

New Europe College
Ștefan Odobleja Program
Yearbook 2015-2016



ANDREEA EȘANU
GEORGIANA HUIAN
VASILE MIHAI OLARU
CRISTIANA PAPAHAĞI
VANEZIA PÂRLEA
IULIU RAȚIU
ANDREAS STAMATE-ȘTEFAN
THEODOR E. ULIERIU-ROSTÁS

This volume was published within the Human Resources Program – PN II, implemented with the support of the Ministry of National Education – The Executive Agency for Higher Education and Research Funding (MEN – UEFISCDI), project code PN–II– RU–BSO-2015

EDITORIAL BOARD

Dr. Dr. h.c. mult. Andrei PLEȘU, President of the New Europe Foundation, Professor of Philosophy of Religion, Bucharest; former Minister of Culture and former Minister of Foreign Affairs of Romania

Dr. Valentina SANDU-DEDIU, Rector, Professor of Musicology, National University of Music, Bucharest

Dr. Anca OROVEANU, Academic Coordinator, Professor of Art History, National University of Arts, Bucharest

Dr. Irina VAINOVSKI-MIHAI, Publications Coordinator, Professor of Arab Studies, “Dimitrie Cantemir” Christian University, Bucharest

Copyright – New Europe College 2017
ISSN 1584-0298
New Europe College
Str. Plantelor 21
023971 Bucharest
Romania
www.nec.ro; e-mail: nec@nec.ro
Tel. (+4) 021.307.99.10, Fax (+4) 021. 327.07.74



VASILE MIHAI OLARU

Born in 1981, in Cluj-Napoca

Ph.D. in History at Central European University, Budapest (2013)

Thesis: *Writs and Measures. Symbolic Power and the Growth of the State Infrastructure in Wallachia, 1740-1800*

Fellowships:

Ph.D. Fellowship at Central European University, Budapest (2006-2012)

Write-up Grant from Central European University (2012- 2013)

Research Fellowship: Centre for Advanced Study (CAS), Sofia (2014- 2015)

Postdoctoral Fellowship: Universitatea Babeş-Bolyai (UBB), Cluj Napoca, the project number POSDRU/159/1.5/S/140863 with the title „Competitive European researchers in the fields of socio-economics and humanities.

Multiregional research network (CCPE)”, (2014- 2015)

Articles published in journals and edited collections in English and Romanian.
Participations in workshops, colloquia, and conferences in Romania, Hungary, Germany, UK, US and Bulgaria.

Fields of research: Early-modern history, state formation, social history, history of administrative techniques, historiography.

THE WINE-TAX REGULATIONS AND THE TRANSFORMATION OF THE STATE IN WALLACHIA, 1740-1831

Abstract: Focusing on the regulations of the wine-tax, my article engages the role of such documents in the transformation of the state in Wallachia from 1740 to 1831 in a context determined to a large extent by the Ottoman fiscal pressure. By analyzing the form, content, and employment of the regulations, I claim that the princely power expanded its area of routine intervention in society. At the same time the regulations, while sanctioning the extant social hierarchy, subjected it to the “law” and produced the notion of a homogenous state territory, divided in counties. The main argument is that the fiscal regulations accelerated the transition from the judicial principedom, mainly arbitrating disputes among his subjects, to a more interventionist administrative principedom.

Keywords: fiscal regulations, privilege, wine-tax, principedom, state, territorialization, Wallachia, Ottoman Empire, taxation, representation of society, representation of the territory, administration.

My article stems from a concern with the modalities of rule in Wallachia before the Western-style modernization marked by the adoption in 1831 of the Organic Regulation, the first constitution of Wallachia. Among the new modalities of rule which appeared in the 1740s, were the regulations, princely ordinances which regulated various aspects of the subjects' lives from taxes to the purchasing of medicine and ammunition, the closing hours of the taverns and other aspects. Here I will focus only on one fiscal regulation, the regulations of the wine-tax (*ponturile vinăriciului*), to illustrate how they altered the exercise of rule.

This type of administrative-legal document issued by the princely chancellery was a novelty at the time and it escaped the attention of

historians; first of all by the simple fact of addressing the entire population of the country at one time and then by the detailed description of the fiscal process and obligations. My article engages the role of such written regulations in the transformation of the state in Wallachia from 1740 to 1831. By analyzing the form, content, and employment of the regulations, I cast light on how political power was represented in relation to the land over which was exercised and to the inhabitants of that land. In main it argues that fiscal regulations represent new practices of governance that illustrate and in the same time contribute to the emergence of a new form of state in Wallachia in the period under discussion.

My discussion of the new form of state is premised on a double understanding of the state. On the one hand it refers to an organization which interferes in the subjects' lives in order to extract resources and control their actions. In this sense the state occupies a central place and attempts to reach out in the territory it claims to control; in the words of Michael Mann it exerts "infrastructural power".¹ On the other hand I see the state as inhabiting the social and the material world which it rules. In the latter sense, and related to my concerns here, the state is an idea that exists in the social divisions it produces through its policies or in the notion of territory and territorial divisions it creates; the notion of state as an impersonal and objective entity is also produced through the depersonalizing effects of the written norms.²

The perspective I propose here offers a corrective to the Romanian literature on the so-called Phanariot regime (1716-1821). The 18th century was commonly thought of as a debacle in Romanian history; this was mostly due to the Phanariots, the Greek or Hellenized elites from Constantinople to which the Sublime Porte had entrusted the governorship of Wallachia and Moldavia between 1716/1711 and 1821.³ The next decade (1821-1831) was too short to acquire a more positive evaluation, except the fact that 'indigenous princes' that is, recruited from local boyars were reinstated.⁴ This extremely negative image was forged in the 19th century, the period when nationalism was used as political ideology by the Romanian elites. Several features were ascribed to the Phanariot regime: despotism (this being obviously just an extension of the European view of the Ottoman Empire as despotic); rule of foreigners (Greeks); fiscal extortion; administrative corruption; and in the most ideological statements all these led to moral corruption of the Romanian nation, obstructing its modernization.⁵

Already at the end of the 19th century Nicolae Iorga has questioned the identification of the Phanariots with foreigners; he showed that in fact the Phanariot families mixed with the Wallachian (and Moldavian) boyar families blurring the dividing lines between locals and foreigners.⁶ Other objections to the negative image followed suit but were rather unsuccessful in changing the perception of the Phanariot period.⁷ Regardless of the adopted perspective on the Phanariot rule, an aspect of the period which was never reconsidered is the rulership, the way rule was exercised in Wallachia. Especially in the “accusatory” view of the Phanariot regime, the institutions of rule were simply seen as the site of corruption, abuse and excessive fiscal extraction. Alternatively they were regarded as examples of failed reforms inspired by the contemporary enlightened absolutism. Such a judgment precluded the analysis of important transformations in the modalities of power. This study aims at redressing this omission.

The remaining part of this paper is organized in three sections. First I will discuss in brief the relationship between Wallachia and the Ottoman Empire and assess the impact of the latter on the socio-economic transformations in Wallachia; this wider contextualization is premised on the assumption that the transformations taking place in the Ottoman Empire must be taken into consideration in order to better understand the transformations taking place in the principality situated north of the Danube. Next, I will trace the history of the wine-tax regulations from 1740 to 1831, point out their main features and discuss their employment in administration. Throughout the latter part and especially in the concluding section I will reflect upon the impact of these regulations on the exercise of rule and on the redefinition of the relationship between principedom and subjects.

The Ottoman Context

In order to better understand the transformation of the Wallachian state in this period it is important to relate it to the wider Ottoman context of which Wallachia was part as a tributary principality.⁸ Studies from the last two decades emphasize that from the late 16th century to the early 19th century the Ottoman Empire underwent deep socio-economic transformations and not just a decline of the classical institutions. The phenomenon is too complex even to be summarized here. What matters is that the central aspect of these transformations was the growing need

of coin and the consequent fiscal pressure determined by the growing costs of the war.⁹ So, in this period the Ottoman Empire experienced two contradictory trends: one was of increasing levels of taxation; the other was the stagnation or only marginal growth of the incomes entering the treasury coffers. This was due to a large extent to the increasing role of the intermediaries in the fiscal process and the large share they managed to retain from the total gross revenue.¹⁰ Normally, the latter trend only aggravated the former. The fiscal pressure rose especially during periods of war and they triggered fiscal reforms as those from the end of the 17th century, resulting in increased revenues during the first half of the 18th century.¹¹ It is in this context that the local notables acquired more power and were given more responsibilities – even to maintain order and to recruit armed forces.¹²

Besides taxation, one method the central power used to collect more cash from provinces was to pit the groups contending for governorships one against the other and hence to increase the prices of the appointments. Suraiya Faroqhi wrote with regard to the Anatolian provincial governors:

‘these dignitaries, who often paid substantial sums to the central treasury in order to secure appointment, and remained in any given post for only short periods of time, came to compete for taxes on crops which could be harvested only once a year.’¹³

The same mechanism can be identified in the Romanian principalities in the 18th century, although it started earlier.

Wallachia was tied to the Ottoman Empire through social networks stretching south and north of Danube of which the Phanariots were important members; also, the connection was solidified by the economic exchanges, the majority of Wallachian exports being sold in the Ottoman territories.¹⁴ But maybe the most visible sign of integration was the tribute and other payments related to acquiring and keeping the princely governorship. These extra-economic payments started to increase substantially in the 16th century reaching a peak in the last years of those centuries and provoking a massive uprising under the command of Prince Michael the Brave; the uprising determined a sudden drop in the amount of the direct payments toward the Sublime Porte. During the 17th century the tribute increased again at a slower pace; after 1700 the pace accelerated and between 1730 and 1768 the payments reached a new historical maximum and slowly decreased afterwards.¹⁵ All in all,

the payments towards the Ottoman Empire were very high during the 18th century and the beginning of the 19th.

The long term consequence of this Ottoman fiscal pressure was the dissolution of the communal villages that is, communities where land was held in common, in a process that lasted from the 16th to the 19th century.¹⁶ But there was also a short term consequence in the increased fiscal exploitation of the Wallachian tax payers; the situation became acute in times of war when the desertion of the villages made both the seigniorial and the fiscal extraction of the principedom unsustainable. Therefore, if we zoom out the picture, we can notice that neither the fiscal pressure nor the attempts to curb its effects were peculiar to the tributary principalities; far from being just an external intervention, the two phenomena were actually present in the areas under direct Ottoman administration.

The Phanariot princes' "reforms" represented a provincial response to a wider Ottoman phenomenon; they were part of process whereby local and regional leaders accumulated more responsibilities and introduced various measures to prop up the empire but also to increase their power. This reverberation of empire-wide phenomena articulated with the need of the Wallachian landlord class to strengthen its grip on a more and more volatile dependant peasantry fleeing war destructions and fiscal and seigniorial exploitation. Thus, the fiscal regulations which I will be discussing below were part of a comprehensive attempt to overhaul the Wallachian institutions by the prince Constantin Mavrocordat. They were complemented by other measures: agrarian regulations, administrative and judicial reorganization etc. This attempt – called "reforms" in the Romanian historiography – was meant to stabilize the taxable basis of the country, to increase the fiscal output and to make seigniorial exploitation sustainable. However, the most visible effect was to alter the relationship between the principedom and the subjects, as I will show below.

The Regulations of the Wine-tax to 1831

What I call regulations were normative texts, issued by the princely chancellery or treasury, which established the rules for various activities and institutions. Although issued in the name of the prince, as if they were the product of his will, in reality the text of many regulations was actually drafted by members of the princely council (*divan*) and only sanctioned by the prince; the regulations were also issued in the name of the Divan

or the deputy boyars (*caimacami*) when the Wallachian throne was vacant or, in times of war, in the name of a foreign general commanding the occupation army.

The regulations were preserved in archives (I include here also the manuscript section of the Library of the Romanian Academy), either individually or collated in registers (be they the registers of the princely institutions like the chancellery or the treasury or private registers). In some cases the text of the regulations was preserved only in the form of authorization letters handed to tax-collectors whereby the latter were entitled to carry out their job contained the paragraphs (*ponturi*) of the respective tax. A considerable number of the regulations which I will cite were published in source volumes.

The regulations from the 18th and early 19th century can be classified in several categories. The agrarian regulations concerned the relations between the dependant peasants and landlords (boyars, monasteries, bishoprics, members of the princely families). It was for the first time that the central power intervened in these relations; until then, they were a local and private affair, established by an oral or written agreement. The administrative regulations dealt with the administrative offices either the newly established or old ones which were reformed now and had their responsibilities and jurisdictions more clearly stipulated. Police ordinances usually comprised the rules and procedures regarding the capturing of bandits, their investigations and punishment. The church regulations regarded the recruitment of priests, the keeping of holidays, the situation of other religions, the moving of cemeteries outside towns etc. Public order regulations which regarded an array of activities: the purchase of medicines; the purchase of ammunition; anti-fire measures (each inhabitant to keep a barrel full of water ready for case of fire), the speed of coaches in Bucharest, beggary; the functioning of taverns (closing hours, personnel), construction rules (the distance between houses, interdiction to build in such a way as to obstruct public spaces); quarantine and anti-plague measures; registration of the clients of inns etc.

Finally, there were the fiscal regulations, for the important taxes collected by the Wallachian principedom: poll tax (*bir*), wine-tax (*vinărici*), sheep-tax (*oierit*), pigs and honey tax (*dijmărit*), tobacco tax (*tutunărit*). They were issued in the form of princely ordinances, addressed to all the inhabitants of the country and established the amounts of taxes, the exemption from taxes of some people (partial or complete), the modalities of assessment and collection and other rules to be attended during the fiscal

process (the behavior of the collectors, methods to prevent tax-evasion, punishments and penalties etc.).

These regulations were enacted from 1740 on, the period corresponding to the “reforms” of Constantin Mavrocordat. So, around the middle of the 18th century the Wallachian principedom started to regulate by written ordinances activities and institutions which were hitherto beyond its concerns. This was an attempt to extend the infrastructural reach of the principedom that is, a growth in the capacity to act at a distance. But it was equally an attempt to fashion the society and the territory in order to facilitate their administration.

In spite of their importance for the Romanian administrative and legal history, the regulations did not attract much attention in the Romanian historiography as a topic in itself. They were mainly used as sources for various histories: agrarian, fiscal, economic, urban, administrative, legal (in the sense of judicial organization). The legal historiography in Romania focused on the customary right – which it tried to identify in various practices and institutions – or on well known collections of laws such as: “The Law [Published at] Govora” (*Pravila de la Govora*, 1640, the translation of a Slavic translation of a Byzantin collection of laws, mostly church law, but also secular); “The Amendment of the Law” (*Îndreptarea legii*, 1652, canonic and secular law, mostly criminal but also civil); “The Legal Register” (*Pravilniceasca condică*, 1780, civil law; agrarian regulation); “The Law of Caragea” *Legiuirea lui Caragea* (1818, civil law); “The Organic Regulation” (*Regulamentul Organic*, 1831, the first constitution). The 17th century collections were never actually used on a regular basis in the administration of justice.¹⁷ “The Legal Register” from 1780 is the first legal case published in Wallachia to be frequently used in administration and justice. But along with it, and this passed unnoticed, the regulations enacted in the last decades of the 18th century came to be regularly invoked in administrative and judicial decision. Hence, their neglect in the Romanian historiography and their importance in the administration of Wallachia constitute the double motivation of my interest in them.

In order to discuss the importance of this new instrument of princely rule I will focus here on one of the fiscal regulations, namely the regulations of the wine-tax (*vinărici*). Historians concentrated mainly on the “hard” part of taxation during the so-called Phanariot period: the amount of taxes, the variations and effects of taxation of the living conditions of the taxpayers.¹⁸ In distinction to them, I will focus on the second part of the

locution (regulation); more precisely I will discuss the impact of the fiscal regulations upon the modalities of rule.

To illustrate the transformation in the modalities of rule I will resort to a comparison between the regulations after 1740 and the letters of authorization for the collection of the wine-tax (*vinărici*) around 1700, during the time of Prince Constantin Brâncoveanu (1688-1714). The letters were transcribed in a register kept at the treasury – *Anatefter* – and listed the quantum of the tax, the categories subject to taxation and other details regarding the collection of the tax. Below I present a summary of four such letters:

1698: “Letter [of authorization for the collection] of the wine-tax on the hill of Târgoviște” (*Carte de vinăriciul dealului Tîrgoviștii, Sept<embrie> 1, anul 7207 [1698]*). The tax was to be collected from all those who had vineyards in the respective hill: “boyars, princely servants, merchants, common taxpayers, men of every status”. The collectors were entitled to take 1 out of 10 buckets “according to the custom” (but the cash equivalent of the bucket was not specified) and a fixed fee (*poclonul*) paid individually, of 33 *bani*. So, in this region every owner of vineyard paid the same ratio and the same fee.¹⁹

1698: “Letter [of authorization for the collection] of the wine-tax on the hill of Pitești” (*Cartea vinăriciului dealului Piteștilor, Sept<embrie>, 26 zile, anul 7207[1698]*). The common taxpayers (*birnici*) had to pay 40 *bani* per bucket and 30 *bani* fixed fee per capita; the princely servants were also obliged to 40 *bani* per bucket but only 15 *bani* as fixed fee; the priests and the deacons had to pay 22 *bani* per bucket and the fixed fee of 12 *bani*. The letter mentions that “this settlement is also written in the charter that I gave to the inhabitants of the hill of Pitești”.²⁰

1700 or 1701 – the letter for the hill of Târgoviște reveals different amounts of tax and different fiscal categories than in 1698. The tax was to be collected from everybody “boyar, princely servant, merchant, captain or common tax-payer” except from “the vineyards of the boyars to whom the princes had donated lands with princely charter”. The common taxpayers and the princely servants had to pay 33 *bani* per bucket; the fixed fee consisted of 30 *bani* for the first category and 12 for the second. The priests and deacons were supposed to pay 20 *bani* per bucket and a *poclon* of 12 *bani*.²¹

1709 – the letter for the hill around Bucharest stipulates that the tax was to be collected from everybody, regardless of social status. Everybody had to pay 30 *bani* per bucket; the *poclon* was differentiated: the priests

and the deacons had to pay 12 *bani*, the princely servants 15 and the common taxpayers 30. Besides, everybody had to pay an additional tax (*părpărul*), 12 *bani* per barrel and 6 for a smaller barrel.²²

This is indeed very fragmentary evidence. However, it does indicate a striking feature of the assessment and collection of the wine-tax around 1700 pertaining to the political geography they describe: these letters of authorization are addressed to very small areas of vine cultivation, “the hills”, and not to administrative units (counties, districts, or towns). So, they describe a particular or separate relation between the principedom and various spots from the land it ruled, but not a relation to a homogenous territory. This observation is further supported by the fact that technicalities of the wine-tax were different in all these areas: the quantum of taxes, the categories subject to taxation, and the variations in the quantum of the tax according to category. In one case, Pitești, there is a charter given to the tax-payers which stipulated their fiscal obligations.

Anticipating, I have to add that the text of these letters is shorter than in the case of the similar letters issued later in the 18th century because they contained fewer stipulations. Moreover, it is a one paragraph text without any internal division in paragraphs. Understandably, the adjudications of litigations related to the wine-tax were done on the basis of the charters with which each community for individual was endowed and not with a regulation applicable to the entire country. For example, in 1713 the prince ordered the wine-tax collectors to respect the grants he had made to two monasteries from the wine-tax “according to their charters and custom” (*precum le scrie hrisoavele si le iaste obiceaiul*) and not according to some countrywide regulations which did not exist.²³ So, the tax-agents had to attend to these private charters, not to some country wide regulation.

The format of such letters of authorization changed significantly after 1740 because they came to comprise the regulation of the wine-tax issued annually by the princely treasury. The text of one of the first such regulations was reproduced in a letter of authorization given to the wine-tax collectors (*vinăriceri*) by Constantin Mavrocordat on August 29, 1746. The letter (and the regulation) stipulated the method of assessment (one bucket from ten, so 10% of the wine production) and the amounts to be paid: 4 *bani* per “princely bucket”²⁴ and a fix fee (*poclonul*) 1 *ban* per bucket by those that had between 10 and 120 buckets and 1 taller per head by those who have more than 120 buckets. The letter also listed the exempted categories (the great boyars, the boyars with or without office, the great monasteries and their daughter monasteries (*metohuri*),

the boyars' widows, the lesser boyars without office, merchants and the clerks of the divan); the penalties for tax-evasion and for complicity to tax-evasion are specified; the fines for those tax-collectors who would demand sustenance without payment or would exact over the amount that "is specified in this letter of my Princeship" (*din cât scrie într-această carte a domnii mele*).²⁵

This type of document issued by the princely chancellery was a novelty at the time, first of all by the simple fact of addressing the entire population of the country at one time and then by the detailed description of the fiscal process and obligations. Unfortunately no wine-tax regulation was preserved in the following four decades. But, the ones from the last two decades of the 18th century reveal further change in format and content. In 1783 the regulation of the wine-tax administration becomes much more complex and the format of the documents undergoes a sensible change. First of all, the text is entitled "The Regulations of the wine-tax on the year 1783, [showing] the way the wine-tax collectors are to act for the administration of this job" (*Ponturile pentru slujba vinăriciului pe anul acesta let. 1783, în ce chip să urmeze boierii vinăriceri la căutatul acestei slujbe, cum arata*).²⁶

The text was organized in ten numbered paragraphs called *ponturi*. The first lists the categories which are exempt from this tax. The second mentions the deductions of various grants (mile) from the collected money destined to social support institutions. The third and tenth points warn against tax-evasion. The fourth and the fifth are the largest paragraphs and tackle the most sensitive issue: the assessment and collection of the tax; the fourth exposes a very complicated method of registration in writing and issuing of testimonials to the tax-payer to attest the amount of wine that is subject to taxation and the amount of cash paid; the method is destined to prevent both tax-evasion and fraud by collectors and to facilitate later controls from the center; it is also stipulated that the vessels of wine are to be measured with the princely ell handed to the tax collectors from the treasury; the fifth point deals with the grants of half of *vinărici* to monasteries: it forbids farming out of such grants by the abbots and stipulates the right of man of the monastery to take part in the operations of measurement and taxation; attention is given to forms of written controls in this case too. The sixth point specifies the right of the boyar who farmed the wine-tax to judge small cases, but also the supervision by the *ispavnic* in case of abuses.²⁷ The other points regulate the fees paid by butchers

as part of the wine-tax and the behavior of the agents – ordering them to pay for their food and the fodder for the horses.

What are the differences in comparison with the rules included in the letters of authorization issued around 1700? tome

1. In terms of size, the text is much larger than the small letters of authorization from around 1700 and even from the letter of authorization from 1746. The detail in which the actual operation of measurement and registration of barrels with wine is prescribed is significant – but consonant with other regulations, especially fiscal ones.

2. The text was organized in paragraphs (*ponturi*), each of them tackling a specific problem related to the administration of the wine-tax; that is, from a simple letter of authorization, it became a statute. This aspect was important for it allowed the regulation to be subsequently used like a legal text.

3. Another significant aspect – already encountered in 1746 – is that there is no specification of a certain area where the regulation is valid, obviously because it had country-wide application. Besides it is addressed to all the inhabitants of the country which paid taxes or were tax-exempt (the Roma slaves were not mentioned perhaps because they did not possess juridical person).

Let me elaborate these three changes on the format of the regulations. Such regulations were issued annually and until the end of the period under research here, when the *vinărici* (and other medieval taxes) were abolished as part of a move to simplify taxation.²⁸ In main they remained the same, but in time the details of the fiscal process became more numerous and the amount of the tax tended to increase. Leaving aside the variations in the amount of the tax,²⁹ the procedure of tax-collection and the measures to prevent fraud and abuses are more carefully listed.

It was thought that frauds and abuses could be curtailed by the publicity of the regulations so that both fiscal agents and tax-payers would be well acquainted with their duties and rights. For instance, in 1801 the regulation of the wine-tax – transcribed in the county-register of the Vlașca county – stipulated that the tax-farmer had to read the content of the regulation “also to the those that you hired in the districts of the county for the collection of the tax”.³⁰ The obligation is repeated in the regulation of the wine-tax from July 13, 1803.³¹ A few days later, the regulation of the exceptional wine-tax collected from the “privileged” (*privilegheați*) issued on August 25 1803, and containing 11 paragraphs, required that the text be read “throughout all the hills and all the villages”.³²

Perhaps because of the rampant irregularities in the assessment and collection of the wine-tax, the central authorities try to co-opt the tax-payers themselves in the process: so, on September 21, 1811, it is established that

the farmers of the tax [have] to measure the barrels of wine in the presence of two honest men who will be chosen for that matter in each village and in the presence of the priest ... then, the priest will investigate the receipts issued by the tax-farmer, will compile them in one document and he will also sign.³³

Intense publicity and signatures from the tax-payers were combined in an order from October 29, 1811; the document repeated the obligation of the county superintendents (*ispravnici*) to publicize the ordinances “in the entire county” and “have it read out loud from village to village”; this time though, it also required that the copy of the ordinance read in villages be signed by the priest, the headman and one or two villagers and then submitted to the Divan.³⁴ Obviously this was meant to make sure that all tax payers would know that amount and the technicalities of the taxation process.

By 1822, the regulation of the wine-tax comprised 13 paragraphs because the procedures of assessing and collecting the taxes were laid down in even more detail. If some of the previous stipulations in the previous regulations were dropped, new ones were added. It is noticeable an emphasis on the punitive aspects for non-compliance. The tax-collectors, who ignored all previous exhortations to behave according to the regulations, were threatened with overt and secret investigations in order to uncover their frauds. Moreover, the text lists for the first time the penalties which would incur those who would infringe on the regulations: the payment of the damage (illegally collected sum), the confiscation of the wealth, the annulment of the privileges and of the boyar rank and the public beating followed by the sentence to hard labor in the mine; moreover, for “greater crimes” the offender would be sentenced to death.³⁵ The harshness of the penalties, going to the social degrading of the offending party and hence his treatment on a par with commoners, suggests an incipient, and perhaps rhetorical, equality in front of law; but is also a clear indication of the weak control or infrastructural reach of the central authorities over the fiscal agents’ behavior.

So, the gradual swelling of the wine-tax regulation was due to the addition of more and more details regarding the technicalities of this tax. This indicates the expanding sphere of state intervention, the assumption of more responsibilities and the attempt to control a wider area of the social reality. The attempt is part of what Charles Tilly called “invasions of small-scale social life” by the state.³⁶

How were the wine-tax regulations employed in administration and justice? First of all, their authority was not recognized automatically. For instance, in 1756 Constantin Mavrocordat scolded the wine-tax collectors for asking the monasteries and other exempted categories of subjects to show the charters of exemption:

This thing has astonished us and made us wonder what your justification was. Perhaps you could not understand what is stipulated in the regulation (*ponturile*) enacted by my Princeship which was handed to you, namely nobody is entitled to exemption beyond the stipulations of the old custom of the country.

The reference to custom should not deceive us as the custom establishing precisely who was entitled to tax-exemption was actually a recent regulation. In fact the case is indicative of the transition from an administration based on particularisms to an administration based on general rules. The tax-collectors were expected to carry out their job according to the country-wide regulations, regardless of documents attesting local or private fiscal privileges. It is an attempt to replace the myriad of private privileges and fiscal arrangements with general regulations which comprise the fiscal status of all taxpayers and classifies them in homogenous fiscal categories. The princely letter also reveals a tension between such a trend and the habit of tax-collectors to deal with a variety of fiscal regimes granted by princely charters. The superior authority of the regulation over private charters emerges with even more clarity in a case from 1811: the Divan rules that the slaughter house built on the estate of a litigant is exempted from taxation even in the absence of a charter of privilege “because in the eighth paragraph of the wine-tax regulations ... it is specified that the slaughter houses from the monastic and boyar estates are exempted”.³⁷

Although the central authorities (the prince or the Divan) repeatedly endorsed the authority of the regulations, the taxpayers did not feel protected by such written laws. For instance, in 1794 the inhabitants

from the “hill of Pitești, from Muscel county” complained that the wine-tax collectors committed great abuses and exacted two or three times over the legal amount. Hence, they asked a princely charter specifying their just dues, so that they could show it to the tax-collectors. It was exactly the type of document which the people from the hill of Pitești had in 1698, as I showed above; it is remarkable that the geography of this complaint recalled the geography of the wine-tax collection from around 1700. However, since the wine-tax was regulated by documents with countrywide validity, Prince Alexandru Moruzi refused to revert to the habit of bestowing charters and simply sent them “our princely charter comprising exactly the regulation of the wine-tax” (*domnescul nostrum hrisov cu cuprindere întocmai după ponturile vinăriciului*). The princely order also instructed the tax-agents to attend the 7th paragraph (*pont*) which laid down in detail the method of accurate registration of the name of the tax payer, his wine production and the amount he paid.³⁸

Cases similar to that described above reveal both the inertia of the old customs and the resolution of the principedom to fix the fiscal obligations of all Wallachian taxpayers by a written general regulation. Apparently by 1797 many tax-payers, exasperated by the abuses of the wine-tax collectors demanded separate charters to stipulate their fiscal obligations. Nevertheless, such a practice would have defeated the purpose of regulating taxation by countrywide settlements. Alexandru Ipsilanti, the prince who enacted the first legal code to for regular judicial use Wallachia,³⁹ could not consent to the revival of the old legal practice. So, on September 18, 1797, he ordered the superintendents to assure that the wine-tax collectors would not exceed the lawful amount and attend the lawful methods of assessment.⁴⁰ The struggle between general regulation and local privilege continued in the first years of the 19th century, as I showed above, but in itself it testifies to the slow integration of the Wallachian subjects under the effect of a general legal text.

The cases I mentioned above reveal the most evident feature of the wine-tax regulations enacted after 1740: they became the normative ground for adjudicating disputes related to this tax and they were referred to explicitly in the judicial decisions. This is important because previously decisions were based on customs, the princely will or charters of privilege. The judges could either refer to the regulations in general as whole texts or to specific paragraphs which regulated a particular issued of the fiscal process.

The administration of the wine-tax according to a general, country-wide valid regulation is apparent already in 1749. On September 15 prince Grigore Ghica renewed the grant of half of the princely wine-tax and the right to the wine-tithe (*otaștina*) to the monastery Fedelșciorii from an estate. So, the document is a renewal of an ancient privilege that is, a particular tie between princedom and a social actor, “according to the content of the regulation that My Princeship has done, both for the wine-tax and for the wine-tithe” (*dupe cum să coprinde și în testamentul ce am făcut Domniia Mea, atât pentru orânduiala vinăriciului, cât și pentru otaștină*).⁴¹ Similarly, on December 20, 1766, Prince Alexandru Scarlat Ghica dispatched a commissioned official (*om domnesc*) to Muscel county where the local superintendent⁴² did not adhere to “the contents of authorization letter and the paragraphs” (*nu au urmat cărții și ponturilor dupe cum se cuprinde*) regarding the collection of the wine tax from the vineyards where monasteries had half of this tax granted as princely munificence (*milă*): he did not allow the man of the monastery to participate in the assessment and perception of the wine-tax so that the religious establishment could take its share.⁴³ What is remarkable in both these cases is that the renewal or the endorsement of previous privileges was done in the terms of the regulation. The ancient privileges continued to exist but only by being transformed in legal categories and being stipulated in state endorsed legislation.

Subsequent documents show that the judges habitually invoked the relevant written regulations when they adjudicated fiscal litigations. On September 13, 1777, the metropolitan and the great boyars constituted in a judicial court, judged and referred to the prince the case of a wine-tax farmer who got into a conflict with the priests of the princely court because of the rights to gather the mentioned tax from a certain area. The judges corroborated more proofs in order to make a decision: an old charter, a contract of wine-tax farming and a personal testimony from a former tax-farmer and the princely regulation for the concession of the wine-tax. In the end they adjudicated the case in favor of the priests also because the regulations for the farming out of the wine-tax indicated (*dăosebit să vede și ponturile vînării vinăriciului*) that the priests were right.⁴⁴

The resolution of a case could be informed by both custom and regulations, indicating a certain limitation of the latter. On September 13 1781, the divan judged the request of the Argeș monastery to cash the rents of the shops held during the market days on its estate at Ștefănești and incomes of the butcher. The judges’ report recommended the prince

to order the superintendents to investigate the custom on neighboring estates for the rents of the shops and to grant the income from the butcher shop. The recommendation was based on the fact that whereas the latter income was stipulated in the regulations, the former was based on custom. Consequently, the prince, in his resolution, followed the recommendation in the first issue and ordered the superintendents to act according to the wine-tax-regulation in the problem of the butcher shop income.⁴⁵

The references to the wine-tax regulations become more and more frequent after 1800 through expressions such as “according to the content of the wine-tax regulation” or variants thereof⁴⁶; alternatively, certain practices could be described as “infringing the regulation” (*peste ponturi*)⁴⁷ or the local officials exhorted to enforce the collection of the tax “according to the princely [wine-tax] regulation”⁴⁸ or the “content of the regulations of the Divan”.⁴⁹ The recalcitrant tax-payers refuse to pay “according to the regulation” or “do not comply with the regulation in effect”.⁵⁰ An order dispatched on August 20, 1822 to the counties from the northern part of Wallachia (mountain area) instructed the superintendents to assist the fiscal agents with “enforcing the content of the regulation”.⁵¹

Yet, as the regulations started to be formatted as legal texts, in numbered paragraphs, their employment starts to be more sophisticated. Judges do not invoke them as a whole, but they cite or quote the paragraph which is supposed to justify the decision. I already brought such references above. Several other examples will strengthen the point.

Probably warned of some previous irregularities, on September 9 1793 Prince Alexandru Moruzi urged the wine-tax collectors from Romanăți county strictly observe the “12th paragraph” (*capul 12*) of “the regulations of my Princeship that were issued at the auction of this tax” (*ponturile domnii mele ce li s-au dat la căutatul slujbii*), which forbade them to collect the wine-tax from the villages that belonged completely to the monasteries.⁵² So, the tax-agents were supposed to act on the basis not of a private charter of the monastery, comprising its privilege – although this might be used to identify the beneficiary of the privilege – but a particular paragraph from the country-wide valid regulation.

A month later, on October 16, 1793, two county-superintendents reported to the prince that the agents collecting the wine-tax in their jurisdiction cashed in fees from the slaughterhouse of Urlați, a market town, and asked for exemption. On October 27 the prince ordered the great chancellor⁵³ of the Lower Country to investigate the case by consulting the content of the regulations for the wine-tax (*văzînd și cuprinderea*

ponturilor vinăriciului). The great chancellor Scarlat Ghica referred back to the prince after consulting the regulations for the wine-tax transcribed in the register of the Divan; the “seventh paragraph” (*pontul al șeptelea*) forbade the wine-tax collectors to collect any fee from the slaughterhouses on boyar and monastic estates, except a small quantity of meat as their food; they could collect such fees from the slaughterhouses without princely charters granting exemptions. On October 28 the prince gave his positive resolution on the anaphora of the *vel logofăt*.⁵⁴

Two decades later a comparable case is documented. On June 26, 1815 a judicial report (*anafora*) of the divan states that “it was investigated in the wine-tax regulation and the 9th paragraph stipulates that the litigations between the vineyards owners are to be adjudicated by the tax-collector”; however, the case judged by the Divan was different in the sense that it referred to an extra tax which was not regulated by the wine-tax regulation. So, although in this case the 9th paragraph did not apply, it is noteworthy that the regulation in effect was consulted in order to formulate a decision. Even more importantly, the employment of the regulations in various administrative and judicial decisions indicates a depersonalization of the political power. Moreover, it also points to transformation in the legal culture in the sense that Wallachian judges (be they the prince of the boyars) gesture towards justifying their decisions in legal terms. Neither the will of the prince, not the old custom of the country seem sufficient as normative grounds.

Finally, the regulations were important in that by nominating social categories and their fiscal status helped produce the social order and the social divisions while at the same time homogenizing these categories. Although they still reflected the hierarchical structure of the pre-modern society, with privileged people who were exempt from taxes and commoner tax-payers who paid all the taxes, the wine-tax regulations – along with other regulations issued in the same period – promoted a sort of equalization within certain categories and subjected all these categories to the same legal text. In front of the country-wide valid regulation the individual privileges ceased to be relevant except as legal stipulations. Similarly, the regulations helped to construct and disseminate a notion of state territory. They were addressed to the entire country or to the 17 counties⁵⁵ which made up the territory under princely hold, and not to hills or other wine-producing areas. In other words they produced a different political geography, according to the central criteria of space division and land management.

Conclusions

So, what do the fiscal regulations tell about the Wallachian state in the 18th century and the first three decades of the 19th century? First of all it was a more intrusive state, a state which dealt with much more details of the fiscal process and tried to control a larger share of the subjects' activities. It was a state which expanded considerably its area of intervention, though this move was not perceived legitimate as showed by resistances, irregularities, and inertias; however, the deficit of implementation should not conceal this change. Secondly, the regulations promoted depersonalization of power. Instead of the princely will or a custom which usually had to be endorsed by witnesses, the judges began to invoke in their decisions a text or a paragraph from a text which transcends the tenure of a prince or of an official; the authority was more and more perceived to be lying in a written text. Thirdly, the regulations also expressed and produced a new political geography. By addressing all the subjects at once (although they were still unequal in front of law as some still retained a privileged status), by delivering the same message, by imposing a certain uniformity in taxation – according to the social categories, these texts represented a homogenous territory as the space of the state; and while it did maintain – actually legalize – social inequalities by allowing the existence of privileged social actors, it subjected the latter to a single, state endorsed rule.

All these features – intrusiveness, territorialisation, and depersonalization – are features of the modern state, of the modern modality of rule. This transformation effected (or made visible) the transition from a judicial principedom, characterized by little interference with the lives of the subjects and confined to arbitrating their disputes, to an administrative principedom, ready to intervene, instruct, and coerce on a larger scale than before. Thus, the wine-tax regulations and their effects can be read in two ways. If we have in mind the 19th century developments we would be led to conclude that the transformations I discussed above were part of the overture of political modernization in Wallachia. If we temporarily leave out the 19th century, or the period after 1831, we can see the transformations I discussed here as the regional response to the deep transformations taking place at the time in the Ottoman Empire which have driven significant transformations in the nature of the Wallachian principedom.

NOTES

- 1 Michael Mann, "The Autonomous Power of the State: its Origins, Mechanisms and Results" in *States, War and Capitalism* (Oxford UK & Cambridge USA: Blackwell, 1992), 1-31; the author also refers to the "despotic" power, the capacity of the central elites to adopt various measures without consulting regularly the society, a notion that does not interest me here.
- 2 My sources of inspiration were Philip Abrams, "Notes on the Difficulty of Studying the State (1977)," *Journal of Historical Sociology* 1/1 (March 1988): 58-89 and Pierre Bourdieu, *Sur l'État. Cours au Collège de France (1989-1992)* (Paris, Raisons d'agir/Seuil, 2012), 15 and *passim*.
- 3 The last work on the origin and function of the Phanariots in the Ottoman state, albeit focusing on the career of a 19th century bureaucrat is Christine Philliou, *Biography of an Empire. Governing Ottomans in an Age of Revolution* (Berkeley, Los Angeles, London: University of California Press, 2011).
- 4 Technically speaking this is inaccurate since the first "indigenous" prince of Wallachia was Grigore Dimitrie Ghica (1822-1828), member of a family whose ascendancy in the Ottoman power structures in the late 17th century followed a clearly "Phanariot" pattern and which gave several Phanariot princes of Wallachia and Moldavia during the 18th century.
- 5 Here are some of the authors adopting this standpoint: Mihail Kogălniceanu, "Histoire de la Valachie, de la Moldavie et des Valaques Transdanubiens" in Mihail Kogălniceanu, *Opere* Tome I, ed. Andrei Oțetea, (Bucharest: Editura Fundațiilor Regale, 1946), 429. Nicolae Bălcescu, *Românii supt Mihai-Voevod Viteazul* [Romanians under the Rule of Mihai-Voevod Viteazul], first published in 1878, ed. Andrei Rusu (Bucharest: Editura Albatros, 1973), 15, 18 and Nicolae Bălcescu, "Românii și Fanarioții" [The Romanians and the Phanariots], *Magazin Istoric pentru Dacia*, I (1845), 115-121,); A.D. Xenopol, *Istoria Românilor din Dacia Traiană* [The History of Romanians from Trajan's Dacia], 3rd edition, (Bucharest: Editura "Cartea Românească," 1930), vol. IX, 5-6, 87; Pompiliu Eliade, *Influența franceză și spiritual public în România* [The French Influence and the Public Mind in Romania], original French edition in 1898, (Bucharest: Institutul Cultural Român, 2006). More recently, Damian Hurezeanu, "Regimul fanariot. O poartă spre modernizarea Țărilor Române?" [The Phanariot Regime. A Gate to the Modernization of the Romanian Principalities?] in *Historia manet. Volum omagial Demény Lajos*, ed. Violeta Barbu, Bucharest (Cluj: Kriterion, 2001), 399-412; the anti-Phanariot stereotypes were uncritically repeated by Bogdan Bucur, *Devălmășia valahă. O istorie anarhică a spațiului românesc* [The Wallachian Melange. An Anarchic History of the Romanian Lands] (Pitești: Paralela 45, 2008). The Communist historiography maintained such evaluations but emphasised more the socio-economic factors instead of the

- moral deficiencies of the elites, *Istoria României* [History of Romania], vol. 3, ed. Andrei Oțetea (Bucharest: Editura R.P.R., 1964). For a review of this strand see Cornelia Papacostea-Danielopolu, "État Actuel Des Recherché Sur L'Époque Phanariote," *RESEE*, XXIV/3 (1986): 227-234
- 6 Nicolae Iorga, "Cultura română sub fanarioți" in *Două conferințe* (Bucharest: Editura Librăriei Socecu & Comp., 1898), 53-108. Recent studies suggest the same, Christine M. Philliou, "The Paradox of Perceptions: Interpreting the Ottoman Past through the National Present," *Middle Eastern Studies* 44, no. 5, 2008.
- 7 Nicolae Iorga, "Le despotisme éclairé dans les pays roumaines au XVIIIe siècle" in *Bulletin of the International Committee of Historical Sciences* IX (1939), 101-115; Nicolae Iorga, "Au fost Moldova și Țara Românească provincii supuse fanarioților?" [Were Moldavia and Wallachia Provinces Subject to the Phanariots?], *Analele Academiei Române. Memoriile Secțiunii Istorice*, (1937); Nicolae Iorga, *Istoria Românilor* [History of Romanians], vol. 7, (Bucharest: S.N., 1938), 5-10; the articles published in *Symposium. L'Époque phanariote, 21-25 Octobre 1970. A la mémoire de Cléobule Tsourkas* (Thessaloinki: Institute of Balkan Studies, 1974). Ștefan Lemny, "La critique du régime Phanariote: clichés mentaux et perspectives historiographiques" in *Culture and Society. Structures, Interferences, Analogies in the Modern Romanian History* Editura Al. Zub, (Iași: Editura Academiei R.S.R., 1985), 17-30.
- 8 The tributary status meant the obligation of pay tribute and other gifts and to align the foreign policy with that of the Sublime Porte in exchange for the internal autonomy. The legal terms of this arrangement were studied by Mihai Maxim, *Țările Române și Înalta Poartă. Cadrul juridic al relațiilor româno-osmane în Evul Mediu* [The Romanian Principalities and the High Porte. The Juridical Framework of the Romanian-Ottoman Relationships in the Middle Ages] (Bucharest: Editura Enciclopedică, 1993) passim and Viorel Panaite, *Pace, război și comerț în islam. Țările Române și dreptul otoman al popoarelor (secolele XV-XVIII)* [Peace, War and Trade in Islam. The Romanian Principalities and the Ottoman Law of the Peoples (the Fifteenth to Eighteenth Centuries)] (Bucharest: Editura All, 1997), 328-433; a different perspective, emphasizing the contingent nature of the tributary status was proposed by Dariusz Kołodziejczyk, "What is inside and what is outside? Tributary states in Ottoman politics," in *The European Tributary States of the Ottoman Empire in the Sixteenth-Seventeenth Centuries*, ed. GáborKármán and LovroKunčević, Leiden - Boston: Brill, 2013.
- 9 From the already vast literature on this topic see Halil Inalcik, "Military and Fiscal Transformation in the Ottoman Empire, 1600-1700" in Idem, *Studies in Ottoman Social and Economic History* (London: Variorum Reprints, 1985), Baki Tezcan, *The second Ottoman Empire : political and social*

- transformation in the early modern world*, Cambridge: Cambridge University Press, 2010.
- ¹⁰ K. Kivanç Karaman and Şevket Pamuk, Ottoman State Finances in European Perspective, 1500-1914, *The Journal of Economic History*, vol. 70, no. 3 (September 2010), 597, 609.
- ¹¹ Ibid. 599-600 and 607.
- ¹² Ibid. 602.
- ¹³ Suraiya Faroqhi, "Seeking Wisdom in China: An Attempt to Make Sense of the Celali Rebellions" in Rudolf Vesely et al. eds. *Zafar Name. Memorial Volume of Felix Tauer* (Praha: Enigma Corporation, 1996), 105-106.
- ¹⁴ Bogdan Murgescu, *România și Europa. Acumularea decalajelor economice (1500-2010)* [Romania and Europe. The Accumulation of Economic Discrepancies (1500-2010)], (Iași: Polirom, 2010), 40-48; an illustration of this close economic links was the fact that the peasants from Oltenia (Western Wallachia), during the Austrian rule there, could not procure the cash necessary for paying the taxes due to the interruption of trade with the Ottoman Empire, see Șerban Papacostea, *Oltenia sub stăpânirea austriacă(1718-1739)* [Oltenia under Austrian Rule (1718-1739)] (Bucharest: Editura Enciclopedică, 1998), 91-93.
- ¹⁵ Bogdan Murgescu, *România și Europa*, 27-56; Mihai Berza, "Haraciul Moldovei și al Țării Românești în sec. XV-XIX" [The Tribute of Moldavia and Wallachia during the 15th-19th Centuries], *S.M.I.M.*, II (1957), 7-45; Mihai Berza, "Variațiile exploatării Țării Românești de către Poarta otomană în secolele XVI-XVIII" [The Variations in the Exploitation of Wallachia by the Ottoman Porte during the Sixteenth to the Eighteenth Centuries], *Studii*, 11 (1958), 59-71. Although admitting the role of the Ottoman privileges (*hاتیşerif*) in reducing the obligations towards the Porte, some authors conclude contradictorily that the late 18th century was a period of maximum Ottoman exploitation: Maria-Matilda Alexandrescu Dersca-Bulgaru, "Rolul hاتیşerifurilor de privilegii în limitarea obligațiilor către Poartă" [The Role of the Charters of Privileges in the Limitation of the Obligations towards the Porte], *Studii* 11/6 (1958), 101-121, see p. 115; Alexandru Vianu, "Aplicarea tratatului de la Küciük-Kainargi cu privire la Moldova și Țara Românească (1775-1783)" [The Application of the Küçük-Kaynarca Treaty with regard to Moldavia and Wallachia], *Studii*, 13/5 (1960): 71-103. I have not discussed here the delivery of staples from Wallachia to Istanbul or to the Ottoman fortresses on the Danube Bogdan Murgescu, "Avaturile unui concept: monopolul comercial otoman asupra Țărilor Române" [The Avatars of a Concept: The Ottoman Commercial Monopoly over the Romanian Principalities] in *Țările Române*, 151-172 has showed, the Porte's demands have never amounted to an Ottoman economic monopoly, a notion with a long career in the Romanian historiography.

- ¹⁶ The process is treated with impressive erudition and theoretical sophistication by Henri H. Stahl in his *Contribuții la studiul satelor devălmașe Românești* [Contributions to the Study of the Communal Romanian Villages], vols. 1-3, (Bucharest: Cartea Românească, [1958-1965] 1998). In a more condensed form and with slight alterations see Stahl-influenced work of Daniel Chirot's contribution which, *Social Change in a Peripheral Society. The Creation of a Balkan Colony* (New York: Academic Press, 1976).
- ¹⁷ Cristina Codarcea, *Société et pouvoir en Valachie (1601-1654). Entre la coutume et la loi* (Bucharest: Editura Enciclopedică, 2002), passim and especially the "Conclusion" shows that in the first half of the 17th century the functioning of the political power and was eminently oral. The Wallachian society had no clear definition of the custom or of the law; when the latter is nevertheless mentioned in the contemporary documents it is impossible to understand which law is it.
- ¹⁸ Vasile Mihoarea, "Vinăriciul domnesc și vădrăritul," *Studii. Revistă de istorie*, 22 (1969): 1078-184.
- ¹⁹ Dinu C. Giurescu, "Anatefterul. Condica de Porunci a Vistieriei lui Constantin Brâncoveanu" [Anatefter. The Register of Ordinances of the Treasury of Constantin Brâncoveanu] *Studii și Materiale de Istorie Medie*, V (1962)], 38. Also published by Nicolae Iorga in his *Studii și documente*, vol. V, 347
- ²⁰ *Ibidem*, 40; the document is also published in Iorga, *Studii și documente cu privire la istoria românilor* [Studies and Documents Regarding the History of Romanians], vol. 5 (Bucharest: Stabilimentul Grafic Socecu, 1903), 350-51 (hereafter, Iorga, *Studii și documente*, vol. 5). An identical letter was issued in 1704, Giurescu, "Anatefterul," 55.
- ²¹ *Ibidem*, 56.
- ²² *Ibidem*, 58.
- ²³ Nicolae Iorga, *Studii și documente*, vol. 14, (Bucharest: Atelierele Grafice Socec et. Comp, 1907), 13.
- ²⁴ The source stipulates the sum of 40 bani pe bucket, but this is obviously a mistake of the editors. All other sources from the same period indicate that the sum to be paid per bucket was 4 *bani* not 40. In this case there might be a mistake of the editor of the document. In 1749, half of the wine-tax donated to monasteries consisted of 2 *bani* per bucket, so the entire tax was 4 *bani*, see Iorga, *Studii și documente*, vol. 5, 494.
- ²⁵ *Documente privind fiscalitatea în Țara Românească (1700-1821)* [Documents Concerning Fiscal Matters in Wallachia (1700-1821)], eds. V. Mihoarea, Ioana Constantinescu, Sergiu Columbeanu, Manuscript deposited in the library of the Institute of History "Nicolae Iorga" from Bucharest, (hereafter, *Documente fiscal*, doc. no.), 153.
- ²⁶ V.A. Urechia, *Istoria Românilor* [The History of Romanians] Tome I, Bucharest: Lito-Tipografia Carol Göbl, 1891, 412-15 (hereafter Urechia, IR, tome).

- 27 The role of the *ispravnic* as supervisor of a correct administration of justice in these cases is another innovation in comparison to the letters of authorization from 1698 which I summed up above.
- 28 *Regulamentele organice ale Valahiei și Moldovei* [The Organic Regulations of Wallachia and Moldavia], eds. Paul Negulescu și George Alexianu, colaborator Aurel Sava (București: Întreprinderile "Eminescu" S.A., 1944), 14.
- 29 See Vasile Mihordea, "Vinăriciul domnesc și vădrăritul," *passim*.
- 30 *Ms. Rom. 645*, Library of the Romanian Academy, Bucharest, f. 27 recto; the document bears two dates, August 27 and September 19, 1801, the former is the date of issuing by the princely treasury and the latter the date of registration in the county-register.
- 31 Urechia, IR, XI, 188-189.
- 32 Urechia, IR, XI, 181-184.
- 33 Urechia, IR, XI, 556.
- 34 Urechia, IR, XI, 558-559. The requirement that the copy of the regulation be signed by the headmen and priests is already encountered in the case of the poll-tax (*bir*) regulation, in 1775, *Documente fiscale*, 198.
- 35 Urechia, IR, XIII, 367-370.
- 36 Charles Tilly, *Coercion, Capital and European States, AD 990-1992* (Blackwell: Cambridge MA & Oxford UK, 1992), 25.
- 37 Urechia, IR, IX, 374.
- 38 Urechia, IR, VI, 370-72.
- 39 Alexandru Ipsilanti, during his first Wallachian reign (1774-1782) adopted the "Legal Register" (*Pravilniceasca condică*) in 1780, the first collection of laws to be regularly and explicitly employed in the administration of justice.
- 40 Urechia, IR, VII, 75.
- 41 Iorga, *Studii și documente*, vol. 5, 494.
- 42 The superintendents (*ispravnicii*) were the supervisors of the taxation operations in their county, but in this case it seems that the superintendent was collector of the tax. There are two possible explanations: either in that county the wine-tax was collected by the state apparatus (situation called *în credință*, lit. "on trust") or the *ispravnic* was himself the farmer of that tax in his jurisdiction.
- 43 *Documente fiscale*, 188.
- 44 *Documente fiscale*, 202.
- 45 *Documente fiscale*, 216. Surprisingly, the wine-tax covered items that had nothing to do with the wine, in this case the fees perceived from the butchers.
- 46 Urechia, IR, IX, 377 (in 1811), Urechia, IR, XA, 1039-1040 (in 1814),
- 47 Urechia, IR, XB, 88 (in 1814).
- 48 Urechia, IR, XB, 313.
- 49 Urechia, IR, XI, 543 (in 1807) and 546 (in 1810).

- ⁵⁰ Urechia, IR, XI, 562 (in 1811) and 715-716 (in 1811).
⁵¹ Urechia, IR, XIII, 371.
⁵² *Documente fiscale*, 254. The document is also published in Urechia, IR, VI, pp. 36-37 with the date of September 8 and in Iorga, *St. si doc*, vol. 14: 143-144. Urechia's text has a mistake in the sense that the paragraph in discussion is not the 2nd but the 12th, as it results from other documents of that year – the *capul 12* deals with the grants of wine-tax to monasteries.
⁵³ In the Wallachian terminology this official was called *vel logofăt*.
⁵⁴ All the documents related to this case at Urechia, IR, V, 183-84.
⁵⁵ For example the regulation of wine-tax and honey-and-pigs tax (*dijmărit*) from October 29, 1811 in Urechia, IR, XI, 558.