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FISCAL POLICY AND ECONOMY IN VENETIAN ISTRIA

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ABSTRACT

The article highlights the main social and historical circumstances that led to economic recession of Venetian Istria in the 17th and 18th centuries. A special emphasis is laid on the Venetian fiscal policy and revenue offices at the regional and communal levels and, based on the analysis of archival documents, a detailed presentation of revenues and expenditures of the regional revenue office and the communal treasuries of Piran and Koper, which were at the time considered the most important settlements in Venetian Istria. Findings confirm that restrictive fiscal policy had a negative impact on economic development and led to a higher extent of contraband trade in the region.

Key words: Venetian Istria, fiscal policy, economy, 13th-19th century

POLITICA FISCALE ED ECONOMIA NELL'ISTRIA VENETA

SINTESI

L'articolo evidenzia le principali circostanze sociali e storiche che hanno causato la recessione economica dell'Istria veneta nel XVII e nel XVIII secolo. Particolare attenzione viene dedicata alla politica fiscale veneziana e agli uffici tributari a livello regionale e comunale. Inoltre, sulla base dell'analisi di documenti d'archivio, speciale enfasi viene rivolta alla presentazione dettagliata delle entrate e spese dell'ufficio tributario regionale e alle tesorerie comunali di Pirano e Capodistria, considerate all'epoca gli insediamenti più importanti dell'Istria veneta. I risultati confermano che la politica fiscale restrittiva ha influito negativamente sullo sviluppo economico e ha portato ad un incremento del commercio di contrabbando nella regione.

Parole chiave: Istria veneta, politica fiscale, economia, secc. XIII-XIX

INTRODUCTION

During the period of Venetian supremacy from the mid 13th century to the mid 16th century, the Istrian peninsula experienced a period of fairly favourable economic trends. However, a comparison with neighbouring, Italian and today's Slovene and Croatian hinterland regions, shows that in the period from the mid 16th century to the early 19th century its northern, but most of all other parts, suffered from stagnation and even a recession of economic development (c.f. Darovec, 1996).

The formation of the economic structure of Istrian society was influenced by a number of factors. One of the most important is undoubtedly connected to general historical developments world-wide following the discovery of America and the consequent transference of main European commercial currents from the Mediterranean to the shores of the Atlantic Ocean. Although consequences of geographical discoveries did not have an immediate effect on the economic (in)stability of the Venetian Republic, the inability to adjust to the shifting economy resulted in crisis, triggered by military confrontations with the advancing Ottoman Empire on one hand, and on the other struggles for supremacy with neighbouring Catholic countries. In the 16th and following centuries, consequences of military success, but without any considerable territorial gains of a relatively small country, which at the time consisted of an area stretching along the Adriatic Sea and several enclaves in the Greek world, were felt not so much in the capital as in other regions, especially Istria. Continuous threats of military conflicts, Turkish irruption and in particular epidemics of infectious diseases, which due to the instability of circumstances were spreading after periods of poverty, left indelible marks on the Istrian economy and demographic trends connected with it (c.f. Darovec, 1997; 1999b).

In this period the Austrian monarchy started to privilege its ports of Trieste and partly Rijeka, forcing new commercial routes and imposing high taxes, which made traditional trade routes of the Austrian hinterland population transfer elsewhere. At the beginning of the 17th century, the once intensive commercial intercourse especially with Carniola, which in Venetian Istria, most of all Koper, Piran and Muggia, saw the arrival of as many as 300 to 1000 Carniolan horsemen a day, started to perish. Notwithstanding the inflow of new settlers, coming mainly from the Balkans, which in that period were under Ottoman domain, the decimated population of coastal Istrian towns and their immediate hinterland did not manage to recover economically to an extent which would allow them to adjust to modern economic trends with the introduction of manufacturing, innovative crafts, or new agrarian and non-agrarian products (c.f. Darovec, 2000). Even though newcomers brought freshness into the demographic and economic aspects,

their miserable economic position and reliance on agriculture and cattle breeding prevented modern economic initiatives to take off. It was only in the mid 18th century that the new population consolidated and integrated with the prevailing Istrian economy, and other customs. Nevertheless, the insistence of Istrian economy hindered rather than fostered progress, and traditional products suffered, such as salt, wine, oil and salt-fish, with the exception of the latter which was in surplus and more typical of northern Istria than in other parts. In this light, attempts made during the second half of the 17th century to introduce sericulture can also be considered as ineffective due to the fact that the population did not have enough means for the introduction of new cultures. These attempts were also obstructed by the state which despite declarative support and acts passed allegedly to stimulate sericulture was rather disinterested in investments of financial and material means into its development in Istria (c.f. Darovec, 1999; 1997a).

An important role leading to this state of affairs was played by Venetian fiscal policy. Not only all products for overseas trade first had to be shipped to Venice where they were burdened by various taxes. The insatiable state treasury, suffering from the absence of vast European markets, kept imposing higher and higher taxes on all products, both those generating profit as well as those for domestic use. The state was faithfully seconded by local authorities, in the Koper region the biggest impact being on wine production, and in the Piran region on salt and olive oil production (c.f. Darovec, 1998; 2000b; 2001).

FISCAL POLICY

Trade with hinterland Austrian regions was of indisputable importance for the economy of Venetian Istria, particularly its northern parts. Trade not reaching the standards of the 15th and 16th centuries, in the succeeding period, caused the general economic growth to decrease. However, are these economic relations to blame not only for the consequences of asymmetrical economic trends in comparison with other Venetian regions but also for economic recession, or can reasons for these state of affairs be searched for elsewhere?

Istrians should have found an ideal substitute for, or addition to, the lost Carniolan market in the Friulian environs. Above all, the two regions were part of the same state. In that period, Friuli reaped an abundant harvest of grain but lacked substantial quantities of oil, wine and salt, all of which were among traditional Istrian export products to hinterland Austrian regions, from where mostly grain was imported. However, coexistence within the same state proved to be more an aggravating than a facilitating factor for relatively normal economic progress. Taxes imposed on all Istrian products were substantially higher for export to Friuli than for export to

Austrian regions. Clear evidence of this can be obtained if one of the main Istrian export products is considered: olive oil, which was mostly transported by sea.

With the discovery of the New World, Venetian financial authorities became aware sooner than expected, of the loss of some of their main markets, and simultaneously, with the philosophical spirit of a modern country towards centralised administration they were imposing higher and higher taxes, striving for the highest share of profit possible. Beyond doubt, from this point of view the Venetian Republic was a superpower, which is also confirmed by a number of legal decrees as well as the introduction of manifold ways and forms of fiscal supervision. However, the latter brought more harm than good to economic growth, at least in Istria.

With decline of commerce with Austrian regions, Venetian economic policy was not channelled towards protection of Istrian economy, as recommended by its rectors. For example, by purchasing the surplus salt production in exchange for indispensable supplies of grain, which could only be bought at high prices: 3 to 4 lire higher than those paid on the Venetian market. The citizenry would undoubtedly have accepted the use of these measures of benevolence and would have praised the kind-heartedness of the authorities (Rel., 1663). Instead, the authorities ordered that the salt crystallising vats (*cavedini*) be abandoned. As a result, the stock of salt vats in Muggia, Koper and Piran decreased from 7,496 a year in 1594 (Prov., 1044) to 6,775 in 1762 (Rel.), i.e. by nearly 10%. Bear in mind, however, that the last figure dates from a period of increasing demand for Istrian salt and Venetian investments into the reconstruction of the Sečovlje salt works (Rel., 1754, 1763). These were made in the form of loans to the commune of Piran after certain salt funds had had to be abandoned.

Measures introduced by Francesco de Friuli, Istrian inquisitor, who, apart from the existing tax on wine bottling and the duty on wine exported to Austrian regions (*Terre aliene*) imposed an additional tax of 2 solidi on each urn of wine produced. This can be explained in the light of needs of a modern state striving for centralisation and balance at all levels of authority on its territory in order to enable more uniform progress on its whole-elongated territory by collecting the highest possible amount of budgetary means. In 1614 the podestà of Koper, Scipion Minio realised that the above mentioned tax contributed to an increase of the state revenue but added that as with all new things, the collection of this tax implied some problems. However, it was "important that this revenue too was designed for the public good" (Rel., 1614).

In their reports, several rectors of Koper expressed their concern over consequences the above mentioned attitude of Venetian authorities might bring, and of the fact that more and more profitable taxes were being withdrawn from the local treasury to be collected only by Venetian central offices, e.g. the oil tax in the second half of the 18th century. According to some Koper administrators, prior to the introduction of new regulations, everyone's interest in legal trade with the main products had been higher because the taxes had been both collected and spent at regional level, and the extent of tax evasion had supposedly been lesser. (Rel., 1784). However, greed made the central Venetian administration turn a deaf ear to all warnings. Instead, without leaving any relatively profitable tax within the jurisdiction of the region to allow it to recover, or furthermore, develop any productive activity, the senate decreed that half of the expenses in public administration in the Istrian capital be covered with half-yearly subventions,¹ which later were coming from Udine (Rel., 1795). Constant credit should also be allowed for the purchase of grain, when the debt for that product until the year 1780, had already amounted to 30,630 ducats (SM, 17, 251) and around the year 1771 to more than 64,000 ducats (Term. Biave) for the whole territory of Venetian Istria.

A similar process affected one of the main Istrian activities: fishing (c.f. Darovec, 1998a). Fish was taxed as soon as it got entangled into fishermen's nets, again when it was delivered to merchants, and again in fish shops. Another aspect of fishery as an economic activity that should be subjected to critical analysis is salt-fish. Fish could only be salted where it had been caught, where after the whole harvest had to be shipped directly to Venice which showed a huge demand for this renowned product, and where the whole state tax revenue was guaranteed collection.

How was the local market provided for? Several documents witness the absence of extensive crafts, merchants and sellers (*botteghieri*) from Istrian settlements. If present, however, due to a lack of sufficient means and manufacturing, apart from rare production plants for clothes made of rough wool (*panni grossi; panni di grissi, e rasse*²), they were limited to the most important activities and production.

With reference to the latter, since the mid 18th century the Venetian Magistracy of Trade (*Cinque Savi alla Mercanzia*) requested Istrian administrators, especially podestà and captains of Koper, to report any extensive commercial activities in Istrian towns, undoubtedly from the perspective of collecting new taxes levied on these activities. Nevertheless, as a rule the reports of the podestà of Koper are very much alike (CSM, 573, 12. 5.

1 ASV. SM, e.g. reg. 227 - 22. 8. 1761. In that period each half-yearly subvention amounted to 2,319 ducats.

2 Type of clothes made of rough wool. It probably was named after Raška, i.e. Serbia, where wool was imported from (c.f. Boerio, 1856, 554).

1747; 20. 9. 1758; 17. 12. 1758). They reported not to know a *dogana*³ as a form for the collection of duties and tariffs (*tariffe*) on imported products had ever been established in Istria. Some towns along the coast may have been giving the impression of a kind of prosperity but the countryside was stricken with misery and poverty which meant it would have been impossible to raise any tax revenue there (CSM, 573, 1747), they added. The few products imported by individual retailers were subject to low demand and low consumption, therefore no additional tax or impost, apart from the usual export and transit duty, was imposed on them. Hence, local merchants (*botteghieri*) purchased part of their goods within their own regions. These products were mostly oil, wine and salt. Other durable goods such as silk, cotton, different items of clothing, metal products, tobacco, gunpowder and even playing cards were supplied from Bolzano, Venice, Padua, Ceneda and Castelfranco. Other textiles, coming from the renowned *Linnussi* factory, were purchased in Udine (*le tele rigate e poi colorate, e quelle altresì di lino, e bianche*; CSM, 573, 1758).

Purportedly, from time to time, ships coming from Romagna, Puglia, Dubrovnik, Albania and the Levant, laden with oil, cheese, tobacco, flax, animal skin, knitted fabrics, fruit, etc. called at Istrian ports. It occurred several times, though, that ships heading for Venice called at the port of Trieste to unload their cargo to the benefit of Venetian Istrians who could then purchase a number of products but not oil, which they usually had in abundant quantities. As a consequence, the thought took hold that foreign ships only called at Istrian ports if they had to unload grain or load salt (Rel., 1669; c.f. Gestrin, Mihelič, 1990).

As all Venetian products were subject to high and even double taxation, their prices were high. That is why Istrians preferred to go to Trieste to buy what they needed, especially animal skins, iron, medicines (*droghe*), soap, meat, products needed for boats, and construction material (*Fabbriche degli Edifizij*), such as pitch, tar and timber. Only a few were buying items from local merchants and those who did were buying them on credit. Consequently, local merchants' accountancy books were full of debit notes which would only be settled, if ever, after many years. After going bankrupt due to a series of debts, one of the main local merchants had to move to Trieste, the podestà of Koper, Valier reported in 1758. He added that in his opinion a *dogana* or *magacini* should be set up where goods coming from foreign countries could be stored and taxed. In opposition to his predecessors' opinions, he also claimed that the location of these *magacini* would

not present a problem, although he acknowledged that in Koper there were only five to six merchants, in addition to two or three others in the rest of Venetian Istria (CSM, 573, 17. 12. 1758).

In 1740, the podestà and captain of Koper, Pietro Antonio Magno, assured Venetian authorities that they should not fear thriving trade in Trieste because the port was dangerous for large vessels. However, in the decades to follow traffic in Trieste increased on a daily basis, "in all seasons and with our serfs coming there from as far as Dalmatia, the Levant as well as other places", the Koper administrator wrote in 1747 (CSM, 573). Trieste was not only modernising its port, reported Pietro Antonio Magno with dismay: "It seemed that development would slow down under the rule of Baron de Fin, but his successor *Governator* started with the expansion of the pier and introduction of other changes". He also added that Trieste attempted to set up a linen and textile weaving factory but that for the time being Gorizia managed to keep this activity in its hands. "Trieste took over much business in the skin trade, which was previously blooming in Koper. It also founded a wax factory where raw wax is modelled into products which are then sold in our towns" (Rel., 1740). Trieste became attractive to the Venetians themselves too, for example to a Venetian who in 1758, after having been expelled from Venice, moved to Trieste to set up a large soap factory. A single cauldron (*caldara*) could produce as many as 8 *miari*⁴ of soap and the Koper administrator was informed that shortly after another cauldron was due to be delivered from Vienna, this one with a capacity of as many as 24 *miari* of soap (CSM, 573).

Around the year 1789 Savio Battaglia too wrote a bitter report about Venetian fiscal policy in Istria, which in his opinion was a key reason for poverty in this region. He could not recollect any area surrounded by sea, where the fish trade could not develop. He said, "referring to fishery, there is no daily supply of fresh fish which is overburdened by taxes and a number of imposts, but only supply of fish intended for processing and conservation with respect to the type of fish and consumers' demands. In addition, numerous administrative mistakes cannot be unnoticed, if concerns expressed by the treasurer are considered: Istria suffered from poor supply of salt fish, but at the same time this was one of its trade articles, which gives proof of numerous administrative mistakes, made in view of the fact that it is normal to use your own product without having to import it from other provinces. Such an unusual phenomenon can only be explained with the fiscal system in use in the province. This is evident from two books of fiscal tributes to revenue offices in Koper

3 For rulebooks and information on "doganas", i.e. customs houses, c.f. CSM, 59-60; PSD, 54.

4 1 *miaro* corresponded to 1000 Venetian libre or 650 litres (c.f. Herkov, 1971, 40; 1978, 388; 1985, 475; Mihelič, 1989, 24-25).

and Rašpor, together with fiscal regulations of individual communes and other administrative units (feuds, author's note)" (L'Istria, 1847, 44-45, 180-183).

According to Battaglia's report, "there is no agricultural or artisan product not burdened by one or more taxes in the very place of production, with similarly disadvantageous taxes once it has become an object of trade, inside or outside the province". He also found that "in Istria there are twenty-four main customs duties paid into the state treasury, to which all taxes collected by communes and feuds should be added. These are imposed on the goods and not on their consumption which to a certain extent could alleviate direct state tax collection". With great surprise he added that despite an acute shortage of grain in the region, the revenue office of Rašpor levied a tax on grain, when, since 1764, the Venetian senate, had been sending necessary stocks of it to Istrian communes "as a form of loan which gradually, as a rule, becomes a gift".

Thus he argued that it was not surprising that Istrians were not striving to achieve a better economic standard with their work, "with the fiscal policy orientation preventing rather than fostering soil cultivation".

Following the above mentioned proposals, in the succeeding years Venetian authorities mostly took measures only within the framework of fiscal policy but little if nothing changed regarding the promotion of the economic development.

The first printed tariff list of taxes for the Koper revenue office, the central regional institution for tax collection for Venetian officials in Istria, was published in 1759. Shortly after a reform proposal by Girolamo Marcello, a second edition was issued in 1774, followed by two more versions printed in 1790 and 1795⁵ respectively. Despite that, Venetians managed to raise taxes on only 14 products or forms of rent, which in fact were few in comparison with those collected in Chioggia, where Venetians imposed more than 50 different taxes (DAPD, 1007) to yield a tenfold revenue.

A comparison between Istria and other regions and communes of the Venetian Republic contributing abundant tax revenue to the centre of the state produces a justifiably pessimistic portrait of the economic situation in Istria, which was often depicted even worse than it actually was. In the last quarter of the 18th century tax returns collected by the two Istrian revenue offices amounted to 44,500 lire, with the Buzet treasury accounting for only 3,177 lire (DAPD, 662).

REGIONAL FISCAL ADMINISTRATION

For a long time Venetian Istria saw the existence of a single – the Koper – revenue office which at the end of the 17th century was joined by the Buzet office⁶ and its modest contributions. In addition to regional revenue offices, every commune had its own treasury and its own communal treasurer. Communal statutes defined his rights and obligations. Therefore, rents or the so-called "regalie" and taxes were collected at least at three levels:

At the state level: direct *regalie* of individual communes and (obligatory) duties for import to and export from Venice;

At the regional level: for Istria by the Koper treasurer;
At the communal level.

As early as the 17th century, Venetians secured themselves the right to the direct use of tax revenues for two products: salt and oil. The podestà and captain of Koper was in charge of the supervision of production and tax collection, but taxes were collected by the Venetian office "*Magistrato delle Rason Vecchie*".⁷ In Venetian Istria two major contributors to tax revenue were the communes of Koper and Piran. Thus these rents comprised a tenth of the salt produced in Koper, a seventh in Piran, and the so-called new impost (*nuova imposta*) levied on salt exported to Carniola, imposed mostly on the citizenry of Koper, Piran and Muggia, and sometimes Izola (Rel., 1650, 7, 334/5). The duty on oil exported to Friuli was also under the jurisdiction of the above-mentioned Venetian office but a special permission granted Koper administrator the right to use the revenue it generated for his employees' salaries.⁸ Revenue yielded by tax collection at the regional level flowed into the Koper revenue office and covered some needs of Koper and other Istrian communes.

Officials of numerous Venetian institutions, depending on the nature of the trade article or product, collected direct taxes and customs duties at the state level. In many instances various export duties had to be paid for goods bound for other regions of the Venetian Republic. Istrian products were most often exported to Friuli and after paying duty in their own commune, merchants had to pay additional duties in the place of export. The so-called Venetian customs duty (*doana*) imposed on all products imported to and exported from the Venetian market ranged from 10 to 30%; in some cases it was even higher. Moreover, exporters and importers also had to settle indirect costs of various written permits issued by revenue office treasurers, chancellors

5 Tariff lists are kept in DAPD, the 1759 and 1795 editions are also kept in PAK. PA, Stampati.

6 SM. 1693. 17.9. How much tax revenue does the revenue office of Rašpor contribute: *dac frumento 1350 lire, Muda del Carso 175, animali minuti 495, Taverne del Carso collected by the Signoria.*

7 C.f. SM. 1657. 10. 3.

8 E.g. SR. 1659. 5. 7., 1666. 19. 6., 1669. 3. 8.

or other officials⁹ but mostly tax collectors, who played a central role in all production and commercial activities worthy of consideration.

In accordance with the tariff list endorsed on 10 June 1732, communal officials, or more precisely the chancellor to the syndic, charged the following amounts for any product a native or a foreigner wanted to export from Koper by sea or land (M/1158, 242):

- permit for a bundle or load of any kind 24 solidi;
- each bundle 4 solidi;
- permit for an ox 24 solidi;
- each ox 4 solidi;
- permit for honey 24 solidi;
- each barrel *barilla* 4 solidi;
- permit for cattle skin 24 solidi;
- each piece of animal skin 2 solidi.

Tax evaders were subject to a fine of 25 ducats or confiscation of goods, with half of the amount paid to the informant and the second half depending on the court's ruling.

TAX COLLECTORS

Tax collectors played a vital role, not only in guaranteeing a regular income to state and communal structures, but they also had to ensure a regular supply of foodstuffs, observance of fishing ground limits, observance of measures and quantities in the wine and oil trade as well as trade of other products. Last but not least, with fiscal regulations and obligations they acted as, in today's terminology, product quality-assurors.

Among the citizenry, tax collectors were often exposed to hatred; for aiming to achieve the maximum gain, they used to commit violations and use intimidatory methods to collect taxes. Legal helpers, among whom the so-called "bailiffs" who had the worst reputation, often assisted them. Tax collectors most often provoked the wrath of the citizenry if they raised higher taxes than legally defined, which was a very common occurrence. As a result, both communal and state authorities were obliged to issue a number of decrees to regulate their behaviour. However, in most cases much time had to pass before they trod on tax collectors' toes. In 1670, for example, Istrian communal administrators reported extortion of oil tax "from the poor" and two years later the same cause triggered citizens' uprisings in Koper (SM, 1670, 29. 11.; 1672, 17. 9.). But it was not until 1677 that the podestà of Koper, Zuan Gabriele Contarini issued a decree prohibiting to raise taxes by more than 6% higher than defined. Tax collectors had

been demanding tributes by as much as 10% higher ("*a ricever in recognizione delle loro fatiche ducati sei per cento, dalli dieci, che antecedentemente erano consueti in simili occasioni contribuirli*" ... Rel., 1677), and in 1679 (SM) there was a legal process against irregularities concerning the oil tax collection.

Nevertheless, this system of tax collection suited the authorities well, which is proven by documents expressing disappointment if this or that tax failed to be raised. Whilst in the late medieval period some taxes were leased or given as acknowledgements (*gratie*) for certain services, on the verge of the modern period taxes were leased out to the highest bidder. In case a tax failed to be leased, other methods were used. Occurrences that a tax was not collected because of shortage of tax collectors were rare, though not non-existent. In 1603, for example, the podestà and captain of Koper (Rel., 1603) complained that the tax on notary documents (*dazio istrumenti e testamenti*), one of the most important taxes of the revenue office, failed to be collected. After for some time in Koper the tax on bread failed to be raised, women bakers (*pannicogole*) became liable to pay taxes in accordance with the quantity of bread baked (SM. 1682. 29. 10). In other cases a tax collection supervisor was appointed. Thus, in 1691 the podestà of Koper appointed the *Governator*, chosen among commoners for his good reputation and experience, to oversee the tax levied on communal fishing grounds (*paludi*) (SM. 1691. 22. 3.). In such cases taxes most often came under the jurisdiction of a state¹⁰ or communal official ("*per conto pubblico*"; Rel., 1732). However, with his salary being assured and other obligations to fulfil, he was not motivated for tax collection.

Tax collectors were also obliged to meet provisions about methods of payment for taxes leased and with that tax collection, which sometimes yielded a good and sometimes a modest profit. In periods of famine or poor harvests, wars or epidemics tax lease was an extremely dangerous pursuit. In these cases leases of the same taxes were prolonged for long periods of time or payment in yearly instalments was granted, many times both.

An example of this is Vinciguerra Lugnan from Koper who in the year 1510 due to war and the prohibited organisation of the Rižana fair, did not manage to raise 400 lire for the lease of certain taxes. He was allowed to settle the debt within three years, and on top of that he was exempted from the payment of 15 ducats, "a sum equal to the loss he suffered due to the prohibited organisation of the fair" (SM. 1510. 20. 1. m.v.). In 1548

9 Chancellor to podestà and captain of Koper was entitled to 4 solidi for every covering letter, 1 ducat for receipts of taxes collected in Koper, 4 lire for receipts of taxes imposed on meat, salt and the tax "*mude*" (*datii mude pontis*), 3 lire for taxes on mills, 40 solidi for fish shops and shops selling oil, cheese, salt meat and fat, and 30 solidi for receipts of any other tax levied (STKP, 3, 7).

10 In the year 1762 (Rel.), for example, after it failed to be collected, the Venetian state office took a lease on the tax on tanned animal skin (DAPD).

Giovanni Antonio da Sal from Koper, who in the previous year took on the lease tax on taverns outside the city (*dazio delle taverne fabbricate fuori di quella città*), was allowed to postpone the payment of 400 lire he would have had to pay into the revenue office, because the Rižana fair did not take place (SM. 1548. 31. 12.). Until the free fair was established again in 1642, the Koper region had lacked this very important activity. Documents mention the fair as early as the second half of the 14th century (STKP, 3, 51; SMi. 1381, 5, 81) and which first took place near the source of the river Rižana (*in caput Risiani*) near St Mary's church (Darovec, 1990, 36).

In 1710 commercial routes were closed for sanitary reasons and as a consequence trade was made impossible, that is why Gio. Batta Ombrella, leaseholder of the wine tax, was exempted from paying his debt for that period of time (SM. 1710. 3. 12.). At the end of the 17th and the beginning of the 18th centuries the Ombrellas were one of the most active families in taking out leases of various Koper taxes. As early as 1669, a member of this family ran as a candidate for the lease of the oil tax (SR. 1669. 21. 12.), in 1691 Pietro Ombrella for the wine retail tax (*Vino a spina*) (SM. 1691. 22. 3.), Gio. Battista Ombrella for the "*bezzo per orna del vino*" tax (SM. 1706. 31. 7.). The latter also took a lease on the tax levied on butcheries and fat¹¹ in Koper villages for a period of 4 years (*della grassa e beccarie delle ville*) for 2,600 lire, by 1,023 lire higher than the previous lease (SM. 1712. 23. 12.). In 1716 Gio. Batta Ombrella acquired the tax on notary acts, taverns outside the city, and mills (*istrumenti testamenti, osterie di fuori e molini*) for 12,000 lire for a period of 2 years (SM. 1716. 9. 1. m.v.). In 1711 Matteo Ombrella took out leases on taxes levied on bread, notary acts and taverns in villages for the amount of 5,000 lire (*dacio pane, istrumenti testamenti in osterie delle ville*) (SM. 1711. 23. 8.).

A reason for a postponement of tax lease payment could also be good references: for example, in the case of Nazario from Koper (*di Capodistria*), whose debt originating from the fish tax lease amounted to 700 lire, but upon the recommendation of the podestà of Koper he was allowed to settle his debt in 7 yearly instalments (SM. 1549. 15. 10).

However, not all debtors were looked at with a favourable eye. In 1661 Ottavio Pola as one of the referees for the wine bottling tax (*imbottadura vini*) owed 9,993 lire to the state. With regard to his numerous family and a general state of poverty he was allowed to compensate for the debt with his salt (SM. 1661. 29. 10.). A certain Zanesini, on the other hand, was impris-

oned and sent to a galley for having appropriated 6,520 lire from the little oil tax lease (SR. 1661. 4. 2. m. v.).

In some cases the commune proved to be a more efficient tax collector. In 1626, for example, the Koper administrator prided himself on having filled up the communal treasury with taxes levied on salt and fines which had been previously leased out but tax collectors had not settled them for years (Rel., 7, 295/6).

Apart from that tax collectors were also imposed other "social" obligations such as a tribute in candles (*torcia di cera*) gifted to the fraternity (*alla scuola del venerabile*) of their town's cathedral (SM. 1723. 2. 8.).

The economic structure of that time saw tax collectors as one of its indispensable units and they were present wherever there was any economic activity. They could be both promoters and obstructers of economic development of different branches but what bore most importance for the authorities was that they had and exercised limitless supervision of all activities. Without a tax collector's permission nobody could, for example, give, gift, sell or alienate in any way the salt produced (STKP, 1, 27; STPI, 633). Similar restrictions were imposed on other taxed products, depending on the specifics of various production and commercial activities. The only exception, the domain of communal officials, mostly *fonticari*, was the supply of grain which was under the jurisdiction of communal grain chambers (*Collegio delle Biave* or *Biade*), which many literary sources put side by side with communal "minor councils", inherited from the developed Middle Ages.

When yearly or long-term contractual obligations expired, auctions of tax leases were usually held in municipal lodges of individual Istrian towns. Tax collection and administration (*conduttore dei dazi*) was granted to the highest bidder. In compliance with a Venetian monetary office provision (*Deputati, ed Aggiunti sopra la Provision del Denaro Pubblico*) issued in 1794 (PAK. PA. Stampati, 2) eight months prior to the expiry of a tax lease, an auction had to be called. The provision was valid for all taxes which exceeded the value of 310 lire (50 ducats) per year. Auctions were held on three consecutive Sundays, and only on the last Sunday could the lease be granted to the highest bidder. All auctions had to be held aloud, and the lease had to be at least three and at most five years long. In that period, the latter was only valid for communal tax leases and although the provision stated above, emphasises that these were the usual methods of leasing out and managing taxes, although these varied considerably throughout the centuries.

11 Apart from fat, oil, butter and cheeses this tax comprises all dried meat products.

REGIONAL REVENUE OFFICE

Soon after the Venetian domain extended over north-western Istria, a central regional revenue office was established in Koper, headed by the councillor and treasurer or *camerlengo* (*consiliarius et camerarius Justinopolis*),¹² elected in the Venetian Great Council with the same procedure for the election of the Istrian podestà. With the exception of the podestà and treasurer of Koper, both elected among four candidates, other Istrian podestà and treasurers had only to run against one candidate.

Starting their term of office, the doge handed them the so-called commissions (*commissioni*)¹³ which defined their rights and obligations,¹⁴ with their main obligation being tax collection. For Koper, the establishment of a central fiscal body, apart from the appointment of administrators with the title of podestà and captain, which in the Venetian Republic, was only usually awarded to administrators of regional capitals (e.g. Udine), represented one of the most important steps to be made towards acquiring the status of a regional capital, which was formalised in 1584 with the establishment of the court of appeal. Other ways leading to the acquisition of this status, interrupted for several decades by the Koper uprisings in the year 1348, was the privilege of the right to appoint Koper citizens, as an expression of gratitude (*gratia*) for their exertions, for positions of podestà of Buzet, Oprtalj, Dvigrad and Buje in 1423 (STKP, 5, 6, 130), i.e. immediately after the conquest of these towns. Moreover, in 1435 Koper was granted the right to choose the treasurer among its citizens. Before this acknowledgement, the regional treasury had already been managed by two Koper citizens, Antonio Ingaldeo and Cristoforo de Serenis. They had been appointed to these positions for having rendered services to the Venetian Republic, which was common practice especially until the first half of the 15th century.¹⁵ In 1435 their privilege was abolished by a doge's edict, and instead a regulation was enacted defining that the podestà and captain of Koper each year, following a proposal of members of the Koper Great Council, should appoint one of its members to the office of treasurer. However, similarly to the position of podestà in the above-mentioned Istrian localities, only a respectable Koper councillor could apply for this position. Further-

more, there were some conditions to be met: he was not allowed to be a debtor of the Venetian Republic, he had to be able to write, and he had to present guarantees (*bonam fideiussionem*)¹⁶ in the amount of 200 ducats for the office of podestà, and as many as 1,000 ducats for the office of treasurer. However, after his term of office had expired, for a period of three years the appointed treasurer or podestà did not have the right to stand for re-election either for the same position or that of rector in one of the localities mentioned. One of the purposes of the doge's edict also was to grant all Koper councillors the possibility to ascend to these prestigious positions (STKP, 5, 7, 130-132), which not only represented one of the ways to acquire a well-paid job but also prestige for the highest social class. Koper citizens, members of the communal council, could therefore run for positions of local officials and central positions in the region as well, which were otherwise exclusive domains of selected Venetians.

If this state of affairs was advantageous for the citizenry of Koper, it's another issue. In Koper, the majority of taxes flowed into the revenue office, i.e. regional (Venetian), office, and the minority into the communal treasury whose main obligation was to procure funds for the development of the communal infrastructure (road, bridges and building repairs) and for the economic needs of the city. Most of the income collected by the revenue office, on the other hand, was used to finance the administrative apparatus, not only in Koper but also in the whole region under Venetian rule. The situation in Piran was different, where revenue from taxes levied on the production of salt and fishery as well as other activities was collected by the communal treasury and used for communal needs. Thus, within the framework of the general Istrian situation, Piran was considered to be a rich and flourishing town, and Koper, the administrative centre, which could also be said to be a bureaucratic town.

Koper was considered as such also by the Venetians, seeing it as an excellent opportunity for providing working places for their noblemen. That is why, generally speaking, Koper was better provided for than Piran, despite the fact that it could count on lesser budgetary means. With the establishment of the previously mentioned court of appeal, the Venetians granted well-paid positions to at least two *consiglieri*, who apart from ju-

12 ASV. Segretario alle Voci. Universi (Misti), B. 3 (1383-1387), 25.

13 For commissions to Istrian rectors when starting their terms of office, c.f. Benussi's treatise (1887).

14 Commissione del doge Andrea Dandolo ai Consiglieri di Capodistria, 1343-54. ASV. Senato. Commissioni ai Rettori ed Altre Cariche (Inventory n.° 326, in the first two envelopes corresponding to inv. 339; what needs to be ordered: Collegio Commissioni "Formul a-ri"), Rett. B. 2, n.° 55. C.f. ASV. MC.

15 Until the emergence and empowerment of the rather oligarchic and repressive Council of Ten beyond doubt the most important magisterial body in the Venetian Republic, at the end of the 14th century (Maranini, 1927) acts issued by the Venetian Great Council witness a number of so-called *gratie*, i.e. conferences of lifelong functions to individuals in exchange for certain exertions in commerce, military service, etc.

16 Later the term *piezzaria*; *pieggaria* was used for these guarantees (c.f. Boerio, 1856).

dicial duties shared the 16-month term of office of the management of the revenue office (Leggi, 1683). All money collected in it had to pass through the hands of the vice-tax collector (*Vice Collettore*), while orders to pay were signed by the podestà (Rel., 1596, 7, 98). Notwithstanding these measures, numerous regulations were not observed and irregularities and frauds were committed. In 1604, for example, the podestà and captain of Koper reported that in connection with the revenue office he had to point out at least four issues:

1. Even if, for tours of inspection (*cavalcate*) rectors should have been granted daily allowances of 6 ducats, they were paid from 10 to 12 ducats; the podestà himself after his first tour was paid 58 lire (9.35 ducat) but after consulting the decree, he was contented with 6 ducats;
2. Councillors demanded cover for certain expenses from the "tenth for offices" item (*della decima di officij*) even though the Venetian Camerlengarie di Comun had already covered these expenses. This required an additional yearly sum of 108 ducats from the state budget;
3. In compliance with a commission (*commission*) the podestà should have been granted 32 ducats for every trip to his duties and back (to Venice and back, author's note). In the last two years, however, they charged 64 ducats, 32 ducats each way, which was also granted to councillors. This accounted for additional 96 ducats every 16 months; the podestà had this regulated and registered;
4. For extraordinary costs (usually travel) only *bollette* and not policies were issued; the podestà decreed a prohibition of the issue of *bollette* if the policies had not been recorded beforehand.

The report was undoubtedly written as a response to his predecessor's revision proposal, in which it was pointed out that many tax debtors leased real estate instead of paying off debts with money and then the treasury sold or leased back the same real estate to the same debtors. Hence, property was not lost and the real estate was only apparently paid for several times. Lodovico Loschi, for example, was *Vice Scontro* of the treasury and debtor of 9,000 lire. His real estate was put up for auction by the podestà but no bidder appeared, which is a piece of evidence for solidarity in terms of irregularities and frauds among Koper citizens. Despite this he managed to raise an income of 4,500 ducats for the revenue office (Rel., 1603).

The above-mentioned decree issued to limit irregularities in daily allowances and travel expenses of communal and state officials was obviously of no long-term avail. As early as 1633 the podestà of Koper reported that councillors committed other irregularities, demanding to be paid daily allowances and travel expenses in advance. This practice was more a rule than an exception and *Vice-Collaterale* of that time, for ex-

ample, prolonged his stay at military exercises and on this account "he could drag a ducat a day from the regional treasury" (Rel., 1633). Especially in the 17th and 18th centuries different officials working for a number of public financial institutions used whichever reason and excuse to, supposedly on official business, travel to Venice, turning this to their own private advantage. The Venetian *Magistrato degli Scansadori alle Spese Superflue* (magistracy for the prevention of superfluous costs) introduced a variety of measures and decrees to restrain these harmful habits of officials, such as a termination issued in 1777 addressing Venetian *Monte di Pietà* administrators (PAK. PA. Stampati), but all in vane. Despite high fines this practice remained present until the downfall of the Venetian Republic.

Irregularities committed by officials in public financial institutions were a frequent cause of appeals Istrian serfs made to the central authorities. It should not be forgotten that these events also led to many people's uprisings against state or communal officials (c.f. Pahor, 1972), whose frauds were considered to be a method for the exploitation of the poor, who had to often deny themselves food to be able to pay their tributes into the budgetary treasury (SR. 1675. 22. 2. m.v.).

In the 17th and 18th centuries the office of treasurer was again granted to Koper citizens due to the fact that councillors to the podestà supposedly were overburdened with judging and other duties performed for the Koper Magistrate. In 1735 the treasurer, Dr. Pietro Grisoni, deceased, was succeeded by Dr. Cristoforo Tarsia. The explanation of his confirmation for the office of treasurer, stated that the candidate was suitable for the position in accordance with the act passed in 1640. In compliance with this act, the candidate needed 5 years experience, and among his job duties he could also find the management of communal archival documents referring to land ownership along the border and frequent conflicting situations with neighbouring Austrian towns (SM. 1735. 21. 4.). In the mid 18th century count Cristoforo Tarsia from Koper (Rel., 1752) was considered to be worthy of praise for his duties performed as fiscal lawyer (*Avvocato Fiscale*), whilst at the end of the same century this position was taken on by another count, Francesco Tacco (Rel., 1773, 1784).

TAXES OF THE REGIONAL REVENUE OFFICE

Taxes levied on certain articles at the regional and local, communal, levels were often subject to changes. A key factor for defining the rate of taxation was the potential profitability of each economic activity. While in the first half of the 17th century the Koper revenue office, apart from land leases, lived on 22 taxes, towards the end of the Venetian domain in Istria there were only 14 taxes left. Despite that, with the collection of these the tax revenue expressed in lire almost doubled. How-

ever, the devaluation of the lira in comparison with the ducat needs to be taken into consideration even though taxes were always calculated in ducats, 1 ducat corresponding to 6 lire and 4 solidi, and to 8 lire since the mid 18th century.

In 1620, the podestà of Koper Bernardino Malipiero, only managed to raise 20,350 lire from 18 taxes because, in his words, with towns stricken by poverty after a period of wars, he could not collect 10 solidi levied on each urn of wine exported to Austrian regions from Motovun, Labin, Buje and Izola. Despite that he received 326 lire from Buje whilst Izola addressed the doge with a request for a postponement of tax settlement due to the poverty of the commune, after in the previous years it had been contributing 200 ducats per year into the revenue office (Rel., 1620). In the succeeding years Izola even lodged a complaint and by taking the Venetian commune to court it succeeded in being exempted from the liability to this tax (Rel., 1626). According to the same source, the revenue office suffered a period of crisis due to a shortage of contributions paid for second level civil disputes, all paid to the Istrian administrator (*Provveditore*). On top of that, the treasury was burdened by a number of unsettled debts, as debtors and their referees had died. Due to various accidents, other taxes too were reduced and as a consequence the podestà barely managed to raise enough money for his employees' salaries (Rel., 1626). In compliance with a termination, confirmed by the Senate in 1614, and orders issued on 5 January 1613 by Filippo Pasqualiga, *Provveditore General da Mar* (provveditore generale of the sea), the revenue from legal fines should have been collected by the Koper treasury, but the podestà of Koper¹⁷ complained that "not a single *quartino* was paid into this treasury".

Therefore it was Koper, in comparison with Piran, to pay a very high price for its status of capital. Although some budgetary means from the revenue office flowed into the Koper communal treasury, these together with some minor taxes collected directly by the communal treasury could not suffice for the needs of the central administrative and commercial town situated on the Istrian peninsula. Another interesting fact is that at least until the end of the 16th century almost all taxes of the revenue office were imposed on economic activities of Koper only, with the exception of almost negligible wine taxes paid by Izola and Buje. Referring to the tax revenue, in 1672 the podestà of Koper complained that in this town and territory the revenue office managed to raise only 2,000 lire per year from the "imbottadure" tax. "The tax is not levied on the whole province where not so much wine is currently produced. If this tax liability

were expanded to the whole region, it would yield a profit of thousands of ducats", he concluded with an optimistic note (Rel., 1672).

It was only in the first half of the 17th century that taxes of the Koper revenue office started to expand to other territories. The most important among these was the duty of 3 solidi per lira of oil exported to Friuli, valid for the whole territory of Venetian Istria. This so-called "big oil tax" soon merged with the "small oil tax", consisting of 2 solidi levied on each urn of oil. Although numerous Venetian podestà realised that twice, three, or even four times as much oil from Istria managed to elude taxation in manifold ways, particularly smuggling. The revenue it generated was so attractive to Venetian authorities that as early as 1749 they partly, and then completely in 1763, withdrew it from the Koper revenue office, channelling it directly into their own oil office.

A highly specific fiscal practice was imposed on the production and commerce of salt, which, especially in the 18th century Venetian authorities regulated separately with each commune, especially Koper, Muggia and Piran, by means of salt contracts (*Partito di Sali*) valid for periods ranging from 5 to 25 years (DAPD, 690), with the biggest share of the revenue flowing directly into the treasury of a special Venetian state body, the Salt Magistracy. Some podestà of Koper left no means untried to keep more of this money in the region, however, all in vain. Neither arguments put forward by podestà of Koper Francesco Boldu' in 1606 were of any avail. To increase the salt producers' and tax collectors' motivation to regularly pay their contributions, Boldu' suggested that the tax revenue collected from salt in Piran and Koper, purchased by the Venetian Salt Magistracy, as well as the new salt tax (*dazio della nova imposta de sali*) from Koper and Muggia amounting to approximately 3,000 ducats per year, should flow into the Koper revenue office and not into the Venetian Salt Magistracy (Rel., 7, 139).

Fishery as well, as one of the most important economic activities, was subject to direct taxation of Venetian authorities except when – in comparison with the total turnover produced by activities related to this economic branch – the income of the monopolised communal fish shop was poor. Apart from the tax levied on the Koper fish shop, in the second half of the 18th century the revenue office collected 5 other taxes, liable in the Koper territory only. These were taxes levied on butcheries in the city, butcheries in the villages, fat, taverns in villages, and the tax levied on bread, whilst in the 1880s, the duty levied on wine exported to Austrian regions was collected within the framework of the communal revenue (CAP. DAC, 1790). When in 1790

17 Rel., undated, according to a source in AMSI after the year 1633. However, according to quotations that the podestà managed to collect a tax return consisting of 3 solidi per lira, and that the organisation of a fair is mentioned, it can be concluded that the report was written after the year 1642.

Austrians completely prohibited the import of Istrian wines, this duty was abolished. Four taxes were levied on the whole province, and these were taxes on liquor, animal skin, notary acts and mills, while three taxes, called *cornaria* of Grožnjan, rents of Vodnjan and rents of Grožnjan were limited to the named towns (DAPD, 662).

With the exception of the wine tax, which like the oil, salt and fish taxes will be dealt with separately because of the centredness of these economic activities, in fact all previously mentioned taxes were quite low. The tables below contain data about revenue and expenditure of the Koper revenue office from the mid 16th century to the end of the 18th century. The first table also shows changes in taxation rates on various products.

From the tables and charts, it can be seen that some Koper taxes existed throughout all three centuries, with

the wine tax always contributing the highest share into the treasury.

The revenue of the Koper office did not considerably rise due to the withdrawal of its main revenue sources despite the introduction of new taxes, e.g. levied on tanned animal skin or liquor, rents comprising some other parts of Venetian Istria, such as the towns of Grožnjan and Vodnjan, the expansion of the liability for wine exported to Carniola, as well as the tax levied on mills in the whole province, and not only in the Koper territory, in the period from the 16th to the 18th centuries. Furthermore, if we take into consideration that after the establishment of the court of appeal and other central regional institutions, the administrative (and military) apparatus in Koper increased, it can be concluded that the Koper revenue office's income actually decreased.

Table 1: Revenue of the Koper revenue office (solidi and soldini rounded in lire).

Tabela 1: Prihodki kopske fiskalne komore (zaokroženi soldini in denariči v lire).

Tax in lire/year	1548 ¹⁸	1582 ¹⁹	1584 ²⁰	1762-72 ²¹	1779-87 ²²	1788-92 ²³	1795 ²⁴
Tax on taverns in the city	3100	4960	4820				
Tax on taverns in villages	850	1055	1314	2683	965	967	1000
Tax on timber	45	139	112				
Tax on oil	850	1806	1565				
Tax on fats ²⁵	125	256	172	1309	303	305	320
Tax on urn measures	550	268	268				
Tax (<i>imbot</i>) 2 solidi on each urn	1408	1240	1400	17228 ²⁶	/	11413 ²⁷	11413
<i>Livelli</i>	665	496	500				
Tax on butcheries in the city	1660	413	502	4041	4043	4043	2700
Tax on butcheries in villages	200	667	782	340	104	104	120
Tax "Valle S. Ellero"	132	130	134				
Legal fines ²⁸	212						
Tax 2 solidi per <i>secchio</i> of wine ²⁹		1783	1125				
2 solidi per <i>secchio</i> of wine Buje ³⁰		405	328				
2 solidi per <i>secchio</i> of wine Izola ³¹			503				

18 Rel., 6, 62.

19 Rel., 6, 399.

20 Rel., 6, 406.

21 DAPD, 662.

22 DAPD, 1007; however, in these years most taxes were public and only a part of them was leased that is why it is not very clear, a note in DAPD says, how many taxes were in fact collected, i.e. how much money flowed into the revenue office's treasury.

23 DAPD, 662. It should be noted that the taxes are quoted in the current currency (*valuta corrente*).

24 Rel., 10, 337.

25 *Ternaria* in the original. According to the Venetian office for oils and fats, c.f. Boerio; in 1582 quoted as the tax "*della grassa*", in the 18th century as the tax "*grassa città*".

26 Mentioned as the tax on *imbotadura e vino a spina*, which is a joint tax on bottling and retail.

27 In the source quoted for the year 1792; bearing a note that for 12 years the tax was collected by the communal treasury, which is also confirmed by other sources.

28 *Caratti*, c.f. Rel., 1580, 92.

29 Duty on wine exported to Carniola and other Austrian regions.

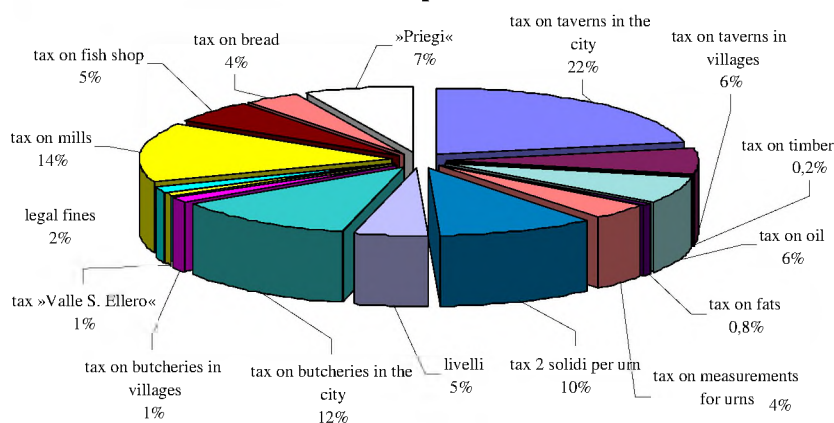
30 Duty on wine from Buje and its surroundings for export to Carniola and other Austrian regions.

31 Duty on wine from Izola and its surroundings for export to Carniola and other Austrian regions.

Separately classed taxes: ³² /year	1548	1582	1584	1762-72	1779-87	1788-92	1795
Tax on mills	2013	1985	1961		1515	1516	616
Tax on fish shops	770	1212	1208	1993	1969	1971	2100
Tax on bread	510	1178	1101	1915	2853	2854	3000
"Priegi" ³³	992	930	900				
Tax on salt Koper				3115			4100 ³⁴
Tax on salt Muggia				1082			1395
Tax on notary acts				7884	3939	3939	4500
Rents Vodnjan				4933	1944	1944	2040
Rents Grožnjan				7880	2465	2465	2422
Cornaria Grožnjan ³⁵				120	/	115	121
Tax on liquor				7148	1561	1563	820
Tax on tanned animal skin				51129	6550	6560	5000
Tax on wine <i>Terre Aliene</i> ³⁶				7010	1565	1565	
TOTAL	14,052	18,923	18,695	119,810	29,776	41,323	43,760 ³⁷

Other taxes in lire in the year	1795 ³⁸
Commune of Vrsar	7088
Tithes	1479
Legal fines	62
Magistracy for revenue office supervision	24952
Fines in <i>Monte</i>	53
Leases	18
Costs for galley convicts	1963
Extraordinary costs	1627
Costs for galley convicts, Udine office	2136
TOTAL	39,378

Tax share in the Koper revenue office 1548



**Graph 1: Tax share in the Koper Revenue office (1548).
Graf 1: Delež dacev v koprski fiskalni komori (1548).**

32 In the year 1582 these 4 taxes were assigned to the Venetian office *Officio sopra le Camere*.

33 Paid by villages at carnivals and on San Zorza.

34 This time *Nuova imposta sali* for Koper and Piran (c.f. Darovec, 2001, 77).

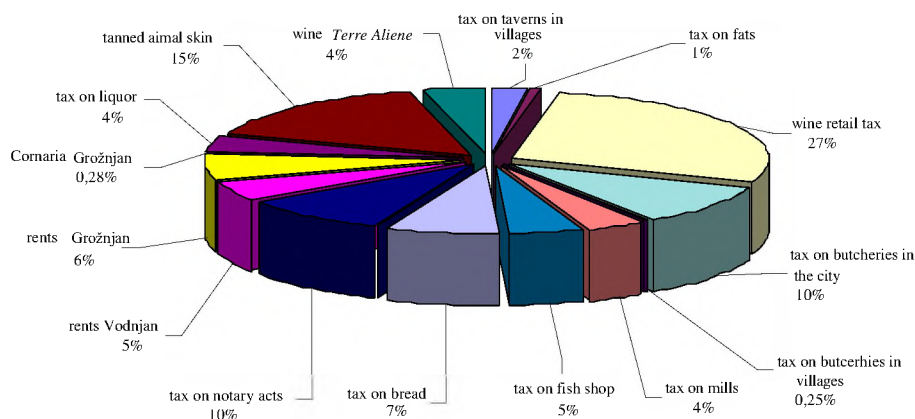
35 "*Cornaria*" rents of Grožnjan refer to a wooded area (described in Capitola Daza, 1790 and 1795), where animals were pastured but villagers were not allowed to use this area without a leaseholder's permission.

36 Duty of 10 solidi on urn or 2 solidi on secchio of wine exported to Austrian regions, valid for the whole province (c.f. Darovec, 2000b, 520-522).

37 Total sum in the source = L. 83.137:16.6, but here divided into existing items; taxes collected after this year are shown in the table below.

38 Rel., 10, 337.

Tax share in the Koper revenue office 1788-92



Graph 2: Tax share in the Koper Revenue office (1788-92).

Graf 2: Delež davev v koprski fiskalni komori (1788-92).

Table 2: Expenditures of the Koper revenue office (rounded in lire).

Tabela 2: Odhodki koprške fiskalne komore (zaokroženo v lire).

Expenditures/year	1582	1795
Podestà salary	891	
Treasurer and <i>castellan</i>	1123	
Captain of Slavs	1240	
Employees' salaries		21743
Captain Tiburtio Valmarana	744	
Captain Antonio Lugnan	496	
Soldiers' wages		9458
Municipal doctor	744	
Regular costs	2523	119
Various costs		547
Extraordinary costs	1996	3432
Additional extraordinary costs		1669
Prison maintenance costs		3906
Costs of galley convicts		1908
Side costs of galley convicts		3839
Public institution maintenance costs		874
Two bombardiers	818	
7 officials	1042	
Regional Captain (Pasenatico)	620	
Competition at St. Nazarius and Rižana fair	372	
2 cavalrymen	384	
Bailiffs' tours of inspection (Cava Icate)		3539
Podestà tours of inspection (Visite)		5725
Rifle practice		276
Division of income from fines		63
Limitations		3411
Municipal teacher	227	
4 municipal judges	194	
Salaries of special employees		6824

Expenditures/year	1582	1795
Employees		14700
Preaches during Lent and on Advent	248	
Revenue office accountant	298	
Festivity at Shrovetide	155	
Bombardiers	180	
Vicars of the Palace and Castello	93	
Charities	93	395
4 bundles (<i>torze</i>) of candles for the church	38	
Lease (near the Klaris monastery)	25	32
Weapons for rectors and treasurers	31	
2 Vice-domini	90	
2 municipal supervisors (<i>soprastanti</i>)	50	
Wine assessment costs	194	
4 justiciars	84	
4 captains	149	
Drummer of the Captain of Slavs	149	
3 <i>contestabili</i> in villages	192	
2 <i>castellans</i>	74	
Revenue office adjutant	74	
Municipal announcer	155	
External announcer	50	
Municipal accountant	149	
Knight	50	
Vice-knight	74	
Drawbridge drawer	74	
Municipal doorkeeper	37	
Weapon warehouse keeper	50	
Other		36
TOTAL	16,209	83,138

Table 3: Revenues and expenditures of the Koper revenue office according to other sources (in lire).**Tabela 3: prihodki in odhodki koprskе fiskalne komore po drugih virih (v lirah).**

Year	Revenue	Expenditure
1559	11155	15737
1560	10714	12171
1579	14-15000	
1596	27900	29140
1598	27534	
1603	27900	
1606	31000	
1614	27900	24800
1620	21936 ³⁹	
1621	24800	higher
1627	26542	
1642 ⁴⁰	20439:11	33936:17
1644	+3100 ⁴¹	
1650	13000	
1652	18600	
1654		20000
1659	16988	32240
1669	50000	80000
1670	78300	78086
1672	93000 ⁴²	128000 ⁴³
1678	43400	
1727	86720	
1748	76000 ⁴⁴	
1762	43400	72540 ⁴⁵
1771	+4782 ⁴⁶	
1777	42194	
1795	83137:16:6	83137:16:6

As a rule, in the 17th and 18th centuries expenditures of the Koper revenue office outweighed its income. The podestà of Koper tried to compensate for the deficiencies with revenues from other taxes, mostly from the oil and salt taxes. The table below shows revenues and expenditures of the Koper revenue office according to other sources (Rel., SM, SR), mainly with reference to approximate estimates of the total value of revenues and expenditures. However, it should be noted that at least since the first half of the 16th century (c.f. Rel., 6, 61-62)

in all public financial institutions the so-called book-keeping by double entry was in use (c.f. Braudel, 1989, 2, 259-263). Bookkeeping was regulated by various decrees or by the founding acts, as was the case of *Monte di Pietà* pawnshops and savings banks. Whilst at first, entries were recorded (*manuale or giornale*) in chronological order, the ledger (*quaderno*) allowed a thorough insight into revenues and expenditures and total balance between them. If the difference between the number of debit and credit entries was not nil, there would be a mistake to be found and corrected.

KOPER AND PIRAN TAXES

Therefore, where did the means for salaries of communal officials and the maintenance of the Koper communal infrastructure come from? Numerous podestà and captains of Koper reported that taxes flowing directly into the communal treasury were extremely modest. In 1598, one of them complained (Rel., 6) that the commune was poor, and that its only tax revenue was generated by the tax "*mude*" and "*sprocanarie*" (assessors; wine, oil and salt measurers, etc.). This yielded an annual profit of 2,355 ducats, with 2,000 earned from leases of 100 salt vats (*ha cento cavedini de saline*), the only ones at the disposal of the commune. This assertion is confirmed by a fragment of the communal treasury book for the year 1568 when treasurer Tiso Lugnan managed to raise only 2,080 lire for the communal treasury, all collected from the tax "*mude*" (M/1033, f.20-36).

Podestà Giovanni Francesco Sagredo described that communal budgetary means were spent paying the doctor, surgeon, teacher and other employees, for the maintenance of the palace and employees' houses, the maintenance of roads, bridges and other public areas, when these costs had not been covered by the revenue office. He also added that in cases of extraordinary expenditures additional contributions were to be paid (Rel., 6, 106). From 1627, the podestà confirmed his findings, adding that in the Koper judicial district (*Regimento*) the commune earned income also by means of legal fines. However, from 1642⁴⁷ the podestà com-

39 Revenue from 18 taxes out of 22.

40 C.f. footnote 17.

41 Higher by this much.

42 ASV. SR mentions that the revenue amounted to 198,707 lire from taxes and "ri scossione del denaro'di libera ragione".

43 Corresponding to 20,645 ducats. He continues mentioning extraordinary costs.

44 Managed to cover all costs and yielded an income of 84,000 lire for public treasuries.

45 Every six months the Venetian Republic compensated for the loss with a deposit of 4,638 ducats (in Rel., 1764, the podestà of Koper explicitly mentioned that every six months 2,319 ducats ("*valuta corrente*") were deposited).

46 The revenue office raised the annual revenue by 4,782 lire ("*valuta corrente*") (Rel., 1771).

47 C.f. footnote 17.

plained that fine collectors became so indolent that many fines had not been raised and had subsequently become not collectable. Only with the help of the revenue office, municipal fraternities (*luochi pii*) and the collection of the tax of 3 solidi per lira (of oil) did he manage to cover some debts, pointed out this rector of Koper. In the year 1670 too podestà of Koper reported (Rel.) that the commune earned income from salt, taxes and fines, "but expenditure still exceeds revenue and creditors are becoming impatient". Despite the unfavourable financial conditions of the Koper communal treasury, the Venetians placed additional burdens on it, for example, the payment of the auction called for the choosing of a supervisor of construction work of public institutions, which actually was among the obligations of the Istrian sanitary supervisor (*Provveditore di Sanità in Istria*). Despite that these costs needed to be covered from the revenue yielded by two communal taxes, *muda* and legal fines (*condane*), as decreed by the Venetian senate (SR, 1673. 7. 12.).

A very interesting means for raising taxes is undoubtedly the Koper tax on manure (*letame*). This tax too was leased out at auctions for a period of three years. Every evening at dusk, only the tax collector was allowed to collect manure from the main city squares, i.e. *Ponte grande* and *Ponte piccolo*, where commercial intercourse between Carniolans and the inhabitants of Koper was taking place. Collecting the manure of mostly pack animals, the tax collector had to be careful not to move or damage the city pavement, nor was he allowed to scatter straw or other dry grasses to scoop manure more easily. A chapter from the year 1563 referring to this tax also defined that the profit would be collected with the purpose of purchasing 11 water cisterns in 11 municipal districts (STKP, 5, 33, 156). Besides its ecological and economic orientation this measure gives additional evidence of constant commercial intercourse with Carniola. According to entries in communal accountancy books of revenues and expenditures for the second half of the 18th century (M/1057; M/1061, 136), inhabitants of Koper were taking leases on this tax at least until 1794, when it generated 134 lire.

With taxable products and activities changing, communal taxes were altered too, increasing on a yearly basis. In the middle of the second half of the 18th century, they brought relevantly high revenue to the communal treasury while from the mid 16th to the mid 18th centuries annual revenues varied from 2,000 to 4,000 lire. This reflected the general state of affairs of economic trends in northern Istria in that period. For that

reason especially the striving of the inhabitants of Koper to bring back to life the municipal *Monte di Pietà* is understandable. Apart from the *Fontico* this was the only institution managed by members of the communal council, which allowed them to cover various costs and obligations but also misadministration and turning their duties to their own advantage at the expense of the savers (c.f. Darovec, 1999a; Darovec, 2000a).

While the main accountancy books of communal revenues and expenditures for the second half of the 18th century have been preserved (M/1057; M/1061), only sporadic data are available for the total value of communal income and leases of individual taxes for previous periods. This is shown in the table below.

Table 4: Sporadic data about the height of individual communal taxes (in lire).

Tabela 4: sporadični podatki o višini posameznega kormunskega daca (v lirah).

Year	Salt works	Muda/ Measurements	Salt measures	Fines
1554		1200 ⁴⁸		
1559		2250 ⁴⁹		
1598	12400	2201		
before 1626	744			
1626	2170	1860		
1669				200
1673		1140 ⁵⁰	260 ⁵¹	

Income on measurements (*sprochanarie*) was earned by measuring various foodstuffs or products, for which prescribed weights and measures, kept by communal *justiciars*, had to be used. Turning over the business to their successors, the minutes had to contain an explicit entry confirming that communal weights and measures were handed over too, as was done in 1723 by one of justiciars, Zuanne della Corte, "for his office and on behalf of his colleagues" (M/1115B, 123):

4-ounce scales (*Quattro Stadiere* (c.f. Boerio Staliera) *Onzariole*),
big copper scales (*un Balanzon di rame*),
one iron *brazolaro* (*passetto – canna* (double measure *passetta*) – perch,
one copper bucket (*Un secchio di rame*),
one libra and half a libra wooden measure for rice,
one libra, half a libra and a quarter of a libra copper measure for oil;
one *brenta*,

48 1 solidus for export.

49 From two taxes, the tax *muda* and tax on assessments.

50 M/570, 114.

51 M/570, 113.

one libra and half a libra copper measure for wine,
one iron seal.

Other rents of the commune of Koper in the mid 18th century (M/1057, 388):

of the field in *Campo Marzio*,
of the land in *Campo Marzio*,
of the pantry, called *Panataria*,
rent of the premises below the atrium (*sotto l'Atrio*),
shipyards in *Bošedraga (Squero in Bosedraga)*,
business premises for oysters below the *Gasello*,
of butcheries leased to:

- Pietro Pellegrini,
- Simon, Contestabile,
- Nicolo' Pellegrini,
- Giacomo Gregoretto,
- Isepo Leporini.

income from the regional revenue office:

taxes:

- on fishing grounds (*paludi*),
- manure (*ledami*),
- salt fish,
- fruit.

leases:

- D. ^{no} Lorenzo Palese,
- D. ^{no} Alessandro Cecconi,
- Ambrosio Padovan,

salt works,

contributions of fraternities for the public preacher,
ferry to Trieste.

Apart from the above mentioned taxes and rents, the commune acquired modest revenue from the taxation of individual Koper inhabitants, as is witnessed by written records dating from the 15th century on (AMSl, 11, 196-202; M/1035; M/1071-1075), which are very interesting for the research of Koper population structure. Revenue was yielded on the account of several rents, the above-mentioned ones date back to the 18th century (M/1057, 388). Besides tributes paid into the revenue office listed under the item "podestarie and assessments (of wine)" (*Podesteria et de Pregghi*),⁵² which in the 18th century amounted to 200 ducats (SM, 1713. 31. 8.), villagers also had to pay to the commune regular annual tributes in timber used for the maintenance of the Koper bridge. As early as the 16th century these were changed into contributions of money and in 1691 they amounted to 92 lire and 2 solidi (APP. 20, 277). Obligations of villages towards the Koper captain of Slavs (*Capitaneus*

Schlavorum) were soon changed into money contributions. These had to be paid at the festivity of the Assumption (15 August), Easter, St. Martin, Christmas and Shrovetide, for the Rižana fair, which was what the Koper fair was called as late as the 18th century, even if at that time it was not held along the Rižana any more, but in the centre of the city. Each village was obliged to pay contributions to the Koper captain of Slavs at each village fair, and a special tariff, calculated on the basis of the tribute in hens and wine, was raised by the captain of Slavs on behalf of the podestà of Koper (M/1174, 74-91).

A similar situation could be observed in Piran, but with more substantial fiscal revenue than Koper. This commune was better provided for. In Piran, the production of salt and fishery yielded enviable revenue, but despite that, captains of Rašpor, in charge of a yearly review of public finance in Piran since the year 1610, often came across irregularities, abuse of office, and frauds committed by Piran administrators of public means, particularly those coming from the communal treasury, *Fontico* and *Piran Monte di Pietà* pawnshop (c.f. Pahor, 1972). Fewer remarks about the management of Piran can be found in reports of the podestà and captains of Koper who at the end of the 18th century, apart from the supervision of bombardiers and *cernide*, cultivation of olive trees, production of salt, and measures for the prevention of contraband trade, were also responsible for soap and tobacco (Rel., 1795).

Communal revenue of Piran, personal as well as other burdens, have already been dealt with (Pahor, 1972, 60-70), as has a detailed analysis of revenue and expenditure of the Piran communal treasury at the beginning of the 17th century (Mihelič, 1991, 94) and the first half of the 18th century (Morteani, 1886, 119; Pahor, 1972, 238). If compared to Koper revenue, it can be noted that methods of taxation used by the Piran treasury resembled those more common to the Koper revenue office practice, than those used by the commune of Koper. Chapters dealing with revenue-generating taxes in Piran, witness these similarities, as well as differences in methods and rates of taxation:

A list of tax regulations of the Piran communal treasury 1588-1791 (LD):

- Tax on butcheries (*Datio della Beccaria*), 1558
- Tax on oil presses (*Capitoli di Torchi registriati nel fine del L.(ibr)o T della Spl. Coita in questa Can.c.*), 1557
- Tithes on goats (*Capitoli per le X.me d'i Agnelli*), 1589
- Fishing grounds in Sečovlje (*Peschiere di Sizzuol*), 1589

52 C.f. Boerio: *Pregiare, stimar, Preziar*, that is assessment. This tax can be found in the revenue office's income list for the 16th century.

- Tax on shops (*Capitoli del Datio della Messetaria tratti dal fin del L(ibr)o X.*)
 - Tax on (baker's) ovens (*Capitoli delli forni tratti dal fin del L(ibr)o X.*)
 - Tax on lime (*Capitolo del Datio della Scaglia tratti dal fin del L(ibr)o X.*)
 - Fishing grounds in Fažan (*Capitoli delle Peschiere di Fasan*)
 - Tax on oil presses (*Capitoli Torchi*), 1596
 - Supplement to the tax on fishing grounds in Sečovlje (*Regolatione sive dichiarazione et Aggiunta ali Capli delle Peschiere sive Paludi di Sizziole*), 6. 9. 1620
 - Tax on oil presses (*Capitoli Torchi*), 1600
 - Supplement to the tax on oil presses (*Regolation et Aggiunta Capitoli Torchi*), 1646
 - Tax on butcheries (*Dacio della Beccharia*), 30. 11. 1611
 - Tax on weights and measures (*Dacio delle Misure detto il Dacio Piccolo*), 27. 3. 1612
 - Tax on fishing grounds in the Savudrija karst (*Capitoli delle peschiere sive aque del Carso con li quali sono state vendute al pub. Incanto*), 1624
 - Tax on women bakers (*Pancogole, Conduutori de forni, Calamiere per il Pane da vendersi*), 4. 3. 1780
 - Tax on fishing grounds in Sečovlje (*Peschiera di Sicciole*), 22. 7. 1780 and 4. 8. 1791
- While revenue in the commune of Piran was reported to have increased in the second half of the 18th century, according to reports written by the podestà of Koper, revenue in the commune of Koper remained at the level reached in 1777, which can be seen in the table below. The revenue of the Koper communal treasury only recorded a leap in the year 1781 on account of 8,749 lire, which in accordance with a Venetian senate resolution were received by the treasury for repairing public institution buildings.

Table 5: Revenue of the Piran communal treasury.

Tabela 5: prihodki piranske komunske blagajne.

Tax in lire	1604 ⁵³	1727 ⁵⁴	1737 ⁵⁵
Tithe of the Savudrija karst	1610		
Tithe on lambs	375		
Meadows	583		
Fishery Sečovlje	8400	10502	
Fishery Fažana	910	2066	
Tax on fish	1960	3507	2506
Seventh of salt	12000		
Oil mill "di Marzana"	680		
Oil mill "di sopra"	570		
Oil mill "di mezzo"	610		
Oil mill "piculo"	300		
Bakery "di Marzana"	184	184 ⁵⁶	
Bakery "della Ponta"	200		
Bakery "di porta d'homo"	101		
Tax on baking bread	113		
Shipyards "di Marzana"	114		
Rent of Sečovlje tavern	126		
Tax on weights and measures	102		
Tax on wine	210	4292	
Tax on retail	321		
Tax on shops	29		
Tax on butcheries		696	738
Wine and bakeries			4218
Fishing grounds and ovens			6166
Other		3421	
TOTAL	29498	26326	13629

53 Mihelič, 1991, 94.

54 Morteani, 1886, 119.

55 Pahor, 1972, 238.

56 Tax on 4 bakeries.

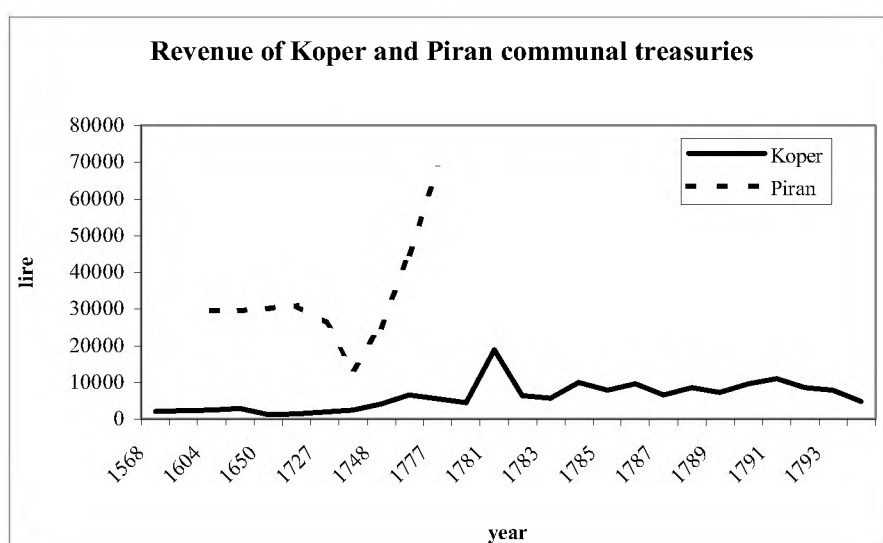
Table 6: Revenue of the Koper and Piran communal treasuries (in lire) (Rel.; M/1057; M/1061).**Tabela 6: prihodek koprške in piranske komunske blagajne (v lirah) (Rel.; M/1057; M/1061).**

Year	Koper	Piran
1568	2080	
1598	2355	
1604		29498
1642	2790	
1650	1240	
1663		31000
1727		26326
1737		13629
1748	4109	
1768	6642	
1777		68200
1780	4527	
1781	18898	
1782	6365	
1783	5756	
1784	9883	
1785	7875	
1786	9600	
1787	6588	
1788	8592	
1789	7246	
1790	9540	
1791	10944	
1792	8475	
1793	7805	
1794	4847	

A quite clear division of revenues and expenditures of the Koper communal treasury is offered by the statement of accounts dating from the year 1748. Compared with a similar balance from the year 1768 (M/1057, 383-6), it shows a notable increase of the tax levied on the ferry sailing to Trieste: in 1748 the annual revenue generated by this tax amounted to 563 lire but in 1768 it rose to 2400 lire. As in this year the revenue was higher also due to an increase in traffic, tax collector Zuanne Suban paid an additional sum of 600 lire yielded by this tax (M/1057, 383-385). The above mentioned statement of account is also made interesting by a list containing a plethora of taxable activities taking place in the Koper of that time, e.g. the shipyard in Bošadraga and oyster production. Moreover, it allows a thorough insight into the numerous administrative operations, and last but not least, exchange rates of various currencies.

TAXES AND CONTRABAND TRADE

With regard to main Istrian products, since the end of the 16th century official data do not show significant increases in the production of salt, oil and wine. The only exception among these activities was fishery, which mostly due to the harvests of fish in Rovinj recorded an increased production of salt fish. And, as mentioned before, another increase in tax revenue worthy of consideration was that generated by the tax levied in Koper on the ferry sailing to Trieste. However, higher taxes and various repressive legal provisions limited trade both within the Venetian territory and with neighbouring Austrian regions, particularly Carniola, and thus did not raise fiscal revenue. On the contrary, they lowered it.



In the second half of the 18th century, a sizeable share of Austrian money surprisingly appeared in the economic currents in Istria, which Venetian monetary institutions (*Deputati, ed Aggiunti sopra la provision del dinaro pubblico*) fought against throughout the whole period but to no avail. Istrian rectors often complained that all financial institutions were crammed with Austrian copper *petizze*, which made it almost impossible to find any Venetian money in the region. In 1766, in order to clean some financial institutions 200,567⁵⁷ lire of Venetian money was sent to Istria by the Venetian senate in exchange for the Austrian money. "This invasion of *soldoni* causes huge damage to our trade. They are overvalued, their value being twice that of copper. Do something, take legal steps, to remove these *soldoni* from our province," Koper administrator implored (SR, 23, 277). Despite this, in 1777, the rector of Koper reported that the province was overflowed with approximately a million ducats of Austrian money, which had neither been driven away by official devaluation from 30 to 29 solidi⁵⁸ nor by repeated prohibitions to use it in trade.⁵⁹ "Imperial solidi are the only means of payment in the Province. All *Monte di Pietà* and *Fontico* have been infected with high sums of Austrian money, which is without real value. People in Gorizia and Rijeka were advised by Austrian authorities that they can only make profit with their own money, that is why they are bringing it to Istria and exchanging it at a higher value," Koper administrator Antontio Dolfin complained in 1777 (Rel.).

The flow of events was inverse to that in the 16th century when in Carniola, a different, more favourable exchange rate for Venetian money developed than in other Austrian regions. Vilfan (1987) defines this phenomenon as a formation of specific Carniolan money within the Austrian territory, while in the 18th century, the process represented the formation of a specific Istrian currency value of the Austrian money within the borders of the Venetian Republic.

Where did Istrians get so much Austrian money if all surplus of their main products – with the exception of wine, subject to particularly high taxation rates for export to Carniola – had to be sent to Venice, from where then it was shipped all around the world by Venetian merchants? Could so much be earned only with wine and a couple of hundreds of urns of oil which they were allowed to export to Carniola, or maybe with salt, most of which officially first had to be offered to the Venetian Salt Magistracy and what was left to the communes, or with commercial and artisan articles which did not suf-

fice for local use let alone for export? The only plausible explanation that can be offered, is that they provided for their humble survival means by smuggling everything from fruit, silk, oil, wine, salt, fish, etc. Since every activity not subject to at least the export duty was considered as contraband trade, and as has been noted earlier, only low amounts from this impost were managed to be collected, and could not therefore, justify the existence of so much Austrian money in the region. This is also confirmed by numerous reports of Venetian rectors.

"All small trade is connected with this money and the reason for this is that most trade is first linked to Trieste and only then to Venice," Koper administrator found out in 1764. He added that "wine and silk represent a minor share of the trade while in Trieste, high quantities of salt are sold, kept in warehouses, and most of this salt has been smuggled by sea." Needs of the ports of Trieste and Rijeka for salt were immense. Besides the salt produced in Istria and locally they also had to import salt from elsewhere, mostly from the Kingdom of Naples (Rel., 1725).

Although at least in the last quarter of the 18th century, they strove for the reintroduction of land routes to Trieste to foster controlled trade with Venetian Istrian towns, particularly Koper. In the words of a Venetian podestà "the only settlement in the region deserving to be referred to as town", the majority of commercial and particularly contraband trade routes was connected with the sea. Venetian rectors complained an infinite number of times that two "*feluche*" did not suffice for efficient supervision at sea to stop this dirty business, and in addition to that they were so clumsy that smugglers noticed them from a distance, and avoided them (c.f. Rel., 1774, 1780, 1795).

Supposedly, this caused damage at several levels. In his report dating from 1784, the podestà and captain of Koper ascribed great importance to Istrian oil as a form of public *regalie* on account of Carniolans. However, it could only be charged "when it is unloaded in our capital ... Due to more convenient prices, a more comfortable journey, more reliable and faster contracts, a major part of this oil ends up in foreign ports, particularly in the near-by Trieste. The phenomenon has become so extensive that not only the vile intrigues of experienced smugglers are to blame, but also illegal behaviour of those whose only duty is to condemn and persecute them. The worst part of this is that a share of this oil comes to Austrian Friuli and from there it follows underground contraband routes to reach Veneto or neighbouring towns where it is sold at a price much

57 ASV. SR, 1766. 22.1. m.v. In public treasuries of communes, *fonticos* and *luoghi pii* in Istria there are copper *petizze* amounting to 200,567 lire.

58 ASV. SM, 1761. 28. 5. Captain of Rašpor was ordered to publish a decree of 14. 5., devaluing the *petizze* to 29 solidi and other foreign currencies (reg. 227, c. 48, c.f. c. 65 and 86).

59 ASV. SM, e.g. reg. 227-6. 8. 1761, reg. 229-22. 9. 1763.

higher than the purchase price. This leads to double economic damage which can only be defined as the highest damage possible." (Rel., 1784, 10, 317/8). Other examples of smuggling include wine exported to Cres without being taxed and from there, again without taxation, it continued its pilgrimage to Austrian Rijeka or Bakar (Rel., 1672).

The introduction of numerous Venetian fiscal measures inevitably led to such a response by the population. Smuggling was becoming more and more extensive and no repressive penal policy could put a stop to it. On the

contrary, higher taxes gave rise to more smuggling. This did not have a negative impact on the state treasury, (but could undoubtedly do without it), in comparison with fiscal revenue coming from other regions of the Venetian Republic, extremely modest Istrian tributes, but also on the revenue of local communes which in this way were denied all means that could foster infrastructural development and introduction of various projects to enhance the development of economic activities. And the circle was complete.

DAVČNA POLITIKA IN GOSPODARSTVO V BENEŠKI ISTRJI

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POVZETEK

V pogledu gospodarske zgodovine je za istrski polotok v obdobju beneške nadoblasti poglobljena ugotovitev, da so za obdobje od srede 13. do srede 16. stoletja značilna razmeroma ugodna gospodarska gibanja, vsaj v primerjavi s sosednjimi, tako italijanskimi kot zalednimi današnjimi slovenskimi in hrvaškimi deželami, medtem ko je za obdobje od srede 16. do začetka 19. stoletja značilna stagnacija in celo upad gospodarskega razvoja v severni, še bolj pa v preostali beneški Istri, kar je bilo precej povezano prav z intenzivnostjo trgovskih izmenjav z neposrednimi zalednimi, današnjimi slovenskimi kraji ter s Trstom. V tem času namreč začne avstrijska monarhija vse bolj protežirati svoje tržaško in deloma reško pristanišče, z uvajanjem prisilnih poti in z visokimi davki, ki so tradicionalne trgovske poti zalednega avstrijskega oziroma pretežno slovenskega prebivalstva s poti v beneško Istro speljali v svoji pristanišči.

Nemajhno vlogo za tako stanje istrskega gospodarstva pa je imela tudi beneška davčna politika. Ne le da so morali vsi izdelki, namenjeni prekomorskemu trgovanju, najprej v Benetke, kjer so se plačevali razni daci, nenasitna državna blagajna je še zlasti od konca prve polovice 17. stoletja nalagala vse višje davke ne samo na skoraj vse proizvode, ki so prinašali kakršnekoli dohodek, temveč tudi na pridelke za domačo uporabo. Pri tem so jo zvesto posnemale lokalne oblasti. Odziv na te ukrepe je bil pri prebivalstvu pričakovan. Še bolj se namreč razvije tihotapstvo, ki ga nobena še tako ustrahovalna kazenska politika ni mogla zaježiti. Nasprotno, višji ko so bili davki, več je bilo tihotapstva. To pa ni negativno vplivalo le na državno blagajno, ki bi nedvomno lahko povsem brez skrbi shajala tudi brez silno skromnih istrskih prispevkov v primerjavi z davčnimi dohodki iz drugih območij Beneške republike, temveč predvsem na prihodke domačih komunov, ki tako niso imeli možnosti kakršnekoli infrastrukturne razvojne pomoči ali uvajanja projektov, ki bi lahko prispevali k oživitvi gospodarskih dejavnosti.

V prispevku so tako opisane poglobljene družbenozgodovinske okoliščine, ki so privedle do upadanja gospodarstva beneške Istre v 17. in 18. stoletju. Poseben poudarek je posvečen beneški davčni politiki ter davčnim uradom na deželni in lokalni komunski ravni, pod drobnogledom pa so na podlagi analiz arhivskih dokumentov prikazani predvsem prihodki in odhodki deželne komore ter kopskega in piranskega komunov, ki sta veljala za najpomembnejša v beneški Istri.

Ključne besede: Beneška Istra, davčna politika, gospodarstvo, 13.-19. stoletje

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ASV. Senato. Commissioni ai Rettori ed Altre Cariche, Rett. B. 2.

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ASV. SR = Archivio di Stato di Venezia. Senato Rettori.

CAP. DAC = Capitoli per li Pubblici Dazj della Camera Fiscal di Capodistria, formati Dal Magistrato Eccellentissimo De' Deputati, ed Aggiunti sopra la Provision del Dinaro, ed approvati Dall'Eccellentissimo Senato, Venice 1759, 1774, 1790, 1795 (in: DAPD, 690, 699; PAK. PA. Stampati).

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Leggi (1683) = Leggi, Decreti e Terminazioni del Ser.mo Magg.r Cons.o etc., Concernenti il buon gouerno dell'Istria. Valerio Da Riva, Pod.tà e Cap.o di Capodistria. (BCT).

M/ = Indication of archival units according to the Inventory of F. Majer (1904) and microfilm shot numbers in: Archivio di Stato di Trieste. Antico archivio municipale di Capodistria.

m.v. = More Veneto. Dated according to the Venetian calendar with 1 March marking the start of the New Year.

PAK. PA. = Pokrajinski arhiv Koper. Piranski arhiv.

Prov. = La Provincia dell'Istria. Koper, Tipografia G. Tondelli, 1867-1894.

PSD = Archivio di Stato di Venezia. Provveditori sopra Dazi, Revisori e regolatori dei Dazi e Dazio del vino.

Rel. = Relazioni dei Podestà e Capitani di Capodistria, in: AMSI, 6-8/1890-92, 10/1894, 13/1897.

SM = Senato Mare (1440-1797), in: AMSI, 7/1891, 9/1893, 11-17/1895-1901.

SMi = Senato Misti (1332-1440), in: AMSI, 3-5/1887-1889.

SR = Senato Rettori (1630-1797), in: AMSI, 18-20/1902-1904, 22-23/1906-1907.

STKP = Koper statute; edition: Statute of the commune of Koper from the year 1423 with supplements until the year 1668 (Lo statuto del comune di Capodistria del 1423 con le aggiunte fino al 1668). For publication edited by: L. Margetić, Pokrajinski arhiv Koper–Center za zgodovinske raziskave, Koper–Rovinj, 1993.

STPI = Piran statute; publication: Pahor M., Šumrada J. (1987): Statut piranskega komuna od 13. do 17. stoletja. Ljubljana, SAZU.

Term. Biave = Terminazione degl'Illust. ed Accell. Signori Sopra Proveditori, Proveditori, ed Inquisitor alle Biave. Venice 1771. PAK. PA. Stampe, 1.

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