

August Van Den Eynde, Watercolour of the proclamation of Flemish independence in Ghent on 4 January 1790. Scan by Archief Gent from original work residing in the collection of Archief Gent. Wikimedia



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## FROM TAX REFORM TO REVOLUTION IN 18<sup>TH</sup> CENTURY FLANDERS

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The Rise of the Fiscal State in Early-Modern Europe – one of the most consequential processes of the period – has amply been studied from the perspective of what made fiscal states successful. However, this rise inevitably also brought with it questions and conflicts about distribution, or what was in the 18<sup>th</sup> century often called ‘la justice distributive’. Something that has been brought to attention by researchers of the Modern era like Thomas Piketty (‘Capital in the Twenty-First Century’) and tentatively for earlier periods by Branko Milanovic (‘Visions of Inequality’) or the historiography on the French revolution. This paper seeks to consequently apply the inequality perspective to the Early Modern Era, by examining the tax reforms at the level of the Flemish Estates, the most important provincial Estates in the Austrian Netherlands. Based on the arguments and discourses used in the negotiations between the Estates and the central government, as well as within the Estates, it brings to the fore the ‘really existing’ distributive conflicts as well as their changing conceptualization during the Age of Revolution.

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