Continuities and Discontinuities in the Fiscal and Monetary Institutions of New Granada 1783-1850

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In this paper we study the estructure of the fiscal system of the Viceroyalty of New Granada towards the end of the colonial period. Then we discuss how the tax system inhereted from the Spanish Empire evolved over the period 1821-1850. The conclusion that emerges from the review of the evidence is that the new republic was succesful in improving the tax regime it had received from Spain. By 1850, the Republic of New Granada possesed a fiscal system that was much more fair, efficient and neutral, than was the case in 1810.