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## Reply to Cruikshank

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# Reply to Cruikshank

First of all, I want to thank *Philippine Studies* for allowing me to make this response and clarify my points of view. I also thank Bruce Cruikshank for the praise he gives me at the end of his commentary. His remarkable academic personality, his knowledge of Philippine economic and social history, makes it even more valuable, although I consider it excessive. But, above all, I want to thank both for giving me the opportunity to reflect more deeply on the tax system imposed by the Spanish in the sixteenth century and thus improve our knowledge of Philippine history, which is what we all want.

I think Cruikshank's critical observations can be grouped into four sections: (a) on the role of the parish priest in the determination of exceptions (*reservas*) to the payment of tribute; (b) on the formal development of the open population count (*padrones*); (c) on the statistical contradictions in the growth of the tribute during the eighteenth century; and finally (d) on certain aspects of the tribute in relation to Philippine domestic trade, outside of the galleon trade.

## The Parish Priest and Exemptions from Tribute

The arrival of the Bourbons in Spain in the early eighteenth century caused changes in the whole Spanish empire. They initiated political reform to make the colonies in America and Asia more profitable through modification of the commercial and administrative system. I will not go into details, except to say that greater tax revenues in Spain, America, and Asia were needed to meet higher spending on defense against European competitors, who had been severely affected by the reforms (cf. Delgado 2007). In America and in

Asia, the reforms involved, among others, the tribute, forced labor (*polos*), and compulsory purchases (called *bandalas* in Tagalog areas). To this end, laws were issued for more efficient revenue collection without increasing the tax rate. Among them was the change of system from “closed count” (lower revenue) to “open count” (higher revenue) in the collection of tribute. While in the former the parish priests were those who conducted the census or the tribute list, in the latter it was made by members of the civil administration: the governors (*alcaldes mayores* and *corregidores*) supported by native officials of towns (*gobernadorcillos*) and villages (*cabezas de barangay*). In my articles that Bruce Cruikshank has critiqued, I advanced the hypothesis that it was in the interest of the parish priest—although benefiting from a significant part of the tribute—to reduce the number of tributes by increasing the exemptions or *reservas*, a tax figure introduced in the early sixteenth century by Gov. Don Santiago de Vera. These native *reservados*, i.e., nontaxpayers, became part of the large staff of servants who worked in the churches and the residences of priests. Cruikshank says I do not provide evidence, while he describes the experience of the Franciscans. Admittedly I do not, because it is something that anyone researching on early Philippine history will find diffused in the Spanish administrative sources. Of course there is little direct evidence, but indirect ones exist. I will cite a few.

Firstly, the government ordinances addressed by the governors general to the *alcaldes mayores* and *corregidores* were meant to correct the flawed responses to orders that emanated from Manila, such that its reiteration indicated the systematic noncompliance by provincial and local authorities. These began to appear in the seventeenth century and continued during the eighteenth and early nineteenth centuries. Among the best-known ordinances were those issued by Don Sebastián Hurtado de Corcuera (1643), Don Fausto Cruzat y Góngora (1696), and Don José Raón (1768), with subsequent governors making vital additions to improve the management of tribute collection. The ordinances of Hurtado de Corcuera (1643) specified that the *reservados* should only be “the elderly who were sixty years old who, for that reason, had exemption, and those who had been *cabeza de barangay* and their firstborn, heir and successor to that post, and singers, sacristans, doormen, and cooks.” This signified, first of all, the identification of fraud (that local authorities and parish priests abused exemptions) and it was also a reminder to comply. This was a constant feature in the legislation of Spain and its colonies, which can be contrasted with all the legislative directories

of the eighteenth and nineteenth centuries. For its part, the ordinances of Cruzat y Góngora (1696), issued half a century later, clearly identified the exempted, because the regulation was undoubtedly being breached: “The privilege of exemption can be enjoyed only by the following: 60-year-olds; the currently and chronically sick; the disabled who lack limbs necessary for work; the *cabezas de barangay*; the firstborn of the *cabezas*; the singers, whose exact number is left to the conscience of the parish priest, mindful of differences in population; sacristans; doormen; cooks; the current local governor; 1 lieutenant; 4 *nambaras* during the time of the offices mentioned herein.” The ordinances introduced by Gov. Don Juan Niño de Tabora (Zabalburu 1704) clarified that the number of exempted “was not to exceed four persons, not counting the singers, sacristans, and doormen.” Finally, José Raón’s ordinances ordered the investigation of the exemptions made in the towns (*pueblos*):

Let the *alcaldes mayores* examine the exemptions granted to *pueblos* and natives (*indios*) in their respective provinces, and if they find that there are many at the expense of the other natives or that the purpose of the grant is not verified, they must report immediately to the superior government about the exempted for further disposition; and that *alcaldes mayores* cannot and must not grant such exemptions . . . except for the general ruling that grant exemptions to singers, sacristans, and doorman; to *gobernadorcillos*, lieutenants, and justice officers during their terms of employment; and to every *cabeza de barangay*, his wife, and bondsman or firstborn; and to the rest that were exempted by the superior government since last year, 1764, until now, all the exemptions previously granted are abolished. (Raón 1768a)

And later Ordinance 24 declared “that all towns exceeding five hundred tributes must have only eight singers to serve the churches, two sacristans, and one doorman” (Raón 1768b).

Raón’s ordinances attempted to reform tribute collection at the beginning of the nineteenth century, for which he requested the opinion (*parecer*) of the friar orders. Fr. Manuel Aparicio (1803), the provincial of the Augustinians, pointed out in relation to Raón’s ordinance that

it is ordered and complied with, but sometimes *the number of some singers is increased* because they pass over the sopranos and proceed with the singers without those that had been ordered, but this does not happen everywhere and in some places *gobernadorcillos*, *cabezas*, and the people hide this fact because they are not bothered very much to ask about their rights, and because they like the functions of the external system, whatever they are.

Here the priests involved already make an explicit recognition of the existence of fraud in exemptions, which government measures sought to minimize. Likewise the provincial of the Dominicans, Fr. José Murillo (1803), made a somewhat similar admission: “This ordinance is implemented on the same terms expressed, and if there is any non-permanent singer it is by his own will and fondness, even if he does not enjoy any exemption for the title.” Everybody knows that a choir is not formed exactly by four singers. It would be interesting to know the opinion of the Franciscans, the keenest complier with governmental norms among the parishes. Unfortunately, it has not been possible to find such an opinion and we do not even know if such a document exists.

During the last third of the eighteenth century, a time when the state became more secular, some other evidence turn up. I will point out just one. In the report on the religious orders in the Philippines sent to the Consejo de Indias in 1768, Don Simón de Anda y Salazar (1768) stated: “When the time comes to require the tribute, which was no more than one peso [and] two reales for the whole year, and five reales for one half, there are thousands of jobs and various stratagems are used, like going to the mountains or feigning inability to pay, and in all cases the priest is always in his favor against the king and the *alcalde* [mayor] on this point.” This is one piece of evidence that does not focus as much on the exemption of servants on the part of parish priests as it does on the concealment of a portion of tribute payers to the royal treasury. Finally, one last provision that figured in the instruction of the Manila government to the *alcalde mayor* of Batavia for the collection of tribute in 1815: “And do not permit that the priests should have exempted domestic servants (*tanores*), or fishers in conformity with the superior decree of 14 May 1696 [the Cruzat ordinances] and the consultative vote of the royal agreement of 16 February 1695, regulating everything according to

what the superior government’s ordinance prevents” (PNA 1815–1877). I need not say more.

### On the Formal Development of the Open Count

In a study covering such a long period of time and with limited space for publication, the researcher usually has to be concise and selective about information. That is why I only included broad information on attempts prior to 1740 to introduce open lists. One of them is that made by Gov. Don Fernando Valdés Tamón (1736). As far as I know, it was a legislation that aimed to introduce the new system, and apparently not to the liking of the friars. It stated that “after commencing the practice of collecting tribute through open lists (*padrones abiertos*), the lists based on confessions (*padrones de confesión*) practised in some places must cease, and those based on closed accounts that have been active until now, as well as the collection of vagrant tickets (*boletas de bagamundos*), must be completely extinguished.” If we leave aside the issue of the distinction between confession lists and closed count lists, which differed little in practice, and the list of vagrants of which we have limited information, this is the first specific mention of reverting back to the open system followed during the early years of conquest. This document shows in a clear way the request made by the governor general to the provincial and local authorities (*alcaldes mayores* and *corregidores*, *gobernadorcillos*, and *cabezas de barangay*) concerning the counting of tribute, now supported by the books of baptisms and deaths kept by the parishes. In the closed account system the priests were the ones who controlled the operation of counting and therefore the discretion on who were to be exempted. In contrast, in the open count the Spanish (*alcaldes mayores* and *corregidores*) and native (*gobernadorcillos* and *cabezas de barangay*) civil authorities were those who directed the operations of the new system of counting (known as the *padrón de habitantes*, or the census). This would be done annually. (It was hard to maintain the norm of the annual account, except in the first years of its implementation. This explains the duplication referred to by Cruikshank.) The new counting system was also compared with the parish books of baptisms and deaths, objective documents with little room for discretion. To encourage this system of counting, provincial authorities would receive a percentage of total registered tributes. This system would undergo improvement starting in the 1770s until the great changes in tribute in the nineteenth century.

Table 1. Tribute distribution by provinces and corregimientos, 1740

PROVINCES & CORREGIMIENTOS	ROYAL TRIBUTES			PRIVATE TRIBUTES			ALL TRIBUTES (A+B)
	TRIBUTES	RESERVAS	TOTAL (A)	TRIBUTES	RESERVAS	TOTAL (B)	
Laguna de Bay	6,795.00	75.00	6,870.00	995.00	11.00	1,006.00	7,876.00
Pampanga	8,067.00	88.50	8,155.50	1,595.75	17.50	1,613.25	9,768.75
Balayan [Batangas]	1,995.00	21.50	2,016.50	1,213.00	13.00	1,226.00	3,242.50
Tayabas	1,612.50	17.50	1,630.00	205.00	2.00	207.00	1,837.00
Pangasinan	10,896.50	119.00	11,015.50	3,228.75	35.00	3,263.75	14,279.25
Ylocos	8,490.75	92.50	8,583.25	2,313.50	26.00	2,339.50	10,922.75
Mindoro (C)	2,013.50	21.00	2,034.50	0.00	0.00	0.00	2,034.50
Cagayan	5,218.50	57.00	5,275.50	1,460.00	15.00	1,475.00	6,750.50
Leyte	9,051.75	98.75	9,150.50	2,714.00	28.50	2,742.50	11,893.00
Panay	6,170.50	67.00	6,237.50	2,027.50	22.50	2,050.00	8,287.50
Caraga	1,894.00	20.50	1,914.50	513.50	5.50	519.00	2,433.50
Zebu	4,901.50	53.50	4,995.00	2,888.75	32.50	2,921.25	7,916.25
Camarines	7,482.00	82.50	7,564.50	1,088.00	12.50	1,100.50	8,665.00
Mariveles (C)	335.50	4.50	340.00	198.00	2.00	200.00	540.00

PROVINCES & CORREGIMIENTOS	ROYAL TRIBUTES			PRIVATE TRIBUTES			ALL TRIBUTES (A+B)
	TRIBUTES	RESERVAS	TOTAL (A)	TRIBUTES	RESERVAS	TOTAL (B)	
Oton	10,409.50	111.50	10,521.00	101.50	1.00	102.50	10,623.50
Calamianes	1,384.00	15.00	1,399.00	0.00	0.00	0.00	1,399.00
Negros (C)	503.50	5.00	508.50	527.00	5.50	532.50	1,041.00
Albay	3,481.00	38.00	3,519.00	349.50	3.50	353.00	3,872.00
Bulacan	4,963.50	53.50	5,017.00	231.00	2.50	233.50	5,250.50
Cavite	1,198.50	13.00	1,211.50	0.00	0.00	0.00	1,211.50
Tondo	5,616.50	63.50	5,680.00	687.00	7.50	694.50	6,374.50
<b>All Provinces</b>	<b>102,480.5</b>	<b>1,122.75</b>	<b>103,638.75</b>	<b>22,336.75</b>	<b>243.00</b>	<b>22,579.75</b>	<b>126,218.50</b>

Note: (C) = corregimientos.

The original spelling of provinces and districts is retained here. There are slight differences in the totals regarding the original due to corrections in the additions.

Sources: AGI 1740

**Table 2. Tribute distribution by provinces and corregimientos, 1745**

PROVINCES & CORREGIMIENTOS	ROYAL TRIBUTES			PRIVATE TRIBUTES			ALL TRIBUTES (A+B)
	TRIBUTES	RESERVAS	TOTAL (A)	TRIBUTES	RESERVAS	TOTAL (B)	
Laguna de Bay	9,039.00	99.25	9,138.25	995.00	11.00	1,006.00	10,144.25
Pampanga	9,892.50	108.75	10,001.25	1,595.75	17.50	1,613.25	11,614.50
Balayan [Batangas]	4,610.00	50.50	4,660.50	1,213.00	13.00	1,226.00	5,886.50
Tayabas	4,181.00	45.75	4,226.75	205.00	2.00	207.00	4,433.75
Pangasinan	13,346.50	146.75	13,493.25	2,849.75	30.00	2,879.75	16,373.00
Ylocos	16,853.50	185.25	17,038.75	2,313.50	26.50	2,340.00	19,378.75
Mindoro (C)	2,864.00	31.50	2,895.50	0.00	0.00	0.00	2,895.50
Cagayan	7,378.00	81.00	7,459.00	1,282.50	13.00	1,295.50	8,754.50
Leyte	16,181.50	176.75	16,358.25	2,714.00	28.50	2,742.50	19,100.75
Panay	9,569.00	105.25	9,674.25	2,027.50	22.50	2,050.00	11,724.25
Caraga	3,090.00	33.75	3,123.75	513.50	5.50	519.00	3,642.75
Zebu	10,768.00	118.25	10,886.25	2,888.25	32.50	2,920.75	13,807.00
Camarines	10,992.50	120.75	11,113.25	1,088.00	12.50	1,100.50	12,213.75

PROVINCES & CORREGIMIENTOS	ROYAL TRIBUTES			PRIVATE TRIBUTES			ALL TRIBUTES (A+B)
	TRIBUTES	RESERVAS	TOTAL (A)	TRIBUTES	RESERVAS	TOTAL (B)	
Mariveles (C)	1,066.50	11.50	1,078.00	198.00	2.00	200.00	1,278.50
Oton	12,422.00	136.50	12,558.50	101.50	1.00	102.5	12,661.50
Calamianes	1,998.00	21.75	2,019.75	0.00	0.00	0.00	2,019.75
Negros (C)	4,481.50	49.25	4,530.75	527.00	5.50	532.50	5,063.25
Albay	6,960.50	76.50	7,037.00	349.50	3.50	353.00	7,390.00
Bulacan	6,815.00	74.75	6,889.75	231.00	2.50	233.50	7,123.25
Cavite	4,421.75	48.50	4,470.25	0.00	0.00	0.0	4,470.25
Tondo	12,507.00	137.50	12,644.50	687.00	7.50	694.50	13,339.00
<b>All provinces</b>	<b>169,437.75</b>	<b>1,859.75</b>	<b>171,297.50</b>	<b>21,779.75</b>	<b>236.50</b>	<b>22,016.25</b>	<b>193,313.75</b>

Note: (C) = corregimientos.

The original spelling of provinces and districts is retained here. There are slight differences in the totals regarding the original due to corrections in the additions.

Sources: AGI 1745

## On the Contradictions in the Statistics of Tribute Growth in the Eighteenth Century

In disciplines like economic history, and history in general, researchers cannot give an absolute value to figures. Contemporary reading of these data was not scientific, at least considered in accordance with current standards. Therefore, every scholar should keep in mind that past figures only set trends, not exact results. I say this in relation to the differences between the growth of tribute according to the figures of Calderón Henríquez, which were more subjective, and the treasury figures that could seem more objective, as has been observed by Bruce Cruikshank. Indeed, if we subtract the tribute collected in the six provinces to the treasury data, the result would be too low for the other provinces. How can we explain this? Cruikshank suggests one possibility: that Calderón wanted to boast about an efficient employee (*oidor*) and exaggerate their numbers. It's a good reason. We must consider that the six provinces mentioned were the closest to Manila, and therefore the ones that required the least travel expenses for royal officials, and the ones that kept a greater number of vagabonds, who were attracted by remunerated employment in the capital. But they also concentrated a large number of tributes, as can be seen in Table 1. According to treasury data for 1740, a few years before the introduction of the open count, there were 33,723.75 tributes there, which represented 26.71 percent of the total. This meant that more than one out of every four tribute payers resided in an urban environment. What would happen in the six provinces was essential to the success of the open account.

But we can say more. We can compare the increases Calderón Henríquez provides with the figures in the books of the treasury between 1740 and 1750 to test its reliability. According to Calderón Henríquez, the increase would be of 34,928 tributes for the six provinces mentioned. If we now add the tributes of the six provinces in 1740, according to Table 1, it would rise to 33,723.75, as stated above, while those in Table 2 for 1745 would rise to 52,577.75. The difference will show us the growth experienced between those two years and would get to 18,854.00 tributes, a more modest figure than the one provided by Calderón Henríquez. Therefore, it is clear that our *oidor* exaggerated the goodness of the new method of open account. The open account increased tribute collection, but not as much as Calderón Henríquez claimed.

In any case, the most important thing here is not only to verify the existence of contradictions in the figures of the tribute increases, according to various sources, on the excuse of a prestatistical era. The significant thing

is to observe how the tax increased from 1745, so as to reach much higher levels by the end of the century, as shown in the chart reproduced in one of my articles mentioned by Cruikshank. This was first and decisively influenced by the change of system from closed to open count, but also by subsequent actions taken by the Manila government to improve the collection system.

## On Tribute Issues Related to Domestic Philippine Trade

This internal trade, to distinguish it from the external, the galleon, existed since the beginning of conquest in 1765. I have dedicated a large part of my research to study it. I have published some works in English (Alonso 1998; 2003), but my most voluminous works are written in Spanish (Alonso 2009), which are less prevalent in areas under Anglo-American linguistic influence. I will now try to summarize some of the conclusions, despite the simplification involved. What caused the existence of interior trade in the Philippines aside from the galleon traffic? In the first place, the provision of food for Spanish, Chinese, and other groups living in the islands that were not producers of food or textile goods (food and clothing). Secondly, the supply of inputs for the galleon trade with Mexico, from sails and rigging for the manning of ships and bales to package the goods, to wood and jobs for the construction of galleons and its service. Thus, from the beginning of the conquest the external economy forced Philippine agriculture toward more intensive forms of land and labor that demanded the generalization of private property. What were the means to force this change? Those provided by the tribute system, which I consider as the key factor in the hispanization of the islands, consisting of three components. First, the tribute: paid partly in kind, it provided the Spanish food and supplies at very low prices. Secondly, forced labor (*polos*): it provided them with labor services at low cost. And, finally, forced purchases or cash *repartimientos* (*bandalas*): it completed the goods delivered in the tribute, which the Spanish acquired with little money. We know the kind of goods produced (among which rice was predominant), trade prices, the means of payment, and many other issues that Bruce Cruikshank points out as a research agenda at the end of his commentary. The confined space of a reply does not allow me to dwell on these issues, so I refer to the references mentioned.

## Abbreviations

AGI Archivo General de Indias, Seville  
APSRF Archivo de la Provincia del Santísimo Rosario de Filipinas, Ávila

<b>doc.</b>	document
<b>ff.</b>	folio page numbers
<b>PNA</b>	Philippine National Archives, Manila

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