State, Economy, and Society in Western Europe 1815 – 1975

A Data Handbook in two Volumes

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and

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Volume I

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VOLUME I

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PREFACE

This book is about history and it has a history of its own. More than one observer, sympathetically or ironically, has called it an "enterprise of madness", and telling the project's story may help to convey its motives and objectives, however one might label them.

The story started in August 1971 in Lausanne at a conference organised by Stein Rokkan under the auspices of the International Social Science Council (ISSC) in co-operation with UNESCO, and also joined by the European Consortium for Political Research (ECPR). This "Workshop on Indicators of National Development" was to review endeavours to build up data resources for comparative studies of national development and to link up this work on historical data with the attempts to construct systems of social indicators. It represented a further and important link in a chain of collective efforts forged by Rokkan to advance comparative research in the social sciences.

The workshop followed another conference which had been organised a year before by UNESCO at Cerisy-la Salle in France to review progress toward the formulation of coherent models for the explanation of interactions among a wide range of variables in the process of state formation and nation-building. There had been a wide consensus at the conference that in a next round the efforts on the theoretical front should be matched with corresponding efforts on the data resource front. This was seen as a 'sine qua non' of further progress towards an understanding of the extraordinary variations across the world in the interaction among economic, social, cultural and political components of growth.

The themes of the Lausanne Workshop, which was attended by forty-four social scientists from eleven European countries, the United States and three Latin American countries, were grouped under three main headings: cross-national historical files; within-nation archives; social indicator systems. It was under the first heading that Wolfgang Zapf and I reported on our QUAM-Project (Quantitative Analysis of Modernisation) at the University of Frankfurt, a project essentially geared to the testing of models of modernisation and mass mobilisation during the century after the Napoleonic wars.

In his "Materialien zur Theorie des sozialen Wandels" (Materials for the study of social change) of 1967 Wolfgang Zapf had presented what was then probably the first systematic time series data collection. It embraced a 'decade collection' from 1820 to 1960 including 38 indicators for ten countries (Great Britain, France, USA, USSR, Germany, Japan, Spain, Argentina, India, China), and a 'year-to-year collection' from 1860 to 1960 including six indicators measuring industrialisation, international involvement, and political stability for four countries (Great Britain, France, USA, Germany). Between 1969, when I started to work with Wolfgang Zapf, and 1971 a 'refined collection' from 1815 to 1965 was compiled, consisting of more sophisticated indicators of social mobilisation for six countries (USA, USSR, Japan, Germany, France, United Kingdom). Finally, in 1971, a fourth collection was added consisting of indicators of urbanisation and literacy from 1850 to 1965 for all countries of the world.

The QUAM-Project had been stimulated by two streams of study in the social sciences since the 1950s, both essentially American: the modernisation theory (a common label for relativity disparate approaches to the theory of development), and the efforts to establish cross-national data collections beginning in the late 50s and early 60s. Underlying much of this work was the, perhaps obsolete, idea that one could discover 'general laws' in the evolution of global societies, and the belief that in this enterprise the collection and analysis of quantitative data was of crucial importance.

Since the early 70s or even late 60s, the criticism of the 'modernisation theory' has mounted and the optimistic hope of attaining the envisaged goals has somewhat diminished. This period, however, has left an important stamp on macro-sociology: the conviction that in this field, too, systematic empirical research is essential and possible. The renaissance of historical sociology has somewhat changed the orientation and emphasis of research towards a more careful and less abstract analysis of variations in more specific institutional and 'geographical' contexts.

My first encounter with Stein Rokkan was crucial for the new project which finally led to this book: his enthusiasm incited our energies and channelled them in different directions. It was at the Lausanne conference that I envisaged, however vaguely, a chance to combine my interest in the study of global societies, my preoccupation with European history, and my preference for a systematic empirical approach in macro-sociology in a new enterprise on a broader basis and with a longer time perspective.

In the course of the next year this idea took shape and developed into a plan and proposal for a project with the acronym HIWED (Historical Indicators of the Western European Democracies). Without Wolfgang Zapf's patronage, I would never have been able to start this project, and I would like to express my warmest thanks to him. He was an

altruistic advisor and relentless promotor of us 'young folk' as we then were. We directed the project together at the University of Mannheim during its first phase from 1973 to 1976. It was generously funded by the Stiftung Volkswagenwerk and we have been very fortunate in that this foundation was prepared to finance also a second phase from 1976 to 1979 in which the project moved with me to the University of Cologne. I am grateful for this opportunity to praise the Stiftung Volkswagenwerk: there is certainly no other foundation in Europe which has done more for comparative research and there may be none which is less bureaucratic. Special thanks go to Helga Junkers and Otto Häfner at the foundation for their personal commitment and unusual patience.

The HIWED-Project had two objectives, both influenced by Rokkan's work. First of all, to produce a data handbook on Western Europe since the Congress of Vienna covering major political, social, and economic changes in the last century and a half. With this we wanted to open up new sources and to lay a more solid foundation for a historical, comparative, and interdisciplinary, in one word macro-sociological, study of that territorial diversity which is called Europe. Rokkan always wanted a 'thick book'. Here it is. It will be the first and programmatic publication in a series called European Social Science Studies.

The second objective was concerned with Rokkan's theory of European political development in which he distinguished between four basic processes: state formation strictu sensu, nation-building, the institutionalization of political rights (mass democracies), and the institutionalization of social rights (welfare states). Since in his own empirical works he was mainly concerned with a study of the evolution of mass democracies and the processes and problems of nation-building, we wanted to push forward the comparative analysis of the evolution of welfare states in Europe. Some of the analyses undertaken have already been completed and will be published in the above-mentioned series.

When we started our work on the handbook in 1973 we did not realize what would await us. I must confess, that looking back I would not try it again. There were too many hurdless, detours and blind alleys, simply too many years of 'deferred gratification'. The first discovery we made was that in opening up the statistical sources we had to start practically from scratch. Thus, we had to squander most of our intitial efforts in bibliographical work and the building up of an archive of micro-fiches and foto-copies for which we had to order literally thousands of books from other libraries in Germany or from abroad. Without the exploitation of many devoted students we would not have succeeded and here I would like to extend warm thanks to Elisabeth Bieling, Petra Dunkel and Maria Müller who worked with us in Mannheim, and to Michael Sondermann, Karl-Heinz Korn and Hans Jäger who worked with us in Cologne. Above all others I would like to thank 'Hansi' who was the life and soul of the project.

The first product of these efforts was a bibliography of the major statistical sources in Europe since the early nineteenth century which also included an institutional history of official statistics. The bibliography was completed in 1975 and published in 1977 (Quantitative Historical Sociology. Current Sociology 23.2. Mouton, Paris). A bibliography of all census publications in Europe since 1801 was added later. I would like to extend my warmest thanks to Regina Kays, the librarian who worked with me on setting up the bibliography; the entire project owes a great deal to her efforts.

On this basis then we proceeded to our essential task, the production of our handbook. It was to be a truly collective effort. If we take into account the fact that research undertaken in universities is always only part-time work, then all project members taken together worked about 35 years on this book; and this, perhaps unfairly, excludes student and secretarial work. Only a fool could have done this work alone. Even so, many of us occasionally had the feeling of fooling away our lives. These high investments require a more detailed description of the individual contributions. However, it cannot do justice to the enthusiasm and deprivations of all project members.

As a general rule, each project member collected data only or mainly in the fields of his analytical interest. Thus, Jens Alber, a long-standing friend and colleague of mine, and a sociologist like myself, has created a data collection on the evolution of the modern social security systems, and at the same time, he completed in 1979 a thesis on the same topic which has been published in the above mentioned series. Being already involved in the preparatory stage of the project, he had to carry much of the initial burden in creating the project's infrastructure, and altogether he worked with me on the book for eight years. In addition to his part on social security, he produced the part on governmental coalitions and contributed to that on the labour force.

Franz Kraus, an economist, joined our project during its first year in Mannheim. Initially, he worked on the national product data which, beyond their instrinsic interest, have been most useful for the calculation of many indicators in other parts of the handbook. When he moved with the project to Cologne, he turned to his main field of interest, the study of income distribution and redistribution. On the basis of a painstaking and painful scrutiny of a myriad of tax statistics, he established what will be the major collection of historical data on income distribution. He is still working on his thesis and is at the same time preparing a separate and voluminous handbook with his much more detailed data on income distribution.

Jürgen Kohl, a sociologist, participated directly in our project during its first phase in Mannheim. He then moved to the University of Bielefeld, but continued to work with us. At the beginning, he worked mainly on the data of enfranchisement, electoral turnout and changes of the electoral systems which were included in the respective part of the handbook. Thereafter, he concentrated all his efforts on the collection and analysis of public expenditure data. In 1979, he completed a thesis on this topic which will be published in this series.

During the project's first phase in Mannheim, three students made important contributions. Elisabeth Gransche wrote a thesis on housing conditions in Europe since the First World War, Winfried Pfenning one on trade unions and strike patterns since the end of the nineteenth century, and Kurt Seebohm one on the evolution of taxation since the mid-nineteenth century. Both Pfenning and Seebohm went with the the project to Cologne to continue their studies. Kurt Seebohm, an economist, extended and refined his pioneering collection of tax statistics and put a great deal of effort in to the completion of our demographic data. Winfried Pfenning, a sociologist, extended his work on the development of trade union membership and industrial conflict, and also made major contributions to the parts of the handbook covering labour force and urbanisation. Since early 1979 he has been responsible for our computerized 'Western European Data Archive' (see below).

In spring 1977, after the project had been moved to Cologne, Richard Eichenberg, a political scientist from the University of Michigan, Ann Arbor, came to strengthen our team during the project's second phase. Eichenberg contributed the part on public bureaucracies. More importantly, however, he laid the basis for our computerized data archive and intensified our contacts with the central archive of the Inter University Consortium for Political and Social Research (ICPSR) at his original university in Ann Arbor.

This archive has been most helpful in computerizing our complex cross-tabulations of age by sex and civil status for 225 population censuses. These tables, which are not included here but will be published separately, have been important for calculating various indicators in the handbook. My warmest thanks go to Catherine Kelleher who 'lent' us one of her best young scholars, and to Jerry Clubb who gave a great deal of support to the creation of our computer archive in its initial phase.

Finally, in 1978, Reinhard Schneider, a sociologist at the University of Bielefeld, joined our project as an external member. He has been working on a broad comparative study on the evolution of public educational systems in Europe and has contributed the corresponding part of the handbook. In the collection of the quantitative data he built on some earlier efforts in Mannheim and Cologne, especially by Joachim Heinlein.

In our work on the handbook we relied mainly on statistics collected and published by public authorities, mostly national statistical offices and other national agencies, and occasionally international organizations. In a few cases, however, and above all in the parts on public expenditures and economic growth, we have used data collected and analysed by other social scientists or economists. These sources are documented in the appendix of the second volume. Usually, the range of these works is relatively limited with respect to the number of countries included, the time period covered, and their number of variables. There were, however, two major exceptions.

David Singer was kind enough to leave us the data on military personnel for the period 1850 to 1970 which had been collected in the Correlates of War Project directed by him at the University of Michigan. They are published here for the first time. I am most grateful for this gift and would like to thank him and his team for their support. The other data collection which we made use of has already been published, and is the most useful compilation of historical statistics on elections by Tom Mackie and Richard Rose (The International Almanac of Electoral History. London, Macmillan, 1974). As we did not want to exclude this essential information from our handbook, we asked than to permit the publication of their tables with the percentage distribution of votes and seats. We are most indebted to them for their kind permission.

A few words about my own role in the project. I have been a slave driver but the handbook has enslaved me too. To a varying extent, I have been involved in the process of defining the indicators, searching for sources and collecting data for practically all parts of the handbook, and some I have contributed myself. I have checked most, or at least many, of the data in process of their collection as well as in the proof-reading stage, but this does not diminish the responsibility of the other project members. The conception, composition and text of the handbook are essentially mine, but this does not detract from the collective character of the book.

The handbook assembles data on political, social, and economic developments in Western Europe since the Congress of Vienna. This preliminary definition of its contents immediately requires some specifications and qualifications. The first problem is space. Not only for me, an Austrian by birth and nationality, is 'Western Europe' a vague concept. In its present use it is clearly a product of the Second World War, before which it was a more limited term which has widened its range only by incorporating parts of 'Central Europe' a crucial concept in European history (see the Introduction below).

In defining the space covered by our handbook we have made the following essentially pragmatic decisions:

- From 1815 to 1918 we include the Austrian part of the Austro-Hungarian monarchy as defined by the 1867 constitution.
- We thus exclude to the east: the Hungarian kingdom; the European territories of the Ottoman Empire, though all had gained independence before the First World War; the Russian Empire with the exception of Finland, though it became independent only in 1917.
- After World War One we include among the succession states of the Austro Hungarian monarchy only the Republic of Austria, and we also exclude Poland and the Baltic states which became independent in 1918.
- Unfortunately, we cover (with some exceptions) Italy only since 1861 and Germany only since 1871. The great

number of Italian and German states and territories as well as the relative scarcity of statistical sources made this regrettable decision necessary.

- An even more lamentable omission is the exclusion of Greece, Portugal and Spain. There are some grounds for arguing that these countries belong, or belonged, to a lesser extent to 'Western Europe' but their exclusion is mainly due to our insufficient knowledge of the three languages.
- Finally, we do not include Luxembourg and Iceland, as well as the other smaller European 'states', for pragmatic reasons only, though at least Iceland has always incited our curiosity.

The teritorial changes which the countries included in our study have undergone between 1815 and 1975 are described in chapter I, part 1. In the tables and graphs we use the following abbreviations:

AU Austria	IK Ireland	EW England and Wales
BE Belgium	II Italy	SO Scotland
DE Denmark	NE Netherlands	GB Great Britain
FI Finland	NO Norway	NI Northern Ireland
FR France	SW Sweden	UK United Kingdom
GE Germany	SZ Switzerland	

With few exceptions, all data in the handbook are national data, i.e. they refer to nation-states. They are either (quantitative) aggregate data or (qualitative) institutional data. For the latter (e.g. institutional traits of social security systems) the nation-state is the natural 'unit of analysis'. This is less true for aggregate data. Often national averages hide important internal, regional or other, differences or the nation-state may not be the adequate 'unit of analysis' as in the case of the international division of labour and economic interdependence. Future data collections will certainly have to include other, subnational, international and supranational, units. For most variables, however, the nation-state still remains the crucial 'level of aggregation'.

The maximum time period covered is 1815 to 1975. The Congress of Vienna was chosen as our starting date because it defined or redefined, after more than two decades of revolution and war, our units of analysis, the nation-states. With the exception of Belgium which became independent in 1830, no major territorial change occurred in 'Western Europe' until the Italian and German unifications. The choice was also dictated by the availability of data. Before 1815, we find hardly any national statistics; in most European countries the development of official statistics did not 'take-off' until 1818. 1975 was chosen as finishing date when we still thought that we could complete the handbook much earlier than we actually did.

Of course, relatively few time series really go back as far as 1815, most start only in the second half of the nineteenth century. The reasons for this are simple. Obviously, some series cannot start before the institutions to which they refer were created: no electoral results without suffrage, no divorce rates without legalising divorce, no pension figures without social security systems, etc. Equally obviously, other series can only commence when the respective statistics were collected for the first time. The initiation of population censuses and the establishment of parish or civil registration has been most important in this respect. Most of our countries started censuses in the early nineteenth century, but many items such as occupation, employment status, language, religion, citizenship or even housing conditions were usually included only later. In other cases, public authorities collected statistics but did not publish them. This holds true above all for financial statistics before governments were forced by parliaments to lay open their budgets. A final limitation exists where we had to rely on secondary sources, on the historical reconstruction of national accounts statistics. Thus, with only few exceptions, our time series start when the respective institution was created or when the respective statistics were collected for the first time.

The structure of the handbook has changed several times in the course of the past nine years, often because we realized that some objectives had been unrealistic, sometimes because we discovered new possibilities. As it is today, the structure mirrors more a need for numerical aesthetics than for logic. Some logic does exist, however.

The handbook is divided into two volumes of equal length. The first is entitled 'The Growth of Mass Democracies and Welfare States'; the title of the second volume is 'The Growth of Industrial Societies and Capitalist Economies'. With this sequence of the two volumes we want to indicate that we follow neither the Durkheimian nor the Marxist tradition. Both see the 'state' more or less as an appendix to some more 'fundamental' structure, be it the division of labour or the mode of production. But the modern state has shaped the structure of social and economic relationships at least as much as it has been influenced by them.

The first volume contains basic data on the Western European nation states (external boundaries, population by nationality, internal cultural heterogenity), the evolution of mass democracies (suffrage, electoral results, parliamentary seats, government coalitions), the growth of public budgets (taxes and expenditures) and public bureaucracies (civil and military personnel), and finally, the development of welfare states (public education and social security systems). There are some gaps, among the many, which we greatly regret. We would like to have included data on political parties, social movements, collective violence and political instability and to have incorporated more aspects of the welfare

state, especially the public health sector; but all this proved to be unrealistic, given the number of countries and the time span covered in the study.

The second volume on social and economic developments is necessarily more selective. As B. R. Mitchell's great handbook on 'European Historical Statistics 1750–1970' already covers a broad array of economic statistics, we confined ourselves in this respect to indicators of economic growth (national product figures for various concepts and national product by origin and use) and measures of income distribution. Thus, our handbook contains no production figures and, though regrettable, no indicators of unemployment and inflation. For the same reason, we excluded statistics on transport and communication. Like Mitchell, we did include, however, the essential demographic data but put much more emphasis on the calculation of comparable indicators. In addition, the second volume gives data on the process of urbanisation and changing housing conditions, the structure of the labour force, the development of trade unions, and the pattern of industrial conflict.

Besides the many unavoidable gaps, the handbook has one systematic lacuna. It assembles essential information for comparing developments of the Western European states, societies, and economies, but it does not touch on the political, social, and economic relationships between them: the exchange of goods, transactions of capital, and migrations of workers, overseas emigrations and European population displacements, students studying abroad and cross-national communication, diplomatic relations and military conflicts. Originally, we had hoped to add a third volume to include these data, such as those concerning external trade, overseas emigration and wars, relatively easily accessible, but a more comprehensive collection of data on inter-state exchanges and relations in Europe is still lacking.

As to the formal structure, both volumes consist of five parts with two chapters each. Thus, the handbook contains altogether twenty chapters which are grouped into ten parts. Both volumes have a longer historical-sociological introduction, and each single chapter starts with an explanation of the tables and graphs presented and a short discussion of methodological problems involved.

The documentation of such a work poses a major problem and requires some explanation. From the very beginning, we decided that in principle each datum should be reproducible implying that we document not only its source(s) but also the calculations and estimates we made. In this way we hope to facilitate the process of accumulation in future research. Initially, we produced and distributed several 'Data Reports', each of 100–200 pages, in which specific data sets were documented (enfranchisement, taxes, social insurance, public bureaucracies). Later on, however, we decided to switch completely to a computer-readable documentation.

In early 1979, we started, in collaboration with the Zentralarchiv at the University of Cologne, the Western European Data Archive Project (WEDA), again funded by the Stiftung Volkswagenwerk. The computerization of all HIWED data (many more than included in the handbook) and of the extensive documentation formed the major part of this project. The Zentralarchiv was a very generous host of this project, and I am grateful for the opportunity to thank Maria Wieken, Erwin K. Scheuch and above all Ekkehard Mochmann for their support.

Obviously, an inclusion of the documentation would have enormously expanded the handbook, restricting its convenient use and raising its price. Thus, we have tried to keep the number of annotations in the book as small as possible, and we offer instead separate documentation which will be available through the ICPSR at Ann Arbor for the American user and through the Zentralarchiv in Cologne for Europe. The details of this documentation will be found in the appendix to the second volume describing briefly the major primary and secondary sources we have used.

The data collection was almost finished in 1979 and we thought that we could publish it soon after. But we had grossly underestimated the tedious work of typing hundreds of tables and drawing the numerous graphs. We had decided to do this work ourselves in order to avoid excessive costs. Four women suffered from this decision: Carla Heusser and Ursula Feger at the University of Cologne, Dagmar Alber and Ursula Nocentini at the European University Institute in Florence where the manuscript was completed. Knowing how dreadful this work was (I had myself to do most of the proof-reading) I can only thank them most warmly.

Lastly but not least, I want to thank my wife, although she is one of those modern women who believe that their husband's work is purely entertainment. Generally only half-true, it was even less so in this case. However, she had to tolerate a husband whose mood steadily declined in the nine years of working on the book.

This book is dedicated to Stein Rokkan. The permanent encouragement he gave us would be more than enough to justify the dedication. But we owe him much more: intellectual leadership through personal authority and friendship. The joy and relief which accompanies the completion of this book is blended with a sad thought that we cannot show the book to him; he died before we could finish it.

Peter Flora

Florence, Summer 1982

Chapter 7

PUBLIC REVENUES

This chapter presents data on the tax receipts of general and central government. 'Central government' includes all levels of government: central, local and where relevant, regional. (For social security contributions see chapter 9.) Historically and from an international perspective there are very different systems of financial transfers between government levels. In general, the receipts of a tax have been imputed here to that level of government which disposes of the legislative competence for this specific tax, or at least has the right to determine its rates. Whether the tax receipts are spent at the same government level or transferred to another, is not relevant for their classification here.

In the tables, tax revenues are divided into two main gruops. Direct taxes, in principle, cover all forms of taxation which are levied on the earnings, income and profits of natural and juridical persons at the time of their being earnt. Indirect taxes, in contrast, are levied at the time when these earnings, incomes and profits are spent. Four categories of indirect taxes have been designed, both for central and general government. In the case of direct taxation, the classification is much more detailed for central government (nine categories) than for general government (three categories).

The following direct taxes of central government have been distinguished:

Income tax: All 'modern' forms of income taxation fall under this heading. The tax may be levied on total income derived from different sources, or for each income source separately. In some countries, income from property forms part of income taxation. Income taxation usually takes into account, to a greater or lesser extent, the socio-economic status of the taxpayer (civil status, children, subsistence level a. o.) in the form of tax free allowances. Tax rates are normally directly progressive or at least, because of the tax free allowances, indirectly progressive.

Property tax: Separate form of taxation on income derived from property.

Inheritance tax: Taxes on legacies and donations, the (progressive) rates of which generally depend on the amount of the legacy or donation and in some countries, also on the degree of kinship.

Extra-ordinary taxes: Taxes on incomes and profits above a 'normal' level which have been earned due to special circumstances such as war or economic crisis.

Assessed taxes: A form of 'indirect' taxation of income and property, especially in the nineteenth century, on the basis of 'external indicators' such as, the number of servants, horses, carriages, houses, cattle etc.

Land tax: Taxes levied on earnings from landed property. Originally a tax on agricultural earnings which was later extended to earnings from real estate.

Trade tax: Taxes levied on earnings from trade and industry. In cases where enterprises are not obliged to keep accounts, earnings are frequently estimated on the basis of the number of employees or other characteristics. As a rule the socio-economic circumstances of the taxpayer are not taken into account.

Corporation tax: Taxes on the profits of enterprises obliged to maintain a comprehensive book-keeping system. Profits which are paid out and those which are not, are frequently taxed at different rates.

Other objective taxes: Mostly minor forms of direct taxation which differ greatly from one country to another and are not classifiable. Extra-ordinary taxes are included only if they show no aspect of income taxation.

The synopsis on the following two pages shows how central government taxes have actually been classified for each country according to the above categories. It also indicates the period for which the single national taxes have been included in the respective time series. Years in which a tax was introduced are underlined.

For general government the classification of direct taxes is much simpler. Three categories are distinguished. *Income taxes* include here, apart from the actual income tax, property, extra-ordinary, and corporate taxes. *Objective taxes* embrace land and trade tax, assessed and 'other objective' taxes.

	Income tax	Property tax(a)	Extra-ordinary taxes	Assessed taxes	Inherit. tax(b)	Land tax	Trade tax	Corporation tax	Other objective taxes
AU	1898-1975 Personal income tax 1898-1931 Income tax on higher salaries 1932-1975 Income tax on wages and salaries	1923	1963-1965 Extra-ord. property tax 1925-1932 Extra-ord. property tax		1850-1975(b)	1850-1912	1960-1975 New central trade tax 1946-1975 Tax on capital yields 1898-1919 Trade tax for certain companies 1850-1937 Trade tax	1946-1975 1898-1937 Tax on interests	1951-1975 Special direct taxes for certain purposes 1959-1975 Agricultural levies 1946-1958 Tax for occupation costs 1930-1937 Other direct taxes 1893-1912 Tax penalties, military taxes 1850-1912 Old "income t.", tax penalties
BE	1938-1975 Income tax, incl. progr. surtax 1930-1937 missing data incl.under "land t." 1922-1929 Income tax, incl. progr. surtax		1938-1945 Taxes on war profits 1914 Taxes on income and war profits	1841-1923 "Contribution personnelle"	1841-1975(b)	1841-1975	1938-1975 Trade tax 1922-1934 "Impôt sur les mobilières" 1841-1914 Old trade tax	1963-1975	1934-1963 National defense contribution 1922-1949 Other direct taxes 1841-1928 Taxes on the yields of mines
DE	1917-1975 Income tax	1904	1949-1955 National defense tax 1943-1946 Extra-ord. profit tax 1932-1939 Add.inc.tax 1915-1920 Extra-ord. income tax		1872-1975(b)	1872-1972		1922-1975	1872-1890 "Landog, Ligningsskat" (objective taxes)
FI	1917-1975 Income and property tax		1964 Add.income tax 1946-1953 Extra-ord. 1917-1926 prop. tax 1943-1946 Add.income and property tax 1940-1945 cap. levy		1882-1975(b)	1882-1924	1882-1924 Trade tax (missing data incl. under "land tax")	1920-1975 (miss. data incl. under "land tax")	1882-1924 Poll tax (missing data incl. under "land tax")
FR	1916-1975 Income tax by schedules, incl. progressive surtax			1827-1925 "Contrib. personelle-mobilière", "taxes assimilées	1827-1975(b)	1822-1975 1850-1925 Tax on doors and windows	1827-1975 trade tax	1873-1975 "Impôt sur le valeur mobilière (partial income tax) 1949-1975 Income tax on companies	1850-1975 Other direct taxes 1946-1958 "Impôt solidarité nationale"
GE	1924-1975 Income tax	1924	1949-1958 "Notopfer Berlin" 1928-1943 Extra-ord. income tax "Rhein-Ruhr-Abgabe", "Aufbringungsumlage"		1906-1975		1924-1975 Tax on capital yields (missing data incl. under "land tax")	1924-1975 (miss. data incl. under "income tax")	1949-1958 Other direct taxes 1941-1943 Directors tax 1937-1941 Defense tax 1933-1943 "Reichsfluchtsteuern" 1915-1917 Extra-ordinary war duties 1909-1925 Directors tax

	Income tax	Property tax (a)	Extra-ordinary taxes	Assessed taxes	Inherit. tax(b)	Land tax	Trade tax	Corporation tax	Other objective taxes
Pr				1849–1880 "Klassenst."		1849–1880			1849–1880 Tax on yields of state railways
Ba				1837–1880 "Personalst."		1837–1880			
IR	1922–1975		1932–1943 Tax on profits		1924–1975			1922–1975	1973–1975 Agricultural levies
IT	1974–1975 Income tax 1877–1973 "Richezza mobile" (income tax diff. by income sources) 1918–1975 Progr. surtax	1924	1946 War-profit tax, defense 1937–1940 1915–1929 tax		1862–1975	1862–1965	1862–1975 Trade tax	1953–1975 Tax on bonds	1936–1975 War additions on direct taxes, war profit taxes, other direct taxes 1915–1929 War additions on direct taxes 1862–1876 "Richezza mobile" (objective taxes on different income sources)
NE	1894–1975 Income tax	1893	1935–1957 Taxes on bonds a.o. 1917–1924 War profit tax	1850–1931 "Impôt personelle"	1850–1975	1951–1975 1850–1943	1850–1894 Trade tax	1946–1975	1942–1957 Compensation taxes, registration levy, directors tax 1916–1921 Other extra-ordinary war duties
NO	1892–1975 Income tax		1963–1965 Addit.income and property tax 1937–1958 War and pension t. 1914–1920 War additions on income and property t.		1850–1975(b)			1922–1958 Tax on undistributed profits	
SW	1903–1975 Income tax		1918–1923 War additions on income tax		1850–1975(b)	1850–1935	1874–1932 Trade tax	1903–1975 (miss. data incl. under "income tax")	1968–1975 "Allmän arbetsgivearavgift" 1951–1975 Foresty duties 1939–1947 Defense tax 1850–1938 Poll tax 1915–1922 Defense tax 1850–1929 "Allmän bevillingen" 1875–1975 Compensation tax for military service ("Halbe Militärpflichtersatz-Steuer")
SZ	1941–1975 Defense tax		1934–1957 Crisis levy 1940–1957 War profit tax 1940–1954 Extra-ord. war tax 1921–1938 Extra-ord. war tax 1917–1934 War profit tax 1916–1926 Extra-ord. war tax						
UK	1843–1975 Income tax by schedules		1938–1965 National defense contribution, excess profit levy and tax 1917–1926 Excess profit tax, corporation tax		1850–1975(b)	1850–1937 (incl. other 19th c. assessed taxes)		1966–1975	

In terms of international and intertemporal comparability, the classification of indirect taxes poses fewer problems. Four categories are distinguished, both for central and general government:

Customs: Revenues from duties and customs on exported and imported goods.

Excises: Total of all excise duties on specific consumer goods.

Turnover tax: Receipts from taxes, with varying national forms, on the turnover of goods.

Other indirect taxes: Mainly dues and stamp duties for legal documents a. o. In addition some other not clearly classifiable indirect taxes. Dues on legacies and donations may also be included here, especially for the nineteenth century, if they are not listed separately in the national statistics (see the annotations to the tables).

The chapter starts with some comparative tables and graphs presenting tax ratios. In four tables (and 13 corresponding graphs) general and central government taxes are given as a percentage of gross and net domestic product. In a fifth table the central government taxes are expressed as a percentage of general government revenues. For each country then, the data on general and central government revenues are given in two tables and graphs. The tables contain the absolute aggregate figures of tax receipts and their percentage distribution by tax category. The two graphs, finally, give a rough idea of the changes of tax structure, using five-year moving averages of the percentages.

THE DEVELOPMENT OF TAX STRUCTURE IN WESTERN EUROPE 185o - 1975

by

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Introduction

This investigation of tax structure development is based on a general goal of the HIWED project: to analyze large scale economic and social change in Western European countries and to relate politicy changes to these developments. One important aspect of historical policy change consits of the penetrative and distributive efforts of the states (Flora 1975, p. 143). The concentration of resources through state revenues is one factor in the change in distribution of resources in general and in monetary income in particular. Naturally, the measurement of these changes is difficult, and it only seems possible to estimate distribution effects using multiple indicators. Of these, tax structure is certainly of crucial significance. Beyond this, we are more generally interested in the development of relations between the economy on the one hand and the state on the other hand. Obviously, the collection of taxes in the modern monetary form is one of the basic prerequisites of the Welfare State.

Taxes As A Part Of State-Revenue

There are four ways for the state to extract resources from the society:

(a) creation of currency
(b) public debt
(c) public enterprises
(d) taxes

The creation of money cannot be a long term source of state revenues, due to the threat of inflation.
Public debt is a widely used method to finance state activity, but in the long run this is only possible if there are other state resources to pay the interest, or at least to diminsh the total debt, to avoid inflation or problems of private (capital) accumulation.
Public enterprisis are established by the state to accomplish two main purposes:

- non-profit production of goods and services to improve general conditions for capital accumulation by private firms and/or for provision of private households. To maintain production, these kinds of public enterprises need financial support from the general revenues of the state.
- profit-making enterprises, historically, have undergone change in their financial function for the state. Many such enterprises were founded in the 18th and 19th century to provide resources directly. The guaranteed monopoly power of these firms enabled the state to use the profits both for new investments and for general expenditures. This means that only part of these profits can be denoted as general revenue. Quite apart from the fact that it is difficult, statistically, to ascertain the part of profit taken as a state revenue, times have changed, and today state enterprises have severe problems realizing profits at all.

The three revenue sources discussed above affect the distribution of income, but only indirectly. Although they serve crucial fiscal functions, they embody no direct strategy of income or resource distribution.

Taxes, on the other hand, are distringuishable from other revenues in three ways:
First, they have become the largest source of state revenues; second, they are a compulsory payment to general government, and they are normally unilateral, that is, benefits do not necessarily accrue to the payer in proportion to his payment. Third, taxation affects the income distribution, whereby tax policy is eigther linked with the intention to change this distribution or/and to get more financial resources through taxation.

Before discussing a classification of taxes, we have to solve three problems:
(a) Distringuishing normal and extra-profits of public enterprises. Naturally, the extraordinary profit is a result of a compulsory payment from the consumer, and it is unilateral, guaranteed by the monopoly position of these enterprises. Unfortunately, it is not possible to find reliable figures for this category over time, and therefore we had to exclude them from our tax statistics.
(b) The profits of "Fiscal Monopolies". Historically, the foundation of these public enterprises is based on mainly fiscal interests of the state. The state rarely produces goods by itself: the monopoly merely purchases and sells goods (such as tobacco or salt). In this way, fiscal monopolies avoid the costs and problems of production and are able to attain a high profit very easily. Obviously, these profits represent a special kind of excise duty, and since there are no severe problems with the statistics, we include them in our data collection.
(c) A more complicated problem is presented by social security contributions. Certain social security systems do not fit the criterion of being unilateral, and there are data avialability problems with the amount of social security contributions. Unfortunately, we, therefore, had to exclude social security contributions in this stage of our investigation.

The Classification Of Taxes

Discussions of tax classification in the last 70 years have obviosly been conditioned by the purpose of tax statistics. In historical perspective it is possible to differentiate three main concepts of classifications:

1. In the early 19th century tax statistics were grouped by
   (a) (land)-register ("cadastre") taxes and
   (b) tariff-taxes.
   Increases in receipts were very hard using register taxes, because the administrative expenses were very high and required a lot of time: the taxes were very inflexible. Tariff-taxes, on the other hand, were well suited to increase the flow of revenues, simply by increasing the tariffs.
2. The next classification (the starting point was the late 19th century) divided taxes into two categories: on the one hand progressive/proportional taxes, on the other regressive taxes, i. e. taxes wich diminish or intensify income inequalities. Obviously, distribution effects have been in the foreground of this classification.
3. With the growth of the economic functions of the state in the last 25 years, the question of classification has changed with the increasing problems of inflation, economic growth and

unemployment. Therefore, tax statistics increasingly distinguish between taxes which effect the costs of factors of production, and taxes which tie up income as a result of production (monetary income, property and wealth).

Our own classification is based on the following considerations:
- Since the structure and meaning of taxes has changed over time, and we want to be able to indicate this change, our classification must be flexible and differentiated.
- Our interest ist on state efforts to change the distribution of income: thus we have to between distinguish proportional/ progressive and regressive taxes.
- As far as possible, we want to discover which social and/or economic groups and classes are specially taxed by the state, thus changing the distribution of income among them.

Considering these three purposes, we have chosen a classification suggested by Neumark (1951):

The two basic criteria of his classification are:

(1) Does taxation follow the subjective or the objective "ability to pay" of the taxpayer, i. e. is the individuel situation (married/un-married, number of children, etc.) considered or not?

(2) Is the "ability to pay" taxed directly (at the point of income earning), or indirectly (at the point of consumption)?

The combination of these two criteria enables us to distinguish four groups of taxes:

I direct taxation on the objective "ability to pay"
II direct taxation on the subjective "ability to pay"
III indirect taxation on the subjective "ability to pay"
IV indirect taxation on the objective "ability to pay".

A few examples may provide a better understanding:
Income taxes, in general, consider the individual situation of the taxpayer, i. e. marital status, the number of children, living-standard-minimum and income is taxed at the point of origin, i. e. direct.
Trade taxes usually do not reflect the individual situation of the taxpayer and are assessed directly.
Excise duties (on tobacco) reflect the individual situation in so far as the taxpayer can renounce the consumption of tobacco in light of his income situation, but the taxation is indirect, at the point of income outlay (consumption).

Group IV: The general turnover tax is objective, because being forced to buy goods and services the taxpayer must pay the tax.

Following this theoretical classification, we devised the following more detailed international classification, which shall be used to describe national tay system over time. Since we made use of computer-techniques for the data listing, we apply the following abbreviations:

TAXES OF THE CENTRAL GOVERNMENT

Group I:

LAND = Land tax
TRADE = Trade tax
CAPYIEL = Tax on the yields of capital
BUILD = Tax on buildings
OTHOBJ = Other objectives taxes

Group II:

GENINC = (general) income tax
SALINC = Income tax on wages and salaries
TRADINC = Income tax on income from trade
ADDINC = Additional income tax
CORPINC = Corporation tax
LANDINC = Income tax on the rent of land
OTHINC = Other income tax
INSUC = Inheritance tax, succession duty
PROPER = Property taxes
OTHROP = Other property taxes
OTHINSUC = Other inheritance tax or succession duty

Not classifiable:

OTHDIR = Other direct taxes

Group III:

CUSTOT = Sum of the custom duties
TABCUS = Custom duty on tobacco
MINCUS = CUSTOM duty on mineral oil
OTHCUS = Other custom duties

EXTOT = Sum of the excise duties
TABEX = Excise on tobacco
SUGEX = Excises on sugar
ALCEX = Excises on alcohol
MINEX = Excises on mineral oil
SALEX = Excises on salt
COFEX = Excises on coffee
WINEX = Excises on wine
BEREX = Excises on beer
OTHEX = Other excises

MOPTOT = Sum of the profits of fiscal monopolies
OTHMOP = Other profits of fiscal monopolies

Group IV:

MOVEH = Motor vehicle duties
OTHMOVEH = Other motor vehicle duties
TUROV = Turnover- value added-or general purchase tax
OTHRUOA = Other turnover, value added or general purchase taxes
STAMP = Stamps
DUTY = Duties
OTHDUSTA = Other stamps or duties

Not classifiable:

OTHIND = Other indirect taxes

TAXES OF THE LOCAL GOVERNMENT

Generally the same abbreviations apply, whereby "L" (TRADEL) means that this is a local Trade tax.

New abbreviations are:

LOCTOT = Sum of all tax revenues of the local government
INC1 = Income tax no 1
EXDUT1 = Excise duty no 1

The problem now is to subsume the national taxes into our international classification. Since this is quite easily done with taxes in our group III and IV, here we merely illustrate the most important taxes of group I and II. More detailed information about insignificant, or historically limited taxes of our groups are listed as footnotes following the data tables. The tables on the following pages give qualitative information by the legislative introduction of a tax. If they appear in brackets, they indicate the starting point for which data is available. If no time point is indicated, the introduction of the tax is earlier than the starting point of our collection (1850).

Table 1: Classification and Introduction of Direct Taxes (1)

Country	LAND TAX	TRADE TAX	TAX ON CAPITAL YIELDS	TAX ON BUILDINGS	OTHER OBJECTIVE TAXES	GENERAL INCOME TAX	INCOME TAX ON SALARIES	ADDITIONAL INCOME TAX	CORPORATION TAX	PROPERTY TAX
AUSTRIA	Land tax	Trade tax	Special Trade tax on companies obliged to render accounts 1946 ff: Tax on the yields of capital	Three different kinds of taxes on buildings		1898 ff: Income tax	1898 ff: Tax on higher salaries 1932 ff: Tax on wages and salaries		1898 ff: Tax on interests 1946 ff: Corporation tax	1921 ff: Property tax
BELGIUM	Land tax and tax on buildings	Trade tax 1926 ff: Tax on income from capital			"Contribution Personelle" (different kinds of excess consumption taxes)	1918 ff: "Contribution Personelle" 1938 ff: "Taxe Professionelle" 1963 ff: General income tax		1914 ff: Surtax	1963 ff: Corporation tax	
DENMARK	Land tax			Tax on building		1917 ff: Income tax			1921 ff: Corporation tax	1904 ff: Property tax
FINLAND	Land tax	Trade tax			Poll tax	1917 ff: Income and Property tax			1920 ff: Income and property tax on corporations	
FRANCE	Land tax	Trade tax		Tax on doors and windows	1869 ff: "Tax Assimilee" (different kinds of excess consumption taxes)	1916 ff: Proportional income tax	1918 ff: Tax on wages and salaries	1949 ff: Progressive surtax 1960 ff: Supplementary income tax	1872 ff: Tax on income and capital 1949 ff: Corporation tax	
GERMANY						1924 ff: General income tax	1924 ff: Tax on wages and salaries		1924 ff: Corporation tax	1924 ff: Property tax
IRELAND						Income and property tax	(1961 ff): Tax on wages and salaries	1939 ff: Surtax	1922 ff: Corporation tax	

Table 1: Classification and Introduction of Direct Taxes (2)

Country	LAND TAX	TRADE TAX	TAX ON CAPITAL YIELDS	TAX ON BUILDINGS	OTHER OBJECTIVE TAXES	GENERAL INCOME TAX	INCOME TAX OF SALARIES	ADDITIONAL INCOME TAX	CORPORATION TAX	PROPERTY TAX
ITALY	Land tax	Trade tax	"Richezza Mobile" (until 1876, continued see: GENINC)			1877 ff: "Richezza Mobile" (Income tax for certain income sources) 1974 ff: General income tax	1877 ff: "Richezza Mobile" (Income tax on wages and salaries)	1918 ff: Supplementary income tax	(see:"Annotations")	1924 ff: Property tax
NETHERLANDS	Land tax	Trade tax			"Contribution Personelle" (different kinds of excess consumption taxes)	1894 ff: Income tax	1940 ff: Income tax on wages and salaries		1919 ff: Directors tax 1940 ff: Profit tax 1946 ff: Corporation tax	1893 ff: Property tax
NORWAY						1892 ff: Income tax			1922 ff: Tax on undistributed profits	1893 ff: Property tax
SWEDEN	Land tax	Trade tax			Poll tax	1903 ff: Income tax			1910 ff: Corporation tax	
SWITZERLAND						1941 ff: Defense tax				
UNITED KINGDOM	Land tax					Income tax by schedules		1911 ff: Surtax	(see:"Annotations")	

5. Assignment of Taxes to Levels of Government

In collecting tax data for all levels of government we had to establish criteria for a systematic and uniform assignment of taxes to these levels.

We distinguish only between central and local government, defining "Länder" (Germany and Austria), "Kantone" (Switzerland) and different kinds of "Provinces" (Districts), "Towns" as parts of local government. The relation between central and local government tax collection varied both among the Western European Countries and historically within the countries.

Generally, we have to distinguish between
(a) competence in tax legislation
(b) jurisdiction over tax yields
(see: A. Mennel, 1977. We neglect a further criterion, namely administrative competence).

In the case of (a) we know of four and of (b) of three possible and practiced systems (see Table 2).

The choice of rules for assigning taxes to the levels of government is not an easy one. In part it depends on the empirical developments we are interested in.
In general, our interest focuses on the increase of central government revenues as an indicator of centralization and decentralization. We doupt that competence in tax legislation alone is a suitable indicator, because jurisdiction over tax yields reflects centralizing or decentralizing tendencies as well. Because jurisdisction over tax yields and/or competence in tax legislation indicates a significant power of local government to get tax revenues by itself, we rely on the "system of responsibility" (see schemes next page). This means that we attempt to remove all redistribution of collected taxes among levels of government.

Of the following pages (see Table 3) we present a brief overview of the historical development of legislative competence and/or jurisdiction over tax yields for the local government level. We list only those taxes or tax groups which are assigned to the local government level according to our criteria. Radical changes in the relation between central and local government (introduction of a system of transfer payments between the levels) are indicated to provide a better understanding of the relation between the levels. The arrows indicate the time period during which a certain systems was in effect.

Table 2: Empirical Relations Between Central and Local Government

I Competence in Tax Legislation

(a) Centralized System

Only the Central Government exercises jurisdiction over tax legislation

(b) Divided System

Competence is assigned either to the Central or Local Government

(c) Competitive System

Legislative powers were shared by various levels of Government.

(d) Mixed System

1. Additional System: Local levels of Government may establish increases to taxes of the central Government
2. Tariff-Competence-System: Local Government levels establish tariffs or similar conditions for special local taxes

II Jurisdiction Over Tax Yields

(a) System of Responsibility

The receipts from specific taxes are assigned to a level of Government, which exercises jurisdiction over tax legislation or the competence of establishing tariffs of these taxes

(b) System of Assignment

The yields of certain taxes belong to a level of Government, although there is no tax legislation or additions or tariffs.

(c) Mixed System

1. Compound System; The yields of specific taxes are distributed by quota between the different levels of Government
2. Financial Adjustment; The yields of single taxes or tax groups are distributed to other governmental levels by certain quota

Table 3: The Development Of Legislation and/or Jurisdiction Over Tax Yields For The Local Government Level (1)

AUSTRIA	BELGIUM	DENMARK	FINLAND	FRANCE
1862 ff: Additions to direct and indirect taxes of the Central Government	Additions to the direct taxes of the Central Government. "Octrois" (excise duties). Entertainment taxes.	Land taxes, other (insignificant) direct taxes, certain excise duties	Taxes on income and wealth, proportional rates.	Additions to the direct taxes of the Central Government (the four "old" schedules). Other (insignificant) direct taxes. "Octrois" (excise duties). "Additions" and "Octrois" are limitated by the Central Government.
1896 ff: Prohibition of additions to the income tax of the Central Government. Introduction of a transfer system from Central to Local Government.	1866 ff: Abolition of "Octrois" by the Central Government. Introduction of a system of transfer payments from the Central Government to Local Government financed by customs and excises of the Central Government. (= local founds system).			
	1889 ff: Extension of the local founds system.	1903 ff: General Reform of the tax system: Taxes on wealth, income taxes, certain excise duties. Transfer payments from the Central Government.		1907 ff: Transfer payments from the Central Government, foundation of a "fonds commune".
1922 ff: Transfer system by quota. Land taxes, taxes on buildings and certain excise duties are now exclusive taxes of the Local Government.	1920 ff: Transfer payments financed by direct and indirect taxes of the Central Government.			
(1938 - 1945: German tax system).				
1946 ff: Trade taxes, taxes on beverages, entertainment taxes, land taxes and other stamps and excise duties. Transfer system: cf. 1922.	1948 ff: Additions to land taxes of the Central Government.			1955 ff: "Taxe locale" = local turnover tax on certain goods.
	1962 ff: Additions to the income tax of the Central Government.			

Table 3: (contd.) The Development Of Legislation and/or Jurisdiction Over Tax Yields For The Local Government Level (2)

GERMANY	ITALY	IRELAND	NETHERLANDS	NORWAY	SWEDEN	SWITZERLAND	UNITED KINGDOM
Autonomous tax system of the states of the "German Reich" Transfer Payments of the States to the Central Government ("Matrikularbeiträge") 1920/1925 ff: Land- trade-taxes, taxes on buildings, on rents of houses. Additions to certain direct and indirect taxes of the Central Government. Transfer payments from income taxes of the Central Government. 1927 ff: Additions to income and corporation taxes of the Central Government. 1936 ff: Land- and trade taxes, taxes on buildings exclusively for "Gemeinden". Compound system between Central Government and "Länder". 1949 ff: "Gemeinden": land- and trade taxes, taxes on buildings. Transfer System by quota for all levels of government.	Additions to the direct taxes of the Central Government. "Octrois" (excise duties), family tax and other insignificant direct taxes 1902 ff: Abolition of some local excise duties. Introduction of a system of transfer payments from the Central to Local Government. Extension of the "Additions". 1925 ff: Abolition of the system of transfer payments. 1950 ff: Abolition of the "Additions". System of transfer payments. Family-trade taxes, certain excise duties.	Poor/ local rates Transfer payments from the Central Governments.	Additions to the direct taxes of the Central Government. Excise duties 1856 ff: Abolition of the excise duties by the Central Government. Introduction of a system of transfer payments (mainly financed by the "impot personelle"). 1920 ff: Income tax of the local Government. 1956 ff: Transfer system by quota for all levels of Government, financed by certain taxes of the Central Government.	Land taxes, poor rates (taxes on income and wealth) certain excise duties.	Poll taxes, general local tax on income and wealth. 1946 ff: general progressive income tax.	Autonomous tax system of the "Kantons". Additions to the direct taxes of the "Kantons" by the "Gemeinden". 1913 ff: Transfer payments for single "Kantons" from taxes of the Central Government.	Local/poor rates Transfer payments from the Central to Local Government.

Sources:

Central Government:

For this part of the data collection, we generally used official statistical sources, especially statistical yearbooks. When forced to use private statistics, we compared the data as for as possible with the available official information and in order to establish their reliability.

For some countries a gap in war periods was unavoidable.

Local Government:

In contrast to central government revenues, we experiences problems with the statistics of local governments, especially for the 19th century. The problem for the central statistical offices at this time was to aggregate the statistical information of the different towns, districts, provinces or rural communities. Very often this was not possible as some units did not publish their accounts.

We were thus forced to observations spaced at five or ten year intervals. Nevertheless, for some countries we were able to get figures for all levels of local government. Futhermore, we often had to use private statistics for local revenues, without the opportunity to compare this data with official souces.

For the following countries we have data for taxes collected by all levels of Local Government:

Belgium	France	Netherlands
Denmark	Ireland	Norway
Finland	Italy	Sweden

The other countries include the following levels:

Austria:	1883-1892, 19o5:	All levels of Local Government but not including indirect taxes.
	1925-1975:	All levels of Local Government.
Prussia/Bavaria:		
	1871-1886:	Taxes of the Bavarian/Prussian State, not including the tax revenues of their "Gemeinden".
Germany:	1881-19O8:	Tax revenues of all states of the German Reich, not including the taxes of the "Gemeinden".
	1913-1975:	All levels of Local Government.
Switzerland:	1856-1912:	Tax revenues of the "Kantons", without the revenues of the "Gemeinden".
	1913-1975:	All levels of Local Government.

United Kingdom:

1868- 1879: Tax revenues of the Local Governments of England and Wales.

1880-1975: Tax revenues of the Local Governments of England, Wales and Scotland.

Three Technical Remarks:

1. Currencies and Currency Units:

Austria:	1868 - 1892	1.000 gulden
	1893 - 1922	1.000 kronen
	1923 - 1975	1,000 schillings
Belgium:	1850 - 1975	1.000 francs
Denmark:	1850 - 1975	1.000 kroner
Finland:	1871 - 1959	1.000 old markkaa
	1860 - 1975	1.000 new markkaa
France:	1850 - 1975	1,000 new francs
Germany:	1872 - 1975	1.000 marks
Italy:	1850 - 1975	1.000.000 lire
Netherlands:	1850 - 1975	1.000 guilders
Norway:	1850 - 1975	1.000 kroner
Sweden:	1850 - 1975	1,000 kroner
Switzerland:	1850 - 1975	1.000 francs
United Kingdom:	1850 - 1975	1.000 pounds

2. Symbols

An "0" in the tables has two possible meanings:

Either data are missing for this time point or period
or no figures exist because the tax had not yet been enacted.

"___" stands for introduction or abolition at this time point for a certain tax.

"----": Either no further figures, although the tax continues in force. Usually the figures are aggregated other columns (see "Annotations").

Or no figures before this time point, although the tax exists. Usually the figures are aggregated in other columns (see "Annotations").

How to use the Documentation - A Short Example.

To ascertain the source for sources for AUSTRIA, 1908, examine the table of the Data-Documentation for Austria.

	YEAR(S)	TAX(ES)	WITHOUT	SOURCE-NO	VOL	YEAR	PAGE
(1)	1908	ALL TAXES		5	2	1910	40
(2)	1908	ALL TAXES	GENINC	5	2	1910	40
	1908	GENINC		10	4	1915	108
(3)	1900-1915	ALL TAXES		8	1	1920	101

ad (1):

Find 1908 and see that our source is No. 5, page 40. This refers to source No. 5 in the bibliography for Austria.

ad (2):

It is possible that two or more sources are used for the data at one time point. For our example read: ALL TAXES except GENINC come from No. 5. The source for GENINC in 1908 is No. 10, page 108.

ad (3):

If a statistical source contains figures for longer time periods, this period is indicated on the lefthand side; the source for 1908 on our example is No. 8, page 101.

YEAR refers to the year of publication.

VOL indicates the volume number of the sources.

1. Alber, Jens — Social Security I: Participants of Social Insurance Systems in Western Europe, Report No. 4, Mannheim, July 1976[2]

2. Flora, Peter — The HIWED-Project: The Handbook, Theoretical Orientations and Statistical Sources, Report No. 1, Mannheim, January 1975

3. Mennel, Annemarie — Die Finanzverwaltungen in Europa, edited by: Union of the Finance Personnel in Europe, Düsseldorf, 1977

4. Neumark, Fritz — Zum Problem der Klassifikation der Steuerformen, in: Beiträge zur Geld- und Finanztheorie, Tübingen 1951, page 60-83.

DATA - DOCUMENTATION

-Central Government-

AUSTRIA

YEAR(S)	TAX(ES)	WITHOUT	SOURCE No.	VOL.	YEAR	PAGE
1868-1882	ALL TAXES	INSUC, CUSTOT	1	IX	1885	44-47, XXXVII-XLV
1868-1873	INSUC		1	IX	1885	44-45
1868-1875	CUSTOT		1	IX	1885	XXXII
1876-1879	CUSTOT		7		1889	232
1880-1887	CUSTOT		7		1890	252
1883-1887	ALL TAXES		5		1888	176-180
1888	ALL TAXES		2	XXXI	1892	94-109
1889-1891	ALL TAXES		3	XXXV	1893	94-109
1892	ALL TAXES		4	12	1895	94-109
1893-1906	ALL TAXES	OTHMOPC, OTHMOPA, OTHMOPB,STAMP,DUTY	6			283
1893-1904	OTHMOPA, OTHMOPB, STAMP, DUTY		6			283
1893-1900	OTHMOPC		7		1900	331
1907-1912	ALL TAXES	LAND, BUILD, INSUC	12	XII	1915	40/41
1907-1911	LAND, BUILD		12	XII	1915	40/41
1908-1912	INSUC		7		1915	328
1913-1915	ALL TAXES		7		1916/17	316-322
1917-1918	ALL TAXES		8		1921	127-130
1921	ALL TAXES		8		1923	124-127
1922	ALL TAXES		8		1924	135-138
1923-1924	ALL TAXES	MOPTOT 1924	8		1925	165-167
1924	MOPTOT		8		1926	159
1925-1926	ALL TAXES		8		1927	183-185
1927-1929	ALL TAXES	MOPTOT 1927	8		1930	198-200
1927	MOPTOT		8		1928	187
1930-1933	ALL TAXES	MOPTOT 1930, 1933	8		1933	214-216
1930	MOPTOT		8		1931	200
1933	MOPTOT		8		1935	231
1934-1936	ALL TAXES	MOPTOT 1934	9		1938	270-271
1934	MOPTOT		7		1936	182
1937,1946-1968	ALL TAXES		10		1970	336-343
1969-1971	ALL TAXES		11	287	1972	7-9
1972-1973	ALL TAXES		11	379	1975	7-9
1974-1975	ALL TAXES		11	450	1977	7-9

YEAR(S)	TAX(ES	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1850	ALL TAXES		12		1852	704-705
1851-1860	All TAXES		13		1863	520-523
1861-1875	ALL TAXES	INSUC (1870,1875, 1870)	14		1885	311/312
1876-1900	ALL TAXES	ALCEX,SALEX,BEREX,WINEX,SUGEX INSUC (1880,1890,1895)	15		1907	301/312
1870,1880,1890, 1910,1912	INSUC		16		1914	322
1870,1910,1912	ALCEX,SALEX,BEREX,WINEX,SUGEX,TABEX (1910/1912),CUSTOT (1910/1912)		16		1914	322
1875,1895	INSUC		22	I	1950	310
1905	ALL TAXES		16		1907	260
1909	ALL TAXES		17		1911	276
1910,1911	ALL TAXES	1910: INSUC,ALCEX,SALEX,BEREX,WINEX, SUGEX	17		1913	310
1914-1918	ALL EXCISE DUTIES	LAND,TRADE,OTHOBJA	17		1915/18	70
1914	LAND,TRADE,OTHOBJA, ADDINC,CUSTUT,DUTY		22	I	1950	353
1919-1924	ALL EXCISE DUTIES	ADDINC,CUSTOT,DUTY (1914)	17		1924/25	143
1922-1923	ALL TAXES	EXCISE DUTIES	17		1924/25	139
1924-1926	ALL TAXES	EXCISE DUTIES 1924	17		1927/28	138
1927-1928	ALL TAXES	EXCISE DUTIES,OTHRUOA(1926-29),LAND, TRADE,GENINC			1931/32	132
1926-1929	OTHRUOA,LAND,TRADE,GENINC		22	II	1954	130/131
1929-1931	ALL TAXES	EXCISE DUTIES 1931	17		1934	126
1927-1930	EXCISE DUTIES				1934	132
1932-1933	ALL TAXES	EXCISE DUTIES	17		1936	136
1934-1937	ALL TAXES	EXCISE DUTIES	17		1939	146
1931-1937	EXCISE DUTIES		17		1939	152
1938-1940	ALL TAXES		18		1943	110
1941-1943	ALL TAXES		18		1945	130
1944-1948	ALL TAXES		19		1950	243
1949-1950	ALL TAXES		19	72	1951	299
1951-1960	ALL TAXES		20			242-262
1961-1964	ALL TAXES		19		1964	378-80
1965-1971	ALL TAXES		21		1972	78/79
1972-1975	ALL TAXES		21		1976	68/69

DENMARK (1)

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1872-1876	ALL TAXES	TABCUS,OTHCUSA,OTHCUSB,OTHCUSC	26		1878	74
1879-1882	ALL TAXES		26		1885	280
1878-1882	TABCUS,OTHCUSA,OTHCUSB,OTHCUSC		26		1885	281
1883-1886	ALL TAXES		26		1889	231/232
1887-1890	ALL TAXES		26		1893	226/227
1893-1918	ALL TAXES	TABCUS,MINCUS,OTHCUSA,OTHCUSB,OTHCUSC	27		1920	
1897-1899	TABCUS,MINCUS,OTHCUSA,OTHCOSB,OTHCUSC		26		1900	82
1919-1920	ALL TAXES		26		1922	172-174
1921-1923	ALL TAXES	TABCUS,MINCUS,OTHCUSA,OTHCUSB	26		1925	164-168
1924	ALL TAXES	TABCUS,MINCUS,OTHCUSA,OTHCUSB	26		1926	172-174
1925	ALL TAXES	TABCUS,MINCUS,OTHCUSA,OTHCUSB,GENINC, CORPINC	26		1927	161-163
1924-1925	GENINC,CORPINC		26		1927	173
1926-1927	ALL TAXES	TABCUS,MINCUS,OTHCUSA,OTHCUSB,MOVEH, INSUC	26		1929	166-168
1923-1926	TABCUS,MINCUS,OTHCUSA,OTHCUSB		26		1928	62
1926	MOVEH,INSUC		26		1927	186
1927	INSUC		26		1930	189/190
1928-1929	ALL TAXES	INSUC,CORPINC	26		1931	170-172
1928	INSUC,CORPINC		26		1931	190-192
1929	INSUC		26		1932	195/196
1930-1931	ALL TAXES	INSUC	26		1933	162-182
1930	INSUC		26		1933	184
1931	INSUC		26		1934	186/187
1932-1933	ALL TAXES		26		1935	170-191
1934-1935	ALL TAXES	TABCUS,OTHCUSA,OTHCUSB,INSUC	26		1937	184-186
1933-1936	TABCUS,OTHCUSA,OTHCUSB		26		1937	203
1936	GENINC,CORPINC		26		1937	199
1934	INSUC		26		1937	204/205
1936-1937	ALL TAXES	CORPINC,INSUC	26		1939	193/195
1937	CORPINC,INSUC		26		1939	216-219
1938-1939	ALL TAXES	INSUC	26		1940	218
1938	INSUC		26		1940	221
1939	INSUC		26		1941	222
1940	ALL TAXES		26		1941	220
1941	ALL TAXES		26		1943	199-228
1942	ALL TAXES		26		1944	197

DENMARK (2)

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1943	~~CORPING~~ ALL TAXES		26		1944	226
1944	ALL TAXES	EXCISE DUTIES	26		1946	209-240
1945	ALL TAXES		26		1948	217-219
1944	EXCISE DUTIES		26		1948	253
1946	ALL TAXES → 1947 - 1948	ALL TAXES	26		1949	343-344
1949-1950	INDIRECT TAXES		26		1951	257-259
1949-1950	DIRECT TAXES	INSUC	26		1953	257-259
1950-1951	INDIRECT TAXES		26		1953	264-266
1952-1953	INDIRECT TAXES		26		1955	257-259
1951-1960	DIRECT TAXES	INSUC	26		1961	361
1961-1963	DIRECT TAXES	INSUC	26		1965	372
1953-1955	INDIRECT TAXES		26		1956	292
1956-1958	INDIRECT TAXES		26		1958	333
1948-1960	INSUC		28		1968	40/41
1959-1961	INDIRECT TAXES		26		1961	380
1962-1971	ALL TAXES		23		1971	77
1972-1975	ALL TAXES		28		1976	118

FINLAND (1)

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1882-1892	ALL TAXES		29		1926	223
1893	ALL TAXES		29		1894	176-179
1894	ALL TAXES		29		1895	168-171
1895	ALL TAXES		29		1896	174-176
1896	ALL TAXES		29		1897	176-178
1897	ALL TAXES		29		1898	196-198
1898	ALL TAXES		29		1899	184-186
1899	ALL TAXES		29		1900	184-186
1900	ALL TAXES		29		1901	190-192
1901	ALL TAXES		29		1902	204-206
1902	ALL TAXES		29		1903	374-376
1903-1911	ALL TAXES		29		1926	223
1912	ALL TAXES		29		1913	548-550
1913	ALL TAXES		29		1914	564-568
1914	ALL TAXES		29		1915	580-582
1915	ALL TAXES		29		1916	606-608
1916	ALL TAXES		29		1917	600-602
1917	ALL TAXES		29		1918	594-496
1918	ALL TAXES		29		1919	254-256
1919	ALL TAXES		29		1921	256-257
1920	ALL TAXES	GENINC,CORPINC	29		1922	240-241
1920	GENINC,CORPINC		29		1923	268-269
1922	ALL TAXES		29		1923	242-243
1923	ALL TAXES		29		1924	230-231
1924	ALL TAXES	GENINC,CORPINC	29		1925	232-233
1925	ALL TAXES		29		1926	228
1924	GENINC,CORPINC		29		1929	243
1927-1933	ALL TAXES	OTHINCA,GENINC,CORPINC,TRADE,INSUC	29		1943	275
1927	TRADE,OTHINCA,INSUC		29		1929	242
1926	GENINC,CORPINC		29		1931	252
1928	TRADE,OTHINCA		29		1931	252
1929	GENINC,OTHINCA		29		1932	262
1929	TRADE,OTHINCA		29		1930	252
1931	OTHINCA		29		1932	254
1931	GENINC,CORPINC		29		1934	262
1934	ALL TAXES		29		1934	270
1935	ALL TAXES		29		1939	274

FINLAND (2)

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1920,1925,1930, 1935,1942	INDIRECT TAXES		29		1943	297
1932-1933	INDIRECT TAXES		29		1941	276
1936	ALL TAXES		29		1943	275
1937	ALL TAXES		29		1940	287
1938	ALL TAXES		29		1943	297
1939-1942	ALL TAXES		29		1943	275
1943-1949,1951	ALL TAXES		29		1952	216
1952-1953	ALL TAXES		29		1954	226
1954-1956			29		1958	223
1957-1959			29		1960	229
1960			29		1967	233
1961-1962			29		1963	251
1962-1964			29		1965	233
1965-1966			29		1967	233
1967			29		1968	239
1968			29		1972	247
1969-1971			29		1973	248
1972-1973			29		1974	240
1974-1975			29		1976	218

FRANCE (1)

YEAR(S)	TAXES	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1850-1908	ALL TAXES	MINCUS,OTHCUSA,OTHCUSB,OTHCUSC, INSUC,CORPINC,LAND,TRADE,BUILD, OTHOBJA	30	2	1908	55-61
1870,1880,1890	MINCUS,OTHCUSA		31		1919	156
1900-1913	OTHCUSB,OTHCUSC					
1871-1913	INSUC		31		1919	108
1873-1913	CORPINC		31		1919	137/138
1909-1913	OTHOBJA,STAMP,DUTY		31		1919	86-87
1909-1912	OTHRUOA		31		1919	86
1850-1920	LAND,TRADE,BUILD,OTHOBJA		32		1951	312-315
1922	ALCEX,BEREX,SALEX,OTHEXA,OTHEXB		32		1923	378
1928	ALCEX,BEREX,SALEX,OTHEXA,OTHEXB,MINCUS, OTHCUSA		32		1929	293
1909-1939	OTHMOPA,OTHMOPB,OTHMOPC		34		1966	487
1920-1964	TUROV		34		1966	487-489
1913-1964	STAMP,DUTY		34		1966	487-489
1913-1950	CUSTOT		34		1966	486-489
1914-1948	CORPINC		34		1966	486-489
1918-1949	TRADINC,LANDINC,OTHINCA		34		1966	496
1916-1949	GENINC,SALINC		34		1966	496
1926-1933	OTHINCB		34		1966	496
1938	ALCEX,BEREX,SALEX,OTHEXA,OTHEXB		32		1938	243
1921-1963	LAND,TRADE,OTHOBJA,BUILD		34		1966	497
1949-1963	ADDINC,CORPINC,OTHINCB		34		1966	496
1950-1964	OTHINCC,GENINC		34		1966	496
1940-1951	OTHTUROV 2 rights with		34		1966	489
1950-1963	SALINC		34		1966	496
1945-1959	OTHDIRA		34		1966	489
1908-1964	EXTOT		34		1966	489
1951-1964	CUSTOT,MINEX					489/506
1909-1947	SUGEX					487/489
1930-1959	MOPTOT,ALCEX,SALEX,BEREX,OTHEXA,OTHEXB		38		1960	1842-1846
1963	MOPTOT,OTHINCA		32		1964	445
1962	MOPTOT,OTHINCA		32		1963	389

FRANCE (2)

YEAR(S)	TAXES	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1961	MOPTOT,OTHINCA		32		1962	408
1959-1960	OTHINCA		32		1961	464
1958	OTHINCA		32		1959	352
1957	OTHINCA		32		1958	345
1956	OTHINCA		32		1957	332
1955	OTHINCA		32		1956	348
1954	OTHINCA		32		1954	308
1953	OTHINCA		32		1953	310
1952	OTHINCA		32		1952	314
1950-1951	OTHINCA		32		1951	309
1938,1946-1963	INSUC		35		1965	62/63
1947-1963	ALCEX		35		1965	62/63
1952-1963	OTHEXC		35		1965	62/63
1964	ALCEX,BEREX,SALEX,OTHEXA,OTHEXB,GENINC, SALINC,MOPTOT,CORPINC		32		1965	313
1965-1970	ALL TAXES		36		1972	76-77
1971-1975			37		1976	84-85

GERMANY

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1872-1908	ALL TAXES	OTHDUSTA,OTHINDA	39	1	1908	43-48, 56
1879-1909	OTHDUSTA,OTHINDA		39	1	1908	43-48
1909-1910	ALL TAXES		40		1914	349
1911-1914	ALL TAXES		40		1917	91
1915-1917	ALL TAXES		41		1920	100-101
1924	ALL TAXES		41		1924/25	352
1925	ALL TAXES		41		1927	458-459
1926-1927	ALL TAXES	GENINC,SALINC,OTHINCA	41		1930	469-470
1926	GENINC,SALINC,OTHINCA		41		1926	415
1927	SALINC		46		1972	145
1928-1943	ALL TAXES	OTHCUSA	43		1949	556-557
1928-1929	OTHCUSA		41		1930	549
1936-1937	OTHCUSA		41		1938	554
1946-1950	ALL TAXES		42		1952	375
1951	ALL TAXES		42		1955	406
1952-1954	ALL TAXES		42		1956	398
1955-1957	ALL TAXES		42		1959	374
1958-1959	ALL TAXES		42		1961	432
1960	ALL TAXES		42		1962	446
1961-1964	ALL TAXES		42		1965	450
1965-1971	ALL TAXES		44		1972	62-65
1972-1975	ALL TAXES		45		1976	80-83

IRELAND (1)

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1922-1925	GENINC,CORPINC		49		1931	126
1924-1929	INSUC,MOVEH,ALCEX,BEREX		49		1931	132-133
1922-1929	CUSTOT,EXTOT		49.		1931	126
1926-1929, 1931	GENINC		49		1935	126
1931	ALL TAXES	GENINC	49		1935	126/137
1930	ALL TAXES		47		1931	8-9
1932	ALL TAXES		47		1933	6-7
1933	ALL TAXES		47		1934	6-7
1934	ALL TAXES	BEREX,ALCEX,MOVEH	47		1936	6-7
1936	ALL TAXES	BEREX,ALCEX,MOVEH	47		1937	6-7
1937	ALL TAXES	BEREX,ALCEX,MOVEH	47		1938	6-7
1938	ALL TAXES	BEREX,ALCEX,MOVEH	47		1939	6-7
1934-1938	BEREX,ALCEX,MOVEH		49		1940	142
1939-1944	BEREX,ALCEX		48		1945	12
1939-1941	ADDINC,GENINC,OTHINCA		48		1945	12
1940-1942	INSUC,STAMP,EXTOT,CUSTOT,CORPINC		48		1945	12
1943-1947	EXCISE,DUTIES		48		1948	12
1942-1947	GENINC,ADDINC	MOVEH	48		1948	12
1943-1948	CORPINC,INSUC,CUSTOT,EXTOT,STAMP	MOVEH	48		1948	12
1949-1952	STAMP,CORPINC,INSUC	MOVEH	48		1954	28
1949-1951	CUSTOT	EXCISE,DUTIES,MOVEH	48		1954	28
1949-1954	EXTOT		48		1954	28
1948-1951	ADDINC,GENINC		48		1954	28
1949-1951	BEREX,ALCEX		49		1955	239
1947-1954	MOVEH		49		1955	239
1953-1957	STAMP,CORPINC,INSUC		48		1958	29
1952-1957	EXCISE,DUTIES		48		1958	29
1953-1958	CUSTOT		48		1958	29
1952-1956	ADDINC,GENINC		48		1958	29
1955-1957	EXTOT		48		1958	29
1958-1961	STAMP,CORPINC,INSUC		48		1963	32
1957-1961	ADDINC	EXCISE AND CUSTOM DUTIES	48		1963	32
1961	LANDINC		48		1963	32
1963	EXCISE AND CUSTOM DUTIES		48		1963	32
1962	EXCISE AND CUSTOM DUTIES		48		1962	55
1961	EXCISE AND CUSTOM DUTIES		48		1961	61
1960	EXCISE AND CUSTOM DUTIES		48		1960	58

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YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1959	EXCISE AND CUSTOM DUTIES		48		1959	29
1962-1966	CORPINC,INSUC,GENINC	STAMP,TUROV	48		1967	151
1962-1965	ADDINC	EXCISE AND CUSTOM DUTIES	48		1967	151
1961-1966	SALINC		48		1967	151
1967	EXCISE AND CUSTOM DUTIES		48		1967	151
1965	EXCISE AND CUSTOM DUTIES		48		1965	50
1964	EXCISE AND CUSTOM DUTIES		48		1964	49
1967-1972	STAMP,TUROV	EXCISE AND COSTUM DUTOES, INSUC	48		1972	38-39
1970	CUSTOT,EXTOT					
1966-1969	ADDINC,GENINC		48		1972	38-39
1966-1968	SALINC		48		1972	38-39
1967	INSUC		48		1972	38-39
1967-1970	CORPINC		48		1972	38-39
1972	EXCISE AND CUSTOM DUTIES		48		1972	38-39
1971	EXCISE AND CUSTOM DUTIES		48		1971	51
1969	EXCISE AND CUSTOM DUTIES		48		1969	51
1968	EXCISE AND CUSTOM DUTIES		48		1968	51
1966	EXCISE AND CUSTOM DUTIES		48		1966	53
1962-1966	STAMP		48		1967	36
1964-1966	TUROV		48		1967	140
1973-1974	STAMP		48		1975	41
1972-1975	OTHDIRA		48		1975	41
1970-1975	INSUC,ADDINC,GENINC		48		1975	81/136
1969-1975	SALINC		48		1975	147
1971-1975	TUROV,CORPINC		48		1975	147
1968-1969	INSUC		48		1974	90
1975	EXCISE AND CUSTOM DUTIES				1975	51
1974	EXCISE AND CUSTOM DUTIES		48		1974	51

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1862-1912	ALL TAXES	CAPYIEL,OTHOBJA,GENINC,SALINC, OTHMOVEH,ALCEX,SUGEX,OTHEXA	50		1962	66,78-79, 90-91,84-85
1862-1912	CAP IEL,OTHOBJA,GENINC,SALINC, OTHMOVEH,ALCEX,SUGEX,OTHEXA		51		1914	432-434,104 105,446
1913-1917	GENINC,SALINC,OTHINCA,CORPINC,OTHDIRA, OTHIRDB,OTHMOPA,OTHMOPB,MINCUS,CAFEX, WINEX,BEREX		53		1917	396-397
1913-1917	ALL TAXES	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA	53		1917	396-397
1918-1919	ALL TAXES	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA	53		1919/21	467
1920-1924	ALL TAXES	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA	53		1922/25	362-363
1929-1928	ALL TAXES	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA	53		1930	399
1929-1933	ALL TAXES	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA	53		1935	211-212
1934	ALL TAXES	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA	53		1938	225-226
1913-1934	LAND,TRADE,INSUC,DUTY,STAMP,TUROV, OTHDUSTA		50		1962	206-210
1934-1954	ALL TAXES	CORPINC,OTHDIRB,OTHMOVEH,OTHINCA, OTHCUSB	50		1962	422-426
1936-1940	CORPINC,OTHDIRB,OTHMOVEH		53		1942	110-111
1936-1949	OTHDIRB,CORPINC,OTHMOVEH,OTHINCA,OTHCUSB		53		1949/50	425-426
1955-1957	ALL TAXES		53		1959	349-350
1958-1960	ALL TAXES		53		1962	392-393
1961-1964	ALL TAXES		53		1965	382-384
1965-1971	ALL TAXES		54		1972	70-73
1972-1975	ALL TAXES		55		1976	90-95

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YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1850-1881	ALL TAXES		56		1882	100-101
1882-1910	ALL TAXES		57		1911	274-275
1911-1917	ALL TAXES		57		1920	276-277
1918-1924	ALL TAXES		57		1924/25	306-307
1925-1929	ALL TAXES		61		1930	306-307
1930-1932	ALL TAXES		58		1934	154-155
1935	ALL TAXES		57		1936	375
1936	ALL TAXES		57		1937	401
1937	ALL TAXES	EXCISE DUTIES	57		1943	131
1937	EXCISE DUTIES		57		1940	394
1938,1940-1941, 1943	ALL TAXES		57		1947-50	242-243
1939	ALL TAXES		57		1943-46	376-377
1946-1950	ALL TAXES		57		1951	247
1951-1954	ALL TAXES		57		1955	117
1955-1958	ALL TAXES		57		1959	121
1959	ALL TAXES		57		1960	121
1960	ALL TAXES		57		1961/62	276
1961-1964	ALL TAXES		57		1965	130
1965-1971	ALL TAXES		60		1972	76-77
1972-1975	ALL TAXES		61		1976	98-99

NORWAY (1)

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1851-1875	ALL TAXES		62		1949	415
1892-1915	GENINC	PROPER	62		1949	415
1895,1900,1905, 1910,1915	PROPER		63		1969	436
1876-1878	ALL TAXES	GENINC,PROPER,CORPINC,OTHINCA,OTHINCB, OTHINCC,ADDINC,TABCUS,OTHCUSA,OTHCUSB	65		1879	90
1879	" "	" " " " "	65		1881	102
1880-1881	" "	" " " " "	65		1883	103
1882-1885	" "	" " " " "	65		1887	114
1886-1888	" "	" " " " "	65		1880	148
1889	" "	" " " " "	65		1893	140
1890-1891	" "	" " " " "	65		1893	140
1892-1893	" "	" " " " "	65		1895	166
1894-1896	" "	" " " " "	65		1898	159
1897	" "	" " " " "	65		1900	108
1898-1900	" "	" " " " "	65		1901	120
1901-1902	" "	" " " " "	65		1903	142
1903-1904	" "	" " " " "	65		1905	143
1905-1907	" "	" " " " "	65		1908	165
1908-1910	" "	" " " " "	65		1911	213
1911-1913	" "	" " " " "	65		1914	149
1914-1916	" "	" " " " "	65		1917	161
1917-1919	" "	" " " " "	65		1920	213
1920-1922	" "	" " " " "	65		1923	229
1924	" "	" " " " "	65		1925	199
1925	" "	" " " " "	65		1926	183
1926-1927	" "	" " " " "	65		1929	204
1928-1929	" "	" " " " "	65		1931	212
1930-1933	" "	" " " " "	65		1935	199
1934-1935	" "	" " " " "	65		1937	229-230
1936-1937	" "	" " " " "	65		1939	268
1938,1944-1945	" "	" " " " "	65		1946/48	399
1939-1943	" "	" " " " "	65		1943/45	434
1946-1947	" "	" " " " "	65		1949	337-338
1948-1949	" "	" " " " "	65		1951	328-329
1950-1951	" "	" " " " "	65		1953	298-299

NORWAY (2)

YEAR(S)	TAX(ES)	WITHOUT	SOURCES NO.	VOL.	YEAR	PAGE
1952-1953	ALL TAXES	GENINC,PROPER,CORPINC,OTHINCA,OTHINCB, OTHINCC,ADDINC,TABCUS,OTHCUSA,OTHCUSB	65		1955	288-289
1954-1955	" "	" " " " "	65		1957	284-285
1956-1957	" "	" " " " "	65		1959	287-288
1958-1959	" "	" " " " "	65		1961	298-299
1961-1962	" "	" " " " "	65		1963	196-197
1963-1964	" "	" " " " "	65		1965	196
1965-1966	" "	" " " " "	65		1967	194
1967-1969	" "				1970	213-214
1970-1972	" "				1973	248,213
1973-1975	" "				1976	240
1916-1966	GENINC,PROPER,CORPINC,OTHINCA,OTHINCB, OTHINCC,ADDINC		63		1968	436-439
1917-1923	TABCUS,OTHCUSA,OTHCUSB		65		1924	230

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YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1850	ALL TAXES		66		1896	252
1861-1912	ALL TAXES	OTHDIRA,OTHEXB,DUTY,TABCUS,OTHCUSA, OTHCUSC	67		1914	162-163
1886-1895	OTHDIRA,OTHEXB		67		1917	236-237
1886-1915	DUTY		67		1917	236-237
1904-1907	TABCUS,OTHCUSA,OTHCUSB,OTHCUSC		67		1916	231
1908-1913	TABCUS,OTHCUSA,OTHCUSB,OTHCUSC		67		1919	267
1913-1919	ALL TAXES	OTHEXB,OTHEXA,GENINC,ADDINC,CORPINC, TABCUS,OTHCUSA,OTHUSB,OTHCUSC	67		1922	250
1896-1919	OTHEXB		67		1922	250
1913-1921	OTHEXA		67		1922	250
1913-1924	GENINC,ADDINC,CORPINC		67		1924	233,237
1919-1924	TABCUS,OTHCUSA,OTHCUSB,OTHCUSC		67		1924	241
1920-1927	ALL TAXES	GENINC	67		1925	243
1923-1927	ALL TAXES	STAMP,GENINC,CUSTOM DUTIES	67		1927	266-268
1921-1927	STAMP		67		1927	266-268
1924-1926	GENINC		67		1927	266-268
1923-1926	CUSTOM DUTIES		67		1927	278
1928	ALL TAXES		67		1930	288-290
1929-1930	ALL TAXES		67		1932	296-298
1931-1932	ALL TAXES		67		1936	278-280
1933-1934	ALL TAXES		67		1937	276-277
1935-1937	ALL TAXES	CUSTOM DUTIES	67		1938	286
1935-1937	CUSTOM DUTIES		67		1938	207
1938-1940	ALL TAXES		67		1942	286-287
1941-1943	ALL TAXES		67		1945	284-285
1944-1945	ALL TAXES		67		1947	286-287
1946-1947	ALL TAXES		67		1949	284-285
1948-1952	ALL TAXES		67		1954	303,306
1953-1954	ALL TAXES		67		1956	328
1955-1957	ALL TAXES		67		1959	298
1958-1960	ALL TAXES		67		1961	
1961-1963	ALL TAXES		67		1965	343-344,3
1964-1966	ALL TAXES		67		1969	373
1967-1969	ALL TAXES		67		1971	361
1970-1972	ALL TAXES		67		1974	369
1973-1975	ALL TAXES		67		1977	385

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YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1850-1912	ALL TAXES		68		1916	APPENDIX
1850-1912	OTHMOPB		68		1916	110
1916-1934	ALL TAXES	1916-1922: OTHINCA,OTHINCB,OTHINCC,STAMP	70	70	1934	12-13
1916-1922	OTHINCA,OTHINCB,OTHINCC,STAMP	OTHDIRA,MINCUS,TABCUS,OTHCUSA,OTHCUSB, OTHCUSC,OTHMOPA	69	3	1924	10
1938,1940-1948	ALL TAXES		71	21	1947/48	50-51
1949-1954	ALL TAXES		72	274	1953/54	72-73
1955-1963	ALL TAXES		72	376	1962/63	70-71
1964-1973	ALL TAXES		72	560	1973	76-77
1974-1975	ALL TAXES	OTHMOPA,OTHMOPB	74		1976	420
1913-1914	OTHDIRA,CUSTOT		73		1915	236-237
1915	OTHDIRA		73		1916	195
1935-1937,1939	OTHINCA,STAMP		74		1939	330,337
1918-1939	OTHDIRA		74		1939	330
1900,1913,1918, 1920,1925,1929, 1930-1939	MINCUS,TABCUS,OTHCUSA,OTHCUSB,OTHCUSC		74		1939	330
1901-1938	OTHMOPA		74		1939	337
1916-1917, 1940-1945	OTHDIRA		74		1945	439
1955-1964	OTHCUSA,OTHCUSB,OTHCUSC,OTHMOPA		74		1965	416
1939-1948	OTHMOPA		74		1951	404

YEAR(S)	TAX(ES)	WITHOUT	SOURCE NO.	VOL.	YEAR	PAGE
1850-1852	ALL TAXES		76	I	1971	393
1853-1907	LAND,GENINC,CUSTOT,BEREX,EXTOT,TABCUS, OTHCUSA,OTHCUSB	1857,1860,1862,1865,1881,1882: GENINC AND THE INCOME TAXES BY SCHEDULES	75	II	1908	100-101
1853-1869	STAMP		75	II	1908	100-101
1908-1939	ALL TAXES	INSUC,STAMP,EXCISE DUTIES,1912,1917: INCOME TAXES BY SCHEDULES	76	I	1971	393-394
1870-1939	INSUC,STAMP		76	I	1971	393-394
1857,1860,1862, 1865	GENINC,SALINC,TRADINC,CORPINC,LANDINC, OTHINCA		77		1866	389
1909-1925	EXCISE DUTIES		78		1927	254-255
1881,1882	GENINC,SALINC,TRADINC,CORPINC,LANDINC, OTHINCA		79		1882	50
1912-1917	GENINC,SALINC,TRADINC,CORPINC,LANDINC, OTHINCA		79		1922	107
1929,1938,~~1941,~~ ~~1943,1945,1954~~	EXCISE DUTIES		80		1957	APPENDIX
1940-1965	ALL TAXES	1955-1961:EXCISE DUTIES;1953: INCOME TAXES BY SCHEDULES	81	II	1971	159
1955-1961	EXCISE DUTIES		82		1965	52-53
1953	INCOME TAXES BY SCHEDULES		80		1957	24
1966-1970	ALL TAXES	TUROV,EXCISE DUTIES	84		1971/72	312
1963-1970	TUROV,EXCISE DUTIES		84		1971/72	312
1971-1975	ALL TAXES		83		1976	110

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