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State-Making and the Origins of Global Order in the Long Nineteenth Century and Beyond

Non-Taxation and Non-Representation in Historical Europe: Insights from Early-Modern Sweden

Klas Nilsson

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Non-Taxation and Non-Representation in Historical Europe: Insights from Early-Modern Sweden

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Abstract

According to a prominent narrative about regime formation in historical Europe, taxation went hand in hand with representation as financial needs forced rulers to trade rights for revenue. This paper explores the reverse assumption, asking whether it could also be the case that non-taxation went hand in hand with non-representation? I propose that early modern rulers who enjoyed access to significant amounts of non-tax revenues—such as profits from land-ownership, natural resource extraction, state-owned enterprise, and colonial plunder—could use such income to concentrate political power in their own hands and rule as autocrats. In short, they used their fiscal independence to become politically impervious. This paper draws on rentier state theory, originally developed to explain political development in oil-rich Middle Eastern states, in order to explore the causal linkages between non-tax revenues and autocratization in early modern Sweden. The historical investigation suggests that rulers such as Gustav i (r. 1523-1560) and Karl xi (r. 1672-1697) would have been hard-pressed to set up autocratic regimes had they not been able to expand their royal domains and rule more as 'landowner kings' than 'taxation kings.' The main contribution of this study is that it explores a fiscal-political dynamic of regime formation in historical Europe that has heretofore been overlooked. This dynamic centres on financial self-sufficiency rather than public contributions and it complements the more well-known taxation-based narratives by demonstrating the need to broaden the fiscal scope and also take non-tax revenues into account.

No taxation without representation! Used as a rallying cry by the American revolutionaries in their protest against unacceptable duties imposed on them by the English king and parliament, this phrase has come to convey a more general theory about regime formation in historical Europe. In one pithy slogan it summarizes a powerful fiscal argument of political development on the subcontinent: Representative institutions can trace their origin to medieval and early modern times, it suggests, when systemic financial distress forced princely rulers to trade political concessions and assurances for revenue grants. The argument is venerable but oversimplified; it is well known that historical taxation frequently had a coercive rather than a consensual character and that financial needs often induced rulers to go for autocracy, not representation. Taking this more ambiguous political outcome into account, historical sociologist Michael Mann (1988, pp. 117-118) provides us with a more conditional, but still pithy, summary of the argument: "constitutional and absolutist regimes," he claims,

> are distinguishable in the forms of assistance offered to the crown. England and Holland relied on taxation of the rich with their consent, the absolutist regimes on taxation of the poor, with the consent and repressive help of the rich.

The taxation-centered approach to European regime formation presented here is intuitive and persuasive, but I will argue that it is incomplete. Specifically, it overlooks the fact that many European rulers were able to collect substantial amounts of revenues that do not fall under the definition of taxes, such as fees and fines, profits drawn from land-ownership or state-owned enterprise, natural resource rents, or colonial plunder. While it is true that tax demands expanded significantly over time and gradually developed into "the inseparable twin of the modern State," as Fritz Karl Mann (1943) puts it, I would counter that these other, non-tax sources of income retained their budgetary importance, at least in parts of Europe, throughout the early modern era and beyond (see Bonney, 1995; Mann, 1993, ch. 11). And while many prominent scholars has had a lot to say about the role of taxation as a driver of political life I have found that they are surprisingly quiet on the possible role of non-taxation. As Kevin Morrison (2015, p. 29) points out, "for many scholars, taxation is where an examination of the relationship between government revenue and political stability would stop. . . . Indeed, when anyone thinks of 'revenue,' he or she very likely thinks first about taxation."

In this paper I seek to address this gap in the literature and I do so by introducing a causal argument about non-taxation and regime formation in early modern Europe. More specifically, I propose that rulers who enjoyed access to substantial amounts of non-tax revenue were, other things being equal, better positioned to set up autocratic regimes and concentrate political power in their own hands than were those who had to rely on tax grants. In short, they were able to translate their fiscal independence into political imperviousness. I support this basic proposition by turning to *rentier state theory* which was originally developed to explain the general absence of democratic governments in the oil-rich Middle East (Mahdavy, 1970; Beblawi and Luciani, 1987*b*). The budgets of these states have been dominated by petroleum rents rather than by tax receipts, and many scholars believe that this has radically impaired the chances of democratization or liberalization in the region (Luciani, 1987; Huntington, 1991; Ross, 2001; Wantchekon, 2002; Ulfelder, 2007; Ross, 2012; Wright, Frantz and Geddes, 2015). Since its inception, the reach of the rentier state theory has step by step been extended to include other regions of the world and a wider set of revenue flows, such as resource rents in general, foreign aid, tolls, and even remittances. As far as I am aware, however, the theory has never been applied to historical regime formation, which is what I attempt to do here.

In the empirical section of this paper I use insights from the contemporary literature on rentier states to aid my investigation of two key episodes of autocratization in early modern Sweden, a case that has confounded a number of scholars on historical regime formation. By using a process-tracing methodology I can with some confidence conclude that sudden access to non-tax revenue enabled the two monarchs in question to concentrate political power in their own hands: The autocratic ambitions of Gustav i (r. 1523-1560) was greatly aided by his lucrative exploitation of the Reformation process, and additional non- tax revenues acquired from silver mining strengthened his position even further, allowing him to crush a major rebellion and establish a hereditary order of succession. An investigation of landownership (and the rents derived thereof) also helps us understand how Karl xi (r. 1672-1697) was able to reintroduce autocratic rule in the 1680s and 90s; with explicit sanction from the lower Estates, the king seized about half the land of the nobility, adding it to his royal domains, and he then used the resulting revenue injection to revive state finances, bring tax relief, rebuild the army, and create a new class of noblemen who were promptly co-opted into state service. While an analysis of the fiscal budget certainly cannot not tell us all there is to know about these two episodes of autocratization, I would argue that it provides a crucial piece of the puzzle.

In his contribution to the influential *The Formation of National States in Western Europe*, Rudolph Braun (1975, p. 244) finds that presentist notions of the centrality and importance of taxes are often unhelpful and may even forestall relevant questions when it comes to historical political developments. We need to "broaden our scope," he suggests, and take into account "not only taxes in the modern sense, the permanent, compulsory and public character of which is not questioned" but also revenues "which belonged to the ruling dynasty." "The control of wealth by the ruling dynasty," he then continues, "was an essential prerequisite for its effective exercise of power." The key contribution of the present paper lies precisely in that it seeks to 'broaden our fiscal scope': Seminal studies by the likes of Schumpeter (1918/1991), Levi (1988), Mann (1988), and Tilly (1992) tell us much about the political implications of either asking or forcing the public to bear the costs of government. I will here outline an alternative fiscal trajectory of regime formation, a trajectory based on the rather simple and straightforward proposition that rulers who were able to 'live of their own' were also well placed to rule of their own.

Of rule and revenue

In *The Spirit of the Laws* from 1748, Montesquieu presented what he took to be 'a general rule' of history, namely that the tax burden can only grow in pace with political liberties: "In moderate states," he asserted, "there is a compensation for heavy taxes; it is liberty. In despotic states, there is an equivalent for liberty; it is modest taxes" (Montesquieu, 1748/1989, p. 220). This assertion represents an early version of the taxation-promotes-representation argument that has since appeared in the works of many prominent historical scholars.[1] Throughout late medieval and early modern times, we are told, most rulers experienced an acute and more or less continuous financial stress brought on by more frequent and more expensive wars. Their traditional supply of income—based on royal domains, feudal dues and prerogatives, as well as a plethora of fees and fines—proved to be inadequate to meet rising demands, and the only viable solution was to turn "begging to the estates," as Joseph Schumpeter (1918/1991, p. 106) puts it, asking for supplementary contributions (Prestwich, 1972; Tilly, 1975; Levi, 1988; Finer, 1997). Would-be taxpayers were reluctant to part with their resources, however, and they did not trust their rulers to use tax receipts in a responsible manner. The basic function of the early assemblies and parliaments of Europe was therefore to provide an arena for negotiations, a place where revenue grants could be traded for political concessions and assurances. Charles Tilly (1992, p. 64) asserts that early modern rulers did not want to share power with the people but their fiscal needs compelled them to do so—representative institutions, accountability, political rights and liberties were essentially "the price and outcome" of securing the means for war, he claims. This narrative goes by different names: Mick Moore (2004) speaks of "the fiscal (social) contract proposition" while Deborah Boucoyannis (2015) refers to "the bargaining model of representation."

Both the logic and generality of this narrative can be challenged, of course (see Barzel and Kiser, 2002; Herb, 2003; Ross, 2004a). While Gabriel Ardant (1975, p. 231) characterizes the fiscal origin of political participation is "obvious" and Bates and Lien (1985, p. 24) find that even "a casual reading of the literature on the origins of parliaments, reveals that these institutions arose as arenas in which monarchs bargained with citizens over taxes," it is equally obvious that many rulers demanded contributions from their subjects without asking for permission or accepting any constraints; instead of providing 'carrots' they turned to 'sticks' in order to induce tax-payer compliance. John Waterbury (1997, p. 396) points out that "Many cultures and civilizations have exhibited high levels of extraction and high levels of autocracy for centuries, if not millennia. The most

[1] See among others Schumpeter (1918/1991); North and Thomas (1973); Ardant (1975); Bates and Lien (1985); Webber and Wildavsky (1986); Levi (1988); Mann (1988); Tilly (1992); Finer (1997).

common response of the taxed has been to find some form of exit from the system"(see also Herb, 2003; Ross, 2004a). In order to resolve the seemingly ambiguous political impact of early modern taxation, scholars have looked closer at the conditioning effects of different types of taxes, different modes of collection, and different socio-economic structures. We find roughly comparable accounts in Zolberg (1980), Bates and Lien (1985), and Mann (1988), but the explanation provided by Tilly in *Coercion, Capital, and European States* from 1992 is probably the most widespread. Tilly is, of course, most famous for the aphorism "war made the state, and the state made war" but it is important to note that this relationship between war-making and state-making is to a large extent transmitted and conditioned by a third activity, namely *money-making* (see Downing, 1992). Tilly draws a sharp contrast between 'coercion-intensive' and 'capital-intensive' trajectories of state formation: In regions defined by agriculture, rulers tended to collaborate with landed nobility to jointly exploit the peasantry. Tax collection in this environment typically relied on coercive subjugation, resulting in the creation of autocracies or oligarchies (depending on whether monarchs or noble landlords were most powerful). In regions defined by commerce, on the other hand, taxes were typically levied on trade, banking, and manufacturing and they took on a more consensual character which entailed higher levels of representation and more effective constraints on executive power. According to Tilly's model, then, the way in which a state taxes its population defines its political nature.

But what happens when a state collects substantial amounts of revenue that cannot be defined as 'taxes' to begin with? In *The Wealth of Nations*, Adam Smith (1776/1981, p. 817) writes that the state has access to two distinct sources of revenue: it can either collect "the revenue of the people"—that is, taxes—or it can tap into "some fund which peculiarly belongs to the sovereign or commonwealth." The latter category would include income derived from landownership, profits generated by monopolies and state-owned enterprise, transit duties, subsidies from foreign powers, or lucrative rents drawn from the mining of precious metals. To be sure, this is a quite diverse collection of revenues but from the fiscal-political perspective of this paper they share key feature: they are all claimed by the state, or even by the ruler personally, by rights of ownership. Significantly, where tax revenues are commonly referred to as *contributions*, these non-tax revenues can be characterized as *dues* and they have a proprietary character rather than a public one.[2]

It is noteworthy that several of the scholars cited above acknowledge that some early-modern rulers enjoyed access to lucrative sources of non-tax revenue and they furthermore imply that such access can be associated with specific regime outcomes. Let us, again, turn to Tilly: the lack of representative institutions in early modern Portugal, he suggests, can be explained by its rulers' "strong reliance on overseas trade for royal income." Similarly, the treasure of silver and gold shipped from American colonies to Spain "created an alternative to domestic taxation" and in doing so it allowed Spanish monarchs to rule with fewer constraints than did their European counterparts (see Tilly, 1992, pp. 62, 94, 124-125). Clearly, these comments hint at a more general argument, but Tilly makes no effort to pursue it further and he ultimately bases his general model of European state formation on taxation only.[3] Other influential scholars have made comparable remarks, but again without further theorization:

- Reinhardt Bendix (1978, p. 221) relates royal authority to "the king's own resources."
- Aristide Zolberg (1980, p. 708) suggests that a Crown which could tap into "direct resources of its own" could "go its own way" rather than putting itself at the mercy of a parliament.
- Michael Mann (1988, p. 116) claims that Prussian and Russian absolutism can be explained by the vastness of royal domains.
- Wim Blockmans (1998, p. 35) points to the presence of silver mines in some German states as being an obstacle for the development of representative institutions.

Edgar Kiser (1987*a*; 1987*b*) takes the reasoning a bit further: Wealth and power tend to go hand in hand, he argues, and rich rulers were, on the whole, able to govern in a more autonomous fashion than

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[2] Other historical terms that capture the same sense of monarchical ownership include prerogative, regalia, domain revenues, and patrimonial income.

[3] In a more recent contribution dealing with the impact of revenue extraction on prospects of democratozation, Tilly concedes that "students of fiscality should strengthen their theories by considering *the whole range of state-sustaining resources* before closing in on taxation as a special, if very consequential way of acquiring those resources" (Tilly, 2009, p. 182, emphasis added).

their poor counterparts. However, it was not only the *quantity* but also the *source* of their wealth that mattered, "since not all economic resources are equally easy used":

> Direct revenues from royal domains, confiscations of church property, feudal dues, dynastic marriage, royal monopolies over mining or spices, and, to a lesser extent (since these sometimes involved nobles' resources) customs and tolls on commerce all provided monarchs with sources of internal revenue that increased their independence from the traditional legislative bodies (estates, parliaments) dominated (in varying degrees) by the nobility. (Kiser, 1987*b*, p. 84)[4].

For Kiser, however, the autonomy of the crown is seen as *a function* of the relative resources available to nobles and monarchs and he does not explain how certain revenues can be used to achieve more royal power. In sum, then, there are a number of prominent scholars on European regime formation who have touched on non-tax revenues and they also surmise that access to such income can lead to more autocratic forms of government. The claim seems plausible enough, but their evidence is anecdotal and they provide no developed theory for why or how we should expect that outcome.

Rentier State Theory

Fortunately, there is already a well-established political theory of non-tax revenue, although it has never been applied to historical Europe. The *rentier state theory* should be familiar to any student of the political economy of the Middle East, and more generally to readers with interest in the links between natural resources and development, a field commonly referred to as the 'resource curse' (a term coined by Auty, 1993). Originally developed to explain the peculiar development trajectory of oil-producing states since the end of World War ii, this theory has been identified as "one of the major contributions" of Middle Eastern studies to political science (Anderson, 1997, p. 9). The fact that the extraction and sale of

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[4] See Blanton and Fargher (2008) for a very similar argument for pre-modern polities outside of Europe.

valuable natural resources seem to generate a number of economic afflictions (see Sachs and Warner, 2001; Humphreys, Sachs and Stiglitz, 2007; Frenkel, 2012), or trigger, intensify, and prolong civil wars (see Le Billon, 2001; Ross, 2004b; Collier and Hoeffler, 2005) need not concern us here; the focus of the following discussion is solely on the political side of the issue, and in particular on the notion that democracy simply does not seem to be "a problem" for these rentier states Luciani (1987, p. 74). A rentier state is defined by a fiscal reliance on external rents—that is, revenues that are not derived from domestic taxpayers. The rents in question are primarily, but not exclusively, generated by state-controlled extraction and sale of valuable natural resources, like oil, gas, and hard minerals (Mahdavy, 1970; Beblawi and Luciani, 1987*b*). While the substantial and fast-growing literature devoted to this issue contains competing arguments and important disagreements, most researchers point to a distinct affinity between a fiscal reliance on rents—rentierism for short—and more autocratic forms of government (see overviews in Ahmadov, 2014; Ross, 2015). In a seminal article from 2001, Michael Ross concludes that oil rents do indeed hinder democracy and that this effect is found not only in the Middle East but all over the world. What is more, this anti-democratic effect is noticeable even when exports are relatively small, it tends to be stronger in otherwise poor countries, and rents from hard minerals seems to yield a similar political outcome. Ross envisions three separate mechanisms that could plausibly explain why rentierism should reduce the likelihood of democratization. The 'rentier effect' suggests that a government can use low tax rates and redistributive policies to keep societal demands of representation and accountability to a minimum; the 'repression effect' suggests that the state can, if necessary, subdue any political opposition by force; and the 'modernization effect' suggests that an economy based on external rents fails to bring about the social and cultural changes which many scholars claim lead to democratic transition.

The scope of the rentier state theory has step by step been extended to include other parts of the world[5] and other types of rent,

[5] Some key contributions include Yates (1996); Karl (1997); Goorha (2006); Goldberg, Wibbels and Mvukiyehe (2008); Paler (2013).

including income from foreign aid[6] and remittances.[7]. As far as I am aware, however, no one has attempted to project insights from the rentier state theory back in time. Partially this reflects a disciplinary divide, I reckon; few scholars concern themselves with both European early modern history and the contemporary development of states in other parts of the world. That being said, however, it seems that most rentier state theorists also believe that the fiscal phenomenon they investigate is of inherently modern origins, created by a global demand for scarce, valuable, and locally concentrated natural resources. Terry Lynn Karl (1997, p. 13) suggests that with the possible exception of the Spanish plunder of American treasure in the sixteenth century, no historical case comes close to displaying the type of windfalls experienced by oil-exporters in the late twentieth century.

Deborah Bräutigam (2008, p. 14) similarly asserts that while many developing countries today are highly dependent on one or a few natural resources, this was never the case for industrialized nations, "even in their early histories." What is more, the rentier state theorists have typically drawn on European history specifically to supply a contrast, that is to demonstrate what is not happening in oil-rich nations. Modern rentierism is, in other words, characterized not merely as distinct from the European fiscal experience, but its exact opposite. For Anderson (1987, p. 14), the European linkage between "state formation, taxation, participation, and legitimacy is absent in the Middle East," and Schwartz (2008, p. 602) asserts that "Rentier states display a particular path to state-formation that by and large defies the European path."

I find that statements such as these rest on a quite selective reading of European fiscal history as defined by taxation and representation. As I noted earlier, European rulers could at times tap into lucrative sources of nontax revenue and it would seem that such access can be linked up with more autocratic forms of government. And it is crucial to bear in mind that the rentier state theory is not about oil or natural resources *per se* but about a certain type of state revenue and the expenditure such revenue enables. This point was

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[6] Moore (1998); Knack (2001); Dunning (2004); Morrison (2007); Djankov, Montalvo and Reynal-Querol (2008); Morrison (2010)

[7] Abdih et al. (2012); Ahmed (2012)

in fact spelled out three decades ago by two of the founders of rentier state theory, who also emphasized its historical applicability:

> it is important to underline that rentier states are not found only in the twentieth century and in the Middle East, but are a common feature of world history . . . The state of the Roman Church, the Spanish Empire in the seventeenth and eighteenth centuries, the Principality of Monaco, Peru at the time of the guano boom, countries substantially dependent on foreign aid ... are all examples of rentier states from different times and/or regions. Rent was not born with oil, even less with expensive oil. (Beblawi and Luciani, 1987*a*, pp. 19–20).

Investigating historical cases of rentierism

In what follows I will use insights from the rentier state theory to guide my empirical analysis of revenue generation and regime formation in early modern Sweden. I will *not* argue that Sweden can or should be defined as a rentier state [8] but rather that it is constructive to explore political expressions of rentierism in this historical case. More specifically, I will investigate the presence of two factors—access to non-tax revenues and strengthening of autocratic rule—and then attempt to trace the specific causality between the two. The analysis is accordingly based on a process-tracing methodology (Beach and Pedersen, 2013; Bennett and Checkel, 2015). In simple terms, process-tracing involves a systematic and detailed examination of causally connected events that unfold over time within a single case, and although the process-tracing scholar is committed to stay close to the empirical record and cannot shy away from the unique, contingent features that shape history, most analysts agree that process-tracing differs from what is generally understood as 'a historical explanation'. The difference lies in the attention to theory, in the mechanism-centered understanding of causality, and in the ambition to generalize beyond the case at hand (see Hedström and Swedberg 1998; Hall 2003; Gerring 2010). Process-tracing commits the researcher to specify and investigate causal mechanisms (Kiser and Hechter, 1991; Checkel, 2005; Mahoney, 2012)

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[8] Although one may note that Immanuel Wallerstein (1980, p. 211) does in fact call seventeenth-century Sweden "the opec of its day" due to its near-monopoly on the European copper market.

and building on Ross' (2001) seminal study I elaborate on three distinct mechanisms that individually or in combination may explain why access to non-tax revenues could facilitate autocratic rule. I should clarify that I propose two key modifications to Ross' set up: I divide the 'the rentier effect' into two separate mechanisms, which I call *tax relief* and *spending*. To my mind, the two are distinct strategies to ensure support and acquiescence from the public and they clearly involve different causal processes. Also, I will not attempt to trace 'the modernization effect' in my empirical investigations. This effect—which really should be called the non-modernization effect—is essentially about the political implications of wide-spread, sustained economic growth, and such growth has not really been seen before the modern, industrialized era. Therefore, this mechanism does not seem to apply to the early modern period, at least not in a significant manner.

Tax Relief.

One of the foundational hypotheses of the rentier state theory stipulates that when governments collect rents, they offset the increased revenue by a reduction of domestic tax collection—in other words, they make a fiscal trade-off, substituting one source of income for another. The tax reduction is, in turn, generally believed to alleviate or forestall popular demands for representation and government accountability. This argument was classically formulated by Samuel Huntington (1991, p. 65), who asserted that since oil revenues "reduce or eliminate the need for taxation, they also reduce the need for the government to solicit the acquiescence of the public to taxation. The lower the level of taxation, the less reason for publics to demand representation" (see also Beblawi, 1987; Luciani, 1987; Anderson, 1987; Ross, 2001). There is no obvious reason why this mechanism should not have been viable in historical times—in fact, I can immediately think of at least three reasons why it could have had an even more significant impact in early modern Europe than it has today: first, taxation—especially direct taxation on person, property, or income—was a much more contentious and legally unsettled practice. Second, tax-induced riots and rebellions constituted greater threats to the early modern state, as its capacity to withstand them was much lower than that of a modern state. And third, the rulers of the time also met with much greater logistical and administrative difficulties in their attempts to estimate, track-down, and collect the taxes that were due. In short, the political costs of taxation were arguably higher in the past, and this placed potential tax-payers in stronger bargaining positions. The political effect of replacing tax receipts with non-tax revenues could therefore very well have been more potent as a tactic of reducing social discontent in historical Europe than it is today.

Spending.

According to Morrison (2015), a government that wants to avoid or reduce popular contention and citizen recalcitrance can resort to two basic tactics: it can reduce taxation or increase redistribution. The dilemma, of course, is that using one tactic typically forces you to abuse the other: less taxation results in less redistribution and vice versa. Not so in a rentier state where it may be possible to lower taxes and expand public welfare at the same time (Mahdavy, 1970, p. 432). That is why the rentier state has also been called "the distributive state" (by Delacroix, 1980) and "the allocation state" (by Luciani, 1987). Jensen and Wantchekon (2004, p. 821) claim that "The key mechanism linking authoritarian rule and resource dependence, is an incumbent's discretion over the distribution of natural resource rents" (see also Chaudhry, 1994, p. 19; Wright, Frantz and Geddes, 2015). While the provision of public goods, welfare, and social insurance was not widespread before the twentieth century, the more selective dispensation of employment, favors, material rewards, et cetera, in return for political support has been a generic trait of political systems, found in all times and places. If we interpret this mechanism more specifically as patronage it can again be argued that it ought to have been more viable and useful in the historic context than is the case today. Clientelistic ties used to define political life and a significant function of such relationships was that they could substitute for the lack of infrastructural capacity of the early modern state (Kettering, 1986). Early modern contemporaries certainly had their ideas of what amounted to unacceptable uses of public authority and what violated moral and legal codes, but it seems safe to assume that patronage constituted a more prevalent, overt, and ingrained instrument of political rule in those times than it does today. I should clarify, however, that the task is not only to identify and detail cases of autocracy-enhancing spending but also to specifically link such spending to the availability of non-tax funds. In other words, any would-be autocrat may try to spend his or her way out of troubles but the argument here is that non-tax revenues facilitate and expand this tactic.

Repression.

Investments in military capacity, law enforcement, and a secret police represent another kind of expenditure that can ensure societal compliance, albeit in a more violent and authoritarian manner. If the spending mechanism proposes that rents can be used as carrots, the repression mechanism suggests that they can also be used as sticks. This mechanism is pretty straightforward as it entails no assumptions about what motivates democratic demands, or whether political stability can be purchased or not. It simply proposes that whenever democratic aspiration is sparked, the state can promptly use coercive force to snuff it out. Wright et al. (2015) interpret repression as the principal mechanism between oil wealth and autocratic regime survival. As an instrument of political rule, coercive force is, of course, common throughout the course of history. It is, however, probably easy to exaggerate the viability of coercion as an instrument of government: for early modern Europe more specifically, Bendix (1978, p. 219) asserts that "force, while always needed, is not sufficient, for there is never enough of it to make the king's will prevail in the long run." Somewhat paradoxically, repression is most effective when it is used sparingly and it is viable only as long as most citizens acquiesce and accept the authority of the ruler. Note that since repression often functions as a threat and deterrence against political opposition, this mechanism is quite difficult to investigate. For example, how can you detect instances when the repression mechanism led to a protest *not* happening? In the investigations I will focus on concrete and substantial manifestations of the repression mechanism that can be linked both backward, to non-tax revenues, and forwards, to a strengthening of autocratic rule. With that, I now turn to the empirical parts of the paper.

Royal autocracy in early modern Sweden

Confusion abounds when it comes to regime formation in early modern Sweden. While few comparative works on European political development discuss the Nordic kingdom in detail,[9] scholars who do try to incorporate the case into their explanatory models encounter some difficulties (Emilsson, 1996; Scherp, 2013, pp. 323–326). Opinions differ even on the seemingly straightforward issue of whether Sweden was primarily a constitutional state or an autocratic one? Tilly (1992, pp. 64, 183) claims that political rule in Sweden was mostly organized around coercion, and twice he mentions Sweden in conjunction with autocratic Russia. The fact that Swedish peasants were never subjugated and even represented themselves in the national assembly is explained away by a vague reference to the country's "exceptional rural class structure" (1992, p. 27). Mann (1988, p. 115) similarly brackets Sweden with the other autocracies of Europe: Austria, France, Prussia, and, again, Russia.

In contrast to this, Thomas Ertman argues that Sweden retained solid constitutional moorings throughout its early modern period despite a few autocratic setbacks; the Swedish state was, he suggests, "the closest equivalent in Europe to the bureaucratic constitutionalism of Britain" (Ertman, 1997, pp. 306, 314; see also Downing, 1992). I would suggest that these dramatically different arguments signal that Sweden deserves more attention that it has so far received—after all, in terms of political regimes in historical Europe it is hardly possible to point to two states more disparate than Russia and Britain.

My own reading of Swedish political history mostly sides with Ertman over Tilly: I would argue that historical, structural, and institutional conditions in Sweden favored consensual and constitutional rule over coercion and autocracy. Important considerations include:

- the long-standing freedom and political influence of the peasantry, which is unique in Europe (Metcalf, 1987; Rystad, 1987; Blickle, 1989);
- the long legacy of the popular assembly coupled with an enduring conception that political legitimacy emanates from the people, grouped into the four Estates Schück, 1987; Jespersen, 2000); and

[9] The main exception is Perry Anderson (1974) who gives Sweden prominence as the crucial link between Western and Eastern absolutisms.

- the resilience of constitutional constraints on royal power, as originally codified in the fourteenth-century, Magna Carta-like *Land Law* (Donner, 2000; Jespersen, 2000).

Also, while I have never encountered any Swedish historian comparing Sweden to tsarist Russia there are several who liken the constitutional traditions of the country to those of England (Schück, 1987, p. 60; see also various contributions in Stjernquist, 1989, especially Upton, 1989). According to the eminent historian Michael Roberts (1967, p. 6),

> the most important of these common factors is the long tradition of personal and political freedom, and a profound respect for the rule of law. The feeling for law and liberty, the consciousness of having managed to preserve them when most other countries failed to do so, the pride in their unbroken transmission, more or less intact, from a remote past—this is something which, even if at times it verges on mythology rather than history, is nevertheless part of the national ethos of each country.

If we accept that Sweden had this strong constitutional base, what begs explanation is how some rulers could nonetheless attach an autocratic superstructure to it. Ertman's and Downing's 'explanations' are not satisfactory: Downing (1992, ch. 8) frames the autocratic episodes as no more than temporary deviations from the main constitutionalist trajectory and suggests that they left no lasting effect. Ertman similarly downplays these periods of monarchical dominance as "ultimately unsuccessful interruptions" and "quasi-absolutist interludes." (1997, pp. 306-313). He also suggests that "powerful contingent events," such as the idiosyncratic conditions surrounding Gustav i's enthronement in 1523, allowed autocratic rule to take hold. I will instead argue that we can in fact make sense of Swedish early-modern autocracy if we pay attention to the money of its monarchs.

The empirical investigations of this paper consists of two historical investigations where I trace the possible connections between access to non-tax revenues and increasing monarchical authority. I single out two reigns which I take to represent the two most important episodes of autocratic rule in early modern Sweden; the ones of Gustav i in the sixteenth century and Karl xi in the seventeenth. Gustav i and Karl xi were not the only autocrats to sit on the throne, but their success in setting up and reinforcing royal authority stands out, and it seems to me that the *creation* of a certain political regime begs for explanation more than does the *preservation* of that regime. Neither of these rulers inherited their autocratic powers—in fact, they were both quite vulnerable when they first took to the throne. In what follows I rely almost exclusively on secondary sources, with the costs and benefits that involves. Fortunately, these issues have been relatively well-researched by Swedish historians. What I can offer in this paper is, therefore, *new analysis* rather than *new data*; I bring in a novel conceptual and theoretical framework that brings out features of Swedish political history that have heretofore been overlooked, or at least under-explored.

Gustav I (r. 1523–1560)

When Gustav i—also known as Gustav Vasa—was elected king in 1523, after leading a popular rebellion against Danish dominion, he faced formidable challenges. The Swedish state was exceedingly weak and poor; the neighboring Danes represented a constant military threat; and discontent brewed in the countryside. Political independence for the Swedish realm had been won on the back of a massive loan acquired from the Hanseatic League in Lübeck and the German creditors were already clamoring for steep repayments. Also, the mines were failing and there where a number of bad harvests (Roberts, 1968, p. 53). Four decades later, as he lay on his deathbed, Gustav left behind him a kingdom that was politically unified and governed through a surprisingly effective and centralized administration. Lübeck's control over Swedish trade was decisively broken; Danish ambitions had been curtailed; and the king had even amassed a great silver fortune in the vaults of Stockholm Castle. Gustav was a medieval king in both outlook and agenda, but he assiduously pushed through rigorous reforms that "set Sweden on the road to a state structure that we historians, with the benefit of hindsight, have chosen to call modern" (Maarbjerg, 2004, pp. 388–389; see also Hallenberg, 2001; Glete, 2002). He also set Sweden on the road to royal autocracy. An exchange with the peasants of Uppland in 1539 (cit. in Upton, 1998, p. 5) illustrates the newfound authority of the monarchy:

> We as a Christian king will set commands and regulations for you and all other Our subjects, and will that you, if you wish to escape Our

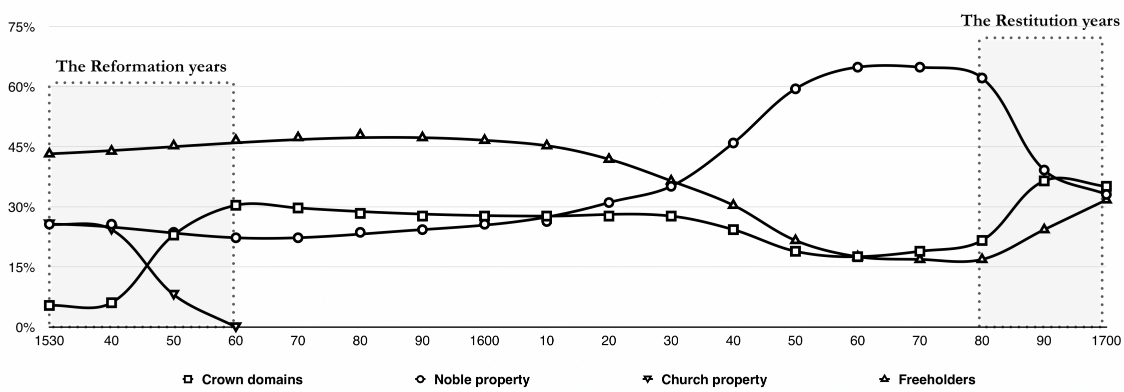
> severe punishment and wrath shall be attentive and obedient to Our royal commands in both secular and religious affairs.

One prominent historian portrays Sweden at this point as being “on the verge of Continental despotism” (Schück, 1987, p. 44). Gustav had himself been elected to rule—in accordance with law and custom—but he now passed the crown to his oldest son by hereditary right. It was in 1544 that he managed to have this new, and to the Swedes foreign, principle of succession approved by the Estates. By allowing the crown to pass from father to son by birth-right, the Estates rescinded what was arguably their most important instrument of royal control. Upton (1998, p. 5) characterizes this reform as “the turning point in the history of Swedish monarchy.” In the later part of his reign Gustav ruled his kingdom “with the assurance and authority of an improving landlord” (Roberts, 1967, p. 20) and at this point, the constitutionalism that had defined bygone eras seemed quite defunct (ibid., ch. 2). How was the king able to set the kingdom onto the path to autocracy? I propose that a significant part of the explanation is to be found in the development of two lucrative sources of non-tax revenue, namely the confiscations of church property made possible by the Reformation and a brief but plentiful bonanza of silver mining. I will consider each in turn.

The non-tax revenues of Gustav.

For Gustav i—just as for Henry viii of England and a number of German princes—the Lutheran Reformation was first and foremost an opportunity for enrichment and empowerment, while religious changes were set to unfold at a slower pace (Olsson, 1947; Larsson, 2003). The king encroached on the clergy’s wealth and incomes in a series of confiscatory moves in the 1520s—each generating crucial but temporary fiscal relief. The key strike was made at the Diet, or *Riksdag*, of 1527, however, when he seized all the land of the church, with the blessing of the other three Estates (see Weibull, 1965, for a detailed historical account of the debates and decisions of the Riksdag). According to Anderson (1974, p. 173), Gustav’s Reformation “was undoubtedly the most successful economic operation of its kind accomplished by any dynasty in Europe” but it must be said that it is exceedingly difficult to estimate the financial gains with any degree of exactitude or reliability. It is clear that the Reformation brought about a remarkable expansion of state revenue, however; one older analysis suggests that as much as 20 percent of the total revenue of the realm in 1560 were gains stemming from the Reformation (Forssell, 1869, p. 233). Fortunately, data on landownership are more complete and reliable and they provide a rough proxy of the fiscal power of the monarchy and its transformation over time. Note that the different types of landownership—crown, noble, church, and freeholder—represented different cameral categories: resources extracted from tenants on crown lands can be defined as rents, or non-tax revenues, whereas freeholders generally paid taxes to the state in exchange for certain political rights. In fact, the Swedish name for freeholders is literally 'tax peasants' (*skattebönder*). Land belonging to the nobility or church was largely exempt from taxation and therefore resided more or less outside the fiscal reach of the state. After the Riksdag of 1527, all lands and manors that had belonged to the church were gradually folded into the royal domains and, as a result, the latter expanded from covering no more than 5-6 percent of the farms of Sweden to 30 percent (see overview in Figure 1). Not only was the foundation of the clergy's power eliminated, but note also that the crown also strengthened its position immensely vis-à-vis the nobility. In 1527, the nobility held five times as much land as did the crown; by 1560 the royal domains surpassed the noble share by a third.

Figure 1: Distribution of landownership in Sweden, 1530–1700



Comment: Based on data presented in Myrdal (1996, p. 282). Note that the shares of landownership used here refer neither to acreage nor to the number of farms but to *mantal* which was the tax assessment unit used at the time. The calculation of mantal was based on the productive wealth of each farmstead.

The king had a second significant source of non-tax income in the form of a booming silver mine near the town of Sala. This boom period was very short-lived, but the fiscal impact was monumental in an otherwise poor and cash-strapped economy like Sweden's. The king held time-honored legal rights to collect a rent on the production and to purchase all silver in advance for a fixed and profitable price (Sommarin, 1910; Odén, 1960, p. 231). Hammarström (1956, p. 312) has estimated that in the 1530s, Gustav could buy silver for less than a fourth of its actual value. It is remarkable that a significant share of the fortune generated by the Sala mine was not minted by the king—who comes across as fiscally prudent to a fault—but simply hoarded (Heckscher, 1935, p. 166). By the late 1530s, the king had amassed a silver reserve equivalent to almost 450,000 *riksdaler* (rdr),[10] a sum which totally dwarfed all other cash items in the state budget (Hammarström, 1956, p. 308-310; Krüger, 1988, p. 146). By his death, that reserve had tripled to about 37 metric tons of silver (Heckscher, 1935, p. 166). This can be tentatively valued at around three times the state's annual expenditure (Forssell, 1869, p. 231-233), but it is even more revealing to compare this treasure to the Lübian debt, the service of which had practically paralyzed the finances of the realm in the 1520s. By 1560, the king could have used his silver reserve to settle that debt almost twenty times over.

From non-tax revenues to autocratic rule?

I have so far argued that Gustav's rule became increasingly autocratic over time and that he gained access to two abundant sources of non-tax revenues. But is there any causality running from the revenue to the change in rule? Let us first look at the tax relief mechanism. In *The Disciplinary Revolution*, Philip Gorski (2003, p. 14) asserts that the gains from the Reformation unchained the Swedish monarchy and enabled its self-empowerment:

> With this independent revenue base, Gustav was able to pay off his debtors in Lübeck, build up the country's defenses, and establish a small standing army, all without seeking additional contributions from the Riksdag. He was able, in other words, to set Sweden on the path towards absolutist monarchy.

[10] The Swedish riksdaler—rdr for short—held a constant weight of 25.6 grams of fine silver throughout the early modern era. 39 rdr thus represent almost exactly 1 kilogram of silver.

Along similar lines, Perry Anderson (1974, pp. 174–175) argues that by "Exploiting silver mines, promoting bar-iron exports, and minutely supervising the revenues and receipts in his realm, Gustavus accumulated a vast surplus by the time of his death, without any commensurate increase in taxes." The king maintained cordial relations with the nobility by "imposing few burdens and injuring no privileges." Gorski and Anderson arguably overstate the case, however. If we look closer at the fiscal behavior of Gustav there is in fact little direct tax relief to be found, at least not initially. Even as his domains swelled and his silver treasure piled up he kept demanding taxes from his subjects, with several popular rebellions as a result. In fact, one of the main Swedish historians on Gustav, Lars-Olof Larsson (2003, p. 358), asserts that the tax burden as much as tripled in some areas during the early part of the reign. In the later part, however, the king does seem to have suspended these demands for extra contributions (Löwnertz, 1982-83) and according to Hammarström (1956, p. 467), this reflected a fiscal situation where "the treasury for several years had been filled up with silver from Sala." Also, a tentative argument can be made that the Reformation did in fact represent a form of tax relief in and of itself. At the momentous Riksdag of 1527, the king never demanded the confiscation of church land; he simply stated the dire financial needs of the state and requested more money, which could be derived either from new taxes or from some other source. By sacrificing the clergy, the other three Estates—nobles, burghers, and peasants—thus protected themselves from additional taxation.[11] This is not a clearcut case of tax relief but it is clear that the Reformation did represent a kind of fiscal trade-off in the minds of the gathered Estates, as well as in the mind of the king.

If we turn to the spending mechanism we can note that the Reformation made a tighter alliance between king and nobility financially feasible. Noble support for the Reformation was essentially purchased by promising the restitution of all land they themselves had lost to the church (Hammarström, 1956, p. 203). This

[11] It is important that the confiscation of church lands resulted from collective decision-making by the Estates and not from a despotic decree as this supports the argument that causality runs from non-tax revenues to autocracy and not the other way around.

increased the nobility's dedication to the Reformation as such, but also to the king himself, as a guarantor of the restitutions (Larsson, 1985, p. 28). Gustav furthermore continued to pander to the nobility after 1527 by increasing the number of fiefs (Larsson, 2003, p. 138): whereas the crown had administered two thirds of the counties in 1527, that share dropped to one half over the next decade and this expansion of noble fiefs reflected the king's desire to ensure support from the nobility, especially against the clergy and rebellious peasants (Hammarström, 1956, pp. 344, 466). The spending mechanism is well captured by Roberts (1967, p. 8) claim that the king "stopped the mouth of the nobility with the plunder of the church."

In the case of the repression mechanism we have quite good evidence that Gustav did specifically use his non-tax revenues to enforce obedience among his subjects. A key problem of military organization in sixteenth-century Sweden was how to afford trained mercenaries. Professional soldiers typically demanded punctual payments in hard cash, which, under normal circumstances, was hard to come by. But with a windfall of silver at his disposal—extracted both from the mine and the church—Gustav was suddenly able to afford to supplement his militia with contingents of German *Landsknechte*, and these troops would provide critical strength a few years later when a large peasant rebellion erupted in the province of Småland. "Without a doubt," Hammarström (1956, p. 363) writes, "it is correct to identify Gustav Vasa's increased financial resources and his new mercenary army as the principal basis for the strengthened self-esteem, which appears not only in the negotiations with Denmark but above all in the king's relation to the own subjects" (see also Larsson, 2003). What we have here is, in other words, a fairly clear-cut causal connection, running from increased access to (non-tax) silver, via the mobilization of coercive capacity, to the suppression of political opposition. The result was a strengthening of the king's authority, and it brought home that "Even the *ultima ratio* of rebellion availed nothing against a monarch with money to buy guns and mercenaries" (Roberts, 1967, p. 19). In conclusion, there is some tentative evidence, at least, for each of the three mechanisms—weaker in the case of tax relief and stronger in the case of repression. Roberts (1967, p. 20) concludes that Gustav i "may at times have behaved like a greedy and ruthless tyrant; but at least he conformed to the Land Law's requirement that the king should live of his own." What I have argued here is that 'living of his own' was in fact what made the king's ruthless, and autocratic, behavior possible, because now it was affordable.

Karl XI (r. 1672–1697)

Let us now fast-forward one full century. In 1660, when Karl x Gustav succumbed to sickness and left the throne to his four-year old son, the Swedish Empire stood at its peak, having step by step asserted its presence all around the Baltic Sea and into German lands (see Roberts, 1973, 1984; Lockhart, 2004). The imperial zenith coincided with a fiscal nadir, however, as a century of military involvements had taken a huge financial toll and racked up a state debt many times the size of annual income (Lindegren, 2009). Of growing concern was also the ability of the Swedish army and navy to defend that empire, and a string of disastrous military engagements in the mid-1670s—against Brandenburg-Prussia, the Netherlands, and Denmark—seemed to confirm the decrepit state of the armed forces. This fiscal-military crisis explains why 1680 saw the establishment of what has been called the Carolingian Autocracy, which would last for about forty years.

The political authority of the king, Karl xi, was successively expanded through a series of constitutional reforms and reinterpretations between 1680 and 1693. First the role of the aristocratic Council was undermined as it was determined that the king was free to seek advice as he himself saw fit and that when he did so, that advice was not to be binding (Upton, 1998). Then the creation of a rigid system of permanent recruitment and provision of soldiers deprived the Riksdag of its control over conscription and military expenditure (Grauers, 1932, p. 84). The king also managed to weaken the right of the Estates to participate in creating new regulations and laws (Scherp, 2013) and he seized extensive control over taxation by securing the right to levy extraordinary imposts in the event of a war without parliamentary pre-approval (Grauers, 1932; Rystad, 1987). In 1693 we find the formal pronouncement of the Carolingian Autocracy: in a Declaration of Sovereignty, the Estates now refer to their ruler as "an absolute and sovereign king, who is responsible for his actions to no one on earth, but has authority and power, according to his pleasure, and as a Christian ruler, to guide and govern his realm" (cit. in Grauers, 1932, p. 118). With the autocratic superstructure now complete, there were few functions left to the Estates, and they would not gather again until after the king's death in 1697. The creation of the Carolingian Autocracy is not anomalous in and of itself—the seventeenth century was, after all, the Age of Absolutism, a period that saw the reign of the Sun King in France, the consolidation of Brandenburg-Prussia under the Great Elector, and the rise of Russia under Peter the Great. What is remarkable about the Swedish case, however, is that all constitutional adjustments referred to above received sanction by the Riksdag. The threat of repression played a role in the creation and maintenance of the autocratic regime of Karl, but the king did not seize power like a despot, and neither did he rule like one. That is why the Carolingian Autocracy, as peculiar as it might sound, has been characterized as "constitutionally-bound" (by Metcalf, 1987, p. 1), and "parliamentary" (by Anderson, 1974, p. 81). Why did the Estates willingly transfer authority from assembly and Council to the monarch? The fiscal-military crisis of the 1670s had bred hostility toward the aristocracy—which had enjoyed a very prominent political role in Swedish politics since the death of Gustav ii Adolf in 1632—and this provides a general explanation for the emergent autocracy. But the question of royal landownership—or more specifically the non-tax revenues derived from that land—was of utmost importance for both the solution to that crisis and for the Estates' acceptance of a monarch with near-absolute powers.

Restitution or contribution?

After the Lutheran Reformation, the crown owned almost a third of all cultivated land in Sweden. A century later that share had dropped to 18 percent, even as the land under noble control had almost tripled in size, going from 22–23 percent of the total in 1560 to 65 percent in 1660 (see figure 1 above). The crown had lost its property in two ways, both common to early modern Europe: either by putting it up for sale as a fiscal expedient, or by donating it as a gift, reward, or payment (Brännman, 1950; Magnusson, 1985). Liquidating land could provide the funds necessary to start a war, while donations were often used as a method to reward those who returned home victorious. The practice meant, of course, that the state lost a significant share of its most reliable source of income (Bonnesen, 1924/1958; Nilsson, 1964). In the words of Eli Heckscher (1943, p. 18), the outcome was "an emptied Treasury, a ruling feudal-minded nobility, and a peasant Estate which in fundamental respects had ceased to be freeholders."

The historian Archibald Lewis once suggested that when the early modern ruler "has given out all the free land and none remains, it is necessary for him to begin to tax—taking back in another form the wealth he earlier showered out upon his people" (cit. in Wallerstein, 1974, p. 135). There is an alternative, however, not acknowledged by Lewis: the ruler can reclaim the land that was lost. The contention over these two fiscal strategies—restitution of domains or additional contributions through taxation—runs as a common theme in the political discourse in Sweden throughout the mid-1600s. Known as *The Strife of Estates*, it pitched the upper nobility—who, even though they had a distinct dislike for taxes, preferred to retain their immense land holdings—against the three lower Estates—who collectively and consistently argued that the state's financial recovery had to be based on a large-scale restitution, *not* on taxation. By the Riksdag meeting of 1680 it was clear that the Strife of the Estates would have to be resolved, one way or the other (Carlsson and Rosén, 1978, p. 508). Just as Gustav i had done in 1527, Karl xi merely emphasized the catastrophic financial state of the realm but he left it to the gathered Estates to hash out a solution. The combination of a firm resistance among the three lower Estates to any new tax and an internal conflict within the noble Estate—where the lower ranked nobility did not share all the interests of the aristocracy—eventually resulted in a joint decision to return a large share of noble property to the state.[12]

The result of this decision was massive and can hardly be overstated: half of all the land owned by the nobility were eventually folded into the crown domains, with the latter growing from around 20 percent to 35 percent of the total (see Figure 1 above). As Sweden approached the turn of the century, crown, nobility, and freeholders held roughly equal shares of the realm. Once again, it is difficult to trace the outcome in financial terms but it is clear that the order, stability, and liquidity of state finances were quickly restored. Within a few years, the chronic deficits were gone and collected revenues began to exceed expenditures. For 1686, Upton (1998, p. 220) reports a surplus of circa eight percent of total expenditure; eleven years later, the costs of government had risen by thirty percent in real terms but the Treasury was still able to generate a surplus of more

[12] The deliberation in the Noble Estate is detailed by Nilsson (1964). See also Upton (1998).

than eight percent annually. At this time, in 1697—which is also the year of the king's death—a substantial financial reserve had been accumulated, providing some insurance against financial difficulties in the future (see Lagerroth, 1928, p. 129-130; Åström, 1973, p. 80-82; Cavallie, 1975, p. 40-41). While accomplishiong all this, the king had in fact also managed to service the public debt continuously, reducing the debt-to-revenue ratio from 6 or 7:1 to 1:1 (Lindegren, 2009, p. 82). According to one estimate, about one-third of the total annual revenue of 1697 originated from domains that had been restored after 1680 (Carlsson and Rosén, 1978, p. 521).

From non-tax revenues to autocratic rule?

I would argue that the tax relief mechanism explains a great deal of the resurgence of monarchical authority after 1680, but the relationship is quite a bit more complex than the rentier literature would suggest. In the period running up to the Riksdag of 1680, the *expectation* of tax relief was among the key incentives for supporting a powerful monarchy (see Nilsson, 1964). As I have explained, the choice between restitution and contribution—that is, a choice between non-taxation and taxation—defined the political debate of the time and the lower Estates had good reason to think that a sizeable restitution would only be implemented under a strong ruler. By sanctioning a royal confiscation of noble property they believed that they would be spared new taxes (Scherp, 2013, pp. 292-293). In fact, they were promptly disappointed: as soon as the Estates had decided on an extensive restitution at the Riksdag of 1680, the king took them all by surprise by immediately asking for yet another tax grant and he would repeat that request a few more times over the decade. A tentative argument can be made that people should nonetheless have perceived of a *counterfactual* form of tax relief in this period. It is not unreasonable to think that they understood that each riksdaler collected from restituted property represented one riksdaler that did not have to be collected through extra taxes: by providing the crown with more non-tax revenues, contributions that would otherwise have had to be granted could now be avoided. And better times were indeed approaching. By 1693, tax relief was no longer a matter of expectation or counterfactual insight, but a distinct reality. In the Riksdag of that year—convened because of the death of the queen, not because any urgent issues needed to be resolved—the king could finally inform the Estates that no additional contributions were needed, that one specific poll-tax were about to be remitted, and that existing extraordinary grants would be allowed to expire. "[T]hrough good housekeeping," the royal Marshal told the gathered representatives, the king "may be able to keep the work going with the ordinary revenue of the kingdom, in so far as this is practicable, since the king is very reluctant to burden his faithful subjects and Estates with any heavy burdens" (cit. in Upton, 1998, p. 146). I do not think it is a coincidence that it is at this Riksdag we encounter the formal pronouncement of the Carolingian Autocracy.

There is some evidence for the spending mechanism at work but it is not conclusive. Even as the king systematically and ruthlessly undermined the wealth and status of the old council aristocracy—not only by seizing their lands but also by bringing oppressive charges against those who had mismanaged the realm during his minority—he pandered to other parts of the nobility. Ennoblements and bestowal of titles represented key strategies used to this effect. The king would create six hundred new noble lines during his reign and many individuals were elevated from humble origins up to the highest levels of the state. The patronage inherent therein is emphasized by Göran Rystad (2001, p. 231):

> More than half of the noblemen who where present at the Riksdag of 1693 did thus belong to families that had either been ennobled or raised to the title of count or baron by Karl xi, and who thereby stood in an almost personal relationship to the monarch. ... [The king] skillfully and systematically exploited the opportunity offered by ennoblements as regarded the attainment of control over the House of Nobility and, by extension, the most powerful Estate of the Riksdag.

Karl transformed the nobility from a small elite of hereditary landowners into a more numerous body of 'service nobility' that was financially dependent on salaries rather than on land rents (Asker, 1983, p. 151). The livelihood of this new nobility thus depended on the solvency of the state and they were, for the same reason, less likely to conspire against their monarch/employer.

Finally, while the king could be a harsh and exacting ruler, he was no despot. More to the point, I find nothing to suggest that non-tax revenues funded any outright repression. It is true that the restoration and upkeep of the army were to a significant extent funded by rents collected from restituted domains but the regiments were never wielded as an instrument of domestic control. This point is emphasized by Roberts (1967, p. 246), who finds that Karl's "authority did not come to him by violence, nor were his subjects kept in order by a royal army divorced from the feelings of the nation".

Political scientists with an interest in fiscal history should be intruiged by the events and developments discussed here. According to an influential stage theory proposed by Schumpeter (1918/1991), the early modern fiscal-military crisis overwhelmed the feudal *domain state* and necessitated the development of modern *tax states*. Yet, in Sweden under Karl xi we instead see the resurrection of a surprisingly effective domain state that was able to balance its budget and defray its debts even as it created what was "probably the best fighting force in the Europe of its day" (Upton, 1998, pp. 228-229). The episode also provides insight into the relationship between taxation and representation. To a retrospective observer, 1680 could perhaps be seen as a constitutional opportunity that was squandered. The Estates' "indifference to constitutional issues appears most conspicuously in regard to the power of the purse," writes Roberts (1962, p. 43):

> The alienations had put the monarchy quite at the mercy of parliament: the government was now dependent on parliamentary grants if it were to carry on at all. But the lower Estates had no notion of exploiting this situation: on the contrary. Their object was to make the crown independent of parliamentary supply—as Gustav Vasa had been, and as Charles xi was almost to be.

In brief, it seems that any interest in constitutional progress was sidelined by a deep-seated dislike for taxation, which was seen as both unfair and unconstitutional,[13] and it was also secondary to social struggle. Evidently, the three lower Estates were less worried about the power of the purse being in the hands of a sovereign monarch than they were about all the land being in the hands of the aristocracy.

[13] It was unfair because nobles were either exempt or paid a lesser amount, and it was unconstitutional because the medieval Land Law stipulated that the king should 'live of his own' and not on taxation.

Conclusions

The essence of absolutism, Michael Mann (1988, p. 116) tells us in States, War and Capitalism, "is that the monarch acquires a measure of financial autonomy from his more powerful and organized subjects." He then points to the extensive domains of Russian tsars and Prussian kings, American silver in the case of Spain, and income from venality in France. As long as these rulers eschewed costly wars and 'lived of their own,' he continues, they were well positioned to concentrate political powers in their own hands. The aim of this paper has been to develop and refine this argument, pursue it in a more rigorous fashion, and assess its capacity to explain two episodes of autocratization in early modern Sweden. While the conclusions I can draw here are tentative rather than definite I would argue that an analysis non-tax revenues can indeed help explain how Gustav i and Karl xi were able to overcome their initial vulnerabilities, as well as a long-standing tradition of constitutionalism, and turn themselves into autocrats. The explanatory capacity of the three causal mechanisms I have developed here varies between the two episodes, and all of them are difficult to trace from a historical distance of several centuries, yet they would seem to capture important processes at work. The most convincing piece of evidence I have presented arguably concerns the repression mechanism in the case of Gustav, who's access to silver mining enabled him to hire trained mercenaries, which in turn allowed him to quash an armed rebellion in the southern parts of the realm.

The purpose of the process-tracing methodology used in this paper is to assess a specific causal process at work in a specific case and this approach does not lend itself well to cross-case inferences (Beach and Pedersen, 2013, p. 69-72, 88-91). Yet, by engaging in what Robert Yin (2014) refers to as 'analytic generalization' I would end this paper by outlining a theoretical contribution that does reach outside the boundaries of early modern Sweden. As noted in the introduction, the key ambition of this paper has been to 'broaden our fiscal scope' and complement existing arguments about taxation with an argument about non-taxation. The existing arguments can usefully be summed up in three fiscal-political 'paths' along which states may move:

1. *The contractual path* involves taxation by negotiation, consent, and reciprocity, and it seems to promote constitutional political outcomes. This trajectory reflects the well-established and widespread notion that taxation goes hand in hand with representation, as rulers were forced to trade political rights for revenue (see Bates and Lien, 1985; Levi, 1988; Tilly, 1992).

2. *The coercive path* involves taxation by force, or the unmistakable threat thereof, and it seems to promote more autocratic political outcomes. This trajectory corresponds to the equally well-established argument that geopolitical pressure forced rulers to seize vital resources from their subjects, create standing armies, and enforce domestic order and complience (see Hintze, 1975; Webber and Wildavsky, 1986; Rosenthal, 1998; Downing, 1992).

3. *The conflictual path* also involves taxation by force, but it suggests that such expropriations tended to generate protests and popular resistance that over time put growing pressure on the ruler to make concessions. According to this argument, taxation promotes more autocratic rule in the short term but increase the likelihood of representation and constitutionalism in the long run (see Tilly, 2006; Boucoyannis, 2015).

In the present paper I have argued that we may add a fourth fiscal path of regime formation to the first three:

4. What we could call *the autarkic path* involves a measure of fiscal independence from social groups. 'Autarky' means 'self-sufficiency' and the terms seems useful to describe processes of regime formation in the context of a financial system which allows a ruler to live of his own. A ruler with ample access to non-tax revenues is self-supporting and therefore free to pursue his or her parochial interests, and this should, I suggest, favor the creation of more autocratic forms of government.

In a sense, this fourth path captures the implicit counterfactual of the first three: it captures a situation where the ruler can, to some extent, avoid taxing his or her subjects and it is therefore less defined by the tax-induced frictions that distinguish the three other trajectories. Whether or not the arguments and findings of this paper can travel to Europe and beyond, and help us understand processes of regime formation more generally, remains to be seen, of course, but there seems to be both compelling reasons and opportunities for further investigation.

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