

Abstract

This diploma thesis focuses on the Canary Islands special arrangements in taxation in the context of the international trade since the end of the 18th century, which were related to their unique physiographical and socio-economical conditions. Long-term calling of a local society for a taxation which could lead the islands from a deep economic crises of the first half of the 19th century and spreading the idea of liberalism in international trade, culminated in declaration of Puertos Francos in 1852. Granting of Puertos Francos led to closing of customs houses and abolition of some duties connected with the foreign exchange. Thanks to the new system of taxation, by the turn of the 18th and 19th century, the Canary Islands became an important junction of the international trade and attracted interest of colonial empires, which used the islands as a starting point of the trails to their overseas territories.