# TAXATION AND TAX EVASION IN 15<sup>th</sup> CENTURY MALTA 1450 –1499

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The records of the town-council meetings of 1450-1499, themselves a product of a privileged group, the Mdina élite, are a clear illustration of the distribution of power and the resources of fifteenth century Malta. With little direct intervention from the Sicilian crown, the local urban patricians directed and controlled the economy of the islands. The farming out of taxes and their collection were of utmost importance for the financial life of the Mdina towncouncil. As one of the main features of daily administration, it included new arrangements in the *Universitas*' bureaucratic system in which the social strata prevailed. Also taxation and tax farming lifted up new vacancies and more insular municipal organisation.

### Le gabelle - sources of income, regulations, payers and payees

Almost a century ago, Mons. Alfredo Mifsud analysed taxation in his article 'L'approvigionamento e l'Università di Malta nelle passate dominazioni' which amongst other topics dealt with communal taxes. Deriving his arguments from archival evidence, he makes special reference to the town-council meetings' minutes found in *NLM Ms Università 11*. Although Mifsud's analysis provides a good insight of all the ways of taxation imposed by the Mdina *Universitas*, the article lacks detail and a comprehensive historical approach. On the other hand it is a very good introduction to tax-collection in Malta in the late fifteenth century. It is an attempt towards professional history, that is with references to archival sources and footnotes. Still some of the data is not in the footnoted. The following discussion seeks to further

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Mifsud's analysis, bringing to light more themes regarding the communal organisation and its sources of income in the Maltese islands between 1450 and 1499.

The State's main source of fiscal revenue was from the excise on domestic and foreign trade, like the 2 per cent on exports<sup>1</sup> and the yearly taxation known as *donativo* or *collecta*. This was a tax which was to be paid by all, to be distributed amongst all the subjects as payment for the crown's service.<sup>2</sup> Tax collection established an initial growth of a patronage system, which expanded in response of the increasing social differentiation,<sup>3</sup> between the élites of the island, members of the Mdina council, and the taxpayers.

Amongst the financial burdens which fell upon the Midina Universitas there was the payment of salaries of the crown officials on the island as well as taking care of the daily needs of the island. Needs which included the building of walls and the procurement of wheat. This was made possible by the revenues coming from the imposition of different taxation structures, many of which had to be sanctioned, sometimes imposed by the Vicerov in Sicily. Other ways of acquiring cash revenues was through various levies or fines for decree infringements and the lease of warehouses and other property belonging to the council.<sup>4</sup> The need for money was generated locally for the importation of essential foodstuffs and other commodities: funds came primarily from the exportation of cotton and cumin.<sup>5</sup> To a lesser degree, the *corso*<sup>6</sup> also had its share in bringing cash to the islands. As an industry it was patronized by the local élite, such as the Desguanes family.<sup>7</sup> Thus in the period of 1442 and 1450, the Desguanes owned the majority of ships used for corsairing. Taxes were imposed both on the exportation of cash crops as well as on corsairing. The only victual exempted from taxation was wheat, that was being imported from all Sicilian ports regularly according to the needs of the time. The release of wheat from taxation, the *tratte* was one of the main privileges granted in 1432 by King Alfonso.<sup>8</sup> On the other hand taxes were imposed on many goods; from the importation of cheese, to honey, wool and oil that were taxed at a rate of 1 gold tareni per cantaro.9

Another source of income was the tax imposed by the Maltese authorities on absentee fief-holders who lived in Sicily and did not administer their fiefs themselves. Thus, the Viceroy told the Mdina authorities to impose a tax on Johannes de Perollo of Xacca in Sicily,<sup>10</sup> an absentee fief-holder. On the other hand, the council refused to pay the taxes of absentee magnates like Rogerius de Landolina and Andreas de Perellu.<sup>11</sup>

The town-council was obliged to send to the Viceroy the revenues accruing from a number of taxes. Naturally, the *Universitas* at times complained against such payments. Many-a-time the council exaggerated in lamenting against the taxes and the commissioner arriving to gather the *collecta* and other dues, in order to release itself from its tax obligations. The *Universitas* found the slightest excuse to resist or postpone the payments of taxes.<sup>12</sup> Thus in 1473, a year of draught, the council sent a letter to the Viceroy protesting against the sixty four *uncie* of *donativo* that was asked from Malta that year.<sup>13</sup>

The taxes sanctioned by the Viceroy on products included a tax on the sale of wine, and on the imported wine, a tax on the sale of meat.<sup>14</sup> These taxes were all collected by the *gabellotti*.

#### The Gabellotto and the royal commissioners: the sindicaturi

A *gabellotto* was an official chosen from amongst the *homini facultusi* who was responsible for the collection of any given tax for any given year. Each village had one or more *gabellotti* in charge of tax collecting in that village, the number of *gabellotti* depending on the population size of the village.<sup>15</sup> Each *gabella* was farmed by public auction towards the end of the Indiction year, that is in August. The highest bidder became tax farmer for the coming year. The *gabellotto*, given his position as tax collector, was essential for the well functioning of Mdina's *Universitas*. Promising the *Universitas* an agreed sum of money, he proceeded to collect the tax, retaining for himself, as a salary, any extra money gained.<sup>16</sup> Sometimes, there were abuses as some *gabellotti* estracted surplus revenues from peasants to pay for their extra commodities. While the bidding took place, usually a guarantor and a witness had to testify that the *gabellotto* had a good financial backing. This implied that the *gabellotto* had to have a certain amount of wealth, pecuniary or landed property, and that he was not chosen from the undistinguished local population.

Although the gabellotti as a group were part of the élite of the island, they rarely were members of the main familiares sitting in the town-council. In-

deed many of them were well-off village inhabitants. Yet, they still had the power to present their own complaints to the King when they lacked agreement with the *Universitas*. A case in point occurred on 19 June 1466, when an embassy from the Maltese parishes went to Palermo to demand fiscal relaxation on behalf of the cotton producers. The latter, it was claimed, were hit by a licence of a two per cent tax on exports by the Mdina *Universitas*.<sup>17</sup>

Besides, the *gabellotto* was an officer of the *Universitas* at a local level. He supervised and organised the annual *collecta* or the *donativo* to the crown as well as enforced discipline and saw that everyone paid his contribution to the *Universitas*.<sup>18</sup> In addition, being so near to the taxpayers, the *gabellotto* could also report to the town-council any local grievances he could have met.

The largest share of the tax burden, as expected, fell on the wealthiest citizens of the island; and given their control of the town-council, it is their position which is found expressed in the documents bequeathed to later generations. Indeed, the royal commissioners or sindicaturi who came to the island to collect the royal *collecta* are described as a burden or oppression. This position can be seen in the *capitoli*, where the élite through the town-council, presented their grievances before the Viceroy.<sup>19</sup> In April 1461, in a town-council meeting, the municipal officials accused the commissioner of harmful activities and extortion, opting to inform the Viceroy de omnibus vexacionibus<sup>20</sup> of the commissioner. Later that month the council met again to discuss about the money that the commissioner irresponsibly extorted from the locals, though there is no specification as to whom he abused.<sup>21</sup> In the same meeting the commissioner was accused, on some rumours, that he was going to leave the island with the Universitas' accounts books recording the transactions of the tax trium quartuchiarum. Besides, he did not look into those account books that had been forwarded to him for auditing. It is evident that the royal sindicaturi, sent here from Sicily, were never welcome since they sought to force upon the local élite a higher contribution to the royal collecta. On the other hand, one must not forget that the sindicaturi, as Royal officials, were beyond the control of any Sicilian municipality, and so the reports of alleged abuses might not be too far from truth.<sup>22</sup>

Not all commissarii abused of their power. Indeed some came with the aim of

curbing local abuses,<sup>23</sup> as Renaldus de Ferrario who arrived in Malta in 2 August 1479 to prosecute fiscal abuses. So was Paulo Carcella, *sindicaturi et commissario*, sent by the Viceroy to Malta to investigate abuses of town officials in the fiscal administration of the island.<sup>24</sup> However the *sindicaturi's* main task was the collection of the annual *collecta*.

#### The royal collecta

The royal *collecta* was an annual tax, imposed throughout the *Regno* on town-councils and the population.<sup>25</sup> A royal commissioner came to the island to exact it and control local administration.<sup>26</sup> Occasionally, the tax went to the maintenance of the town walls.<sup>27</sup>

Generally, the Universitas did not collect the full amount in time, and the commissioner had to lodge official protests over and over again.<sup>28</sup> The collecta's collection depended on the revenues of the jurats, who naturally sought to postpone payment as much as possible. Thus, by the 15<sup>th</sup> November 1473 the commissioner Bartholomeus Xaccaventu had already asked for the collecta. Then on the 19<sup>th</sup> November 1473 he demanded it another time. The captain merely declared that the commissioner had to be patient and wait until the full amount was collected. As a consequence, ultimata were imposed on the notables or the homini facultusi to pay their share by the specified date. On the 19<sup>th</sup> November 1482, Johannes de Nava was asked to pay the remaining part of the tax by the day after. So was Georgius de la Habica. Then they were obliged to be punctual in their payment.<sup>29</sup>

The *collecta* was a tax imposed on the Maltese *Universitas*, yet, who paid it? Some of the élite might have been exempted, but there is no evidence whether the exemption was extended to all town-council members or to some of them only. Antoni Desguanes, a member of the most prominent families in the administrative affairs of the island, was exempted, through a letter read in the town council on the 4 October 1454. The same privilege was granted to Alvarus de Nava on 16 September 1481.<sup>30</sup> The poorest too seem to have been exempted. In a 1480 meeting, the town-council discussed that the *collecta* must be collected from those who had three *salme* of land property or more.<sup>31</sup> Antoni Garaj Desguanes was told contribute to the *collecta* at the rate of 3

## tareni per uncia of his income.<sup>32</sup>

The *collecta*, although an annual tax, varied in quantity from year to because not all the transactions were in cash payment. Bartering predominated, and even object or animal selling provided for paying one's part of the *collecta*. In 1482, Rogeli Caxaru sold an Ethiopian slave *nomine Catherina*<sup>33</sup> to cover part of the payment of the *collecta*. Besides there was no fixed rate, as it increased or decreased regularly. It was only thirty *uncie* on 21 October 1450, increasing to hundred *uncie* by 1462 only to decrease to sixty *uncie* in 1476, re-increasing back to three hundred *uncie* in 1481. However, a year later the amount was only 8 *uncie*.

#### Other sources of income

The *collecta* was only one of the taxes that burdened the Maltese population, other gabelle existed, their number and nature changing over the centuries. Thus, the *cabella sagati* which taxed various items including medicinal herbs, was documented since 1345. A century later one encounters the tax on the sale of meat, the *mal dinaru*: a tari on every *vitella o majale*, five grano *per montone* and one grano on every *agnello* sold.<sup>34</sup> The town-council meeting held on Tuesday 26 June 1481 decreed otherwise. Meat sold between September and Easter had a tax of four *grani* per rotulo, that sold between Easter and August was taxed at 20 *denari* per rotulo.<sup>35</sup> On the 29 June 1481, the town-council and all the noble *jurats* issued twenty seven regulations concerning the farming out of the tax on meat.<sup>36</sup>

The need to repair the city walls was a continuous drain on the *Universitas'* resources. An increasing proportion of the money needed was taken from the *collecta*,<sup>37</sup> while two per cent was taken from merchandise dues. Besides, the two *denari per rotolo* of minced meat, were also used for that purpose.

Not all taxes fell under the jurisdiction of the Mdina town-council, some went to the *secrezia*. These included: the *dohana* or customs dues, the obscure *cabella corbinorum*, the *madia* or Gozo Ferry tax, the *gisia* or poll-tax imposed on Jews (and till the mid thirteenth Century on Muslims) and some minor taxes on dyers, musicians, barbers and shopkeepers called *tintoria*, *tube*, *bar*- *baria* and *apothece* respectively. There was also the *baiulacio et xurta* as petty fines.<sup>38</sup>

#### Wine Taxes

Apart from the tax of a florin charged on all barrels of wine, the municipal town-council farmed out two taxes on the sale of wine,<sup>39</sup> taxes from which the Castellan, by virtue of his independent jurisdiction, was exempted.<sup>40</sup> These were a tax on the sale of wine and a tax on imported wine.

There is no specific pattern suggesting a general rise or decline in the tax's price, but rather price fluctuations. For example there was a gradual decline between 1462 and 1463, and 1472 and 1473. This points at some local happening which influenced the market price of the tax. Indeed those were years of draught and scarcity in wheat. Drought implied fewer sales, hence smaller taxes return. This in turn led to smaller bids as the tax farmers anticipated low returns from their investment Indeed, by 1476, when the crisis declined and the *Universitas* settled back, the biddings began to increase again from 680 *uncie* to 800 *uncie*.

It seems that the bidders differ but members of the same family like Petrus and Rogerius Caxaro sought to monopolise the position of *gabellotto*. Some tax farmers bought the tax for more than one year like Antonius Callus in 1461 and 1463 and Nicolaus Curmi in 1472, 1476, 1478 and 1479 for the tax *tri quartuchi per quartara*. In some years, there was intense competition for farming a given tax, suggesting an anticipation of high returns hence a good grape harvest. This was the case with the *tri quartuchi per quartara*, in 1450, 1461, and 1476. Similar cases are found for the *tax floreni pro vegete*, for instance in 1462, 1412, 1473-1474, and 1480.

While the *tri quartuchi pro quartara* was farmed out at the very beginning of the Indiction year (in the first week of September) or at the end of the Indiction year (the last week of August), the other tax *floreni pro vegete* was farmed out every six months of every Indiction year. Bidding dates for the latter vary from November to August or from December/ January to September of every year.

Yet, who were the bidders who competed for the farming out of taxes? One may find men from middle strata of society like notaries Ingomes de Brancato, Stephanu de Pirera, Petrus Caxaro and Paulus de Bonello. On the other hand, names suggest that the bulk of the tax bidders came from local élite like Blasius Michola, Jacobus de Peregrino that came from Birgu, Inigos de Cantore, Rogerius Caxaro of Mdina, Nergo de Cantore and the *Universitas* herself. This shows that, since to be a tax farmer one had to be financially stable, the bidders usually were members of the higher ranks within the social hierarchy.

#### La Baractaria

Bartering was not only used for the collection of the *collecta*. Not all transactions were paid in cash; many items were bartered and a number of payments were made in kind.<sup>41</sup> On this important commercial activity there was a profitable tax called *cabella baractaria*. Town-council officials gathered and confiscated a number of goods every year from individuals who evaded the tax on bartering. A case in point was the gown belonging to Nicolay Burbuzayna which was confiscated by the town-council *jurats* and sold by court order as the former was accused of evading the *baractaria*. The sale was done by Amatore Delia and the gown was sold to Luca Zammit for 3 *carlini*. The *baractaria* tax for the year 1476-77 was farmed out to Pino de Manuele at 6 *tareni ponderis* and was deputed to the maintenance of the town walls of Mdina.<sup>42</sup>

The farming out of the *baractaria* in the period in concern was done mainly to rich *gabellotti* or members of the same town-council. Certain names and the amounts of cash offered in the bidding of that tax show this. Distinguished names like Gullielmus Desguanes, Pasqualino de Allegricto, Cathaldu Lazaruni and Manfrido Axac are found. The ammounts of cash offered for farming out the *baractaria* betray the bidder's position along the social hierarchy. One had to have quite a high position in society to have the necessary financial backing to guarantee the contract as a tax farmer. Indeed, the highest bidders had to be supported by a guarantor who testified the bidder's financial credentials and his suitability to be a tax farmer, like Antoni de Naso, the guarantor of the wine tax farmer for the year 1473.<sup>43</sup>

#### Fines

Another source of revenue for the *Universitas* was the imposition of fines for the infringement of any law issued by the Mdina town-council. Fines were imposed on everything, from price-lists to the non-attendance to the obligatory town-council meeting. The amount of fines varied as well: from fifteen *carlini* to even fifty *uncie*.<sup>44</sup> The former was usually payable by common people or peasants. Fifty *uncie* were imposed on the members of the council or the local élite.

Too high prices also implied that a fine was imposed on the shopkeeper. Thus, for example, prices of footwear for women were ten *grani* per pair, whilst footwear for men cost two *carlini* a pair. If anyone was caught charging more than the price ordered by the *Universitas*, he was fined fifteen *carlini*, which sum went to the upkeep of the city walls.<sup>45</sup> Similarly, fruit and vegetables vendors outside the city walls where threatened with a fine of fifteen.<sup>46</sup> On the other hand, on the 15 October 1474, members of the council were notified that if they failed to attend to the following Saturday's morning meeting, they would be fined ten Sicilian *uncie*.<sup>47</sup>

Many-a-time, part of the revenues accruing from fines went to the repairing of the town walls like many taxes already mentioned. Other portions went to the accatapani or the captain of the city. Thus, on the 11 September 1473, the *Universitas* decreed that anyone caught selling wool and cotton yarn and other material outside the city, whether in the *Borgo*, or at Rabat, would be fined forty five *carlini*. These were divided thus: fifteen *carlini* each to the captain of the city, walls, and to the *catapans*.<sup>48</sup>

#### **Tax evasion**

The Castle-by the sea and its suburb of Birgu, formed an independent political entity falling outside the control of the Mdina *Universitas*. Thus, many Birgu inhabitants, as well as those of neighbouring villages insisted that they made part of the autonomous jurisdiction of the *Castrum Maris* even if they did not, thus evading taxation ordered by the Mdina *Universitas* since the latter's taxes did not coincide with those imposed by the Castellan. This was the case with the people of Zejtun who refused to pay their taxes to the Mdina town Council.<sup>49</sup>

This was only one clash between the Birgu and Mdina authorities on tax revenues. Another clash occurred in July 1473. The official in charge of the walls of St. Angelo was given in payment part of the *casa terrana cum la cuchina coniuncta et lu cortiglu et la intrata antiqua* property of Antoni de Naso. This was in payment for the debt that the *Universitas* owed him out of the revenues of the wine taxes.<sup>50</sup> Clashes tended to increase when the Castellan acquired the *Secrezia*. Wealthy persons who came under his jurisdiction took the opportunity not to pay royal taxes assigned to the town-council.<sup>51</sup>

## Conclusion

The élite thus had the means both to impose taxes via their control of the town-council as well as to evade them through their various privileges. Made up of an aristocratic stratum that had a primary role in the economic life of the town and relationships with the 'middle' class (merchants, *gabellotti*, artisans), it succeeded to govern to its advantage, the fiscal dimension of administration. Exemption from the different *gabelle* (although not so evident in this volume of documents) of individuals, shows how fiscal burden was distributed among the different strata of society, in this case among the upper class only.

The collection of taxes shows to what extent the municipal élite could direct their power. As Epstein states, taxation had a dual character which affected intensely the development of the late medieval state. It was a means of taking away from, and of distributing to, individual and collective interests. The *gabellotti* were agents of the élite of the island of Malta and the *Universitas* itself, and came from that same élite. By bestowing upon oneself the right to collect taxes, the local élite increased their personal power to the detriment of the state. On the other hand, taxation strengthened the collective power of the élite.<sup>52</sup> Thus taxation tended both to deteriorate and on the other hand to reinforce the power of the state. Political stability depended to a large degree on finding the correct balance between the two extremes: taxation and to maintain political effectuality.<sup>53</sup>

#### Notes

<sup>1</sup> R. Valentini, 'Documenti per Servire Per la Storia di Malta 1458-1466', in Archivio Storico di Malta, Anno X, Fascicolo 1, 1939.

<sup>2</sup> C. Dalli, 'Medieval Communal Organization in an Insular Context: Approaching the Maltese Universitas', in Heritage Supplement, p.9.

<sup>3</sup> S.R. Epstein, An Island for Itself: Economic Development and Social Changes in Late Medieval Sicily, C.U.P., Cambridge, 1992, p.52.

<sup>4</sup> S. Fiorini, 'Malta Towards the End of the Fifteenth Century', in S. Fiorini and G. Aquilina, (ed.), *The Origin of Franciscanism in Late medieval Malta*, pp.6-7.

<sup>5</sup> S.R. Epstein, An Island for Itself, pp.131,139, 178, 186-190 and 303.

<sup>6</sup> G. Wettinger, Acta Juratorum et Consilii Civitatis et Insulae Maltae, Palermo, Associazione di studi Malta-Sicilia, Centro di studi filologici e linguistici siciliani, 1993, Henceforth Acta. Acta no. 593 (17. iii.1475).

<sup>7</sup> H. Bresc, 'Sicile, Malte et monde Musulman', in S. Fiorini and V. Mallia-Milanes, *Malta: A Case Study in International Cross-Currents*, (ed.), Tableau 11 University of Malta, Malta, 1991. The dates given in the table are from 1399 to 1450. As from 1442, the Desguanes family had a primacy. Antoni and Ingarao Desguanes seem to be those who sponsored the armaments to the different patrons of the said *corso* expedition. H. Bresc, 'The 'Secrezia' and the Royal Patrimony in Malta: 1240-1450', in A. Luttrell, (ed.), *Medieval Malta: Studies on Malta Before the Knights*, The British School at Rome, London, 1975, p. 146.

<sup>8</sup> S. Giambruno and L. Genuardi, *Capitoli delle Citta' Demaniali di Sicilia approvati sino al 1458*, i, Palermo, 1918, pp.325-391.

<sup>9</sup> A. Mifsud, 'L'Approvigiamento e l'Università di Malta nelle Passate Dominazioni', in Archivum Melitense, iii, 36-58. (equivalent to 5 tari` of silver)

<sup>10</sup> Letter by Viceroy Acta no. 700 (10.iii.1478).

<sup>11</sup>Acta no. 219 (6.x.1462), 801 (30.x.1480), 971 (15.iv.1499).

<sup>12</sup> C.Dalli, 'Medieval Communal Organization', pp.11-12.

<sup>13</sup> Acta no. 495 (20.vi.1473).

<sup>14</sup> S. Fiorini, 'Malta towards the end of the Fifteenth Century', p.6. Acta no. 463 (18.x.1472), 835 (26. vi.1481), p.838 (29.vi.1481).

<sup>15</sup> G.Wettinger, 'The Militia List of 1419-1420', Melita Historica, V, 2, 1969, pp.80-106.

<sup>16</sup> S. Fiorini, 'Malta towards the end of the Fifteenth Century', 6.

<sup>17</sup> C. Dalli, 'Capitoli: The Voice of an Élite', *Proceedings of History Week*, 1992, 9, The Malta Historical Society, 1993, p.15.

<sup>18</sup>C. Dalli, 'Capitoli: The Voice of an Élite', pp.1-12.

<sup>19</sup>C. Dalli, 'Capitoli: The Voice of an Élite', p.11.

<sup>20</sup> Intimidate and vexing the majority of the population.

<sup>21</sup> Acta no. 124 (19.iv.1461).

<sup>22</sup> C. Dalli, 'Capitoli: The Voice of an Élite', p.11.

<sup>23</sup> Acta no. 738 (2.ix.1479). C. Dalli, 'In Frontiera Barbarorum: Waiting for the Turks in Late medieval Malta', Proceedings of History Week, 1994, The Malta Historical Society, 1996, p.119.

<sup>24</sup> Acta no. 623 (12.ix.1475). Letter of appointment by the Viceroy, Acta no. 616 (22. viii.1475).

<sup>25</sup> C. Dalli, 'Medieval Communal Organization', p.9.

<sup>26</sup> Acta no. 725 (11.xii.1478).

<sup>27</sup> G. Wettinger, 'Honour and Shame in Late Fifteenth Century Malta', *Melita Historica*, viii, 1, 1980, p.70. When in 1484 it was feared that part of the town walls were collapsing, permission was given from Palermo for their repair. These had to be paid either from the *collecta* revenues or from the sale of meat and impositions of levies on Maltese exports.

28 Acta no. 538 (19.xi.1473).

<sup>29</sup> Acta no. 889 (20.xi.1482), 888 (19.xi.1482).

<sup>30</sup> Acta, no. 56 (4.x.1454), 859 (16.ix.1481).

<sup>31</sup> Acta no. 782 (2.viii.1480); 'di la quilli ki anno di tri salmi di terra insusu'.

<sup>32</sup> Acta no. 873 (9.x.1482).

 $^{33}$  Acta no. 865 (27.ix.1482). 'Called Catherine'.

<sup>34</sup> S. Fiorini, 'Malta in 1530', in V. Mallia Milanes, (ed.), *Hospitaller Malta 1530-1798; Studies on Early Modern Malta and the Order of St. John of Jerusalem*, Mireva Publications, Malta, 1993, p.130; R. Valentini, 'Documenti per Servire alla Storia di Malta: 1458-1466', p.66. It amounted to 2 *denari per rotolo*; A. Mifsud, 'L'Approvigionamento e l'Universita' di Malta nelle Passate Dominazioni', p.200. This tax is found only twice in the documents under review.

<sup>35</sup> Acta no. 835 (26.vi.1481).

<sup>36</sup> List of Regulations of 29.vi.1481, Univ. 11, f. 488-489, no. 838, *Acta*. 'The castrated meat will be sold at 24 dinari every rotulo on the tax in concern, the ox will be sold at 12 dinari every rotulo according to the tax all the year, pig's meat at a measure will be sold at 18 dinari and will be payed 2 dinari for the tax on meat all the year'.

 $^{37}$  Acta no 800 (22.xi.1482). A black slave called 'Abdalla' belonging to Johannes de Nava is seized by the town authorities on account of the seven *uncie* which De Nava still owed for his share of the *collecta* imposed for the defence of the town.

<sup>38</sup> S. Fiorini, 'Malta Towards the end of the Fifteenth Century', p.7.

<sup>39</sup> C.Dalli, 'Medieval Communal Organization', pp.9-10.

<sup>40</sup> G. Wettinger, 'The Castrum Maris and its Suburb of Birgu during the Middle Ages', in S. Fiorini, M. Buhagiar, L. Bugeja, (ed.), *Birgu-A Maltese Maritime City*, 2. Vols., Malta, 1993, pp.45-53.

<sup>41</sup> S. Fiorini, 'Malta in 1530', p.172.

<sup>42</sup> Acta no. 916 (11.iv. 1483), and no, 643 (31.vii.1476) respectively.

<sup>43</sup> Acta no 503 (28.vii.1473).

<sup>44</sup> E. R. Leopardi, 'Bandi of the XV Century', *Melita Historica*, ii, 2, 1957, 10.ix.1462, f. 164; 11.xi.1471, f. 215; 19.iii.1473, f. 235 and 30.vi.1473, f. 250r.

<sup>45</sup> E. R. Leopardi, 'Bandi of the XV Century', Melita Historica, ii, 2, 1957, 21.vi.1472, f. 250.

<sup>46</sup> E. R. Leopardi, 'Bandi of the XV Century', Melita Historica, ii, 2, 1957, 8.vii.1472, f. 256.

<sup>47</sup> E. R. Leopardi, 'Bandi of the XV Century', Melita Historica, ii, 2, 1957, 14.x.1474, f. 308.

48 Bando of 11.ix.1473, Univ. 11, f. 262, no. 525-527, Acta.

<sup>49</sup> C. Dalli, 'Medieval Communal Organization', 10, Acta no. 503 (28.vii.1473).

<sup>50</sup> 'Ground-floor house with combined kitchen, courtyard and the old hall', Acta no. 503 (28.vii.1473).

<sup>51</sup> C. Dalli, 'Medieval Communal Organization', p.10.

<sup>52</sup> H. Bresc, 'The 'Secrezia' and the Royal Patrimony in Malta: 1240-1450', pp.147, 151.

<sup>53</sup> S.R. Epstein, An Island for Itself, p.387.