

# Taxing *Calidad*: The Case of Spanish America and the Philippines

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## Abstract

Poll taxes constituted a significant factor to organize and perpetuate social inequalities in many early modern empires. Fiscal categorizations had very concrete effects on the daily life of the categorized, on their assets and on their labor force. They intersected with social categorizations such as gender, religion, profession, age and what many authors have termed race or ethnicity, but which I prefer to call, more accurately with a Spanish term from the colonial sources, *calidad* (literally ‘quality’). Categorizations were imposed by legislation from above and contested via petitions from below. This article delineates the major fiscal categorization in Spanish America and the Philippines and details three examples for their negotiation in petitions.

## Keywords

Spanish America, Philippines, Taxes, Petitions, Categorizations

## Resumo

Capitações constituíam um fator significativo para organizar e perpetuar inequidades sociais em muitos impérios da idade moderna. Categorizações fiscais tinham efeitos muito concretos na vida diária dos categorizadas, nos seus ativos e na sua força de trabalho. Intersectavam com categorizações sociais como género, religião, profissão, idade e o que muitos autores tem chamado raça o etnicidade, mais o que eu prefiro chamar mais acertadamente, com um termo espanhol das fontes coloniais, *calidad*. Categorizações foram impostos mediante legislação desde acima e contestados desde abaixo mediante petições. Este artigo delinea as categorizações principais na América Espanhola e nas Filipinas e detalha três exemplos para a sua negociação em petições.

## Palavras-chave

América Espanhola, Filipinas, Impostos, Petições, Categorizações

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## Introduction: Social hierarchies in Portuguese and Spanish America and the Philippines

The Pombaline reforms in the second half of the eighteenth century had an assimilationist goal in Brazil: the absorption and eventual disappearance of indigenous people through a biological and cultural “mixture” with Europeans. Accordingly, the *Directorio dos Indios* (1757-1758) promoted the marriage of “whites” with indigenous people (Losada Moreira 2020).

The colonial politics in Spanish America and the Philippines within the eighteenth-century Bourbon reforms took an entirely different path with respect to marriage. In the *Pragmática Sanción* (1776) valid in Spain and the Indies, so-called “unequal marriages” were forbidden, thereby trying to avoid “mixtures” and promoting purity (AHCP, 1791; Fuentes Barragán 2016; Vallejo 2016: 1243–1244). That an imagined purity defined one’s place in the colonial hierarchy is also visible in the *casta* paintings from the viceroyalties of New Spain (Mexico) and Peru which put “pure” Spaniards at the top of the social hierarchy (Katzew 2004). It is not a coincidence that these kinds of paintings did not exist in Brazil.

Despite the differing politics between Spanish and Portuguese America, the hierarchical ordering in both colonial societies was similar since it was based on *qualidade* (pt) or *calidad* (sp.) (literally: quality). Though often equalized with ethnicity or racialized groups, *calidad* rather resulted from a combination of ancestry, social reputation, (im)purity, religion, legal and fiscal status (Albiez-Wieck 2020c: 53; Losada Moreira 2020: 410). *Calidad* can roughly be understood as a legal, social and cultural categorization. The minor role of aspects of racialization increased during the eighteenth century.

Albeit the term *mestiçagem* (pt) or *mestizaje* (sp) has been intensely used for the colonial period, I consider this use anachronistic and prefer to speak of mixture (*mescla*, *mezcla*), a term from the sources. It was only in the nineteenth century that the noun *mestizaje* was created as a neologism and concept (Wade 2003; Zermeño Padilla 2008).

In this article, I will focus on the fiscal status of vassals of the Spanish Crown in America and the Philippines. The latter depended, from an administrative point of view, on the viceroyalty of New Spain until its independence.<sup>2</sup> Although the article is a regional case study, the points made here for the administration of difference through fiscality was valid

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<sup>2</sup> New Spain first gained its independence in 1810 but it was only ratified in 1821. After a short-lived monarchy in 1824, the United Mexican States were created. The Philippines was among the last of the Spanish colonies and independence was only reached in 1898, but only to become a colony of the United States in the following years.

in all early modern empires.<sup>3</sup> As far as I know, in all of them the fiscal categorization assigned to a person or a group decided how much money, goods and labor force they had to surrender to the colonial authorities. It also determined under which type of secular and ecclesiastical legislation the person or group of notes was ruled. Analyzing fiscal categorizations has the advantage that it automatically renders visible other social categorizations, because they influence the fiscal status of an individual. In the case of the Spanish Empire, the most evident intersections are with gender, profession, religion, age, and of course, *calidad*.

### **Constructing difference through fiscality**

The extraction of taxes lies at the core of the relationship between citizens and the state, and, in early modern empires, between the monarchy and its vassals. Taxes are an important factor to organize social difference. This is especially true for early modern empires, which ruled over different people in dissimilar ways. In early modern empires, and also in the Spanish one, the organization of tax-extraction was generally closely tied to the organization of bonded labor.

Every society is diverse, and every person is different from others. When addressing the hierarchical social organization and its management by the colonial authorities, it is possible to speak either about diversity, or difference, or both. Contrary to the editors of this issue, I chose to employ the term difference in order to emphasize the power imperial administrations exerted over the organization of social groups. But by no means do I intend to essentialize differences between groups or individuals—even colonial administrators might have done so. However, I follow Bastias Saavedra in his affirmation that diversity, just like difference, is constructed and flexible, but that both have different connotations (Bastias Saavedra 2018). I am speaking of difference not as a static structure but rather as a process, in the sense of (un)doing difference, as Hirschauer has put it. He points to the fact that the social differentiation of people, or in other words the “doing and undoing of social belonging,” (Hirschauer 2014: 170) has existed since the beginning of humankind. However, many forms of social difference are historically contingent which means that they change over time. I speak of categorizations instead of categories to highlight the flexible and process-related nature of these classifications.

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<sup>3</sup> For a selection of imperial case studies regarding the organization of difference through fiscality, cf. Albiez-Wieck (2020d).

Furthermore, I argue that imperial formations created tangible legal differences between groups which had sensible effects on the daily lives, social positions, purses, and labor force of the individuals categorized as belonging to such groups. Similar arguments have been put forward by Hespanha for the *ancien régime* more generally. He claimed that the legal classifications and names involved specific rights and duties and the statutes were therefore “very expressively tangible things” (Hespanha 2003: 827), own translation). For empires, Burbank and Cooper (2012: 28–30) have denominated this as “politics of difference.” The categorizations addressed primarily by these politics of difference differed among empires, as well as the balance between tolerance and discrimination, as Stoler and McGranahan (2007: 21–22) have pointed out.

Taxes, especially poll taxes, were a very common means in many empires to produce difference (Albiez-Wieck 2020b). A prominent example was the *cizye*, a poll tax paid primarily by non-Muslims in the Ottoman Empire (Freitag 2013: 382; Koller 2010: 9–10). Another example was the hut tax exacted in several British colonies in Southern Africa from indigenous people and immigrants, which developed towards a poll tax (Gardner 2012: 46–47).<sup>4</sup>

Fiscal categorizations are and were at the same time legal categorizations. The Spanish colonial law, often called *derecho indiano* was a customary or consuetudinary type of law. The 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.” (Tau Anzoátegui 2001: 43–44). 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.

### **Fiscal categorizations in Spanish America and the Philippines**

In fiscal matters, there were two central dividing lines in Spanish America and the Philippines: the first separated those who had to pay the poll tax called tribute<sup>5</sup> from those

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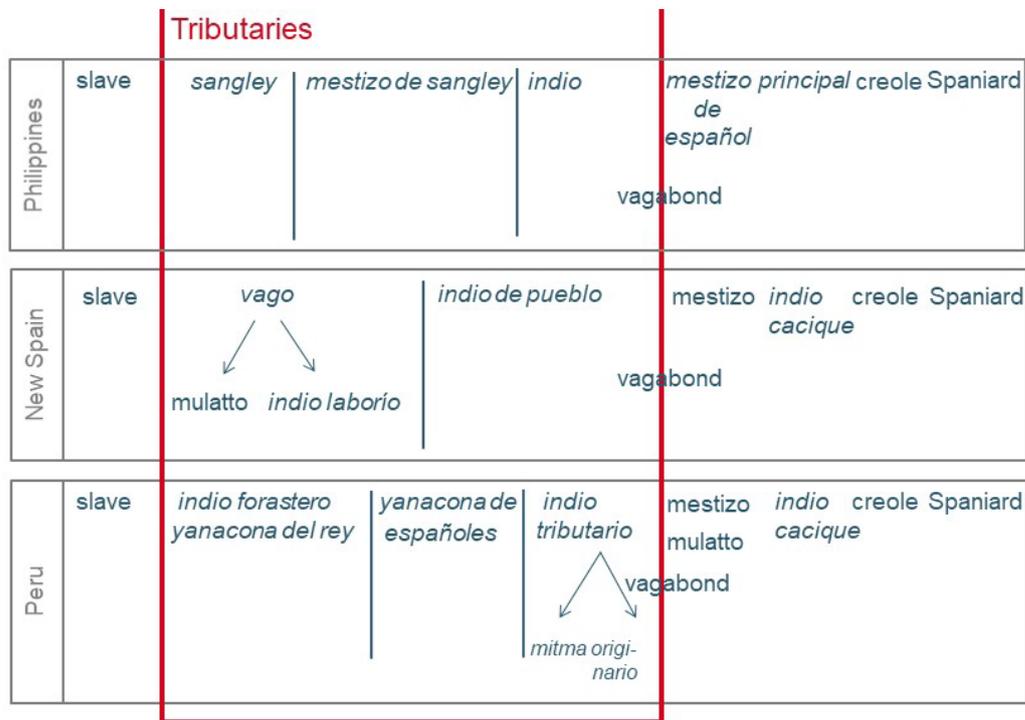
<sup>4</sup> And also in other empires, fiscal categorizations were contested via petitions. Cf. e.g. Faroqhi (1992); Ocko (1988); Weiss Muller (2017).

<sup>5</sup> It is not entirely correct to speak of the tribute payment as a poll tax. Every person categorized as tributary had to pay, in money or kind, but the tribute rates were, especially in the first half of the colonial period, set and handed in collectively.

who were exempted and who could even receive (part) of this payment. The second dividing line separated those who had to render forced labor service from those who did not have to do so, or who were even beneficiaries of this workforce. These two separating lines were often, but not always, congruent; meaning that most, but not all tribute payers had to regularly work under compulsion. Further fiscal obligations referred mainly to indirect taxes, such as the sales tax called *alcabala* or taxes paid within the Crown monopolies for certain products, such as paper, tobacco or precious metals. There were some exceptions, but generally the people categorized as tribute payers did not have to pay the indirect taxes, namely the *alcabala*. A very schematic view of the major fiscal categorizations can be observed in Figure 1. The figure does not reflect changes in time or within the major political units presented here.

The extraction of tribute and labor services from the indigenous population was justified mainly by the reference to the existence of prehispanic tribute payments as well as the received “civilization” and Christianization by the Spaniards. In the case of the free Afrodescendants, a similar reference to tribute obligations in African kingdoms was made and it was further justified as a compensation for the right to live freely and peacefully on the realms of the Crown (Grewe 2016: 38). According to some laws which were seemingly never put into practice (*De los Sangleyes*, 1680), Chinese sangleyes in the Philippines should be exempted from tribute after conversion and after ten years equated to the Philippine *indios*. In the practice, they were the ones having to pay the highest tribute rates, probably due to their high income from commerce (*De los Sangleyes*, 1680; Abinales and Amoroso 2005: 65–66; Chu 2010: 73). Spaniards were exempt as conquerors and colonizers and consequently those with a major share of Spanish ancestry, the mestizos (*de españoles*), too. But African ancestry weighed more heavily than indigenous: those with partly Spanish and African ancestors, the mulattos, were not exempted. Therefore, initially notions of the different status of vassals were the impetus for the creation of different fiscal categorizations. But from the very beginning of the conquest, there did not exist only subjugated *indios* on the one hand and Spanish conquerors on the other, but the picture was much more complex. This complexity constated, among others, in the existence in a regionally differing set of prehispanic fiscal and labor categorizations, the presence of Africans and Asians and the offspring of a mixture of all these categorized people. The Spanish imperial administration tried to respond to this complexity, adapting old and creating new categorizations. With this, they created tangible differences between categorizations. Only a comparison with other

empires of that period can show until which point the Spaniards rationale behind the categorization was based on shared assumptions of proto-racialized or other differences.



**Figure 1:** Schematic overview over the major fiscal categorizations in the Captaincy General of the Philippines and the Viceroyalties of New Spain and Peru. Figure elaborated by the author.

Many fiscal categorizations were created anew through the process of conquest and colonization, being that of *indio* the best known. Others adapted already existing prehispanic classifications, such as the servant-like *yanaconas* in Peru or the idea of noble exemption present on both sides of the Atlantic and the Pacific. Most of them changed over time and at times disappeared. Some major fiscal categorizations were the same in Spanish America and the Philippines, others were not. Common to both regions were slaves, indigenous people (*indios*), Spaniards, and the offspring of Spaniards and indigenous people, called (Spanish) mestizos. Due to their low numbers in the Philippines, free Afrodescendants were a relevant categorization in Spanish America only. The contrary happened with the Chinese migrants and their descendants which were only significant as categorization in the Philippines. They were called sangleyes, and the descendants of sangleyes and Filipino *indios* were denominated Chinese mestizos, *mestizos de sangley*. In addition to these major categorizations, there existed numerous regionally differing subcategorizations for

indigenous people and people of mixed descent. In the following, I will only detail those which were common to most territories in both regions.<sup>6</sup>

Slaves were mostly situated outside of the fiscal system and did not have to pay taxes.<sup>7</sup> They stood at the lowest level of the social hierarchy. In the first decades after the seizure of American territories by the Spanish Crown, many indigenous people were enslaved and sold, but soon indigenous slavery was heavily restricted and the majority of enslaved people were Africans and their descendants. In the Philippines, the number of African slaves remained low throughout the colonial period (Fernández Hortigüela 2008).

At the other end of the colonial hierarchy stood Spaniards and their descendants conceived with other Europeans, which were called creoles and those conceived with indigenous partners, called mestizos or Spanish mestizos in the Philippines. They were all exempt from tribute payment but had to pay, among others, the sales tax called *alcabala*. However, the perceived percentage of Spanish ancestry as well as the condition of their birth (within or outside marriage) had an effect on their concrete social position.

Sangleyes, i.e. Chinese migrants and their descendants were an important minority group in the Philippines, especially in the capital Manila and its surroundings. Most of them worked as traders, artisans and domestic servants (Tan 1986: 143). Both sangleyes and *mestizos de sangley* were tribute payers, but sangleyes had to pay considerably more than the *mestizos de sangley*. Contrary to the *indios*, who paid the lowest amount of tribute, sangleyes and *mestizos de sangley* did not have to do *corvée* labor (Chu 2010: 72; Coo 2019: 24–25; Wickberg 1964: 63–64).<sup>8</sup>

In Spanish America, Asian migrants, which could be of diverse origins but mostly reached American soil via the Philippines, were generally labelled as *chinos* but did not constitute a separate fiscal categorization, despite some specific regulations. They were mostly classified as *indios* (Seijas 2014: 143–171).

Both free Africans and their descendants and common indigenous people were by law obliged to tribute payment. Furthermore, most, but not all common indigenous people were compelled to labor *corvée*.<sup>9</sup> Free Afrodescendants, also those with Spanish or indigenous

<sup>6</sup> For the more regionally specific (sub-)categorizations and their change over time, cf. Albiez-Wieck (2018c, 2020a); Albiez-Wieck and Gil Montero (2020); Gil Montero and Albiez-Wieck (2020).

<sup>7</sup> There exists some unclarity about the fact if slaves had to pay the *alcabala* when buying their own freedom: AGNP (1790: f. 40r-41vs).

<sup>8</sup> The separate fiscal classification was definitely legally fixed in 1741: Tan (1986: 144).

<sup>9</sup> These labor *corvées* were generally periodic and had different names and characteristics according to time and space. The best-known ones were the *aborías* in the Caribbean, the *mita* in the viceroyalty of Peru, the *repartimiento* in New Spain and the *polo* in the Philippines. Additionally, so-called personal services, *servicios personales* existed.

ancestors, did not have to perform labor service but had to pay tribute, albeit this obligation was not enforced everywhere. They were also obliged to the *alcabala*-payment.

A part of the Indigenous nobility (caciques and their firstborn sons in America and heads of *barangays* in the Philippines) as well as office-bearers were exempt from tribute payment (Albiez-Wieck 2020c: chapter 2; Alonso Álvarez 2005: 398). Craftsmen, whether indigenous or Afrodescendant, were partly exempt from tribute payments or could provide for the amount in products of equal value. Generally, 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. The full tribute rate had to be liquidated by married couples; singles and widowers were considered, at least during part of the colonial period and in some regions, half tribute payers. Indigenous people categorized as not fully belonging to an indigenous community, not quite adequately labelled as “migrants,”<sup>10</sup> had a special fiscal status and were exempt from personal services others had to perform. A part of the colonial tribute was paid directly to the crown, another part to Spanish individuals who had received grants called *encomienda*. Besides tribute payment and different forms of bonded labor, a further obligation that varied considerably in its significance—regionally and periodically—for the indigenous population was the *repartimiento* or *reparto de mercancías*, also called *bandala* in the Philippines. This practice involved a forced trade organized by the Spanish administrators who demanded the selling of particular products at fixed, normally below market prices. It also contained elements of a loan system.

It is essential to understand, that even if not all indigenous people, Afrodescendants and Chinese were subject to tribute payments and/or different forms of forced labor, the mere fact that they were categorized into these broad groups meant that they were potentially subject to these obligations and that their current status of exemption could be changed by the will of the colonizers. The colonizers did not tax them differently for belonging to diverse groups, rather they chose to create a difference between them because they profited from it.

Beside the mentioned major fiscal categorizations, which were roughly the same throughout Spanish America, and to a lesser degree in the Philippines, there existed numerous subdivisions that varied importantly among the different viceroalties in the

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<sup>10</sup> People categorized as indigenous who migrated, often but not always changed their categorization. In New Spain, they could become *laboríos*, in Peru *forasteros*. However, since these categorizations were hereditary not all people categorized as *laboríos* or *forasteros* actually moved in space. Mostly, what decided over their categorization was the degree of attachment to the indigenous community where they lived, visible amongst other in the access to land. This is why I put “migrant” into quotation marks. The “migrant” categorization of the “vagabond” existed both in Spanish America and the Philippines and could include people of different *calidades* who were not attached to any community. In the Philippines, a preliminary analysis of sources points to the fact that they slipped in and out of the status as tribute payers Arzobispo de Manila (1750).

Americas, as well as within them. I cannot elaborate on all of them here but want to summarize my findings elaborated upon in previous publications (Albiez-Wieck 2017a, 2017b, 2018a, 2018b, 2018c, 2020c; Albiez-Wieck and Gil Montero 2020; Gil Montero and Albiez-Wieck 2020). As my comparative research has shown, the major differences lay (1) in the tribute categorizations for people categorized as not fully belonging to communities or “migrants” and (2) those with “mixed” ancestry.<sup>11</sup> A third important difference lay in the varying degree of implementation of tribute obligations among the Afrodescendant population. Furthermore, when studying fiscal categorizations, changes through time have to be taken into account.<sup>12</sup>

Before proceeding to present examples for the negotiation of fiscal categorization, I would like to briefly point out how the categorizing from above worked on the ground: The tributary population was recorded in lists that also contained the amount of tribute due for payment which was, especially in the first half of the colonial period, often set as a lump sum for entire communities. These lists were updated now and then to account for demographic changes including migration. The elaboration of the first and consecutive lists as well as the setting of the tribute rates<sup>13</sup> were elaborated in the course of inspections (*visitas*), carried out by imperial administrators. Often, the inspectors did not count and classify the people individually but relied on lists elaborated by Spanish hacienda and encomienda owners as well as by local indigenous caciques or governors. It was most often the latter who organized rotational labor shifts rendered periodically by a certain percentage of the population for a wide range of tasks, including amongst other mining labor, infrastructural and manufactural work as well as the guarding of cattle. 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 sixteenth and seventeenth century, numerous reports from indigenous tribute collectors complained about the tribute rate, or about their having to pay it for absent tribute payers (AGI, 1557, 1676; ARL, 1612-

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<sup>11</sup> These include all people whose parents were ascribed to different categorizations with a varying degree of (assumed) African, Spanish and indigenous ancestry. The most prominent examples are mestizos and mulattos.

<sup>12</sup> Some categorizations were created anew, others vanished. One example would be the “quintero.”

<sup>13</sup> The exact rates varied enormously over time and between regions. Marichal (2006: 435) identified two *pesos* as a general tribute rate for Spanish America, but as I — Albiez-Wieck (2020c) — have shown, this might be at best an approximate for central New Spain but was much too low for the Viceroyalty of Peru. According to Abinales and Amoroso (2005: 55), in the Philippines the tribute rate was set at “ten *reales* per adult male (eight *reales* equaled one Mexican peso), of which two went to the state and eight to the *encomendero*; two *reales* of his share were owed to the church in fulfillment of his religious responsibilities.” Also the relative percentage of the tribute income within the total Crown revenues varied considerably over time and space (for more details, cf. Alonso Álvarez (2004); Klein (1998). However, it is safe to state that the tribute represented a considerable income to the Crown.

1612, 1635-1635). Avoiding tribute payments and labor services constituted an important motive for migration which, in turn, usually meant a higher burden for those left behind. Migration was also the second major avenue of changing fiscal categorizations, besides the petitions elaborated upon in the next part.<sup>14</sup>

### Contesting fiscal categorizations from below: three examples

Since fiscal categorization implied tangible and measurable material privileges and duties for all vassals of the Spanish Crown, it seems plausible that this induced people to manipulate their affiliation to a certain fiscal categorization, treating it as a strategic resource. I will provide some examples as to how the categorizations imposed on them from above were answered from below by those who sometimes did not feel adequately categorized or more often rather felt their categorizations came along with too many burdens. An excellent source to analyze negotiations of fiscal status and *calidad* are petitions. The examples stem from the viceroalties of Peru and New Spain and the Captaincy General of the Philippines and from various periods to provide a broad picture.

The fiscal petitions were directed at the colonial authorities and aimed at defending or changing one's fiscal categorization. The petitioners often adduced to having been incorrectly registered in the latest the tribute list. To further their claim, they presented proofs, which generally consisted of a selection of the following elements: copies of parish records; copies from tribute lists; tribute receipts, and the testimony of witnesses. Often there was an opposing side, for example a local (indigenous) governor or cacique or a Spanish hacienda owner who presented similar documents to oppose the claim. Interestingly, while Peruvian and New Spanish petitions are mostly preserved in local and regional archives, and, at most in national archives, I found a considerable number of Philippine petitions in the General Archive of the Indies in Seville, Spain.<sup>15</sup>

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<sup>14</sup> A third possibility was camouflage, i.e. successfully passing for another categorization e.g. by changing attire. However, this mode is much more difficult to be detected in the sources, especially if it was successful. But there do exist some isolated hints in court cases in which people were accused of having illegally passed for what they were not. An example is the New Spanish case of Juan Esteban Pacheco AGNM (1761). Camouflage has been studied for European foreigners in Spanish America: Biersack (2016). A source in some respects similar to the fiscal petitions were the *gracias al sacar* by which a different status could be bought, but their aim was not fiscal: Twinam (2009).

<sup>15</sup> The petitions are scattered throughout the archives, without any coherent title. Sometimes, they are located in a section about tribute or royal treasury, but sometimes in sections such as administration, petition and ordinary causes. In my habilitation thesis, I studied 167 petitions from Cajamarca, Peru, and Michoacán, New Spain in a systematic manner. In this article, I am discussing petitions from other regions. Cf. Albiez-Wieck (2020c).

The first example is a petition from Peru, more specifically from Jauja in the central Peruvian highlands, and it dates from 1796 (AGNP, 1796b). The petitioner was Doña Maria Santos Ocllo Tupa Yupanqui, pleading for her son Don Melchor Camargo Tupayupanqui, both original from the town San Gerónimo de Tunan in the central Peruvian highlands. She claimed that they were indigenous nobles, more specifically Incas, and as such Don Camargo Yupayupanqui should be exempted from paying tribute and providing personal services. Allegedly, they were registered in the *ayllu*<sup>16</sup> *Inca*, whose members were recognized as descendants of the prehispanic Inca lords and therefore as non-tributary nobles. Apparently, the current tribute collector had tried to exact tribute from Don Camargo Yupayupanqui. To prove her claim, Doña Santos Ocllo Tupa Yupanqui presented the usual array of proofs: a copy of the latest tribute list in which they did not appear as tributaries, several testimonials by witnesses as well as the baptism record of her son. All these proofs supported her claim and also added details that made the case more complex, as light was thrown on the genealogy of Don Camargo Yupayupanqui. The father of Doña Santos Ocllo Tupa Yupanqui, named José Dionicio Gusman had been a tributary *indio*, subject to the labor service of the *mita*, but her mother, Maria Jacinta Ocllo Yuupanqui was an Incan noblewoman. Don Camargo Yupayupanqui's father, according to the baptism record was unknown, but the witnesses stated that he had been a mestizo, called Martín Camargo. Since Don Melchor Camargo Tupayupanqui had been born outside wedlock he was therefore a so-called “natural” or “illegitimate” child. In Peru, these children generally inherited the categorization of the mother, not the father (Albiez-Wieck 2020c). This rule contradicts a more racialized and bloodline-oriented understanding of inheritance favoring legitimacy as a crucial marker. Don Melchor Camargo Tupayupanqui, however, explicitly spoke about blood, stating that he should be recognized as exempt Inca nobleman due to the “qualities of his bloodline.”<sup>17</sup> Since the proofs were in favor of Doña Santos Ocllo Tupa Yupanqui's claim, the Spanish authorities, in this case the *subdelegado*, confirmed the registration of her son, Don Melchor, and also his brother Pablo, in the *ayllu inca*, and declared them as “free” (AGNP, 1796a: f. 12vs).

The inconsistencies of fiscal rulings and within the Spanish administration can be observed in the fact that the next higher level, which received the petition, added a note on the margin, accepting the decision of tribute exemption, but changing the argumentation. It

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<sup>16</sup> The *ayllu* was a corporate unit of descent central to the social organization of the Andes since prehispanic times.

<sup>17</sup> “calidades de sanguinidad,” AGNP (1796a: f. 10r).

was stated that Don Melchor Camargo Tupayupanqui should be exempt on the basis of being mestizo, and not based on his Inca ancestry.

The case of Doña Maria Santos Ocllo Tupa Yupanqui and her sons might seem exceptional, but it was not. The alleged noble descendants of prehispanic Incas were organized in *ayllus incas* in several parts of the viceroyalty of Peru. Every now and then, the categorization and especially their exemption from tribute and labor service was questioned and they defended it in litigations (Albiez-Wieck, 2020b: chapter 5.1; de la Puente Luna, José Carlos, 2016; Macera, 2006; O’Phelan Godoy, 2013; Villanueva Urteaga and Horacio, 1986). Borchart de Moreno has even identified a case from a probable relative of Doña Maria Santos Ocllo Tupa Yupanqui: She analyzes the life of Don Bartolomé Mesa Tupacyupanqui, equally originally from San Gerónimo de Tunán who in the late eighteenth-century moved first to Lima and then to Cuenca in the Audiencia de Quito (nowadays Ecuador) where in 1796, in a criminal case, his categorization as Incas was first questioned, but later confirmed (Borchart de Moreno, 2013). Some alleged Incas even migrated to New Spain, where their fiscal privileges were equally acknowledged by Spanish authorities (AGNM, 1793; Arnold, 1995; Quispe-Agnoli, 2016). The preference of distinction through military titles instead of Inca nobility after the Tupac Amaru rebellion in the 1780s which has been pointed out by O’Phelan Godoy (O’Phelan Godoy 2013: 117–122) is not visible in the presented case from Jauja. Instead, in the case of Don Melchor Camargo Tupayupanqui the Peruvian viceregal authorities gave the categorization of being mestizo the preeminence over that of being Inca, contradicting their own rules of inheritance and legitimacy.

The most advantageous categorization in the Spanish colonies, both from a fiscal and a social point of view, was that of being Spaniard under which being creole, i.e. born in America was subsumed. While in the different Spanish kingdoms of the time, all Spaniards belonged to different fiscal categorizations, some paying the poll tax of the *pecho*, some not, when arriving at American soil they all became automatically exempt. There exist numerous petitions debating whether people with some percentage of indigenous or African ancestry should be classified as “mixed” mestizos or mulattos (Albiez-Wieck 2020a). And even two supposedly “pure” categorizations, such as being *indio* or Spaniard could be tried to be applied to one and the same person. One example from central New Spain, more specifically from the town of Actopan in the jurisdiction of Tula dates from 1804 (AGNM, 1804). The petition was a collective one and was headed by Don Fabian Gomez Cayetano. The petitioners claimed to be Spaniards,

clean from all [bad] race and have always been exempt from the tribute the Indians pay, without any of them ever being registered in any tribute list, because they have always been known, noted for and established by all the townspeople of this jurisdiction as Spaniards (AGNM, 1804: f. 240vs).<sup>18</sup>

They complained that however, they recently had been obliged to pay tribute, something “repugnant to their *calidad*” (AGNM, 1804: f. 240vs). Throughout their petition, they pointed out their contribution to the community by paying *alcabala* and serving in public offices but also to their purity. The terminology employed is very similar to the “certifications for the purity of blood,” *probanzas de limpieza de sangre*. This kind of source had originated in fifteenth-century Spain with a mostly religious goal, aiming at the identification of converted Jews and Muslims and their descendants, the so-called new Christians. When being transferred to America, it became preoccupied with impurity mostly related to African ancestry and the attached stigma of slavery which was often termed as “bad race,” *mala raza* (Castillo Palma 2011; Hering Torres 2011; Martínez 2008). These certifications became increasingly widespread in eighteenth-century New Spain and the employed terminology pointed at increasing, though not yet fixed and commonly established ideas of racialization in the modern, biological sense (Albiez-Wieck 2020a).

Besides their alleged Spanish purity, the petitioners in this case highlighted the fact that their exemption from tribute was what differentiated them most clearly from the indigenous people, that they did not want to be equated to them and that they had acquired the privilege of exemption through their virtue, their courage and their blood shed for their king. While the benevolent king had always defended their privileges, mid-level colonial administrators did not obey the just rulings and clear system of classification trying to convert them in “amphibious men who should be Indians to tribute and Spaniards to contribute in everything else” (AGNM, 1804: f. 241r).<sup>19</sup> Unfortunately, until now I have not been able to find the final resolution for this case, so we do not know if the presented “proofs of their *calidad*” (AGNM, 1804: f. 241vs) were deemed sufficient by the authorities.

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<sup>18</sup> “españoles limpios de toda raza han sido siempre exentos de la contribucion de tributos que hacen los yndios, sin que jamas haya sido ninguno de ellos empadronado en tasacion alguna, porque siempre se han reputado, tenido y estimado de todos los vecinos de aquella jurisdiccion por españoles.”

<sup>19</sup> “hombres anfibios que sean yndios para tributar, y españoles para contribuir en lo demás.”

The third and last example from the Philippines dates more than 150 years before the previous ones (AGI, 1627). It shows the importance of religion, which was never that central in petitions from Spanish America where all inhabitants were forced to convert, mostly within the first decades after conquest. The Chinese migrants to the Philippines, the sangleyes, however, were urged, but not always compelled to do so.<sup>20</sup> This 1627 petition was presented by a Dominican friar, Melchor de Manzano, on behalf of the Manilan sangleyes which mostly lived outside the walled Spanish city in a ghetto called *parián*. The sangleyes complained that when converting to Catholicism, they were being shaved and had to pay an excessive amount of tribute. However, by law, all recently converted indigenous people in the Spanish Empire had the right of tribute exemption for ten years (Solórzano Pereira, 1648: 183 (Cap. XX)). Besides, the crown had forbidden their shaving since it made it impossible for them to go back to China due to the “infamy it means in their nation not to have it [long]” (AGI, 1627: f. 2r).<sup>21</sup> Arguing that these obstacles for conversion hindered many to convert, Melchor de Manzano urged the Spanish authorities to stop the shaving and provide the recently converted sangleyes with the same fiscal privileges indigenous people enjoyed in the Spanish Empire. At the end of the documentation, a decision is indicated which follows these suggestions. From later documentation, we know, however, that the sangleyes continued to be heavily taxed during the following centuries of Spanish colonial rule and that their taxation and status continued to be the cause of sometimes even violent disputes (AGI, 1642, 1679, 1683, 1708, 1790). What also continued in following decades was the fact that many sangleyes continued to migrate back and forth between China and the Philippines, defying Spanish attempts of restricting their mobility. The haircut continued to be a typical characteristic until well into the nineteenth century (Coo 2019: 83,393,694).

## Conclusion

Fiscal categorizations were an important way of “doing difference” early modern empires used to hierarchically organize colonial societies. The fiscal categorizations established by the Spanish administration in both the West and East Indies differed

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<sup>20</sup> Chinese migration to Manila existed already prior to the Spanish arrival but increased significantly due to the establishment of the galleon system, i.e. the trade with Spanish America and Spain via Acapulco in New Spain. Due to their rapidly increasing numbers, they presented a constant preoccupation of the Spanish administration. Their immigration was restricted, sometimes they were expelled, they were heavily taxed and several massacres occurred in the first half of the seventeenth century. The 1589 expulsion was linked to a forced conversion. At the same time the Spaniards depended on and profited heavily from the Chinese, especially regarding trade. Cf. Abinales and Amoroso (2005: 64–66); Chu (2010: 54–56).

<sup>21</sup> “por la ynfamia que en su naçion es no tenerlo.”

significantly from both the prehispanic ones and those existing in Spain, albeit we can see some continuities. Some of the newly created categorizations were extremely long-lasting, such as for example the *indio*, mestizo, and mulatto, which were and are much more than only fiscal categorizations and existed throughout the global Spanish empire. They were also present in other European empires and often outlasted independence, as in the Portuguese, Dutch, French and Italian territories in America, Africa and Asia (Alencastro 2012; Harris 2008; Lehmkuhl 2016; Pols and Anderson 2018; Schaub 2020). Others were regionally confined, such as the *mestizo de sangley* in the Philippines, which would play an important role in the late nineteenth-century process of independence (Coo 2019: 29; Tan 1986). Both the globally present and the regionally bounded classifications call for comparative research. I am quite confident that many such studies would reveal that the fiscal aspect of these categorizations turn out to have constituted a crucial element in the imperial politics of difference. Or the other way around: As I have shown in this article, researching fiscal regimes allows a perfect window into understanding how processes of colonial categorizations worked across the globe.

In all early modern empires, the classification into one or another fiscal categorization had a tangible effect on monetary and labor obligations or exemptions thereof. As in many other imperial configurations, vassals of the Spanish crown in America and the Philippines tried to influence their categorization, among others by resorting to the legal procedure of petitions. Within these petitions, we can observe the intersections of fiscal classifications with different social categorizations. In the examples highlighted here, we could see the relevance of ancestry, nobility, migrant status, an incipient racialization of the colonial *calidad*, and, especially in the Philippines, religion. In consequence, the research presented here can serve as a blueprint to investigate imperial politics of difference both from a conceptual and a methodological point of view.

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