

## THE *SUBSÍDIO LITERÁRIO* TAX. CONTINUITY OR BREAK?

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### Abstract

This paper is part of the study carried out on education in the liberal period based on the minutes of the sessions of the *Cortes*. The analysis of parliamentary activity - the political debate and the consequent legislative action - indicates the importance paid to Instruction and Education matters with the aim of meeting the needs of the Liberal State. Based on the *subsídio literário* tax created by the Marquis of Pombal on 10 November 1772, nineteenth-century society claimed the right to promote primary education, basing its claim on the fulfilment of tax duties. The continuity of Pombal's political action embodied the interests and will of the liberal nation. However, the ideological demand of liberalism demanded its extinction in the parliamentary debate. The oscillation between continuity or break marked the political-economic views on the *subsídio literário* in the 1800s.

### Keywords

Education, Instruction, *Subsídio Literário*, Parliamentary Debate, State Budget

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## **THE *SUBSÍDIO LITERÁRIO* TAX. CONTINUITY OR BREAK?<sup>1</sup>**

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### **Introduction**

The 1820 revolution unequivocally affirmed the Enlightenment philosophical ideals in Portuguese society, widely disseminated at the end of the century of enlightenment and in the first years of the new century. The revolutionary echoes sustained by new values and renewed institutional powers, placing in the hands of men endowed with individual rights the duty to reorganize the new moral and political order embodied in freedom and popular consent, were responsible for social reconstruction. The reformed, modernized society called on everyone to participate, asking for individual and collective collaboration for its development and national progress. These contributions implied the acquisition of school knowledge and skills, thus recognizing the importance of providing them through formal means.

These skills were acquired through the education and instruction of everyone - children, youth and adults. This education privileged the paternal right, the private sphere in the definition of goals for moral education, virtues and talents, determining, depending on the social strata, the educational qualifications and social skills to be gained. Simultaneously, the public sphere was given the greatest mission: the education of citizens – instruction.

Under the jurisdiction of the State, the youth were offered elementary education, fundamental for the exercise of civic participation, and technical and professional training, allowing for a more enlightened and civilized society. The State saw political responsibility as an individual right and as a duty, a function that it shared with the private sphere – the family - enshrining the different actions in the State's supreme law. Therefore, the words Education and Instruction, despite identical in meaning, had different representations and actions in the contemporary period.

It is important to emphasize that the use of the words education and instruction – synonymous in a dictionary - were not used to reinforce the meaning of the political discourse, or to identify ideologies. Its use had a leading role in communication, so the knowledge of its meaning, its linguistic and semantic use proved to be fundamental for understanding the discourse and political action of the 19th century. This situation was common to the one that had occurred in the Ancien Régime, revealing, therefore, continuity in the use, identification and representation of words in communication. We recognize, however, that after the 1820 revolution, the discourse became more modern, a reference of revolutionary ideas based on individual rights and freedom. It revealed a

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<sup>1</sup> Article translated by Carolina Peralta.



communication more attentive to signs of change, proposals for investment in literacy and in education. The arguments for the development of instruction and education were supported by political actions that encouraged literacy and showed concern to address social needs.

## Educational Projects in the Ancien Régime

Let us recall the political action to support education and instruction in the Ancien Régime.

The creation of the *subsídio literário* tax in 1772 by the Marquis of Pombal aimed to promote public education and proved to be an important milestone for the development of education. The legal provision regulated the procedures for tax collection, extinguishing previous financial support to public instruction and instituted a body responsible for the administration of funds -*Junta*-, which showed the State's careful supervision in the education of youth. It is important to emphasize that the regulation of the creation of smaller schools, promulgated previously, with the small difference of four days, supported its political action in the financial taxation<sup>2</sup>.

The following year, in 1773, three other regulations, the 15<sup>th</sup> February licence, the 4<sup>th</sup> September Instructions, and the 16<sup>th</sup> December diploma clarified the importance of the tax for the development of public education, allowing assessing the school network. Thus, it must be emphasized that the set of laws placed in the fiscal issue, the financial distribution of the tax, the essence of the education system reform project. This project aimed to foster the development of state education and elementary education under the remit of the State. In view of this, two questions arise: Has the restructuring of the education system led to a policy to promote elementary learning? Are we facing a proposal to generalize the elementary education system?

The intention of the Marquis of Pombal was the development of education and civilization by promoting, at all levels of education, the dissemination of ideas of the enlightenment, valuing knowledge and technical and scientific preparation. He believed it would contribute to the modernization of a strong State taking into account its political, economic and social interests, and the benefits and *usefulness* of the Kingdom.

This action aimed at political progress, favouring a social elite that proved to be committed to the economic growth of the centralized state. Therefore, and despite the significant step towards promoting elementary education, the reform elementary education project was not able to stimulate the expansion of the school network to make education popular.

However, the legal provision that created the *subsídio literário* tax was a fundamental financial instrument for the promotion of learning.

Pursuing a political action of continuity, the reign of D. Maria I, despite favouring the Church again by handing over to the Ursulines the responsibility for school education, invested on free female education, on the establishment of specialized classes in scientific

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<sup>2</sup> The Bill of Law of 6 November 1772 established the administrative organization of schools, in order to allow everyone to learn, and modernized the syllabi. It also defined the rules for teaching practice, the functions to be exercised, and established the means of "subsistence" to be attributed to "masters and teachers" in order to ensure and preserve the education system throughout the Kingdom and in the provinces.



and technical areas - mathematics, foreign languages (French and English), rational and moral philosophy, commerce and agriculture - particularly in the city of Porto, and also supported qualified training in the wool sector. These measures proved to be essential for the encouragement and continued development of education and instruction<sup>3</sup>. It is also important to emphasize the legislative distinction granted to the most disadvantaged and to female education.

Starting with the diplomas of 24 and 31 October 1814, the first provided measures for the protection and benefits for orphaned and destitute children. The second granted to three applicants, Margarida de Jesus, Teresa Rosa de Jesus and Maria Procóbia, authorization to continue teaching "in their current homes", 20 girls per house, promoting moral and elementary education "reading, writing, counting", to which other skills deemed essential were added such as "sewing and making dresses". Each teacher received a monthly payment of 6,000 réis, "paid through the *subsídio literário*". The teaching activity was supervised by the *Junta da Diretoria Geral dos Estudos* (RDHE, *Legislação*, 1814: 334) (Board of the General Directorate of Studies).

The Notice of 15 May 1815, in accordance with the previous royal resolution of 31 October 1814, confirmed the decision to create 18 schools for girls in the city of Lisbon to encourage the learning of elementary knowledge, moral values of "Christian doctrine" and the learning of crafts like "spinning, knitting, sewing, embroidering and cutting" (*Legislação Régia*, 1815: 57).

In view of these political actions, we see continuity in the public proposals for education and instruction, clearly highlighting three perspectives: cultural concern, social intervention and the economic-financial approach, all converging towards a single purpose: development of the education system by promoting the *usefulness* of school, scientific and technical knowledge, placing it at the service of the Kingdom. This benefit was, of course, supported by the *subsídio literário*".

### **Another look at Instruction and Education in the liberal period**

Whereas one can perceive another approach in the liberal period at instruction and education, the aim remained the same: the progress of the Nation. Since 1820, Portuguese society promoted the education of all citizens to sustaining its development.

The reform of the education system, at the different levels of learning, proved to be essential, highlighting the main areas of intervention. At the pyramid of school improvement there was the pressing need to promote elementary education, allowing children to learn basic knowledge, moral education, and liberal ideals, all necessary for demanding civic participation. Physical education activities, essential for the healthy

<sup>3</sup> The permit of 31 July 1788 granted privileges and exemptions for a period of ten years to the wool and dyeing factory in the Village of Covilhã and to the Spinning School in Celorico da Beira, given their "utility". The laws of 24 and 31 October 1814 showed concern for the development of education. The former provided protection measures and benefits to orphaned and destitute children and the second granted Margarida de Jesus, Teresa Rosa de Jesus and Maria Procóbia authorization to continue teaching "in their current homes" 20 girls (in each one) receiving a monthly payment of 6,000 réis, "paid by the *subsídio literário*" (Digital Repository of the History of Education, *Legislação*, *Resolução Régia* 31-10-1814, p. 334). The Notice of 15 May 1815 determined the establishment of 18 schools for girls in the city of Lisbon with the aim of "teaching Christian doctrine, reading, writing, counting, spinning, knitting, sewing, embroidering and cutting" (*Legislação Régia*, *Edital*, 15-5-1815 p. 57).



physical development of children and young people, were included in the syllabi. At the same time, the syllabus modernization in secondary and higher education introduced new scientific and specialized technical areas, thus encouraging socio-cultural enrichment and the development of professional skills. The parliamentary debate dedicated to the introduction to the study of political economy and new disciplines in the area of law must be stressed.

On a second level and to respond to the investment needs in elementary education, the social concerns focused on the following priorities:

- establishment of basic education institutions, enabling the expansion of the school network;
- diversification of teaching methodologies, adoption of updated teaching material suitable for different levels of education and school ages;
- modernization or construction of school spaces for the practice of teaching and learning, including projects for the foundation and provision of libraries, awakening a taste for learning and reading;
- checking pedagogical and administrative competences by the management bodies under the Ministry of the Kingdom - the *Junta da Diretoria-Geral dos Estudos, Conselho Superior de Instrução Pública* and the *Direção Geral da Instrução Pública* and the ensuing debate on the need for training teacher pedagogy. It proved to be of great importance for the improvement of the system.

This was followed by administrative organization that called for the involvement of other entities responsible for political and territorial management, requiring the intervention of the municipal power regarding the responsibility for regional school administration and pedagogical supervision. We highlight the admission exams to the teaching career for teachers, and the procedures for teaching the subjects, which allowed the regularization of the professional career. There was also pedagogical inspection to ensure good academic and didactic practices, and finally, the issue that turned out to be the most important: the payment due to teachers and assistants. Difficulties in timely payment of active or retired teachers accounted for a very significant number of petitions filed in the *Cortes* in the 19<sup>th</sup> century, becoming a real political and social problem.

The recurrent and persistent representations, individual and collective, focused mainly on the financial difficulties that teachers and their families were experiencing. The main reason for the petitions was the delay in the payment of salaries. In addition, the irregular and controversial management of the collection and distribution of funds resulting from the *subsídio literário* tax was denounced, as it was sometimes diverted to meet other education needs.

Pombal's action in support of state education was welcomed by the majority of the Nation's representatives, even though the mismanagement and use of financial funds were the object of derogatory parliamentary comments and opinions. Even so, the creation and maintenance of the *subsídio literário* made a relevant contribution to encouraging elementary education. The revenue from this tax made it possible to respond to evident deficiencies in the education system. In addition, it contributed to a



better definition of strategic guidelines with a view to the development of all levels of education.

These topics were debated and analysed diligently in the sessions of the *Cortes*, with the politicians responsible for the Kingdom and Treasury ministries frequently participating in the discussion. None of the petitions were left unread in the Chamber of Representatives. After being submitted, they were all carefully forwarded for a second reading and a more detailed opinion in the different parliamentary commissions or went to other ministerial services. The preoccupation and political urgency in answering the pleas demanded it. The speed imposed in responding to all requests overcame another need: the social care and attention that all requests deserved. Thus, the political action sought to find adequate responses to the pleas, taking into account the financial possibilities of the Nation. It was a thorny job, but it was also an intense and stimulating period of political-social debate.

The petitions sent to the *Cortes* revealed different perspectives, mixing different feelings that oscillated between civic participation enthusiasm, enshrined in the Constitution, the social stimulus in meeting the reform needs, contributing to cultural modernization and the realization of the economic and financial weaknesses that the Country experienced<sup>4</sup>. The greatest political difficulty was the impossibility to respond to the recurring economic and financial problems that persistently affected education professionals. The government's difficulties in solving delays in the payment of salaries owed to teachers, particularly to elementary education teachers, despite the collection of the *subsídio literário* tax being the main source of revenue for the development of elementary state education, was one of the main political debate issues, alongside the reform of the education system that was insistently demanded.

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<sup>4</sup> It is interesting to recall the constitutional texts promulgated in 1822, 1826 and 1838 and the administrative reforms that the country adopted throughout the 19<sup>th</sup> century. The consecration of the individual rights and duties of the citizens, assuring everyone the right to education, the attribution of specific powers to the municipal powers, were adjusted to the political moment. Under the banner of the decentralization of political power, the political centralization exercised by the government restructured the administrative map and, consequently, its competences. We underline, in a more liberal perspective, article 223 of the Constitution of 1822 (título VI- Do Governo Administrativo e Economico, capítulo II- Das Câmaras) entrusted the Councils with the obligation to "Take care of primary schools, and other educational establishments that may be paid from public income, as well as from hospitals, homes for the abandoned, and other charitable establishments, with the exceptions and in the form that the laws determine" (Assembleia da República, Portuguese Constitutions, 1992, 93). The constitutional texts of 1826 and 1838 referred these prerogatives to the regulatory law guaranteeing the right to free primary education (Carta Constitucional, título VIII "Das Disposições Gerais e Garantias dos Direitos Cívicos e Políticos dos Cidadãos Portugueses" - artigo 145º, §30; Constituição de 1838, Título III- "Dos direitos e garantias dos Portugueses, artigos 28º e 29º). Among the administrative reforms we highlight: the Law of 20 July 1822, published on 1 August of the same year. The decree of 16 May 1832, preceded by an extensive report on the powers of public administration, justice and the treasury, highlighted the measures of the "organization and administration of the Treasury", according to the Napoleonic model. The 1836 Administrative Code restructured the new map of municipal administration. Changes under the government of António Bernardo da Costa Cabral – Administrative Code of 1842-. In the second half of the 19<sup>th</sup> century, the administrative and territorial reorganizations that were promulgated in 1867, 1870, 1878, 1886 and 1895-1896 revealed the main concern of the liberal state, the political redefinition of the map of municipal powers, the suppression of councils, the duration of mandates and competences assigned to the appointed bodies and members.



## **The just claims for the enforcement of the *Subsídio Literário***

The many petitions that sent to Parliament throughout the 19 century requested the enforcement of the *subsídio literário* tax to in public education. The first plea was sent to parliament on 14 April 821. It was a congratulation letter sent by the Municipality of Torres Novas to the representatives of the Nation. The message of congratulation for the revolutionary political success was followed by requests for intervention with a view to regularizing primary and secondary education in the region. The lack of provision of primary and secondary education subjects proved to be incomprehensible for the citizens in view of their regular compliance with their taxes.

*The inhabitants of the aforementioned Village cannot be indifferent spectators of such deficiency, when they recall the considerable taxation imposed on their wines, and which they pay every year, and whose collection is therefore destined by the law to support the Teachers, and it is not being enforced in the Village in proportion to the payment made (DP-MCCGE, session no. 58, 14/04/1821: 578).*

The municipality of Torres Novas, determined to implement primary education, sent a new petition to the *Cortes* on 24 April of the same year. Despite the order of the Board of the General Directorate of Studies ratifying the intention of the region, the political decision fell to the Finance Commission. We believe, however, that the decision satisfied the interests of the municipality, considering the content of other requests presented that evoked as an example the success of the Torres Novas district in its requests.

A similar situation was repeated a few years later, in the sessions of 23 and 27 January 1835, with several municipalities in the Province of Minho demanding the use of tax funds in the development of public education in the region.

We also recall in the same parliamentary year two interventions by deputy José Ferreira de Castro. The first, made on 14 March, highlighted the legislative compliance that instituted the Lisbon Lyceum (Decree of 17 November 1836). He then drew attention to the relevance of the collection of the *subsídio literário*, essential to the promotion of public education, suggesting rigorous use of funds to encourage training. In the second, it required the approval of "some small, and provisional measures" (DP-MCCDN, session No. 54, 28/03/1835: 696) that would allow the founding of primary schools in rural parishes and the creation of complementary training subjects in the district main cities—logic, metaphysics, philosophy and ethics – with the aim of developing the education of the youth, basing the materialization of the proposals on the good administration of the *subsídio literário*.

In 1837, the six requirements relating to primary education called for the timely payment of teachers and referred to the various procedures for using the *subsídio literário* in different locations, underlining arbitrariness in its application. Deputy Baron of Ribeira de Sabrosa, in the session of 13 March pointed out these random procedures, stating:

*In the village of Canelas, homeland of my noble friend, Deputy João de Lacerda, seven hundred thousand réis are paid as subsídio literário, but there has never been a teacher of first letters there, nor there is today: on the contrary, in Beira Baixa, villages that pay no more than 20\$000 réis in*



*subsídio literário, have always had teachers of first letters. The worst thing is that these same few teachers, who exist, are always underpaid. I believe that Mr. Passos has already ordered some of them to be paid; but it is true that the teacher of first letters in my own village had not received, not long ago, a single coin, after the Queen's Government had been re-established (DP-MCCGE, session no. 43, 13/03/1837: 16).*

Similar circumstances were highlighted in 1839 and 1840. The collective requests of primary teachers in the municipalities of Torres Novas, S. Pedro do Sul, Alcobaça, Alpedrinha, Évora, Aveiro and Porto Santo demanded payment of their salaries. The common argument presented for the payment of their salaries was supported by the income from the *subsídio literário*, rejecting the administrative changes approved in 1836, which placed greater financial pressure on the municipalities<sup>5</sup>.

The representative of the Nation Alberto Carlos Cerqueira de Faria added his voice to the protests, defending the preservation of the tax and admitting, however, that the amounts collected proved to be insufficient for the development of education. It was a controversial opinion. Many other deputies considered the funds sufficient to support education in the Kingdom, extending its political and administrative action to the overseas provinces<sup>6</sup>.

We underline yet another case of the municipality of Porto Santo Island, which decided to use the tax revenue in the payment of salaries to teachers, the rental of the school building and also the purchase of teaching materials. It was undoubtedly a unique example, revealing a scrupulous administration of tax collection.

In 1842 there was a request for information on income from the *subsídio literário* tax relating to the districts of Lisbon, Santarém and Leiria in the last two years. Was it an unusual request? No. The request was presented by Deputy Bartolomeu dos Mártires

<sup>5</sup> On the territorial and administrative reform and its effects on political and financial structures and procedures, we highlight the following references: SÁ, Victor de – A reforma administrativa liberal que precedeu a de Mouzinho da Silveira. *Revista da Faculdade de Letras*. Nº 2 (1985), p. 202.

We highlight other studies on local and regional administration, such as the work coordinated by Professors Monteiro, Nuno Gonçalves; Oliveira, César – *História dos municípios e do poder local: dos finais da Idade Média à União Europeia*. Lisbon: Círculo de Leitores, 1996, de Silveira, Luís Espinha da – *Território e poder: nas origens do Estado contemporâneo em Portugal*. Cascais: Patrimonia Histórica, 1997, Manique, António Pedro – *Mouzinho da Silveira, liberalismo e administração pública*. Lisbon: Livros Horizonte, 1989, and the article *Liberalismo e Finanças Municipais da Extinção das Sisas à Proliferação dos Tributos concelhios*, Penélope, Fazer e Desfazer História, no. 3 June 1989, by Fernandes, Paulo Jorge Azevedo – *As faces de Proteu-elites urbanas e o poder municipal de finais do século XVIII a 1851*. Lisbon: Câmara Municipal, 1999, Catroga, Fernando – *Natureza e História na fundamentação do municipalismo da Revolução Liberal ao Estado Novo (uma síntese)*. In Silva A, Francisco Ribeiro da... [et.al.], org. – *Estudos em homenagem a Luís António de Oliveira Ramos*. Porto: Faculty of Humanities of the University of Porto, 2004 and *A república una e indivisível: no princípio era a província. Revista de História das Ideias*. Coimbra. V. 27 (2006), Silva, Carlos Manique da, *Da vontade unificadora do Estado à adaptação da escola às realidades locais: o papel dos governadores civis e dos comissários de estudos (anos de 1840-1860)* *Revista da Faculdade de Letras, História*, Porto, III series ére, vol.10, 2009, pp. 151-160, Tomás, Ana; Valério, Nuno – *Autarquias locais e divisões administrativas em Portugal 1836-2013*. Lisbon: Instituto Superior de Economia e Gestão da Universidade de Lisboa, 2019 and the article by Langhans, Franz Paul de Almeida – *Organização administrativa e local*. In Serrão, Joel, dir. – *Dicionário de História Portugal*. Porto: Livraria Figueirinhas, 1984. vol. IV.

<sup>6</sup> The legislative provision published on 24 July 1851 by the Ministry of the Navy recognized the financial importance of taxing the *subsídio literário* in all the islands of the province of Cape Verde, highlighting its contribution to the development of education in the overseas province. In this regard, we also point out the decree of 1 September 1881, which promulgated the maintenance of this tax collection in the State of India.



Dias e Sousa at the 24 August session. His intention was to obtain detailed knowledge of the movements of the Lisbon port, in particular the amount of wine exported<sup>7</sup>.

Therefore, economic reasons motivated his request. However, since the value of exports influenced education matters and also because in 1841 two legal provisions on the auctioning of the tax in the mainland districts had been approved – 23 October and 2 November – we took into account the documents relating to the State budget foreseen for the economic year 1839-1840. Thus, in this sense, and for a better interpretation, we analyzed the following headings: State income and charges and other specific documents. Based on documents relating to the Ministry of the Kingdom, it was possible to assess the state of education, having as a starting point the request of the parliamentarian elected by the Madeira constituency<sup>8</sup>. We also take the opportunity to highlight the opinion of deputy Alberto Carlos Cerqueira de Faria, presented earlier, defending that the income from the *subsídio literário* was insufficient to meet the needs of public education.

Let us pay attention to the documents presented in the *Cortes* relating to public accounts for the financial year 1839-1840. We start with the report by the finance minister drawing attention to the State's difficulties, taking into account the debts and burdens of the ministries. The issue of public debt, a major problem with a complex resolution, was portrayed in the various maps that were delivered to the Assembly for due analysis. For

<sup>7</sup> Professor Fernando de Sousa's studies on Real Companhia Velha allow us to take a new look at the company and its commercial relations. In *Arquivo Real da Companhia Velha*, he reveals the complexity of tax collection in the north region. The joint article by Fernando de Sousa, Francisco Vieira and Joana Dias - *A cobrança de impostos régios pela Companhia Geral da Agricultura e das Vinhas do Alto Douro (1872-1832)* reveals some data about the relevance of taxes, the amount of tax collection and its effect on the structure of the State. On the *subsídio literário* tax, the Company collected in "production and commercialization" around "315 reis in barrels of red wine (...) 120 reis in barrels of vinho verde, (...) 210 reis in exports to Overseas; 105 reis in wine barrel for Brazil". These amounts were reduced from 1825 onwards. The amounts of tax income in the North region in "Porto and councils" by the Company and by private individuals are also listed below. If in the year under review, 1802, the total amount was 25,710\$206.

In the book *A Real Companhia Velha. Companhia Geral da Agricultura das Vinhas do Alto Douro (2006)*, and in one of the chapters *A Companhia Geral da Agricultura das Vinhas do Alto Douro, Empresa Majestática (1756-1834)* (Fernando de Sousa, Diogo Ferreira, Francisco Vieira and Ricardo Rocha) continue the analysis of financial data confirming the importance of taxes - *subsídio literário* and military tax - as being "responsible for every year for more than 62% of the global amount" (229) pointing out the doubling of revenues between 1802 and 1814. More detailed information on the collection of direct and indirect taxes from the 1830s onwards is found in the documents of the state budgets, that can be viewed in the repository of the General Secretariat of the Ministry of Finance. <http://purl.sgmf.pt/repositorio/orcamentos/index.html>

<sup>8</sup> We draw attention to the legislative provisions that requested detailed information about the income from the *subsídio literário* tax. The Ordinance of 18 November 1837 requested discrimination on tax collection in the years 1834, 1835 and 1836 throughout the Kingdom. An identical situation was published on 28 June 1851, demanding the appraisal for the biennium from July 1851 to June of 1853. The laws of 20 May, 29 August, 10 and 16 October and 11 November 1837 requested data on charging in the municipalities of Guarda, Santarém, Coimbra, Vila Real, Lisbon and Aveiro; the orders of 15 March and 7 June 1838 set out procedures for collecting the tax throughout the Kingdom. On 12 July of the same year, an income table was published for the period from 1 July 1838 to 30 June 1842. This was followed by bills enacted in the same year and referring to the district of Leiria. The ordinance of 12 July 1839 requested the tax remittance certificates relating to the district of Coimbra. The two ordinances of 22 October and 2 November 1841 defined the collection procedures in the Kingdom. There were also requests on 10 December 1844, 12 January, and 18 March 1850, and on 24 December 1852. On 19 February 1853, a new condition was added to the collection process for the district of Aveiro, in compliance with the Regulation and the Law of 15 April 1857, extinguishing the tax on the mainland and replacing it with the property tax, keeping its collection on the islands. The ordinance also determined that the average income of the last 10 economic years – 1846-1856 – set at 115,904\$780 was placed directly in the total revenue from the property tax and was subsequently distributed among the administrative districts. It further informed that the amount collected in the year 1857 - 1,328:752\$000 was distributed among the 17 districts, according to the administrative and territorial reorganization – 24 October 1855 - and in compliance with the conditions stipulated on 17 July 1855, putting in practice principles of fiscal equity.



an estimated deficit of 1,413,896\$137, the outstanding debt reached the amount of 2,588,171\$219 despite pointing out measures for its attenuation. Thus, after “change was approved”, it was necessary to carry out a complex financial work.

Regarding the direct income of the “*subsídio literário*”, its collection was estimated at 120,61\$828. The tax increase was contemplated in the report of the responsible for the Ministry of Finance, so the law determined an increase of 600 *reis* for each barrel of six hundred and fifty litres, irrespective of the type of wine, in the taxes charged at the Sete Casas customs, an estimated income of 200,000\$000, which raised the total income by 320,616\$828. If we take into account the budget proposal for the primary and secondary State Education heading, the estimated value was 209,871\$254, 55,183\$334 less than in the previous year. However, the estimate on 31 July 1840 calculated the charges to be around 266,048\$561, much higher than presented. It is also interesting and relevant to observe the following maps: State funds on 30 June 1839, the table of taxes levied in 1837-1838 and in 1838-1839 in all administrative districts and, finally, the demonstration by districts, so that we can better understand the request of the deputy.

In the first document, we recorded the amounts calculated to be collected on the mainland -193,743\$783- and in the district of Funchal - 10.45\$462- relative to the *subsídio literário*, in the second document we broke it down into three columns: the regularization of collection in its entirety in the economic years 1837-1838 and 1838-1839, the amounts missing in relation to direct taxes, which include the income from the aforementioned tax and the total amount of the missing collections - own income, direct and indirect taxes, various income and related to litigation -, referring only to the three regions indicated in the request of deputy Dias e Sousa. Despite recognizing the political effort undertaken by the State, the total amounts to be collected on 30 June 1839 were still very significant.

Table 1 - Treasury Accounting Table on the collection of the *subsídio literário* tax

Districts	Tax Office		
	Total amounts collected in the economic years 1837-38 and 1838-39	Direct taxes	Total amounts to be collected
Leiria	85,414\$318	24,071\$081	54,318\$216
Lisbon	404,233\$435	851,997\$928	567,748\$926
Santarém	95,293\$213	102,139\$815	55,518\$411

Source: Ministério das Finanças, Secretaria Geral - *Repositório, Orçamentos de Estado 1839*

With regard to the *subsídio literário*, we can confirm from the same table that the regularization of the payment of the tax in the financial year 1837-1838 amounted to 56,492\$973 and in the following year to 53,215\$178. Can we consider the economic recovery undertaken by the Government particularly auspicious for education? For the State, yes. We have no doubts. For the education sector, namely for the teaching staff, we do not see it. The immediate interpretation allows us to understand the persevering political strategy of the executive, in the sense of trying to balance the income and expenses of the State, seeking to alleviate the economic and financial weaknesses.



However, we cannot fail to confirm the profound economic and social difficulties of teachers, exemplarily portrayed in the petitions sent to the *Cortes*.

Despite the detailed data in the documents referring to the Ministry of the Kingdom, the absence of an indication of the number of teachers assigned to each administrative region and their respective remuneration did not allow us to draw up a map of the school network. Therefore, we believe that it is convenient to go back and advance an economic year so that it is possible to build the map of the school network. We found that the teaching staff appointed in 1838 was precisely the same as in 1840 with regard to the level of elementary education in the districts of Leiria, Lisbon and Santarém. In the case of secondary education, we registered a decrease in the Lisbon region, with the other two regions maintaining the same number of employments.

Table 2 - School network map for the districts of Leiria, Lisbon and Santarém in the years 1838 and 1840

District	Primary Education		Secondary Education	
	1838	1840	1838	1840
<b>Leiria</b>	38 Teachers 1 Female Senior Teacher 1 Teacher of monitorial system + 1 Assistant	38 Teachers 1 Female Senior Teacher 1 Teacher of monitorial system + 1 Assistant	5 Latin Teachers 1 Rhetoric Teacher 1 Logic Teacher	5 Latin Teachers 1 Rhetoric Teacher 1 Logic Teacher
<b>Lisbon</b>	117 Teachers 18 Female Senior Teacher 1 Teacher of monitorial system + 1 Assistant (Lisbon) 1 Teacher monitorial system (Belém – Casa Pia)	117 Teachers 18 Female Senior Teacher 1 Teacher of monitorial system + 1 Assistant (Lisbon) 1 Teacher of monitorial system (Belém–Casa Pia)	1 Arabian language Teacher 3 Philosophy Teachers 6 Latin Teachers 3 Greek language Teachers 2 Rhetoric Teachers 3 Substitute teachers	1 Arabian language Teacher 1 Natural History Teacher 6 Latin Teachers 3 Greek language Teachers 2 Rhetoric Teachers 1 Substitute teacher
<b>Santarém</b>	44 Teachers 1 Female Senior Teacher 1 Teacher of monitorial system + 1 Assistant	44 Teachers 1 Female Senior Teacher 1 Teacher of monitorial system + 1 Assistant	7 Latin Teachers 1 Rhetoric Teacher 1 Logic Teacher	7 Latin Teachers 1 Rhetoric Teacher 1 Logic Teacher

Fonte: Ministério das Finanças, Secretaria Geral - *Repositório, Orçamentos de Estado de 1838 e 1840*

The school network map indicates that the data for 1839 should not differ much from those presented for 1838 and 1840.

We believe it is equally important to analyze the state budget for the economic year 1840-1841, seeking to find more evidence to prove improvements in the administration of public accounts and in school management. The direct income from the collection of the *subsídio literário* for the referred economic year was estimated at 114,809\$000, coming from the Sete Casas customs office, reflecting a decrease compared to the



previous year of around 56\$000. The collection by district presented the following amounts: Leiria – 4,640\$000; Lisbon - 16,787\$000 and Santarém - 10,330\$000.

The state budget for primary and secondary education was estimated at 209,871\$254, 1,413\$346 less than in the previous year. If we take into account the total value of the tax rate (114,809\$000) and the budget proposal for elementary and complementary education (209,871\$254), we clearly realize the insufficiency of financial means to cover all expenses with education<sup>9</sup>. If we consider the tax rate income and the budget proposal for the economic year 1840-1841, we understand the challenge the government faced.

Table 3 - Record of the *subsídio literário* tax income by *Alfândega das Sete Casas* (customs) and budget for primary and secondary state education

District	<i>Subsídio Literário</i> Tax	Budget
Leiria	4,640\$000	5,456\$666
Lisbon	16,787\$000	22,400\$000
Santarém	10,330\$000	6,456\$666

Fonte: Ministério das Finanças, Secretaria Geral - *Repositório, Orçamentos de Estado de 1840*

The amounts shown in the districts of Leiria and Lisbon revealed obvious difficulties with regard to the financial support of the teaching staff. Even though we have to take into account that the detailed information on the number of professors by subject did not always correspond to their effective placement, there were repeated petitions demanding the appointment of teachers. It is also interesting to point out that the acquisition of teaching materials and the renovation of school spaces was not included in the budget, thus creating an imprecise interpretation of educational expenses. However, we cannot fail to underline the efforts of the public authorities – Chamber of Representatives and Government – to encourage the training of children and young people, even though the picture of the school network does not show such action regarding the districts of Leiria and Lisbon. The main reason preventing a more robust action was the demand for budgetary control, which manifested itself significantly in the reduction in the hiring of teachers throughout the 1840s.

In 1849, two requests entered the Assembly at the hands of the representative of Extremadura Francisco António da Fonseca. The first required the creation of a primary school under the administration of the parish council of the parish of Carvalhal - Cadaval municipality - and the request was sent to the education committee. The second petition signed by the land owners of the same municipality requested improvements in wine-growing production. Their request was sent to the special wine committee. The joint submission of requests is not indicative of combined political action, given the interpretation they give rise to. We believe that it was an opportune coincidence, like many others that we found in the reading of the parliamentary minutes. However, we

<sup>9</sup> We found it interesting to point out the intervention of deputy João Baptista da Silva Leitão de Almeida Garrett in the session of 9 July 1841 during the discussion of the project, presented by the government for the launch of the tenth. The deputy drew attention to the proposals to increase the *subsídio literário* tax, which aimed to bridge the financial differences in education, thus providing its necessary development, refusing to accept them, denouncing the initiatives that promoted the tax increase.



cannot fail to register its relevance and convenience here. The request from the Cadaval municipality was joined by others from the same western region (Aldeia Galega, Merceana, Alenquer, Lourinhã, Óbidos, and Alcoentre) and from the municipality of Leiria, the area of the Setúbal Peninsula and Alentejo, claiming control and protection in the commercial lists and production awards. Obviously, the demands of the main national wine production region, the Alto Douro, were reflected in other matters of an economic and social nature, also centred on agricultural production and the financial burden. However, when considering these claims, we underline the intention of the municipality of Leiria to request the approval of specialized measures in agriculture and the “total abolition” or reduction of its contribution for the *subsídio literário* tax (DP-MCCDN, session no. 77, 11/04/1849: 87). Complying and the request demand for financial commitments proved to be increasingly burdensome, successively contributing to economic weakness. The political resistance, the attachment to the characteristics of the society of the Ancien Régime were still very striking, even though we recognize the political will to promote the reform(s).

The education committee's opinion regarding Francisco António da Fonseca's request did not take long. The answer was in agreement with the reasoning of the parish's residents, claiming the payment of the tax in 400\$000 in proportion to the parish having “more than three hundred dwellings”. Given the argument that based the request on exemplary fiscal compliance, the prompt deliberation of the committee was approved without parliamentary discussion and sent to the executive. These procedures would have been very time consuming, considering the new representation of the Parish Council presented by Deputy Paulo Romeiro da Fonseca on 16 March 1857, underlining in his intervention the “gross collections” carried out by the citizens taking into account the characteristics of wineries in the region, suggesting thus “the duty of restitution” (DP-MCCDN, session no. 57, 16/03/1857: 140) to support the development of primary education in the municipality.

In 1849, the public education committee had no doubts in approving the fair request of the residents of the parish of Carvalhal regarding the foundation of a primary school. The following year, deputy Agostinho Albano presented an interpellation to the Minister of Finance on the evolution of the tax in recent years in view of the increase in wine production and the respective listings, auctioning and inspection of collection, revealing disproportionalities in production and price inventory, identifying irregularities in the collection of the tax, to the detriment of the public purse. António José de Ávila's ministerial response was brief and succinct, pointing decisively to the extinction of the tax, even though he did not present any proposal in this regard.

The law proposal was made by the deputy for Viseu José Isidoro Guedes, naming the bill as “savior of our wine industry” (DP-MCCDN, session no. 88, 7/05/1850: 62). The proposal regulated the production activity and respective export, proposing the abolition of the *subsídio literário* tax, allowing the termination of contracts and the collection of calculated income, expressing political will and social ambition to change the tax system.

The political challenge to the maintenance of the *subsídio literário* tax was increasing. Inconsistencies in the definition of collection and irregularities in the administration of income were the main points of objection. However, we cannot fail to point out the political uncertainties that the elimination of the tax provoked in the parliamentary



debate and in the reappraisal of the different items of public accounts. In the same way, we cannot fail to emphasize the continued importance of the fiscal contribution in the promotion of elementary education.

### **The *subsídio literário* during the “Regeneration” movement. Continuity or Break**

The requests analysed in the sessions of the *Cortes* from 1851 onwards did not show arbitrariness and excesses in the administration of income from the *subsídio literário* destined to elementary education. No request saw the tax as the main reason for the delay in the payment of primary education teachers.

The economic and financial issue continued to be the main reason that mobilized teachers from different levels of education. The arguments that supported the claims were the same: the payment of salaries, providing for the family, and respect for the dignity of the teaching career. Other requirements followed: the founding of schools for primary and secondary education, the promotion of female education, which we underline in view of the greater attention paid to it, the restoration of additional subjects, support and encouragement of elementary learning for workers, popularizing evening education and training for adults. Other claims were also analysed in the *Cortes*, exposing other needs and presenting other assessments and perspectives on state education. We highlight the regular request for institutional reports from the political administration bodies on the education system, on the supervision of pedagogical practices, on the assessment of learning methodologies, namely on the sudden method, or Portuguese, on the encouragement and support for scientific production of academic works and teaching materials, and also on the organization of administrative procedures in school management. These requests were not only made by civil society but also the representatives of the Nation. In fact, after these first years of experience and liberal affirmation, the 1850s defended and confirmed the political principles that shaped the liberal movement.

Pursuing the ideological assertion and preserving the principles of political freedom, the representatives of the Nation continued solicitously to meet all the requests that entered the Assembly, and promptly responded to all of them. The parliamentary diligence of previous decades was maintained. Just as the political decision, the ultimate decision remained in the hands of the government, which sought to decide quickly although the execution was often slow.

The financial difficulties that the country continued to go through in the second half of the 19<sup>th</sup> century demanded the greatest discipline in carrying out expenses. Thus, the option of continuing political activity is not surprising, despite the approval of some reforms. We underline the consequences of the administrative-territorial changes that prolonged the controversial debate, highlighting the socio-economic divisions that manifested themselves in the *Cortes*. We also highlight the continuity of the tax system, ensuring, in a certain way, stability to the government’s actions. However, we cannot fail to emphasize the stimulating parliamentary debate on its modernization, which made the discussion, especially from the second half of the 19<sup>th</sup> century want change and, simultaneously, raising doubts and questions that characterized the political scenario.



Difficulties in collecting taxes, the possibility of increasing contributions, which were hardly well received, or the extinction of taxes forced changes in institutional and administrative procedures, leading to State reform. And such renewal imposed on the main actors the decision to *modernize*, to *update* political institutions at *costs* for the State (Freire, Lains, Miranda, 2011: 347).

The demanded fiscal modernization quickly placed, in 1821, the Cortes Gerais e Extraordinárias da Nação, under analysis the critical application of the income of the *subsídio literário* tax. Regulated to provide education for children and young people, ensuring the creation of the "necessary means for the perpetual conservation" (LR, 1772: 642) of teachers, it determined the administrative procedures for collection and defined the jurisdictional bodies, also remunerated by the royal decision.

In the first years of tax administration, the income from the *subsídio literário* was actually higher, so it was possible to provide the salaries of state education teachers -first letters and elementary-, also providing allocation of funds for the regular needs of *Colégio dos Nobres* and for university education. The diversion of funds from the *subsídio literário* for purposes other than those that presided over its creation was strongly criticized in the first nineteenth-century legislative assemblies. The immediate development of elementary education was vehemently called for. These opinions were being given in an increasingly vigorous manner, demanding from governments institutional respect and strict compliance with the regulations.

The possibility of extinguishing the *subsídio literário* tax was pointed out by the finance minister António José de Ávila at the session of 16 February 1850, during the interpellation made by deputy Agostinho Albano on the non-conformity between the calculations of wine production and the actual collection of taxes expressed in the State Budget. This situation resulted in financial loss for the Treasury, given the economic benefits that the bidders achieved. Parliamentary criticism of tax revenues was no longer limited to the use of tax revenues in the development of primary and secondary education in accordance with the legal provision and took another direction: the defence of fiscal justice.

Irregularities in tax collection systematically accentuated the State's financial losses and this was explicitly evident in the global assessment of public revenues. This way, the political discourse privileged and prioritized "in the oratory of its ministers and parliamentarians, the efficiency of liquidation and collection" (Mata, 2006; 70) as a banner for combating social inequalities.

Given that our study is dedicated to the promotion and implementation of state education, we focused on the analysis of State Budgets between 1851-1861 under the headings: - revenues - direct taxes - *subsídio literário* - and expenditure on primary and secondary state education.

The analysis of the table built from the documents: income budget and expenditure calculation for state education and for the items of primary and secondary education in the different economic years, shows it was impossible to meet the needs of literacy and complementary education with the tax revenue.

The documents attest a regular increase in the burden of state education in general, even though the budgetary control measures discussed in the Cortes and demanded by



successive political actors have always been present on the political agenda. At first sight, we have witnessed an increase of about 10% -15% in state education, with the exception of the economic years of 1853-1854 and 1857-1858, when there was a percentage break of approximately the same amount. If we look at the column of funds earmarked for primary and secondary education, the oscillation, even though small, expressed an investment on the development of the education.

Table 4 - Comparative table by tax years regarding income and expenditure on state education in its totality and by levels of education

Economic Year	Revenues		Expenditure State Education	Expenditure Primary and Secondary Education
	Direct Taxes – <i>Subsídio Literário</i>			
	Mainland	Islands		
1851-1852	127:695\$560	5:393\$378	368:257\$710	198:279\$900
1852-1853	127:717\$900	6:221\$000	387:775\$710	198:169\$900
1853-1854	127:376\$434	7:777\$469	378:516\$610	203:630\$300
1854-1855	123:643\$000	3:289\$207	408:774\$090	212:922\$100
1855-1856	123:643\$382	2:086\$382	411:914\$510	215:337\$200
1856-1857	123:643\$382	2:086\$665	425:809\$145	221:361\$823
1857-1858	123:643\$000	3:832\$635	413:826\$820	237:109\$640
1858-1859	-----	3:033\$507	463:123\$790	241:181\$775
1859-1860	-----	2:017\$378	474:142\$115	250:543\$600
1860-1861	-----	609\$531	527:388\$220	258:045\$970
1861-1862	-----	370\$826	559:949\$720	270:226\$095

Source: Ministério das Finanças, Secretaria Geral - *Repositório, Orçamentos de Estado de 1851 a 1861*

We also highlight, despite the table not showing it, the financial corrections recorded over the economic years, raising the amounts initially foreseen for expenditure on state education by around 5%. It is, without a doubt, one more sign that we must pay attention to and that can explain the political action for the development of state education, regardless of the level of training.

Taking into account other elements relating to the first levels of education, we start with the funds allocated to teacher training schools, even though they may be considered residual funds. The institutionalization of teacher training schools was only implemented for males in 1862 and for females in 1866<sup>10</sup>.

<sup>10</sup> Since 1852, the documents on the estimates of expenses for the ministry of the Kingdom concerning primary state education presented financial amounts to be allocated to the pedagogical training of teachers, even though the activity was non-existent. It was only from 1857 to 1869 and in accordance with article 5 of the regulation of 20 February 1856 that the indication of funds for normal schools based in Lisbon and Santarém correspond to their effective use. From the 1870s onwards, we witnessed proposals to expand the network of teacher training (Lisbon, Porto, Coimbra, Évora and Viseu). It was during the government of António Bernardo da Costa Cabral – Ministry of the Kingdom – that the regulation of the Primary Normal School of the District of Lisbon was published (1845) establishing the pedagogical training of teachers. However, its implementation took place years later in 1862 in Marvila, with the institution dedicating itself to the didactic training of male teachers. In the case of female education, the school located in the Recolhimento do Santíssimo Sacramento, in Calvário, began its formal activity in 1866.

The studies by Joaquim Pintassilgo and Lurdes Serrazina, *A escola Normal de Lisboa e a Formação de Professores \_ arquivo, História e Memória* (2009), by Joaquim Pintassilgo and Maria João Mogarro, *Das escolas normais às escolas do magistério primário: percurso histórico das escolas de formação de professores do ensino primário* (2014) and by Nuno Martins Ferreira, *A escola normal primária de Lisboa em Benfica -1916-1930-* (2018) contribute to a better knowledge of teacher training in its early days.



However, the indication of the amounts destined to the training and qualification of the teaching career has been continuously entered since 1852 in the State budgets.

We also note the official indication by administrative districts of the number of teachers by levels of education designated for school practice, even though many subjects remained inactive. It can again be considered that these were very small amounts, but still, not to be ignored.

Finally, we point out the insignificant and sometimes non-existent allocation of funds for the acquisition of teaching materials, for the renovation of school spaces and for the provision of furniture suitable for teaching practice<sup>11</sup>. The promotion of didactic instruments appropriate to the age and level of learning, the adoption of new teaching methodologies, which combine elementary education with moral values, allowing for literacy and development of skills, as well as the adequate definition of spaces for teaching practice, including specific spaces for the practice of physical activity, were topics that aroused academic attention and political appreciation.

Although we may have many doubts about the use of the *subsídio literário* tax in the development of state primary education and additional, we recognize that the financial amounts collected during the period of the "Regeneration" were insufficient to support education at the two levels of teaching. This enables us to better understand the requests claiming its extinction.

The parliamentary debate on the bill proposed by the Government to extinguish the *subsídio literário* took place in the sessions of 21 and 23 March 1857. The preamble of the proposal presented by the Finance Committee emphasized the "unequal contributions", the "excessive" tax burden that falls "on some classes of taxpayers", then alluding to the "expensive" administrative procedures and the benefits of "contractors", thus acknowledging social injustice that endangered the principles of liberal society<sup>12</sup>. The *subsídio literário* was "replaced by the increase "in the property contribution in the amount of the average term of the product of this tax in the last ten years of collection", that is, the average amount value calculated at 115:904\$780 réis, entered directly into the property tax accounts, being distributed equitably among the administrative districts of the mainland territory. (DP-MCCDN, session No. 62, 21/03/1857: 196).

Regarding the debate, the first political intervention revealing "apprehension" was made by deputy Francisco de Azeredo Teixeira de Aguiar, Count of Samodães. The argument distinguished two positions. Based on the same principles - "injustice" and "inequality" -

<sup>11</sup> The encouragement of reading and cultural development, the popularization of education and training shape 19th century society and, in this context, the promotion of public libraries from the 1870s onwards, took on a mobilizing role that should be remembered. We highlight the studies by Maria Manuela Tavares Ribeiro, (1999) *Livros e Leituras no Século XIX*, the article by Eduardo Arriada, Gabriela Medeiros Nogueira and Mônica Maciel Vahl, (2012) *A sala de aula no século XIX: disciplina, controle, organização*, the Ph D. theses of Maria de Fátima Machado Martins Pinto, (2017) *Bibliotecas Populares em Portugal: práticas e representações esboçar de uma missão (1870-193)*, of Carlos Manique da Silva, (2013) *Escolas, Higiene e Pedagogia: Espaços desenhados para o ensino em Portugal (1860-1920)*, (2016) *Práticas Pedagógico-didáticas e a sua influência na configuração do espaço escolar. A materialidade das escolas de ensino mútuo em Portugal. À luz dos diretórios do Método (1835-1844)*.

<sup>12</sup> For an ideological perspective see the chapters of work by José Luis Cardoso *História do Pensamento Económico, Temas e Problemas* (2001) regarding Ethics and Economics: the moral dimension in economic analysis; Economics and Law: normative framework for economic action; Market and State: papers and functions of economic agents; open or closed economy? The false option between free trade and protectionism, references to the liberal period.



the deputy simultaneously defended both its suppression and its maintenance. The justifications presented for the maintenance of the tax were based on the defence of the economic interests of the large landowners, in particular winegrowers in the Douro region, doubting the equitable distribution of income by administrative districts that the government presented in the proposal<sup>13</sup>. In his view, the approval or rejection of the proposal forced the representatives of the Nation to take a position that divided them between protecting the economic interests, or supporting society, which for the Count of Samodães remained in "misery". The financial burden caused by the lack of wine production, the difficulty in controlling the deficit, the defence of the economic interests of the owners and, above all, the risk of overloading society with more taxes should be resolved by the Chamber at the time of voting. The motto for the debate was set.

This was followed by the intervention of the deputy elected by the Lousã constituency, José de Morais Pinto de Almeida. Despite the initial declaration of vote in favor of the project, his intervention followed the concerns raised by the Count of Samodães, regarding economic and social issues, underscoring the lack of executive supervision in granting moratoria to those most in debt most debtors, harming society as a whole.

António Rodrigues Sampaio, Maximiano Xavier Osório de Figueiredo, António de Serpa Pimentel, Paulo Romeiro, José Ferreira de Macedo Pinto and António Xavier Rodrigues Cordeiro expressed their support for the government, although some inconsistencies were felt in the communication, evidencing doubts, contradictions and political tensions regarding the procedures to be adopted in the collection of the tax and its respective distribution by administrative regions. Issues of an economic and financial nature clearly dominated the political debate in the first public discussion session. And about the political relevance of the tax in education development not a single word

It was in the following session that deputy Rodrigues Cordeiro called the attention of the Chamber to the moment of creation of the *subsídio literário*, alluding to its greater relevance in the "support of schools", and immediately engaged in economic analysis referring to the importance of taxes, their proportionality in the wine-growing regions and to the "diseases" that affected the vines. The assessment of the bill, in the second parliamentary session, was once again directed towards the doubts of a political, social and economic nature that the extinction of the tax necessarily raised. The controversial political positions, oscillating between approving and challenging the fiscal change at the 21 March session, were maintained in the speeches of the representatives of the Nation: José Jácome Correia, António Luís de Seabra, António de Serpa Pimentel, Roque Joaquim Fernandes Thomaz, Faustino da Gama and Paulo Romeiro.

The importance of safeguarding the interests of the Nation from the "injustice" and "inequality" that marked the analysis of the tax obligation marked all parliamentary interventions. The guarantee of fiscal equality, avoiding the increase in taxes and the

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<sup>13</sup> The note that we added to the deputy's intervention alludes to the reference that he himself made during his political intervention, justifying that the statistical statements he presented regarding the levels of wine production, the income from the activity and the difficulties of their owners do not come exclusively from the fact of being a representative of the electoral circle of the Douro but because he agrees with the "principles of justice and equity, principles that the (Finance) Committee inculcates in its opinion". This was the only reason the deputy maintained throughout his speech. (DP-MCCDN, session no. 62, 21/03/1857: 200).



disproportionate collection, both from a social point of view and depending on the administrative regions, continuously marked the political discourse.

Even so, the importance that the subsídio literário had in promoting public education, despite the initial reference made by parliamentarian Rodrigues Cordeiro, in the session of 23 March, was only mentioned again, and very briefly, by deputy Paulo Romeiro in the same meeting. Let us pay attention to the excerpt of his intervention where he refers to public education:

*The subsídio literário, as my illustrious friend and colleague from Leiria, who opened this debate today, said very well, was created to subsidize and develop state education in the country. I will not refer to the way in which its income has consistently been used in relation to the purpose for which it was instituted. But what is true is that not even to this end, as fair as it is, can justify its resurrection today. Is state education not a benefit common to all of society, shouldn't all of it contribute to pay for it? Are the doors of science closed to any class or to any individual who seeks them, or should they be? Is it not the duty of modern society not only to open them wide to everyone, but to call and attract everyone to it? The agricultural class was never more favoured than the others in this division of civilization? Why should one say to that class, who has always been looked down upon with more disfavour than any other - you only pay, for the benefit of all? - Why should they not be extended to all charges, as are the benefits that should result from them? (DP-MCCDN, session no. 63, 23/03/1857: 22).*

After the parliamentary discussion, the proposal was approved by the Chamber. As for the tables relating to the payment of the tax as a function of population proportionality (houses) in the different districts (total contribution), the vote was nominal, clearly showing the political division in the *Cortes*. (76 for, 41 against). The law was enacted on 15 April 1857.

At the session of 27 August 1861, the abolition of the tax on the islands was discussed. The political experience of 1857 was reflected in the appreciation of bill No. 103, proposing the extinction of "tithes, land tenth, fifth, subsídio literário, *finto* on Madeira Island, and *quartos* of *maquias* on the island of S. Miguel" (DP-MCCDN, session No. 142, 27/08/1861: 2434). After requests for additions to the project were presented, the detailed discussion followed and the articles were successively analyzed and approved, according to the particularities of the islands<sup>14</sup>. Therefore, and in accordance with administrative procedures, respecting the Constitutional Charter, its publication was registered on 11 September of the same year, starting to be used on 1 January 1863 in Madeira and on 30 June of the same year in the Azorean islands ensuring "the

<sup>14</sup> The first supplement was presented by deputy José Maria Sieuve de Menezes (circle of Vila Praia da Vitória). This was followed by very specific proposals from the deputies of the islands, Francisco Manuel Raposo Bicudo Correia (Ribeira Grande) António Vicente Peixoto de Mendonça e Costa (Horta) and António Gonçalves de Freitas (Ponta do Sol). The following representatives joined the debate: Joaquim Tomás Lobo de Ávila (Santarém), Francisco Manuel da Costa (Minho) and Joaquim José da Costa Simas (Bragança). The Minister of Finance António José de Ávila accompanied the debate, clarifying the doubts of the representatives of the Nation about procedural details with a view to the enforcement of the law in the different administrative regions, always ensuring the principle of fiscal equity.



organization of the respective matrices" so that the law according to the established deadlines "can be implemented" (LR, 1861: 367)

## Conclusion

This study on state education policies based on the reading of the minutes of parliamentary sessions allows us to have an image, in different perspectives, of Portuguese society, revealing its contrasts. The experience of political liberalism, initiated in 1820 and interrupted by the absolutist reaction in 1823, oscillated between processes of political *regeneration* and counter-revolutionary movements. This pendular action in political activity naturally had the same effects on the social structure, being equally reflected in matters of an economic nature.

The economic situation characterized by deputy Manuel Fernandes Tomás on 5 February 1821 revealed the great weaknesses of the country. Weaknesses that provoked political unrest, compromising the great purpose of the Nation: progress. A determining word in political communication, a mobilizing word in liberal society.

The ideological demand of liberal ideals claiming a break with the past, throughout the nineteenth century, clashed with a more conservative mentality that sought to ensure continuity in political processes. Thoughts and actions followed different paths between modernity, causing change and tradition, preserving custom and memory. These paths intertwined continuously, confirming the intended renewal, despite frequent opposition to change.

Divergent ideological views in the assessment of education and training matters should not be viewed in a derogatory manner. On the contrary, they should be taken into account, bearing in mind the will and aspiration of the Nation for progress. On the other hand, the spectrum of financial difficulties that overshadowed the State that were constantly felt in the various sectors, despite the spirit that Portuguese society was nurturing, were decisive in understanding the prudent actions taken by governments. They often chose political continuity, even though we have to recognize and extol the interventions invoking the need for reform.

Let us take into account the supreme laws of the State. The political Constitutions of the Nation promulgated in 1822, 1826 and 1838, under the auspices of liberty, enshrined the right to education. Notwithstanding the significant differences in the wording of the articles that confirmed the individual's right to school education, free elementary education paid by the State, Public Treasury, clearly revealed an important political option. The maintenance of the *subsídio literário* tax, created by Pombal, largely allowed the pursuit of the political guidelines for the development of the education system.

Despite a lot of parliamentary disputes, especially ideological and in particular during the period of the *Cortes Extraordinárias* 1821-1822, the tax was decisive for the generalized appreciation of the education system. Evidence of the diversion of income from the *subsídio literário* tax to pay the teachers of Colégio dos Nobres - also instituted by Pombal - to overcome other difficulties of the treasury by satisfying other educational institutions and degrees underlined the financial importance of the contribution, highlighting the value of income.



The individual or collective petitions, read and analysed in the Cortes, substantiated the demands for the creation of elementary schools and secondary education subjects called or compliance with the rules regarding the tax contribution. Due payment of the *subsídio literário* tax allowed civil society and municipal authorities to demand its correct use in elementary education, moral education and the learning of civic values, together with the training and acquisition of technical skills that provided development of the State and its economic growth. This education enabled the exercise and civic participation that was required, and which is still required of citizens. These are essential values in the past and in the present, for socio-cultural development, economic growth, and the progress of the Nation. These are principles that the State intended and aims to preserve, consolidating social construction in the ideas of freedom, equality and justice. These were the main ideas that supported the debate on the extinction of the *subsídio literário* tax.

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