

Marinus van Reymerswaele

c.1490 - 1546 | Dutch



The Tax Collectors

M.S. Rau
FINE ART • ANTIQUES • JEWELS

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Oil on panel | 16th Century

Panel: 42" high x 31 3/4" wide | 106.68 cm x 80.65 cm

Frame: 48 1/2" high x 38 5/8" wide x 3 3/4" deep

123.19 cm x 98.23 cm x 9.53 cm

Marinus van Reymerswaele stands among the greatest and most beloved artists of 16th-century Antwerp. Entitled *The Tax Collectors*, this oil on panel exudes the technical skill and lifelike vibrancy for which the artist is renowned.

In a quiet interior scene, two men sit at a green table covered in coins, jewels and empty moneybags. While the man in the red turban-like head wrap calmly records transactions in his ledger, his companion grimaces, still clutching an empty coin purse. A meticulous painter, Marinus takes care to painstakingly render each minute detail with tremendous accuracy. Marinus has precisely lined each fold in their garments and each wrinkle on the men's faces and hands. He further demonstrates his skill by capturing the reflections of light within the reflective gemstones and brass candlestick. His treatment of the men's faces is caricatured but still believable, setting up an excellent satire on the tax collectors.

The economic and cultural boom of 16th-century Antwerp effectively made the once-small Flemish city the financial center of the world. The greatest artists from all over the continent were drawn to the prosperity and sophistication of Antwerp. Without a doubt, a scene of two misers would have been immediately recognizable to a 16th-century European. The subject was one of the most popular of its time, gracing the collections of queens, kings and private citizens alike. All would have understood the image as satirical, poking fun at the two tax collectors wearing gaudy, outdated clothing with contorted faces. During this period, the citizens of Antwerp would have paid their taxes directly to the Habsburg dynasty of the Holy Roman Empire, centered in Vienna, leading to discontent among those in Flanders. The sudden advent of capitalism and urbanism stirred uncertainty among many about the world's future. Despite these political and economic grievances, viewers could share a laugh at Marinus' painting depicting the two men who served this oft-despised role.

Marinus van Reymerswaele, Dutch by birth, spent the majority of his life living and working in Antwerp. In 1509, he registered with the Antwerp Guild of St. Luke, cementing his position within the artistic fabric of the city by producing copies of beloved artworks. Nearly 500 years later, the artist's works reside in museums worldwide, including the Louvre in Paris, the National Gallery in London and the Museo del Prado in Madrid. One version resides in Windsor Castle, within the King's private quarters, and the Royal Liechtenstein collection acquired its own in 2008. It, like ours, displays the same remarkable color and expressive faces that characterize our masterpiece. Of these comparable paintings, only the Royal Liechtenstein example is equal to ours in quality and condition. ●



OVERVIEW

PROVENANCE

Acquired by Private Collection, United Kingdom, c. 1880

Thence by direct descent

M.S. Rau, New Orleans

LITERATURE

Larry Silver, *Moneychanging with Parrot*, 2015, attribution essay



But several aspects of rendering seem quite characteristic of Marinus's application. In particular, the flat wood paneling with imposed surface veins is common to almost all his pictures, most of which are situated in the same kind of booth that was pioneered by Massys in related subjects of Moneychangers and St Jerome. In the Marinus catalogue, similar panel rendering appears: *Calling of St Matthew* (Museo Thyssen-Bornemisza, no. 1, undated); *Virgin Nursing the Child* (Prado, no. 2; undated); *St Jerome* (Academia, no. 3, 1533); *Tax Collectors* (Louvre, no. 5, undated); *Money-Changer and Wife* (Prado, no. 6, 1538); *St Jerome* (Prado, no. 9, undated). Perhaps less significant, but evident in several of these same works is the steep, straight recession of the foreground table edge or open door or window, something not particularly striking in the Massys 1514 Louvre *Money-Changer and his Wife*, or Marinus's variant of that work, but present in his Vaduz model and more prominent in the Marinus adaptations of his compositions.

Another prominent inclusion by Marinus in most of his images, ultimately derived from Massys, is the brass candlestick with an extinguished candle, overflowing with melted wax. To be sure that item appeared in less exaggerated form in the Vaduz model by Massys (and even as a minor motif, obscured by the woman in the Louvre 1514 *Moneychanger*). But Marinus, characteristically, has gone "over the top" with the wax drippings, already in his 1533 *St. Jerome* as well

Larry Silver, *Moneychanging with Parrot*, 2015, attribution essay



as his variants on the Massys *Moneychanger*, where the candle is very prominently displayed on the shelf above the woman. In this picture, the yellow sheen of the brass surface reflection is unusually vivid, even compared with the silvery candlesticks of the *Jeromes* and *Moneychangers*. So this is a particular feature to this picture, which like the plethora of underdrawings for skin areas, shows a particular commitment. Careful comparison of the carefully rendered coins on the table, especially in relation to the Vaduz Massys reveals that the layouts are quite similar and several of the recognizable coins are identical, but in this painting even more gold coins have been included—a choice, like the color of the candlestick, which shows a particular desire to display sheen and detail.

This kind of close attention suggests, not a replica of a traced composition, but a more careful prime object, based on Massys but with the added element of a parrot, for further replication. In sum, signs point to Marinus as the author, and the execution suggests a prime object (what Hans van Miegroet calls a *principael*) for workshop use as copies. Some infrared study should still investigate whether there is evidence of tracing or use of grids to reproduce a pre-existing composition, but this work could well be the prototype of the “parrot variant” of the image of two men with coins and accounts, variously identified as banker or tax-collector and client, depending on whether inscriptions were added in later stages

Larry Silver, *Moneychanging with Parrot*, 2015, attribution essay



LITERATURE

of individual works. The KIK-IRPA folks at the Patrimony of Flemish art in Brussels often like to use the phrase “Groupe X” for an artist, so Marinus in particular deserves the designation “Group Marinus,” with even good copies signed and dated in his oeuvre. Based on that, your painting certainly merits the designation of being by Marinus van Reymerswale, in my opinion.

Larry Silver, *Moneychanging with Parrot*, 2015, attribution essay





Follower Of Marinus van Reymerswaele

Title	The misers
Description	indistinctly inscribed on the reverse: <i>Votre Bon ami/Heymans Jansz (?)</i> oil on panel
Medium	oil on panel
Size	Height 34 in.; Width 28 in. / Height 86.4 cm.; Width 71.2 cm.
Misc.	Inscribed
Sale of	Sotheby's London: Wednesday, July 9, 2008 [Lot 00008] Old Master Paintings Evening Sale
Sold For	2,057,250 GBP Premium (4,051,299 USD)
Provenance	Reputedly acquired by Sir Thomas Lyttelton 6th Bt., and 2nd and last Baron Lyttelton of Frankley (1744-1779), and certainly recorded as hanging at Hagley Hall, Worcestershire, by 1800; Thence by family descent to the late owner.
Exhibition	London, Royal Academy of Arts, <i>Winter Exhibition</i> , 1873, no. 188; London, Royal Academy of Arts, <i>Winter Exhibition</i> , 1902, no. 24; London, Guildhall, <i>Exhibition of Works by Early Flemish Painters</i> , 1906, cat. no. 40, p. 45; Birmingham, City Museum and Art Gallery, on loan, 1926; London, Royal Academy of Arts, <i>Exhibition of Flemish and Belgian Art 1300-1900</i> , 1927, cat. no. 247, p. 97 (all the above as by Metsys); Birmingham, City Museum and Art Gallery, <i>Commemorative Exhibition of the Art Treasures of the Midlands</i> , 1934, no. 283 (as by Reymerswaele); Manchester, Manchester City Art Gallery, <i>Exhibition of European Art</i> , 9 March - 16 April 1965 (as by Reymerswaele).
Literature	<i>A Companion to the Leasowes, Hagley and Enville, circa 1800</i> , p. 84, as hanging at Hagley, 'Underneath, the Misers; "a moft excellent original of the celebrated blackfmith of Antwerp, Matfys"; <i>Catalogue of the Pictures, Statues and Busts in the Best Apartments in Hagley Hall</i> , Stourbridge 1811, p. 19, hanging in the Indian Paper Dressing Room, 'The Misers, a most admirable original by Quentin Matsyes'; <i>Catalogue of Pictures at Hagley Hall</i> , Stourbridge 1834, p. 14, cat. no. 97; Dr. G.F. Waagen, <i>Treasures of Art in Great Britain</i> , London 1854, vol. III, p. 227 (as 'a clever old copy of the Misers, by Quentin Matsys, at Windsor'); <i>A Catalogue of the Pictures at Hagley Hall</i> , London 1900, pp. 5 and 14, cat. no. 31; L. Cust, "Notes on Pictures in the Royal Collections - XXIII, The Misers at Windsor Castle attributed to Quentin Matsys", in <i>The Burlington Magazine</i> , vol 20, no. 107, February 1912, pp. 252, 257, and 258, reproduced plate 11, E, 'Similar paintings occur in many public galleries and private collections, one of the best being that in the possession of Viscount Cobham at Hagley, Hall'; H. Avray Tipping, <i>English Homes Early Georgian 1714-1760</i> , London 1921, period V, vol. I, p. 326, as by Cornelys de Lyon; Country Life Ltd., <i>Illustrated Souvenir of the Exhibition of Flemish and Belgian Art</i> , 1927, p. 76, reproduced fig. 247; <i>Hagley Hall: near Stourbridge, Worcestershire: the historic seat of the Lyttelton family, the Worcestershire home of Viscount Cobham: official guide</i> , English Life Publications 1959, n.p.; L. Campbell, <i>The Early Flemish Pictures in the Collection of Her Majesty The Queen</i> , Cambridge 1985, p. 116, listed under E, reproduced fig. 40.



Marinus van Reymerswaele | *Les collecteurs d'impôts*

16th Century

Medium: Oil on panel

Dimensions: 37 x 30^{3/8} inches | 94 x 77 cm



LOUVRE

Musée du Louvre
Paris, France



Marinus van Reymerswaele | *Collecteurs d'impôts*

16th Century

Medium: Oil on panel

Dimensions: 33^{7/8} x 27^{1/2} inches | 86 x 70 cm



LOUVRE

Musée du Louvre
Paris, France



Marinus van Reymerswaele | *The Tax Collectors*

Circa 1550

Medium: Oil on canvas

Dimensions: 33 x 36^{1/2} inches | 84 x 60 cm



ГОСУДАРСТВЕННЫЙ
ЭРМИТАЖ
The State Hermitage Museum

The State Hermitage Museum
St. Petersburg, Russia



Workshop of Marinus van Reymerswaele | *Two Tax Gatherers*

Circa 1540s

Medium: Oil on oak

Dimensions: 36^{1/4} x 29^{3/8} inches | 92 x 74.6 cm



THE
NATIONAL
GALLERY

The National Gallery
London, England



Follower of Marinus van Reymerswaele | *The Misers*

Circa 1548-51

Medium: Oil on panel

Dimensions: 46^{1/2} x 38^{1/2} inches | 118 x 98 cm



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