944.6	11,609.5	103,979.1
1622	62,353.0	2454.1	64,807.1	15,626.1	1032.6	16,658.8	81,465.9
1622–1623	56,686.0	4622.0	61,308.0	19,133.0	1192.0	20,325.0	81,633.0

Year	Input			Output			Total
	Flotas	Sueltos	Total	Flotas	Sueltos	Total	
1623–1624	58,622.0	6839.0	65,461.0	14,724.0	1781.0	16,505.0	81,966.0
1624–1625		5813.0	5813.0	13,611.0	1137.0	14,748.0	20,561.0
1626–1627	90,269.0	10,863.0	101,132.0	12,263.0	2155.0	14,418.0	115,550.0
1627–1628	129,885.0	8778.0	138,663.0	11,693.0	1419.0	13,112.0	151,775.0
1630–1631	77,254.0	10,067.0	87,321.0	11,140.0	1352.0	12,492.0	99,813.0
1631–1633	57,127.0	13,616.0	70,743.0	30,477.0	2969.0	33,446.0	104,189.0
1634–1635	29,714.0	10,610.0	40,324.0		2146.0	2146.0	42,470.0
1636	81,783.0	965.0	82,748.0		236.0	236.0	82,984.0
1637		11,067.0	11,067.0		754.0	754.0	11,821.0
1638	80,518.4	15,924.9	96,443.3		492.9	492.9	96,936.1
1639		4795.4	4795.4	5547.4	429.9	5977.3	10,772.6
1640	88,625.4	10,463.1	99,088.5		543.4	543.4	99,631.9
1641		8490.3	8490.3	9331.0	446.4	9777.4	18,267.6
1642	48,385.6	13,186.8	61,572.4		554.8	554.8	62,127.1
1643		20,366.0	20,366.0	5151.3	405.4	5556.6	25,922.6
1644	32,652.8	20,495.4	53,148.1		760.1	760.1	53,908.3
1645		11,531.5	11,531.5	5515.0	1140.1	6655.1	18,186.6
1646	71,670.0	28,827.5	100,497.5		307.1	307.1	100,804.6
1647	26,785.9	18,408.6	45,194.5	2812.9	553.6	3366.5	48,561.0
1648	45,783.5	15,766.9	61,550.4	1146.4	342.0	1488.4	63,038.8
1649		16,556.1	16,556.1	753.8	661.0	1414.8	17,970.9
1650	31,604.0	18,459.6	50,063.6	647.4	643.1	1290.5	51,354.1
Total	4,476,737.6	481,088.7	4,957,826.3	404,307.6	71,430.8	475,738.4	5,433,564.8
In common gold pesos. The concept “Sueltos” includes the collection of colonial, African and Sevillian commerce, apart from fleets.							

Table 3.
Annual revenue from the almojarifazgo tax from the port of Veracruz (1573–1650).

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