Taxes, tithes and the public finances of the bailiwicks

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)

The fiscal regime of the Italian bailiwicks was layered. The ruling cantons collected regalian income and a share of the revenue of justice, but they levied few regular direct taxes. The communities raised their own taxes to pay for local needs and for the obligations imposed on them by the rulers. The Church collected tithes and owned land. Private creditors, many of them local notables or ecclesiastical institutions, lent to communities and households. Because each of these layers had its own rules, the total burden on a household depended less on any single tax than on the combination of fees, fines, tithes, communal levies and debt service it faced in a particular year.[1]

1 What the sovereigns collected

The ruling cantons inherited from the dukes of Milan a set of regalian rights: tolls and customs duties (*dazi*), the right to license markets and inns, fishing and hunting rights, mining rights and the right to collect certain dues from the communities. The most valuable were the tolls on the transit routes, above all the Gotthard route and the lake traffic between Lugano, Locarno, Lake Maggiore and Lombardy. Chapter A.IV describes the transit tolls and their administration. For the purpose of this chapter it is sufficient to note that the sovereigns usually leased the tolls against a fixed price (*appalto*), so that the income reaching the ruling cantons was predictable while the burden on traders depended on the practice of the lessee. In Bellinzona the falling price of the lease of the *dazio* became a clear sign of the town's decline as a customs centre.[2]

The second source of sovereign income was justice. The shares of fines and confiscations that were due to the ruling cantons were collected by the *landfogto* and accounted for at the *sindacato*, where they were divided among the co-owners. In Bellinzona part of the revenue from the transit

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trade (*dazio* and *forletto*) and the court fees went to the three ruling cantons and never reached the town's treasury. The roads, bridges and dykes that served the sovereigns as well as the subjects were maintained by the communities through labour services and local levies.[3] Taken together, these revenues were modest by the standards of European territorial states. The ruling cantons did not introduce a general land tax, an excise system or a regular levy for military purposes in the bailiwicks. The Italian territories were valuable to them chiefly as a source of offices for their citizens and as a strategic and commercial asset, and the net revenue that reached the cantonal treasuries after the costs of administration was a secondary consideration.[4] Martin Körner's study of the public finances of the Swiss cantons in the sixteenth century shows that the cantons generally financed themselves from domain income, tolls, pensions from foreign powers and the revenue of their subject territories, without regular direct taxation of their own citizens.[5] The Italian bailiwicks fitted into that pattern.

2 Notes

1. Altorfer, "Imposte" (above): direct taxes "erano limitate nel tempo, almeno in teoria, e venivano riscosse per far fronte a spese impreviste o eccezionali"; "Anche nei territori soggetti i comuni avevano il diritto di prelevare delle imposte per assolvere i compiti pubblici"; the tithe, "in quanto imposta reale diretta [...] divenne un'importante fonte di introiti". See also Ceschi (ed.), Storia della Svizzera italiana dal Cinquecento al Settecento (above). ↩
2. Schindler, Chiesi, Crivelli and Orelli, "Bellinzona (comune)" (above): "La diminuzione del prezzo d'appalto del dazio fu un segnale evidente della decadenza di B. come centro doganale." Transit tolls are treated in Chapter A.IV. ↩
3. Schindler, Chiesi, Crivelli and Orelli, "Bellinzona (comune)" (above): "Parte degli introiti fiscali provenienti dal commercio di transito (dazio, forletto), come anche le tasse di giustizia, invece di essere versati nelle casse del com. venivano infatti incamerati dai tre cant."; Ostinelli, "Sotto il dominio confederato" (above), on the review of the accounts of the governors at the sindacato ; Anne-Marie Dubler, "Taglia", in DSS, version of 15 August 2012, https://hls-dhs-dss.ch/it/articles/008983/2012-08-15/, on the taglia as a levy that covered, increasingly in the early modern period, "gli oneri dei cant. e dei com. (manutenzione delle strade, dei beni comuni, degli alpeggi e degli argini)". See also Ceschi, Nel labirinto delle valli (above). ↩

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4. Martin Körner et al., "Finanze pubbliche", in DSS, version of 10 December 2013, https://hls-dhs-dss.ch/it/articles/026197/ (German: "Öffentlicher Haushalt"), according to which direct taxes in the cantons generally had an exceptional character and the formation of the common lordships produced "una prima forma embrionale di bilancio pubblico su scala conf."; Altorfer, "Imposte" (above), on the exceptional and temporary character of direct taxes and on the taxing rights of the communes in the subject territories; Peyer, Verfassungsgeschichte (above). ↩
5. Körner, Solidarités financières suisses (above), summarized in Körner et al., "Finanze pubbliche" (above), which lists among the revenue-producing rights of the cantons tolls and customs, coinage, weights and measures and high and low justice, records the large sums that flowed into the cantons from pensions and mercenary contracts in the sixteenth century, and states that direct taxes "ebbero in genere un carattere eccezionale, per esempio per la mobilitazione delle truppe". ↩

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