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## FISCAL SYSTEMS, THE PEASANTRY AND THE STATE IN MEDIEVAL AND EARLY MODERN SWEDEN

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The purpose of this paper is threefold : to give a survey of the fiscal systems in Sweden during the middle ages and the sixteenth century, to present some of the problems discussed in Swedish historiography concerning this topic, and to discuss the relations between seignorial exploitation and the state's exploitation, i.e. the social and economic consequences of the various fiscal duties. That is probably not the most penetrated problem among Swedish historians.

Discussions concerning the medieval and early modern fiscal history have to some extent been concentrated upon the administrative aspects. A lot of research work has been done to reconstruct the fiscal systems, to interpret the various principles of assessing taxes etc. A much debated problem is the connection between the taxes or the rent and the principles for valuation of land as well as the territorial organizations<sup>1</sup>.

A general theme within Swedish fiscal historiography is the study of the taxes as a financial base for the Crown, the possibilities of the executors of governmental power to dispose over the resources of the realm. There are profound investigations of the fiscal policy, the political struggles between the kings or the regents and the privileged estates concerning the distribution of the surplus that was available for appropriation from the peasantry<sup>2</sup>.

The medieval and early modern peasantry in Sweden can roughly be divided into two major groups (or categories) : the *skattebönder* and the *landbor*. The first term, which might be translated as 'tax-paying peasants', is commonly used by historians to designate peasants with inheritable and disposal right of ownership of the land they held. They could sell it, even if this right was circumscribed, since they in the first place had to offer the land to their closest relatives. The *skattebönder* did not pay rent to a feudal lord or

1. T. LINDKVIST, Medeltida bönder och skatter, *Historisk tidskrift*, 1982; E. ÖSTERBERG Skatter. Sverige, *Kulturhistoriskt lexikon för nordisk medeltid*, xv, 1970.

2. Representative works are I. HAMMARSTRÖM, *Finansförvaltning och varuhandel 1504-1540*, 1956; E. LÖNNROTH, *Statsmakt och statsfinans i medeltidens Sverige*, 1940; S.A. NILSSON, *Krona och frälse i Sverige 1523-1594*, 1947, and *Kampen om de adliga privilegierna 1526-1594*, 1952; B. ODÉN, *Rikets uppbörd och utgift*, 1955, and *Kronohandel och finanspolitik 1560-1595*, 1966.

seigneur, but taxes to the state. The *landbor* might be compared with tenants. They possessed land, but — contrary to the *skattebönder* — they did not own it. Contrary to England or France, these peasants were not subjugated into personal relationship towards the owners of the land they tilled. Legally they were not serfs, but 'free' peasants. They possessed, however, the land for very short periods, at least formally. They lacked inheritable rights of tenure and the landowners could evict them rather arbitrarily with legal support. On the other hand, the *landbor* were free to leave the tenure after eight or six years<sup>3</sup>.

Around the middle of the sixteenth century (and in the late middle ages as well) the *skattebönder* and the *landbor* held around 50 % of the total number of farms each, but were unevenly distributed. The *skattebönder* dominated totally in Norrland and Finland. Land held by *landbor* and thus owned by non-producers dominated in all the old-settled central provinces. Both these categories (*skattebönder* and *landbor*) were, however, dependent peasants since from both were appropriated a part of the result of their surplus labour as feudal rent, either as *skatt*, tax, to the state or as *avrad*, rent, to a lord.

The possibilities to draw general conclusions concerning the social and economic consequences of the fiscal system (or the appropriation of a feudal rent) are circumscribed by several circumstances. One is of course the lack of relevant sources. Discussions of the medieval fiscal system in Sweden — and in entire Scandinavia — are mainly based upon analyses of the normative and legal material (the provincial law codes and the law of the realm), some few accounts and surveys; also through retrospective analyses of later accounts<sup>4</sup>. The administrative system was primitive and no central accounting of the realm prevailed before the sixteenth century.

Chronologically and geographically the tax system differed during the middle ages and the early modern period. There existed profound variations both concerning the form of the taxes (in kind, in money, or in labour) and the principles of payment and collecting. The level of exploitation varied also.

Taxes were often adjusted to different local customs and local social organizations. Typical for the fiscal system of the early feudal state in Sweden was that there existed a discrepancy between the principles of collection of taxes and the principles of payment. This might be explained by the administrative incapacity of the state, i.e. the lack of cadasters and land surveys and the existence of well-rooted survivals of peasant communal institutions from a pre-state period.

3. T. LINDKVIST, *Landborna i Norden under äldre medeltid*, 1979, p. 88. The *landbor* might be divided into several sub-categories, depending on the landowner. There were i.a. *kronolandsbor* on the land belonging to the king or the crown, and *bondelandsbor* on land belonging to other peasants. They had to pay — formally — the permanent taxes as well as the rent to the landowner, i.e. a high level of exploitation. From a statute of 1437 is known that the *bondelandsbor* had to pay half their rent to the crown. Eventually they were exempted from the permanent *gårdtaxes*. In the province of Närke the *bondelandsbor* in the 1530's paid half of the permanent land tax and two thirds of the forage. Their rent, appropriated by the landowning peasant, corresponded to half the land tax and one third of the forage. During the sixteenth century regulations were issued that forbade inter-peasant tenancies due to fiscal reasons. DOVRING, *De stående... op. cit. infra*, p. 393-403; V. ELGESKOG, *Svensk torpbebyggelse*, 1945, p. 34-42.

4. The retrospective method was used by F. DOVRING, *Attungen och marklandet*, 1947.

Folke Dovring discerns three principles of fiscal assessment<sup>5</sup>:

**1. According to district**: a certain territorial unit was responsible for the payment of the taxes. A compact sum was demanded from every territorial unit and distributed among the inhabitants according to diverging principles and local customs.

**2. Taxes assessed on persons or group of persons**: the 'personal' tax principle meant that a fixed amount or a fixed quantity in kind was demanded from every person, i.e. every peasant (or peasant household) irrespectively of the size of the land held. Sometimes these taxes could be divided into 'full' or 'half' ones, or other fractions. The group assessment implied that a number of peasants had to contribute collectively with a compact sum. Often these taxes were distributed according to an evaluation of the economic capacities of the individual households. The evaluation was in general accomplished by representatives of the peasantry.

**3. Taxes based upon estate assessment, usually the value of the land held or the value of the stock**: land measuring systems emerged in the central Swedish provinces mainly during the thirteenth century. The main purpose was probably to calculate the rent of the *landbor*, secondarily the land measuring systems were used for calculating the taxes<sup>6</sup>.

These different principles appeared seldom in a 'pure' form; more often they were combined. Dovring's classification is derived from the ways the taxes were collected by the representatives of the state. From the peasants' point of view, i.e. the way the taxes were appropriated, it is more convenient to distinguish between 'individual' and 'collective' taxes/rents. To the producers it was namely of some significance if the unit of production (the peasant household) was responsible for the payment of the tax/rent itself or if it was comprised in a collective. In the latter case the appropriator could keep only a very defective control over the primary units of production. The collective organizations for cooperation of the peasants thus played an important role.

Generally the taxes were mostly appropriated collectively during the middle ages. The principal reason was the absence of a sophisticated governmental administration.

On the other hand, the rent of the *landbor* was always 'individual'. It was the individual units of production that were responsible for the payment of the rent. The size of a *landbo*'s rent was — formally — agreed upon when the *landbo* entered the tenure and when the tenure was renovated. Theoretically it could thus be altered at fairly short intervals, every sixth or eighth year. The rent was usually related to the size or the value of the land<sup>7</sup>. The 'private'

5. F. DOVRING, *De stående skatterna på jord 1400-1600*, 1951, p. 94sq..

6. DOVRING *Attungen...*, p. 67sq.; LÖNNROTH, *Statsmakt...*, p. 86sq.; C.G. ANDRAE, *Kyrka och frälse i Sverige under äldre medeltid*, 1960, p. 118.

7. LINDKVIST, *Landborna...*, p. 106sq..

landowners also had at their disposal an accounting and surveying administration<sup>8</sup>.

Obviously some kind of manorial system with rent-paying *landbor* existed already in the middle of the twelfth century, perhaps earlier. The origins of the taxation system is (or rather was) a lively field of debate in Swedish historiography<sup>9</sup>. The discussions concerned the possibilities to reconstruct the earliest fiscal and administrative system, mainly in the provinces around Lake Mälaren. This discussion is mainly based upon interpretations of the partly inconsistent regulations of the provincial law codes. But the origins of the taxes have also been related to a profound social transformation of Sweden during the high middle ages<sup>10</sup>. Some, probably irregular, fiscal duties were demanded as early as the late twelfth century. But mainly during the third quarter of the thirteenth century (the reign of Magnus Birgersson Ladulås 1275-1290) a more consolidated state emerged in Sweden. It was a state with a regular legislative power, an administration (a primitive one) and based financially upon permanent annual taxes. But even before the introduction of the annual taxes during the late thirteenth century certain achievements were provided by the peasantry to the king and the primitive state.

The peasantry could be burdened by the *gästning*, the plight to sustain the king and his retinue during their continuous ambulations, mainly in the central provinces of Götaland. In east central Sweden, the peasantry was obliged to provide the naval war organization, the *leding*, with men and victuals. The *leding* and the *gästning* were transformed to taxes. The *gästning* was replaced by the *gengärd*, which was the dominating fiscal duty of the peasants of Västergötland at least until the beginning of the fifteenth century. This tax was probably based upon a *mantal*, which means that every peasant should pay full or half *gengärd*. Other taxes in Västergötland and Östergötland had their origins in the royal claims on common land<sup>11</sup>.

The *leding* was transformed into a tax via fines for not performing the military services. Several taxes in eastern Sweden are connected with the *leding*: *ledinglama* was the original fine, *skeppsvist* or *mata* were the substitutes for the contributions of victuals. Other taxes, such as *ättargäld* and *spannmale* are of a more obscure origin.

The introduction of at least the *leding* taxes was connected with the emergence of a feudal society. Instead of basing its military capacity on the

8. I.-M. MUNKTELL, *Gods, godsägare och landbor 1550-1520* (1982) pp. 86 investigates accounts of the aristocracy during the late middle ages. For the accounting of ecclesiastical institutions see G. DAHLBÄCK, *Uppsala domkyrkas godsinnehav*, 1977, p. 272sq.; L.A. NORBERG, *Storföretaget Vadstena kloster*, 1958, p. 151sq..

9. J. SANDSTRÖM, De stående skatterna i Svealand under medeltiden, *Historisk tidskrift*, 1913; LÖNNROTH, *Statsmakt...*, p. 57sq.; C.I. STÄHLE, De medeltida ledungsskatterna i Svealandskapen, *Historisk tidskrift*, 1941; DOVRING, *Attungen...*, pp. 69sq.; 130sq.; ANDRAE, *Kyrka och frälse*, p. 114sq..

10. See especially LÖNNROTH *Statsmakt och statsfinans*, p. 130sq..

11. The regional differences of the earliest fiscal system are discussed in i.a. T. LINDKVIST, *Ättargäld och allmänningsöre, ledung och gengärd. Till frågan om den feodala statens uppkomst* (ms.). Some taxes, e.g. those on Gotland, had their origins in tributes which Viking kings demanded under the threat of plundering. T. LINDKVIST, 'Gotland och sveariket', in I. JANSSON (éd.), *Gutar och vikingar*, 1983.

*leding*, the 'new' monarchy rested militarily on the cavalry and the fortified castles and 'houses' (the new taxes were mainly intended for military purposes). Simultaneously the consolidation of the privileged estates took place. The nobility got its privileges in 1280 (the statutes of Alsnö). By rendering service to the crown with mount and knight, their lands were exempted from taxes<sup>12</sup>. Around 1280 a general charter was issued whereby the ecclesiastical lands were liberated from permanent fiscal duties and some fines to the crown<sup>13</sup>. The nobility and the clergy henceforward formed the class of *frälse* (freed, liberated).

The *leding* taxes were based on the territorial units that once had to perform the military *leding* services, e.g. *hundaren* and *skeppslag*.

Since all land belonging to the *frälse* was exempted from *leding* taxes the number of tax-payers decreased. The rent from the *landbor* on *frälse* land was entirely appropriated by the state-serving landowners. The fiscal burdens on the *skattebönder* was hereby augmented. In some districts the taxes were reduced by one quarter or one half at a rough estimation of the proportions between *skatteland* and *frälse* land. The taxes could also be modified by other means as well, such as assessing to the value of the land. But the territorial or district assessment still prevailed in certain areas until the first decades of the sixteenth century. These permanent and annual taxes were, however, insufficient for the needs of the state. Extra taxes had quite often to be demanded from the end of the thirteenth century and during the fourteenth century. They were demanded to meet the acute needs of the crown. For instance for financing mercenary troops.

Two principal forms of extra taxes existed. Most common were the *gårder*, assessed according to the collective principle and levied in kind, usually products required for actual military needs. Some extra taxes were demanded in money and according to the personal principle. They were seldom demanded, but considered to be especially burdensome. Often these so called *gälder* aroused protests among the tax-payers<sup>14</sup>. The *gårder* got a more or less permanent character in the central provinces during the fourteenth century.

From the 1360's some accounts from the fief held by the German knight Raven von Barnekow demonstrate that the extra taxes were much more weighty than the permanent annual ones. In one area, the *hundare* of Västerrike in the province of Södermanland, the regular taxes in 1365 were estimated to 194 marks, the extra *gårder* to 233 marks<sup>15</sup>. The extra taxes were often demanded from the *landbor* on *frälseland* as well. The privileges were temporarily revoked. A part of the surplus produced by the *landbor* was thus appropriated by the state. We have very slight information how these burdens were distributed between the *landbor* and their lords: if the latter reduced their

12. Concerning the *Alsnö stadga* see for instance J. ROSÉN, Kring Alsnö stadga, in *Festskrift till Gotfrid Carlsson*, 1952. Rosén's generally accepted thesis is that the nobility consisted of divergent social groups; among them were the old social category of local 'chieftains' and the members of the old royal retinue, as well as ministerial groups. These heterogeneous groups merged into one category. The criterion of their privileged social position was their military service.

13. Already at the end of the eleventh century individual ecclesiastical institutions had been granted these benefits: J. ROSÉN, 'Frälse', *Kulturhist. Lexikon f. nord. medeltid*, iv, 1959.

14. ANDRAE, *Kyrka och frälse*, p. 196-219.

15. LÖNNROTH, *Statsmakt och statsfinans*, p. 158.

part of the rent proportionally to the demands of the state, or if the extra taxes were added to the *landbors'* permanent rent.

Since the nobility and the clergy were often opposed to the demands of the crown, we might assume that the non-producing landowners in these cases had to reduce their claims. One of the big political controversies between the king and the privileged estates during the actual period was about the distribution of the feudal rent<sup>16</sup>.

Various prescriptions codified in the law of the realm (ca 1350)<sup>17</sup> forbade arbitrary extra taxes. It was stated that the king should be maintained by his estates and the regular taxes. Extra taxes could be demanded only at certain well-defined circumstances: when the realm was attacked by foreign armies, at insurrections, when the king needed to restore a castle, at a royal wedding, at coronations. The extra taxes had furthermore to be approved by the bishop, the *lagman*<sup>18</sup>, by six representatives of the *frälse*, and by six of the peasantry. The exercisers of the central state power was thus always forced to negotiate with the peasantry through the local administrative and judicial organizations (the *tings*) or, later in the sixteenth century, through the *riksdag* (the parliament).

During the late fourteenth century the principle was settled that the *landbor* paid half the size of the extra taxes compared to the *skattebönder*<sup>19</sup>. The level of exploitation is very difficult to estimate. Obviously it varied from province to province<sup>20</sup>. In such areas as the Mälaren region (East Central Sweden) and the provinces of Västergötland and Östergötland the fiscal pressure on the *skattebönder* was definitely harder than in more peripheral areas of the kingdom, such as Norrland, Dalecarlia and Finland<sup>21</sup>. The differences were especially obvious concerning the permanent taxes. The extra tax system probably levelled these differences.

The level of exploitation differed between *landbor* and *skattebönder*, depending on their diverging relations to the land. It is assumed, not well founded, however, that around 1300 the rent of the *landbor* was far higher than the rent of the *skattebönder*<sup>22</sup>. During the fourteenth century these differences

16. One leading spokesman for the aristocratic opposition was Birgitta (Bridget Birgersdotter, the later saint).

17. Magnus Erikssons landslag, KGB 5 :6.

18. Eligible office, acted as chairman of the provincial courts (*landsting*). Mostly a member of the aristocracy was elected.

19. Extra taxes were common during the second half of the sixteenth century. In 1569 it was ordered that the *landbor* on the land of the crown (*kronolandbor* or *kronobönder*) had to pay 2/3 of the extra taxes in comparison with the *skattebönder*. S.A. NILSSON, *Landbor och skattebönder. En studie av extraskatternan fördelning under 1500- och 1600- talen*, in *Historieskrivning på nya vägar. Studier tillägnade Sten Carlsson 14.12.1977*, 1977, p. 146. The *landbor* of the nobility still had to pay 1/2 compared to the *skattebönder*. Hereby, as remarked by Lindegren, the level of exploitation of the *frälse's landbor*: J. LINDEGREN, *Den svenska militärstaten 1560-1720, in Magtstaten i Norden i 1600- tallet og dens sociale konsekvenser*, 1984, p.119.

20. DOVRING, *De stående skatterna*, p. 206-389.

21. LÖNNROTH, *Statsmakt och statsfinans*, p. 108.

22. *Op. cit.*, p. 142. Our knowledge about the economic conditions of the *landbor* before the fourteenth century is mainly based upon information from the normative material and through retrospective methods. Dovring assumed that the size of the *landbors'* rent was 'originally' identical with the size of the seed; *Attungen och marklandet*, p. 66. This conclusion is criticized in S. PIEKARCZYK. Some notes on the social and economic situation of the Swedish tenants in the XIIIth century. *Scandia*, 1961, p. 196-204.

diminished. The extra taxes are supposed to have augmented the level of exploitation of the *skattebönder* substantially. On the other hand, extra taxes were eventually demanded from the *landbor*.

Other factors contributed to an increasing exploitation of the *skattebönder* during the late middle ages. Sweden was, as most of Europe, affected by a crisis, which manifested itself through desertion of land, falling prices and a decline of population. This problematique was intensively studied by a joint Scandinavian project<sup>23</sup>. The main interest was, however, concentrated upon the changes in settlement and the methodological implications. In Sweden and Scandinavia these phenomena of a regression have seldom been regarded as caused by a crisis within a social, economic and/or political structure, that is to say as a crisis of feudalism. It is therefore very difficult to say whether the crisis was partly a result of an intensified exploitation or not<sup>24</sup>. But the regression had diverging consequences for the *landbor* and the *skattebönder* respectively. Farms were abandoned. The number of holdings held by *skattebönder* decreased in general during the late middle ages, at least during the end of the fourteenth century and the beginning of the fifteenth century. Then a reclamation period began. Even if we might assume that the extent of regression was less extensive among *skattebönders'* land than among *landbors'*, there is no reason to neglect the fact that a substantial number of *skattebönders'* holdings were abandoned<sup>25</sup>. Since the collective assessment dominated, the level of exploitation was probably augmented. The tax remained identical, but there were fewer tax-payers<sup>26</sup>.

If there are no hints of decreasing demands on the *skattebönder* during the 'crisis', the rent of the *landbor* envisages a contrary trend. From the analysis, of the cadasters of the abbey of Vadstena it has been concluded that a substantial fall of the rent took place<sup>27</sup>, and this result was confirmed by a regional study<sup>28</sup>. Some recent monographies indicate, however, that the reduction of the *landbor's* rent was less substantial or even insignificant. Obviously regional variations prevailed; there were also differences between various landowners<sup>29</sup>.

Thus the 'agrarian crisis' further diminished a difference of the level of exploitation between the two main categories. The landowners had to cut off

23. Final report : S. GISSEL, E. JUTIKKALA, E. ÖSTERBERG, J. SANDNES, B. TEITSSON, *Desertion and land colonization in the Nordic countries c. 1300-1600*, 1981.

24. One of the main conclusions of the co-Scandinavian project is — as far I understand — that the crisis depended on a declining population. This decline is, however, unexplained.

25. E. ÖSTERBERG, 'Social aspects' in S. GISSEL *et al.*, *Desertion...*, p. 215. It is generally assumed that the desertion was more frequent in the marginal forest districts in southern Sweden (Småland) than in the plain districts. Desertion occurred in areas recently colonized and where the reclamation had been instigated by the *frälse* classes.

26. In one of the fifteenth century chronicles the author laments over the pestilence that ravaged the country; he is referring to the epidemic of 1412. Many farms were abandoned and 'the poor peasants still living there shall perform the same taxes as before'. An exaggeration is probably that 20 peasants had to pay what 100 had paid before the pestilence. *Svenska medeltidens rim-krönikor*, II, *Karlskrönikan*, 1866, p. 23.

27. L.A. NORBORG, *Storföretaget Vadstena kloster* 1953, p. 209-226.

28. L.O. LARSSON, *Det medeltida Varend*, 1964, p. 156-166.

29. J. BRUNIUS, *Bondebygd i förändring*, 1980, p. 72-86; K. BÅÅTH, *Öde sedan stora döden var*, 1983, p. 65-95.

their demands since there was — probably — a shortage of labour. The weak possessional right of the *landbor*, combined with the possibilities to negotiate over the size of the rent was to the producers' advantage. The landowners lacked the means to fix the rent and to tie the free *landbor* to the land. Eventually the rent of the *skattebönder* exceeded the *landbors'*. Several *skattebönder* fell into debt to the *frälse*. From an economical point of view it was advantageous to many *skattebönder* to sell their land and to be *landbor*. In many cases we must assume that they were more or less forced to sell it. This caused a great financial dilemma for the crown; the financial base dwindled. Through various statutes the representatives of the state tried to prevent these land transfers<sup>30</sup>.

A more or less financial chaos was a distinctive feature of the fourteenth century Swedish state. The permanent taxes and the extra taxes were far from enough to meet the military demands. Temporary financial transactions were common, especially loans, for instance from foreign princes. These loan transactions of the crown were precarious during the reigns of Magnus Eriksson (1332-64) and Albrecht of Mecklemburg (1363-1389). Extra taxes were demanded quite often and this meant definitely an increasing exploitation.

Queen Margareta (1389-1412) and king Erik of Pomerania (1412-1439, co-regent from 1396) tried to reform the finances of the crown. This was partly achieved through a confiscation of land purchased by the *frälse* since 1363<sup>31</sup>. But the 1390's were also marked by burdensome extra taxes. Two *gäld* taxes are mentioned in a statute from 1403. They were then abolished and the queen regretted the stress these taxes had caused<sup>32</sup>. A new annual tax was introduced instead. The peasants were divided into groups of four, 'two rich and two poor'. Together they had to perform specified quantities in kind. This has been considered as a profound fiscal reform, but considering the frequency of extra taxes in the form of collective *gårder* during the fourteenth century this 'reform' might instead be regarded as a corroboration of an earlier fiscal practice<sup>33</sup>. In the middle of the 1430's — after Engelbrekt Engelbrektsson's uprising — these permanent *gård* taxes were reduced by one third. The collective units were extended to six peasants. It seems as if the new taxes of 1403 aroused protests among the peasants. They complained over the commutations, over the bailiffs'

30. LÖNNRÖTH, *Statsmakt och statsfinans*, p. 141sq., 151; LINDKVIST, *Landborna*, p. 139sq.. The law of the realm from the middle of the fourteenth century forbade treacherous purchase of land of skatte.

31. We do not know from how much land permanent taxes were demanded after the confiscation. In the provinces of Västmanland and Uppland, north of lake Mälaren, 3/4 of the land confiscated belonged to the nobility; the remaining 1/4 was ecclesiastical lands. J. ROSEN, *Drottning Margaretas svenska räfst*, *Scandia*, 1951. Probably the relation between land held by *landbor* and land held by *skattebönder* remained constant for the rest of the middle ages. The proportions, as indicated by the map above, were in general the same as one and a half century before. A confiscation of *frälse* land during one of the reigns of king Karl Knutsson in the middle of the 1450's was of minor importance. In 1396 queen Margareta concluded that many *skattebönder* had lost their lands due to encroachments of the bailiffs of the Mecklenburgian regime.

32. It is not evident if these extra taxes were assessed by households or by collectives. The latter alternative is the most plausible. DOVRING, *De stående skatterna*, p. 51-54. See also LÖNNRÖTH, *Statsmakt och statsfinans*, p. 176-179, 183; M. LINTON, *Drottning Margareta — fullmäktigt fru och rätt husbonde*, 1971, p. 109-111.

33. ANDRAE, *Kyrka och frälse*, p. 202.

valuations of their rent in kind. The depreciation of the currency further aggravated the economic conditions of the peasantry.

During the fifteenth century the fiscal system remained rather stable. Comparatively few extra taxes were levied, but around the middle of the century a new tax was introduced, *fodringen*, the forage, assessed according to the 'personal' principle<sup>34</sup>.

During the late middle ages, the fifteenth century was characterized by a decentralized fiscal administration. The aristocracy controlled widespread areas as temporary (not inheritable) fiefs. They levied the taxes and the formal distinction between the two forms of the (feudal) rent was occasionally obliterated. The fief-holders disposed over the crown's incomes and rendered service to the king; some of them had to deliver compact sums to the crown, others disposed entirely over the incomes from their fiefs. This meant that the local administration varied and the result was that taxes were modified regionally. Probably this implied regional variances concerning the exploitation of the *skattebönder*. The kings and regents lost, during the late Kalmar union period, most of the control over the fiscal resources<sup>35</sup>.

The sixteenth century witnessed profound changes in the organization of the state. A new national state evolved and a sophisticated central bureaucracy was created<sup>36</sup>. Through the reformation and the subsequent confiscation of all ecclesiastical landed property (in the late 1520's and the 1530's) a virtually new financial basis of the state was created. The majority of the *landbor* of the clergy was transformed in *landbor* of the crown<sup>37</sup>.

The great changes were initiated during the reign of Gustav I Vasa (1523-1560). He inherited the old and almost unsurveyable fiscal system. Through the consolidation of the feudal state and through bringing most of the fiefs under the control of the crown it was possible to achieve rather substantial reforms. In the 1530's central registers, *undervisningar*, were recorded. Here all the taxes were registered, as well as the principles of assessment<sup>38</sup>. In the late 1530's an administrative process was initiated whereby the taxes were registered for every individual household. The taxes were assessed according to a valuation of the land. In the Svealand the *markland* served as a norm for the taxes. This unit had been used since the early thirteenth century to calculate the size of the *landbors'* rent.

34. The forage was also demanded from the *landbor*. All peasant households within the respective categories paid identical forage tax. The forage of the poorest households was eventually reduced.

35. Conc the late medieval and early modern fief-system, see I. HAMMARSTRÖM *Finansförvaltning och varuhandel*, 1956.

36. The formation of a 'new' state is discussed in J. LINDEGREN, *Den svenska militärstaten 1560-1720*, forthcoming in English in *Scandinavian Journal of History* (1985).

37. This transformation is illustrated by the following figures :

Farms held by (in %)	1521	1560
<i>landbor</i> of the nobility	21,8	22,4
ecclesiastical <i>landbor</i>	21	—
<i>kronolandbor</i>	5,5	28,2
<i>skattebönder</i>	51,7	49,4

38. These registers are one of the main sources of the late medieval fiscal system, since all the taxes and their assessment principles are mentioned. DOVRING, *De stående skatterna*, p. 155sq..

All the annual taxes were recorded in cadasters from the 1540's onwards. The tax was based on the land, not on groups of peasants. The sixteenth century reforms made it possible to calculate the permanent and annual taxes for every single farm. The collective assessment system was broken up. Extra taxes were, however, to some degree demanded from collectives. In the cadasters all 'old' and 'forgotten' taxes were registered, neglected duties were revived. The motive of these tax reforms was — as stated by the king — to distribute the taxes more justly among the peasants. But nevertheless the result was an augmentation of the level of exploitation of the *skattebönder*. This implied also that the non-producing landowners could follow in the tracks of the king and increase their demands.

The collectiveness of the medieval taxation served — at least to some degree — as a bond of solidarity between peasants. The 'individualistic' reforms meant that the peasants could fall into arrears; they could even be evicted if they failed to pay. The taxes were thus, when the 'modern' or the 'organized feudal' state emerged, transformed to a more 'classical' form of the feudal rent.

The social and economic consequences of the sixteenth century taxes are investigated in a local study of an area in the western part of the province of Värmland by Eva Österberg<sup>39</sup>. The rent of the *skattebönder* and the *landbor* envisages both a high degree of stability during the sixteenth century. The forage tax increased, however, due to raising relieving charges. The extra taxes were obviously burdensome, especially during the latter half of the century — a period that has been considered to be one of increased fiscal pressure<sup>40</sup>. During the period 1561-1590 extra taxes or other duties were demanded every year. They were assessed according to differing principles. But evidently it was in the interests of the state to have all fiscal duties performed according to the economic capacities of the individual households. Thus the old collective and medieval fiscal system vanished and was more or less entirely replaced by a system where the state's cadasters served to supervise and scrutinize the peasants.

A few lines should perhaps be devoted to the peasant uprisings in Sweden during the late middle ages and the sixteenth century. They were in some sense manifestations or protests against the taxes. In 1434 a rebellion broke out in Sweden against king Erik, led by the *bergsmän* ('mine-possessor') Engelbrekt Engelbrektsson. The causes of the revolt are a controversial field of Swedish historiography, but it seems that the main reason for the peasants to participate in the insurrection was their discontent with the king's fiscal policy. One of the remaining results was actually a reduction of the taxes (see above)<sup>41</sup>. The insurrection in the summer of 1542 in the province of Småland was probably the most extensive of all peasant uprisings in Swedish history. It was led by a peasant named Nils Dacke. The complaints of the insurgents mainly concerned the increasing exploitation. A study of Lars-Olof Larsson points out that

39. E. ÖSTERBERG, *Kolonisation och kriser. Bebyggelse, skattetryck, odling och agrarstruktur i västra Värmland ca 1300-1600*, 1977, p. 227sq..

40. B. ODÉN, *Kronohandel och firanspolitik 1560-1595*, 1966, p. 201sq..

41. E. LÖNNROTH, *Sverige och Kalmarunionen 1397-1457*, 1934, p. 75-83. See also L.O. LARSSON, *Engelbrekt Engelbrektsson och 1430-talets svenska uppror*, 1984.

