



BOOK REVIEW

D. Menjot, M. Caesar, F. Garnier and P. Verdés Pijuan (eds.), *The Routledge Handbook of Public Taxation in Medieval Europe*

(London and New York: Routledge, 2023). Pages xiv + 497. £152.00 hardback.

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(Received 15 January 2024; accepted 15 January 2024)

The Routledge Handbook of Public Taxation in Medieval Europe, edited by Denis Menjot, Mathieu Caesar, Florent Garnier and Pere Verdés Pijuan, is the best coordinated effort regarding late medieval European fiscal systems since Richard Bonney's edited volumes on *Economic Systems and State Finance* and *The Rise of the Fiscal State in Europe c. 1200-1815*, published by Oxford University Press in 1995 and 1999. However, despite the evident similarities between both enterprises, there are also some clear differences. Firstly, the volumes edited by Richard Bonney ranged from the early thirteenth to the early nineteenth century, while most chapters of this new Routledge Handbook cover only until the end of the fifteenth century. This allows a more detailed approach to the different case studies, even if risking to lose a certain perspective on the general evolution of the continental tax states. Besides, the former was broader, dealing with public finance at large, while the later treats mainly taxation, laying aside public spending and sovereign credit except in those cases where it was a *sine qua non* to the consolidation of fiscal systems. Such decision allows a greater focus, even if, as the editors state in the introduction, the growth of taxation cannot be separated from other factors regarding public finance. Finally, Richard Bonney's edited volumes had a rather economic and quantitative approach to taxation, implicit in its general theory of fiscal evolution, while this Routledge Handbook focuses mainly on political and institutional aspects, undermining most of its comparative potential. In any case, this new book relies as much as Richard Bonney's project did on a general survey that encloses the theoretical framework and working plan, giving a strong degree of unity to the approaches of authors coming from distant historiographical traditions. This is the main reason behind the great quality of the output, that consists of a general introduction and three main parts.

The first part ('Medieval taxation') addresses in three chapters different aspects that crossed most fiscal systems within late medieval Europe. The work by Denis Menjot, Pere Verdés Pijuan and Mathieu Caesar ('The history of taxation in

medieval Europe: sources, historiography and methods') is the best synthesis to date not only on fiscal historiography, but also on theoretical and methodological issues, due to the sources available to the fiscal historian and the most recent trends of study, showing the wide kaleidoscope of the lineages that have shaped the study of late medieval taxation. Lydwine Scordia and Florent Garnier's contribution ('The right to tax and its justification') deals with a more relevant subject through French lay and ecclesiastical sources. Even if medieval French tax theory stands out as a touchstone, the chapter might have benefited from a broader approach to both of the following problems: considering the relation between tax theory and practice, and considering other regions with consolidated studies on the question. Finally, Jordi Morelló Baget ('Church taxation') provides the reader with a necessary background on ecclesiastical taxation, since, as many works in the book show, it was an important model for the development of most lay fiscal systems, and tax transfers from the Church to the princes remained as one of their most important source of revenue throughout the period.

The second part ('Fiscal systems') analyses actual taxation in most of the main polities of Europe during the late Middle Ages. The majority of chapters present a comprehensive and up to date state of the art following the general plan of the book, with only some minor problems regarding regional selection.

The first chapters of this part are devoted to the study of Mediterranean Europe, with two chapters on the Iberian Peninsula and three on Italy. The first of them, by Mario Lafuente Gómez and Albert Reixach Sala, is devoted to the Crown of Aragon and it represents a model study on a composite state, that relies on the long tradition of analysis on Aragonese taxation. The Pablo Ortego Rico and Iñigo Mugueta Alonso account on Castile and Navarre tries to reach general conclusions, despite the different size and fiscal traditions of both realms. It might have been better to include Portugal with Castile, considering the similarities between their fiscal systems, while Navarre should be better considered within the French world, where it belongs during most of the period. On the contrary, the treatment of the Italian Peninsula seems more appropriate with a clear threefold division, that reflects adequately the diversity of political spaces, something praiseworthy if we consider such complexities. The Serena Morelli and Alessandro Silvestri study on the kingdoms of Sicily, *citra and ultra farum*, and the Patrizia Mainoni work on cities and regional states in Northern Italy are also models for the fiscal historian. The Armand Jamme work on the Church lands brilliantly introduces a most difficult subject, although its sheer complexity makes it difficult to follow at some points to the non-familiar scholar.

The central chapters deal with the states that have shaped the main narratives on the evolution of late medieval European taxation. The chapters on France and the Low Countries by Jean-François Lassalmonie and Marc Boone present clear introductions to two of the regions with the widest historiographical traditions. As Armand Jamme's work on the Church lands, Laurence Buchholzer's chapter on the Holy Roman Empire poses a greater challenge to the reader, but it is also an achievement if we consider the political and institutional diversity within the Empire resulting in the complex overlap of various taxation schemes. The Mathieu Caesar and Michel Hébert study on Provence and Savoy shares some of these political difficulties on much smaller territories with well-defined

fiscal systems, enlightening the general dynamics on public finance. On the contrary, the study on England by Maureen Jurkowski is chiefly an effective review on the development of lay and ecclesiastical subsidies, laying aside some of the most interesting developments regarding English taxation during the period in benefit of a rather traditional and institutional perspective.

The next chapters leave Western Europe to present a panoramic view on Eastern European taxation. Pierre Gonneau's chapter on Russia is probably one of the best analyses within the volume, stressing the difference of Russian fiscal systems to what we consider the norm of fiscal development in Western Europe. On the contrary, Piotr Guzowski and Urszula Sowina work on the kingdom of Poland and the grand duchy of Lithuania is a good introductory study that focus on the extension to this region of some of the characteristics that shaped Western European taxation, although clear differences are also stressed. Unfortunately, Thomas Lindkvist chapter on the Scandinavian kingdoms has less quality than the rest of the book, something especially regrettable if we consider the relative scarcity of studies on Scandinavian taxation during this period.

Finally, this part closes with two chapters on the Byzantine Empire and the Mediterranean Islamic polities that aim to provide a counterpoint to the evolution discussed in the rest of the book. Anastasia Kontogiannopoulou carries out an institutional review of the fiscal system of the Byzantine Empire under the Palaiologoi, focusing mainly on its management. The contribution of Ángel Galán Sánchez, Alejandro García-Sanjuán and Kate Fleet aims to be a synthesis on Islamic tax systems in both al-Andalus and the early Ottoman state. Although the much interesting general considerations on Islamic tax theory, taxation in al-Andalus and the Ottoman state is different in so many ways that the comparisons are difficult. This might be a problem to most readers.

The volume closes with the third part, a Glossary compressing 154 fiscal figures from the regions previously assessed, that is of the greatest utility to historians, also for those coming outside the boundaries of fiscal history.

As the editors show in the general introduction to the volume, the fiscal history of late medieval Europe has deserved continued attention by diverse scholarly traditions. However, each generation of historians has needed to rethink the topic, its theory and methods, as well as the role of taxation within the evolution of European societies. In this sense, *The Routledge Handbook of Public Taxation in Medieval Europe* is arguably the best academic effort of the last quarter-century.

doi:10.1017/S026841602400002X