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Taxation, Tax Farming, and Merchants in Sixteenth-Century Russia

The merchant is a shadowy if not invisible figure in the accounts of the political and economic life of the Russian state in the sixteenth century. Apart from a few exceptional cases, very little is known of his commercial dealings. His political-administrative activities rarely appear in discussions of the reigns of Ivan the Terrible and his immediate successors. Because few sources survive that permit an investigation of the merchant's place in the Russian economy, some scholars have concluded that the part the merchant played was minor.

Yet the sixteenth-century Russian merchant was not an insignificant figure. Focusing on the merchant's administrative role can shed light on his importance, since a relatively large number of documents survive which illuminate two of his functions: first, his role in the collection of the tolls (*tamga*), a kind of sales tax theoretically imposed on every sale made in marketplaces; and, second, his role in the collection of the revenue coming from the administration of the *kabaki* (state-run taverns). The revenue from these two sources was already large in the sixteenth century and it grew after 1600, so that from a financial point of view alone the administration of tolls and taverns merits serious investigation. In addition, this administrative system was the most important point of contact between the merchants and the state; hence, the political role of the merchants cannot be considered without reference to their administrative activity.

Certain assumptions about the nature of sixteenth-century Russian society have caused scholars to ignore the merchant's administrative role. A fundamental preconception has been the view of Russia as an almost entirely agrarian society; indeed, some historians consider it virtually a natural economy. The administration of a tax that fell on commerce attracted little interest, and the *tiaglo*, the direct tax, was thought (without proof) to be the primary financial obligation of townsmen. As a result, the town itself has often been described as merely a collection of people bound together by the *tiaglo* rather than as a natural economic unit.¹ The repeated stress on the importance of the *tiaglo* in the towns is all the more remarkable in the face of data—made known over half a century ago—which suggest the opposite. From the beginning of the seventeenth century the government collected virtually all of its revenue in the towns from toll and tavern collections. In 1614/15, the town of Nizhnii Novgorod paid the sum of 460 rubles in direct taxes, in contrast to a toll collection of 12,252 rubles and a tavern collection of 5,000 rubles (the latter from tax farmers).² It is clear, then,

1. A. S. Lappo-Danilevskii, *Organizatsiia priamogo oblozheniia v moskovskom gosudarstve so vremeni Smuty do epokhi preobrazovaniia* (St. Petersburg, 1890), p. 120.

2. S. B. Veselovskii and S. F. Platonov, eds., *Prikhodo-raskhodnye knigi moskovskikh prikazov*, in *Russkaia istoricheskaia biblioteka*, vol. 28 (St. Petersburg, 1912), pp. 117–18.

that the population of the town paid the bulk of its taxes (97 percent) as tolls or in the taverns, since every item traded—every sack of flour or bolt of cloth, every drink of vodka or kvass—carried a tax. Moreover, these figures do not appear to be exceptional; other returns for 1614/15 and occasional data for the rest of the century show the same result. In Miliukov's analysis of the budget of 1680 (which included, of course, revenue from rural areas as well as from towns) indirect taxes, that is, primarily the toll and tavern revenue, made up more than half of the total income of the state.³ Although it is difficult to estimate the role of indirect taxes in the state's income before 1680, and especially in the sixteenth century, it is certain that toll revenue was the largest single item in tax payments by the urban population.

For the sixteenth century, there are no surviving data which permit direct comparisons as in the case of Nizhnii Novgorod in 1614/15, but some comparisons are possible. In 1557/58 and 1560/61, the Dvina district paid 1,485 rubles in tolls and minor commercial charges. In 1557, the Dvina district and the Pinega district paid 682 rubles in direct taxes.⁴ For the towns of central and northwestern Russia, however, the scarcity of data on the amount of direct taxes makes comparison difficult. Veselovskii argued that a larger amount of taxes from a given district came from direct taxes; but he included rural areas in his calculation, and did not address himself to the totals from given towns. He found that at the end of the sixteenth century most towns paid about 40 rubles per *sokha*, the normal unit of assessment, with some paying as low as 30 rubles and some as high as 58, an assessment which decreased in many towns after the Time of Troubles. Rates for the years immediately preceding 1604 are known in many cases, however. Novgorod, for example, was assessed at 16 5/8 of a *sokha* in 1607, a rate that probably continued for several years. If Novgorod paid at the average rate of 30 rubles, the amount would total 490 rubles. At the highest rate of almost 60 rubles, the city would pay nearly 1,000 rubles, a sum which can be treated as a probable upper limit. Since the total *denezhnyi sbor* for 1601/2 was in the neighborhood of 2,000 rubles, it is clear that in towns of commercial significance tolls and tavern duties were equal to or larger than direct taxes.⁵ It also seems to be the case that the revenue from direct taxes was a more substantial sum in the period up to 1604 than afterward, but still of less importance than the combined receipts of the tolls and profit from the taverns.

The system of collecting the tolls and tavern revenue was the result of a policy of reorganization that began under Ivan IV, which was in turn an attempt to replace the system of toll collection that had existed from the end of the fifteenth century. Under this system, the tolls collected at the marketplace went directly to the treasury, bypassing the *kormlenie* system. What happened at the

3. P. N. Miliukov, *Gosudarstvennoe khoziaistvo Rossii v pervoi chetverti XVIII stoletia i reformy Petra Velikogo*, 2nd ed. (St. Petersburg, 1905), p. 74.

4. N. S. Chaev, ed., "Dvinskaia ustavnaia tamozhennaia otkupnaia gramota 1560 g.," *Letopis' zaniatii postoiannoii istoriko-arkheograficheskoi kommissii*, vol. 1 (34), 1926 (Moscow, 1927), pp. 199–203; and P. A. Sadikov, *Ocherki po istorii oprichniny* (Moscow-Leningrad, 1950), no. 11, pp. 428–31.

5. S. B. Veselovskii, *Soshnoe pis'mo: Issledovanie po istorii kadastra i pososhnogo oblozheniia moskovskogo gosudarstva*, vol. 1 (Moscow, 1915), pp. 38 and 152; and Sadikov, *Ocherki*, no. 49, p. 518.

local level, however, is difficult to reconstruct because the records are not very illuminating. Most of the sources are immunity charters granted to the principal Russian monasteries: the Trinity-Saint Sergius Monastery, the Saint Joseph of Volokolamsk Monastery, and a few others. In granting the monasteries immunity from payment of various duties, including the *tamga*, the charters name the officials who were charged with the collection of these duties and warn them not to collect from the holders of the charters of immunity. In these charters three terms are used to describe taxes on commercial transactions: *tamga*, *myt*, and *poshlina*. The fact that the *tamga* was actually a sales tax is clear from the Beloozero *tamga* regulation of 1497: the principle was that the seller of a given item paid a fixed sum, either a percentage of the value or a charge from each unit. The *myt* (highway toll), on the other hand, was a tax of the type usually called a toll in western or central Europe, a small fixed sum paid when a merchant passed a fixed geographic point, a crossroad, a ford, or the entrance to a town market. After the 1550s, however, increasing inflation eroded the importance of the *myt*. The third term, *poshlina*, did not refer to a specific tax but rather to the whole group of commercial taxes; apparently, it was a term without precise legal or administrative content.

Corresponding to these three terms are the titles of the officials who collected the taxes throughout the Russian state: *tamozhniki*, *mytchiki*, and *poshlinniki*. The formulas of the charters are not entirely clear, but they seem to describe a group of lower-level appointed officials, the equivalents in the financial administration of the *tiun* or *volostel'* in the judicial-executive hierarchy. A charter issued to the Saint Joseph of Volokolamsk Monastery in 1534 freed the monastery's peasants from *tamga* and *myt* in their villages but not in the town of Dmitrov. The charter's instruction to the officials reads as follows: "i tamozhniki nashi dmitrovskie s tekh s priezhhikh liudei tamgu i myt i piatno i vsiokie tamozhnye poshliny berut na menia na velikogo kniazia."⁶ The phrase *tamozhniki nashi* suggests that these officials were indeed petty servitors of the prince, and there is no indication before 1555–56 that they were elected by any part of the population. There is one early example where the *tamga* was farmed out, in Beloozero in 1497, but this case was specifically emphasized in the *tamga* regulation (*tamozhennyi ustav*).⁷ No other examples of tax farming occur before 1549, and this one instance remained an isolated fact. *Mytchiki* and *poshlinniki* are mentioned in a charter issued by the last independent prince of Tver', Mikhail Borisovich. *Tamozhniki*, *mytchiki*, and *poshlinniki* appear from at least the 1480s in central and northern Russia and in the Novgorodian territory, on lands subject both to the Grand Prince of Moscow and to the few remaining appanage princes.⁸

6. "And our toll collectors of Dmitrov will collect the toll and the highway toll and all types of toll duties from those who come for me, the Great Prince" (*Akty feodal'nogo zemlevladieniia i khoziaistva XIV–XVI vekov*, ed. L. V. Cherepnin and A. A. Zimin, 3 vols. [Moscow, 1951–56], vol. 2, no. 130, pp. 122–23 [hereafter cited as *AFZ*]).

7. "Beloozerskaia tamozhennaia gramota," in L. V. Cherepnin, ed., *Pamiatniki russkogo prava*, vol. 4 (Moscow, 1955), pp. 175–78.

8. Some of these places include: Karash in the Rostov district (1483); Galich and Kostroma (1485); Pereiaslavl' (1491); the Sheksna-Mologa district, Uglich, Kashin, and Dmitrov (1496); Iaroslavl' and Rostov (1499); Ruza (1510); Beloozero (1511); the entire road from Moscow to the Sheksna River (1511); Vladimir (1514); Zubtsov, Opoki, and Rzhev (1516); the village of Degunino near Kozel'sk (1517); Volokolamsk, Staraia Rusa,

In all cases, the revenue went directly to the prince, and the officials were called *nashi tamozhniki* (our toll collectors). In Zvenigorod in 1522 the *myt* seems to have gone to the local governor, but this was evidently an exception. Only in a few very small towns and fortresses did the tolls and related charges go to local governors instead of Moscow.⁹ Clearly, the tolls were kept firmly in the hands of the Grand Prince of Moscow.

In the period before 1556 there are signs of change on a small scale from the 1530s, and clear evidence of financial strain from 1549 onward. The instructions to the *gorodovoi prikazchik* in Novyi Torzhok (1539) mention both *tamozhniki* and *tseloval'niki* (sworn collectors, that is, elected local officials who took an oath of office and kissed the cross, swearing to collect the taxes honestly) as the collectors of tolls, and the latter collected two small commercial taxes in Novgorod in 1553/54. This system was also known as collection *na veru* (on faith). It is possible that the institution came into being along with the *gorodovye prikazchiki*, as in Novyi Torzhok, where there was a *gorodovoi prikazchik* from at least 1538, and in Novgorod, where one existed from the 1540s. One of his duties was the supervision of tax collections, including that of the tolls, and it is possible that the two new offices were created at the same time. However, the number of cases where *tseloval'niki* assisted toll collectors must have been very small for there to be such scant trace of them.¹⁰

The strain on the old system of toll collection began to emerge under the pressure of the campaign against the Kazan' khanate, which began soon after Ivan's coronation as tsar. This is evidenced by a June 4, 1549 instruction to the toll collectors of Dmitrov and Kimry directing them to cancel all exemptions from the tolls at the markets of the two towns (in itself evidence of financial need) and to address the toll collector Tarasko Fedorov Kobelev and his associates as

Novgorod, Deman (1518); Ustiuzhna Zhelezopol'skaia (1521); Zvenigorod (1522); Novyi Torzhok (1539); Kholmogory (1547–56); Staritsa (1548); Kholopii Torg on the Volga, Nizhnii Novgorod, Balakhna, and Moscow (1548). A general charter issued to Metropolitan Makarii in 1547 allows his servants to transport fish throughout the Russian state without any *poshlina* whatsoever, and addresses itself "po gorodom tamozhnikom i po mytom mytchikom" (to toll collectors in the towns and highway toll collectors at highway toll stations), suggesting that both types of officials were found everywhere in the Russian state (*AFZ*, vol. 1, no. 1, pp. 23–24, no. 137, pp. 125–26, no. 292, p. 249, no. 293, pp. 249–50; *AFZ*, vol. 2, no. 48, pp. 48–49; *AFZ*, vol. 1, no. 294, pp. 250–51, no. 296, p. 251; *Akty istoricheskie sobrannye i izdannye arkheograficheskoi kommissiei*, 5 vols. [St. Petersburg, 1841–42], vol. 1, no. 119, pp. 173–74 [hereafter cited as *AI*]; *AFZ*, vol. 2, no. 69, p. 68, no. 80, p. 78, no. 82, pp. 80–81; *Akty arkheograficheskoi ekspeditsii*, 4 vols. [St. Petersburg, 1836–38], vol. 1, no. 170, pp. 137–39 [hereafter cited as *AAE*]; *AI*, vol. 1, no. 128, pp. 190–91; *AFZ*, vol. 1, no. 106, p. 101; *AAE*, vol. 1, no. 188, pp. 165–66; A. I. Iakovlev, ed., *Namestnich'i gubnye i zemskie ustavnye gramoty moskovskogo gosudarstva* [Moscow, 1909], no. 16, pp. 45–49; *AFZ*, vol. 2, no. 208, p. 214; *AAE*, vol. 2, no. 222, pp. 211–12; *AFZ*, vol. 1, no. 244, pp. 209–10).

9. The local *kormlenshchik* received such duties in Shepkov and Voinichi in the Ruza district (*myt* and even *tamga* in 1533–45, *myt* only from some time after 1547 onward); in Vygozero (*myt* and *piatno*, circa 1543); and Kursk Novgorodskii, a small town (*myt* and *piatno* in 1546) (see A. I. Iushkov, ed., *Akty XIII–XVII vv. predstavlennye v razriad*, in *Chteniiia v Obshchestve istorii i drevnostei rossiiskikh pri moskovskom universitete*, 1898, books 1–4: no. 133, pp. 115–16, no. 141, p. 121, and no. 147, p. 126).

10. N. E. Nosov, *Ocherki po istorii mestnogo upravleniia russkogo gosudarstva pervoi poloviny XVI veka* (Moscow-Leningrad, 1957), p. 184; *Dopolneniia k aktam istoricheskim* (St. Petersburg, 1846–72), vol. 1, no. 74, pp. 132–33 (hereafter cited as *DAI*).

otkupnye tamozhniki, that is, farmers of the tolls. This proved to be the first sign of a trend of fundamental importance in toll administration for the last half of the century. In 1551, Ivan granted the right to collect the tolls "for themselves" to a group of two Muscovites and twenty men of Beloozero. Other cases of tax farming are found in Novgorodian territory: in Porkhov (1554, for three years), in Novgorod itself (1555), where only the warehouse charge and the horse toll were farmed, and in Mlevo, a small market town (1555). In Novgorod the two taxes were farmed for 303 rubles (30 rubles more than was collected the year before), and the tolls in Mlevo went for 603 rubles for two years. These are the only cases of tax farming in the years 1549–55, and they stand in contrast to several examples of the continuation of the older system of appointed officials: Beloozero, Vologda, Turchasov, and the village of Korotkoe (1549); Kostroma, Pleso, Nizhnii Novgorod, Romanov, and the Sheksna River (1550); and Kholopii Gorodok (1551).¹¹ In any case, neither the farming of the tolls nor the rarer practice of elected toll collectors became the norm in this period, since there was no general announcement of the principle before 1556. Moreover, the cases of tax farming in the administration of the tolls clearly resulted from new pressures. The first farm of the tolls in 1549 occurred after a series of unsuccessful campaigns against Kazan' that began in 1545, and on the eve of the equally unsuccessful winter campaign of 1549–50. Kazan' did not fall to the Russian armies until September 1552, and it is difficult to believe that the repeated failures did not overburden the treasury. Ivan was certainly aware of the necessity of reforming the tolls, since he mentioned the need for such reform in the "Tsar's Questions" to the Assembly of the Land of 1550. He said nothing about tax farming in these proposals, nor did he mention the election of sworn collectors. He made two recommendations—that the *tamga* be increased and the *myt* abolished¹²—but these reforms were never enacted, and the *myt* persisted into the seventeenth century. The growing volume of trade and inflation carried out Ivan's reform for him, however, because the *myt* was a fixed charge and the toll was a percentage of the value of the goods traded; therefore, as prices rose, the relative importance of the *myt* inevitably declined. The unsuccessful attempt at reorganizing the taxes on commerce does show that the problem was on the minds of the tsar and his advisers during this period. The new system that emerged in 1556 did not come without forethought.

The prototype of the new system is found in the toll-collecting operation in the Novgorodian town of Porkhov in 1553–56. In 1553 the tolls were farmed to two men for four years, but the system changed in the second year (1554). The government's two chief secretaries in Novgorod, F. Syrkov and K. Dubrovskii, ordered sworn collectors to collect the tolls. The central government, however,

11. *AAE*, vol. 1, no. 223, pp. 212–13, no. 230, pp. 222–26; and *DAI*, vol. 1, no. 49, pp. 70–71, no. 74, pp. 132–33.

12. For the text, see "Materialy dlia istorii stoglavogo sobora," in N. I. Zhdanov, *Sochineniia*, vol. 1 (St. Petersburg, 1904), pp. 171–272. Zimin, Shmidt, and Nosov assign this document to the Assembly of the Land of 1550 (see A. A. Zimin, *Reformy Ivana Groznogo* [Moscow, 1960], pp. 336–41; N. E. Nosov, *Stanovlenie soslovno-predstavitel'nykh uchrezhdenii v Rossii: Izyskaniia o zemskoi reforme Ivana Groznogo* [Leningrad, 1968], pp. 23 ff.; and S. O. Shmidt, *Stanovlenie rossiskogo samoderzhavstva: Issledovanie sotsial'no-politicheskoi istorii vremeni Ivana Groznogo* [Moscow, 1973], pp. 163–70).

overruled the two Novgorod secretaries and ordered the tax farmers to retain the farm until 1555. Only afterward were sworn collectors to be elected, “so that finally the tolls in Porkhov should be known to us.”¹³ Syrkov and Dubrovskii’s motives for ordering the elections are not known: they may have suspected the tax farmers of cheating the government. In any case, the wording and tone of the document suggest that the tax farmers were opposed to the secretaries’ decision and that the reason for the decision was not due to the unprofitability of the enterprise. The Porkhov case is, then, the earliest known example of the election of sworn collectors to collect the tolls, even though it was delayed until 1556. The earlier example of elected officials collecting other taxes on commerce—the warehouse and horse tolls in Novgorod in 1553/54—was less important and it is not known whether the initiative came from local officials in Novgorod or from Moscow. The Porkhov case suggests that an impecunious treasury was farming out the tolls against the better judgment of local officials. In any case, the fundamental reform of the toll-collecting system that emerged in 1556 combined both tax farming and the use of officials chosen among the local population of the towns.

Few decrees of the reign of Ivan IV have survived and the course of his legislation, therefore, must frequently be reconstructed by examining the government’s correspondence with local administrators or by looking at references in charters of grant. The history of the toll collection is such a case, since the first mention of the new system is a charter of grant to the Iaroslavl’ Spasskii Monastery. The charter, dated January 31, 1556, frees the monastery from paying tolls on any and all goods purchased for the monks’ consumption. The charter begins with the words “Ot tsaria i velikogo kniazia vseia Rusii vo vse gorody i volosti nashego moskovskogo gosudarstva, tamozhnikom i mytchikom kotorye iemliut zamyt po den’ge s rublia, *vernym i otkupnym*. . . .” The charter was issued by the treasury secretary, Tret’iak Mitrofanov Karacharov, who was in charge of the receipts of the toll collection from at least 1554 until the tolls were transferred to the *Bol’shoi Prikhod* in 1559 (where they remained until the end of Ivan’s reign).¹⁴ This charter clearly reflects a fundamental change in policy: it was issued to a monastery with wide trade connections in central Russia, the north, and the Volga region, and it came from the official in charge of all toll collections in the Russian state, who stated the new situation in the most general terms possible. What was new about the system was its universality, since both tax farming and the collection of tolls by sworn collectors had occurred before. The government had transformed the experiments of the previous seven years into an entirely new administrative system. Another new feature was the equal status accorded to tax farmers and sworn collectors, giving the impression that the two were seen as possible alternatives of equal merit in the collecting of tolls. During the existence of this system—from 1556 until the establishment of the *Ratusha* by Peter the Great in 1699—both possibilities were present, although there seems to have been a preference for one or the other during certain periods or in certain parts of the country.

13. *DAI*, vol. 1, no. 49, pp. 70–71.

14. “From the tsar and grand prince of all Russia to all towns and rural districts of our Moscow state, to the toll collectors and highway toll collectors who take the *zamyt* at one *den’ga* the ruble, *on faith and on farm*. . . .” (*Istoricheskie akty Iaroslavsko-Spasskogo monastyrja*, ed. I. A. Vakhrameev [Moscow, 1896], vol. 1, no. 23, pp. 28–30; and Sadikov, *Ocherki*, p. 267, n. 5, pp. 278–79, 295; emphasis added).

In the first fourteen years of the new system—from 1556 to 1570—there are only a few references to the use of sworn collectors. On February 8, 1556, the *veschaia* (toll on goods that had to be weighed, generally wax and tallow) at the Church of Saint John *na Opokakh* in Novgorod was ordered to be collected by sworn collectors for the sum of 233 rubles, with the provision that whatever they collected over 233 rubles could be kept as a reward. Thus the collection in this case was not merely a burden; instead, it was more like farming the taxes with no initial investment required. The tolls of the village of Ves'egonsk (owned by the Simonov Monastery and located on one of the routes from central Russia to the north) was farmed for 35 rubles in 1556 (July 9) to Trofimko Sapyrev (apparently from Bezhetskii Verkh) and associates for one year initially, though the tax farm lasted until 1563. In 1557/58 the tolls in the Dvina district were farmed for 1,485 rubles and the farm was repeated on April 23, 1560, to run until April 23, 1561, for the same sum. The Dvina district was tax farmed by forty-eight men who were simply called *dviniane* but were in fact the prosperous peasant-traders of the district. With forty-eight men joining together to collect the tolls, each man had to invest only about 30 rubles on the average, so that even such a large farm was well within the means of even small traders of the far north. In Oreshek, the Russian town on the Neva, four sworn collectors collected 125 rubles in tolls in 1563, an increase of 37 rubles over the previous year, but in 1564 the government let out the tolls to three tax farmers. The next reference to toll collections appears in December 1569, when the tolls in Vladimir and the nearby village of Kortmazovo were farmed to eleven men for one year; in addition, they were freed from the jurisdiction of the courts of *namestniki* and *volosteli* and granted the treasury as court of first instance. They were also freed from any other service obligations.¹⁵ During this period the cases of tax farming heavily outnumbered instances of collection by *tseloval'niki*.

Although the number of examples is small and conclusions must be tentative, it seems that tax farming predominated from 1556 to about 1570. This does not contradict the general condition of Russian commerce. The 1550s and 1560s were a period of expansion of Russian foreign trade. The English began to come to the mouth of the Northern Dvina from 1553, and the capture of Narva in 1559 was a tremendous stimulus to trade, especially trade with the Dutch (though English ships visited Narva as well). The number of English ships coming to the mouth of the Northern Dvina increased from an average of three–five in the 1550s to an average of ten–thirteen in the 1560s. In the 1550s, Dutch traders in the Baltic still had to use Reval or (Livonian) Narva as an intermediary; but in 1562 seven ships visited the now Russian Narva. The number rose to ninety-eight in 1566, and fell steadily thereafter to a low of six in 1577. In general, commerce declined in the 1570s. Part of the decline was certainly attributable to the outbreak of the Revolt of the Netherlands in 1566 (with serious warfare from 1568), since the number of Dutch ships fell from twenty-five in 1568 to only one in 1569. The continued decline through the 1570s, however, must have been the result of a gradual exhaustion of the Russian economy, since fewer English and French ships

15. *DAI*, vol. 1, no. 95, pp. 147–48; Sadikov, *Ocherki*, no. 10, pp. 427–28; Chaev, "Dvinskaia ustavnaia tamozhennaia otkupnaia gramota," *passim*; *DAI*, vol. 1, no. 116, pp. 163–68; *AAE*, vol. 1, no. 277, pp. 313–14. The Vladimir case is the only one from the years of the *Oprichnina* outside of Novgorod. Since Vladimir was not within the *Oprichnina*, it is difficult to determine what effect if any it had on the toll system.

came to Narva after 1570 and trade at the mouth of the Northern Dvina seems to have either stagnated or declined.¹⁶ Trade with northwestern Europe was not the only factor affecting the size of Russian toll collections, but it was probably a major factor in Novgorod, Oreshek, and the Northern Dvina district, and rising tolls made tax farming attractive. The inflation that began in the 1550s must have also contributed to the profitability of farming the tolls for the merchants who participated in it. At the same time, it is likely that the Livonian War put even more pressure than usual on the treasury. Consequently, from 1556 to about 1570, the government's greatest need coincided with a period of growing commercial prosperity to make the farming of taxes a profitable business.

After 1571 the number of sources expands considerably, more likely a result of better preservation of records after the burning of Moscow by the Crimean Tatars, rather than of any change in the tax system. The tolls in Novgorod (together with certain minor duties) were collected by sworn collectors in 1572/73, 1573/74, 1574/75, 1575/76, and 1577/78. In 1578/79, all the tolls were again to be collected by sworn collectors from March 17, 1578 for the next year, but on September 1, 1578 the Tver' and Pskov *dvors* (where the tolls were collected from the merchants of those towns) were farmed out for a year to Larion Stepanov for 110 rubles, and this was repeated in 1579. There is no information on the size of the tolls in 1580/81, but the Pskov and Tver' *dvors* were again farmed, this time to a rye merchant named Ivan Timofeev, for 112 rubles. The investment was obviously a failure, because in 1581/82, the tolls at the Pskov and Tver' *dvors* were collected by sworn collectors, who managed to collect only about 30 rubles. Perhaps this drop was the result of Stefan Batory's siege of Pskov, which began on August 26, 1581 (the sworn collectors began their duties on September 1, 1581) and lasted until February of the next year, effectively ruining trade between Novgorod and Pskov for the vital winter months (when the snow was packed hard enough for sledges). In 1582/83, the bulk of the tolls in Novgorod was collected by sworn collectors, while the Tver' and Pskov *dvors* were farmed to Nechaiko Osipov, a "rag merchant" (*vetoshnik*, in fact, a purveyor of general merchandise), for 31 rubles.

Thus, from 1571 until the death of Ivan IV in 1584, the farming of the tolls was rare, becoming only slightly more common after 1578, and this tendency continued after Ivan's death. For 1584/85 records are available only for warehouse and shop duties, which were collected by *tseloval'niki*, and in 1585/86 all tolls and commercial duties were collected in this manner. In 1586/87, most of the tolls were collected as before, but the *porovorotnaia* (equivalent of the *tamga*) at the Pskov and Tver' *dvors* was farmed to Ivan Filatov, a linen merchant, for 41 rubles. Thus the value of this farm was still less than half of what it had been before the siege of Pskov. Filatov also farmed a number of smaller dues for about 104 rubles. The last year for which there is complete information about the Novgorod tolls is 1587/88. The *veschaia* was farmed to Trifonko Vasil'ev, an iron merchant, for 106 rubles, of which 40 rubles constituted the "increase." A skinner named Piatoi Andreev took the farm of the *pomernaia* (grain toll) and *pokorechnaia* (meat toll) for 400 rubles, of which 50 rubles was the "increase." At the Pskov and Tver' *dvors*, the *porovorotnaia* was apparently farmed for an increase of

16. Artur Attman, *The Russian and Polish Markets in International Trade*, Publications of the Institute of Economic History of Gothenburg University, no. 26 (Göteborg, 1973), pp. 84–86.

30 rubles over 1586/87, making a total of 71 rubles. Clearly, trade was beginning to pick up in 1587, and the increase in the number of farmed tolls is noticeable. The pattern of toll collection for the period 1571–1602, at least in those years for which data are available, shows that sworn collectors predominated in most years, although some tax farming occurred in the 1580s: the last information on the Novgorod tolls (1600–2) shows the presence of a *tamozhennyi golova* (toll chief) and of sworn collectors.¹⁷ Even though trade at Narva increased in the 1590s, and Novgorod probably became more prosperous again, there is no evidence of toll farming in the years just prior to the Time of Troubles. This was the result of a deliberate policy of Boris Godunov to increase revenue by exploitation of taverns rather than by farming of the tolls.

The records of toll collection in places other than Novgorod from 1571 to 1604 are fragmentary but are nevertheless sufficient to permit some conclusions: a custom of collecting the tolls by sworn collectors rather than tax farmers is very clear. The most complete data come from the Russian north in this period, beginning with the Pustozersk district in 1574, where the tolls and the fish tithe were farmed together for 130 rubles a year. In the Dvina district, however, the tolls were collected by elected officials for 1577/78, while the same document orders them to be farmed in the more remote Varzuga district. In 1581/82 the taxes (apparently including the tolls) were collected by sworn collectors in the Dvina district and farmed in Varzuga. In 1588 the tolls on the Dvina were again collected by sworn collectors, and in 1590 even in the remote Kovda district in Lapland the tolls were being collected by sworn collectors on a regular basis. It appears, therefore, that the number of northern districts where tolls were farmed was shrinking.¹⁸ Even earlier, toll farming was confined to remote areas while the more densely populated and more prosperous Dvina district collected its tolls exclusively through the agency of sworn collectors. This fact stands in sharp contrast to the situation in the late 1550s and early 1560s, when the only extant document for the area refers only to the farming of the tolls.

In other areas of Russia after 1571 the tolls were largely collected by sworn collectors. To be sure, in 1578/79, the tolls in the small town of Kashira and some surrounding village markets were farmed for one year for 31 rubles, but in 1583 the tolls of Ustiuzhna Zhelezopol'skaia (in the center of an iron-producing district) were collected by sworn collectors. The same system prevailed in Kholopii Gorodok, an important local market on the Mologa River (1591), in Balakhna (1595), and in Nizhnii Novgorod (1596). The only cases where the tolls were farmed, other than the early example of Kashira, occurred in small markets located on estates belonging to a monastery or nobleman.¹⁹ The fact that the toll-

17. A. I. Kopanev, "Novgorodskie tamozhennye tseloval'niki 70–80-kh godov XVI v.," in *Issledovaniia po sotsial'no-politicheskoi istorii Rossii*, Trudy Leningradskogo otdeleniia instituta istorii, vol. 12 (Leningrad, 1971), pp. 145 and 146; *AAE*, vol. 1, no. 332, pp. 400–402, no. 334, pp. 402–3, no. 335, pp. 403–4; and Sadikov, *Ocherki*, no. 49, p. 518.

18. Sadikov, *Ocherki*, no. 21, pp. 467–68, no. 24, pp. 485–86, no. 30, pp. 492–93; *AAE*, vol. 1, no. 338, pp. 408–11, no. 347, pp. 419–20.

19. N. V. Kalachev, ed., *Pistsovye knigi moskovskogo gosudarstva*, vol. 1, part 2 (St. Petersburg, 1895; reprint ed.), pp. 1304–5; *AAE*, vol. 1, no. 320, p. 381; *Russkaia istoricheskaia biblioteka*, vol. 2 (St. Petersburg, 1875), no. 41, pp. 50–51; *Sbornik Mukhanova*, 2nd ed. (St. Petersburg, 1866), no. 152, p. 202; *Arkhiiv P. M. Stroevea*, in *Russkaia istoricheskaia biblioteka*, vol. 32 (St. Petersburg, 1915), vol. 1, no. 373, pp. 717–19; *Sbornik kniazia Khilkova* (St. Petersburg, 1879), no. 62, pp. 165–70; *Russkaia istoricheskaia biblioteka*, vol. 2, no. 215, pp. 974–76. For village markets see note 36 below.

collection system was evolving away from toll farming from the last decades of Ivan's reign onward is clearly demonstrated by the history of the collection of the tolls in Astrakhan, which was important not only for trade with Persia but also for its fisheries and salt. Conquered by the Russians in 1554–56, Astrakhan seems to have been administered for some time by a voevode assisted only by secretaries with no participation by "land" institutions. A 1575 charter to the Astrakhan Trinity Monastery instructs the voevode and his secretaries to free the monks from tolls, but does not mention who was to collect the tolls. A similar charter to the Monastery of the Virgin at Sviiazhak (1584) is addressed to the same officials. In 1588, when the Trinity-Saint Sergius Monastery received exemptions from tolls, the voevode and his secretaries are again mentioned, but by 1590/91 there was already a toll chief in Astrakhan, the Nizhnii Novgorod merchant, Mikhailo Zubin.²⁰ Thus, by at least the 1590s, most of the tolls in Russia were no longer farmed, but collected by sworn collectors: the last remnants of the pre-1556 system of appointed officials had disappeared.

A clear pattern emerges in the administration of the tolls through 1604. The 1556 reform of the toll administration, though establishing in theory both farming of the tolls and the election of sworn collectors, led, in fact, to the use of tax farmers to collect the tolls, at least while the pressure of war was combined with commercial prosperity. After about 1570, however, farming of the tolls clearly declined, coinciding with the commercial decline of that decade. The return to prosperity after the 1580s does not seem to have led to a revival of the practice of farming of the tolls; instead, it appears that sworn collectors collected most of the tolls. While more peaceful times meant less strain on the treasury, at the same time, the end of the century saw the appearance of a major source of revenue of a new type: the tavern monopoly.

At the end of the sixteenth century the administration of the tolls was intimately connected with the administration of the state tavern monopoly, the exclusive right of the government to the sale of any alcoholic drinks, from vodka to *suslo* (in fact, in the seventeenth century the correspondence of offices in Moscow is always addressed to the *tamozhennyi i kabatskii golova*).²¹ This connection was the result of the financial policy of Boris Godunov, since taverns are scarcely mentioned until about the middle of the sixteenth century. In the late fifteenth century the brewing of alcohol came under the jurisdiction of the *namestnik* of the district, who collected a tax as part of his *kormlenie*. For example, a charter from the time of Ivan III granted the Monastery of Saints Boris and Gleb in Pereiaslavl' the right to make its own mead, beer, and *braga*, but only on the condition that the *namestnik* be informed of its production. A duty called *brazhnoe* was paid in Staritsa in 1534, apparently to the tax collectors of the appanage prince, Andrei Ivanovich. At the Assembly of the Land of 1550 Ivan proposed the abolition of *korchmy* (taverns) and the establishment of a tax (*brazhnoe*) in favor of *namestniki*. This suggests that the *namestnik* already received a tax from

20. *AI*, vol. 1, no. 193, pp. 356–59; *AAE*, vol. 1, no. 322, pp. 382–83, no. 336, pp. 405–7; *AI*, vol. 1, no. 230, pp. 436–46.

21. The literature on the tavern monopoly before the eighteenth century is scanty and outdated (see I. Ditiatin, "Tsarskii kabak moskovskogo gosudarstva," *Russkaia mys'*, 4, no. 9 [1883], reprinted in Ditiatin, *Stat'i po istorii russkogo prava* [St. Petersburg, 1895], pp. 468–96).

the taverns, as well as a duty on liquor brewed at home. The financial reason for Ivan's proposal was not expressed (the motivation he gave was moral), but charters to the Dvina district (February 25, 1552) and the Shenkursk district (March 21, 1552) permit only home brewing and prohibit taverns and the brewing of drinks for sale. In 1553, the townsmen of Perm' petitioned for and received the right to brew mead and beer on holidays in return for a tax paid to the *namestnik*.²² It appears that in the 1550s taverns were run by minor officials under the jurisdiction of the *namestnik*, the principle being that no drinks were to be sold outside the tavern. Thus, if taverns were abolished, as in the Dvina district and Shenkursk in 1552, no liquor whatsoever could be offered for sale.

The tavern was clearly a source of more than minor revenue. A *iamskoi prikazchik* in Novgorod lost his post for selling liquor in the town (1556), and the tavern is mentioned as one of the revenues granted among the last *kormlenie* charters: in Kopyl'e Gorodishche near Pskov (1557), Gdov (1561), Riazhsk (1568), Opochka (1572), and Nevl' (1578). In 1559, the chief of musketeers in Kolomna was ordered to suppress illegal taverns, since "many people and tax collectors are keeping large taverns." In 1564, the tsar admonished the village and marketplace of Ves'egonsk not to establish *kabaki* (one of the first uses of the word) or *korchmy* in the village. How the taverns were administered in areas that no longer had the old *kormlenie* system is not clear, but Kolomna was certainly one of the districts with the new "land" administration; *kormlenie* had been abolished there in 1555.²³ Perhaps Ivan's proposal of 1550 actually did go into effect for a time, since the only three references to taverns in the areas with self-administration concern their suppression.

In any case, soon after Ivan's death in 1584, it is obvious that the administration of the taverns was in the hands of the townsmen. The first reference (1587) is in a document appointing a *namestnik* of Dorogobuzh, with the order that sworn collectors be elected to collect his income and the profits from the tavern. The townsmen collected the tavern's profits in Toropets from 1588/89 onward, but as part of the administration of direct taxes, not of the tolls. The reign of Fedor brought the transfer of the administration of the taverns into the sphere of self-administration, wherever it existed, and at the same time brought discontent. In 1594, Boris Godunov granted a petition from the peasants of the Vel'skii *stan* of the Vaga district to abolish the tavern, but ordered them to sell no liquor on their own. A similar petition from the merchants and townsmen of Novgorod in 1598 brought the abolition of *farmed* taverns, along with the remission of the tax on market stalls. Yet the taverns continued to exist in most of the Russian state, as shown by Boris Godunov's order that food and mead be supplied—for the Siberian Tatar princes in 1598 in Vologda, Iaroslavl', Rostov, and Pereiaslavl'—from the *kabak* wherever one existed and otherwise from monasteries. In 1601 Sol' Vychegodsk had "toll and tavern elders," almost the exact formula of

22. *AFZ*, vol. 1, no. 1124, p. 115; *AFZ*, vol. 2, no. 129, p. 122; Zhdanov, "Materialy," p. 179; A. L. Kopanev, "Ustavnaia zemskaiia gramota krest'ianam trekh volostei dvinskogo uезда 25 fevralia 1552 g.," *Istoricheskii arkhiv*, 1953, no. 8, pp. 287–89; *AAE*, vol. 1, no. 234, pp. 231–39; and Iakovlev, *Namestnich'i gubnye i zemskie ustavnnye gramoty*, no. 12, pp. 32–37.

23. *DAI*, vol. 1, no. 103, p. 152; Iushkov, *Akty XIII–XVII vv.*, no. 181, p. 163, no. 189, p. 172, no. 194, pp. 176–78, no. 206, p. 182, no. 212, p. 191, no. 184, p. 166; *AAE*, vol. 1, no. 269, pp. 304–7; and Nosov, *Stanovlenie*, p. 433.

the post-*Smuta* period.²⁴ By the eve of the Time of Troubles, tavern administration had been integrated into the collection of tolls, providing the same possibility for self-administration by townsmen or farming of the taverns. In the seventeenth century, it was the taverns that were most often farmed, and this system led to considerable discontent, which was already evident in Novgorod in the 1590s. However, even the administration of taverns by townsmen or peasants (in the north) was unpopular, as shown by a petition of the Vaga peasants. There is no similar petition against the collecting of the tolls by sworn collectors or even by farming from the sixteenth century, at least none that has survived.

Since it is clear that a large proportion of the toll revenue of the Russian state under Ivan the Terrible was farmed out to Russian merchants, it is important to know who these men were and what role tax farming played in their economic lives. Unfortunately, it is difficult to find information on the economic activities of the merchants in this era; hence, most of the tax farmers must remain anonymous. In the sixteenth century the merchants were not a single legal group. Most were part of the urban population, that is, they were *tiaglye* ("burdened"), paying the normal urban taxes and participating in urban self-government from the 1550s. The signatures on the resolution of the Assembly of the Land of 1556, however, include the signatures of twelve *gosti*, and, by the end of the century, there are references to a *gostinaia sotnia* and a more shadowy *sukonnaia sotnia*. These titles were apparently a new invention, because prior to the early sixteenth century *gost'* had merely been a general term for merchant. The general term that replaced *gost'* in the sixteenth century was *torgovyi chelovek* (which persisted until the end of the seventeenth century) or occasionally *kupets*. After the 1560s the *gosti* were the elite of the merchants; they were the richest merchants and were subject to service of the highest order (as ambassadors).²⁵ Despite the assumption that *gosti* were necessarily residents of Moscow, provincial *gosti* could be found in numerous towns, such as Novgorod. On the whole, the *gosti* played little, if any, role in the tax-farming system.

The absence of *gosti* in the system of toll farming is particularly noticeable in Novgorod. Novgorod had its own local group of *gosti*, the core of whom until the 1570s were the Syrkov and Tarakanov families, who were settled in Novgorod by Ivan III when he captured the city. The Novgorod *gosti* did not participate in the Assembly of the Land of 1566, but their names can be found in the census books of the city compiled in 1580/81, where the members of the *gostinaia sokha* are listed separately from other townsmen. In 1580/81 there were only four Novgorod *gosti*, none from *gost'* families. However, the book also enumerates the "empty" houses and lots of twenty-nine members of the *gostinaia sokha*, including Andrei, Bogdan Vasil'ev, Petr, and Fedor Tarakanov, and Aleksei Dmi-treev Syrkov.²⁶ Not one of the twenty-nine names is mentioned among the cases of toll farming in Novgorod before 1580/81, and when the professions of the toll

24. *Russkaia istoricheskaia biblioteka*, vol. 2, no. 39, pp. 46–47; Iakovlev, *Namestnich'i gubnye i zemskie ustavnye gramoty*, pp. 142–47; *AAE*, vol. 1, no. 361, pp. 442–43; *DAI*, vol. 1, no. 146, pp. 249–50; *AI*, vol. 2, no. 7, pp. 8–10; *Sbornik kn. Khilkova*, no. 62, pp. 165–70.

25. On the *gosti*, see N. Kostomarov, *Ocherk torgovli moskovskogo gosudarstva v XVI i XVII stoletiiakh* (St. Petersburg, 1862), especially chapter 4.

26. V. V. Maikov, ed., *Kniga pistsovaia po Novgorodu Velikomu kontsa XVI v.*, in *Letopis' zaniatii arkheograficheskoi kommissii*, vol. 24 (St. Petersburg, 1911), pp. 217–22.

farmers are indicated, they point to much more humble status. The first farm of 1555 (the warehouse and horse tolls) went to a group of Muscovites, none of whom were members of later Moscow *gost'* families. The farm of the *veschaia* (1556) went to three men from Novgorod, but none was later *gost'*. The 1571 toll charter to the Torgovaia Storona orders "brati tamgu i vse tamozhennye poshliny gostem i kuptsom Moskovskim i Novgorodskim na Gosudaria na Tsaria na veru," but this requirement was obviously ignored. In 1577, another charter to the Torgovaia Storona names the sworn collectors and describes them as tanner, fish merchant, *toropechnik*, merchant (*korystnoi kupchina*), and baker of buns. In 1578/79 and 1579/80 the toll farmer was Larion Stepanov (not a *gost'*), and in 1580/81 the toll farmer was Ivan Timofeev, a rye merchant. In 1582/83 the tolls were collected by sworn collectors led by Spiridon Shelona, an ordinary townsman. In 1582/83 the farm went to an ordinary townsman, in 1586 to a linen merchant, and in 1587 to an iron merchant and a tanner. The *gosti* did play a role in administration in Novgorod, but apparently not primarily in toll administration. They were, instead, executive-judicial heads of the city under the *namestnik* and secretaries; for example, in 1602 Boris Godunov addressed an instruction, which allowed peasants to leave their masters on Saint George's Day, to the elders of the five limits of Novgorod: the *gost'* Fedor Prokofiev and Maksim Sapozhnik "and associates." Prokofiev was not a signatory of the document of the Assembly of the Land of 1598, and thus was probably a Novgorod *gost'*.²⁷ The typical farmer of the tolls at Novgorod was not the rich *gost'*, but rather a merchant or artisan of moderate wealth, and, as will be shown, the same situation prevailed over most of Russia.

One of the century's largest tax-farming operations for which evidence exists is the farm of the tolls in the Dvina district, which included Kholmogory and the English trade as well as salt and numerous markets of local significance. The farm was given out for 1,485 rubles in 1557/58 and in 1560/61. This sum was larger than the usual salary of a great boyar for an entire year, and it was split among no less than forty-eight merchants. None of the names is included in the list of Moscow *gosti* of 1566 or the Novgorod *gostinaia sokha* of 1580/81; therefore, it is unlikely that any of the Dvina tax farmers ever became *gosti*. (It is possible that they became *gosti* in Vologda or Velikii Ustiug, but in that case they were men of lesser standing.) Evidently, none of these men had great wealth, because each contributed an average of only about 30 rubles. Some were undoubtedly wealthier than others, and certain information about them does exist: From the wealthy family of Rodionov-Veprev—owners of salt works in Nenoksa, land, and other property throughout the Dvina district—there was Filip Rodionov (Veprev) himself, the first *vybornoi golova* of Kholmogory (1553–55), and Pavel Ivanov Veprev. One of their assistants was Anfilofii Posel'skii, whose family was represented by three of the toll farmers. Matvei Stepanov Okulov was apparently the son of Stepan Okulov, the land elder of the lower half of the Dvina district in 1556. Istoma Mironov went to Moscow in 1554 for a grant of privilege for the Lod'ma *volost'*, certainly a task for a wealthy and experienced man. The Kositsyn brothers were prominent in the fish trade, and it may have been their father

27. "The *gosti* and merchants of Moscow and Novgorod are to collect the toll and all toll duties on faith for the sovereign tsar" (*AAE*, vol. 1, no. 282, pp. 320–28; see also notes 11, 15, 17 above, and *AAE*, vol. 2, no. 24, pp. 74–75, and no. 7, p. 45).

who was sent to England in 1556 with Osip Nepeia.²⁸ The Popov family listed among the toll farmers was probably the same family that was prominent among the Dvina merchants during the middle of the century. Altogether, nine, and possibly ten, of the forty-eight toll farmers can be identified, a remarkable fact for sixteenth-century Russia. All of these men were members of the merchant elite of the Dvina district, but it was an elite quite different from the *gosti* of Moscow and Novgorod: legally, all of them were peasants, whose prominence in local self-administration after the reforms of the 1550s was the result of the absence of gentry in the north (whom the government undoubtedly would have preferred). In the course of the century, many Dvina peasant-merchants moved to towns, especially to the newly created town of Archangel, and to Kholmogory (the Kositsyn family), though some went to Velikii Ustiug (the Bosois). The only northern family said to have gone to Moscow, the Kobelevs, had no ancestors among toll farmers.²⁹ On the whole, the Dvina toll farmers were by no means among the most prominent merchants of Russia—there were no important families from Moscow, Novgorod, or any of the northern towns among them—and, although they were an elite among the peasant-merchants of the north, this fact hardly put them in the first rank in Russia as a whole. Indeed, the number of merchants from families holding offices in the local administration suggests that the “reform of the land” in the north, which put local government into the hands of the wealthiest peasant-merchants of the Dvina villages, provided these merchants with the best opportunities for exploiting the toll revenue of the state. In Novgorod the clerks and the *namestnik* handed out the farms, preventing the richest merchants from simply appointing their relatives to farm the tolls, as their counterparts in the north could do. Apparently, the Novgorod *gosti* also had more profitable investment opportunities for their time and money.

As in other cases, evidence concerning the social position of the toll farmers in central Russia is fragmentary, but it does not contradict the conclusions drawn from the examples of Novgorod and the north. The toll farmers in Beloozero in 1497 were simply named without indication of social position, unless the fact that they were called *tamozhniki* is taken to mean that they were the officials who collected the tolls previously and in 1497 assumed farming of the taxes. The toll farmers remain unidentified in Dmitrov and Kashin (1549), in Beloozero (1551) (except that two were Muscovites and the rest were from Beloozero), and in Porkhov (1554). In Novgorod in 1555 the farmers were ten Muscovites joining together to give some 300 rubles for warehouse and horse taxes, so that each contributed an average of only 30 rubles. If each man invested such small sums, it is not surprising to find that none of their names appeared on the list of *gosti* in 1566. A wealthier man, but not a *gost'*, was the Muscovite, Nechaiko Nesterov, who farmed the tolls in the small Novgorodian market town of Mlevo in 1555–57 for 300 rubles a year. The eleven men who took the farm of the tolls in Vladimir (1569) seem to have been local men, as was the case in Kashira (1578/79). In the village of Ieremeitsevo (owned by the Trinity-Saint Sergius Monastery) the farm of one and one-half rubles went to a peasant of the same village (1588), the usual system at small village markets.³⁰ The typical toll

28. Nosov, *Stanovlenie*, pp. 347, 351, 354, 356–57.

29. Nosov, *Stanovlenie*, pp. 255 and 281.

30. *AAE*, vol. 1, no. 342, pp. 413–15, no. 362, pp. 443–45; *AAE*, vol. 2, no. 15, pp. 64–65.

farmer in the towns was a man of middle status: a merchant whose trade was local or a prosperous artisan. It is striking that the only family among the *gost'* hundred of Velikii Ustiug which is known to have sprung from the peasant-merchants of the Dvina—the Bosois—does not appear among the toll farmers of 1561. More remarkable is the fact that, of the Muscovites who were farming tolls in Novgorod and Beloozero in the 1550s, none later became a *gost'*, and after about 1560 there is no further indication of Muscovites among the toll farmers in Novgorod. All of these facts reinforce the conclusion that the farming of the tolls was not the occupation of the elite merchants of the Russian state.

In the seventeenth century, the *gosti* played an important role in the toll system. It was customary to send a Moscow *gost'* as head of the operations of the local sworn collectors in Moscow, Archangel, and Astrakhan, and perhaps in other important towns as well. As shown earlier, this does not seem to have been the case during the reign of Ivan IV, in spite of the provisions of the toll charter of Novgorod of 1571. The service obligations of *gosti* that can be traced for Ivan's time are diplomatic, not financial. In 1567 three *gosti* were sent to Mount Athos with alms from the tsar, and the *gost'*, Ivan Afanas'ev, and the *Smolinianin* (and later *gost'*), Timofei Smyvalov, were sent to Antwerp to buy and sell for the treasury. It is possible that the *gosti* were involved in other tasks connected with supplying luxuries for the tsar's court or munitions, but very little is known about this type of activity in the sixteenth century. During the reign of Fedor, the Novgorod merchant and later Moscow *gost'*, Timofei Vykhodets, was sent on a diplomatic mission to Emperor Rudolf II (1588–90). The first hint of the use of the *gosti* in toll collection in the 1590s is the appointment of Fedor Sozonov—probably Fedor Sozonov Skrobnitskii, the Moscow *gost'* of 1598—as toll chief in Nizhnii Novgorod (1596). In 1602 the toll chief in Nizhnii Novgorod was Ivan Semenov, who may have been the *gost'* of 1598, Ivan Semenov Koshurin, the toll chief of Moscow in 1615.³¹

The reorganization of the system of collecting the tolls that took place in 1556 was part of a general policy of reform during the early years of Ivan's reign, when the influence of Adashev was at its height. It coincided with the reorganization of the gentry's military service obligation and with the "reform of the land" which began in 1555–56, as well as with an increase in direct taxes. How can this change of policy be interpreted? Most historians view the sixteenth century as a period of increasing centralization, a process that went hand in hand with the ever-growing role of the gentry in the administration of the newly centralized state. It is not surprising that most attention has been devoted to the history of the central administration or to those local institutions which reveal the increasing importance of the gentry, such as the *gorodovye prikazchiki* and the *guba* elders. In this view, the gentry *guba* elders of central Russia and the peasant land elders of the north have been regarded as mainly agents of the

31. G. F. Karpov, ed., *Pamiatniki diplomaticheskikh snoshenii moskovskogo gosudarstva s pol'sko-litovskim gosudarstvom*, vol. 3, in *Sbornik imperatorskogo russkogo istoricheskogo obshchestva*, 71 (St. Petersburg, 1892): 473; *Russkie akty kopengagenskogo gosudarstvennogo arkhiva*, in *Russkaia istoricheskaia biblioteka*, vol. 16 (St. Petersburg, 1897), no. 23, pp. 91–93; *Pamiatniki diplomaticheskikh snoshenii drevnei Rossii s derzhavami inostrannymi*, vol. 1 (St. Petersburg, 1851), pp. 1076–77, 1109, 1144, 1219; and Veselovskii and Platonov, *Prikhodo-raskhodnye knigi*, p. 265.

central government, and the fact that they were in some sense elected has been considered a fact of secondary significance.³² The general tendency has been to minimize the importance of any elective institutions in sixteenth-century Russia, the most striking example being the attempt of S. O. Shmidt to describe the Assemblies of the Land as the government's means of influencing the population.³³

If even elected representatives of the rising gentry were only the tools of the tsar in local government, then merchants elected in the towns could not have had much freedom of action. But was this the case? No actual study of urban self-administration in the sixteenth century exists, and since the few works on cities in that period barely touch on the main fiscal aspect of urban government—toll and tavern revenue—the degree of independence of these part-time officials remains unknown.³⁴ Along with other elected officials of Russian local administration, however, these toll collectors have been considered servants of the state whose elections were more or less fictitious. The origin of this view is found in Chicherin's account of the seventeenth-century *tamozhennyi i kabatskii sbor* in his 1856 work on local administration, which was part of his attack on the Slavophile idealization of elective institutions in pre-Petrine Russia.³⁵ Chicherin confined his account to the seventeenth century and did not attempt to find the origins of the system he so vividly described, but his view has been projected back into the earlier period. He was convinced of the essential impotence of elected officials in Old Russia and he emphasized the difficulties of service, particularly the rule that officials had to make up, out of their own pockets, any decrease in revenue over the previous year. He also stressed the interference of the voevode and the loss of time involved for merchants and townsmen, with the result that in his account the office finally emerges as merely an onerous burden. Even as an account of seventeenth-century practices this analysis has serious defects, particularly the fact that Chicherin took the whole century as a unit, paying scant attention to the evolution of the system. More important, Chicherin was a historian of law who was not interested in the reality behind the formal system revealed in the instructions. He virtually ignored the widespread practice of tax farming, as well as the influence of inflation and of commercial cycles on the system. (In a period of expanding commerce or inflation the toll collector was unlikely to show a deficit on paper, and that was all that Moscow was concerned about.)

Later, Kliuchevskii described the beginnings of the system of toll collection by elected officials and correctly placed it in the context of the mid-sixteenth-century "reform of the land." But he also ignored the existence of tax farming in the collection of tolls. Like Chicherin, he was interested in uncovering the legal basis of the Russian state and in discovering the relation between autocracy

32. See Nosov, *Stanovlenie*; Nosov, *Ocherki po istorii mestnogo upravleniia*; Sadikov, *Ocherki*; and A. K. Leont'ev, *Obrazovanie prikaznoi sistemy upravleniia v russkom gosudarstve* (Moscow, 1961), *passim*.

33. See Shmidt, *Stanovlenie rossiiskogo samoderzhavstva*, *passim*.

34. For a general account of some aspects of the sixteenth-century Russian towns, see N. D. Chechulin, *Goroda moskovskogo gosudarstva v XVI veke* (St. Petersburg, 1889); and P. P. Smirnov, *Posadskie ljudi i ikh klassovaia bor'ba do serediny XVII veka*, vol. 1 (Moscow, 1947).

35. B. Chicherin, *Oblastnye uchrezhdeniia Rossii v XVII veke* (Moscow, 1856).

and elective institutions; he regarded tax farming solely as an abuse, a step back from legal order dictated by fiscal necessity alone. Furthermore, Kliuchevskii was convinced that local administration was an expression not of local initiative but of the centralized state: "Local self-administration in the real sense of the word is the more or less independent conduct of *local* affairs by representatives of *local* societies with the right to tax the population, to dispose of public property and local revenues, and so forth. Just as there is no real centralization where the local organs of the central power, which are appointed by that same power, act independently and irresponsibly, so there is also no real self-administration where the elected local powers conduct *not local affairs but those of the whole state* on the instructions and under the supervision of the central government."³⁶ It is impossible not to catch echoes of the discussions of the *zemstvo* in these words and to feel that Kliuchevskii allowed himself to impose an abstract and legalistic definition derived from his own experience on sixteenth-century institutions. Surely, the main question is not whether local government conducted local or national affairs, but whether it possessed a real share of power, and, consequently, whether or not the "supervision" was effective. In spite of, or perhaps because of, the relevance of Kliuchevskii's analysis to the political discussions of late nineteenth-century Russia, his point of view on both gentry and urban self-administration predominated and was expressed, for example, by Miliukov. Eventually it found its way into the writings of both Western and Soviet historians.³⁷

The history of the sixteenth-century toll system shows that Chicherin and Kliuchevskii took too narrow a view of the self-administration exercised by the merchants. It is difficult to fit the reform of the toll system into the scheme of increasing centralization of the state in this period, because appointed *tamozhniki* subject to the treasury were replaced by tax farmers from among the merchants of Russia, a development that diverted a large part of the state's revenue through local, nonstate hands. These merchant tax farmers did not serve the state so much as they exploited its revenue. The toll system became a mechanism for the production of profit for the merchants as well as for the state. As in other European countries, the system of tax farming arose out of the needs of the treasury in time of war. During the reigns of Fedor and Boris Godunov, however, the government began to impose some checks on toll farmers by replacing them with sworn collectors who were not supposed to seek a profit. Clearly, this expedient did not produce sufficient income, for it is precisely in this period that the taverns became an important source of revenue, and a source that was frequently farmed out. From dependence on toll farmers in Ivan's time, the government moved toward dependence on farmers of the tavern revenue in the seventeenth century. The government certainly made an effort to control revenues from the towns, but it succeeded at best only with great difficulty. The theoretical absolutism of the Russian state found real limits in the economic and administrative possibilities of sixteenth-century Russia.

In the economic and social history of the merchants, the toll farming of the sixteenth century was an important episode. The merchants profited from the system of toll farming; otherwise, they would not have continued to take the

36. V. O. Kliuchevskii, *Kurs russkoi istorii*, in V. O. Kliuchevskii, *Sochineniia*, vol. 2 (Moscow, 1957), p. 367; emphasis added.

37. P. N. Miliukov, *Ocherki po istorii russkoi kul'tury*, 5th ed., part 1 (St. Petersburg, 1904), p. 232.

farms. Although there is no information on the size of the profits involved, the fact that the greatest merchant families did not participate suggests that the profits were moderate. Obviously, if the profits had been sizable, the *gosti* could have used their connections at court to obtain the more important farms of the tolls. They did not try for the farms of the tolls, however, and consequently did not develop into a class of financiers, lending money to the state and manipulating its revenue. Whatever influence the *gosti* may have had, it did not result from their fiscal role. For the ordinary merchant who farmed the toll or tavern, involvement in the exploitation of the state revenue must have had social and, perhaps, even political consequences. The government was obviously dependent on these men since the attempt in 1556 to establish sworn collectors along with toll farming led in fact to a spread of toll farming. In the 1590s, Boris Godunov found that toll farming could be dispensed with only with the introduction of farming of the taverns, in spite of the discontent created in the north and Novgorod by this practice. Middle-level merchants and their wealth thus proved to be indispensable to the state.

It is possible that the merchants' fiscal power laid the basis for their modest role in Russian political affairs. The traditional view of the merchants does not explain the sudden appearance of merchants as actors in the political drama of the Time of Troubles, such as the famous Kuz'ma Minin of Nizhnii Novgorod, Fedor Andronov, and Grigorii Nikitnikov.³⁸ If one assumes that the toll and tavern systems gave the merchants experience in dealing with the state (and in influencing it, in a limited way), then the appearance of the merchants in politics after 1604 may not be such a surprise. This remains only a hypothesis, however, since a detailed investigation of the role of the merchant in the political affairs of the time would be required in order to affirm or deny it. In any case, it is apparent that the assumption of the insignificance and powerlessness of the new institutions of self-government, so long a fixed idea of historians of Russia, does not adequately convey the actual complexity of the relations between the state and the urban population.

38. S. F. Platonov, *Ocherki po istorii Smuty v moskovskom gosudarstve XVI–XVII vv.*, 3rd ed. (St. Petersburg, 1911), pp. 399–400, 444–46, 518.