

Spanish Colonial Tribute Legislation from the Sixteenth to the Nineteenth Century

The imposition of tribute payments and labor services was, besides Christianization and religious guidance, the decisive element binding the indigenous population intensely and long-lasting to the Castilian Crown.¹ It was the most perceptible element of the colonial relationship and a cause of numerous processes of negotiation as well as conflicts. The following quote from the Recopilation of Laws of the Indies, *Recopilación de Leyes de Indias*, illustrates the usual line of justification for the demand of tribute payments enforced on the indigenous population in Spanish America:

Because it is a just thing, and reasonable, that the Indians, who are pacified and reduced to our obedience and vassalage, serve us and give tribute in recognition of the lordship, and service, that, as our subjects and vassals they owe us, because they among them had the custom to tribute to their tecles, and nobles. We command that for this reason they shall be persuaded to come to us with some tribute in moderate quantity.²

Comparable versions of this passage can be found in various colonial sources dealing with tribute obligations.³ The reference to the prehispanic tribute payment as well as the received “civilization” and Christianization were the most recurrent arguments justifying tribute exaction. Tribute was the only major tax that was created anew in the American territories; the other taxes were basically the same as those exacted in Castile.⁴

1 I would like to thank Aaron Pollack for insightful comments on a previous version of this chapter.

2 “Porque es cosa justa, y razonable, que los Indios, que se pacificaren, y reduxeren á nuestra obediencia, y vassallaje, nos sirvan, y dén tributo en reconocimiento del señorío, y servicio, que como nuestros subditos, y vassallos deven, pues ellos tambien entre si tenian costumbre de tributar á sus Tecles, y Principales. Mandamos, que se les persuada á que por esta razon nos acudan con algun tributo en moderada cantidad.” “De los Tributos, y Tassas de los Indios” (1680, Ley 1).

3 The *Real Ordenanza de Intendentes* which dates back to 1786 describes this as follows: “el Real Tributo que pagan á mi Soberanía en reconocimiento del vasallage y suprema protección que les está concedida: “Real Ordenanza Para el Establecimiento é Instruccion de Intendentes de Ejército y Provincia en el Reino de la Nueva-España” (1786, 21–22).

4 Serrano Hernández (2020, 80).

This chapter aims to present the legal ramifications concerning tribute as well as their implementations and development during the entire colonial period – from the sixteenth until the nineteenth century. Measured by the importance of the topic and the immense amount of archival material, fiscal legislation has received little academic attention, especially in recent research. Yet early contributions already existed at the end of the colonial period,⁵ and every handbook mentions this topic briefly when addressing the realities of the indigenous populations.⁶ Even though they are older studies, several of these survey studies still present valuable insights into specific regions.⁷ There are also several recent publications – some of them of high quality. However, except an article written by Pollack,⁸ and an article by Milton and Vinson,⁹ the older as well as the more recent studies have a rather limited regional and temporal focus.¹⁰

2.1 Tributary Legislation: Transcending Previous Studies

The legislation presented here often applied for Spanish America as a whole. However, it has to be noted that considerable regional differences in its

5 Fonseca and Urrutia (1845, 41–551). Though this work was created as early as 1791, following the order of viceroy Conde de Revillagigedo, it was, however, not published until 1845.

6 E.g. Hensel and Potthast (2013); Bethell (2000); Bernecker (1996).

7 E.g. Miranda (1952); Gibson ([1964] 2012); Sánchez-Albornoz (1978); Remy Simatovic (1988). Rojas's (1993) research is quite superficial.

8 Pollack (2016b); cf. also Pollack (2021). Even though Pollack's research area is the Audiencia de Guatemala, the article is comparative in nature, comprising the viceroalties of New Spain, Peru, and New Granada and the period from the sixteenth century until independence in the nineteenth century. The long seventeenth century, however, receives little attention. His 2021 book focuses on the Audiencia de Guatemala in the first half of the nineteenth century but situating these 50 years within the entire colonial period. Furthermore, I want to mention Díaz Rementería's study comparing the implications of the Bourbon reforms on tribute in the viceroalties of Peru, New Spain, and Río de la Plata, which also traces mutual influences: Díaz Rementería (1979).

9 Milton and Vinson (2002).

10 For the vicerealty of New Spain and especially for the second half of the eighteenth century, Terán presented several studies as well as developed a recommendable piece of software comprised of numerous transcriptions of important original sources: Martha Terán (2014, 2016e). Regarding the connection with the Bourbon reforms, several studies exist; cf. for example for New Spain Gutiérrez Núñez (2014); Sánchez Santiró (2015, 2019); Concerning Peru, including the period after independence, cf. for example Contreras (2005).

application existed.¹¹ Generally, I presume that the practices in the examined region are not representative for peripheral regions like Yucatán and the Audiencia de Guatemala¹² in New Spain, or Paraguay and the Río de la Plata in Peru;¹³ yet they were applied to the regions of the former Inca, Mexica' and Tarascan empires to a large extent, thereby comprising major parts of the viceroyalties of Peru and New Spain. These were also the regions providing the largest amounts of tribute.¹⁴ Concerning examples for the implementation of the legislation, I am focusing mostly on Cajamarca and Michoacán.

An original substantial contribution of this chapter is the systematic analysis of the different tribute categorizations. As can be inferred from the quote above, initially the tribute obligation concerned only the indigenous population. The broad and newly formed colonial categorization of the *indio*, however, soon suffered adaptations and new tributary classifications emerged.

A decisive factor for change was migration. Migration from Europe, Africa, and Asia led to the creation of new categorizations, which were further diversified through a "mixture" among them and also influenced by various forms of internal migration. The subsequent comparison reveals that the central categorizations in both viceroyalties – indigenous, and free Afrodescendants¹⁵ – were similar in their definition. But they differed importantly in two respects:

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- 11 In this respect, it is interesting to note that tribute did not play a comparable role in colonial Brazil; it was only introduced in the eighteenth century and on completely different terms. Cf. Alves Carrara (2011, 2016); Munch Miranda and Stumpf (2018). The absence of tribute corresponded with the absence of something comparable to the *Sistema de castas*. A good example of the differences is the eighteenth-century Pombaline politics favoring marriages between Portuguese and indigenous people in Brazil. Losada Moreira (2020). These policies were in complete contrast to the Spanish ones against "unequal" marriages (cf. section 5.5).
- 12 The Audiencia de Guatemala included Chiapas. Pollack has pointed out to me that he considers the Audiencia de Guatemala quite distinct from New Spain, as it was mostly self-governed and was autonomous in many regards. Pollack, personal communication (01/2018).
- 13 In Paraguay, for example, the meanings of the categorizations like *yanacona*, *originario*, and *mitayo* differed from those of other parts of the viceroyalty: Telesca (2009, 27–78). When referring to the Viceroyalty of Peru, I will mostly focus on the Audiencia de Lima, sometimes also on the Audiencias de Quito and Charcas, but generally not to what was later separated from Peru and became known as the Viceroyalties of New Granada and Río de la Plata.
- 14 Klein (1998, 20).
- 15 As the enslaved population did not pay any additional tribute, I will not consider them in my study. When dealing with the Afrodescendant population, I speak only about those who were not enslaved (anymore) at that point in time.

with regard to subcategorizations connected to migration, and with regard to the enforcement of tribute obligation among people with partly Afrodescendant ancestry.

In Spanish America, tribute was the oldest branch of the Royal Treasury.¹⁶ Consequently, research on fiscality has also received considerable attention. Some of these studies have advanced topics related to the aim of this book and help to explain the organization of fiscal categorizations. Compared to other contemporary empires, except the Ottoman, the analysis of fiscal categorizations in Spanish America can be considered relatively well developed.¹⁷ As to tribute categorizations, the recent books by Pollack as well as by Viqueira and Obara-Saeki are very helpful, although they focus on the Audiencia de Guatemala.¹⁸ Tribute as well as the entanglements between legislation and categorizations are occasionally mentioned in many studies, mirroring the importance of tribute during the colonial period, but are usually not thoroughly discussed. Especially when intersecting with other topics, tribute becomes a priority. This is true for research dealing with migration in the viceroyalty of Peru¹⁹ or studies with a social or demographic approach based on the *visitass* as sources.²⁰ A few studies also treat the connections between tribute and belonging or what they call identity – both among the indigenous²¹ and the Afrodescendant population.²² For the latter in New Spain, especially the work by Gharala on eighteenth-century New Spain was central since many of its propositions are

16 Marta Terán (2010, 251).

17 For a more detailed discussion, cf. Albiez-Wieck (2020b). Please remember that in other empires, the comparable term for tribute would be poll tax.

18 Obara-Saeki and Viqueira Albán (2017, chs. 2, 3); Pollack (2021). It has to be mentioned that the book by Pollack was written in parallel to this one. I was continuously in contact with Pollack but his book was only published after the first version of this manuscript was finished. I read and considered it for the revisions of the first version.

19 For Peru cf. for example: Escobari de Querejazu (2005); Gil Montero (2013); Gil Montero, Oliveto, and Longhi (2015); Powers ([1995] 2007); Wightman (1990) and our recent studies on Peru: Albiez-Wieck and Gil Montero (2020); Gil Montero and Albiez-Wieck (2020).

20 E.g. Cook and Málaga Medina (1975); Covey and Elson (2007); Diez-Canseco (1966); Hampe Martínez (1996); Noack (1996a).

21 Fernando Granados (2010) examines tribute receipts as a mode of identification of indigenous people in Mexico City; whereas Grewe (2016) investigates notions of ethnicity and citizenship among the indigenous and Afroamerican population of New Spain. Regarding the indigenous population of the viceroyalty of Peru cf.: Loza (1997).

22 Regarding the *afrodescendientes* in Peru cf. for example: Mansilla Escobedo (1981); Hünefeldt (2010); in New Spain: Castañeda García (2014); for several areas in Spanish America but with a focus on the Audiencia de Quito: Milton and Vinson (2002).

similar to mine.²³ Overall, regulations for establishing and collecting tribute payments are seldom outlined and regional differences are mostly neglected.

2.1.1 *Spanish Precedents*

When thinking about the fiscal system of the Spanish Crown in America, one should also bear in mind some aspects of the fiscal system in Spain at the time. It has been suggested for Europe more generally that fiscality played a central role in the formation of modern states. Schumpeter has proposed that the modern fiscal state was the result of the crisis of the medieval feudal association or corporate state in which the different estates had a much stronger role. There was still no clear separation between what was private and what was public, and it was mainly the fulfillment of military duties that was expected from the vassals. This changed at the beginning of the early modern era. The rising extraction of direct taxes went along with the formation of the state, which owned much less property and used taxes for common purposes.²⁴

In early modern Spain, commoners had to pay the direct tax of the *pecho*, from which nobles, the *hidalgos*, were mostly exempt.²⁵ However, as Drelichman states, “whereas tax exemptions were the most transparent and visible attribute of hidalgo status, they were not always the most valuable one.”²⁶ When passing to the Americas, all Spaniards, be they *hidalgos* or not, became exempt from paying the *pecho*. This possibly had to do with the fact that in the period of conquest, their main contribution to the Crown was military service, a reminiscence of the medieval obligations, highly prominent in the times of the *Reconquista*.

2.1.2 *The Consuetudinary Character of the “Derecho Indiano”*

When taking a look at fiscal legislation, the general character of Spanish colonial law has to be considered, which has often been called *derecho indiano*. It

23 Andrews Gharala (2016); Gharala (2019, 2021). It has to be mentioned that a considerable part of Gharala’s work was parallel to mine and we exchanged ideas throughout the process. Her chronological focus is more restricted than mine, but her geographical focus is wider including all of New Spain. Besides, she relies more heavily on quantitative data than I do and does not work on indigenous people. Since she does not focus on indigenous people, the topic of belonging to corporate communities is not as salient as in my work but interestingly she also speaks about “imperial belonging” (Gharala 2019, 21), therefore arguing for an inclusion of Afrodescendants vassals of the Spanish Crown; something that was not as salient in my research.

24 Schumpeter (1918, 8–9); Hedtke (2000, 32–33). Cf. also: Wunderer (2014, 104).

25 Vassberg (1984, 222) has pointed out that not all *hidalgos* were automatically tax-exempt.

26 Drelichmann (2007, 61).

was a “casuistic order that was open to the diversities and to the necessities of praxis”²⁷ and was deliberately used as an “instrument of civilization.”²⁸

As Garriga has pointed out, as the Indies were incorporated into the Castilian Crown, its laws expanded their validity to the other side of the Atlantic. The peculiarities of the American territories, as well as the encounter with indigenous legal conceptions,²⁹ soon began to demand special dispositions, which were dispensed in great number. According to Garriga, initially, they were called Indian municipal legislation, *derecho municipal de las Indias*, and did not form a separate legislation. Only at the end of the seventeenth century did the laws become known as legislation of the Indies, *derecho de (las) Indias*, at the time when the *Recopilación de las leyes de Indias* was elaborated. Before this compilation, the jurists could only refer to the Recopilation of the Laws of Castile, *Recopilación de las Leyes de Castilla*, published one century earlier. Other material was difficult to access and depended on the archival situation on the spot.³⁰ Only in the second half of the eighteenth century and with the politization of a legally constituted America by the creole intellectuals as an answer to the increased pressure by the Crown, this legislation was beginning to be conceived as a special legislation, and truly as *derecho indiano*.³¹

Tau Anzóategui has called attention to the importance of customary law in the *derecho indiano*. These consuetudinary aspects were present in the application of the law, but also in the written norms. This also means that the *derecho indiano* cannot be easily compared to current systematic models of law since it was a law “casuistic, exuberant and reiterative in style, often times contradictory and with enormous normative lacunae.”³² This is why it is not enough to look at legal texts when studying the fiscal legislation in Spanish America – the practices of law always have to be analyzed and should be given special relevance.

For the sixteenth and seventeenth centuries the most important laws are included in the *Recopilación de Leyes de Indias*, compiled in 1680.³³ Of particular interest in the present context is Book 6, Section 5 “De los tributos y tasas de los Indios” (“of the tribute and fees of the Indians”) and Book 7, Section

27 Nuzzo (2015, 185).

28 Ibid., 169.

29 For the mutual influence of Incaic and Castilian legal orders cf. Noack (1996a, part II); Graubart (2008); for some aspects of the legal order of the Tarascan empire, cf. Paredes Martínez (1984); Roskamp (1998, ch. 1); Enkerlin Pauwells (1997).

30 Pietschmann (2017, 302–3).

31 Garriga (2017, 225–27).

32 Tau Anzóategui (2001, 43–44).

33 *Recopilación de Leyes de los Reinos de las Indias* (1680).

V “De los Mulatos, Negros, Berberiscos, é hijos de Indios” (“of the mulattos, blacks, berbers and sons of Indians”); however, corresponding laws can be found in other volumes as well. For the second half of the colonial period, legislations issued in the course of the Bourbon reforms are central, such as the *Ordenanza de Intendentes* and documents by key figures such as the *visitadores* Gálvez in New Spain and Areche in Peru. For both periods, additionally an unmanageable number of decrees, edicts, and ordinances of different colonial authorities exists, especially those produced by kings and viceroys, which often referred to rather specific, sometimes even individual cases, as is to be expected with the consuetudinary, casuistic character of the *derecho indiano*.



This chapter gives a broad overview of the legislation concerning tribute. A section on obligations that had to be paid or performed in addition to the tribute payment precedes the analysis (section 2.2). Following this, section 2.3 provides general information as to the collection and amounts of tribute and the registration of tributaries. The remainder of the chapter is organized chronologically and structured according to the different tribute categorizations, presenting the regional particularities of the viceroalties of Peru and New Spain in alternation. Section 2.4 presents the tribute categorizations valid in the period from the conquest until the Bourbon reforms in the second half of the eighteenth century. Section 2.5 focuses on the relations between the tribute categorizations and how they changed over time in the course of the Bourbon reforms. Finally, the long journey toward the abolition of tribute obligations will be briefly traced in section 2.6, followed by a concise summary of the main lines of argument presented in this chapter.

2.2 Colonial Obligations besides Tribute: Indirect Taxes and Labor Service

Besides tribute in kind or money, the tributary population had several other obligations towards the Castilian Crown or the Spaniards that were conceded the right of tax-farming. These obligations included a sales tax named *alcabala*, labor services, the so-called *repartimiento* or *reparto de mercancías* as well as different levies to the church. Within the petitions, the exemption from labor services is the most frequently mentioned, *alcabala* and levies for the church only very occasionally. I have found no mention of the *reparto de mercancías*

in the petitions until now. This could be due to the fact that this institution was not very important in Cajamarca and Michoacán.

In practice, these obligations were closely intertwined; however, analytically, it is possible to separate the different burdens.³⁴ These additional obligations will not be treated as extensively as tribute payments, but it is important to know them, since they are sometimes referred to in the petitions treated in chapters 4 and 5. I have summarized the most important colonial obligations in Figure 7 for Peru and Figure 8 for New Spain, indicating that the first date of official abolition was almost never respected in practice.

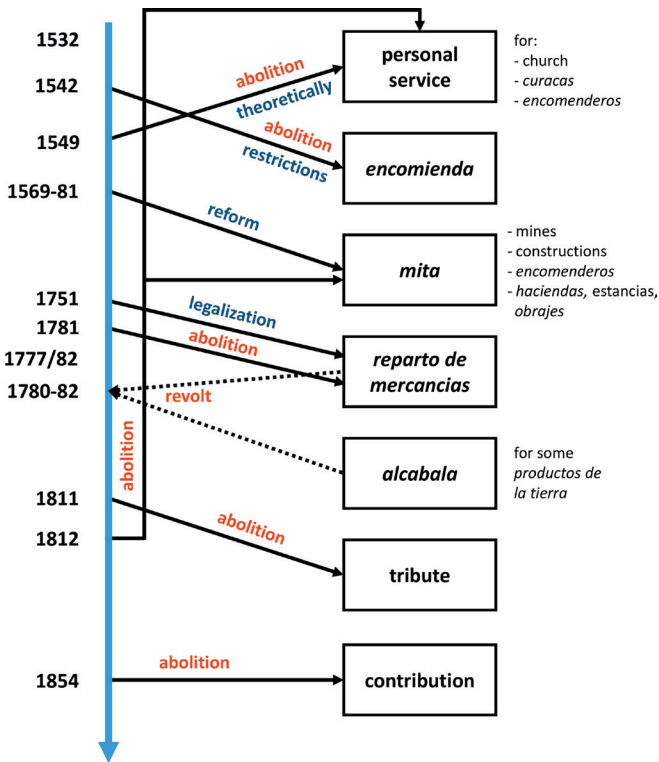


FIGURE 7 Summary of the most relevant dates for colonial obligations in Peru. Figure elaborated by the author

34 For an analytical separation between labor services and tribute payments in money, cf. Gil Montero and Zagalsky (2016, 85–86). The authors describe the relationship between tribute payments and labor services in the Audiencia de Charcas as follows: “We found three different situations: one in which some tributaries had to pay their tributes in money, and they worked to earn this money; another in which they had to work as coerced laborers (*mitayos*) and to pay their tributes as well; and a third in which they sometimes had to work and were not obliged to pay tributes in money, as was the case with the *yanacunas*.”

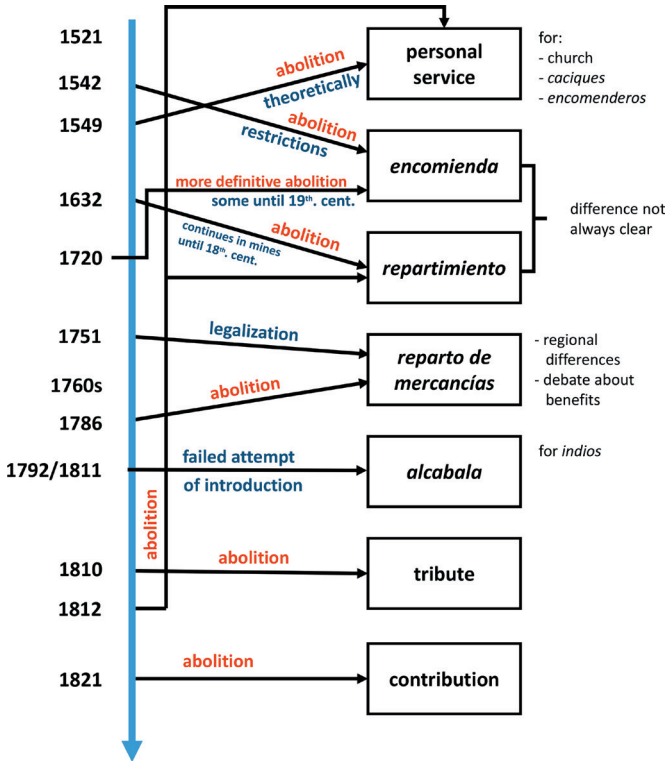


FIGURE 8 Summary of the most relevant dates for colonial obligations in New Spain. Figure elaborated by the author

In some regions and periods, these obligations represented a bigger burden than the mere tribute. In fact, as I have argued elsewhere with Gil Montero for seventeenth-century Peru, in this period the labor obligations attached to the tribute were often conceived as a more oppressive obligation, and the Spanish and indigenous authorities were most interested in it – although this is clearer for Charcas than for Cajamarca.³⁵ However, as we also state in the same article, the symbolic meaning of being attached to a tributary categorization was also central in this period in Peru. Only by being identified as a tributary, could one be recruited and forced to do labor shifts.

35 Gil Montero and Albiez-Wieck (2020).

2.2.1 *Alcabala: Sales Tax*

The abovementioned obligations differed greatly between the indigenous and Afrodescendant populations. It was mainly the latter who had to pay the sales tax, called *alcabala*. Contrary to tribute, this tax only had to be paid if a certain economic interaction was realized. This sales tax was also demanded from the Spanish and mestizo population who did not have to perform other tribute obligations.³⁶ Indigenous products, so-called *productos de la tierra*, were exempt from the *alcabala* payment. However, when trading with Spanish or other imported goods, the *alcabala* was required from indigenous people as well.³⁷ In Trujillo on the north coast, a fiscal categorization called *indios alcabaleros* existed; but it does not seem that all of them were really merchants and paid *alcabala*; probably it was rather the equivalent of the Cajamarcan *quinteros* (cf. section 4.1).

During the Bourbon reforms in the eighteenth century, Galvez in New Spain and Areche in Peru initiated an extension of the *alcabala* to indigenous traders and products. In Peru, the extension and subsequent implementation of the *alcabala*-obligation was one of the factors contributing to Tupac Amaru's rebellion between 1780 and 1782, located in southern Peru. The rebellion, among other reasons, was also directed towards the abolition of the mita and trade restrictions.³⁸ In New Spain, however, except for a short initial testing phase starting in 1791, this initiative was not implemented before 1811, when the indigenous population was for some time legally equal to Spaniards.³⁹ In these years, when the tribute was beginning to be abolished, some indigenous communities protested against this abolition, stating that they preferred to pay tribute instead of *alcabala*.⁴⁰

36 The *alcabala* payment of mestizos in Cajamarca is documented among others in ARC (1770–1789), ARC (1790, f. 26r–27r). According to Menegus Bornemann (2020, 157–158), it was stipulated only in 1693 that mestizos had to pay *alcanemann*. She further states that Afrodescendants had to pay *alcabala* but I have found very few evidence for that in my sources. A controversial example is a petition by a *pardo* from Trujillo dating from the late eighteenth century: ARLL (1789c).

37 For New Spain: Menegus Bornemann (1998, 116–17), Menegus Bornemann (2020, 157–158); for Peru: Ministerio de Hacienda y Comercio and Archivo Histórico (1947, 93).

38 Stavig (1999, 224); Bonilla (2010, 292–93); Guardino and Walker (1992, 20–21); O'Phelan Godoy (2013, 267).

39 Menegus (2009, 144); (Menegus Bornemann 2000; 2020, ch. IV).

40 Terán (2010, 286). She mentions communities in Puebla, Oaxaca, and Veracruz.

2.2.2 *Bonded Labor: encomienda, mita, repartimiento, Personal Service*

Besides tribute payments, labor services were among the greatest burdens for the indigenous populations, especially in mining areas. Therefore, evading those labor services was one of the main reasons for increasing indigenous migration, especially in Peru.

Mostly but not exclusively in the sixteenth century, those labor services were closely related to the *encomienda*, an institution whereby the Castilian Crown allocated indigenous tribute payments and manpower to Spanish settlers. There was much overlap with the labor service that had been introduced in the Caribbean in the previous century, called *repartimiento*. Following prehispanic practices, the labor force that was conceded to the Spaniards in perpetuity or for two lifetimes was referred to by the Taino word *naboría*.⁴¹ In 1542, however, with the New Laws, *Leyes Nuevas*, the *encomienda* was henceforth limited to tribute payments by the indigenous people allocated in *encomienda* to someone. These *Leyes Nuevas* were further concerned with the spatial and legal separation of the “two republics” as well as abolishing the *naborías* in their existing form.⁴² Despite the early official abolition, some *encomiendas* lasted in Peru as well as in New Spain until the nineteenth century, albeit in a reduced number and limited to payments, not work.⁴³

In Peru, the *repartimientos* continued at least until 1662, assigning laborers to textile mills, called *obrajes*, among other places.⁴⁴ In this viceroyalty, besides *repartimiento* and *encomienda* the *mita* was of particular relevance. This labor service had prehispanic precursors; however, viceroy Toledo, who held office between 1569 and 1581, institutionalized it in its Spanish colonial form.⁴⁵ Afterwards, a certain percentage of the indigenous population between 18 and 50 years of age had to perform periodic labor services.⁴⁶ In Cajamarca,

41 Monteiro (2006, 191).

42 Paredes Martínez (2016, 184).

43 For Peru: Sánchez Zorrilla (2012); Puente Brunke (1992). The last *encomienda* in New Spain was transformed into a national pension after independence and lasted until 1934. It belonged to the heirs of the last Mexica' emperor Motecuzoma. However, this was certainly a particular exception. Terán (2016b, vii).

44 Miño Grijalva (2016a, 201) points out that in Peru the workers in the *obrajes* did not often work in periodic shifts and that there was no relay of workers. In the sixteenth century the workers were often even sold with the *obraje*. Therefore, in practice, the *repartimiento* could equal slavery despite a contrary legislation. The *obraje* owners paid the tribute for their workers.

45 Wightman (1990, 15). The duration of the *mita* obligation in different regions of the viceroyalty of Peru varied significantly.

46 In large parts of the viceroyalty of Peru, this was one seventh of the population. However, in the Audiencia de Quito, it was one fifth: Oberem (1981, 307); Sánchez-Albornoz (1983, 31).

several sources speak of a seventh part of the population performing the mita.⁴⁷ Different mita services in agriculture or mining existed, as well as within the cities, which varied considerably from region to region. The infamous mita *de minas* in the silver mines of Potosí had to be performed by the population of the surrounding regions only, totaling 16 provinces.⁴⁸

In Cajamarca there was no mining mita, but other forms existed that were directed towards guarding herds, constructions, agricultural tasks in haciendas, and work in the lodges and textile mills.⁴⁹ In the first decades after the conquest, the labor service of the people distributed in encomienda was not regulated at all. In Cajamarca, the first tribute scales (*tasas*) which also stipulated the labor force to be allocated to the enomenderos, were elaborated in 1549 by order of the Audiencia's president La Gasca, and underwent several *retasas* due to protests in the following decades. The next major reform was made by González de la Cuenca in 1567, followed by those carried out by the viceroys Toledo in 1575, Martín Enríquez in 1583, and Velasco in 1601. Only in the seventeenth century does the mita seem to have been broadly established as the importance of the encomiendas declined, taking place during six months per year.⁵⁰ This period does not seem to have been always respected, because the reforms carried out by the Count of Santisteban in 1664 stipulated that the mita should comprise a maximum of six months.⁵¹

The mita did not exist in New Spain. The *repartimiento* was officially abolished in this viceroyalty in 1632, but this prohibition was not immediately put into practice. In the northern mining areas, including Michoacán, the *repartimiento* persisted even until the eighteenth century but with important regional differences.⁵² It usually comprised 4% of the population and took

47 Some examples from different periods are: AGNP (1606); ARC (1658); ARC (1676); AGNP (1728b); AHDC (1732). Cf. also: Argouse (2004).

48 Charney (1996); Gil Montero (2013); Argouse (2016, 14–15).

49 There were indigenous people being made to work in the silver mine of Chilete for a short period in the sixteenth century by Pedro Muñoz de Morales as being part of his *encomienda*. Dammert Bellido (1997, 156–60). A considerable part of these *mitayos* went down towards Trujillo on the coast. An example of a repartition of *mitayos* from the mid-seventeenth century is Argouse (2004). Therein, the beneficiaries were not only Spaniards but also indigenous nobles, men as well as women.

50 Dammert Bellido (1997, 170–175, 199). González de Cuenca started to introduce the commutation of tribute in kind toward tribute in money and restricting personal services.

51 Argouse (2004, 101).

52 Velasco Murillo and Sierra Silva (2012, 2016) highlight the differences between San Luis Potosí, where *repartimiento* was important and Zacatecas, where it was virtually non-existent. Menegus Bornemann (2020, 203) argues that in Michoacán the *repartimiento* of labor force was circumscribed to a few communities neighboring La Plata and Pachuca

place every six months. This meant a much lower percentage than for the mita in Peru, also compared to Cajamarca.⁵³ Overall, it can be stated that pressure through periodic labor services was much higher in Peru than in New Spain.

In addition to the aforementioned labor services, caciques and encomenderos, both in Peru and New Spain, demanded further services from their subordinate indigenous communities, mostly called *servicios personales*.⁵⁴ The Catholic Church also benefited from these labor services, in the form of e.g. construction works on church buildings or chores/cooking for the local priest. Furthermore, the church received contributions in money or kind that were linked more closely to the tribute obligation in its proper sense. Those accounted, among others things, for the maintenance of the local priests and were sometimes even collected together with the royal tribute.⁵⁵ The official abolition of the personal services in 1549 was not put into practice⁵⁶ and had to be reiterated by the Cortes de Cádiz as late as 1812. The 1812 constitution abolished all labor services, including the mita.⁵⁷

2.2.3 *Repartimiento de mercancías: Forced Trade*

A further obligation that varied considerably in its significance – regionally and periodically – for the indigenous population was the *repartimiento* or *reparto de mercancías*. The *reparto de mercancías* existed from the seventeenth century but was legalized only in the 1750s.⁵⁸ This practice involved a forced trade with particular products and contained elements of a loan system. Despite the

and to public work in cities as well as the service of some indigenous towns to bring firewood and coal. Gavira Márquez (2015), in contrast, has highlighted the importance of the labor *repartimiento* in Michoacán.

53 Monteiro (2006, 190–201); Gavira Márquez (2015, 79, 85).

54 The following quote, dated 1637 and 1668, can be found in the *Recopilación*: “Despite having ordered that the personal services of the Indians should stop and that it should be stipulated in money or kind, there are some provinces in which the personal services still continue.” (“A pesar de haberse ordenado que cese el servicio personal de los indios y se tasse en dinero o frutos, hay algunas provincias en que duran todavía los servicios personales”). “De los Tributos, y Tassas de los Indios” (1680), Ley 25: Que se quiten las tassas de servicio personal, y se hagan en frutos, o especies.” *Servicios personales* and *repartimiento* were not equivalent. According to Pollack, in the Audiencia de Guatemala, *repartimiento* laborers received a salary, those who fulfilled *servicios personales* did not. In the Audiencia de Guatemala, the *repartimiento de labor* was effective during most parts of the colonial period and abolished with the Ordenanza de Intendentes. Pollack, personal communication (01/2018.)

55 Terán (2014, 80).

56 Charney (1996, 4); Miño Grijalva (2016a, 204–6).

57 Povea Moreno (2010); O’Phelan Godoy (2013, 276).

58 For Peru, cf. Bebin Cúneo (2016, 133); Golte (1980).

advantages of making capital available for the indigenous population, there were substantial complaints about exploitative excesses of the system. The trade in *repartos* served the Spanish administrators, and especially the *corregidores* and *alcaldes mayores*, as a means of financing the acquisition of public offices. While the *reparto de mercancías* was vital in some regions, such as Oaxaca in New Spain, for which its impact has been controversially discussed,⁵⁹ it was one of the reasons for the Tupac Amaru revolt in Peru. It is hardly mentioned in the sources revised by myself for Cajamarca and Michoacán, seemingly pointing to a low significance. Menegus Bornemann, however, reports that in Michoacán the *repartimiento de mercancías* comprised principally cattle, mules and textiles and amounted to 16 *pesos* per year and family; approximately twice the amount of central Mexico. In New Spain, it was abolished between 1786 and 1790.⁶⁰

In the next two sections, the tribute categorizations in both viceroyalties under question are contrasted.

2.3 Tribute and Tributaries: A Perspective from Above

In both viceroyalties, men between 18 and 50 years of age were obliged to provide for tribute payments. Younger or older people were exempt, as well as those who could prove their illness or disability. Craftsmen, whether indigenous or Afrodescendant, were partly exempt from tribute payments or could provide for the amount in products of equal value.

This chapter is concerned with tribute categorizations and not fiscal categorizations more generally. However, as we will see in the petitions, tributaries also changed their status to generally non-tribute-paying fiscal categorizations such as mestizos or Spaniards.

Another clarification with regard to terminology has to be added: one tributary did not equal one person. Usually, the term “tribute payer/tributary”⁶¹ applied to a married couple, counting single or widowed people as half-tributaries, *medios tributarios*, reducing the tribute obligation accordingly; although this categorization became only widespread in the eighteenth century.⁶² In the early colonial period, the tribute scale, the *tasa* was set collectively

59 Cf. e.g. Guardino (2005); Hensel (1997); Sánchez Silva (1998).

60 Menegus Bornemann (2020, 202–203, 230–231).

61 The term in Spanish used in the sources is *tributario*.

62 AGI (1563–1565?).

for an entire community and the internal distribution of the amount to be paid per person, varied.

The amount of tribute due was set for indigenous communities as a whole by officials of the Castilian Crown, and the caciques or governors were made responsible for this collective tribute towards the higher-ranking Spanish administration; initially, the amount of tribute to be paid varied between the members of a community, in occasions it was paid out of the common belongings of the community in the *caja de comunidad*.

In accordance with their guideline that the amount of tribute due should be adjusted to the abilities of the subject population to meet those demands, they were expected to demand a “moderate” tribute. Still, the payments were often denounced as being oppressive by the tribute payers. The set amounts varied regionally as well as over time, which makes it impossible to give clear statements about precise numbers.⁶³ Marichal identifies two *pesos* as an average rate of tribute payments for Spanish America as a whole.⁶⁴ This number is completely inaccurate for the Viceroyalty of Peru, although it may be a good approximate for New Spain.⁶⁵ The tribute rates per capita in the Viceroyalty of Peru were significantly higher, with calculations for averages for the Viceroyalty ranging between 5.75 and 7.92 *pesos* per capita.⁶⁶ There are indications of *indios* paying up to 18 *pesos*,⁶⁷ making the two pesos average mentioned by Marichal completely untenable for South America. For New Spain, Gharala mentions one *peso* plus half a bushel of corn, which could be commuted to 4.5 *reales*, the latter not having to be paid by *indios laboríos*.⁶⁸ This is a good approximation for indigenous tribute in New Spain in most periods.⁶⁹

63 Even in the *Recopilación* no single standardized tribute rate for New Spain and Peru can be found. Many scholars point to the significant differences, as for example. Gibson (2000, 172–73).

64 Marichal (2006, 435).

65 Fonseca and Urrutia (1845, 428–429 (43, 44, 45)).

66 Assadourian calculates 7.92 pesos, Hampe 5.75, and Noejovich (2009, 49–50) 6.7 *pesos de a ocho*, equalling 4.05 *pesos ensayados*. Gil Montero (personal communication 03/2020) reports seven *pesos* as the usual sum in the *tasa* of the Duque de la Palata in 1683, generally based on the *tasa* by Toledo approximately one century earlier. It has to be stated that the amount set in the tribute scale, the *tasa* did not always correspond to what people actually paid. This is especially true in the first half of the colonial period when payment was generally collective, and not per capita.

67 This number refers to the *indios* of Chucuito in 1609: “Del Servicio Personal” (1680, Ley XLVII). The Chilean *indios* paid seven to 8.5 pesos in 1622: “De los Indios de Chile. Libro 6, Título XVI” (1680, Ley XIL, XIV, XV).

68 Gharala (2019, 49).

69 Gharala (2019, 55) registers significantly higher tribute rates in San Luis Potosí in the second half of the seventeenth century, where married couples paid 6 *pesos* (each *peso* being

The data I collected point to a range of 2 to 6.5 *pesos* of tribute per capita for Cajamarca, thus lying considerably below the Peruvian average, but still above the numbers for New Spain. We cannot speak of a lineal increase in amounts over time, and the numbers varied importantly according to the specific tribute categorization. It has to be taken into account that for the sixteenth century and in many regions also the seventeenth century, a specific amount per capita is difficult to provide because on the one hand much of the tribute was handed in in kind, and on the other hand the amounts were set and handed in collectively to the *caja real* and individually.⁷⁰

It seems that in Michoacán tribute was strictly set and collected per capita earlier than in Cajamarca, from the 1560s onwards.⁷¹ Over the entire colonial period, the tribute amounts in Michoacán ranged between twelve *reales* and seven *pesos*, with the same significant oscillation across time and according to tribute categorization as in Cajamarca. Overall, the tribute rates were lower in Michoacán than in Cajamarca, in only a few examples surpassing two *pesos*.

According to Klein, the tax burden for the Spanish American populations was overall lower than for the Spanish colonial metropolis, ranging slightly under the French and slightly over the British colonies.⁷² Serrano Hernández points out that “an inhabitant in New Spain might have sustained a fiscal burden similar to that in Castile during the second half of the XVIIth century.”⁷³

When speaking about the total tribute revenues the Crown obtained, it is important to know that we do not have separate numbers for Cajamarca, nor for Michoacán for most of the colonial period. This is due to the fact that they did not have treasury offices, called *cajas reales*, of their own. Cajamarca was part of the *caja real* of Trujillo, which at least allows us to find numbers for the northern region of Peru.⁷⁴ Michoacán formed part of the immense treasury

worth eight *reales*). For the Audiencia de Guatemala in the eighteenth and nineteenth century, Pollack (2021, 72) reports a range of four to 24 *reales* as ordinary tribute rate.

70 Some of these early *tasas* have been published in their entirety; others can be consulted in the archives. For Cajamarca, cf. Remy Simatovic (1988); ARC (1652). For collective tribute amounts in Michoacán in the mid-sixteenth century, cf. AGI (1559); AGI (1562); AGI (1569).

71 In 1568, a report by a royal officer related that in Michoacán and other parts of New Spain, tribute was exacted per head and not according to the wealth, lands, and belongings of each tributary, as was usually the case in collective tribute assessments AGI (1568–1569, 2vs).

72 Klein (1998, 20–22, 180).

73 Serrano Hernández (2020, 476).

74 Officials of the royal exchequer are often referred as authorities in fiscal matters in Cajamarcan documents, already in the seventeenth century. Cf. e.g. ARLL (1652); ARLL (1641); ARC (1676), also Feijo de Sousa (1763, 34).

office of Mexico, which makes it more difficult to single out tendencies for the western part of New Spain. But in 1788 the *caja real* of Valladolid began its operations and provided separate statistics for the *Intendencia*.⁷⁵

What we can do is to compare general trends in both viceroyalties. We have an excellent recent quantitative study for the American colonies in the seventeenth century by Serrano Hernández. He showed that the tribute as a tax category amounted to 5.94% of the total income of the crown in this period. The total tribute revenues in the seventeenth century amounted to 35 million *pesos* (out of a total of 606.12 million) and the tribute was the sixth most crucial tax; comparable in importance to the *alcabala real*. Both the income from mining and tribute declined throughout the seventeenth century which was partly compensated by a raise in trading taxes; still the tribute revenue continued to be an important and relatively stable source of income for the Crown. In the sixteenth century, Peru provided the majority of the tribute revenues to the Royal Exchequer. But while the Peruvian revenues declined strongly towards the mid-seventeenth century, the fiscal revenues in New Spain rose due to its expanding economy and growing population. Serrano Hernández calculated that the Peruvian tribute revenues in the seventeenth century amounted to 14.95 million *pesos* and those of New Spain added up to 20.7 million *pesos*.⁷⁶ For the period of 1680 onwards, Klein has calculated the tribute revenues for the Spanish Crown in both Peru and New Spain. He concludes that “both Mexico and the two Perus were approximately the same size in terms of fiscal income and expenditure by the end of the seventeenth century yet both would have different trajectories from this common base over the next several decades”⁷⁷ (cf. Figure 9). However, according to Klein the relative percentage of the total Crown revenues was quite different: for Peru, the tribute income from 1680 to 1780 oscillated between 18–50% of the total revenues, but in New Spain amounted to only 5–8%.⁷⁸ Therein, the Audiencia de Lima, which included Cajamarca, lay at the lower end of the income scale compared to southern

75 Gavira Márquez and Gutiérrez Núñez (2009, 81).

76 Serrano Hernández (2020, 129, 132–134, 476–477). Serrano Hernández grouped also the minor Peruvian category of the pikes (*lanzas*) under the category of tribute. It has to be noted that not all tribute appeared in the ledgers of the *Real Hacienda* due to institutions of tax farming and that the decline in the Peruvian revenues had a lot to do with the changing population structure and a decline in the population categorized as indigenous.

77 Klein (1998, 9–10). It has to be pointed out that Klein included Charcas in his calculations which is omitted from the figure presented here.

78 In Charcas, in the sixteenth and seventeenth century the tribute income oscillated between five and ten percent of the total revenues, with a significant increase in the mid-eighteenth century. Gil Montero, personal communication (03/2020).

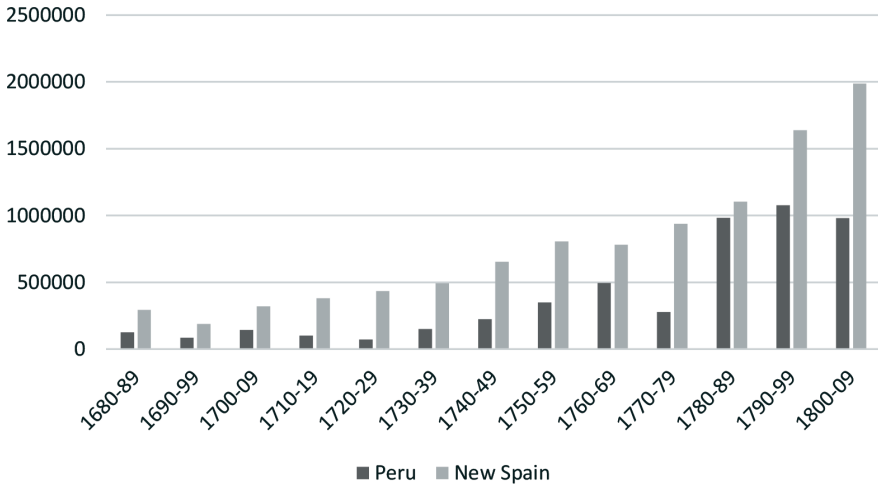


FIGURE 9 Comparative growth of tribute income (in *pesos*) in both viceroyalties (1680–1809), without Charcas. Figure elaborated by Raquel Gil Montero for the author. The data for Peru are based on Table 3.6, p. 44, and for New Spain on Table 5.5, p. 88, of Klein (1998)

centers such as Puno and Cuzco, thereby confirming the trend observed in per capita amounts mentioned above.

The share of the total royal incomes concerning the tribute sector had to do with the development of the incomes from mining, which for most of the colonial period provided the biggest percentage. In Peru, the tribute incomes had begun to surpass those from mining from the 1750s onwards, when Potosí's silver production had been declining for almost a century. From 1790 onwards, tribute constituted the most important single source of income for the Crown coming from Peru.⁷⁹ As incomes from silver mining declined in Peru, they rose dramatically in New Spain, both through old mines and those newly discovered in the mid-eighteenth century. But already before the end of the seventeenth century New Spain had become the richest viceroyalty, and at the beginning of the eighteenth century it produced two-thirds of the Crown's net income, considering all revenues worldwide.⁸⁰

79 This increase was due to a population growth from the 1720s onwards, the increased efficiency in tribute exaction through the Bourbon reforms (which was related to a change from personal to territorial association), the end of the *repartimiento de mercancías*, and a decadence in mining. Gil Montero, personal communication (03/2020).

80 Klein (1998, 20–22, 73).

Although the analysis of the data from the *cajas reales* is extremely helpful for assessing the tribute's financial relevance for the Crown, it has to be taken into account that not everything the individual tributaries paid really found its way into the *cajas reales*, since many people put their share into their own pockets and another part was diverted through tax farming. As stated previously, even in periods in which the amount of money collected was probably not relevant in terms of income, having people categorized as tributaries was important for symbolic reasons, since only tributaries could be obliged to render labor services.⁸¹ Who were these tributaries? I will answer this question for the first and second halves of the colonial period separately but will first condense the information about tribute and gender in a separate paragraph so that this information is easier to find for the reader.

2.3.1 *Tribute and Gender*

As Milton and Vinson have rightfully argued, "tribute policy was entwined with, and helped manage, colonial notions of illegitimacy and gender."⁸² In the sources, it is mostly men that appear in the registry as tributaries; nonetheless, women contributed just as much to the provision of the tribute obligation of the household and did sometimes also pay tribute for themselves separately. Women and children are sometimes, but not always, listed in the tribute registries.⁸³ They often also participated with their husbands in different labor forms, such as in textile mills.⁸⁴

According to different laws from the late sixteenth and early seventeenth century, indigenous women, including single women and widows, were exempted from the tribute obligation since it was supposed that the household

81 Gil Montero and Albiez-Wieck (2020).

82 Milton and Vinson (2002). On the question of (il)legitimacy, cf. section 3.3.

83 This was demanded in the royal dispositions: "Real Provision Acordada para la Nueva Cuenta y Visita Personal de los Naturales y demas Tributarios. [Disposiciones Emitidas entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron como 'Adiciones' de las Legislaciones Posteriores]" (2016): "That families should be listed, and the form is provided in which they should be distinguished from the tributaries." ("Que se Listen las Familias, y se pone la forma en que han de quedar distinguidos los Tributarios.") Children were – among other reasons – listed because after turning 18 years of age they also became tributaries. This was often indicated by the addition "soon to tribute" ("próximos a tributar"). Examples for such tribute lists are: AHCMO (1700); here, women are listed separately; ARC (1803); AHMM (1722); the last two examples show lists where all family members were listed separately.

84 Velasco Murillo (2012, 113).

with the male head of household being the tributary paid.⁸⁵ However, regions and periods existed in which single women and widows did pay tribute, either as half-tributaries, or, in the case of the Audiencia de Guatemala, even as one-third tributaries (*tercios de tributarias*) – but only until 1754 or 57 when their tribute obligation was abolished.⁸⁶ Obara-Saeki and Viqueira Albán report a moderate payment by single women and widows in the early colonial period: 5 *reales* or the equivalent in species, but only until the age of 50. But also this practice was unevenly carried out throughout the Audiencia de Guatemala.⁸⁷

Even if both legislation and application of tribute obligation for women was uneven throughout time and space, we can say that there is more evidence for free Afrodescendant women than for indigenous women to have actually paid tribute.

In a royal *cédula* from 1574 which seems to have been one of the first to initiate the tribute obligation for the free Afrodescendant population in Spanish America, black and mulatto women are explicitly mentioned.⁸⁸ However, this royal *cédula* was seemingly not distributed with the same or entire wording throughout the realm, as Pollack has shown for the Audiencia de Guatemala.⁸⁹ The tribute obligation for free Afrodescendant women was again demanded in an *instrucción*⁹⁰ of the viceroy Gaspar de Zuñiga, Conde de Monterrey,

85 “De los Tributos, y Tassas de los Indios” (1680), Ley 19: Que las indias no paguen tassa; Fonseca and Urrutia (1845, 418 (19)); *Memorial y Ordenanzas de D. Francisco de Toledo* (1867); therein: ordenanza XIII; 189, ordenanza XIV. Toledo denounced the fact that in late sixteenth-century Peru there were caciques who ordered married indigenous women to work for them, something he explicitly forbade since married women should work and contribute for and with their husbands. He also ordered them not to oblige single women or widows to pay.

86 According to Pollack (2008), in the *Altos* of Guatemala, indigenous women worked in the *repartimiento* to produce cotton, funds from which were used to pay the tribute obligation of the communities. In his book from 2021, Pollack (2021, 110) mentions the year 1754 for the abolition of the tribute obligation for all women in the Audiencia de Guatemala.

87 Obara Saeki and Viqueira Albán (2017, 165–168).

88 “De los Mulatos, Negros, Berberiscos, é Hijos de Indios” (1680), Ley 1: Que los negros, y negras, mulatos y mulatas libres paguen tributo al rey; Menegus Bornemann (2020, 157) mentions a very similar royal *cédula* already from 1564.

89 Pollack (2021, 84).

90 Real Díaz (1970, 234) states “instructions are directed to specific persons, not for them individually but for the office or position they held. They document a program of action, this is why this dispositive is ordered in chapters, every one of them ordering a precise topic” (“instrucciones van dirigidas a personas determinadas, no por ellas mismas, sino por el oficio o cargo que desempeñan. Documentan un programa de actuación, de aquí el dispositivo esté dividido en capítulos, cada uno de ellos ordenando un asunto concreto.”)

from 1598.⁹¹ Graubart reports that in early seventeenth-century Lima, black and mulatta women were registered in tribute rolls while indigenous women were not; but in the end this did not matter much because tribute was hardly ever collected among both the free Afrodescendant population and indigenous people living permanently in Lima.⁹² Castañeda García and Ares Queija report on a petition of free mulattos, men and women who in 1627 asked for a tribute exemption based on their services for the crown. According to him, this exemption was granted in 1631 and in the following almost all Afrodescendant population stopped paying tribute in Peru.⁹³

For New Spain, Castañeda García asserts that free Afrodescendant women were theoretically obliged to tribute payment during most of the colonial period but that it is unclear until which point this was carried out in practice.⁹⁴ Gharala affirms that until the official abolition of the female Afrodescendant tribute obligation in the 1780s, “Afrodescendant women remained in a kind of tributary limbo,” leading to an occasional demand for tribute payments. Both men and women paid in the mid-eighteenth century twelve *reales* per year, which was similar to the *laborío* rate.⁹⁵ In the Audiencia de Guatemala, according to Pollack, free Afrodescendant women paid the *laborío* tribute (cf. section 2.4).⁹⁶

The “tributary limbo” alluded to by Gharala is also visible in a petition by two mulatta maidens (also referred to as *vecinas*) from central New Spain, who petitioned for tribute exemption in 1728 on grounds of being poor. In the documentation, a report by the *alcalde mayor* from Tenango del Valle is mentioned who states that he “could not verify the custom that had been observed regarding the question if maiden mulattas are exempt or not from the payment of tribute.”⁹⁷ However, since both were registered in the tribute list, they had been taxed and it is referred that the same custom had been applied to maiden indigenous women. The litigation also includes a (printed) copy of the already mentioned instruction by Viceroy Don Gaspar de Zuñiga y Azevedo from 1598 which stipulated the payment of a yearly tribute of four *reales*/one *peso* four *tomines* from both male and female single free blacks and mulattos

91 AGNM (1623). In the Audiencia de Guatemala, according to Pollack (personal communication, 01/2018), single mulatto women did pay the *laborío* tribute at least until 1780 and probably continued to do so until independence.

92 Graubart (2019, 97).

93 Castañeda García (2014, 158); Ares Queija (2004, 215).

94 Castañeda García (2014, 158).

95 Gharala (2019, 56, 100).

96 Pollack, personal communication (01/2018). Cf. also Lokken (2011).

97 “no a podido verificar la costumbre que se a obserbado en quanto assi las mulatas donzellas siendo libres pagan o no tributo”. AGNM (1728, f. 114vs).

and two *pesos* plus four *tomines* service for ordinary tributaries.⁹⁸ In the end, the petition for exemption was denied.

The tribute payments of wives categorized as “migrants” due to their matrimonial relationship generally do not seem to have differed much from those of other indigenous women. In late sixteenth-century Peru, influential viceroy Toledo stipulated that women married to men from other *ayllus* should be treated like all other married women, contributing only indirectly as part of a married couple in the *ayllu* of origin of the husband.⁹⁹ But in the Audiencia de Guatemala, a highly interesting classification concerning “migrant” wives took place: women married to men from other towns or *parcialidades* and married to *laboríos* had to pay the same amount as widows or single women. This, of course, fomented marriages between people from different places and units.¹⁰⁰

During the period of the Bourbon reforms we can observe several decrees of abolishing the tribute obligation for women: The first ones date from 1758 and 1765 and they contribute to the assumption that, in the meantime, those women had, at least partially, paid tribute.¹⁰¹ But the abolition seems to have been definitive only together with other (failed) changes: One of the aims of the Bourbon reforms in the late eighteenth century was the abolition of the *medios tributarios*; a categorization single or widowed women often were categorized within; but this abolition was mostly unsuccessful. However, the same *Real Ordenanza de Intendentes* from 1786 which tried to abolish them, explicitly excluded (indigenous) women “of all [civil] status” from the tribute obligation.¹⁰² Also tribute obligations for women categorized as mulattas were abolished “in the whole realm” in 1786.¹⁰³ Therefore, we can assume that at

98 AGNM (1728, f. 108r).

99 *Memorial y Ordenanzas de D. Francisco De Toledo* (1867, 189, ordenanza xv).

100 Obara-Saeki and Viqueira Albán (2017, 165–169, 175–176, 211–212).

101 Fonseca and Urrutia (1845, 434–435 (58), 440 (70)); “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de los Naturales y Demas Tributarios. [Disposiciones Emitidas Entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron Como ‘Adiciones’ de las Legislaciones Posteriores]” (2016), Que las Viudas, Doncellas, y Solteras están exemptas del Tributo. Real Cedula de 4. de Noviembre de 1758. Even the following regulation indicates that women were exempt from tribute payments: “Instruccion Á Que Se Han de Arreglar los Comisionados Jueces de Matrículas de Tributarios en las Que Formen en las Provincias de Nueva España, 2 de Diciembre de 1793” (2016), Art 29: Que las mugeres están exêntas del Tributo.

102 Real ordenanza para el establecimiento é instruccion de intendentes de ejército y provincia en el reino de la Nueva-España (2016, 81, Art. 137). Fonseca and Urrutia (1845, 441 (73)) also point to a royal cédula from 1786.

103 Fonseca and Urrutia (1845, 434–435 (58)). Women categorized as mulattas and married to enslaved husbands appear to have been obliged to pay according to a decree (*auto*) from 1763: Ibid. (1845, 439 (68)).

least some women continued paying tribute until 1786, but as far as we know, this practice definitively ended after that date.

For both Cajamarca and Michoacán, I have found little evidence for women actually paying tribute separately for themselves during the colonial period and very few petitions were handed in by women (cf. section 5.5); although this changed somewhat after Independence (cf. chapter 6). What we can see, however, is that the existence of different *calidades* within a couple or a family furthered a fiscal status on the margins which made it easier both for authorities to compel family members who were supposed to be exempt to tribute payment and labor obligations,¹⁰⁴ but at the same time petitioners could in their petition strengthen those parts of the family that had a more privileged fiscal status.

2.4 Tribute Categorizations from the Conquest to the Bourbon Reforms

The eighteenth-century Bourbon reforms have been treated in the historiography as a major disruption, which is why I have split the analysis into the time prior to their implementation, and the heyday of the reforms until independence. The Spanish conquerors quickly resumed the tributary obligations already existent in the prehispanic empires, adapting them to their needs. The tribute system kept evolving throughout the colonial period in many aspects. An important change for the purpose of this study is the development from a system of personal association to one of territorial association, which entailed changes in the tribute categorizations as well.

2.4.1 *Indigenous People*

The tribute obligation of the indigenous population in America was justified with their status as vassals of the Castilian Crown. As such, they received the “advantages” of the Spanish civilization in return. This mainly implied Christianization, but also referred to the alleged legality of the Spanish conquest of large parts of the Americas, “confirmed” by the Alexandrian bull in 1493.

A further central argument for the conquest’s legitimization was the “rightful” surrender of the mentioned territories by the last prehispanic emperors, such as Atahualpa in the *Tahuantinsuyo* and Francisco Tzintzicha Tangáxoan in the Tarascan Empire.¹⁰⁵ This argument also served the Castilian Crown as a legitimization of their right to collect tribute payments and receive labor

¹⁰⁴ This is what Milton and Vinson (2020) have aptly called the “tributary shadow”.

¹⁰⁵ In the Caribbean, indigenous people already had to pay tribute. According to Miranda (1952, 38–39), the first obligation to tribute payments was decreed by Columbus on Santo

services,¹⁰⁶ thus placing tribute obligations to the Spaniards in a direct line with prehispanic tribute and labor services. This is also reflected in some academic studies presenting those obligations as an originally American and not as an imported Spanish institution.¹⁰⁷ Spanish elements, such as the analogy with the *pechos*, have scarcely been put to the forefront.¹⁰⁸ Furthermore, the Spaniards initially relied on prehispanic practices while implementing the collection of tribute payments, for example concerning the periodicity or the amount due. The fact that the indigenous populations paid tribute to the emperors in precolonial times is continually referred to as a legitimization of the Spanish tribute in a wide range of sources, including legislation.¹⁰⁹

2.4.2 *Spanish and Indigenous Authorities*

Tribute collection through indigenous caciques was continued for quite some time, leading to a situation where often only a part of the collected payments or goods was handed over to the Spaniards.¹¹⁰ This is relevant, since the *cacicaazgo* is one of the strongest aspects of the personal association. In both Cajamarca and Michoacán caciques continued to be significant authorities. But also the Spanish encomenderos until a certain point personified the system of personal association since indigenous individual were allocated to them.¹¹¹ Both indigenous caciques and encomenderos were the recipients of both tribute payment and personal labor services. In the villages directly under control of the Castilian Crown, tribute was collected by local indigenous caciques or *gobernadores* and their aides, called *mandones*, who were also mainly of noble descent. Usually, the superordinate regional authority, the *corregidor* or

Domingo after the first uprising of the indigenous population. The first royal decree dates back to 1501. Cf. also: Fonseca and Urrutia (1845, 41–12).

106 Gibson (2000, 171); Fonseca and Urrutia (1845, 651–52).

107 Marichal (2006, 434–35).

108 Gibson (2000, 171).

109 E.g. AGI (1561–1562).

110 Meaning that they kept a part besides the percentage the caciques were legally entitled to keep as a kind of salary.

111 Mumford (2008, 22) explains how this continuity was especially clear in early colonial Peru: “Spanish Peru was founded on the tribute that Andean communities paid to encomenderos, but it was unclear to whom mitimaes should pay: the encomendero of the area where they lived, or the encomendero of the community from which they had come. Pizarro might have tried to resolve this problem either by sending them home or integrating them into their local communities; instead, he went out of his way to establish mitimaes as a legally recognized class, requiring them to remain where the Incas had placed them. He and his successors institutionalized their status by writing it into the early colony’s most important legal documents: encomienda grants. (...) To incorporate the mitimaes into the encomienda system, Pizarro divided them into two categories: those who still recognized the political authority of their homeland, and those who did not.”

alcalde mayor, was responsible for collecting all tribute payments made from the respective authorities and for transferring them to the royal tax administrators. The salaries of the *corregidores* were based on these tribute collections, meaning they had a personal interest in conducting the task meticulously.¹¹² Generally, tribute was collected twice a year, within the so-called *tercios*.¹¹³

As tribute collectors, indigenous caciques and Spanish encomenderos and *hacendados* personified the Spanish colonial administration on a local level and contributed to an enactment of fiscal categorizations. Sometimes, they were responsible for abuses against which the local population stood up.¹¹⁴ But at the same time, many caciques were seen as the legitimate leaders of corporate social units and indigenous communities, stemming from a prehispanic tradition of reciprocity between nobles and commons. We have several cases in which they were accused of hiding their subjects from the higher levels of the Spanish administration in order that they did not have to pay tribute and do labor service. However, it is often not clear if they instead pocketed the obligations for themselves or alleviated the burden of their subjects. Probably a bit of both often was the case. In the petitions, we find them both as opponents and defenders of the petitioners.

2.4.3 *Strong Caciques in Cajamarca*

With Cajamarca being a *pueblo de indios*, its caciques continued to hold exceptional power. Cacique and governor were the same person until at least the mid-eighteenth century, with descendants of prehispanic caciques occupying this position. The office holders were mostly members of the Astoquipan and Carhuaraico families. As caciques and governors they were hierarchically superior to the caciques of single *pachacas* and *guarangas*, their prime position being visible in the denomination *cacique principal*, principal cacique.¹¹⁵ They

¹¹² Miranda (1952, 345–47).

¹¹³ The term *tercio*, third part, would seem to indicate a payment three times a year. However, only the payment on the *tercio de Navidad* (Christmas) and the *tercio de San Juan* (Saint John) existed. Gibson ([1964] 2012, 203–4); AGNM (1623); AHMM (1684). Terán (2014, 82) indicates that there were places where tribute was collected annually for the entire colonial period.

¹¹⁴ An early case from Michocán which has been studied by Roskamp (2006) is that of the *cacique* Huapean in Zinapécuaro; another one that of Don Pedro Cutao from Tzirosto, studied by Roskamp and Monzón (2011).

¹¹⁵ In the capital of Cajamarca, the surnames Astoquipan and Carhuaraico are commonly tied to these posts until the eighteenth century. Some late mentions stating both positions for individuals with either surname are: ARC (1696–1701); AGNP (1728a). As late as 1743, an individual named Chuqivala occupied both positions for the seven *guarangas*: ARC (1743).

were not in charge of the indigenous population of the whole *corregimiento*, but of the seven *guarangas* which had represented the heart of the Inca province of Cajamarca. These indigenous caciques were also the beneficiaries of the mita, not only as organizers of this system of forced labor, but also by receiving *mitayos* for work on their own properties.¹¹⁶

As late as 1807, Don José Antonio Zevallos, *vecino* from Cajamarca and owner of the haciendas Jesus Maria de Angamarca and San Juan Bautista de Yumagual, claimed the allotment of *mitayos*, alleging that he was descended in a legitimate line from the Carhuaraico family, who had been “*caciques principales* of the seven *guarangas*” and owners of Angamarca “since time immemorial.”¹¹⁷ Angamarca had been allotted *mitayos* by the *visitador* José Damián de la Cabrera in the 1730s and the former owner of the hacienda Yumagual, the cacique Astoquipan had ceded Zevallos a *mitayo* together with the hacienda. Besides, Zevallos had always been paying the tribute of his free servants, voluntarily working for him.

Throughout the colonial period, the caciques of the single *pachacas* and *guarangas* were those responsible for collecting the tribute of the *indios originarios*. Their accountability was for the entire amount of tribute, and if they could not submit it to the *corregidor* they could be imprisoned for it.¹¹⁸ Francisco Tanta Guatay, a cacique from Cajamarca, had to sell land, property, and a house to pay the tribute of the indigenous people subject to his authority.¹¹⁹ Since a part of the indigenous population was allotted in *encomienda*, their tribute was destined to the respective *encomendero*, but still often collected by the caciques.¹²⁰ In some cases, the tribute collection was surveyed

116 The allotment of *mitayos* to indigenous caciques among others is visible in a *repartimiento de mita* in 1666 published by Argouse (2004). A similar argument has been made by Gil Montero and myself in: Gil Montero and Albiez-Wieck (2020). Noack (1996a, 202) relates that in the mid-sixteenth century, the mita was organized mostly on the level of the *guaranga*, but that occasionally also the caciques of the *pachacas* were involved in the mita allotments.

117 AGNP (1807, f. 1r).

118 An example of an incarcerated cacique due to tribute debts is: ARC (1613–1615). Several out of numerous examples for the role of the caciques as tribute collectors are: ARC (1665a); ARC (1716).

119 ARC (1609).

120 An example of a tribute repartition for the *encomienda* of Count Altamira is: (ARC 1623). The collection of the tribute for the *encomenderos* by the caciques was stipulated in the *ordenanzas* of the *visitador* González de Cuenca in 1566: Rostworowski de Diez Canseco (1975, 139).

by the hacienda's administrator or *mayordomo*.¹²¹ Sometimes, caciques and encomenderos would dispute over the tribute collection.¹²²

While the strong role of the caciques in Cajamarca until this late is exceptional in Peru, caciques also continued to hold considerable power in other parts of Peru, which have received considerably more scholarly attention. According to a previous proposition made together with Gil Montero, the payment with the original caciques and therefore the personal association was the primary mode until the general visitation by viceroy Mancera in 1645. As Saignes has also noted, even in the late seventeenth century the majority of the migrants still continued to pay to their cacique of origin.¹²³ It was only during the second half of the eighteenth century that “the transition to territorial association was completed ... despite scattered remnants of personal associations”; i.e. despite people still paying with their original caciques.¹²⁴

2.4.4 *Caciques in Michoacán Gradually Losing Power*

It seems that Michoacán caciques had to struggle harder to maintain their status, and lost influence incrementally in various ways. In the first decades after the conquest, there was a paradoxical situation in which both Tarascan lords and Spaniards considered themselves the rulers and therefore legitimate beneficiaries of tribute payments and labor services all over Michoacán.¹²⁵ Often, the prehispanic *ocámbecha* continued to collect the tribute, and some of them even became recognized as caciques.¹²⁶ They also often formed part of the cabildos which were sometimes also in charge of collecting tribute, especially in the absence of governors or caciques.¹²⁷ As has been mentioned, the *ocámbecha* were in charge of 25 “houses” until at least 1541 in the Pátzcuaro basin. The office of the *ocámbeti* was mentioned in documents seemingly until the end of the sixteenth century.¹²⁸

121 E.g. ARC (1665a).

122 An example of a dispute between the count Altamira and the cacique Astoquipan is: ARC (1641–1643).

123 Saignes (1987, 112).

124 Albiez-Wieck and Gil Montero (2020, 12).

125 Martínez Baracs (2005, 388) details that the Tarascan king considered himself only subject to the Spanish king, but not to his representatives in New Spain. Cf. also Castro Gutiérrez (2004, 14–15).

126 Roskamp (2011) details the dispute between an abusive *ocámbeti* and the tributaries in 1566. Monzón and Roskamp (2011) relate the case of an *ocámbeti* becoming cacique, dating also from the 1560s.

127 Aaron Pollack, personal communication (2018).

128 Paredes Martínez (2008, 110); Alcalá (2008, 175, f. 6r–176, f. 6v); Relación de Querétaro (1987, 238); Zbirkova (1997, 46). Interestingly, the leaders of local communities in the

The descendants of the last prehispanic *irecha* continued to co-rule the whole province of Michoacán until 1562. After that, their rights were extremely reduced. From then on, members of the prehispanic ruling lineage (illegitimate as well as legitimate) would only govern the city of Pátzcuaro. Their rule was inserted into the newly founded *repúblicas de indios* and sometimes they were not even governors but only members of the *cabildo*. Furthermore, they were dispossessed of much of their labor force, to which they had access in the form of their tenants, and their access to tribute income was restricted via the introduction of a box of three keys, one guarded by the governor, another by the *alcalde*, and the third by a *mayordomo*.¹²⁹ A lawsuit from 1595 about the indigenous authorities from Pátzcuaro demanding labor service from the inhabitants of Tzintzuntzan show that they still had considerable local influence but that their authority was increasingly being questioned.¹³⁰ The *uacúsecha* lineage continued to lose influence until it disappeared in the mid-seventeenth century (cf. section 4.2).

The development in Michoacán was analogous to what had happened slightly earlier in New Spain more generally: the colonial position of the governor became dissociated from that of the *cacique* in the late sixteenth century, although *caciques* continued to be linked to rulership via the *cabildos*.¹³¹ This dissociation questioned the legitimacy of their right of tribute exaction.¹³² The territorial association was at least an option earlier than in Cajamarca, since migrants could choose to become legally associated with their new communities by paying one year's worth of tribute to their original authorities (cf. section 2.4.14). This earlier transformation towards the territorial association was probably both due to the loss of power of the *caciques* and the non-existence of prehispanic "migrant" categorizations in the Tarascan State (and Mesoamerica more generally). Both also contributed to inhibit the formation of a categorization comparable to the Peruvian *forastero*. The loss of power of *caciques* in Michoacán also meant that they were much more seldom part of a petition, with the exception of the cases in which they themselves were petitioners protesting against being unduly obliged to tribute payment or labor service.

regions of the former Mexica' Empire in New Spain, called *calpulli*, took over similar functions, at least during the sixteenth century. Hinz, Hartau, and Heimann-Koenen (1983, XLII).

129 Ortiz Macarena (2019, 163–65). Cf. also Castro Gutiérrez (2004, 14–15).

130 AGI (1595).

131 The *cabildo*-members, contrary to the *caciques*, were elected.

132 Menegus Bornemann (2005, 46).

2.4.5 *Forms of Tribute Payment*

Besides the gradual transition towards a territorial association, tribute collection was also more adjusted to the needs of the Spaniards in other respects, such as the procedure or the amount of tribute to be paid by the indigenous populations. Tribute obligations were more and more monetized and could no longer be provided exclusively in kind, especially after 1570.¹³³ This development, however, was nonlinear and, due to the decline in agricultural production, payment in kind was again partly allowed; some basic crops, such as corn, were exacted as tribute payments until the eighteenth century at least.¹³⁴ In addition to the payment called tribute, other payments existed, often summarized under the name *servicios*,¹³⁵ which had a variety of names that depended on the region and the period, such as *tostón del rey*, *cobro de comunidad*, *medio real de hospital*, etc. They could imply significant amounts of money.¹³⁶

2.4.6 *Exemptions*

Not all indigenous people had to pay tribute: the caciques and their firstborn sons were exempted, as were holders of secular offices (governors, *alcaldes*) and ecclesiastical offices (singers, sacristans, and chapel masters) while executing their functions. In the beginning of the conquest and colonial peripheries, there also existed temporary exemptions for indigenous people who had recently converted to Catholic faith.¹³⁷ Recently conquered and resettled indigenous communities in *congregaciones* were supposed to be exempt from their tribute obligations – or at least half of the value – for the first two years, and later for 10 years. Moreover, the obligation was to be reduced in cases of

133 Loza (1997, 388); Noack (1996a, 224–25).

134 Fonseca and Urrutia (1845, 496 (36)). In other areas, coca could also be considered a basic crop due to its importance for the work in the mines.

135 Obara-Saeki and Viqueira Albán (2017, 189).

136 Obara-Saeki and Viqueira Albán (2017, 19) relate in detail for Chiapas, Audiencia de Guatemala, how these services were collected. They point out that often it was not the number of tributaries that was registered in the sources but the amounts of these *servicios*. Therefore, these revenues could be a good indicator of the number of tributaries registered.

137 “De los Tributos, y Tassas de los Indios” (1680), Ley 18: Que los caciques, y sus hijos mayores no paguen tributo, Ley 20; “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de los Naturales y Demas Tributarios. [Disposiciones Emitidas entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron Como ‘Adiciones’ de las Legislaciones Posteriores]” (2016); Obara-Saeki and Viqueira Albán (2017, 177–86). Once converted to Catholicism, everyone was theoretically equal under ecclesiastical law. Latasa (2016, 35–36).

epidemics, droughts or similar strokes of fate.¹³⁸ Furthermore, various regional exemptions in the viceroyalty of New Spain existed, i.e. Tlaxcala, Santa Fe de la Laguna in Michoacán and northern border regions, such as Nueva Vizcaya.¹³⁹

2.4.7 *Land Ownership*

Generally, indigenous tribute payments were closely, but not exclusively linked to land ownership.¹⁴⁰ As a member of an indigenous town, a *pueblo de indios* (or in the case of Cajamarca, a smaller social unit such as the *ayllu*) had access to collectively owned land whose cultivation would allow the generation of surplus, and thus the payment of tribute to the Castilian Crown. Individual ownership of land was initially something only permitted for Spaniards and indigenous nobles. This was one of the reasons the legislation tried – but often failed – to protect indigenous lands from the Spanish grip.¹⁴¹

2.4.8 *Registration and Evasion*

The tributary population, including those distributed in encomiendas, was recorded in lists, so-called *matrículas* mostly updated every year. The tribute scale or amount of tribute due for payment, the *tasa* was generally stipulated in a separate document.¹⁴² These were updated in the so-called *retasas* to factor in the tribute payers that died, came of age, or migrated. The *retasas* were conducted at the earliest after three years; usually, however, they were

138 Regarding the number of years, cf.: “De los Tributos, y Tassas de los Indios” (1680); Ley 2: Que los indios reducidos, y congregados a poblaciones, paguen por dos años la mitad del tributo; *ibidem*, Ley 3: Que los indios infieles reducidos a nuestra Santa Fe, por la predicacion, no sean encomendados, tributen, ni sirvan por diez años. Fonseca and Urrutia (1845, 486 (18)). Regarding epidemics or droughts, cf.: “De los Tributos, y Tassas de los Indios” (1680), Ley 45. Que haviendo peste en pueblos de indios, se moderen las tasas; Fonseca and Urrutia (1845, 435 (59)).

139 Fonseca and Urrutia (1845, 429 (44)). The exemption for Tlaxcala was based on its support for the Spaniards during the conquest; frontier regions were exempt to guarantee stability and to gain support against (semi-)nomadic, not-yet-conquered indigenous communities, the famous “chichimecs.” The exemption for Santa Fe de la Laguna was enforced by Bishop Vasco de Quiroga and was practiced until at least the middle of the eighteenth century. Cf. also: AGNM (1713); AGNM (1753); Martínez Baracs (2010, 77).

140 The fact that also indigenous people without access to land, such as yanaconas in Peru had to pay tribute, shows that vassalage, more than landownership was the primary legitimization for tribute payment. Most works which have been done for the relationship between tribute and land ownership are about the eighteenth century.

141 Concerning the case of Cajamarca in the seventeenth century, cf. Albiez-Wieck (2017a); Argouse (2016). For Pátzcuaro, cf. AHCP (1740).

142 AHCP (1740), “De Los Indios” (1680), Ley 48: Que ningun encomendero lleve sus tributos sin estar tassados los yndios, y no perciva otra cosa.

usually performed after much longer intervals¹⁴³ in the course of *visitas*, or, in repetitive cases, *revisitas*. Colonial officials often used only the data provided by the local caciques or governors instead of really counting the population themselves. This procedure was standardized for New Spain in a *real cédula*¹⁴⁴ from 1536, as well as permanently institutionalized and, with the *Leyes Nuevas*, expanded to other regions of the empire, including Peru.¹⁴⁵

Even though labor services were presumably paramount during the first half of the colonial period, tribute payments were nonetheless perceived as burdensome by the indigenous populations. In the seventeenth century, numerous reports from indigenous tribute collectors complained about the tribute rate, or about their having to pay it for absent tribute payers.¹⁴⁶ Contributing to the caciques' inability to collect the agreed tribute rate were migrations within their subjected populations to avoid tribute payments and labor services. Usually, this meant a higher burden for those left behind.

Similar reasons for the inability to pay the agreed tribute rate were given by indigenous nobles from Michoacán in the beginning of the seventeenth century. They also pointed out their lack of power to assert themselves against the tribute payers who had stayed behind. During the sixteenth and seventeenth century in particular, many people from Michoacán and Cajamarca tried to change their tribute categorization from "indio" to "Spaniard," "mes-tizo," "noble indigenous" or "migrant" (cf. chapters 3, 4 and 5). In Michoacán,

143 This was as huge problema especially in the time of steep demographic decline since the remaining population had to render the entire payment for an initially much larger group. Cf. AHCP (1740); "De los Indios" (1680), Ley 60: Que en las retassas se declare la cantidad cierta, que han de tributar los indios and Ley 62: Que la nueva visita, o cuenta, no suspende la paga de los corridos and Ley 59: Que no se retassen indios de la Corona Real, hasta despues de tres años de la ultima tassa and Ley 53: Que el Oidor Visitador haga las cuentas, y tassas; AHCP (1740); Fonseca and Urrutia (1845, 436–437 (62)).

144 Real Díaz (1970, 225–26) defines *real cédula* as an "eminently dispositive document which becomes the normal vehicle of relation between the king and the authorities of the Indies. It entails generally a precept of governance. [...] We want to highlight the accentuated dispositive character of the royal decree, i.e. the *actio* becomes reality and effectivity in the moment of its *conscriptio* and it did not exist independently or prior to its redaction." ("documento eminentemente dispositivo y se convierte en el vehículo normal de relación entre el rey y las autoridades indianas. Encierra generalmente un precepto de gobernación. [...] Queremos resaltar el acentuado carácter de documento dispositivo de la real cédula, es decir, que la *actio* cobra realidad y efectividad en el momento de su *conscriptio* y que no existió con independencia o anterioridad a su redacción.").

145 Miranda (1952, 93, 98–101).

146 E.g. ARLL (1612); ARLL (1622–1623); ARLL (1629); ARLL (1635a); ARLL (1635b). As has been mentioned above, the inability to pay could lead to imprisonment.

these accounts depicted tribute payments and obligatory labor services as interrelated burdens.¹⁴⁷ In Cajamarca, however, comparable cases from the seventeenth century distinguished between the mita and different tribute rates (cf. section 4.1).¹⁴⁸

2.4.9 *Tribute and Legal Status*

After the required tribute amount was collected, the tributary was given a receipt, the *recibo de tributo*, which constituted an important legal document. In case of uncertainty during a process of allocating a tribute categorization to a person, these *recibos de tributo* were consulted. Granados has even denominated them “neoclassical passports.”¹⁴⁹

All aspects considered, the legal normatives were generally meant to protect the indigenous populations as dependent vassals of the Castilian Crown, extracting a “reasonable” amount of money and work. However, many laws were only applied partially, if at all, for example concerning the age of the tributaries.¹⁵⁰ Corruption as well as misappropriation of funds existed on all levels of tribute collection – from the caciques, who hid some or did not indicate the full number of their subordinates, to royal tax officials.¹⁵¹

When speaking of indigenous people in Spanish America, I follow the proposition García Martínez has made for New Spain: that being an *indio* generally did not encompass an (important) ethnic self-consciousness and that most of them “identified themselves primarily with a given *pueblo*, and defined themselves as *Indian* solely for legal purposes or as opposed to the Spaniards or any other group.”¹⁵² In Peru, other social units, such as *ayllus*, *pachacas* or *guaranigas* could be more relevant and of course the identification with a given *pueblo* did not apply to most migrants.

2.4.10 *Asians*

From a fiscal point of view, migrants from Asia, who traveled to Spanish America mostly via the Philippines, generally did not constitute a separate fiscal categorization. As Seijas has shown for New Spain, people from Asia were often generally labeled as Chinese Indians, *indios chinos*, notwithstanding

147 E.g. AHMM (1640b).

148 E.g. ARC (1680b).

149 Cf. Albiez-Wieck (2017a); Granados (2016, 371).

150 AGI (1724).

151 AGI (1561).

152 García Martínez (1990, 103)

their real geographical origin. They came with the Manila Galleon as traders, artisans, and as bonded laborers, often settling in New Spanish cities.

In New Spain, they were listed as *indios*; according to Seijas in this way they “cemented their membership in new communities.”¹⁵³ They did not opt to pass as mestizos. Seijas relates a controversial case of a *mestizo sangley*¹⁵⁴ from Manila who was officially declared an *indio* before court.¹⁵⁵ Interestingly, according to Look Lai and Slack, *indios chinos* residing as merchants in New Spain did not have to pay *alcabala* as long as they were not selling bulk quantities of silk at wholesale prices.¹⁵⁶

Despite the official prohibition of direct trade between Manila and Peru, the 1613 census of Lima is a good example of the considerable number of Asians residing there; 114 of them are listed, in their majority being described as artisans or domestic servants. In the census, they were registered under different names indicating a more precise geographical origin, such as Japanese, Chinese or people from Portuguese India.¹⁵⁷ In a court case from 1575, a servant called Diego was referred to as “Indian from China,” *indio de la China*, indicating that the categorization of Asians in Peru was similar to that of New Spain.¹⁵⁸

Likewise, Asians in Spanish America negotiated their categorization, among other ways in petitions, as Seijas has shown for central New Spain. As she argues, mostly after the prohibition of *chino* slavery in 1672, free *chinos*, both from China and the Philippines, increasingly became legally recognized as *indios*. They began to belong to the Republic of Indians, with all the privileges but also obligations this entailed; amongst others the payment of tribute.¹⁵⁹

There is documentation about some *indios chinos* living in Michoacán; I have found no such indication for Cajamarca so far.¹⁶⁰ However, in the fiscal cases I have been working with for Michoacán and Cajamarca, I did not see any sign of their presence, let alone any negotiation of their categorization. If

153 Seijas (2017, 126).

154 The term *mestizo (de) sangley* in the Philippines denoted the offspring of a Chinese and Spanish couple. In the Philippines, they *mestizos sangleyes* constituted a fiscal categorization of their own, separate from the *sangleyes*. Cf. Alonso Álvarez (2003); Albiez-Wieck (2021); Chu (2010); Larkin (1982). For legislation on the *sangleyes* cf. “De Los Sangleyes” (1680). For migration from New Spain towards the Philippines, cf. Mehl (2014).

155 Seijas (2017, 133–34). Cf. also Seijas’ book on the topic: Seijas (2014).

156 Look Lai and Tan (2010, 20); Slack (2010, 20).

157 Cook and Escobar Gamboa (1968); Sánchez-Albormoz (1984, 22). The majority of the Chinese immigration to Peru started in the mid-nineteenth century: Rodríguez Pastor (2012).

158 Iwasaki Cauti ([1992] 2005, 290–94).

159 Seijas (2014, ch. 5) has a focus on enslaved Asians, but also briefly writes about freed Asians.

160 Slack (2010).

the results of Seijas apply also to Cajamarca and Michoacán, this could have to do with the fact that they managed to become recognized as *indios* and did not try to leave this categorization in a legal dispute. This would make sense most of all in urban environments where a categorization as *indio* would have brought only benefits to the authorities. In rural areas it could have led to disputes about access to land, which would probably have left traces in the documentation. More studies would be needed to ascertain that Asians lived and worked mostly as artisans or petty vendors in Michoacán as they did in Lima and Mexico City.¹⁶¹ The most probable reasons for them to appear in legal documentation was in cases of enslaved Asians struggling for their manumission, or *indios chinos* claiming their exemption from *alcabala* payment. But since I have not found any of these possible cases in my regions of study, I will not delve into the specificities of the *indios chinos* any further.

2.4.11 *Afrodescendants*

The tribute obligation for the Afrodescendant population was justified, among other ways, with reference to (supposed) tribute obligations in African kingdoms from whose vassals the population in America descended. According to Grewe, however, the Afrodescendants were initially not seen as vassals of the Castilian Crown like the indigenous populations. The introduction of a tribute obligation for Afrodescendants was further justified as a “compensation for a life in peace and freedom on royal lands.”¹⁶²

In colonial terminology, the free Afrodescendant population was generally called *negro (libre)* or *mulatto*; whereas several other racialized categorizations of the so-called *castas* existed – *lobo* and *coyote* in New Spain, and *zambo/zambaigo* in Peru. These distinctions played a more important role in Peru than in New Spain.¹⁶³

2.4.12 *Varying Enforcement of Tribute Obligations*

Afrodescendant were by law obliged to make tribute payments after several royal *cédulas* between 1572 and 1574, and were only exempt when serving in

161 Iwasaki Cauti ([1992] 2005, 290); Seijas (2017, 124).

162 Grewe (2016, 38) analyzes the social position of *afrodescendientes* in comparison to the indigenous populations, mainly for the eighteenth and nineteenth centuries however, with some references to the sixteenth century.

163 *Zambos, lobos, and coyotes* descended from both indigenous and African/Afrodescendant parents. Cf. glossary and, as to the more rare categorizations, which he calls “marginal castes” in New Spain, Vinson (2018).

a militia.¹⁶⁴ Among scholars, however, there is dissent about the implementation of this law, especially for the case of Peru. Vinson, who has a regional focus on New Spain, considers tribute payment as a general obligation for Afrodescendants in Spanish America. According to Pollack, Díaz Rementería, and Castañeda García, however, this obligation was scarcely implemented in the period before the Bourbon reforms.¹⁶⁵ In the case of Peru, Ares Queija refers to difficulties and resistance when implementing tribute legislations.¹⁶⁶ Hünefeldt and Mansilla Escobedo are convinced that – at least in Peru – the Afrodescendants could negotiate their exemption from tribute obligations even if they were not enrolled in militias.¹⁶⁷

Especially enlightening is the case of the free Afrodescendant population in late sixteenth- and early seventeenth-century Lima as analyzed by Graubart. According to her, early attempts to collect tribute from free Black and mulattos in Lima under Viceroy Luis de Toledo in the early seventeenth century were frustrated due to three reasons: First, the poverty of most (but not all) of the free Afrodescendant population, second their active (and even armed) resistance and third and most importantly the absence of accountable Afrodescendant leadership comparable to the government structures of the *pueblos de indios*. After the initial difficulties, the *Real Audiencia* decided to make the Afrodescendant tribute first “semi-voluntary” and eventually desisted from all attempts of collecting it, also outside of Lima. In this respect it is interesting to note that similar problems existed with a considerable part of the indigenous population who had permanently migrated to Lima.¹⁶⁸ Regarding the

164 Milton and Vinson (2020) mention a decree from May 18th, 1572 that declared all children of Black and indigenous people, i.e. *zambos* or *zambaigos* as being obliged to tribute. Much more cited is a royal *cédula* from 1573–74 that obliged all free Blacks and mulattos to tribute payment: “De los Tributos, y Tassas de los Indios” (1680), Ley 8: Que los hijos de negros, e indias, havidas en matrimonio, tributen com indios; “De los Mulatos, Negros, Berberiscos, é Hijos de Indios” (1680), Ley 1: Que los negros, y negras, mulatos y mulatas libres paguen tributo al rey and Ley 2: Que los hijos de Negros libres, o esclavos, havidos en matrimonio con Indias, deven tributar; AGI (1570?). Regarding New Spain, Fonseca and Urrutia (1845, 485 (17)) state that a Real Cédula from 1574 was the beginning of the tribute obligation. However, they also write that the Afrodescendant population was exempt until 1580 (p. 487 (20)).

165 Vinson (2001, 132); Castañeda García (2014, 157); Díaz Rementería (1977, 58–59). Pollack (personal communication, 2018) is of the opinion that the 1573 decree was not widely applied and that in the Audiencia de Guatemala, mulattos paid, if at all, as *laborios*.

166 Ares Queija (2000, 87).

167 Hünefeldt (2010, 272); Mansilla Escobedo (1981, 53).

168 Graubart (2019, 97–99).

Audiencia de Quito, Ramos Gómez and Ruigómez Gomez emphasize that tribute collections from the free Afrodescendant population were minimal.¹⁶⁹

The reviewed documents from Cajamarca in Northern Peru, mainly from the seventeenth and eighteenth centuries, indicate sporadic tribute collaborations from the free Afrodescendant populations.¹⁷⁰ Sources from Central Mexico and Michoacán, in contrast, show that from the seventeenth century onward, the free Afrodescendants paid tribute to a great extent.¹⁷¹ The tribute rate was set at two *pesos* for married tributaries, according to the *Contador de Tributos* from New Spain.¹⁷²

A look into the *cajas reales* is very enlightening in this respect. The *caja real* of Trujillo, which included Cajamarca, registered tribute income from free blacks and mulattos from 1608 onwards. In this year, the tribute income of this group amounted to 1,217 *pesos*, which compared to 6,104 *pesos* of *tributos reales de indios*, and 1,806 from yanaconas. However, Afrodescendant tribute is visible in the *caja* records only until 1646 and the amounts were much lower after the initial year. It was only registered in nine years, with an average of only 245 *pesos*. Likewise, in the *caja real* of Lima, the Afrodescendant tribute ceases to be itemized in the mid-seventeenth century, with the last mention in 1654.

In the *caja real* of Mexico, which included Michoacán until 1788, we can observe tribute income from free blacks and mulattos from the year 1573 onwards, although the amounts of revenues are relatively low. The tribute income in the *caja real* starts with 105,374 *pesos* of royal tribute from *indios* compared to 754 *pesos* from free blacks and mulattos. The Afrodescendant tribute surpassed 4,000 *pesos* for the first time in 1645 (compared to 26,110 *pesos* of *tributos reales de indios*) but exceeded 1,000 in a considerable number of years during the seventeenth century. Curiously, in the eighteenth century, when other sources report an increase in Afrodescendant tributes, this is not visible in either of the *cajas reales* from Mexico or Valladolid.¹⁷³

These numbers are surprising since they partly contradict the results from other sources and the data referred in the historiography. The Afrodescendant tribute is much more visible in the *cajas reales* from Trujillo than other sources would have us think, and furthermore the differences in amounts between indigenous and Afrodescendant tribute are much bigger in New Spain than

169 Ramos Gómez and Ruigómez Gómez (1999, 100–101).

170 At the beginning of the seventeenth century, the cacique Diego Astopilco was responsible, among other obligations, for the collection of tribute from the local mulattos: ARC (1622–1623).

171 Cf. for example AHMM (1684); AGNM (1623); AGNM (1655); AHMM (1640a).

172 AGNM (1762).

173 The datasets for the *cajas reales* are available online at: Garner (2011).

in Trujillo, when quite the contrary would be expected. Most surprising perhaps is the disappearance of the Afrodescendant tribute from the *cajas reales* in Mexico and Valladolid in the eighteenth century, when this is the period where they supposedly paid most tribute – and they are indeed registered in a significant number of *tasas* and accounts.¹⁷⁴

In contrast to the indigenous populations, the free Afrodescendant population was not obliged to perform labor services like the *mita*. Even though this made the tribute categorization “mulatto” seemingly more desirable, and some categorized as “indigenous”, especially in Cajamarca, tried to change their categorization in that matter, the free Afrodescendant population was situated on a lower level of the social hierarchy than the indigenous population. This can be seen in several petitions from Michoacán, where tributaries contested their categorization as “mulatto,” pointing to the attached social stigma (cf. section 5.2).

2.4.13 “Migrant” Tribute Categorizations: *forasteros*, *yanaconas*, *vagos*, and *laboríos*

In Peru as well as in New Spain, subjects of the Spanish Crown had the right to freedom of movement.¹⁷⁵ Regarding the internal migration of the indigenous population, however, the Spanish Crown adopted a rather ambivalent position that was reflected in the respective legislation.¹⁷⁶ On the one hand, they wanted the indigenous population to live separately from the Spaniards in their communities, to work on their lands, pay tribute, and receive religious instruction. On the other hand, however, the Spaniards needed indigenous manpower in mines, on haciendas, and in textile or sugar mills, as well as domestic servants in the cities. These forms of employment lay in a gray area between slavery and free wage labor, often *de facto* limiting the workers’ freedom of movement.

¹⁷⁴ The most precise numbers are available in the Software elaborated by Terán (2016e), which records the general state of tribute in 1805 and 1810.

¹⁷⁵ Central in this regard is: Zavala (1988). It has to be considered that this was meant only for the vassals of the Spanish Crown and not for people from other kingdoms or nationalities. Cf. Biersack (2019).

¹⁷⁶ The following laws from the *Recopilación* are contradictory: “De los Tributos, y Tassas de los Indios” (1680), Ley 6: Que se cobre la tasa de los indios, que estuvieren fuera de sus reducciones indios fuera de reducciones and Ley 12: Que los indios se puedan mudar de unos lugares a otros, allow the freedom of movement with only few restrictions; those connected to the *congregaciones* restricted the freedom of movement drastically: “De las Reducciones y Pueblos de Indios” (1680), Ley 18: Que ningun indio de un pueblo se vaya a otro and Ley 19: Que no se de licencia a los indios para vivir fuera de sus reducciones.

2.4.14 *Personal vs. Territorial Association*

As has already been mentioned, the prehispanic¹⁷⁷ system of personal association prevailed for quite some time under Spanish rule. Caciques often knew where their subjects went and the migrants continued to fulfill their obligations in their communities of origin in many instances. However, soon cracks began to emerge in this system. In practice, the control over the migrants vanished as obligations increased dramatically, fueled by the demographic collapse: people began to migrate to escape or diminish these obligations and did not want their whereabouts to be known. But caciques, encomenderos, and other Spanish authorities tried to oblige these people to return, struggling with absenteeism, *ausentismo*, sometimes succeeding, sometimes not.¹⁷⁸ Besides, people were forced to migrate to work for Spaniards in mines and agriculture. The colonial legislation reflected these conflicts and mirrors the struggle between the systems of personal association and territorial association that still continued until independence, when the territorial association ultimately won.¹⁷⁹

According to various laws found in the *Recopilación*, indigenous people working outside of their communities had to pay a “moderate” tribute rate. Those laws date back to the transition from the sixteenth to the seventeenth century and indicate that the local population had not always been paying tribute before.¹⁸⁰ In the communities that they left behind, they were listed as absentees, *ausentes*, to prevent the settled population from having to pay for their share of tribute as well.¹⁸¹ After ten years, and based on the improbability of their return, they should have been declared absolute absentees, *ausentes absolutos*, in the tribute registers.¹⁸² However, these changes only came into

177 It existed also in medieval and early modern Europe.

178 For the north coast of Peru in the sixteenth century, cf. Noack (1996a, 203–4); Ramírez (1996, 13–36). Other early mentions of *ausentes*, absentees are recorded for Peru by the chroniclers Guaman Poma de Ayala and Santillán: Carrillo (1992, 269–71); Santillán ([1563] 1990, 41). For Cajamarca, early mentions speaking of “huidos,” escaped people, are in the 1571/72 *visita*: Remy Simatovic (1992b, 99, 198). For Michoacán, cf. AGI (1562).

179 Together with Gil Montero, I have traced this conflict for Peru in detail: Albiez-Wieck and Gil Montero (2020).

180 “De los Tributos, y Tassas de los Indios” (1680), Ley 9: Que los indios, que trabajaren en minas, huertas, y otras haciendas, tributen and Ley 10: Que los indios ocupados en estancias, obrages, y otros exercicios, tributen para el rey.

181 “De los Tributos, y Tassas de los Indios” (1680), Ley 15: Que los indios no sean agraviados en tributar por muertos, y ausentes.

182 “Artículos 124–141 De la Real Ordenanza Para el Establecimiento é Instrucción de Intendentes de Ejército y Provincia en el Reino de la Nueva España, de Orden de Su Majestad” (2016, Artículo 21).

effect after a *retasa*, resulting in considerable difficulties for some communities in paying the collective tribute rate. Furthermore, the absentees were not always listed as such and sometimes continued to pay tribute to their communities of origin. Seemingly, this practice was more common in Peru than in New Spain, with a preeminence of personal association.¹⁸³

It seems that only in New Spain, a legal possibility existed for those people who left their communities of origin behind to legally change their site of belonging; they could pay one annual tribute rate in order to be freed from the obligations in the community of origin and settle somewhere else, a practice commonly applied in the late sixteenth century.¹⁸⁴ This can be interpreted as an early way to trade personal for territorial association, qualifying the type of migration as permanent.

As we can already see with these examples, the legislation and categorization of migrants differed greatly between the viceroalties of Peru and New Spain; thus, in the following they will be outlined separately. It is interesting to note that also in other imperial configurations worldwide, fiscal obligations have been identified as motivating migration and causing changes in fiscal categorizations; such as in the Ottoman Empire and the British Empire in India, to mention only two examples.¹⁸⁵

2.4.15 “Migrant” Categorizations in Peru

In Peru, the important prehispanic “migrant” categorization of the *mitimaes* was, from a fiscal point of view, recategorized as being *originarios*, permanently belonging to the communities they had been living in at the moment of the Spanish conquest.¹⁸⁶ This would qualify as a definitive migration in Tilly’s terms; but this recategorization was not immediately put fully into practice. *Mitimaes* had to pay the same amount of tribute as *originarios*. But as Mumford has pointed out, Pizarro recognized them as a separate classification and

divided them into two categories: those who still recognized the political authority of their homeland, and those who did not. Those who had previously paid tribute to a curaca in their homeland should now give

183 However, sometimes they continued to be labelled as *mitimaes*, but with the same obligations as *originarios*.

184 This practice has been explained by Zavala (1988, 225). Examples for the application of this practice in Michoacán are the following sources: AGNM (1594); AGNM (1576); AGNM (1580); AGNM (1595).

185 Faroqhi (1992); Saleh (2018); Saleh and Tirole (2021); Muivah (2020).

186 Another internal categorization of the *originarios*, such as *urus*, *cañaris*, and *yernos* in southern Peru, did not exist in Cajamarca.

it to that curaca's encomendero; those who had paid it to a local curaca should now give it to the local encomendero.¹⁸⁷

The most important colonial "migrant" categorization was the *indio forastero*, which had no precolonial predecessors. This categorization has been intensely studied for seventeenth-century Peru but with a clear focus on the southern regions, complemented by Powers's work on the Audiencia de Quito; the sixteenth and eighteenth centuries have not been the subject of many studies.¹⁸⁸

The *forastero*, both as a term and as a concept, emerged only slowly in the sixteenth century. The concept – i.e. a person not living in his or her original community anymore and being recognized as a foreigner – can first be detected in an instruction by Pizarron in Trujillo in the year 1540. The first mention in a *visita* Gil Montero and I have come across is from Huanuco and dates from 1567.¹⁸⁹ For the north coast, a very early mention of the term *forastero* is reported by Noack for 1575. She speaks of 1,194 *forasteros* "of the towns of the plains and the mountain provinces" living in Trujillo at that moment.¹⁹⁰

The first mention in a legislative document I have found stems from an *Ordenanza* by Viceroy Toledo from the end of the sixteenth century. Therein, it is stipulated that *forasteros* who wanted to rent their service in Potosí and at other mining sites should be paid a fair price by the Spaniards.¹⁹¹ But here, *forastero* is clearly not employed as denoting a fiscal categorization. Although Toledo acknowledged the existence of people being vaguely "on the move" in his legislation, different from the "indios de repartimiento" (a synonym for *originarios*),¹⁹² *forastero* still did not constitute a separate fiscal categorization and does not appear as a term in his *tasa de la visita general*. Toledo stated that people "being brought by the caciques from somewhere else to their towns

187 Mumford (2008, 22–23). He explicitly points out that this also was the case in Cajamarca and that Toledo continued to respect the separate categorization of the *mitimaes* until a certain point.

188 The most salient authors for southern Peru are Sánchez-Albornoz, Saignes, Wightman, and Gil Montero, all with a wide range of publications on the topic. An excellent review of the existing historiography is Cook (2002). For the Audiencia de Quito, cf. Powers ([1995] 2007); Powers (1995); Powers (1991). My own publications on the topic are: Albiez-Wieck (2017a); Albiez-Wieck (2017b); Albiez-Wieck (2018c); Albiez-Wieck and Gil Montero (2020). The last article traces the categorization of the *forastero* and the *yanacona del rey* from conquest to independence.

189 Albiez-Wieck and Gil Montero (2020).

190 "de los pueblos de los llanos y provincias de la sierra"; Noack (1996a, 231–32).

191 Toledo (1515–1582, 341, Ordenanza v).

192 Gil Montero (2020).

should pay the rate and attend the labor service like the other yanaconas and tributaries of the town.”¹⁹³

The generalization of the term *forastero* took several decades to extend throughout Peru. As already proposed previously together with Gil Montero, it was only with the general visitation ordered by Viceroy Pedro Álvarez de Toledo y Leiva, Marqués de Mancera (1639–1648) that *forasteros* (and also yanaconas *del rey*) became systematically listed in specific sections of census documents and that they were firmly established as a separate fiscal categorization. Since Mancera’s *visita* has not been able to be traced for Cajamarca, it is difficult to confirm this exact periodization for Cajamarca. Moreover, documents from this region show an ongoing struggle between personal and territorial association, with the existence of separate *padrones de forasteros* from the mid-seventeenth century.¹⁹⁴

It was in 1625 that a specific royal *forastero* tribute was registered in the tribute income of the *caja real* in Trujillo. However, this tribute was only discriminated in the *caja* for two years, amounting in 1625 to 1,034 and in 1626 to 712 *pesos*. It is probable that in other years it was grouped together with the yanacona tribute, which was itemized separately from 1608 to 1724.¹⁹⁵ This is also inferred by the fact that the *forastero* tribute is never itemized separately in the *caja real* of Lima, when we definitely know that *forasteros* paid tribute for a significant number of years.

From 1636, even slightly before Mancera’s reign, the first mention of a separate *ayllu* of *forasteros* in Cajamarca is preserved.¹⁹⁶ This is considerably earlier than the *ayllu de forasteros* reported for Cuzco after the 1720s by Wightman. Since the *ayllu* was based on common ancestry in principle, Wightman’s denomination “kingroup of strangers” is very appropriate.¹⁹⁷ The formation of separate *ayllus* for *forasteros* resulted amongst other factors from

193 “Los indios que trajeren los caciques de otras partes á sus pueblos, paguen tasa y acudan al servicio como los demas yanaconas y tributarios del pueblo.” *Memorial y Ordenanzas de D. Francisco de Toledo* (1867, 189). Cf. also: Mumford (2012); Cook and Málaga Medina (1975).

194 Albiez-Wieck and Gil Montero (2020).

195 Data available online at Garner (2011).

196 ARC (1636).

197 Wightman (1990, 74; 89). According to her, “migrant” groups “initially contributed to the perservation of indigenous society by remaining within the Indian sector, and some supported local ayllus with goods and labor assistance; ultimately, however, they threatened the solidarity and the survival of local ayllus which were forced to accept the presence of nonmembers on traditional ayllu lands” (p. 82).

the hereditary status of their categorization – categorizing the migrants’ offspring as “migrant” without them having necessarily migrated themselves. The *ayllu forastero* in Cajamarca had its own cacique and governor in charge of *forasteros* and *yanaconas del rey* from whom he collected the tribute. Like the other caciques of particular *pachacas* and *guarangas*, he was subordinated to the principal cacique of the seven *guarangas*.¹⁹⁸

Throughout Peru, the categorization *forastero* was used for indigenous people and their offspring who had left their community to live in another. *Forasteros* lived in cities, towns, and indigenous communities or on haciendas.¹⁹⁹ Throughout Peru, we can observe quite some heterogeneity as to the fiscal obligations they actually carried out: some of these *forasteros* did not pay tribute or serve mita; some continued to pay tribute and serve mita with their original cacique, and some did not do mita but paid a reduced form of tribute. The last was the most common case in Cajamarca. But the second type was also present: mostly in the first generation there were also some *forasteros* who still had ties to their original communities, continuing to pay there. However, so far I have found no mention that they went back to fulfill their mita duty, as did in fact happen in Charcas.²⁰⁰ These *forasteros* who had migrated in a more definitive manner and did not continue to tribute with their original cacique were often distinguished in the sources as “not knowing cacique or encomendero.”²⁰¹ This was different from the situation in Charcas, where according to Viceroy de la Palata, *forasteros* generally “knew” their cacique of origin. If they did not, they were generally called *yanaconas del rey*.²⁰²

198 In the 1660s, this cacique was called Diego Lobo. He was originally from Santo Domingo de Olmos (probably in Lambayeque) and presented a petition for an annual rent and the allotment of the “free yanacona Indians who pay the *quinto* to his majesty in the *corregimiento* of Cajamarca.” He presented himself as being consigned to the Crown (“encomendado a Vra Real Corona”) in the *corregimiento* Piura la Vieja and living in the province Cajamarca, where he was governor of the *indios forasteros* who paid *quinto* to the Crown. He mentioned having suppressed a rebellion in Lima in 1663 and demanded the allotment as a reward, but also stated that he already was their governor and captain of infantry. AGI (1667–1673). In the same year, he intervened in a dispute about the position of the principal cacique between Melchor Carhurayco and Don Juan Bautista Astoquipan. AGI (1667). Gil Montero (personal communication, 03/2020) mentions that in Charcas too there was often a special authority for the *forasteros*, to collect their tribute, and that also special tribute collectors for the *yanaconas* existed.

199 Cases of *forasteros* living on haciendas can be found in: ARC (1731–1733); ARC (1734–1735).
200 Albiez-Wieck and Gil Montero (2020).

201 “no conocen cacique ni encomendero.” One out of many examples of this quotation is: ARLL (1652, 5r).

202 Gil Montero, Oliveto, and Longhi (2015, 71).

The reduced tribute *forasteros* paid in Cajamarca was called *quinto*. It was directly allocated to the king and also paid by yanaconas *del rey*. The people paying it were consequently called *quinteros*.

The Cajamarcan tribute called *quinto* was a particularity of the Peruvian north; it did not exist in most other regions. I postulate that it derived from the tax called *requinto*. There are two complementary pieces of information regarding the *requinto* tax. The first one explains it as a special tax in New Granada. This *requinto* was an additional tribute of 20 percent that Felipe II imposed on the tributaries of New Granada in 1574. It had to be paid not only by the *indios*, but also by *negros*, mulattos, and *zambos libres*.²⁰³ Bonil Gómez reports the equivalent categorization of the *quintero* in New Granada, which she defines as *indios originarios* who had migrated from other towns and who were required by the *corregidor* to pay the *requinto* to the king.²⁰⁴ The second piece of information is a law from 1591 mentioned in the *Recopilación de Leyes de Indias*. Therein, the *requinto* is described as a tax additional to the tribute, consisting equally in a fifth part of it. However, it is stipulated that it should not be paid only by the indigenous people of New Granada but also by those from Peru and Tierra firme. Even those generally exempt from tribute should pay the *requinto*. Herein, the yanaconas are specifically mentioned, specifying that they should pay one *peso de plata ensayada*. The indigenous people from New Spain, however, would not pay the *requinto*, but generally four *reales*. In 1614, the obligation of the *requinto* was revoked for the indigenous people of the *tierra caliente* in New Granada, but not for the others.²⁰⁵ This meaning of the term *requinto* is mirrored in an entry in the present *Diccionario de la Lengua Española de la Real Academia*, where it is defined as “extraordinary service which was imposed on the *indios* of Peru and some other American provinces, in the reign of Felipe II, consisting in a fifth part of the sum of their ordinary contributions.”²⁰⁶ Given the broad regional scope of the *requinto* according to this 1591 law, it seems surprising that I have found almost no mention of it in other parts of the Viceroyalty of Peru. Two exceptions, but with respectively different meanings, are the *indios quintos* from both the Audiencia de Quito

203 Bonilla (2005, 16); Solano (2013, 48). Cf. also: Bonilla (2017).

204 Bonil Gómez (2011, 147–60). Interestingly, Bonil Gómez also analyzes petitions that seem to have been *peticiones de cambio de fuero*, mainly submitted by Afrodescendants.

205 “De los Tributos, y Tassas de los Indios” (1680, Ley XVI, XVII).

206 “Servicio extraordinario que se impuso a los indios del Perú y de algunas otras provincias americanas, en el reinado de Felipe II, consistente en una quinta parte de la suma de sus contribuciones ordinarias” “Diccionario de la Real Academia de la Lengua Española”.

and in Potosí.²⁰⁷ Furthermore, Cosamalón mentions the term *requinterón* from parish records in the last decades prior to independence.²⁰⁸

The derivation of the Cajamarcan *quinto* from the *requinto* tax is further supported by chronology: the first mention of *quinto* payment in Cajamarca I could locate stems from the *visita* made by Luis Morales de Figueroa in 1591, the very same year the *requinto* was established in Peru according to the *Reco-pilación*.²⁰⁹ Still, the fact that this law was seemingly not applied in other parts of the Viceroyalty merits further research.

There were frequent disputes over where the *forasteros* should pay their tribute.²¹⁰ The ambiguous regional belonging of the *forasteros* was intended to be abolished by the end of the seventeenth century. During the *visita* of Duque de la Palata in 1683, all indigenous people were to be registered at their place of residence and not at their place of origin, thereby privileging territorial over personal association. The *visita* was triggered by a decreasing number of *mitayos*. This decline was not only due to an increase in death rates but also to migration and conversion of *mitayos* to *forasteros* and/or *yanaconas*. Furthermore, the *visita* ruled that *forasteros* and *originarios* were to be obliged to pay the same tribute rate and to both serve the mita. However, this was not enforced, due to various reasons. Among them was that caciques could not charge *forasteros*, and that newly included people did not want to go to the mita.²¹¹ It was only in the second half of the eighteenth century that the territorial association prevailed.²¹² When studying the origin of the *forasteros* in Cajamarca, it appears that most of them came from towns within the same

207 I asked several colleagues who work on colonial Peru about whether they knew anything about *quinteros* in their respective regions of study, but nobody was able to give me information on it. Among them: Marina Zuloaga Rada (Huaylas), Teresa Vergara (Lima), Susana (Northern Peru), Carlos Díez Hurtado (Jauja), Raquel Gil Montero (Charcas). For the *Audiencia de Quito*, “*indios quintos*” are mentioned, but these refer to *mitayos* who were called every five years and therefore seem to have no relation to the Cajamarcan *quinteros*. Oberem (1981, 307). The *indios quintos* in Potosí, according to Gil Montero was a rare subcategorization of *yanaconas del rey*. According to a comment from the royal officer, those Potosí *quintos* were peons who occasionally worked in the Casa de la Moneda’s foundry. She found the document with the comment in the Archivo General de la Nación, Argentina, Sala XIII 18–10–4. Albiez-Wieck and Gil Montero (2020, 15).

208 Cosamalón Aguilar (2017, 136–37). Cf. also: Cosamalón Aguilar (1999).

209 “Relación de los Indios Tributarios que Hay al Presente en estos Reinos y Provincias del Pirú, ...” ([1591] 1866).

210 E.g. ARC (1703–1704); this document deals with the belonging to Huambos (Northern Andes) or to the area of Piura (Northern coastal region).

211 Gil Montero (2013, 40).

212 Albiez-Wieck and Gil Montero (2020).

corregimiento or neighboring provinces such as Conchucos. In Tilly's terms, this would count as local migration; but I think the term regional migration would be more appropriate.

It is interesting to compare the development in the Audiencias of Charcas and Lima to that in the Audiencia of Quito, thoroughly studied by Powers. She explains that migrants and their descendants were most often listed as absentees in their communities of origin and not as *forasteros*. Furthermore, the regional system of classifications differed from that further to the south:

By midseventeenth century, there were three types of ausentes: *camayos*, absentees whose whereabouts were known, and absentees about whom nothing was known at all. The *camayos* were members of economic colonies who lived extra-territorially in order to exploit resources for their communities. For this reason, they will be singled out as a distinct category of absentee and not included in absentee rates. The latter two categories of absentees were sometimes referred to as *ausentes seguros* (secure absentees) and *ausentes perdidos* (lost absentees); at other times the people in the first category were not recorded as officially absent, but rather their extra-community residences were matter-of-factly listed in specific cities or haciendas.²¹³

As we can see here, some categorizations were similar to those from Cajamarca but labelled differently, such as *ausentes seguros* who equaled *ausentes absolutos*, but others, such as *camayos* had no direct parallel. Her explanations seem to indicate that the transformation towards a system of territorial association happened earlier in Quito, which is visibilized in the predominance of the categorization of absentee over that of *forastero*.

Also for the Cuzco region, Wightman reports important differences. A key element is that according to her, *forasteros* allegedly did not pay tribute; another aspect is that according to her, *forasteros* were (always?) "still legally

²¹³ Powers ([1995] 2007, 11, cf. also 38, 66–67, 73). Powers (p. 120–121) also points out further differences with Southern Peru: "As seen in the works of Glave, Saignes, Sánchez-Albornoz, and Wightman, hiding Indians and making arrangements with *forasteros* were prevalent strategies among caciques in the southern Andes as well. What is different about the north, however, is that there caciques actively recruited numerous *forasteros* not only from the vagabond mass, but also from among the subjects of other caciques".

members of their home community”,²¹⁴ something that cannot be stated in this general sense for the Audiencias of Charcas, Quito and Lima.

The concept of the *forasteros* had some overlap with the categorization *yanacóna*, more specifically to the royal *yanacónas*, *yanacóna del rey*.²¹⁵ In contrast to the *forastero* categorization, the term *yanacóna* already existed during the Inca Empire and was then adapted by the Spaniards.²¹⁶ In the first years after the Spanish conquest, *yanacóna* status was little regulated, and *yanacónas* often changed lords and suffered abuse.²¹⁷ Some of them occupied lands that were sometimes later granted to them permanently. *Yanacónas* who received land in indigenous communities were obliged by Toledo to pay the same tribute as the locals and serve labor drafts, thereby being equated with these *indios originarios*.²¹⁸

The *yanacónas* were obliged to tribute from 1556 onwards, a regulation repeated by González de Cuenca in 1567.²¹⁹ A few decades later, viceroy Toledo confirmed that the *yanacónas* had to pay tribute, which should be destined directly for the royal exchequer. Although not using these terms, he differentiated between those later on referred to as *yanacónas del rey*, calling them *yanacónas vacos*, in contrast to *yanacónas de españoles* or *de chacra* who served individual Spaniards as dependent laborers.²²⁰ He also commanded them to live in the *reducciones* but without access to the communal lands.²²¹ The tribute rates Toledo set for the *yanacónas* varied enormously, due to their degree

214 Wightman (1990, 19). Her period of study is from 1570 to 1720 and the quote is part of her general definition of *forasteros* which seems to apply for the entire period of study. She does, however, refer to the incipient differentiation between *forasteros* with and without lands (p. 43).

215 A thorough differentiation has been made by Gil Montero and myself in: Albiez-Wieck and Gil Montero (2020).

216 Assadourian (1983, 315–18) traces the significant differences between the Spanish and the Inca categorization of *yanacóna*.

217 Cuenca Boy (2006); Morales (1990, 27–28).

218 *Memorial y Ordenanzas de D. Francisco de Toledo* (1867, 189, ord. xvi).

219 Gil Montero (2018, 356); Noack (1996a). Noack relates the regulation by Cuenca to the introduction of tribute obligation. Her formulation is unclear with respect to the question of whether this was specific to northern Peru and whether the *yanacónas* had not paid tribute there previously.

220 For a more detailed analysis of the development of the categorization *yanacóna del rey*, cf. Albiez-Wieck and Gil Montero (2020). Cf. also Sánchez-Albornoz (1983, 37); Wightman (1990, 18). An important early source is: Matienzo de Peralta ([1567] 1967, 21).

221 Toledo (1515–1582, 227–28).

of dependency and occupation, ranging from five to twelve pesos.²²² All types of colonial yanaconas were exempt from the mita.²²³

The difference between yanaconas *del rey* and the yanaconas *de españoles* (called yanaconas *de chacra* or hacienda in Charcas) was initiated by Toledo but only firmly established with Viceroy Mancera.²²⁴ The former were directly subjected to the king, the latter were allocated to Spanish individuals.²²⁵ Gil Montero has recently published a detailed analysis of the situation of the yanaconas *de españoles* in seventeenth-century Charcas.²²⁶ Although the situation in Charcas was only partly similar to that in Cajamarca,²²⁷ her findings will be briefly summarized here because they provide a useful insight into the variations present within the categorization yanacona. She explains that varying degrees of dependency among the yanaconas existed. The level of autonomy had to do with the type of work realized (in mines, haciendas or in the household, for example), the type of employer (indigenous authority, individual Spaniards or church), and whether they were rural or urban yanaconas. Most yanaconas did not own land, but there were exceptions to this rule. In Charcas, yanaconas *de iglesia* also existed, and the yanaconas *de españoles* were often called yanaconas *de chacras*.

Theoretically, the yanacona status was also hereditary; however de facto it occurred that especially yanaconas *de españoles* were working as yanaconas only temporarily. In Southern Peru, the majority of those trying to evade tribute payments and serving the mita became yanaconas and worked for Spaniards.²²⁸ It seems that yanaconas in fact often evaded tribute payments in

222 Toledo (1515–1582, 227–28); Cook and Málaga Medina (1975). The highest *tasa* of twelve pesos seem to have been inflicted on the yanaconas working as miners in Potosí. Cf. also: “De los Tributos, y Tassas de los Indios” (1680), Ley 5: Que los yanaconas contribuyan como los demás indios, y sea para el rey; ARC (1668–1670), cf. also Cuenca Boy (2006, 407). Covey (2007, 325) gives evidence for Southern Peru that yanaconas had to start paying tribute at an earlier age; however, the category yanacona appears to have been still more attractive than *originario*. Cf. also Gil Montero and Zagalsky (2016, 75).

223 Toledo (1515–1582, 223–28); cf. also (Monteiro 2006, 202–3); (Rostworowski Diez Canseco 1963, 223–24). Noack (1996b, 151) has shown that Toledo took over and broadened many of Cuenca’s previous *ordenanzas*.

224 Albiez-Wieck and Gil Montero (2020, 7–9).

225 Gil Montero and Nielsen (2010, 49–50).

226 Gil Montero (2018).

227 For a comparison between seventeenth-century Trujillo and Charcas, cf. Gil Montero and Albiez-Wieck (2020).

228 Saignes (1987, 137); Cuenca Boy (2006, 406); Gil Montero and Nielsen (2010, 41, 44, 61); Wightman (1990, 151); Covey and Elson (2007, 326).

Southern Peru.²²⁹ In the case of the *yanacunas de españoles*, their employers were obliged to pay their share of tribute.²³⁰

Surprisingly, the categorization *yanacuna de españoles* hardly appears in Cajamarca sources from the sixteenth and seventeenth century.²³¹ The categorization *yanacuna del rey*, on the contrary, is quite frequent. As already mentioned, in Cajamarca the terms *yanacuna del rey* and *forastero* were often even used synonymously, often adding *quintero* as a third term.²³² This strong connection was probably because tribute payments of both, *forasteros* and *yanacunas del rey* were intended directly for the king.²³³

The usage of the term “migrant” seems more plausible when relating to the colonial categorization *vago*, *vagabundo* or *vagamundo*, which can be loosely translated as vagabond. In Peru as well as in New Spain, this term was used not only for indigenous people but also for people of other *calidades* – Spaniards, mestizos, and Afrodescendants also could be *vagos*. The common ground was that they did not belong to any community or social unit, and therefore did not have the *vecino* status; furthermore, they had neither steady employment nor a master. Since the sixteenth century, *vagos* were perceived as elements harmful to society and as potential troublemakers with a shady moral compass. Various comprehensive royal and local laws and decrees existed trying to terminate the phenomenon of the categorization *vago*.²³⁴ I assume that the main motivation for fighting this way of life was that – at least during the sixteenth and partially during the seventeenth century – they did not pay tribute, since mostly authorities were unable to exact it from them.²³⁵ By labelling someone as *vago*, the Spanish authorities diminished and discriminated the sense of identification and belonging these peoples might have had because they did not comply to their aim of ordering and extracting surplus from the colonial society.

229 Gil Montero (2013, 55–56) states that for her region of research in Charcas, only 3% of the *yanacunas* paid tribute.

230 Covey and Elson (2007, 311–12).

231 Albiez-Wieck and Gil Montero (2020).

232 For Southern Peru, cf. Gil Montero, Oliveto, and Longhi (2015, 79); Sánchez-Albornoz (1976, 53–54); Cuenca Boy (2006); for Cajamarca, cf. Albiez-Wieck (2017a).

233 According to Gil Montero (2020, 10), an association between *forasteros* and *yanacunas del rey* also existed in Charcas. Viceroy La Palata stated in his instruction for the general inspection that the *forasteros* called *yanacunas del rey* should be annotated in a separate book – thereby equating both terms. She believes that these *yanacunas del rey* had not inherited their categorization but obtained it by migration intended to evade *mita* service.

234 An example is: *Memorial y Ordenanzas de D. Francisco de Toledo* (1867, 131). Cf. also Graubart (2019, 90–91).

235 An example of respective complaints by Spanish and indigenous authorities is: AHMM (1614).

According to Powers, in the Audiencia de Quito, the term *vagamundo* was used synonymously with *forastero* as both were exempt from serving the mita and paid only a lesser amount of tribute.²³⁶ In the Southern Andes, *mostrenco* was a common denomination for people with this lifestyle.²³⁷

2.4.16 “Migrant” Categorizations in New Spain

A clear difference between both Viceroyalties with respect to the *vagos* was that in New Spain, *vago* eventually developed to form a separate tribute categorization in the eighteenth century, a development that will be outlined in section 2.5.

In contrast to the term *vago*, the categorizations *indio forastero* and *yanacona* did not exist in New Spain, although the term *forastero* was occasionally employed in a non-fiscal context.²³⁸ The New Spanish categorization *indio laborío* came closest to the Peruvian categorizations of indigenous people not belonging to a community, more specifically the *yanacona de españoles*.²³⁹ During the sixteenth century, the term *laborío* developed from *aborío*, as they were working in *labores* in mines and in agriculture. Temporarily, these terms were used synonymously.²⁴⁰ On the one hand, *laborío* was a labor categorization used for servants and workers on haciendas as well as in mines and sugar and textile mills, known in Central Mexico as *gañanes*. Besides the indigenous laborers, often Afrodescendants were also working in textile and sugar mills and on haciendas.²⁴¹ On the other hand, *laborío* was a tribute categorization meaning an indigenous person not belonging to a community, and as a result without access to communal lands. As such, they had to pay a lower tribute rate than the *indios de pueblo* – the equivalent of the Peruvian categorization *originario* – and overlapping with the categorization *vago*. Generally, their tribute – just like *yanaconas de españoles* in Cajamarca – was not collected by local caciques but by the Spanish administrators of the respective hacienda or by

236 Powers ([1995] 2007, 87).

237 Gil Montero (2017); Díaz Rementería (1977, 57–58).

238 In New Spain, the term *forastero* rarely appears in the sources in its meaning of stranger or foreigner; however, this refers to no clear categorization. At most, it resembles the usage of the term *forastero* in Peru outlined in short paragraphs of Fonseca and Urrutía (1881, 701(80)–707(91)). The only example in a petition where the usage is similar to that of Peru, albeit not referring to a fiscal categorization, is in: AHMM (1640b).

239 Cramaussel (2006a, 234) mentions similarities between *yanaconas* and *laboríos*.

240 Sometimes even within the same paragraph, Cf.: AGNM (1632).

241 It was prohibited for indigenous people to work in textile mills, the so-called *obrajes*; AGI (1709); but this was not always respected. Cf. Velasco Murillo and Sierra Silva (2012, 108–109).

other Spaniards appointed as particular tax collectors.²⁴² This was explained by the fact that the *hacendados* had to hand over the full amount of tribute for their indigenous workforce; the same also applied for the Afrodescendant population.²⁴³ Since many free Afrodescendant people also worked in similar conditions and together with the *laboríos*, and neither group generally owned land, there are many commonalities to be observed (cf. section 5.4).²⁴⁴ These commonalities went even further in the Audiencia de Guatemala, where often free Afrodescendants, both blacks and mulattos, were categorized as *laboríos*; at least from the seventeenth century onwards. There were *mulatos laboríos* as well as *indios laboríos* and sometimes they were distinguished from each other and paid different tribute rates, sometimes not.²⁴⁵ That the categorization *laborío* stressed the labor aspect and not the migratory one is even visible in the term itself.

As can be deduced from the documents, during the sixteenth and seventeenth century, *laboríos* often did not pay any tribute at all. There were official exemptions from the tribute obligation for several mining areas in New Spain;²⁴⁶ however, since 1575, decrees obliging workers on haciendas and in mines to pay a “moderate” tribute rate were issued.²⁴⁷ Besides enlisting “naturales de los pueblos”, the *Instrucción* from viceroy Gaspar de Zuñiga also registered “mulatos y negros libres” as well as “indios laboríos” as tribute categorizations that had to pay the same amount of tribute and were supposed to have been listed separately in the tribute registers.²⁴⁸ Their separate registration and collection, decreed in 1575 and again in 1612,²⁴⁹ seems not to have been enforced strictly

242 AGI (1683–1684).

243 Cf. e.g. AHCP (1796).

244 This has already been pointed out by Gharala (2019, 49–50) for eighteenth-century New Spain.

245 Pollack (2021, 73–74). Pollack and Obara-Saeki and Viqueira Albán (2017) underline the fact that the categorization *laborío* was hereditary in Guatemala and that there it eventually became a *calidad*; something that can not be affirmed for New Spain.

246 For example “CLXV: Vuestra excelencia reserva de tributos...” (1939–1946, 160–61); for haciendas and mines in Nueva Galicia, Cf.: AGI (1683–1684).

247 The law from 1575 was renewed in 1593: “De los Tributos, y Tassas de los Indios” (1680), Ley 9: Que los indios, que trabajaren en minas, huertas, y otras haciendas, tributen and Ley 10: Que los indios ocupados en estancias, obrajes, y otros exercicioes, tributen para el rey; in 1598, the viceregal decree followed: AGNM (1623). However, the tribute obligation for *laboríos* working in mines was enforced again in the eighteenth century, indicating that before they had not always been paying their tribute rate: Gutiérrez Núñez (2014, 37–39).

248 AGNM (1623).

249 “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de los Naturales y Demas Tributarios. [Disposiciones Emitidas Entre la Recopilacion Indiana de 1681 y 1766, que

during the seventeenth century. In the *cajas reales*, both from Mexico and Valladolid, the *laborío* tribute is never listed separately and it is completely unclear if they were included under *tributos reales de indios* and/or *tributo de negros y mulatos libres*.²⁵⁰

I have only encountered few documents referring to tribute collections from indigenous people outside of the *pueblos de indios* in the seventeenth century. This points to a frequent recategorization of migrants as *indios de pueblos* in the receiving communities, thereby classifying their migration officially as definitive in Tilly's terms.

The few documents documenting difficulties in collecting tribute from indigenous people apart from the *indios de pueblo* referred to those denominated *extravagantes* or *vagamundos* as well as from servants of those Spaniards who did collaborate with the colonial administration.²⁵¹ At the same time, however, it is mentioned that many Spaniards hid their servants from the tax authorities.

2.5 The Bourbon Reforms in the Eighteenth Century

During the eighteenth century, the Castilian Crown – no longer in the hands of the Habsburg family but now of the Bourbon dynasty – implemented far-reaching reforms. These so-called Bourbon reforms were meant to put Spain and its colonies in a more favorable position in the competition with the imperial powers Great Britain and France.²⁵² The reforms' heyday was in the reign of Charles III (1759–1788). Various inspections, *visitas*, especially under José de Gálvez and José Antonio de Areche, were central to the organization and implementation of these reforms.²⁵³ One aim of the reforms was an increase in tribute revenues through a more efficient administration.

Some scholars interpret the Bourbon Reform as a rewording of the putative “colonial pact,” as they epitomized a new hegemonic model.²⁵⁴ Even the

Permanecieron Como ‚Adiciones‘ de Las Legislaciones Posteriores]” (2016, 17).

250 Data available online at Garner (2011).

251 AHMM (1614); AHMM (1637); AHMM (1684); AHMM (1798). Marichal (2006, 434–35) comes to a similar conclusion.

252 Pollack (2016b, 99).

253 Terán (2016a, III–IV); Fisher (2000, 31–33); Gutiérrez Núñez (2014); Pietschmann (1999); Diego-Fernández Sotelo, Gutiérrez Lorenzo, and Arrijoa Díaz Viruell (2014); García Ayluardo (2010); Stavig (1999).

254 Serulnikov (1999, 246–48); Guardino (2005, 91–93). Sánchez Silva (1998, 137–138, 205–206) deals in detail with the “new rules” imposed on the indigenous population from the liberals during the nineteenth century for Oaxaca. Those encompassed among other

term “reconquest of America” has been used.²⁵⁵ The reforms led to a reinforcement of controls and burdens for the colonial population, to a restructuring of the relationship between the colonizer and the colonized, and, therefore, according to Castro Gutiérrez, to a “new authoritarianism.”²⁵⁶ This makes the notion of a colonial pact even less applicable than in the previous period.

2.5.1 *Increasing Tribute Revenues*

The aim of obtaining more tribute revenues for the Crown was rather successfully implemented. As Klein has stated, the tribute in Spanish America generally “proved immune to the crises in international trade and regional mine production and continued to grow until the Hidalgo rebellion of 1810.”²⁵⁷ He adds that the tribute income was almost ten times greater in the 1790s than in the 1680s.

In Peru, during the second half of the eighteenth century, tribute payments became the biggest source of revenues for the Crown, having increased tenfold from the 1680s until the 1780s. For New Spain, a regular increase in tribute revenues over the colonial period was recorded, a trend that intensified based on the measures taken by Gálvez.²⁵⁸

In this respect, it is interesting to compare the tribute revenues for Cajamarca and Michoacán. As has been mentioned, Cajamarca was included in the *caja real* of Trujillo, and Michoacán had its own *caja* only from 1788 onwards, having previously been included within Mexico. What we can observe in both regions is a sharp increase in total tribute revenues in the 1780s, something that mirrors the general trends for the viceroalties already mentioned (cf. Figures 9 and 10).

things the division of common lands and the introduction of new taxes. According to his findings, the indigenous population, however, perceived this as a break in the equilibrium within their communities. However, the bigger part of these crucial changes to the “colonial pact” were made after independence. Platt (1982, 20) argues in the case of Bolivia for a continuation of this colonial pact in the first decades after independence. He calls it “reciprocity pact.” The essence of this pact lay, according to his findings, in the acceptance of land-use rights of the *ayllus* in return for the traditional tribute payments and labor services. This continuation for the nineteenth century has also been put into question.

255 Klein (1998, 108) perceives the connected interpretation with this denomination partly as critical. He writes: “While the evidence from the tax records would seem to imply that long-term reform did not lead to fiscal oppression and consequent economic decline, the second theme of a rapine policy after 1790, at least for Mexico, is still an open question.”

256 Castro Gutiérrez (1996, chs. 1, 3, and 6).

257 Klein (1998, 20).

258 Klein (1998, 20–22, 108); Gil Montero (2015b, 200–201); Gutiérrez Núñez (2014, 76).

However, if we compare the income from both regions in absolute numbers, we can see that the revenues from Trujillo are significantly higher than those from Michoacán. In the years 1788–1805, the only years for which we have data for both *cajas*, the average for Valladolid lies around 80,000 and for Trujillo around 140,000, i.e. 40% more. This difference can be explained as being due to several factors: The most important seems to be the higher amount of tribute to be paid in Peru, as has been demonstrated in section 2.3. Of course, it has to be taken into account that we are analyzing the numbers for the entire *Intendencia* of Trujillo, and not only Cajamarca. In this regard, it is helpful to take a look at the population numbers we are comparing. In 1786, Martínez Compañón reports 241,740 inhabitants for the *Intendencia* of Trujillo, of which seemingly only 151,517 belonged to the *caja real* of Trujillo.²⁵⁹ A few years later, in 1790–93, the *Intendencia* of Valladolid comprised 289,314 inhabitants.²⁶⁰ So, as we can see, Trujillo had substantially fewer inhabitants than Valladolid and still the tribute revenues were higher there. If we add the fact that in Valladolid many free Afrodescendants must have been paying tribute compared to very few in Trujillo,²⁶¹ the higher revenues in tribute from Trujillo are even more surprising, and once again show the higher burden it represented for the indigenous population there.

The Bourbon reforms, with the increase in tribute rates and augmented efficiency when exacting the tribute that they brought about, probably also played an important role. The sharp increase in tribute exaction from the 1780s onwards, already shown for both viceroalties in Figure 9, is also quite clear for the *caja real* of Trujillo (Figure 10). The increase there was possibly also related to the discovery of the profitable mine of Hualgayoc in 1772. Another possible reason was that encomiendas still existing in 1771 ceased at some point thereafter, diverting their tribute income from the encomenderos to the royal exchequer, but I have not yet found evidence for it.

259 Martínez Compañón reports 12,032 inhabitants for Trujillo, compared to 50,927 in Cajamarca at that time. Martínez Compañón y Bujanda, Ballesteros Gaibrois, and Restrepo Manrique (1993). Saña, Piura, and Paita no longer formed part of the *caja real* of Trujillo in the late eighteenth century, according to Klein (1998, map 2). Therefore, the number of inhabitants for the *caja real* of Trujillo would have been 151,517.

260 Humboldt (1822, 105); Mexico. Dirección General de Estadística (1977, 105). The census was started by Juan Antonio Riaño and continued by Phelipe Díaz Horteiga. The original data for Valladolid have not survived. Although it is not explicitly stated, I infer from an article by Gavira Márquez (2009) that the jurisdiction of the *caja real* of Valladolid was congruent with that of the *Intendencia* of the same name.

261 The tribute payment of mulattos has been identified in a wide range of sources, and is also present in the *caja real* of Mexico. However, surprisingly their tributes are not identifiable as a separate entry in the *caja real* of Valladolid.

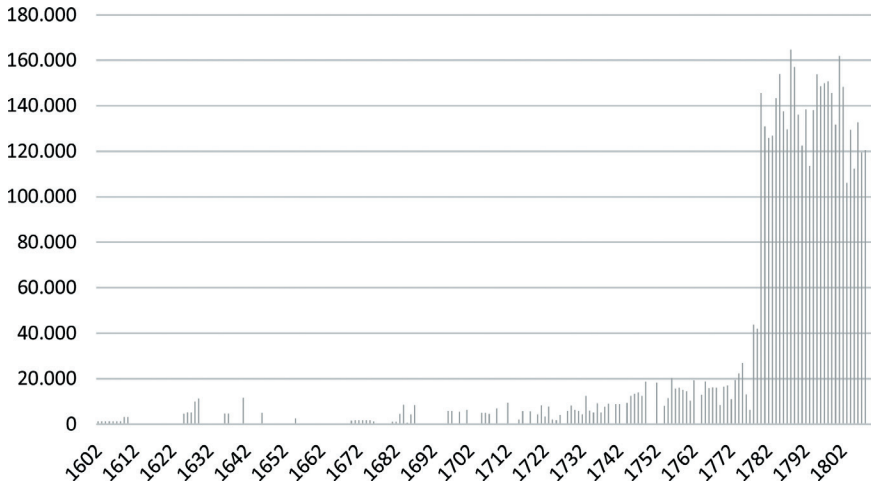


FIGURE 10 Tribute income in the *caja real* of Trujillo in pesos de a ocho reales. Figure elaborated by Raquel Gil Montero for the author with data collected by TePaske, available online at (Garner 2011)

As has been stated, separate numbers for Michoacán for the entire colonial period are not available. What is surprising with regard to fiscal categorizations is that *cajas reales* in the eighteenth century itemized only “normal” indigenous tribute, termed “tributos reales de indios.” This is true for the *cajas reales* of Trujillo, Lima, Mexico, and Valladolid. Afrodescendant tribute (not that of *laboríos*, *vagos* or *forasteros*) was not registered separately; but we know for sure it was exacted in significant numbers. For New Spain generally, Gharala has shown that the mulatto tribute between 1768 and 1777 amounted to an average of 4.15% of the total tribute amount.²⁶²

Based on significant regional variations, general numbers for the tribute rates per capita during this period are again difficult to state. An approximating guideline was set for the indigenous populations of New Spain in the *Ordenanza de Intendentes* from 1786 at 16 reales, complemented by one real de ministros y hospitales.²⁶³ The intended uniform standardization of tribute rates was never reached, but as we can see in Michoacán 16 reales or two pesos are a good approximate for the period, with the tribute of *indios laboríos* being

²⁶² Own calculation based on table in Gharala (2019, 106, Table 4.1).

²⁶³ Real ordenanza para el Establecimiento é Instruccion de Intendentes de Ejército y Provincia en el Reino de la Nueva-España (2016, 106).

somewhat lower (12 *reales*), and that of mulattos (20 *reales*) somewhat higher.²⁶⁴ These numbers seem to have been lower than those for other New Spanish areas, but I do not have many numbers to compare.

As in previous periods, the rates in Cajamarca were considerably higher, ranging between four and six *pesos*, with *originarios* paying more tribute than *forasteros*, and (*mixtos*) *quinteros* and mulattos not being explicitly mentioned as separate categorizations. I have only one document explicitly mentioning the rate for yanaconas *de españoles*. Interestingly, therein, their rate which was paid by their Spanish masters was higher than that of *indios originarios*.²⁶⁵ Again, the better-researched areas in the southern area still report higher rates, but a similar variation.²⁶⁶

2.5.2 Stronger Enforcement of Tribute Collection

Important modifications regarding the collection of tribute payments began in 1769 in New Spain, in 1779 in the Audiencia de Quito, and in 1778 in the viceroalties of Peru and Rio de la Plata. The *Ordenanza de Intendentes* from 1786 was central to these developments. It was not just about new laws and regulations, but also about enforcing existing legislation.²⁶⁷ Pollack argues for the centrality of the following regulations: (1) the enforcement of regular renovations of the *matrículas* every five years; (2) the strengthening of a system requiring

264 According to Pollack (personal communication, 01/2018), the article about the uniform standardization of tribute levels was never applied in New Spain. Its implementation was intended in the Audiencia de Guatemala from 1802 onwards, but with mixed and conflictive results.

265 In the 1803 *padrón* of the capital town Cajamarca, several haciendas with *originarios*, *forasteros*, and *quinteros* working there are mentioned, but no explicitly different rate for yanaconas is listed. What we do have are rates for *tabaconas* and *tasillas*, but the exact meaning of these categorizations is unclear (cf. section 4.1).

266 Serulnikov (2003b, 231) speaks of nine *pesos* for Southern Peru. Gil Montero (personal communication, 03/2020) provided me a selection of annual rates for eighteenth-century Charcas: Sicasica, 1771–1772, five *pesos* to be paid by *agregados*, poor *originarios*, and *forasteros*; nine *pesos* for *originarios*. La Paz, 1786: ten *pesos* for those who had communal lands and five *pesos* for those who did not; La Plata, 1764–1770, seven *pesos* for *forasteros*, nine *pesos* and two *reales* for *originarios*; Pilaya y Paspaya, 1767: nine *pesos* and two *reales* for *originarios*, seven *pesos* for *forasteros* or *agregados*, three *pesos* and one *real* for yanaconas; Azangaro, 1788, ten *pesos* for *originarios*, five *pesos* for *forasteros*, and five *pesos* for hacienda *indios*, who are sometimes listed as yanaconas.

267 Real Díaz (1970, 223) defines *ordenanza* as “sum of concrete orders – many of them already published and in force – which in a precise moment are united” (“suma de órdenes concretas – muchas de ellas ya publicadas y en vigor – que en un momento preciso se reúnen, de una manera conjunta.”)

previous payments of deposits by third parties that would act as securities for the amounts to be charged in tribute by *alcaldes mayores*, *corregidores*, and *subdelegados*, (3) the reduction of exemptions of tributary obligations,²⁶⁸ and (4) the centralization of the responsibilities for its collection.²⁶⁹

The payment of tribute in kind seems to have been pushed back ever further by the Bourbon reforms, and by the end of the eighteenth century, payment in money was quite common, but not all-encompassing.²⁷⁰

In both Cajamarca and Michoacán, the more insistent claim to fulfill tributary obligations reflects in an increase of appeals to the authorities to change to a more favorable tribute categorization or to being recognized as “exento” – exempt from tribute obligations – thus trying to undermine the reform process on an individual level, a process analyzed in detail in chapters 3, 4, and 5.

In the following, the peculiarities of both vicerealties regarding their respective tribute categorizations will be traced. The focus is on the relation between the different categorizations within the regions, because the reforms partly aimed at changes in differentiations and similarities between the categorizations. Therefore, it does not make sense to look at each categorization separately.

2.5.3 “Migrants” and Afrodescendants in Peru

In Peru, endeavors to change the categorizations of *forasteros*, *yanaconas*, and *indios originarios* already began in the first half of the eighteenth century. Between 1725 and 1740, viceroy José de Armendáriz, Marqués de Castelfuerte, had a comprehensive *visita* conducted. Accompanying measures included, among others, the redistribution of fallow lands to those *forasteros* not owning any. Subsequently, landowning *forasteros* were then supposed to pay the full tribute rate and serve the *mita* at their place of residence (and not at their

268 On 18.1.2018, Pollack told me that if he were to write the article again, he would include the expansion of the tributary base to cover Afrodescendants under the third point.

269 Pollack (2016b, 99–100); “Real Ordenanza Para el Establecimiento é Instruccion de Intendentes de Ejército y Provincia en el Reino de la Nueva-España” (1786).

270 Regarding this, various decrees were released during the eighteenth century: AGI (1724); “Reglamento y Ordenanzas que, con las Adiciones que se Expresan, Manda Su Majestad Observar Para el Gobierno y Administracion del Ramo de Reales Tributos ..1770...” (2016), Que los Ratéos se formen sin quebrados, y se omitan las expresiones de conmutacion de Ropa, Cacao etc.; Fonseca y Urrutia (1845, 428–429 (43–45)) stated in 1791 that during this time payments in money were common in New Spain. In the Audiencia de Guatemala, all tributes were commuted to money in 1738. Obara-Saeki and Viqueira Albán (2017, 191); but Pollack (personal communication, 01/2018) states that he still continues to see occasional evidence of payment in kind after this date.

place of origin), just like the *originarios*. This measure also encompassed all yanaconas “not assigned in encomienda,”²⁷¹ which probably referred to the yanaconas *del rey*. The logical consequence of this measure would have been a recategorization of *forasteros* and yanaconas as *originarios*, resulting in the disappearance of the former categorizations. It also implied a shift from the personal to the territorial association. However, there was de facto no comprehensive implementation of these orders. Instead of disappearing, the categorization *forastero* was subsequently split into landowning and landless: *forasteros con tierras*, and *forasteros sin tierras*. The former had similar obligations as the *originarios*, whereas the latter, at least in Cajamarca, had to pay only a reduced tribute rate.²⁷²

Andrien and Powers point to another terminological differentiation for the Audiencia de Quito during the eighteenth century: The “migrant” population was categorized either as *forasteros* or as *coronas*. The former still had a connection to their community of origin, whereas for the latter such association was unknown. Powers adds that the *coronas* (or crown *forasteros* as she calls them) had a comparably more privileged fiscal position.²⁷³

The *visita* by José Antonio de Areche in 1777 was important for all tributary groups. He had served under Gálvez in Mexico. In Peru, he standardized the tax and tribute collection as well as modernizing the respective bureaucracy, resulting in higher tax and tribute revenues by extending the *alcabala*, amongst other measures.²⁷⁴ A further levy Areche tried to introduce in 1779 was the so-called military contribution, *contribución militar*, to pay for the military officials training the provincial militias. An uprising of Afrodescendants in Lambayeque, Northern Peru, against the expansion of this contribution to all free Afrodescendant people, impeded its permanent implementation.²⁷⁵ According to Campbell, the Court of Auditors in 1777 had decided that only indigenous people and *zambos* – the offspring of indigenous people and Afrodescendants – were obliged to make tribute payments.

Areche had the authorization to merely expand the tribute obligation to the *casta* group called *cholos* (a “mixture” of *indio* and mestizo); however, he

271 Pearce (2001).

272 Pearce (2001, 82). For a further and more detailed discussion of the case study of Cajamarca, cf: Albiez-Wieck (2017a). There, I argue that some *forasteros* had access to land even before this measure was implemented. According to Serulnikov (2003b, 231), who studies Southern Peru, they paid five or seven *pesos* as tribute.

273 Andrien (1995, 42, 232); Powers ([1995] 2007, 90–91, 154).

274 Campbell (1972, 143).

275 Campbell (1972). Milton and Vinson (2020) add that authorities had also tried to exact tribute from mestizos in Lambayeque.

arbitrarily added *pardos* and *mestizos*.²⁷⁶ This order, however, failed.²⁷⁷ Based on Mansilla Escobedo's analysis, until independence, *zambos* or *zambaigos* as well as *cholos* were the only groups of the population with partly Afrodescendant or Spanish offspring effectively paying tribute in Peru, a custom that was confirmed by Areche's successor, *visitador* Jorge de Escobedo.²⁷⁸ The tribute obligation for these Afrodescendants was assumedly based on their partial indigenous heritage. In Cajamarca, some indications from the eighteenth century hint at circumstances where mulattos were exempt from paying tribute, as well as at individuals trying to change their status to mulatto because of its fiscal attractiveness.²⁷⁹

People with an imprecise percentage of Spanish or African and indigenous ancestry were sometimes labeled as *mixtos* or *mixtos quinteros* in Cajamarca in the second half of the colonial period. Many, but not all of them lived, together with *forasteros* and *yanaconas*, on haciendas, where they were working under similar conditions as bonded laborers, and sometimes even fled the harsh conditions.²⁸⁰ When working on haciendas, similarly to the *yanaconas de españoles*, the hacienda owners were responsible for collecting and handing in their tribute, although sometimes they would try to hide their workers' true numbers in order not to have to pay.²⁸¹ Some of the Spanish entrepreneurs, such as hacienda owners, tried to link their workers permanently to their enterprise. In the case of migrants, this meant declaring their migration as definitive, in Tilly's term. For Cajamarca, it is important to point out, that at least until 1771,

276 Campbell (1972, 143–45). Milton and Vinson (2002) mention attempts to oblige mestizos to tributation in the late eighteenth century for New Granada, where first in 1774 a vice-regal decree stated that illegitimate children were to acquire the *calidad* of their mothers and in 1789 the same law was rewritten to target the illegitimate children of white men and indigenous women; i.e. mestizos with illegitimate birth.

277 Fisher (2003, 56).

278 Mansilla Escobedo (1981, 52–54). Mansilla Escobedo speaks of Afrodescendants for all these categorizations, but *cholo* was in fact not referring to an Afrodescendant classification but according to Díaz Rementería's (1977, 58) it designated the offspring of mestizo and indigenous parents. Cf. also Espinoza Soriano (1981, 211). Campbell (1972, 143), however, does speak of *cholo* as a "vague classification designed to distinguish between peasants of mostly Indian blood on the one hand and mestizo farmers and artisans on the other." Ramos Gómez (1999, 102–10) points to the suggestion from the *oidor* Pedro Martínez de Arizala from the 1830s to collect the same tribute rate from mestizos and Afrodescendants in the Audiencia de Quito.

279 E.g. ARC (1768).

280 Cf. for example ARC (1817); ARC (1776); ARC (1779b); AGNP (1771).

281 ARC (1731–1732); ARC (1737); ARC (1750–1751).

all *indios originarios* were part of an *encomienda*, so that only the tribute of *forasteros* and (*mixtos*) *quinteros* were paid to the royal exchequer.²⁸²

2.5.4 “Migrants” and Afrodescendants in New Spain

In New Spain, an important objective of the Bourbon reforms was also to increase revenue in the tributary sector by standardizing the procedures and enforcing existing rules more comprehensively. This resulted in a clearer differentiation of the following tribute categorizations visible in the *padrones*: *indios de pueblo*, *indios laboríos*, and *negros y mulatos libres*. By differentiating *indios laboríos* more clearly from *indios de pueblo*, we can also see a shift towards the territorial association in Michoacán.

The tribute categorization of the *vago* is the most complex to understand in this period, thereby confirming Tilly’s already quoted statement that a “vagrant – a person without a domicile – gives trouble not only to the police but also to definitions of migration.”²⁸³ In Michoacán fiscal documents, I could discern three partly overlapping meanings employed for one and the same term. The first is the continued meaning of *vago* as vagabond – itinerant people comprising people of all *calidades*. The second and third meanings refer to *vago* as a fiscal categorization. In this denotation *vago* referred to tributaries who did not belong to an indigenous community. On the one hand, in this denotation, *vago* became a kind of “umbrella-categorization” which comprised both *indios laboríos* and mulattos. This signification of *vago* is discernible in several tribute accounts from the late eighteenth century. In these lists, on the one hand *indios* without “establishment” or “reduction” and mulattos were listed separately from each other (in different lines) but combined (in a single row) under the common “umbrella-categorization” *vago*, which was opposed to that of *indios de pueblo*.²⁸⁴ On the other hand, in other Michoacán tribute accounts from the same period, the categorization *vago* was listed together with the *indios laboríos* but apart from the mulattos. In the *Estado general de tributos* from 1805, for example, we have three different “tributary classes,” each listed in a separate line for each town: “Yndios de pueblo. – Yd. Laboríos y vagos – Negros y Mulatos libres.” This threefold separation was the same in all New Spanish tributary provinces comprised in the *Estado general*. Only in northern Arizpe are there no *indios laboríos y vagos*.²⁸⁵ All three meanings of *vago*

282 Feijoo de Sousa (1771, 62).

283 Tilly (1978, 49).

284 The term employed is “indios sin radicación” or “indios sin reducción”. AGNM (1792); AGNM (1799).

285 “Estados Generales de los Tributos y Los Tributarios de 1805. Originales” (2016).

persisted simultaneously until the end of the colonial period. This makes it difficult to tell which meaning of *vago* the sources refer to sometimes.

Vagos were treated as half-tributaries, who paid from 18 to 50 years of age; *laboríos*, however, had to pay from 14 years of age onwards. In principle, the administrators of haciendas or other especially appointed Spanish tax collectors were to collect the tribute of the *laboríos*. But until the late eighteenth century occasional disputes existed over the tax collectors of the indigenous towns coming to Spanish enterprises trying to exact the tribute of migrants they still considered as belonging to their town.²⁸⁶ This can be interpreted as both a remnant of the personal association and as a form of translocal belonging. It could also be termed as circular migration in the words of Tilly, since some of the laborers returned to their original communities seasonally.²⁸⁷ At the same time, hacienda owners continued trying to hide their *laboríos* and *agregados* from the officers of royal treasury, not handing in the entire tribute due.²⁸⁸

A common complaint of fiscal authorities in eighteenth-century New Spain was that the *vagos* tribute was difficult to collect. This connects to a preoccupation with the efficiency of tribute collection more generally. In his report from 1765, the *visitador* Gálvez indicated three difficulties that led to low revenue from tribute collections: ambiguities in registration and billing processes, delays in exactions when they were not conducted at the intended *tercios*, and illegal retention of royal revenues by the *alcaldes mayores*. To increase revenues, he suggested new registrations, so-called *matrículas*, and a standardization of the *tasas*, as well as the generalization of the tribute obligations for the Afrodescendant population, and measures to generally limit exemptions, privileges, and corruption.²⁸⁹ The creation of new, comprehensive *matrículas* resulted in a better control of the tributary population, and was supposed to standardize the rather unregulated process as well as to guarantee the creation of *retasas* every five years.²⁹⁰ Partially, this enforcement led to conflicts, among other reasons because while writing the new lists, many *vagos* were incorrectly registered as *indios de pueblo*. The right of freedom of movement was increasingly restricted.²⁹¹

286 AGNM (1790–1802).

287 An example is: AGNM (1807/1809).

288 AGNM (1793c).

289 Gutiérrez Núñez (2014, 36–37).

290 Reyes García (1981, VI–VIII).

291 Zavala (1988, 243); “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de los Naturales y Demas Tributarios. [Disposiciones Emitidas Entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron Como ‘Adiciones’ de las Legislaciones Posteriores]”

Already before Gálvez took office, enhanced control of the *vagos*' tributary obligations had been the aim of the tribute administrators. However, they often failed to put into practice their proper registration. The separate listing of *indios de pueblo* and *vagos*, the latter subdivided into *laboríos* and mulattos, was hardly implemented until the mid-eighteenth century. A letter by the *contador de tributos* Don Pedro Toral Valdes from 1762 serves as evidence for this. He reported that he had looked at all existing tribute registers, and in none were mulattos and *laboríos* listed separately. He proposed to immediately abolish this harmful practice about which nobody "for almost two centuries ... had reflected"²⁹² and to register *laboríos* and mulattos separately from the *indios de pueblo* from then on. This distinct registration without belonging to an indigenous community was thereafter decreed in various *ordenanzas*.²⁹³ These decrees were then effectively implemented and enforced, as can be seen in tribute registers from the end of the eighteenth and beginning of the nineteenth centuries. Therein, *laboríos* and mulattos were sometimes subsumed under the common "umbrella-categorization" *vago*, and sometimes only *laboríos* were associated with the *vagos*.²⁹⁴ The categorization as *vago* was not necessarily permanent; sometimes people were only registered as *vagos* for a certain period of time.²⁹⁵

Despite a more ample registration, many documents from the eighteenth century still indicate difficulties in collecting tribute from *vagos* in mines as well as on haciendas. One reason was that the *hacendados* did not register all of their workers, both *indios* and mulattos. Even in the cities, *vagos* often did not appear in the tribute registries.²⁹⁶ To register every single tributary, an

(2016), Que se solicite con eficacia la restitucion de los ausentes; Castro Gutiérrez (1998, 438–39); AHCP (1752).

292 "En cuasi dos siglos, ni por vuestro fiscal, ni por el tribunal, ni por la contaduria de real hazienda ni por esta contaduria se ha reflexado en este asunto." AGNM (1762, f. 2vs).

293 "Reglamento y Ordenanzas Que, Con las Adiciones Que Se Expresan, Manda Su Majestad Observar Para el Gobierno y Administracion del Ramo de Reales Tributos ... 1770..." (2016, 26, XXIX); AGNM (1793b, f. 9, Foto 13 – f. 11, foto 15); "Instruccion á Que se Han de Arreglar los Comisionados Jueces de Matriculas de Tributarios en las Que Formen en las Provincias de Nueva España, 2 de Diciembre de 1793" (2016, Art. 19); "Artículos 124–141 de la Real Ordenanza Para el Establecimiento é Instrucción de Intendentes de Ejército y Provincia en el Reino de La Nueva España, de Orden de Su Majestad" (2016, Art. 138).

294 For an overview of these tribute registers, the so-called *estados generales de tributos*, for New Spain from 1805 and 1810, cf: Terán (2016e). For slightly earlier tribute registers, cf. AGNM (1792–1801).

295 One example is the case of several people from Aranza, Michoacán: AHMM (1788b).

296 Branciforte, Miguel de la Grúa y Talamanca, Marqués de (1796); AHMM (1798); AGNM (1793c); "Matriculas de 1788 a Cargo de Juan Antonio de Riaño y Bárcena. Valladolid de Michoacán" (2016).

order was decreed stating that the colonial administration had to be informed when workers migrated between villages, cities, and haciendas. Furthermore, the *hacendados* were repeatedly reminded that they should pay their workers' tributes.²⁹⁷

The circular migration and translocal belonging of many laborers in the late eighteenth century is attested by several fiscal reports in which authorities from Michoacán state that they collected the tribute of people leaving to work temporarily in haciendas or sugar mills with up to one year of delay due to their continuous absence. These migrants are referred to as tributary absentees, workers, and day-laborers and their tribute is often referred to as tribute of the *vagos*.²⁹⁸

According to Granados and Tutino for the Bajío and González Flores for Taximaroa in Michoacán, tribute categorizations often changed from *indio* to Spaniard or mulatto after migrating to a hacienda; Granados even proposes a de-ethnicization of the categorization *indio laborío*.²⁹⁹ The restoration of the order that indigenous people had to dress differently from the *castas* does not seem to have changed this situation.³⁰⁰ Cramaussel's and Becerra's argumentation veers toward that estimation arguing that *laboríos* had no relations to their communities of origin.³⁰¹ However, I presume that a complete dissociation from the indigenous communities applied to permanently migrated

297 AGNM (1793–1798); AGNM (1793c); AHCP (1796); “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de Los Naturales y Demas Tributarios. [Disposiciones Emitidas Entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron Como ‘Adiciones’ de las Legislaciones Posteriores]” (2016): Que los Gobernadores, Oficiales de Republica, y dueños de Haciendas pongan de manifiesto â los Indios, y Sirvientes; “Reglamento y Ordenanzas”, 73: Que sea del cargo de los Hacenderos asegurar y pagar el Tributo de sus Gañanes and 74: Que en los propios términos paguen tambien los Hacenderos los Tributos de Indios Terrasgueros ó Arrendatarios and Que los mismos Hacenderos aseguren el Tributo de los Indios de jornal: varias advertencias con que deben admitirlos; y otras relativas á los Alcaldes Mayores.

298 AGNM (1790–1802); AGNM (1791); AGNM (1792).

299 Tutino (2009); Granados (2016, 185–88); González Flores (2016, 230–31).

300 Castro Gutiérrez (2011, 36). In this regard, it is interesting to note that the dress of indigenous people was seemingly used to indicate their belonging to a certain town. This is shown in a case against an *indio* called Garduño in 1772 in Michoacán. The document states: “an *indio* came to my house and from his dress I inferred that he was from the town Santiago de Sta Rosa, and asking him where he was from he answered that he was from that town” (“llegó a mi casa vn yndio que segun su traxe inferi que era del pueblo de Santiago de Sta Rosa, y preguntado por mi que de donde era me respondió que de dicho pueblo”) AHCMO (1772, f. 4vs).

301 Cramaussel (2006a, 237, 243); Becerra Jiménez (2015, 49–50).

laboríos but not to the temporarily and circularly migrating workers (in the terminology of Tilly).³⁰²

Despite the fact that *laboríos* mostly lived in *ranchos*, haciendas, mines, and sugar mills and were supposed to have no access to land, there were also some *laboríos* living in *pueblos de indios* and in cities where they could rent land and in exceptional cases even get permanent access to communal land. The same was true for free Afrodescendants: they could occasionally lease land³⁰³ and on rare occasions also gain access by becoming members of a *pueblo de indios*.³⁰⁴

García Martínez has proposed that during the eighteenth century many *castas* (including *laboríos* although he does not explicitly call them that) migrated in an opposite direction from that of the *indios de pueblo*: from the haciendas back to towns. Besides, many new towns were created in that and the following century, with a much more heterogeneous population than before. According to him, in the nineteenth century even some haciendas and the associated settlements became officially recognized as towns or even cities with their own jurisdiction and the associated access to land for the people living in the hacienda – an access they de facto have already had previously.³⁰⁵ Thereby, ways existed in which both *indios laboríos* and mulattos could get both access to land and permanently belong to a community which shared some characteristics with the *pueblos de indios*. In this respect, the permanent belonging to haciendas in fact also meant a prevalence of the territorial association, but seemingly going even further than in Peru.

In those cases where the Afrodescendant population worked as craftsmen, their tribute obligation – comparable to that of those categorized as indigenous – depended on the respective handicraft.³⁰⁶ Some dependent laborers,

302 E.g. AHMM (1787b).

303 Examples are AGNM (1800a); AHCP (1713). The last example illustrates the case of an indigenous person working for the owner, referred to as a *zambo*, on his land.

304 Gharala (2016, 49–50) mentions the case in which a quarter of San Luis Potosí became recognized in 1753 as *pueblo de indios* with the respective land rights, despite the fact that many of its members were mulattos. In a similar vein, Grewe (2013, 132) has studied communities in southwestern New Spain where Afrodescendants could occupy offices in the *república de indios*.

305 García Martínez (1990, 114); García Martínez (1991). *Laboríos* and mulattos renting land as so-called *terrazqueros* can be found in the *padrón* of Tetela del Río from the year 1800: AGNM (1800a).

306 “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de Los Naturales y Demas Tributarios. [Disposiciones Emitidas Entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron Como ‘Adiciones’ de las Legislaciones Posteriores]” (2016): Que se Empadrene á los Negros, y Mulatos libres con expression de sus Oficios, y se haga que los exerciten.

such as domestic workers, were exempted.³⁰⁷ Despite the common tribute obligation for Afrodescendants established in the sixteenth century, Gálvez mentioned that many of them had not been paying tribute at the time of his *visita*, something confirmed by Gharala who speaks of a sporadic tribute collection before 1760.³⁰⁸ In the late eighteenth century, their tribute obligation was on average around 4 *pesos*, thus being considerably higher than those of indigenous people, including *laboríos*.³⁰⁹ According to Pollack, in the Audiencia de Guatemala, there were even attempts to make free Afrodescendants participate in the *repartimientos de labor* from 1778 onwards, although this was never put into practice.³¹⁰

As outlined above for the *laboríos*, there seem to have been many attempts by Afrodescendants to change their categorization from mulatto to mestizo or creole to evade tribute obligations during the eighteenth century.³¹¹ Only those Afrodescendants serving in militias were officially exempt; however, this only applied to provincial militias and for the period of their enrollment.³¹²

An aim of the Bourbon reforms – for most of New Spain unsuccessful – was the abolition of the *medios tributarios*, which would, had it been successful, have resulted in the same tribute rate for every tributary. It was decreed in the *Real Ordenanza de Intendentes* in 1786, which only exempted unmarried

307 Terán (2010, 256).

308 Fonseca and Urrutia (1845, 440 (70)); Gharala (2019, 19).

309 Gharala (2019, 106).

310 The King wrote to the General Commander of the Audiencia de Guatemala: “that the mulattos and mulattas free black men and women of all my kingdoms of the Indies should be charged the tribute which is called of the *laborío* and of whose collection in this city and valley the officials of my royal exchequer are in charge” (“que de los mulatos y mulatas negros y negras libres de todos mis reinos de las yndias se le cobra el tributo que llaman del laborio y que en esa ciudad y en el valle esta a cargo de los ofisiales de mi real hacienda la cobransa”), AGI (1683–1684). For a detailed discussion, cf. Obara-Saeki and Viqueira Albán (2017, 204–6); Lokken (2011); Pollack, personal communication (2018).

311 Guardino (2005, 95) states for Oaxaca that many Afrodescendants successfully managed to be registered as creoles or mestizos during the eighteenth century to evade the tributary obligations. This assumption is confirmed by several petitions from Michoacán from the eighteenth century. With these petitions, mulattos tried – mostly successfully – to be registered as mestizos or Spaniards; cf. for example AHCP (1790); AHMM (1727); AHMM (1740). Also Gharala (2019) has studied a number of similar petitions from other areas in New Spain in the late eighteenth century.

312 AGNM (1778a); “Instruccion á Que Se Han de Arreglar los Comisionados Jueces de Matrículas de Tributarios en las Que Formen en las Provincias de Nueva España, 2 de Diciembre de 1793” (2016); “Artículos 124–141 de la Real Ordenanza Para el Establecimiento é Instrucción de Intendentes de Ejército y Provincia en el Reino de la Nueva España, de Orden De Su Majestad” (2016, Art. 139). Cf. also Vinson (2000).

women, caciques, and their firstborns, as well as the *tlaxcaltecas*, from the standardized tribute obligation.³¹³ Its implementation failed partly because unmarried men were not perceived as full members of their communities, and therefore lacked access to their own land.³¹⁴ In the remarks on the *Estados generales de tributo* from 1805 and 1810, *tributarios medios y enteros* were still defined similarly to the preceding centuries, with only some regional exceptions, as for example Yucatán, where *medios tributarios* did not exist.³¹⁵ Other sources from Michoacán also indicate the continuation of the practice of counting half-tributaries, and according to Terán even after 1805 the taxation of half-tributaries did not cease completely.³¹⁶ In the Audiencia de Guatemala, however, the half-tributaries were already abolished in 1757.³¹⁷ In contrast to Peru, in New Spain nobody ever seriously attempted to alter the exemption from tribute obligations for mestizos.³¹⁸

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- 313 Real ordenanza para el establecimiento é instruccion de intendentes de ejército y provincia en el reino de la Nueva-España (2016, 81, Art. 137). Fonsceca y Urrutia (1845, 441 (73)) also point to a royal *cédula* from 1786.
- 314 Guarisco (2011, 123); Fonseca and Urrutia (1845, 441 (73)); “Artículos 124–141 de la Real Ordenanza Para el Establecimiento é Instrucción de Intendentes de Ejército y Provincia en el Reino de la Nueva España, de Orden de Su Majestad” (2016, Art. 137). Further exemptions of tribute payments, such as for those with offices in the *pueblos de indios*, did continue: “Instruccion á que se Han de Arreglar los Comisionados Jueces de Matrículas de Tributarios en las que Formen en las Provincias de Nueva España, 2 de Diciembre de 1793” (2016, Art. 26). Guardino (2005, 94) points to the fact that in Oaxaca, the exaction of tribute among unmarried indigenous men had almost no consequences since most of them married at an early age.
- 315 “Advertencias, Adiciones, Cuadros y Cotejo de Los Estados Generales de Juan Ordoñez (1805) ...” (2016).
- 316 AHMM (1794); Terán (2010, 255; 2014, 74).
- 317 According to Obara-Saeki and Viqueira Albán (2017, 19, 26, 108, 157), the half-tributaries were effectively abolished in the Audiencia de Guatemala in 1757. At the same time, all women became exempted. The latter change, however, was not as effectively implemented. The reform was based on a royal *cédula* from 1754, directed to the Audiencia de Guatemala.
- 318 “Real Provision Acordada Para la Nueva Cuenta y Visita Personal de los Naturales y Demas Tributarios. [Disposiciones Emitidas Entre la Recopilacion Indiana de 1681 y 1766, Que Permanecieron Como ‘Adiciones’ de las Legislaciones Posteriores]” (2016). Menegus Bornemann (2020, 159, 259) mentions the inclusion of mestizos into tribute lists in the sixteenth century and relates that Juan de Solórzano y Pereira mentions royal *cédulas* from 1600, 1612 and 1619 which tried to oblige mestizos to tribute but which were very unevenly applied.

To conclude this section, I would like to point out that before the uprisings of Tupac Amaru and Tupac Katari in Peru during the 1780s, there were no significant movements under indigenous leadership in Spanish America demanding the abolition of the tribute system. The only exception might be the *Rebelión de los Zendales*, which took place in Chiapas in 1712 and was caused, amongst other things, by abuses in tribute exaction, and temporarily abolished the indigenous tribute.³¹⁹ Interestingly, towards the end of the colonial period, many indigenous people voiced their concerns that after the abolition of the current tribute system they could be subject to different levies like the *alcabala*.³²⁰ To what extent the uprisings under Tupac Amaru and Tupac Katari at the end of the eighteenth century aimed at ending the colonial rule *per se* is still controversial.³²¹

In the late colonial period, in Cajamarca and Michoacán the fiscal categorizations had evolved to being similar with regard to the non-tribute-paying categorizations, but quite different concerning the tribute paying classifications, as can be observed in Figure 11.

2.6 The Long Journey toward Abolition in the Nineteenth Century

Even before the beginning of the movement for Independence for Spain, there were some initiatives about changing the tributary stauts of indigenous people. As Menegus Bornemann relates, there were several voices in New Spain who considered equating indigenous people legally (and fiscally) with Spaniards, such as the *Junta Real de Hacienda* and the bishop of Michoacán, Abad y Queipo but they were ultimately all unsuccessful.³²²

From the beginning, the abolition of tribute obligations was an integral part of the claims of the insurgents fighting for independence, first gained in 1810 (Mexico) and 1811 (Peru), albeit with different internal regional intensities.³²³

319 Viqueira (2004, 44); Martínez Peláez (2011, 3a parte). Besides the economic reasons tied to tribute, Bricker (1989, 135–40) highlights the religious ones. For various smaller uprisings not only related to changes in the tributary legislation but also to other measures like the expulsion of the Jesuits in 1767, cf. Castro Gutiérrez (2011, 36).

320 Terán (2016c, 222–23); Pollack (2016b, 89).

321 Cf. e.g. O'Phelan Godoy (1984); Cahill (2013); Flores Galindo (1994); Glave (1999); Stavig (1999).

322 Menegus Bornemann (2020, 162–163).

323 Pollack (2016b, 128) argues that already at the end of the eighteenth century, voices existed demanding the abolition of the tribute system, one reason among others being to further the integration of the indigenous populations into the regional markets. Granados (2016)

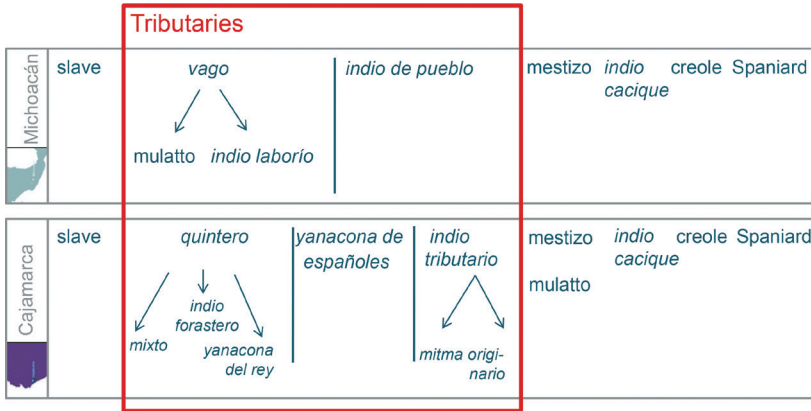


FIGURE 11 Fiscal categorizations in Michoacán, New Spain (above) and Cajamarca, Peru (below) in comparison. Figure elaborated by the author

During the process of independence in Spanish America, where the *Cortes de Cádiz* of 1810–1813 played an important role, the tribute obligation was abolished –in some cases, however, only to implement a similar system under a different name. Thus, especially in Peru, abolition was a rather lengthy process. I will outline the situation in the first years of the transition briefly here and go into more detail in chapter 6.

In 1810 and 1811 respectively, the *Cortes de Cádiz* declared the abolition of tribute obligations, as did the Supreme Regent Council which ruled in the absence of King Ferdinand VII. This abolition initially only pertained to the indigenous population.³²⁴ The year 1810 is also when the last general *matrícula* in New Spain was elaborated.³²⁵ The viceroys of Peru and New Spain had to adhere to this ruling; however, because of massive revenue losses, they were particularly unhappy with this situation. Viceroy Abascal in Peru organized a commission to find alternative sources of income by taxing the land and by introducing a voluntary indigenous contribution.³²⁶ In New Spain, viceroy

emphasizes the importance of the *laboríos* for New Spain during the first confrontations in the Bajío. However, he refutes the interpretation that the abolition of tribute obligations had been promised by the leaders to gain more support among the local population. For internal differences in New Spain, cf. Terán (2010). For Peru, cf: Anna (2003, 88).

324 Reyes García (1981, v) states the year 1810; Espinoza Claudio (2008), however, states 1811. For the decision of the Council (*Supremo Consejo de Regencia*) cf. Terán (2010, 258). She mentions that the *Cortes generales españolas* also exempted the Afrodescendants, but only in 1811.

325 Terán (2010, 252).

326 Espinoza Claudio (2008, 247); Sánchez-Albornoz (1978, 189).

Venegas was also reluctant, but still published the exemption, extending it also to the Afrodescendant population. He maintained the associated obligations of the *medios reales* to be paid for the *ministros de real hacienda*, *hospital*, and *cajas de comunidad*, which accounted for about 12% of the total previous payments.³²⁵ In some regions, the abolition of tribute obligations was not immediately thoroughly implemented; in others it was.³²⁶ Furthermore, the *Cortes de Cádiz* recognized all indigenous people and Spaniards as well as their offspring as citizens; Afroamericans, however, were merely recognized as members of the nations without equal rights.³²⁷

After his return to the throne in 1814, King Ferdinand VII ordered the introduction of a *contribución del real tributo* replacing the abolished tribute.³²⁸ This order was only implemented in areas controlled by the Castilian Crown – that is, in large parts of the viceroyalty of Peru and the province Mérida (Yucatán) in New Spain.³²⁹ With the return of constitutionalism in Spain, tribute was again abolished from within the metropolis in 1820. This act was consummated and reiterated with the definitive independence in 1821 in both Peru and Mexico. In New Spain, it took until 1822 for the *medio real* for *ministros*, *hospital*, and *comunidad* to finally cease.³³⁰ However, shortly afterwards, the new nation-states raised so-called *contribuciones directas* with regionally differing characteristics. In some respects, they meant a continuation of the colonial tribute system. I will come back to them in chapter 6.

325 Terán (2010, 260).

326 Regarding New Spain, cf. Terán (2014, 76); and for Peru, cf. Espinoza Claudio (2008, 247).

327 Grewe (2016, 276).

328 “Opiniones Sobre el Tributo. Manuel Merino, Valladolid, 27 de Julio de 1816” (2016); Terán (2014, 74–75; 2016d, 1–v) indicates that Ferdinand VII considered reestablishing the old tribute system.

329 Yucatán was hardly affected by the uprisings. The *intendente* from Yucatán ordered the collection of a “contribución extraordinaria” in 1814 after hearing about Ferdinand’s return to the throne. Pollack (2016b, 127–28); Terán (2010, 284–85).

330 Méndez (2002, 69) points to a decree from San Martín from 1821 for Peru; for New Spain, cf. Reyes (García 1981, v); Terán (2010, 287–88; 2016d).