

Introduction of the Excise Tax in the Towns of Brandenburg (April 15, 1667)

Abstract

The excise or sales tax that Elector Frederick William's government imposed on Brandenburg's towns (and which was later extended to most of his other provinces) was the urban counterpart to the direct tax [*Kontribution*] on village cultivators that was reluctantly approved by the Estates in 1653. The excise was influenced by Dutch and French models, and was held, both by Frederick William and the urban commoners, to possess the virtue of obligating the urban elites, hitherto often beneficiaries of self-crafted tax exemptions, to bear a tax burden proportional to their expenditures. In some towns, popular uprisings favoring the excise forced urban patricians to acquiesce to it. And while the landed nobility enjoyed virtual exemption from direct taxation of their lands and manorial farms, their purchases in nearby towns entailed the payment of the urban excise. The text below affords some insight into the relative value of the various goods and services taxed.

Source

Order Establishing a Consumption or Excise Tax in All Towns of Electoral and Mark Brandenburg, for Three Years, Beginning June 1, 1667

We, Frederick William, by grace of God Margrave in Brandenburg, Chamberlain of the Holy Roman Empire and Elector, etc., in Prussia, etc.:

Do hereby proclaim and give notice to all and sundry: Inasmuch as most lively representations have on various occasions been made to Us concerning the poor and needy condition of Our towns in Our Electorate and Mark of Brandenburg, and We have accordingly considered all kinds of ways and means to restore them and to save them from final ruin and complete destruction, it has seemed to Us that it would be particularly conducive to the improvement of their condition and promotion of their prosperity if the public burdens were somewhat more evenly distributed, not all laid only on the poor, nor levied exclusively on land and houses, for which purpose we can think of no means more convenient and equitable than the introduction of a fixed and moderate excise, toward which all inhabitants without distinction shall contribute, each contributing much or little, according to whether his consumption is large or small.

1. And it is therefore, firstly, Our most gracious and strict will and command that as from the first of June, by which date the Patent can be brought to the public notice in all towns of Our Electoral Mark of Brandenburg including also the Episcopal, Crown Agents', and Knights' towns, and in particular also in Storchow and Beesekow, and similarly, so far as brewing is concerned, in all alehouses and breweries that engage in the sale of beer in cloisters, liberties, suburbs, villages and hamlets, the following tax shall be placed on the commodities hereafter specified and included in the *contributio*, but the contribution towards this excise from the Episcopal, Crown Agents' and Knights' towns shall count toward the quota of *contributio* paid by each place.

1. Locally brewed beer

Per 3 sacks: 3 thaler

Per sack: 1 thaler

Per bushel^[1], where brewing is done by the bushel: 2 groschen

2. Foreign beers, such as Zerbster, Brühau, Mumme, etc.

Per cask of 3 tuns: 1 thaler 12 groschen

Per tun: 12 groschen

3. Foreign wines, Alicante, Malvoisie, mead, or other heavy wines imported for consumption

Per firkin^[2]: 2 thaler

Rhine wine, per firkin: 1 thaler

Franconian or French wines, imported for consumption, per firkin: 1 thaler 6 groschen

4. Local wines

Local wines pressed on the spot or dispatched from the country into a town, per tun (to be paid by the buyer): 6 groschen

The same wine drawn from the cask: 9 groschen

Foreign wines such as Guben or Meissen wines, per tun: 10 groschen

5. Brandy

Home-distilled, per quart: 6 groschen

Rhenish, Polish, and other foreign brandy, per quart: 9 groschen

6. Flour

Per bushel of wheat: 2 groschen

Per long ton^[3]: 2 thaler

Per bushel of rye: 1 groschen

Per long ton of rye: 1 thaler

7. Meat slaughtered in a public slaughterhouse

Per ox so slaughtered and exposed for sale by the butcher: 1 thaler

Per cow: 15 groschen

Per hog: 6 groschen

Per sheep: 2 groschen

Per calf: 2 groschen

Young lamb or goat: 1 groschen

8. Slaughtered domestically

Per ox: 12 groschen

Per cow: 7 groschen, 6 pfennigs

Per hog fattened: 3 groschen

Per hog unfattened: 1 groschen, 6 pfennigs

sheep: 1 groschen

suckling young lamb or goat: 6 pfennigs

9. Cattle

Per milch cow (annually): 6 groschen

Per 25 sheep or goats milch or for breeding: 6 groschen

10. Salt

Per ton: 4 groschen

11. Seed corn

Per bushel of hard corn: 1 groschen

Per long ton: 1 thaler

Per bushel of soft corn: 8 pfennigs

Per long ton: 16 groschen

12. Craftsmen and skilled artisans, fishermen, boatmen, carriers, etc., quarterly

Master: 1 thaler 12 groschen

A worker hired by the year [*Michelhandwerker*]: 1 thaler

A worker hired by the day [*Tagelöhner*]: 12 groschen

A journeyman: 2 groschen

2. The local magistrate shall apportion the taxation exactly and equitably; but it shall not be imposed on craftsmen and unskilled workers until a real improvement can be expected out of the general funds, whereafter they, with the merchants and keepers of shops and stalls, must contribute, as above, to the general tax on all transactions and commodities, but the journeymen must pay their contribution as from June 1.

3. The State agents or magistrates in each place are therefore to be vigilant that the taxes on the specified articles are duly paid, and that there is no evasion; and any article on which the excise has not been paid is to be confiscated forthwith and one-fourth of the value given to the informer, while the remainder is set toward the exchequer.

4. The magistrates of each town shall, with the help of committees of the burghers, make proper arrangements to ensure that no evasion is practiced when livestock is slaughtered in the public slaughterhouses or domestically or by the bakers in the towns and suburbs or in connection with any

other specified articles, and the brewers, retailers of liquor, slaughterers, and bakers shall obey these regulations exactly.

5. For which purpose the collection and administration shall everywhere be entrusted and assigned by the magistrates and burghers' committees to established, respectable, and diligent persons who are already under attestation and acting as collectors of the *contributio*, thus avoiding expense and the creation of new salaried posts.

6. For the rest, no person whatsoever, whether resident in noble manors, Colleges, Episcopal liberties, on the Werder or in other liberties, in suburbs or outlying districts, whether he be cleric or noble, employee of the Court or army, higher or lower official, or of any other quality, shall under any pretext whatever, be exempt from this tax, nor shall any exemption or liberty be given contrary to this rule, either by Us or by any other person, and anything of the sort that shall inadvertently occur shall be regarded as null and void and no regard whatever paid to it; the magistrate shall, however, not pretend to any other jurisdiction over any houses or localities which are exempt or otherwise not dependent on him.

7. Immediate inspection shall be made of all places retailing wine and beer, and the owners shall be required to pay the excise in full on their stocks.

8. And the magistrates of each locality shall pay due heed and attention that the innkeepers, slaughterers, bakers, and handworkers do not make this small excise a pretext to raise their prices excessively, and shall fix equitable prices and see that they are observed.

9. All towns are to render to Us quarterly a true account of what this excise has yielded, in order that we may issue further instructions how and in what way the yield from it is to be applied to the welfare and best interests of the town, for which purpose alone it is to be used, and not touched in any other way or employed for any other purpose.

10. This excise is to remain in force for three years from the above date. After the expiration thereof and after it has been ascertained whether the towns have been improved thereby and whether much reclamation has been carried through, further instructions will be issued to promote the welfare and best interest of the country. This interim introduction of the excise is, indeed, itself not disadvantageous to the liberties and privileges of the towns, and they shall be free to cancel and annul this operation as they think fit, immediately or even before the expiration of three years.

11. We hereby graciously and strictly command all Our Governors, Commanders, and others in places where garrisons are kept or Our soldiers quartered to render all assistance to magistrates and excise employees and not to permit anything conducive to the diminution or evasion of the excise. Given under Our Hand and Electoral Seal in Our residence in Colln on the Spree, April 15, 1667.

Frederick William

NOTES

[1] The Prussian "bushel" was, strictly, 54.96 liters, and thus about 1 1/2 English bushels.

[2] *Eimer*.

[3] *Winspel*: 1 *Winspel* = 24 *Scheffel* = 36 bushels.

Source: C.A. Macartney, ed., *The Habsburg and Hohenzollern Dynasties in the Seventeenth and Eighteenth Centuries*, in *Documentary History of Western Civilization*. New York, Evanston, and London: Harper & Row, 1970, pp. 253-58. Introduction, editorial notes, chronology, translations by

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Source of original German text: Christian Otto Mylius, *Corpus Constitutionum Marchicarum, Oder Königl. Preußis. und Churfürstl. Brandenburgische in der Chur- und Marck Brandenburg, auch incorporirten Landen publicirte und ergangene Ordnungen, Edicta, Mandata, Rescripta [et]c.: Von Zeiten Friedrichs I. Churfürstens zu Brandenburg, [et]c. biß ietzo unter der Regierung Friederich Wilhelms, Königs in Preußen [et]c. ad annum 1736. inclusivè / ... colligiret und ans Licht gegeben von Christian Otto Mylius*. Berlin und Halle, Zu finden im Buchladen des Waysenhauses, [1737]-1755, [Part 4, Sec. 3, Chapter II, No. V], pp. 91-96.

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