

## TAX PROTESTS AND REBELLIONS IN RESTORATION SPAIN

Óscar Bascuñán Añover\*

Universidad Complutense de Madrid.

The use (or the threat) of force and the behaviour of crowds in the 19<sup>th</sup> and 20<sup>th</sup> centuries has recently inspired Spanish historians to investigate the phenomena of conflict and socio-political violence. Negative or punitive caricatures of social conflict such as those associated with the Lombroso school, the crowd psychology of Gustave Le Bon and Gabriel Tarde, or Sorel's mythology of violence, seem to have been left behind for good. The combined influence of the British Marxist school, French social histories of popular movements during the French Revolution, and the rebirth of the sociology of collective action following on from the work of Mancur Olson, facilitated the emergence of a revitalised social history. This new social history has widened its focus to include a whole range of differing forms of protest and social movements. From the 1990s onwards, Spanish social history has tried to incorporate new analytical methods to the traditional 'history from below' of British Marxism.<sup>1</sup> Indeed, the influence of Charles Tilly on Spanish social history lies particularly in his heterodox reconciliation of the Marxist theory of revolution with the utilitarianism of Stuart Mill and Weber's work on the role of the state, alongside his persuasive interpretation of protest as a non-institutionalised form of political participation.<sup>2</sup>

More recently, new studies have emerged on the various manifestations of social conflict characteristic of societies in transition to so-called 'modernity', the majority of which focus on a particular province or region. Alongside the more organised forms of conflict led by political parties, associations or unions that have traditionally dominated political and labour history, other, non-institutionalised expressions of protest, or transgressions of order have started to receive greater attention. Particular prominence has been given to popular riots, due to their violence and spectacular nature, but also to a wide range of activities for

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<sup>1</sup> See E. González Calleja and J.L. Ledesma, "Conflictividad y violencia sociopolítica en la España de la primera mitad del siglo XX" in E. Nicolás Marín and C. Gonzálz Martínez (eds.), *Mundos de ayer*, Murcia, University of Murcia, 2009, p.331-361.

<sup>2</sup> See C. Tilly, *The Politics of Collective Violence*, Cambridge, U.P., 2003.

which James C. Scott coined the term 'everyday resistance'.<sup>3</sup> This rich fabric of expressions of protest and social turmoil has in turn revealed the existence of a larger number of causes of mobilisation and social disorder. In this way, the analyses of rural property structure or the social relations of production that have traditionally dominated labour history have been complemented by the study of other conflicts that directed against the social and symbolic power of the Catholic Church, food price inflation, or the seizure of human and economic resources by the state. These studies have helped to provide historians with a more detailed map of the configuration and articulation of conflict during the transition to modernity.<sup>4</sup>

In this respect, the rejection of the tax code and of the activities of tax collectors was one of the principle causes and manifestations of conflict and mass mobilisation in Spain during the second half of the nineteenth century and the first third of the twentieth. Instances of social protest, resistance to payment and tax evasion were continuous from the moment that the centralised liberal state established its control over taxation. However, discontent with tax collection methods peaked during the cyclical subsistence crises, which reached their greatest intensity during the regime of the Bourbon Restoration (1875-1931). In this period, Spain was an overwhelmingly rural, agrarian country, excepting certain urban and industrial foci such as Bilbao, Barcelona, and, to lesser extent, Valencia and Madrid. It was undergoing a fragile process of economic modernisation, highly vulnerable to market fluctuations. The survival of a large part of the population, the poorest, was at the mercy of the processes of inflation and deflation typical of nascent industrial capitalism, usury, bad harvests or unemployment, and tax rises. The tax code became so unpopular in this period that it not only became one of the principle targets of conflict and socio-political violence, but helped foster anti-statist and anti-oligarchic sentiments in a large part of the population. This increasingly widespread antipathy towards the state is fundamental to understanding the significant social constituency available to emerging social and labour movements which demanded new rights, and to other forms of social and political organisation, some of which were revolutionary in nature.<sup>5</sup>

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<sup>3</sup> James C. Scott, *Weapons of the Weak. Everyday Forms of Peasant Resistance*, New Haven, Yale University Press, 1985.

<sup>4</sup> See M. Baumeister, *Campesinos sin tierra. Supervivencia y resistencia en Extremadura, 1880-1923*, Madrid, Ministerio de Agricultura, 1996; C. Gil Andrés, *Echarse a la calle. Amotinados, huelguistas y revolucionarios (La Rioja, 1890-1936)*, Zaragoza, Prensas Universitarias de Zaragoza, 2000; V. Lucea Ayala, *El pueblo en movimiento. La protesta social en Aragón (1885-1917)*, Zaragoza, Prensas Universitarias de Zaragoza, 2009; and Ó. Bascuñán Añover, *Protesta y supervivencia. Movilización y desorden en una sociedad rural: Castilla-La Mancha, 1875-1923*, Valencia, Fundación Instituto Historia Social, 2008.

<sup>5</sup> See E. González Calleja, *La razón de la fuerza*, Madrid, CSIC, 1998.

## The tax code in Restoration Spain.

The Bourbon Restoration regime emerged from a military coup that brought six years of democratic aspiration, known as the *Sexenio Democrático* (Six Democratic years, 1868-1874), to an end. The Restoration was a liberal, constitutional and parliamentary regime with a tendency to doctrinaire liberalism, based on a restricted suffrage. To consolidate itself, the regime needed the support of the big landowners, the upper-middle classes, the Church and the army. It was kept afloat by a political and electoral agreement providing for the alternation in power of the two main parties, the Conservative Party of Cánovas de Castillo and the Liberal Party of Sagasta. The arrangement, known as the *turno*, excluded other political groupings, notably the republicans and the Carlists, from participation in debates and from the benefits of political power, and consolidated a system of domination by oligarchy throughout the country, supported by the notorious *caciques* (local political bosses, fixers, and strongmen). In 1890, Sagasta's government introduced universal male suffrage in order to give the regime a more democratic façade. However, this measure led to the intensification of corrupt, fraudulent and coercive practices on election-day to ensure the victory of the 'correct' party according to the *turno* system, and eventually resulted only in a degree of democratic opening in large urban centres where the capacity of the *caciques* to control the electorate was more limited. This concession did not lead to major alterations in the composition of parliament, since the rural electorate was not only larger but was over-represented by an electoral system that favoured the zones where *caciquismo* held sway.<sup>6</sup>

The *caciques* were often members of the old nobility, the largest landowners or industrialists of a particular population or electoral district, professional politicians or other liberal professionals such as lawyers, journalists, pharmacists, doctors, notaries, judges, and etcetera. In rural areas, *caciques* were often a major source of employment and loans, putting them in a dominant social and economic position with respect to the peasantry, over which they exercised great influence. The two major parties of the time represented extensive networks of patronage geared towards ensuring the 'correct', previously agreed-upon election result. In exchange, the *caciques* received numerous political, economic, and administrative favours such as the control of town halls, the use and the management of common lands, control of charitable/welfare lists, military conscription lists, and the distribution of the receipts from locally-administered taxes. In this way, the system, and the methods, of tax

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<sup>6</sup> See S. Cruz Artacho, *Caciques y campesinos*, Madrid, Ediciones Libertarias, 1994.

collection became a mechanism of political and social control by the *caciques*, and added to the reputation of state representatives for abuse of power and arbitrariness.

In fact, it does not seem coincidental that the exchequer was financed, fundamentally, through indirect taxation. The close correlation between political and economic power characteristic of the Restoration regime indicates one of the main reasons that the elaboration of a property register that could have placed burdens upon wealth was delayed, and the lack of interest in bringing landowners who ran local politics to justice for fraud and concealment. Particularly unpopular was the consumption tax. This had been abolished during the *Sexenio* due to the antipathy which it aroused amongst the popular classes, but was re-established following the Bourbon Restoration in 1875. It was an indirect tax that weighed heavily on certain products, including staple goods such as wheat, flour, wine, fruits, meat, and vegetables, increasing their cost. Taxes on identity cards and weights and measures were also unpopular. The latter was a municipal tax intended, it was claimed, to unify markets and improve hygiene at points of sale, but as was the case with consumption taxes it was subject to the demands and abuses of landlords, who sought to profit from its collection. Indirect taxation freed the wealthy from the obligation to pay their share, and at the same time meant that the poorest had to dedicate a larger percentage of their meagre incomes towards paying the various taxes. As noted by Demetrio Castro, the weakest sectors of society became, relatively-speaking, the largest contributors to the consumption tax, since the greater part of their income was spent on foodstuffs.<sup>7</sup>

Furthermore, the debt that the Restoration regime inherited caused the tax burden to increase significantly. The brunt of this increase was channelled through indirect taxes, which overtook direct taxes as a proportion of revenues in the early 1890s. By this time the tax burden was 25 percent higher than it had been between 1850 and 1868, according to Rafael Vallejo. The expansion of certain practices, such as usury, in addition to the increase in proceedings for collection and punitive seizures reveals the progressive impoverishment suffered by small proprietors and sharecroppers.<sup>8</sup> In Table 1 (in appendix) we can see the evolution of the tax burden on consumables. Thus, according to Francisco Comín, this tax represented 5 percent of the treasury's regular income between 1865 and 1869, 2 percent over the following five years, but jumped to 11 percent between 1875 and 1880, a level reached

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<sup>7</sup> D. Castro Alfin, "Protesta popular y orden público: los motines de consumos", in J.L. García Delgado (ed.), *España entre dos siglos (1875-1931)*, Madrid, Siglo XXI, 1991, pp. 109-123.

<sup>8</sup> R. Vallejo Pousada, *Reforma tributaria y fiscalidad sobre la agricultura en la España liberal, 1845-1900*, Zaragoza, P.U.Z., 2001.

again in 1887. This was due largely to the increase in taxes. With this tax, the state was assured of a constant income flow and extended its reach to the whole of society. Moreover, the revenues it brought in put off the necessity of tackling a project of fiscal reform and modernisation that would have linked taxation levels to landholdings and wealth.<sup>9</sup>

The consumption tax represented the most important source of income for municipal councils during this period. Authors such as Adrian Shubert affirm that between 1876 and 1905 it contributed between 87 and 100 percent of municipal revenues.<sup>10</sup> The tax was intended to ameliorate the chronic indebtedness of local government, but was soon transformed into a mechanism for distributing favours, benefits and administrative resources amongst the patronage networks which formed the underlying structure of *caciquismo*. Collection of the consumption tax was carried out according to a complicated and arbitrary procedure. The government habitually assigned each municipality a fixed contribution based on its population, known as the *encabezamiento* (head-count). This calculation was fictitious and caused major errors and inconsistencies due to the limited commercialisation of production, particularly in rural communities where subsistence farming still predominated. In any case, different town halls carried out the collection according to their own methods. One of these was the *reparto vecinal*, which effectively made the consumption tax a direct one, paid by each household according to their expected spending on consumables. That is, a municipal commission presided over by the mayor and the largest contributors assigned the tax that each household was required to pay. The calculations of what each household was expected to consume were so imprecise that the *reparto* became an instrument of the *caciques* conducive to fraud amongst those with close links to local power, and could also be used to damage political and personal rivals.

Nevertheless, this method of collection was preferable to the popular classes because it was subject to a degree of public oversight and, in spite of everything, seemed to ensure that the tax burden was shared relatively fairly. The most hated method of collection was the 'subcontract' or *arrendamiento*. In this procedure, the tax was put out for tender and subcontracted to the highest bidder, who often had the advantage of close links or relations with the *cacique* or the local authorities. Tax collection became a business in its own right, with the profits going to the highest bidder. Furthermore, the desire of these individuals to

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<sup>9</sup> F. Comín Comín, *Historia de la hacienda pública. II. España (1808-1995)*, Barcelona, Crítica, 1996.

<sup>10</sup> A. Shubert, *Historia Social de España (1800-1990)*, Hondarribia, Nerea, 1999 (1<sup>st</sup> ed. 1991), p. 250.

increase their profits led them to deploy a series of ever-stricter collection methods. For example, they tried to control the entry and circulation of products inside a population, creating checkpoints and employing agents who in effect acted as auxiliary policemen, carrying out house-to-house searches and requisitions with considerable violence and coercion.

### **Anti-tax protests: the response of the masses.**

The absence, or the inefficacy, of civil or institutional channels through which to negotiate or achieve political representation resulted in many conflicts being accompanied by violence or underhand illegality. The conflict over taxation during the Restoration regime was characterised by diverse forms of protest and resistance on the part of the tax-paying population. The most common were the everyday practices of hiding taxable products before entering a population, non-payment, tax fraud, verbal confrontations, and even fights with, or acts of contempt towards, the taxman. As an illustration, we could cite two representative cases: in 1907, the local tax agent in Valdepeñas (Ciudad Real) was found dead in the street, with two bullet-wounds. In 1922, various armed inhabitants of the village of Fuentelaencina (Guadalajara) chased after two Civil Guards responsible for the death of one of their neighbours, who had resisted a search of his home related to enforcement of the consumption tax.<sup>11</sup> Nevertheless, on certain occasions simmering resentment against the tax system boiled over into collective violence or popular rebellions. The situation was not without antecedents. The subsistence crises of 1855-56 and 1867-68 had precipitated numerous anti-consumption tax riots. Unsurprisingly, then, the reintroduction of the consumption tax provoked the regular outbreak of riots from the early months of the Restoration regime onwards. These revolts were localised, isolated, and easily resolved problems of public order for the central government. More concerning was when a wave of riots took place over a short period of time. It was then when protests against the tax code became a grave threat to the stability of the regime.

The first great wave of consumption tax riots took place in the summer of 1892 (see Figure 1 and Figure 2 in appendix). Until this point, violent clashes between anarchists and security forces in rural Andalusia, strikes in the mines of Vizcaya and the textile mills of Catalonia, the passage of universal male suffrage, and, since 1890, the May Day mobilisations, had not been enough to produce such widespread unrest. Rafael Vallejo,

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<sup>11</sup> Ó. Bascuñán Añover, *op. cit.*

drawing on newspaper reports, has identified the outbreak of 76 riots in 24 provinces during that summer. It is possible that many more took place, as not all riots were reported on as widely as the famous riot led by the shopkeepers and grocers of Madrid, or those of Calahorra, Pontevedra, and Santander. The largest concentration of riots took place in the south-eastern provinces of Alicante, Murcia, Almería and Granada, in addition to certain others such as Zaragoza, Logroño and Badajoz (see Table 2 in appendix).<sup>12</sup> The republican newspaper *El País* described the state of social relations as ‘civil war’; *El Liberal* wrote that in July “as many popular uprisings as days elapsed” had been recorded; and *El Imparcial* asked ironically “Where will today’s riot be?”<sup>13</sup>

Much was written in the late nineteenth and early twentieth centuries about the irrational and primitive character of these popular revolts, or the criminal profile of the rioters, but it is now clear that these collective protests featured informal behavioural guidelines, a clearly-defined strategy, and certain shared objectives on the part of the protagonists. Far removed from criminological myth-making, the crowd was composed of members of the local community, specifically those who formed part of the lower classes (in the widest sense of the term). That is, those who lived on the edge of survival and feared falling into penury faced with rises in taxes or bread prices; or, in other words, those who still had something to lose rather than those who had already lost everything. Such acts were often initiated by women, who, together with their children, formed the vanguard of the protest. These women were the most acutely aware of changes in the prices at market. Furthermore, their gender role made them more effective intermediaries with the authorities and helped to blunt the fervour with which the security forces tended to carry out their duties when confronted by men (see Figure 3 in appendix). Typically, the tumultuous crowd would depart from the marketplaces and squares, heading for the zones where warehouses, the wheat exchange, railway stations, houses of landowners or ‘hoarders’, town halls, state representatives, holders of the consumption tax collection contract, or tax-collection booths (*fielatos*) were to be found. Assaults or arson attacks on these establishments were routine, unless they were guarded by security forces or rapid agreement with the authorities was reached. The riot was generally

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<sup>12</sup> See R. Vallejo Pousada, “Pervivencia de las formas tradicionales de protesta: los motines de 1892”, *Historia Social*, nº 8, 1990, p. 3-27.

<sup>13</sup> *El País*, “La guerra civil”, nº 1.863, 6-7-1892; *El Liberal*, “La paz moral”, nº 4.782, 25-7-1892; y *El Imparcial*, “¿Dónde será el de hoy?”, nº 9.047, 26-7-1892.

quashed after one or two days, due to a combination of conciliatory measures and repressive practices, as well as exhaustion on the part of the rioters.<sup>14</sup>

The activities of the protagonists in these riots were marked by an important symbolic ritual: the crowd unfolded banners and flags, cheered the armed reinforcements that arrived from outside under the belief that they came to punish the bad government or the abuses of the landowners, condemned the practice of speculating on staple goods, demanded a “fair price” or the sharing-out of consumer goods, and not the giving away free of the product or the abolition of the tax. The assaults and sackings could lead to scenes of pillage, but more often the goods ended up being thrown onto bonfires in a kind of *auto de fe*. This was a form of selective violence against the property of the large landowners, the institutions of local government, and the establishments that marked the presence of the liberal state, such as the telegraph, *fielatos* or the railway. Physical violence against individuals was rarely reported, except on occasions when exchanges of fire with security forces took place. Such habitual and recurring rules of behaviour sought to lend moral legitimacy to the protest and the use of violence, and they reveal the existence of a vague idea of social justice, shared by the community and directed against the speculative practices of a nascent market economy and the fiscal practices of the liberal state. The riot lacked the kind of formal organisation or leadership that could have helped form an enduring oppositional movement. However, it did hold a clear political significance that would prove vital in nurturing and giving shape to the gradual emergence of new political actors and forms of mobilisation which demanded alternative methods of political and social organisation.<sup>15</sup>

The next wave of riots broke barely six years later, in May 1898, when the whole of Europe was suffering a profound agrarian crisis which gave rise to important protest movements in Portugal and Italy. The May riots in Spain had been preceded by years of bad harvests and changes in the tariff regime that had increased wheat prices significantly. The outbreak of various anti-consumption tax riots in 1896 and 1897 had warned of the coming subsistence crisis. In May 1898, the devaluation of the peseta due to the wars in Cuba and the Philippines, as well as French demand for Spanish wheat, was taken advantage of by the largest landowners and industrialists to hoard grain, speculate on food prices (above all flour and bread), and to trigger price increases and scarcity. Popular revolts swept across large parts

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<sup>14</sup> See V. Lucea Ayala, “Amotinadas: las mujeres en la protesta popular”, *Ayer*, n° 47, 2002, p. 185-207.

<sup>15</sup> The so-called “counter-theatre of the poor” in E.P. Thompson, *Costumbres en común*, Barcelona, Crítica, 2000 (1<sup>st</sup> Spanish ed., 1995).

of the peninsula in barely a week. *El País* wrote that such revolts were ongoing in ‘half of Spain’ and *El Liberal* affirmed that ‘the list of towns and villages that have experienced riots in recent days is a cause for great anxiety’.<sup>16</sup> Carlos Serrano, in his work *El turno del pueblo*, managed to locate over 60 riots as taking place in little more than a week. Yet, as the author acknowledges, this cannot be treated as an exact figure owing to the scarce and confused information that arrived from the provinces and official efforts to hide and silence public disturbances, which traditionally had a contagious effect. It is sufficient to go over the documentary sources again with greater care to show that the eight riots counted by Serrano in the provinces of La Mancha were in reality 52, and that the four in Badajoz province were actually fourteen (see Table 3 in appendix).<sup>17</sup>

To shouts of ‘We want cheap bread!’ and ‘Down with consumption taxes!’, the majority of the riots broke out in wheat-growing and exporting provinces exposed to market fluctuations, but the novel feature of these protests is that they reached mining areas where they were accompanied by mass strikes and work/salary related demands. In provinces including Toledo, Ciudad Real and Albacete, Martial Law was declared and the army called out. In some cases, the demonstrators shouted subversive slogans such as ‘Death to the rich!’ and ‘Down with the town hall!’. In others, as Sebastian Balfour has shown, a cry of ‘Long live the workers’ party!’ was even heard. In this way, some of these traditional riots began to incorporate new forms of mobilisation, new actors and class-based attitudes that denoted the presence of workers’ or left-wing organisations. These new elements of anti-tax protest featured even more heavily in another outbreak of protest in the summer of 1899, this time affecting the major cities and combining the customary assaults on tax offices with strikes, shop closures and factory pickets. The increase in the incidence of riots and their evermore class-based nature resulted in a change of attitude on the part of the civil and military authorities. Indeed, the harshness with which the security forces acted in the riots of 1898 and 1899 is evidenced by the number of casualties for which they were responsible.

Local authorities halted their previous practice of granting a degree of legitimacy to these riots in the face of the excesses of collectors and speculators. The class-based threat hanging over bourgeois society became increasingly evident in the conflict over taxation and, furthermore, was conducive to greater support for the workers’ movement amongst the lower classes. The riots carried the tax conflict to parliament and, on 17 June 1899 the Finance

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<sup>16</sup> *El Liberal*, “Cosas del día”, n° 6.789, 5-5-1898; *El País*, “La rebelión del hambre”, n° 8.958, 7-5-1898.

<sup>17</sup> C. Serrano, *El turno del pueblo*, Barcelona, Península, 2000 (1<sup>st</sup> ed., 1987), p. 48-62.

Minister presented a bill proposing reform of the consumption tax.<sup>18</sup> The abolition of the tax was no longer considered a 'revolutionary aspiration' by the governing parties, but a solution favourable to the social stability of the regime. The intensive parliamentary debates over the tax were followed, in the street, by major national campaigns involving republicans, socialists and workers' organisations, businessmen and industrialists. Some strikes, demonstrations and festivals celebrating the labour movement ended with assaults and burnings of tax offices, as occurred in Almería on 1 May 1903.

In 1905 an extra-parliamentary commission was created in order to replace the tax for good. In the same year, existing tariffs on flour, wheat, and bread were abolished, followed in 1907 by those on wine. The preamble to the commission's establishment seemed to show that the necessity of fiscal reform was owed to 'the constant protests against the consumption tax, that, on more than one occasion, passing from words to deeds, have caused disturbances in public order'.<sup>19</sup> A 1911 law abolished the consumption tax altogether, but allowed for its suppression to be gradual and progressive, allowing municipalities time to find the most effective way to replace it with another tax. The difficulties that many municipalities encountered in replacing their principal source of income, and sometimes simple neglect, delayed still more the abolition of the tax in some populations and cities. The concentration of forces on tax-collection days and riots continued to break out in places as diverse as, for example, Sagunto and Alicante in 1907, Motilla del Palancar, in 1911, and Toledo, in 1913, where crowds assaulted all of the tax-collection booths after news spread that a collector had killed a youth who had resisted paying the tax on entry to the city.<sup>20</sup>

Following a preceding period of decline, failures and repression, the resurgence of the labour movement in the second decade of the twentieth century, combined with the grave social and economic crisis engendered by the outbreak of World War One, unleashed a new, intense cycle of social mobilisation between 1915 and 1921. In these years, demands for improvements in working conditions and campaigns for price reductions of staple goods took centre stage in labour and trade unions mobilisations. The labour movement also tried to take on a leading role in anti-tax protests in those population centres where the abolition of the consumption tax had suffered the longest delays. For example, in the mining town of

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<sup>18</sup> *Apuntes para el estudio del proyecto de ley sobre transformación del impuesto de consumos*, Madrid, Congreso de los Diputados, 1907.

<sup>19</sup> *Documentos y trabajos de la Comisión extraparlamentaria para la transformación del impuesto de consumos*, Madrid, Congreso de los Diputados, 1905, vol. 1, p. 1.

<sup>20</sup> Ó. Bascañán Añover, *op. cit.*

Almadén tax offices were assaulted on 16 December 1916. This was the date on which a nationwide general strike called by the UGT and the CNT took place, demanding lower prices on staple goods, solutions to the unemployment crisis, and a complete amnesty for political crimes. In January 1918, a strike in the village of Noblejas (Toledo) protesting against low wages, high food prices and the collection of the consumption tax gave rise to a confrontation with the Civil Guard that resulted in three strikers dead and three wounded.

These cannot have been easy years for the business of contracting-out tax collection or for the profession of collector. In every town or village, his work required the assistance and escort of the Civil Guard. In spite of such measures, acts of violence and protest could not always be avoided. Even so, the gradual abolition of the consumption tax in the second decade of the twentieth century in most populations and cities ended up dislodging tax rebellions from the central place they had occupied on the map of social mobilisation in Spain. Abolition would possibly not have been legislated were it not for the numerous riots which so shook the social order in the period under discussion. According to Martin Baumeister, 58 collective actions against the tax system took place in the province of Badajoz during the Restoration. Victor Lucea has found 139 actions of this kind in Aragón (Zaragoza, Huesca, and Teruel provinces) and Oscar Bascuñán 75 in the modern-day provinces of Castilla-La Mancha (Albacete, Ciudad Real, Cuenca, Guadalajara and Toledo). To all of these must be added the even more numerous protests against staple food price increases that ended with the assault and burning of tax offices or collection points.<sup>21</sup>

Popular and social anger at the tax system did not end, by any means, with the abolition of the consumption tax. In the second decade of the twentieth century, riots against the tax on identity cards continued to break out, and the confrontations with, and attacks on, tax collectors and enforcement officers remained part of the everyday social panorama in Spain. Nevertheless, amongst the popular classes it seems that the idea began to gather strength that imbalances between standards of living and fiscal obligations could be more effectively remedied through workplace demands and less direct forms of mobilisation than the riot. The labour movement found, in popular resentment at the tax system as well as other sources of discontent like price increases on staple goods and rejection of conscription, a channel through which it could propagate its ideas, forms of organisation and of mobilisation amongst the lower classes. Social conflict acquired a marked sense of class struggle following the revolutionary strike of 1917, with particular intensity and violence in Catalonia and

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<sup>21</sup> M. Baumeister, *op. cit.*; V. Lucea Ayala, *El pueblo en movimiento...op. cit.*; and Ó. Bascuñán Añover, *op. cit.*

Andalusia. The parliamentary regime of the Restoration, gripped by a serious crisis of political legitimacy, institutional weakness, social division, and the humiliating and bloody defeats of the colonial army in North Africa, acquiesced with something close to relief to the military *coup d'état* of General Miguel Primo de Rivera. The coup did no more than silence, or push underground, the grave social conflicts afflicting the country, which would re-emerge with the fall of the monarchical regime in 1931.

## APPENDIX.

Table 1. Percentage of regular state revenue according to principle taxes, 1870-1906.

	Property	Industrial	Utilities	Customs	Consumables
1870-1874	29	5	3	11	2
1875-1880	22	5	4	12	11
1881-1886	20	5	3	16	10
1887-1892	22	5	2	16	11
1893-1898	23	6	3	15	10
1899-1906	19	5	9	16	9

Source: F. Comín Comín, *Historia de la Hacienda Pública. II. España (1808-1995)*, Crítica, Barcelona, 1996, p.77.

Table 2. Locations and incidence of consumption-tax riots in summer 1892.

<u>Province</u>	<u>Nº protests.</u>	<u>Province</u>	<u>Nº protests.</u>
Albacete	2.	Lleida	1.
Alicante	5.	Logroño	4.
Almería	5.	Lugo	1.
Badajoz	5.	Madrid	1.
Bilbao	1.	Murcia	9.
Burgos	1.	Ourense	2.
Coruña	1.	Pontevedra	2.
Cuenca	1.	Sevilla	1.
Granada	8.	Tarragona	1.
Guadalajara	1.	Toledo	1.
Jaén	1.	Valencia	2.
León	1.	Zaragoza	9.

Source: R. Vallejo Pousada, "Pervivencia de las formas tradicionales de protesta.", p. 5

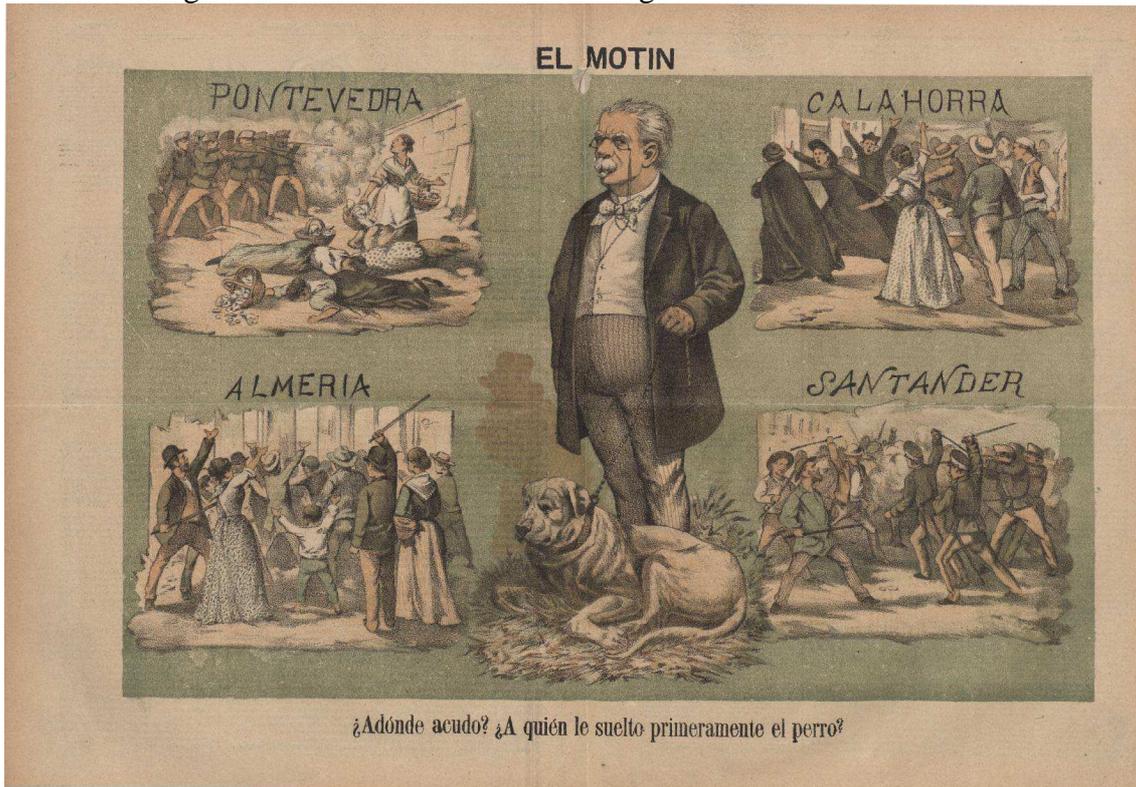
Table 3. Location and incidence of riots in May 1898.<sup>22</sup>

<u>Provinces</u>	<u>Nº conflicts</u>	<u>Provinces</u>	<u>Nº conflicts</u>
<b>Albacete</b>	<b>6.</b>	<b>Guadalajara</b>	<b>1.</b>
Alicante	3.	Jaén	4.
Almería	1.	Logroño	1.
Ávila	1.	Madrid	1.
<b>Badajoz</b>	<b>14.</b>	Málaga	1.
Barcelona	1.	Murcia	8.
Burgos	1.	Oviedo	4.
Cáceres	2.	Sevilla	4.
Cádiz	4.	Soria	2.
<b>Ciudad Real</b>	<b>19.</b>	<b>Toledo</b>	<b>24.</b>
Córdoba	1.	Valladolid	3.
<b>Cuenca</b>	<b>3.</b>	Vitoria	1.
Granada	1.	Zaragoza	1.

Source: R. Vallejo Pousada, "Pervivencia de las formas tradicionales de protesta.", p. 1

<sup>22</sup> The figures in this table are those originally elaborated by Carlos Serrano, excepting the provinces highlighted in bold which show higher figures, due to having been subject to an in-depth study, more details on which can be found Ó. Bascañán Añover, *Protesta y supervivencia...op. cit.*; and M. Baumeister, *Campesinos sin tierra...op. cit.*

Figure 1. Political cartoon caricaturing tax riots in summer 1892.



Source: *El Motín*, num. 32, 06-08-1892.

Figure 2. Political cartoon satirising the social situation in summer 1892 (cholera, misery and popular rebellions).



Source: *El Motín*, num. 34, 20-08-1892.

Figure 3. Political cartoon of women wearing men's trousers as an ironic comment on their role in tax riots.



Source: *El Motín*, num. 29, 16-07-1892.