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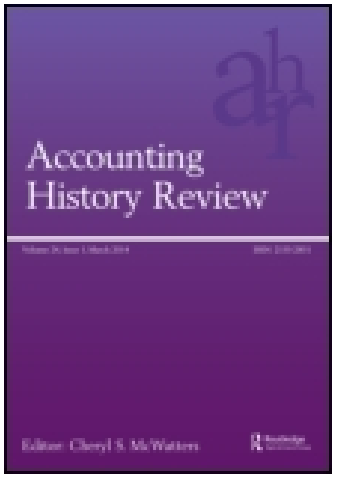


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# Documenting, monetising and taxing Brazilian slaves in the eighteenth and nineteenth centuries

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# Documenting, monetising and taxing Brazilian slaves in the eighteenth and nineteenth centuries

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Although Brazil imported more African slaves than any other country in the Americas, knowledge of the accounting and taxation of slave-related transactions in Brazil is under-developed. We explore Portuguese-language documents showing how accounting and taxation were implicated in maintaining slavery in Brazil in the eighteenth and nineteenth centuries. The study presents examples of key documents involving slaves (such as inventory lists, rental agreements, insurance policies, and receipts) and explains how slave-related transactions were recorded and taxed. We enable important comparisons to be drawn with the accounting and taxation of slaves in the USA and British West Indies.

**Keywords:** Brazil; document; insurance; monetising; rent; slavery; taxation

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## Introduction

Current understanding of the source documents and accounting procedures that recorded the operation of slavery in the Americas has been gleaned predominantly from studies set in the USA and British West Indies (BWI). Many valuable insights can be obtained by looking beyond these settings to introduce and discuss examples from Brazil. Here, we explore several key source Brazilian documents (inventory lists, rental agreements, insurance policies, and tax receipts) that were related to the monetisation (or valuing) of slaves and the taxation of transactions involving slaves. (The unit of currency in these source documents is the *real*, plural *réis*.)[1]

We extend the foundation of knowledge regarding the documentation, monetisation, and taxation of slaves that has been provided principally by Barney and Flesher (1994), Vollmers (2003), and Nash and Flesher (2005). The extension we make arises specifically through the reproduction and discussion of several types of original source documents that have been under-represented in the literature (e.g. slave life-insurance contracts and tax payment receipts); and by drawing

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attention to some points of similarity and difference between documentary practice in Brazil and the USA and BWI.[2] We also add to understanding of the history, nature and context of accounting, taxation, and commercial practice in colonial Portugal that has been provided by Rodrigues and Sangster (2012, 2013).

The documents we highlight largely relate to plantation operations and taxation matters. They were associated with the use of accounting and taxation as calculative, recording, and revenue-raising mechanisms that facilitated the operation of Brazil's slave-based society. However, our analysis does not explore accounting and taxation associated with the transition of slaves to freedom: that is, their manumission. For an analysis of this matter in Brazil, see Higgins (1997) and Libby and Paiva (2000); and in Louisiana, see Cole (2005). Our analysis contextualises accounting for slavery in Brazil within its specific social, institutional and Latin-based setting. We attempt to situate 'the variables in the appropriate context' (Steinmo 2008, 127) to show how accounting interacts with other institutions, such as slavery.

There are at least four important reasons for focusing on the operation of accounting and taxation (and their supporting documents) in the operation of slavery in Brazil. First, slavery endured longer in Brazil (from the early 1500s to 1888) and involved more slaves than any other country in the Americas (Baranov 2000). Fogel and Engerman (1974, 14) show that the distribution of slave imports in the 'New World' between 1500 and 1870 was Brazil 38%; British Caribbean 17%; French Caribbean 17%; Spanish America 17%; USA 6%; and Dutch, Danish and Swedish Caribbean 6%. In part, they attribute the high level of slave imports in Brazil to the virulence of disease in tropical climates and to the consequence that 'the death rate of slaves was so high, and the birth rate so low, that [Brazil] could not sustain [its] population[s] without large and continuous importations of Africans' (Fogel and Engerman 1974, 25–26).

Second, slave labour activities in Brazil were more diversified than elsewhere in the Americas. Slavery was a major factor responsible for the success of Brazil's sugar, gold mining, coffee, and cotton industries (Baranov 2000, 18–19). When the trade in slaves was abolished in 1850, slavery had spread throughout Brazilian society. Big farmers and rich people were not alone in owning slaves: they were owned too by priests, the military, civil servants, and even free slaves themselves. This diffusion and convergence of interests was one of the main reasons why slavery endured for so long in Brazil (Albuquerque and Filho 2006). The long history of slavery in Brazil has produced a genuinely multi-racial society, as evidenced by Brazil's art, architecture, linguistic expression, cuisine, music, and popular culture. The diversity of art and samba and the rhythm of the dance of *capoeira* and *carnival* are said to give a peculiar spatial dimensionality to the existential reality of Brazilian culture (Sidekum 2007). Fiorin (2009, 120) states that Brazilians are characterised by 'the *mulata* [a person of black and white ancestry], who is the most important representative of Brazilian race; and by the tolerance and the good relationship between people of different races'. Similarly, Freyre (2006) believes that the identity of Brazilians was forged by the principle of multi-racial participation.

Third, although some scholars have examined accounting for slave plantation workers in the USA (Razek 1985; Fleischman, Oldroyd, and Tyson 2004; Fleischman and Tyson 2004) and in the BWI (Cowton and O'Shaughnessy 1991), knowledge of how accounting and taxation practices were implicated in the operation of slavery in Brazil is under-developed. Fourth, understanding the operation of business in modern Brazil can be enhanced by knowledge of its strong historical links with slavery. 'Brazil has the largest African-descent population in the Americas' (Reis and Klein 2011, 181). At the beginning of the nineteenth century, the population of Brazil was 3,818,000, with 1,930,000 black people (that is, 50.6%) (Albuquerque and Filho 2006). In 1822, when Brazil became an independent country, about one-third of the Brazilian population

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was enslaved (de Oliveira 1866, 159–199; Mortara 1941). Similar to experience throughout the Americas, the percentage enslaved declined over time. In 1850, 30% of Brazil's population were slaves (Furtado 1959, 115). In 1872 only about 15% were enslaved (Abreu and Lago 2010). However, in several regions (such as Campinas and São Paulo) the number of slaves exceeded the number of free people; and in 1850 in the cities of Salvador and Rio de Janeiro, slaves represented 63% and 70% of the total population, respectively (Albuquerque and Filho 2006).

In the next section, we review some relevant related literature. Then, we outline the economic and social context of Brazil, discuss the documents used in the monetising and taxing of slave-related transactions, and provide some concluding comments.

## Literature review

The few authors who have researched accounting for slavery represent two broad schools of thought (Tyson, Fleischman, and Oldroyd 2004). First, there are those who describe specific accounting procedures associated with buying and selling slaves (Razek 1985; Cowton and O'Shaughnessy 1991). Typically, these authors consider accounting to be a calculative technology used by plantation owners to monitor performance and control costs. Second, there are those who consider accounting to be a social mechanism to sustain the economic and social degradation of slaves. These authors are critical of historical studies of technical aspects of accounting because such studies disregard accounting's social role (Fleischman, Oldroyd, and Tyson 2004; Fleischman and Tyson 2004). We are of like mind with this second group of authors. Thus, we subscribe to the view that accounting has a social role, and that it influences, and is influenced by, its institutional context. Accordingly, we proceed now to outline the context in which slavery operated in Brazil.

In slave-based societies, including in Brazil, accounting systems supported two major systems of organising slave labour, 'task labour' and 'ganging'. These two systems are described by Tyson, Fleischman, and Oldroyd (2004), and Vollmers (2003, 337–339). The operation of the ganging system in Brazil is described by McCann (1997, 33–34) and by Schwartz (1985, 139–141). With task labour, inputs of slave labour were equated with quantities expected to be produced. This approach incorporated multi-faceted procedures to control productivity, encouraged self-determination by slaves, and facilitated the maintenance of work discipline in the absence of direct control and physical coercion. However, most prior research, especially in the BWI, has pointed to the more widespread use of the ganging system. In Brazil, ganging was more common than tasking in sugar and coffee plantations - although tasking was more common in coffee plantations at harvest time. According to Manfredini (2012), ganging was used when the slave owner could control slave work; there was low information asymmetry between owner and slaves; and punishments (negative incentives) were used to increase efficiency. Tasking was used where it was difficult to identify work output; large information asymmetry existed between owner and slave; and positive incentives were preferable. Tasking was more common in urban settings (e.g. in carpentry) and when the abolition movement began to gain strength (Manfredini 2012).

The most brutal aspects of slave life were experienced under the ganging system. It usually required slaves to work at a continuous pace throughout the day, often from dawn until dusk. Task labour systems became increasingly prevalent in the BWI and the USA over time. They were a pragmatic response to the decreased supply (and increased cost) of slave labour – and they helped to placate humanitarian concerns about the welfare of slaves. In an urban industrial setting in the USA, the task labour system was preferred by slaves 'because there was less supervision and

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therefore more autonomy as to how work was performed and how quickly it might be completed' (Vollmers 2003, 373).

Two major issues have been identified in respect of accounting for slaves in the USA: first, whether (and if so how) slaves were valued and, second, how the productivity and efficiency of slaves could be monitored and controlled (Fleischman and Tyson 2004). Accounting practices in the USA converted a wide variety of slave-related matters (e.g. ownership of slaves) into monetary terms, reinforcing racially-based social relationships (Fleischman and Tyson 2004). Nonetheless, annual revaluation of a plantation's slaves was undertaken rarely in the USA, especially before 1850 – although the practice was more widespread after this date (Fleischman, Oldroyd, and Tyson 2004). There was no apparent reason for some plantations to undertake more detailed valuations than others.

In the USA, taxation reasons do not explain the valuations undertaken. US state property taxes for slaves were based on a per capita levy (usually according to a slave's age and gender) rather than on a percentage of a slave's imputed value. In the BWI, the levy was on a straight per capita basis too, but without age and gender classifications (Fleischman, Oldroyd, and Tyson 2004). Another important factor contributing to the relative lack of valuations in the USA prior to 1850 (compared to the BWI) was the fact that US plantation owners often were the record keepers themselves, despite their lack of accounting knowledge. In the BWI, most plantation owners were non-resident absentee owners who depended on records kept by professional managers (some with accounting knowledge). This was a major factor explaining why Jamaica achieved higher levels of valuations than the USA (Fleischman, Oldroyd, and Tyson 2004).

In the USA, slaves were used also as collateral for bank loans by plantation owners (Topik 1991; Fleischman, Oldroyd, and Tyson 2004). When this occurred, the slaves were named, and sometimes had accompanying individual valuations provided. There is substantial evidence in the BWI and the USA of plantations renting slaves during slack periods, and hiring them in peak periods (Vollmers 2003; Fleischman, Oldroyd, and Tyson 2004; Nash and Flesher 2005).[3] However, most rentals of slaves did not require individual valuations, but the payment of a stipulated rental rate per day per slave. In the BWI and American South, slaves were valued as economic commodities, in a fashion similar to livestock (e.g. mules) (Oldroyd, Fleischman, and Tyson 2008). This process helped to perpetuate the idea that slaves were sub-human.

Accounting played an important role in creating a disciplined workforce, and in establishing regular relations between employees and employers. This role continued after the British *Slavery Abolition Act* abolished slavery in the British Empire from 1834; after the US *Emancipation Proclamation* by Abraham Lincoln in 1863; and after the passage of the *Thirteenth Amendment to the United States Constitution* in 1865. For example, many plantations in the USA responded by switching to a 'softer', more humane form of control; that is, from ganging systems to tasking systems. As a consequence, accounting-related controls became more important in maintaining operations and productivity. Accounting was invoked also by the British government to encourage slave owners in the BWI to agree to abolish slavery. For example, accounting valuations and calculations were instrumental in compensating plantation owners for any imputed loss in value of their slaves sustained as a consequence of abolition (Fleischman, Oldroyd, and Tyson 2011).

## Economic and social context of slavery in Brazil

Brazil became a Portuguese colony after Portuguese navigator Pedro Álvares Cabral landed on 22 April 1500 on the northeast coast near the present-day city of Porto Seguro, in the Bahia

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Table 1. African slaves disembarked in Brazil between 1531 and 1855.

| From 1531–1575 to 1771–1780 | | From 1781–1785 to 1851–1855 | |
|---|---|---|---|
| Period | Number | Period | Number |
| 1531–1575 | 10,000 | 1781–1785 | 63,100 |
| 1576–1600 | 40,000 | 1786–1790 | 97,800 |
| 1601–1625 | 100,000 | 1791–1795 | 125,000 |
| 1626–1650 | 100,000 | 1796–1800 | 108,700 |
| 1651–1670 | 185,000 | 1801–1805 | 117,900 |
| 1676–1700 | 175,000 | 1806–1810 | 123,500 |
| 1701–1710 | 153,700 | 1811–1815 | 139,400 |
| 1711–1720 | 139,000 | 1816–1820 | 188,300 |
| 1721–1730 | 146,300 | 1821–1825 | 181,200 |
| 1731–1740 | 166,100 | 1826–1830 | 250,200 |
| 1741–1750 | 185,100 | 1831–1835 | 93,700 |
| 1751–1760 | 169,400 | 1836–1840 | 240,600 |
| 1761–1770 | 164,600 | 1841–1845 | 120,900 |
| 1771–1780 | 161,300 | 1846–1850 | 157,500 |
| Total | 1,895,500 | 1851–1855 | 6100 |
| | | Total | 2,113,900 |

Source: Instituto Brasileiro de Geografia e Estatística (2000).

region. Between 1531 and 1855, 4,009,400 African slaves landed in Brazil (see Table 1 and Borucki 2011).

Brazil remained a Portuguese colony until it was granted independence on 7 September 1822. To facilitate analysis, we divide the economic and social context of slavery in Brazil into two periods: the colonial period, during which Brazil was a colony in the Portuguese Empire (1500 to 6 September 1822);[4] and the Brazilian imperial period, when Brazil was an independent country (7 September 1822–1889).

### *Brazil as a Portuguese colony (1500–1822)*

Initially, African slaves were imported into Brazil to work on sugar plantations (Dzidzienyo 2012). The spread of slavery was facilitated by the 'labour intensive requirements of sugar cultivation [and the belief that] Europeans could not cope with heavy manual work in the climate' (Cowton and O'Shaughnessy 1991). Over time, the employment of slaves extended into a wide variety of occupations in the gold mining, coffee, and cotton industries. With the discovery of gold in the first half of the eighteenth century in São Paulo, Goiás, Mato Grosso, and Minas Gerais, the ensuing gold rush in the 'slave hungry mining lands' (Furtado 2012, 152) resulted in a rapid growth in the number of slaves imported to work in mines.

Between 1580 and 1640, when Portugal was a dependency of Spain, Portugal's overseas colonies were attacked by the Dutch. The Portuguese economy did not recover from the ensuing damage until the beginning of the reign of José I in 1750. In that year, the Portuguese Empire was centralised in Lisbon under the prime ministership of the Marquês de Pombal (Falcon 1982). Pombal believed it was essential to reform the financial administration of the colonies, particularly in Portugal's largest colony, Brazil.

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The Governors and General Captains of the different captaincies (later provinces) in Brazil were required to report to Pombal in Lisbon. They wrote official despatches about the political, commercial, military, and financial conditions of the royal revenues. Two important companies were founded: in 1755, *Companhia Geral do Grão Pará e do Maranhão* [Grão Pará and Maranhão General Company]; and in 1759, *Companhia Geral do Pernambuco e Paraíba* [Pernambuco and Paraíba General Company]. These companies helped to develop the Brazilian economy through their monopoly rights to trade African slaves and other colonial products. For 20 years, they monopolised the slave trade throughout the Portuguese empire.[5] Their official objective for transporting slaves from Africa was to help ensure Brazil had a more pliant and qualified workforce than was provided by indigenous slaves. This, together with fiscal considerations, was a very important objective for the Portuguese government (Rodrigues and Sangster 2012). By monopolising the African slave trade, the government was able 'to control, tax and otherwise extract revenue from the slave trade' (Thornton 1998, 137).

In 1808, as a consequence of the invasion of Portugal by French troops, the Prince Regent (João VI), the Royal Family, and the Royal Court of Portugal, re-located to Rio de Janeiro from Lisbon. This transfer changed the way Brazil was governed, since the Royal Treasury centralised the collection of public monies and administration in Rio de Janeiro (Rodrigues and Sangster 2013). Additionally, by Charter on 3 June 1809, the Portuguese Crown imposed a new transactions tax (*siza*) to help maintain the Portuguese Crown in Brazil. Sales of liable goods were subject to a 10% tax, although the tax on the sale of acculturated slaves was halved to 5%.

At the Congress of Vienna on 21 January 1815, Portugal agreed to discontinue trading in slaves in the northern hemisphere in return for a financial indemnity. Portugal reiterated its determination to gradually abolish the slave trade throughout its colonies - on the grounds that slavery was repugnant to humanity and universal morality (Bethell 1989). When the Portuguese court returned to Lisbon in 1821, Prince Pedro remained in Brazil. Although he was given authority to govern Brazil, power was soon concentrated again in Lisbon.

### *Brazilian imperial period (7 September 1822–1889)*

Prince Pedro assumed the title of Dom Pedro I of Brazil and proclaimed Brazil's independence from Portugal on 7 September 1822. The Brazilian elite campaigned to modernise institutions – but without putting an end to slavery. The first constitution of Brazil, promulgated in 1824, maintained the right of individuals to own slaves (Albuquerque and Filho 2006). At this time, 'Brazil was dependent entirely on Negro labour – the commodity [could not] be substituted' (Thomson 1850, 68).

The fertility rates and life expectancies of slaves were low. Luna (1988) calculated the fertility of female slaves between 15 and 49 years in São Paulo state for 1829: on average, for each group of 1000 women there were 326.40 children from 0 to 4 years old; this ratio increased to 1160.68 for children 0–14 years old. Andrade's (2011) study of the living condition of slaves in Minas Gerais, between 1847 and 1888, reported a short life expectancy for the slave population. Eighty-six per cent of slaves were dead before reaching 40 years of age, and the overall life expectancy was 41 years.

Dom Pedro I reigned over the Empire of Brazil until 1831. The Emperor was criticised strongly for disadvantaging Brazil by agreeing to a treaty (recognised by Great Britain on 13 March 1827) under which the importation of slaves into Brazil would be recognised as illegal three years hence (Law of 7 November 1831: hereafter, the 1831 Law). Great Britain agreed to support Brazil's independence from Portugal in return for Brazil's agreement to abolish the slave trade.

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Opposition to the treaty with England was a crucial element of the political crisis that led to the abdication of Dom Pedro I in 1831 (Bethell 1989; Rodrigues and Sangster 2013). The slave trade was 'locked in' (Giddens 1984) as an institution in Brazil.

In 1831, after Dom Pedro I abdicated and returned to Portugal, his son Pedro de Alcântara was proclaimed as Emperor Dom Pedro II. However, since he was barely five years old, regents ruled Brazil until 1840. Pereira de Vasconcelos, the Minister of Finance supported the slave trade. The abolition of the slave trade was something required by Britain but not wanted by slave owners and the state. Brazilians could not ignore the treaty but they could ignore the Brazilian law (the 1831 Law) – and they did not comply with it. The decision of the Brazilian government to remove Brazilian naval patrols made it easier for African slaves to be imported (Parron 2005). Despite the prohibition of trading in (transported) slaves in the 1831 Law, enforcement was lax. During the Regency period (1831–1840), Brazil was involved in several armed conflicts and there was a wave of liberal sentiment. However, the maintenance of slavery (and slave trafficking) was important in preserving the unity and territorial integrity of Brazil after independence. When Dom Pedro I abdicated in 1831, slave owners fought to protect their proprietary rights. Since slavery had become a generalised feature of all levels of Brazilian society, the preservation of the rights of slave owners was regarded as important to the continuation of Brazil as an independent, unified country (Costa 2005).

Several laws were passed to help control the collection of public monies. One law in 1831 led to the closure of the Royal Treasury and the creation of the National Treasury of Brazil and provincial treasuries. In 1834, a new law separated the taxing powers of the central government from those of provincial governments (Costa 2005).

The 1831 Law abolishing slave trading had a very short impact. After 1837, slave trading increased. However, by formally abolishing the slave trade, the State was deprived of significant amounts of tax revenue. In 1832, Decision 364 (24 November) suspended payment of duties related to slaves transported to Minas Gerais or ports to the south. In 1833, a new tax on slaves was created: Law 59 (8 October) by which 2$000 per slave was to be paid on slaves held in cities and villages when the owners had more than 2 slaves (if single) or more than 4 slaves if married (except if the slaves were older than 60 and younger than 12). Furthermore, in 1833, Resolution 191 of the Board of Treasury was passed with a view to increasing the efficiency of tax collection on slavery by compelling the registration of slaves.

Dom Pedro II's reign from 1840 to 1889 was marked by the westward expansion of the national territory of Brazil; and by stability, economic prosperity, and social progress. The coffee and rubber industries grew considerably. By 1849, despite increased naval pressure by the British, the slave trade was conducted openly in major ports,[6] sustained by a network of corrupt public officials. It was not until 1850, when the Imperial Cabinet issued Law 581, that there was concerted resistance, in parliament and in Brazilian society itself, to the slave trade.

Article 17 of the Brazilian Code of Commerce of 1850 established a *laissez-faire* provision that 'No authority or court under any pretext whatsoever … can practice or order any investigation to examine whether the merchant does or does not duly keep his mercantile books, or whether they contain any flaws' (Ricardino and Iudícibus 2002, 14; Rodrigues et al. 2011). However, in 1860, Dom Pedro II, as Emperor of Brazil, approved Law 1083, the first joint-stock companies law (Ricardino and Iudícibus 2002). Paragraph 9 of its second article stated that

> The managers or directors of companies or corporations … will be obliged to publish and send to the government their balance sheets, financial statements and other required documents; otherwise a fine would be paid …

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A few months later, Decree 2679 was issued to regulate financial reporting disclosures required by the Government (Ricardino and Iudícibus 2002). Article 2 required the presentation of balance sheets of all joint-stock companies to the President of the respective province, and to the Ministry of Finance. Sub-section 2 of Article 1 of this decree required that balance sheets use the formats outlined in its annex. This law was considered a first step towards the standardising of accounting requirements. During the next 80 years it guided financial reporting in Brazil (Ricardino and Iudícibus 2002; Rodrigues et al. 2011). During this time, slaves were considered by law to be part of 'mobile and livestock assets'. (See, for example, a notice from *Ministerio dos Negócios da Justiça*, Rio de Janeiro, 26 November 1859, stating that the Public Deposit will charge a 2% fee on the value of all 'mobile and livestock assets, including slaves'.[7]) However, the impact of this law was minimal, since most businesses were privately owned.

In the second half of the nineteenth century, the movement to abolish slavery in all its forms was stronger and better supported. On 7 December 1861, Decree 2856 approved statutes establishing the *Companhia Mutua de Seguros de Vida de Escravos* (Mutual Life Insurance Company for Slaves) in Rio de Janeiro. The aim of this company was to reduce the risk to slave owners of losing the amount they had invested in acquiring slaves. This objective was increasingly important since the slave trade was forbidden and the price of slaves had increased. In Brazil, the statutes of insurance companies required insured slaves to be examined by a doctor to estimate insurable value (but no maximum amount was established) (paragraph 20); and for the term of the insurance to be greater than one year (paragraph 22). The statutes did not establish any other condition except that if the slave was to die as consequence of punishment, the insurance would not be paid (paragraph 27).

After the Free Birth Law in 1871, all new-born children of slaves were free. Owners of slaves with children were required to care for those children until the children reached the age of 21, or turn them over to the State, in return for monetary compensation (Conrad 1984). The quest to emancipate slaves in Brazil was not motivated merely by elite interests or political advantage. Indeed, in respect of Rio Grande do Sul, the

> … most striking feature of the process of the 1883–84 emancipationist movement was, in fact, the manner in which it 'feminized' abolition by shifting the issue out of the realm of formal, partisan politics and lending it feminine gendered character. That is … the conception of abolition as a political or economic problem increasingly ... gave way to an understanding [in a 'feminine', caring sense] of abolition as a non-partisan moral question. (Kittleson 2012, 91)

Not surprisingly, it was a woman who abolished slavery in Brazil definitively. In 1888, during the absence of Dom Pedro II in Europe, Princess Isabel, acting as Regent, promulgated the *Lei Aurea* [Golden Law] that abolished slavery.

## Documenting, monetising and taxing the lives of Brazilian slaves

### *Data*

The archival documents on which we rely are located in the National Library of Brazil in Rio de Janeiro. This extensive collection contains many items (including some digitised) relating to the history of slavery in Brazil. Since 2003, the National Library of Brazil has worked with UNESCO to identify documents relating to slavery and the slave trade. However, the National Library's holdings on the slave trade are restricted primarily to the second half of the eighteenth century, and the nineteenth century. They are divided into seven thematic sections: trafficking and slave

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trade; international agreements and legislation on slavery; forced labour; physical punishment; abolitionist movements; resistance to slavery; and Brazilian-African culture. The documents we introduce and discuss are located in the first three thematic sections. We also accessed documents from the Public Archive of the State of Rio Grande do Sul [the most southerly province of Brazil].[8]

### *Documenting and monetising human life*

Many types of documents supported the accounting and taxation of slavery in Brazil. Figure 1 is an extract from a plantation owner's inventory listing of slaves for two farms located in Bahia. The following information is provided, presumably to assist in identifying each slave:

- Name of the farm where each slave worked. Fifteen slaves are listed as working at *Inspecção da Nossa Senhora da Nazaré* farm and two at *Serrinha* farm.
- First name of the slave (e.g. Antonio, Francisco).
- Surname of the slave or reference to his/her country of origin or whether the slave was Creole. In Brazil, it was common to refer to slaves by their first name only (Schwartz 1988). In the USA, it was also common practice for inventory lists of slaves to record only one name for each slave 'unless there was another slave on the plantation with the same name' (Barney and Flesher 1994, 290), in which case they were differentiated by such means as referring to one as 'Big Martha' and the other as 'Little Martha' (Sydnor 1933, 66). (For a fuller analysis of the protocols used in naming slaves in Brazil, see Schwartz 1985, 401–402).

The listed surname was the colour of the slave (e.g. *pardo* [brown]) or origin (e.g. Angola). Slaves of mixed colour (with one white and one black parent) were given the surname *Mistisso* (if male) and *Mistissa* (if female). The name *Criolo* (if male) and *Criola* (if female) was given to slaves born in Brazil. This practice helped to designate the languages they spoke (Pereira 2008). Thus, the inventory shows names such as Francisco Angola, Domingos Mistisso, and Joanna Criola. Generally, Creole slaves were preferred over recently captured Indians or recently transported African slaves. They were regarded as likely to live longer, be more adaptable, and be more productive (Monteiro 1988, 105–127).

- Age of each slave. Those listed in Figure 1 range from 2 months to 83 years.
- Any other relevant information, such the state of health and marital status of a slave. António Angola and Brazida Crioula are described as 'not useful for anything'. Fellicia Criola is shown to be the wife of Leonardo Criolo (*sua m.*). The designation *soltr.*, shown in respect of several slaves at both farms, indicates they are single.
- Name of person responsible for the slaves. In this case, it is João Pereira Maciel.
- Date of completion of the inventory.[9] (For a fuller analysis of slave inventory lists, see Schwartz 1985, 346–364.)

Lists of slaves (such as shown in Figure 1) were typical, but the number of slaves varied. In the nineteenth century, most sugar mills in Bahia had between 60 and 80 slaves, but some had more than 200 slaves (Albuquerque and Filho 2006). Such lists of slaves were not prepared in Brazil for valuation purposes. They were useful in tracking inventory, and in proving ownership when runaway slaves were recaptured. Because managers in Brazil were usually also the owners of the business, there was little need to record the values of slaves for accountability purposes.

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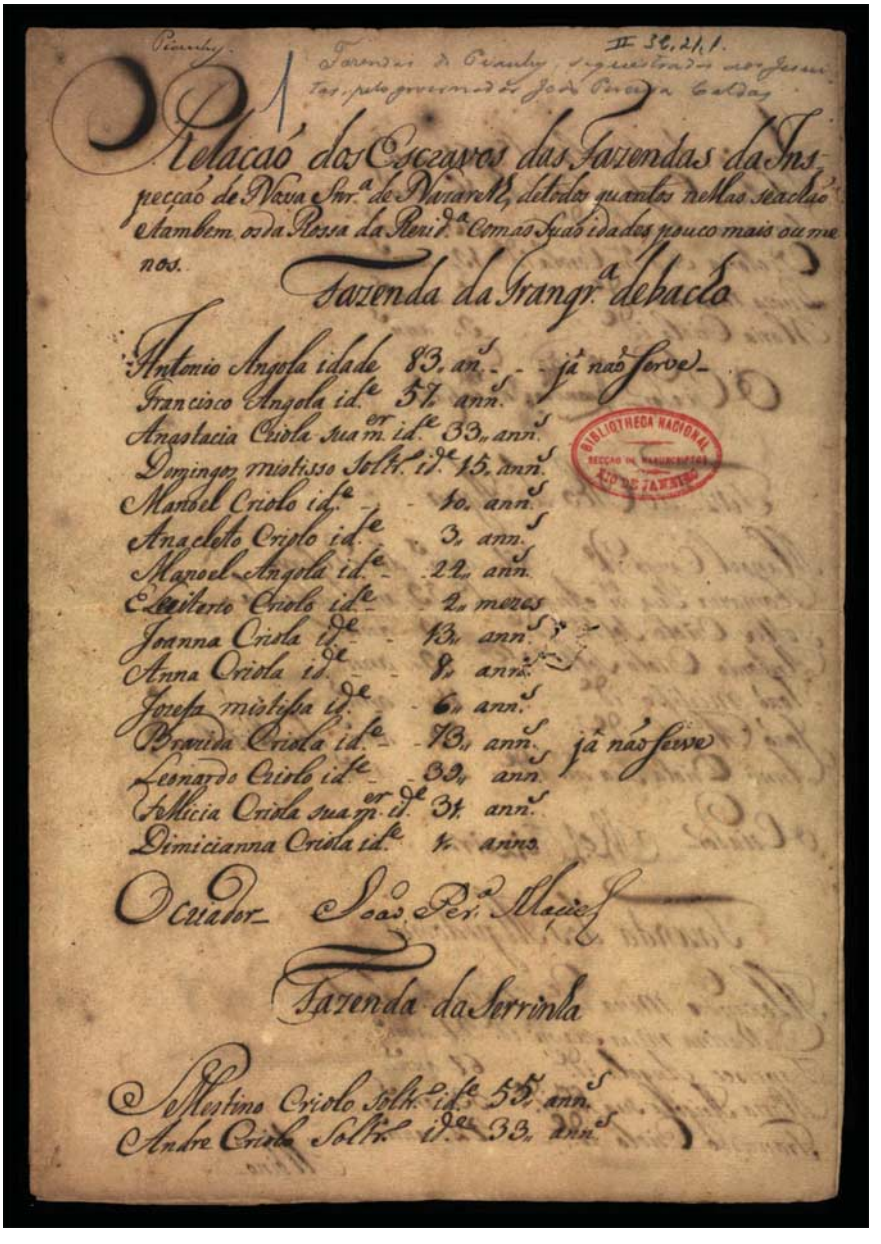

Figure 1. Registration of an inventory of slaves.
Source: Biblioteca Nacional, http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mssII32_21_1.pdf, accessed 9 April 2012.

Additionally, slaves were kept in farms almost exclusively for working (not for trading); and their owners usually were not regular sellers of them. The Brazilian lists are similar in some (but not all) respects to the lists in the USA and BWI that were prepared for valuation parades 'where

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some combination of overseers, managers, drivers, appraisers, and bookkeepers would periodically (frequently annually) gather for the purpose of ascribing a value to a plantation's slave assets' (Fleischman, Oldroyd, and Tyson 2011, 771). These lists 'reflect[ed] very narrow differentiations even among slaves of the same age and gender, frequently as little as $10 in the US and £5 in the Caribbean. Larger disparities were related to physical deformities, illnesses, superannuation, and runaway tendencies' (Fleischman, Oldroyd, and Tyson 2011, 771). In Antigua (BWI), the value of an 'able, Negro male slave' would decline by about half if he 'displayed runaway tendencies' (Fleischman, Oldroyd, and Tyson 2004, 39).

The information in Figure 1 can be assessed also against the following characteristics of similar lists that were prepared in respect of the USA and BWI.

> In the antebellum American South, relatively little attention was paid to a slave's racial ancestry [. . . ] The names of slaves on listings typically appeared in alphabetical order with little more than ages given as additional information. On very infrequent occasions, racial characteristics (for example, mulatto, yellow) would be provided for individual slaves, but only in parentheses next to the name and perhaps only for identification purposes. In the BWI, by contrast, the listings featured a separate column for racial background. (Fleischman, Oldroyd, and Tyson 2011, 772)

The inventory of slaves in Figure 1 does not ascribe values to individual slaves. There was probably less reason to value slaves in Brazil because 'the sale of slaves from one master to another apparently was never as extensive as in our [US] country' (Alexander 1922, 356). Listings, such as in Figure 1, were used widely in farms in Brazil to record the stock of slaves, their places of work, and the nature of any health conditions that would affect a slave's capacity to work. Lists describing occupations can be found for periods later in the nineteenth century.[10] Similar lists have been construed as involving a dehumanising accounting for slaves 'as if they were farm animals or real property' (Fleischman, Oldroyd, and Tyson 2004, 56).[11]

Figure 2 is a list of eight slaves who worked in a plantation homestead. Often such slaves were attractive females who received better treatment than other slaves (Maurer 2012). Figure 2 discloses for each slave:

- Workplace (the main farm homestead, *Casa da Residencia*).
- First name (e.g. Miguel, Julianna).
- Surname. That is, whether place of birth was in Africa (e.g. Angola) or Brazil (*Criolo* or *Criola*). The surname *Mina* indicates that the slave was born on the Coast of Mina in Africa (an area now that includes the countries of Ghana, Togo, Benin, and Nigeria).
- Age. The slaves listed have an average age of about 55 years.
- Marital status. Married couples can be identified by the notation 'his wife' (*sua m.*$^{er}$), such as in respect of Francisco Angola and Anna Criola.
- State of health. Miguel Angola is described as having a groin injury. Alongside the names of Julianna Angola and Domingo Angola is the notation 'no longer can do anything'.
- Date of the inventory. This date is 8 April 1778.

Although each slave's state of health seems to have been evaluated, the list did not ascribe values to individual slaves.

In Brazil, as in the USA, planters kept simple (generally single-entry) bookkeeping records. Monetary valuation of slaves occurred, implicitly at least, when slaves were rented – consistent with practice elsewhere in the Americas. For example, in Antigua [BWI] in 1784 'the going

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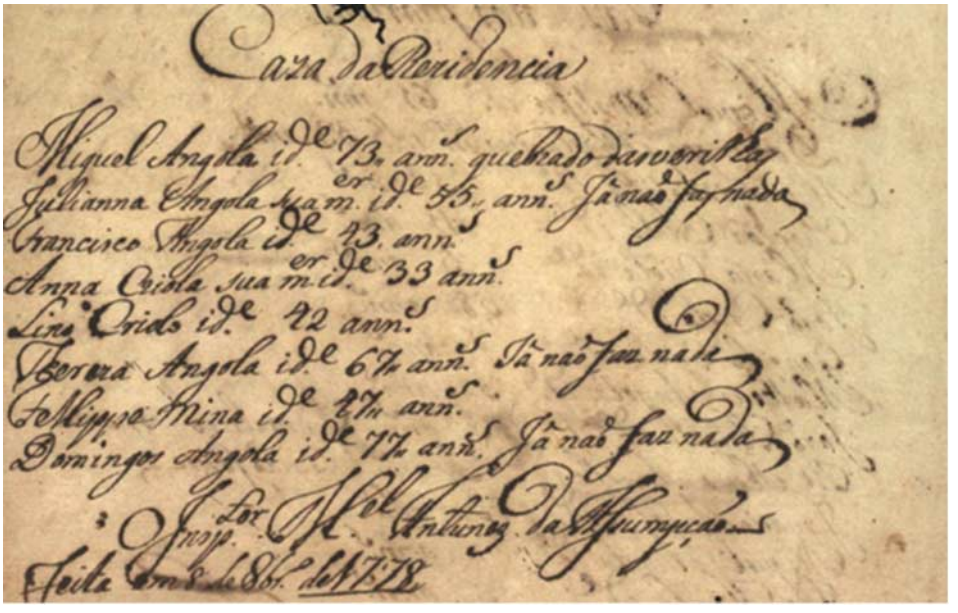

Figure 2. Inventory of homestead slaves.
Source: Biblioteca Nacional, http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mssII32_21_1.pdf, accessed 9 April 2012.

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rental rate was 10 per cent of appraised value' (Fleischman, Oldroyd, and Tyson 2004, 40); and in North Carolina slaves were rented out at 'around 12 to 15 per cent of their value annually' (Vollmers 2003, 372; see also Nash and Flesher 2005).

Figure 3 reveals that António Francisco Cavalcanti owed rent of 800$000 *réis* to the Viscount of Saint Amaro for hiring two slaves from 29 May 1849 to 29 January 1851 (20 months) at 20$000 per month per slave. The second entry shows that the rental rate was cheaper for two female slaves who were each rented for 12$000 *réis* per month. This is consistent with the conclusion that, at all ages, male slaves were considered more valuable than female slaves (Marcondes and Motta 2001, 495–514; see also Vollmers 2003, 378).

The rental rate also differed between males. Figure 3 shows that male slaves were rented to local government authorities to build roads at rates which varied between 24$000 *réis* and 15$000 *réis* per month. These data are consistent with US evidence that rental rates varied according to age (Souza 2008) and occupational skills (Vollmers 2003, 378). Souza (2008) concluded that age was the main criterion used in 1870 to classify male and female slaves for work in the Anglo-Brazilian Gold Mining Company. The approximate classification was: first class (between 18 and 55 years); second class (14–18 years); and third class (above 55 years). The average monthly rent paid for a first class male was 17$000; and for a second class male was 14$170. In the case of female slaves, the rental rates were 8$000 for first class; and 6$350 for second class. Libby (1988), who found similar amounts were paid at the Saint John d'El Rey Mining Company, believed that the rental of slaves was instrumental in Brazil effecting its transition from slave labour (already in decline) to free labour, especially after 1850.

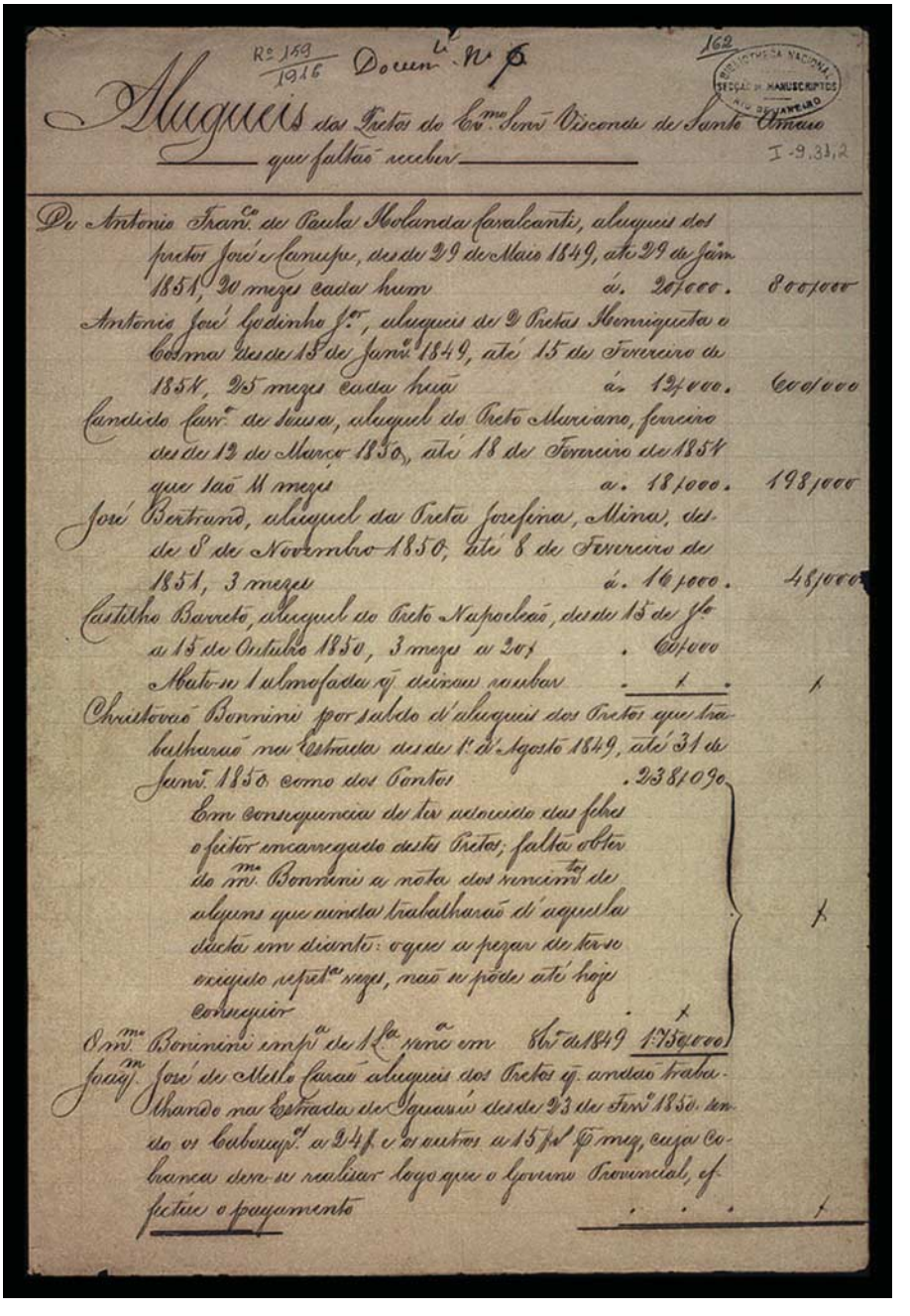


Figure 3. Amount owed to the viscount of Santo Amaro for the rent of slaves.
Source: Biblioteca Nacional, http://consorcio.bn.br/slave_trade/manuscritos/mssI9_31_2.jpg, accessed 23 April 2012.

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Note that when a bookkeeper could not calculate any amount (because of a lack of necessary information) the notation 'X' was used.

Slaves were a risky asset due to uncertainties about their state of health, longevity, and capacity to work. However, this threat was hedged by owners who took out life-insurance policies on individual slaves. Figure 4 is a copy of a life-insurance policy (No. 5032) dated 6 August 1860, taken out by Antonio Joaquim Pereira Borges on the life of a female black domestic slave, aged 25, named Josefina Crio(u)la. Her insurance value was 1,600$000 *réis*. The insurance premium was 64$000 *réis* (4%). The revenue tax stamp duty (*sello*) payable was 1$780 (i.e. 1/36th of the insurable value). Thus, insuring against the loss of a slave required individual slaves to be valued or 'monetised'. In Brazil, the value of the slave was often estimated by a doctor, in accordance the slave's physical conditions.

The practice of slave owners taking out life-insurance policies on their slaves grew strongly in the USA in the late ante-bellum period (Savitt 1977, 583). Slave owners were keen to protect their investment in slave workers, despite some opposition to this practice on the grounds that the availability of insurance would motivate owners to 'succumb to temptation and permit sick or injured workers to die' (Savitt 1977, 586). A typical insurance policy on the life of a slave in the US southern states in the 1840s and 1850

> … limited the amount for which a slave could be insured [which was 2/3rds or 3/4ths of the stated valuation of the slave, but was not to exceed $800], required a medical examination before approving policy, restricted the term …, prohibited the free movement of insured [slaves] from place to place, charged extra premiums for dangerous jobs, and insisted on proof of proper treatment in health and of medical attention to sickness. (Savitt 1977, 587)

Slaves older than about 60 years of age could not be insured and the term of insurance was limited to four or five years (Savitt 1977, 590).

The ledger for the period 1872–1878 of *Casa Boris Frères*, a French imports/exports firm established in Ceará Province, included an account titled 'Slaves' (Consenza, De Rocchi, and Ribeiro 2012). This account was recorded using double-entry bookkeeping, in accordance with the Commercial Code of 1850. It shows debit entries when a slave was acquired. The balance of the 'Slaves' account was transferred to the balance sheet on the reporting date; and again transferred from the balance sheet to the 'Slaves' account at the beginning of the new accounting period. When a slave was sold, the 'Slaves' account was credited, and a profit or loss was recorded in the profit and loss account. Expenses of slaves were recorded as 'General Expenses'. From 1880 onwards, the acquisition cost of slaves was depreciated at a rate of 10% (or 10 years of useful life).[12] The 'Slaves' account was credited and a debit was recorded in the profit and loss account to record depreciation. In 1881, an impairment loss was recorded when a female slave was granted a freedom letter.

Plantation owners also used slaves as collateral for bank loans. Topik (1991, 255) notes that 'as late as 1888, 61 per cent of [Banco do Brasil's] mortgages were secured by slaves'. The size of pledge documents in support of such loans precludes their reproduction here. Usually, the required documentation included information about the pledged slaves' parish, names, and characteristics; name and address of the creditor; name and address of the debtor; amount of the debt and interest; type of register (e.g. public deed); and annotations. The accounting records, illustrated in Figures 3 and 4, converted slave exchanges, holdings of slaves, and slave outputs into monetary terms. However, they ignored the qualitative and human dimensions of slavery.

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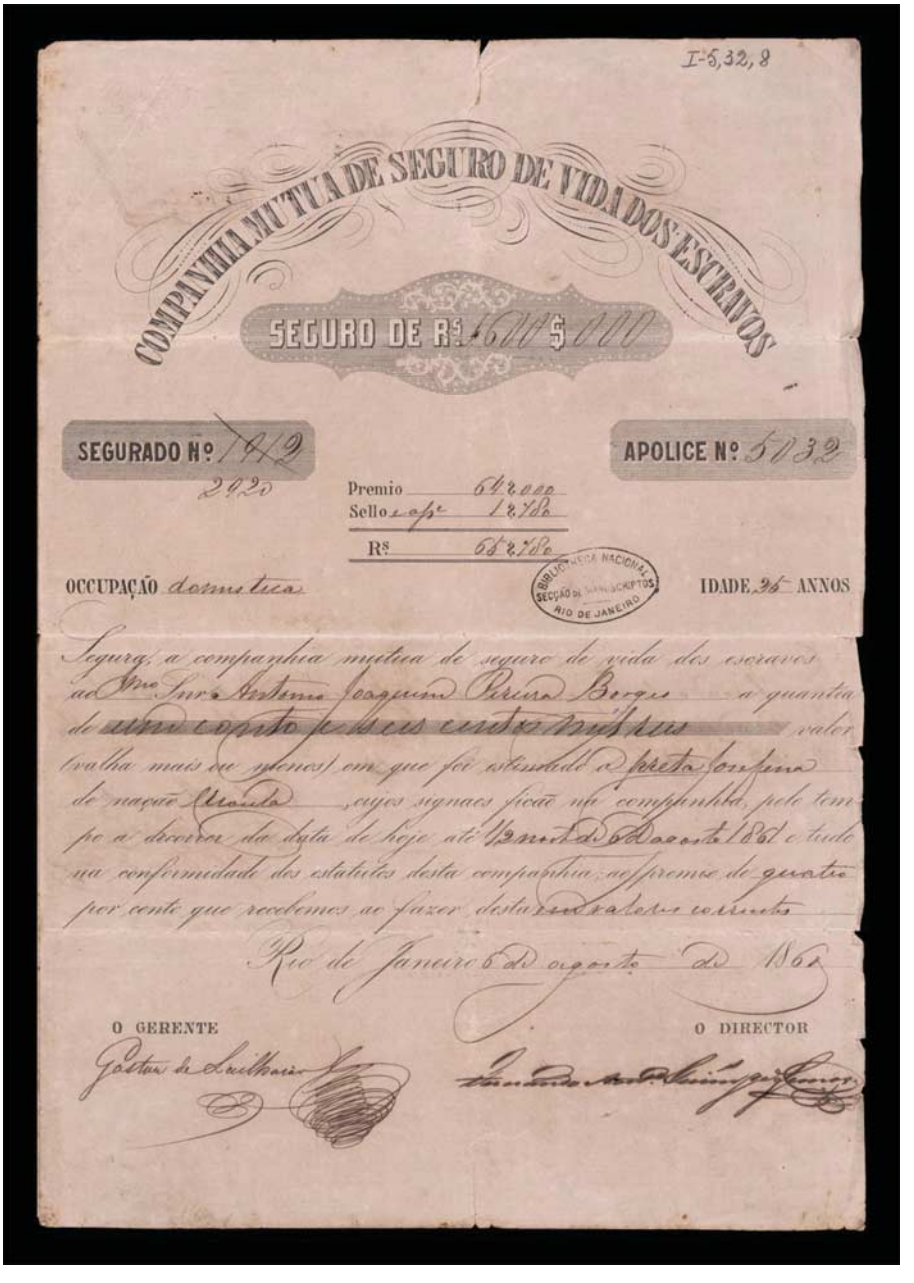

I-5,32,8

COMPANHIA MUTUA DE SEGURO DE VIDA DOS ESCRAVOS

SEGURO DE Rs. 1600$000

SEGURADO Nº 1912 2920

APOLICE Nº 5032

Premio 642000
Sello e ap.e 12780
Rs. 652780

OCCUPAÇÃO domestica

IDADE 25 ANNOS

Segura a companhia mutua de seguro de vida dos escravos ao Snr. Antonio Joaquim Pereira Borges a quantia de um conto e seis centos mil reis valor (valha mais ou menos) em que foi estimado a preta Josefina de nação Ursula, cujos signaes ficão na companhia, pelo tempo a decorrer da data de hoje até 1/2 noite de 6 de agosto 1861 e tudo na conformidade dos estatutos desta companhia, ao premio de quatro por cento que recebemos ao fazer desta em valores correntes

Rio de Janeiro 6 de agosto de 1861

O GERENTE

O DIRECTOR

BIBLIOTHECA NACIONAL SECÇÃO DE MANUSCRIPTOS RIO DE JANEIRO

Figure 4. Life-insurance policy of a female slave.
Source: Biblioteca Nacional, http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mssI5_32_8.pdf, accessed 27 April 2012.

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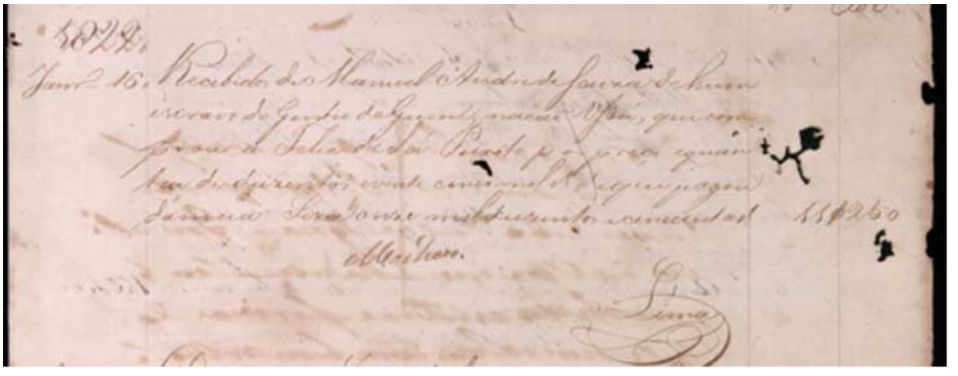

Figure 5. Record of a slave transaction and the calculation of *meia siza* tax.
Source: Biblioteca Nacional, http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mssI36_25_30.pdf

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### *Taxing human life*

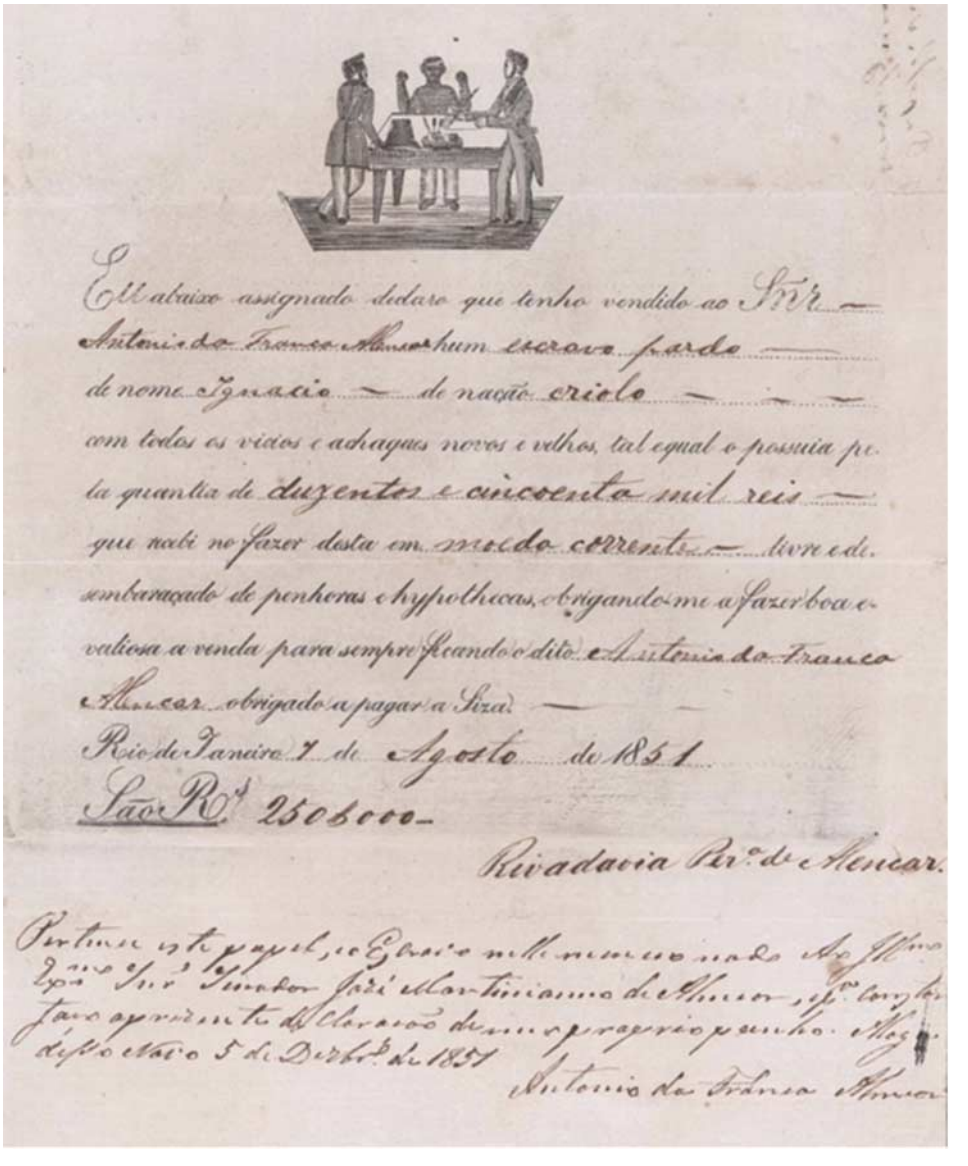
In 1714 and 1715, a tax of 4$500 *réis* was payable on each African slave transported from the sugar industry captaincies of Pernambuco, Bahia and Rio de Janeiro to the mining captaincy of Minas Gerais (Fernandes 2005). The same tax rate was applied to traded slaves born in Brazil. This tax was intended to make it less financially attractive for new slaves to be sent to work in the mining industry, rather than in the sugar industry. This tax became an important source of revenue for the Portuguese Crown.

A Charter of 3 June 1809 created a consumption tax, known as *siza*, on sales transactions involving a range of items, including slaves. This tax was intended to help recoup the cost of maintaining the Portuguese Court in Brazil. Every sale of every liable good was subject to a 10% tax (paragraph 1). However, on sales transactions involving slaves born in Brazil, a concessional tax rate of 5% (called *meia siza*) applied (paragraph 2).

The Portuguese Crown encouraged the development of document-based control mechanisms to govern the slave trade in Brazil. As part of the government accounting system, a separate book was used to record the *meia siza* tax on slaves (Berute 2006). Additionally, court police registers and consignment notes were used to control the slave trade by preventing slaves being sold to non-Portuguese dominions (see following sections).

Figure 5 shows how the *meia siza* tax was recorded in the book of *meia siza* (single-entry bookkeeping), and how the *meia siza* payable by the buyer was calculated (5% of the value traded). Figure 5 records the sale, in 1822, of a slave (Gentil from Guinea) by Feliz de Sá Peixoto to Manoel Andrade de Sousa for 225$000 *réis*. The *meia siza* payable is 5% of 225$000 = 11$250 *réis*. According to paragraph 8 of the Charter of 3 June 1809, all liable transactions that avoided paying the *siza* tax (or reported a value lower than the true price of goods traded) were to be regarded as invalid. In cases of non-compliance, paragraph 9 imposed a fine equal to the purchase price of the slave (Berute 2006, 260). Half of the fine was to be passed to the informant, and the other half was to be deemed revenue for the Royal Crown.

Figure 6 is a receipt for the sale of a Creole slave (Ignacio) by Rivadavia Pereira de Alencar, issued in Rio de Janeiro on 7 August 1851. It emphasises the obligation of the purchaser, Antonio Alencar France, to pay the *meia siza* tax to the Crown. The receipt indicates that the seller sold the slave for 250$000 *réis* and that the purchaser is obliged to pay the corresponding *meia siza* tax.



Eu abaixo assignado declaro que tenho vendido ao Snr. Antonio da Franca Alencar hum escravo pardo de nome Ignacio de nação criolo com todos os vicios e achaques novos e velhos, tal e qual o possuia pela quantia de duzentos e cincoenta mil reis que recebi no fazer desta em moeda corrente livre e desembaraçado de penhoras e hypothecas, obrigando-me a fazer boa e valiosa a venda para sempre ficando o dito Antonio da Franca Alencar obrigado a pagar a Siza.

Rio de Janeiro 7 de Agosto de 1851

São Rs. 250$000

Rivadavia Pereira de Alencar.

Pertence este papel, e o Escravo nelle mencionado ao Illmo. Exmo. Snr. Senador José Martiniano de Alencar, e para constar faço apresente declaração de meu proprio punho. Mogo. desso Navio 5 de Dezbro. de 1851

Antonio da Franca Alencar

Figure 6. Slave sales receipt emphasising buyer's liability to pay *meia siza* tax.
Source: Biblioteca Nacional, http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mssI1_19_31.jpg, accessed 9 April 2012.

Figure 7 is a receipt dated 29 June 1857 for the payment of the *meia siza* to the Royal Treasury by a slave buyer. The receipt describes the year in which the financial transaction occurred; the amount of the *meia siza* paid; the sheet in the revenue book where the public collector recorded the *siza* payment; the name of person making the payment; the date of the purchase; the total purchase amount for the slave; the seller's name; the collection house which received the *meia siza* paid; the date of receipt; the signature of collector; and the signature of the clerk.

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Figure 7. Receipt for a *meia siza* payment.
Source: Biblioteca Nacional, http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mssI48_17_39.pdf, accessed 9 April 2012.

In the Public Archive of the State of Rio Grande do Sul, we located the Royal Treasury Book of *Sizas de Escravos* (*Códice da Fazenda*) for the period 1812–1822. Figure 8 presents the book's summary of the records that it contained for 1817:

> … there are thirty two entries from page 77 to page 83 related to the *siza* on slaves, that was collected by the Collection House in the second quarter of this year. The total amount is two hundred and sixty five thousands, five hundred and sixty five *réis* which will be sent to the General Control Office of the Royal Treasury from this Captaincy, Rio Grande do Sul, 1 July 1817 (265$565).

Figure 9 is an example of the record completed for each tax transaction in the Book of *Sizas de Escravos*:

> On June 7: The treasurer Rodrigo Fernando Duarte received from António José de Mello Ribeiro who bought a female slave from Francisco José for the amount of one hundred and sixty six thousand and four hundred *réis* and paid the corresponding *siza* of eight thousand and three hundred and twenty *réis*. In order that it is recorded, I will sign this with the Treasurer (8$320).

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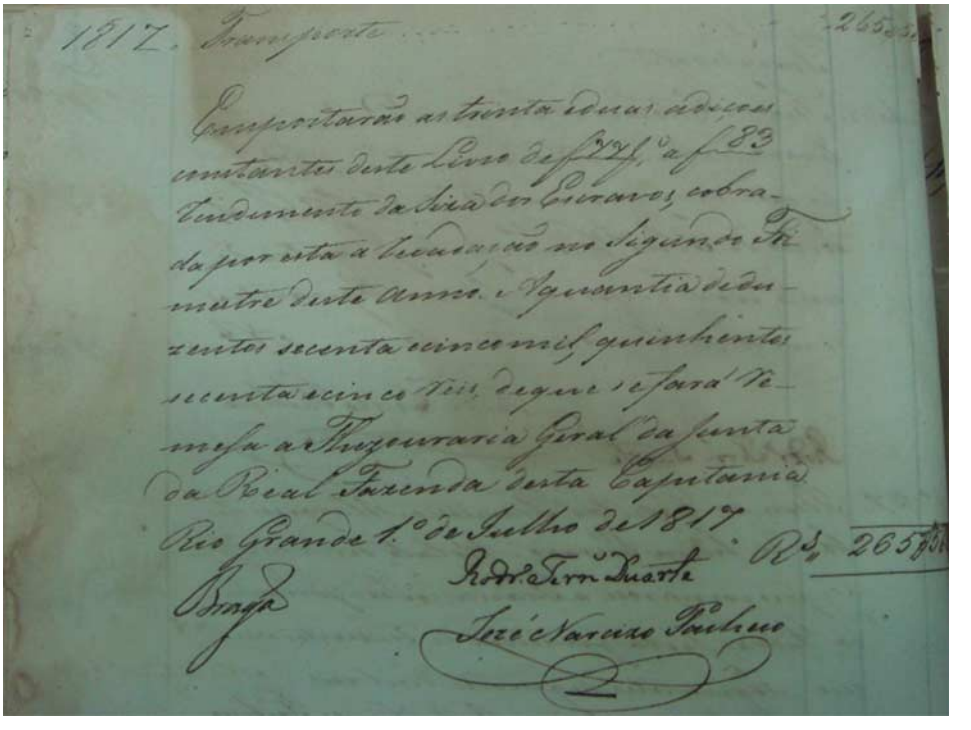

Figure 8. Summary from the book of slave *sizas*.
Source: Historical Archive of Rio Grande do Sul: Códice da Fazenda, Estado do Rio Grande do Sul, from 1812 until 1822.

Documents were always signed by two persons (usually the clerk and the treasurer) for internal control purposes. The clerk on this occasion was Venancio M. [indistinct.]

Tax revenue from the slave trade was substantial. In the first half of 1823, it was 262.8 million *réis* or 16% of the total public revenues for Brazil (Brasil, Ministério da Fazenda 1823). In 1834, the *meia siza* tax payable on Brazilian-born slaves was transferred to provincial (local government) tax systems (Costa 2005). In 1850, revenue from slave transactions in Rio de Janeiro (of 302.6 million *réis*) represented 35% of the city's total income – a 10-fold increase since 1841 (Costa 2005). Although several changes were introduced in the administration and collection of the *siza* tax during the reign of Emperor Pedro II of Brazil, *meia siza* tax arrangements remained largely unchanged until slavery was abolished in 1888 (Fernandes 2005).

### *Court police registers*

To control the large volume of traffic in slaves from African countries, the Portuguese Court in Brazil decreed (per Dom João VI on 13 May 1809) that police keep a register of the passage of the population, including all slaves, through Brazilian ports.[13] The objective was to assure the security of Brazilians and to avoid damages arising from trading in contraband. Register 390 (from 1816 to 1824) records the tax revenue arising from the transfer of slaves from one city or province to another, and provides information regarding the quantity and characteristics of the slaves shipped (including name, age, country of origin in Africa, and skin colour); the name

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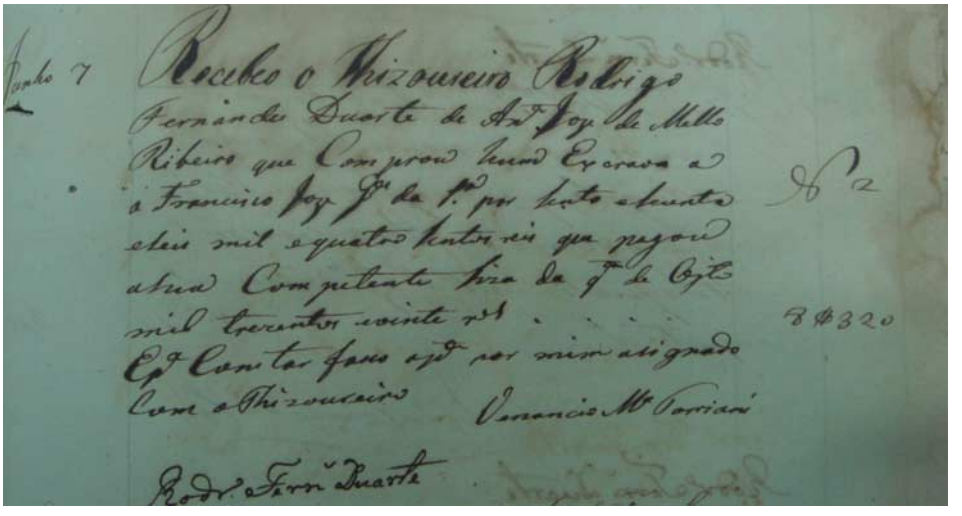

Figure 9. Example of the record completed for each tax transaction in the *meia siza* book.
Source: Historical Archive of Rio Grande do Sul: Royal Treasury "Book of sizas", Códice da Fazenda, Estado do Rio Grande do Sul, from 1812 until 1822.

of the person who dispatched the slaves; the date; the destination of slaves; the amount of the sale; and the price to be paid for each slave (the amount set by the Court was 4$800 *réis* per slave).

### *Slave waybills (consignment notes)*

A waybill (or a type of consignment note) was a legal document required by the Charter of 14 October 1751. Waybills were intended to control the slave trade by preventing slaves being sold to non-Portuguese dominions, thereby causing Brazil to lose tax revenue and to sustain a weakened labour force. Those who sold slaves outside of Portuguese colonies were liable to pay a fine of three times the value of the slave. Half of the fine was to be paid to the informant and the other half to the Royal Treasury. As well, transgressors could be deported to Angola for 10 years. Any slave transaction in a neighbouring country was to be recorded in a special book available at collection houses.

The recording of slaves' waybills provided important information (Berute 2006) about the number of slaves transported by a particular agent; the date of issue of the waybill; the name of the guarantor of the transaction; the origin and destination of the human cargo transported; and (less often) the name of the owner of the ship and the ship's name and captain. Additionally, specific details were given about the cargo: the name of each slave; the origin (Creole or African); whether the slave was new (*lout*) and baptised; the age in years (if available); whether a child, youth, adult, elderly; physical characteristics of the slave, including height, type of face, eyes, nose, skin colour, body shape, and any diseases. Information was also recorded that could help identify slaves and assist the Royal Treasury collection house process the transaction accurately. For example, the collection house was to be informed if a slave died during transportation or had a different destination than originally planned.

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## Conclusions

Slavery existed in Brazil from soon after colonisation by the Portuguese in the early sixteenth century through until 1888. The volume and value of transactions involving slaves were significant: just over four million African slaves were shipped to Brazil during this period (*Instituto Brasileiro de Geografia e Estatística* 2000). Although few inventories of slaves in Brazil were presented in terms of monetary value (consistent with findings for the USA by Fleischman, Oldroyd, and Tyson 2004), some evidence exists of the monetisation of the human lives of slaves in Brazil in documents related to the renting, insuring, pledging, and movement of slaves. These documents had much in common with similar documents in the USA and BWI.

Accounting for slavery was implicated in the social construction of Brazil. Consistent with an historical institutionalist approach, we subscribe to the view that 'history is not a chain of independent events' (Steinmo 2008, 128). We do so to reveal how slavery interacted with accounting and taxation. Slaves were considered important by the State because they were a better supply of the type of labour that was deemed necessary to develop Brazil. The slave trade was also very important for the Portuguese Crown, and later for the Emperors of Brazil, because transactions involving slaves generated a significant inflow of revenue from tax payments (Costa 2005). As in the USA, the tax on sales of slaves began as a straight per capita levy (Fleischman, Oldroyd, and Tyson 2004). However, when the Portuguese crown re-located to Rio de Janeiro in 1808, the amount paid by the buyer depended on the slave's value.

Although the Atlantic trade in African slaves was declared illegal after 1830, African slaves continued to enter Brazil clandestinely, without official landing charges or customs taxes being levied. However, taxes were collected on these slaves when they were sold in Brazil – and this process required their valuation or 'monetisation'.[14] The fact that most of the documents that we have located are related to taxation and legal issues reflects the legalist character of Brazil, consistent with findings for a later period by Rodrigues et al. (2011). Many laws were issued in Brazil (Charters, criminal code, and provincial laws) establishing the limits of freedom of urban slaves. These laws defined the spaces where urban slaves could move, exercise their crafts, practice *capoeira*, and drum (Albuquerque and Filho 2006).

When the supply of slaves decreased, the price increased. Monetising of slaves become more important for probate purposes, and in connection with the collateralisation, insurance and leasing of slaves. In Brazil (as largely still the case today), businesses were preponderantly owner-managed; thus, accounting was not important for accountability reasons. It was not until 1860 that the first accountability measures appeared – and these applied only to banks and joint-stock companies. At this time, the slave trade was forbidden and slavery was edging towards complete and final abolition. Thus, it is hard to find accountability implications with respect of slavery in Brazil.

Future research on accounting for slavery in Brazil would be helpful to highlight whether, and if so, how, government accounting and taxation interacted with society to reinforce slavery. Additionally, beneficial insights seem likely by applying focus to specific topics, case examples, and shorter periods of analysis. Such research could seek to provide a more detailed, theoretical and critical analysis of the monetisation and taxation of the human lives of slaves in Brazil. It could also explore the culturally related differences between the accounting, taxation, and record-keeping practices that supported slavery in Latin-based societies and those in Anglo-based societies.

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## Acknowledgements

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## Notes

1. To indicate one thousand *réis*, the convention is to write a $ sign followed by three zeros. In 1880, 1$000 *réis* could be exchanged for 0.45 American dollars (Holloway 1984, 268).
2. A reviewer has drawn our attention to the likelihood that Brazilian slaves were deployed in a wider array of industrial environments than was the case elsewhere in the Americas; and that slaves in the BWI were trained in a wide variety of skills associated with agriculture, such as those of coopers, blacksmiths, cooks, and sugar mill operators.
3. Fogel and Engerman (1974, 56) cite US census data to claim that in the USA
   > … about 31 percent of urban slave workers were on hire during 1860. In some cities, such as Richmond, the proportion was in excess of 50 percent. The proportion of slave rentals in rural areas was lower, generally running about six percent.
4. We commence our period of analysis in 1750 when King Dom José I began his rule over the Portuguese Empire. Most archived documents are from this period onwards. Additionally, despite efforts to organise the monopoly companies *Companhia do Cacheu, Rios e Comércio da Guiné* (in 1676) and *Companhia do Estanco do Maranhão* (in 1682), few African slaves arrived in Brazil on Portuguese ships in the seventeenth century (see Hawthorne 2010).
5. Because Pombal believed that all European nations improved themselves by means of reciprocal imitation of useful inventions and innovations of other nations (Pombal 1742, 158), these monopoly companies were similar to several formed in other countries, such as the British Royal African Company (Rodrigues and Craig 2004; Pearson and Richardson 2008). These companies only traded slaves and goods.
6. Between 1831 and 1835, 93,700 slaves were disembarked in Brazil. From 1836 to 1840 the slaves disembarked increased to 240,600 (*Instituto Brasileiro de Geografia e Estatística* 2000).
7. Available online at http://books.google.com.br/books?id=eJswAAAAIAAJ&pg=RA1-PA339&lpg=RA1-PA339&dq=escravos+como+semoventes&source=bl&ots=0o0iR5VQ8N&sig=5z6HXqPChgKg5K97qrnwbYWONYc&hl=pt-BR&sa=X&ei=jc0QU8PZM8r6kQfi2YE4&ved=0CFcQ6AEwBg#v=onepage&q=escravos%20como%20semoventes&f=false, accessed 23 March 2014.
8. Further details of the primary sources consulted (all in Portuguese) are available on request to the first author.
9. Figure 2 does not show the date. It is an extract from a more extensive listing of details of the slaves at several other plantations.
10. See, for example, http://objdigital.bn.br/acervo_digital/div_manuscritos/mssII32_10_18.jpg, accessed 15 February 2014, where it is possible to identify slaves who worked as cooks and farm workers.
11. In the American South, slave record-keeping did not track productivity/efficiency of individual slaves. Rather, it tracked their specific locations on a daily basis, thus evidencing racial control (Fleischman, Oldroyd, and Tyson 2004).
12. In this year, depreciation was also calculated for fixed assets.
13. See, www.brown.edu/Facilities/John_Carter_Brown_Library/CB/1809_docs/L16_p01.html, accessed 19 July 2013.
14. The illegal trade in slaves ended soon after 1850 due to two factors: first, British diplomatic and naval pressures; and, second, the massive importation of slaves in the 1840s which led to such large holdings of slaves that the need for further importations of slaves was diminished greatly.

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