



The Origins of Corporations: The Mills of Toulouse in the Middle Ages

Germain Sicard

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Germain Sicard proves that Europe's first corporations were fourteenth-century mill companies operating in Toulouse, rather than seventeenth-century English and Dutch trading companies as commonly believed. He shows that the corporate form derives from a unique ownership contract from Medieval Europe called *pariage*, and a culture of strong property rights and municipal self-governance. Based on archival research, Sicard's 1952 thesis has been translated into English with an introduction that places the work in the context of new institutional economics and legal theory. It is an important contribution to research on the history and legal origins of the corporation.

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