Специфіка функціонування фіскального механізму на українських землях за козацьких часів

Вікторія Василівна Руденко¹, Наталія Володимирівна Добіжа²

¹Київський національний економічний університет імені Вадима Гетьмана
03057, просп. Перемоги, 54/1, м. Київ, Україна

²Вінницький навчально-науковий інститут економіки
Західноукраїнського національного університету
21017, вул. Гонти, 37, м. Вінниця, Україна

Анотація. Вивчення джерел наповнення і напрямів використання державної скарбниці за козацьких часів набуває особливої актуальності, адже дозволяє з'ясувати, чи здійснювався цей процес на українських землях хаотично, або ж мав виразну упорядкованість. Мета дослідження полягає у розгляді особливостей формування та функціонування фіскального механізму на українській території у козацьку добу (XVI–XVIII ст.). Специфіка наукових завдань, що становлять предмет дослідження, вимагала використання комплексу спеціальних методів (філософських, загальнонаукових, конкретно-наукових), застосування яких допомогло проаналізувати історичні аспекти розвитку фіскального механізму у період існування Запорізької Січі та Гетьманської держави. Під час дослідження з'ясовано специфіку функціонування складових фіскального механізму, зокрема доходів і видатків козацьких держав. Встановлено, що за козацьких часів доходи державної скарбниці здебільшого формувались із податкових джерел, а також надходили від господарської, судової, військової та торговельної діяльності держави. Існували і специфічні доходні інструменти фіскального механізму, зокрема «ралець». У Запорізькій Січі до доходів державного скарбу належало грошове і матеріальне утримання від інших держав, а у Гетьманщині частина державних потреб задовольнялась за рахунок державних повинностей. Крім того, у Гетьманській державі були встановлені окремі податки на утримання церкви та духовенства. Виявлено, що у козацьку добу видатки державної скарбниці зазвичай спрямовувались на утримання козацької (гетьманської) адміністрації, забезпечення військових потреб та фінансування церкви. Із посиленням військово-політичного тиску сусідніх польської та російської держав, фіскальний механізм козацьких держав втрачав свою незалежність і набував характеристик держав-загарбників. Практична цінність дослідження полягає у тому, що проведений історичний аналіз дозволив з'ясувати основні засади функціонування фіскального механізму за козацьких часів, елементи якого можуть бути запроваджені і в сучасних умовах

Ключові слова: фіск, фіскальні інструменти, державна скарбниця, доходи скарбниці, видатки скарбниці

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Specifics of the Functioning of the Fiscal Mechanism on Ukrainian Lands in Cossack Times

Viktoriia V. Rudenko^{1*}, Nataliia V. Dobizha²

¹*Kyiv National Economic University named after Vadym Hetman
03057, 54/1 Peremoha Ave., Kyiv, Ukraine*

²*Vinnytsia Educational and Scientific Institute of Economics of West Ukrainian National University
21017, 37 Honta Str., Vinnytsia, Ukraine*

Abstract. The study of the sources of filling and areas of using the state treasury in Cossack times becomes particularly relevant, because it can show whether this process was carried out chaotically on Ukrainian lands, or had a clear order. The purpose of the study is to investigate the peculiarities of the establishment and functioning of the fiscal mechanism on Ukrainian territory in the Cossack era (16th–17th centuries). The specifics of the scientific tasks that make up the subject of research require the use of a set of special methods (philosophical, general scientific, specific scientific), the use of which helped to analyse the historical aspects of the development of the fiscal mechanism during the existence of the Zaporozhian Sich and the Cossack Hetmanate. During the study, the specifics of the operation of the components of the fiscal mechanism, in particular the income and expenses of the Cossack states, were clarified. It is established that in the Cossack times, state treasury revenues were mainly formed from tax sources and came from economic, judicial, military, and commercial activities of the state. There were also specific revenue tools of the fiscal mechanism, in particular “ralets”. In the Zaporozhian Sich, the income of the state treasure included monetary and material maintenance from other states, and in the Hetmanate, part of the state needs was met at the expense of state duties. In addition, the Hetmanate established separate taxes on the maintenance of the church and clergy. It is revealed that in the Cossack era, state treasury expenditures were usually directed to the maintenance of the Cossack (Hetman's) administration, providing for military needs and financing the church. With the increasing military and political pressure of neighbouring Polish and Russian states, the fiscal mechanism of the Cossack states lost its independence and acquired the characteristics of the invading states. The practical value of the study lies in the fact that the historical analysis allowed finding the basic principles of the functioning of the fiscal mechanism in Cossack times, elements of which can be introduced in modern conditions

Keywords: fisc, fiscal instruments, state treasury, treasury revenues, treasury expenditures

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*Corresponding author

Introduction

The Cossack era is one of the most complex and important pages of Ukrainian history. It is no exaggeration to say that it was the times of the national liberation struggle that influenced the future fate of Ukrainian statehood, the evolution of the Ukrainian ethnic group, the implementation of nation-forming processes in Ukrainian society, and the establishment of the fiscal mechanism. The emergence of both Zaporozhian Sich and Hetmanate as a new democratic type of military-political systems on the territory of Ukraine created the grounds and opportunities for the development of fiscal relations. Moreover, the fiscal mechanism in the Cossack era acquired specific features: on the one hand, it was formed based on the fiscal traditions of Kyivan Rus, the Grand Duchy of Lithuania, the Kingdom of Poland, the Tsardom of Muscovy, etc.; on the other hand, it absorbed the mentality of the Ukrainian Cossacks despite the constant fiscal pressure of the newly created Polish-Lithuanian Commonwealth and the Russian Empire. In modern conditions, the study of the features of the functioning of the fiscal mechanism in the Cossack era is of great relevance, because the existence of Cossack statehood facilitated the continuation of national fiscal traditions that are still relevant in our time.

The issue of the fisc in the Zaporozhian Sich and Hetmanate was studied by many Ukrainian and foreign researchers. Thus, the general principles of operation of the Lower Dnipro Zaporozhian Cossack Host were studied by V. Milchev and D. Sen [1], and the organisation of its fiscal mechanism was considered by D. Yavornitsky [2] and V. Andrushchenko and V. Fedosov [3]. The financial economy of the Zaporozhian Sich and its revenues to the treasury was described by B. Lanovyk, Z. Matisyakevich, R. Mateyko [4] and F. Yaroshenko, V.V. Pavlenko and V.P. Pavlenko [5]. D. Yavornitsky [2] and P. Tsybal [6] focused their attention on indirect and direct taxes as the main income of the treasury. Non-tax revenues of the treasury of the Lower Cossack Host were studied by P. Petrashko, O. Chechulina, V. Alexandrov, S. Bulgakova, K. Ogdansky, O. Nazarchuk, N. Sushko [7]. Specific revenue instruments of the fiscal mechanism of the Zaporozhian Sich were the subject of research by D. Yavornitsky [2], M. Kostomarov [8], L. Ivannikova [9], O. Rigelman [10]. Expenses of the Sich treasury were considered by D. Yavornitsky [2]. The foundations of the functioning of the Hetmanate were described by A. Kappeler [11], and the construction of its fiscal mechanism was studied by T. Staverskay and O. Ivanyuta [12] and V. Smoliy and V. Stepankov [13]. S. Golubka [14], A. Morozov [15], V. Orlyk [16], N. Zhelikhovskaya [17], V. Myakotin [18], V. Rudnev [19], A. Baik [20] drew their attention to indirect and direct taxes as revenue sources of the Hetmanate treasury. State duties as elements of the fiscal mechanism in

the Zaporozhian Sich were considered by O. Gurzhiy [21], M. Sheverdin [22], V. Utvenko [23] and V. Horobets [24]. Specific taxes on the maintenance of the church were described by P. Znamensky [25] and, V. Barvinsky [26]. Despite a large number of scientific studies, scientists failed to form a comprehensive approach to the functioning of the fiscal mechanism in the Cossack era, which determined the relevance and purpose of the study.

The purpose of the study consists in considering the historical foundations of the functioning of the fiscal mechanism in the Cossack era (16th-17th centuries). For the furtherance of this goal, it is necessary to complete the following tasks: to study the components of the fiscal mechanism of the Zaporozhian Sich; to study the elements of the fiscal mechanism of the Hetmanate; to determine the specifics of the development of the fiscal mechanism of the Cossack era and its role in the process of the Ukrainian state formation.

Methodology

The research materials are historical scientific literature and studies by contemporary researchers, which contain data that characterise the development of the fiscal mechanism in the Zaporozhian Sich and Hetmanate, and serve as a way to create initial ideas and an initial concept about the functioning of the fiscal mechanism in Cossack times. Methods of study of the fiscal mechanism concerns the practical knowledge of the processes of establishment, distribution, and use of financial resources in order to implement the fiscal policy of the Hetmanate. These methods include philosophical, general and specific scientific methods. Philosophical methods cover a set of approaches that are universal in nature. The most ancient philosophical method is the dialectical one, which allowed studying the fiscal mechanism in all its versatility from the standpoint of development, the transition from the anachronistic, obsolete to the new, modern.

General scientific methods include approaches that ensure the connection and optimal interaction of philosophy with special scientific knowledge. Among such research methods, it is worth highlighting: methods of abstraction and concretisation, which allowed identifying the essential characteristics and forming a general idea of the fiscal mechanism of the Zaporozhian Sich and Hetmanate; the method of induction, due to which the fiscal mechanism in Cossack times was studied based on the consideration of its components and specific phenomena and processes that accompanied its development; the method of deduction, which considered each component of the fiscal mechanism based on the knowledge of the general laws of the evolution of finance in the Cossack era; an empirical and historical method, which allowed using historical facts to substantiate

trends and patterns of establishment and development fiscal mechanism of Cossack state entities; a functional and comparative method that contributed to determining the main factors of development of fiscal instruments in Cossack times and their influence on the nature of causal relationships in the fiscal mechanism of the Cossack era; a method of analysis and synthesis, the use of which allowed an study in-depth study of the conditions and features of the development of the fiscal mechanism of the Zaporozhian Sich and the Cossack Hetmanate.

Specific scientific methods are determined primarily by the specific nature of financial science in general and the fiscal mechanism in particular, which determine the use of specific methods in research activity. In particular, among the methods of financial science in the study of the fiscal mechanism, it is necessary to single out the following: esoteric (essential) method, which reveals the content features of the fiscal mechanism in the Cossack era; exoteric (phenomenal) method, which reveals the specifics of the functioning of the fiscal mechanism in the Cossack era; integral (essence-phenomenal) method, which allows justifying the provision of Cossack statehood by means of the fiscal mechanism.

Results and Discussion

Fiscal mechanism of the Zaporozhian Sich

Cossack statehood in the scientific literature is analysed in two forms – the Zaporozhian Sich and the Cossack Hetmanate, which existed in the 16th-17th centuries. The Zaporozhian Sich or the Lower Cossack Host as a fortified centre of the unregistered Cossacks, which was located beyond the Rapids of the Dnipro, was a unique phenomenon not just in Ukrainian history but also an unprecedented fact in World military practice. This state entity existed from the middle of the 16th century to 1775 [1, p. 396]. For various reasons, the Lower Cossack Host has repeatedly changed its location. The latter was mostly located in the Velykyi Luh – an area covered with forests and swamps with many river channels, lakes and swamps. The Zaporozhian Sich is considered a specific state entity that emerged on a moral and psychological basis and was supported by intensive military development in the conditions of a primitively functioning fiscal mechanism.

According to D.I. Yavornytsky, the fiscal mechanism in the Zaporozhian Sich is associated with the existence of the treasury and the established description of income and expenses, which were called “special military treasury and war equipment table” [2, p. 441]. The treasury existed in the form of a special “fixed” chest at the Sich Church in the hands of a military judge. Like the treasury of the Grand Duchy of Lithuania, in the Zaporozhian Sich, the treasury contained not only money but also

valuables that were at the disposal of the army. As noted by V.L. Andrushchenko and V.M. Fedosov, the treasury also served as an archive and warehouse for Hetman regalia and jewellery, served as an arsenal where military supplies and weapons were stored [3, p. 99-100]. The treasury of the Lower Cossack Host contained revenues from various sources, among which the leading role belonged to taxes.

One of the first sources of income for the Treasury of the Zaporozhian Sich was military loot, the so-called “Cossack bread”, which was obtained as a result of attacks on Turks, Tatars. and Poles. Moreover, according to D.I. Yavornytsky, such production was distributed in certain areas: part was directed to the maintenance of the church, part – to the general needs, part – to the personal needs of the Cossacks [2, p. 428]. Towards the end of the 17th century, the importance of military production gradually decreased, which was due not so much to military-political, but to cultural and economic factors. As noted by B.D. Lanovyk, Z.M. Matysyakevich, R.M. Mateyko, the influx of captured money and material values to the Zaporozhian Sich did not meet the financial needs of the Cossack state, so there was a gradual transition from deforcement to economically profitable peaceful management [4, p. 459].

Significant revenues to the Sich treasury were provided by demesne management, that is, commercial operation of agricultural land (logging, hayfields, pastures, salt mines), animal husbandry, and fishing. With the decline of subsistence farming and the development of economic relations the Sich demesne gradually transformed into regalia – monopoly right of the Hetmanate to receive income from certain types of activities and to exploit water, earth's interior and forests. F.O. Yaroshenko, V.V. Pavlenko and V.P. Pavlenko refer ham, mill, glass, tobacco, tar, saltpetre, ore monopoly, the so-called lease to the Sich regalia [5, p. 102]. Gradually, the vast majority of the treasury revenues of the Zaporozhian Sich began to generate relying on taxes, primarily indirect ones, in particular duties. The latter were divided into internal and external ones.

External duties included import and export duties that were paid during trade operations with other countries. Such duties were collected in kind and in cash and were used for the maintenance of Cossack elders. Internal duties covered transportation and trade duties. D.I. Yavornitsky refers the so-called “mostove” to transportation duties (for transporting travelling merchants, industrialists, and chumaks across rivers by military boats, and for ensuring safety on the road and providing a convoy) [2, p. 429-430]. Trade duty, as described by P.V. Cymbal, was collected in cash and in kind from all tradesmen, industrialists and merchants who traded at fairs in settlements, villages, and wintering grounds [6, p. 104].

Significant revenues to the Sich treasury came from the trade duty for the right to buy/sell alcoholic beverages. Thus, the "pokukhovne" was collected from each barrel (kufa) of alcoholic beverages imported from abroad for one quart (about 1 litre) or its value in money, which was used for the maintenance of the church and the Cossack officers. In addition to the latter, the so-called "supply wine" was dispatched in the amount of one bucket of imported alcoholic beverages from the one who bought such alcohol or from the one who sold it, which also provided the maintenance of the church and the Cossack officers [2, p. 429].

Revenues to the Sich treasury from direct taxes were insignificant, because the vast majority of residents of the Lower Cossack Host, that is, the Cossacks, were exempt from taxation for military service. The main direct tax was the "military tax", which was levied from the Polish-Lithuanian Commonwealth, that is, peasants, burghers, neighbours and other social strata and groups of the population in monetary form [5, p. 102]. In addition, there was "dymove", which was paid by the so-called "sydni" or "zymovchaky" (married Cossacks) who lived in the palanka around the Zaporozhian Sich. In addition to the "dymove" from married Cossacks who lived in palanka, from time to time an emergency monetary tax was levied, if necessary, to finance military campaigns against Turks, Tatars, and Poles, and to equip delegations to foreign states [2, p. 431].

The treasury of the Zaporozhian Sich also had non-tax revenues. Among them, D.I. Yavornitsky highlights court fines that were collected in cash or in kind for any offense from the perpetrators and were directed either to the needs of the entire army, or one kuren, or a military foreman. For the most serious crimes, the Cossacks were executed, and their property was taken away for the army needs. However, there were cases when for certain crimes (in particular theft), military officers could take all the property from the culprit and send it to their own needs, and not to general military ones [2, p. 431]. Non-tax receipts of the Sich treasury also included ownerless, extortionate, confiscated property and ransom for prisoners and convicts [7, p. 19].

The specific income of the treasury of the Lower Cossack Host was monetary and grain allowance, which came first from the Polish, and then from the Russian state [2, p. 431]. Until 1764, the monetary support of the Cossacks was carried out in gold and silver coins, but after 1764 – only in copper coins. Grain allowance provided for providing the Cossacks with flour, cereals, and other food supplies, as well as cloth, furs, lead, gunpowder, sometimes wood, resin, ropes, and anchors. Until 1751, the Cossacks independently went to the Russian rulers for monetary and grain support, but after 1751, the latter was received by the Cossacks from the nearest

provinces, accompanied by bureaucratic red tape and formalism, and depended on the personal attitude of Russian local officials. D.I. Yavornitsky notes the small amount of money and grain allowance provided by the Russian state and the constant requests of the Cossacks to increase it. However, the Russian rulers did not grant such requests or made separate allowances in the form of temporary assistance for special merits [2, p. 441].

A special way to fill the treasury of the Zaporozhian Sich was "ralets". M.I. Kostomarov defines the latter as "a traditional gift to the Koshevoi hetman and military judge on Christmas and Easter from innkeepers, merchants, and artisans" [8, p. 429]. L. Ivannikova describes "ralets" in general as a ritual that covered several stages: congratulations and gifts to the officers by various groups of artisans and separately by Cossacks; a ritual feast, continuous firing from cannons, giving the ralets from the highest authorities to the lowest [9, p. 11]. Later, "ralets" began to be given to military judges for resolving the case in someone's favour. O.I. Rigelman notes that merchants and tradesmen gave military officers ralets for non-interference in their trade affairs [10, p. 727]. Gradually, the "ralets" turned from a gift for the holidays into a blatant bribe, which was given at every necessary opportunity and became a way of additional earnings for the Cossack officers, who at that time were completely corrupt. Thus, the income instruments of the fiscal mechanism of the Zaporozhian Sich covered primitive income (from military loot, demesnes, and regalia), traditional income (from tax and non-tax sources), and specific income (in the form of monetary and material transfers from other states and gifts to civil servants).

The expenditure tools of the fiscal mechanism of the Lower Cossack Host were not very diverse, because the Hetmanate was focused on conducting military operations. Therefore, almost all the income that went to the Sich treasury was directed to military needs – the purchase of military supplies and edible food, the construction of fortifications and military boats, and then to the maintenance of the entire prosperous class of Cossacks. In addition, an important expense item was the maintenance of the church and clergy. D.I. Yavornitsky noted that part of the state treasury receipts also went to the hands of individuals: considering all land and all income to be the property of Kosh, the Zaporozhian army did not exclude private property. Thus, the horse, weapons, money earned by economic or commercial activities, part of the spoils of war, monetary and grain allowance, were the personal property of each Cossack [2, p. 447-448].

Fiscal mechanism of the Hetmanate

The Hetmanate or Zaporozhian Army was formed in the middle of the 17th century, when as a result of the National Liberation War of 1648-1657, the Ukrainian

Cossack Hetmanate appeared as a result of the development of the national state forming idea. The existence of the Hetmanate was accompanied by an internal national confrontation, which led to the fact that during the second half of the 17th – beginning of the 18th centuries, there was a territorial and power split [11, p. 113]. Thus, in 1660, the lands of the Hetmanate were divided into the Right Bank, which was under the protectorate of the Polish-Lithuanian Commonwealth, and the Left Bank, which passed under the protectorate of the Tsardom of Muscovy. In 1668-1669, the Hetmanate was temporarily united, which in 1669 again broke up into Right-Bank Ukraine, which was under the protectorate of the Polish-Lithuanian Commonwealth and the Ottoman Empire, and Left-Bank Ukraine, which was under the protectorate of the Tsardom of Muscovy (since 1721 – the Russian Empire) and the Kingdom of Sweden. In 1742 the Hetmanate ceased its activities on the Right Bank, and in 1764 – on the Left Bank.

The study agrees with a number of Ukrainian researchers who claim that the fiscal mechanism of the Zaporozhian Army was quite complex. Thus, as noted by T.O. Staverska and O.M. Ivanyuta, during the rule of individual hetmans, in particular B. Khmelnytskyi, I. Samoilovich, Y. Khmelnytskyi, I. Mazepa, the private treasury of the Hetman was united with the treasury of the Hetmanate. Hetman I. Bryukhovetsky made an unsuccessful attempt to allocate the state treasury and transfer it to the state treasury of the Moscow Tsardom. During the reign of the Little Russian collegiums (1722-1727), the treasury of the Hetmanate was under the control of the Russian Empire. Although hetmans D. Apostol and K. Razumovsky tried to restore the independence of the treasury of the Zaporozhian Army, however, with the abolition of the Hetmanate in the Ukrainian Left-Bank lands, the treasury of the Hetmanate was united with the treasury of the Russian Empire [12, p. 35-36]. On the Right-Bank Ukraine in the second half of the 17th century, according to V.A. Smoliy and V.S. Stepankov, the pre-revolutionary fiscal mechanism was revived, so the treasury of the Hetmanate lost its independence and was combined with the treasury of the Polish-Lithuanian Commonwealth. Hetman P. Doroshenko made an attempt to negotiate with the rulers of the Polish state on the allocation of the treasure of the Zaporozhian Army, but it was unsuccessful. Therefore, the hetmans of the Right Bank were later forced to spend their own financial resources on state affairs [13, p. 444].

With the creation of the Hetmanate, significant revenues to the treasury were provided by the state domain. As noted by V.L. Staverska and O.M. Ivanyuta, Polish land holdings – former estates of magnates, gentry and catholic clergy, became the property of the Zaporozhian Army and were partially occupied by peasants

and Cossacks [12, p. 34]. The hetmans sold some of the land, and sent the proceeds to the state treasury. Subsequently, the state domain turned into regalia – a form of generating income from those branches of economic activity of the state that are in a monopoly position with the complete or partial elimination of private competition. In the Hetmanate, there was a monopoly right of the state to sell vodka, tobacco, and tar. Persons wishing to sell these goods at retail had to pay a rental fee to the state treasury. Tenants were burghers, officers, town halls and magistrates of cities, monasteries [13, p. 443]. At first, rental fees in the Hetmanate were an isolated phenomenon. However, in the conditions of the creation of a mercenary army, it became necessary to collect significant income for its maintenance, so regalia in the form of rent fees turned into taxes on crafts, which became particularly widespread in the Left-Bank Ukraine. Among such taxes, S.M. Golubka identifies the following [14, p. 188-190]:

- “pokazanschina” (for the production of vodka products);
- “skapschina” (for the production of beer);
- “tar tax” (for the production of tar);
- “tobacco tithe” (for growing tobacco);
- “honey tithe” (for making honey);
- “potash tithe” (for the production of potash);
- “fish tithe” (for catching fish);
- “military tax” (from the profit of mill owners);
- “pokabanschina” and “pokolyushchina” (from the profit of peasant millers who worked for hire on the mill).

The largest revenues to the treasury of the Hetmanate were provided by duties, which were divided into external and internal.

According to O. Morozov, external duties included “evecta” (from the export of goods) and “inducta” (from the import of goods), the size of which was on average equal to 2% of the selling price of goods. Revenues from these duties were directed to the maintenance of the army and the Hetman’s administration [15, p. 208]. The general, regimental, centenary foreman, monasteries, churches, military comrades, and wealthy Cossacks were exempted from paying “inducta” and “evecta”. In 1754, the Russian empress Elizabeth Petrovna abolished external duties in force on the territory of the Hetmanate, which was under the protectorate of the Russian Empire, and established a single import and export duty at a rate of 13% of the price of goods, which was charged in addition to tariff rates [15, p. 226].

Internal duties included travel and trade duties. Travel duties covered “perevozove” (from transportations), “mostove” and “pogrebelne” taxes (from bridges and dams) from passing merchants. For the unit of taxation of such duties, the wagon and the unit of goods (cattle) were taken, but it was taken into account whether it was a light or a heavy wagon, foreign or local [15, p. 209]. As

noted by V.L. Orlyk and N.M. Zhelikhivska, trade duties were imposed during sales at auctions and fairs, namely: "vagove" (from goods sold for poods), "krugove" (from a sold barrel of salt or fish), "povidne" (from cattle sold for sale), "skatne" (from vodka and tar sold in bulk), "pokukhovne" (from vodka and tar exported for sale), "pokovsheve" (from grain sold), "poviderkove" (from a bucket sold vodka or tar), "yarmarkove" (from merchants) [16, p. 44; 17, p. 17].

Among the direct taxes received by the Treasury of the Hetmanate, it is worth highlighting the usual tax "podymne", the rates of which for the rural and urban population were differentiated depending on the category of dym, which was the household of a wide undivided or separate small family, which covered the yard, house, outbuildings, and arable lands. In addition, peasants and burghers paid an extraordinary tax on the maintenance of the Hetman and the hired army – "statsia", the rates of which also depended on the category of dym. Unlike the "dym", the "statsia" was paid for by the entire population of the Hetmanate [14, p. 184].

V.O. Myakotin notes that during the reign of Hetman D. Mnogogrishnyi, it was also planned to introduce a specific military tax on the maintenance of the 30-thousandth Cossack Host, the obligation to pay which fell on the Polish-Lithuanian Commonwealth (peasants, burghers, and other social strata and groups), with the exception of subjects of orthodox monasteries. However, it was never introduced [18, p. 110-111]. In addition to the above, V. Rudniv also mentions other direct taxes paid by the Polish-Lithuanian Commonwealth, in particular "rokovyi" (set in cash from a horse or ox, from rich people depending on their property status, from poor people in a fixed amount), "mazepshchyna" (set in cash from poor and rich people in a fixed amount, and from owners of a horse or ox – depending on their property status), "svyatochnyi" (set in cash in a fixed amount) [19, p. 137-138]. With the increasing influence of the Russian Empire in 1765, the poll tax was extended to Sloboda Ukraine, and in 1783 – to the entire Left-Bank Ukraine [12, p. 36].

Notably, during the time of Hetman I. Samoilovich, wives of Cossacks who were left without a husband were exempt from paying direct taxes. Under the hetmanate of P. Orlik, widows of dead Cossacks and their orphaned children, farmsteads left after the death of the Cossacks, women whose husbands were involved in military campaigns or in military service were also not taxed [20, p. 98].

On the Left-Bank Ukraine, according to O.I. Hurzhii there were also specific taxes – "portia" and "ratia", which were levied in favour of the treasury of the Russian Empire and were directed to the maintenance of the Russian

army ("donation on consistents"). Such taxes were collected in the form of provisions for soldiers and fodder for horses, or in cash. Their volumes were not officially established for a long time, and therefore depended on local conditions and the needs of the Russian army. During the years of crop failures and natural disasters, "portias" and "ratias" were not collected [21, p. 433]. In addition, the Polish-Lithuanian Commonwealth had to perform duties in favour of the Russian Empire, in particular, provide wagons, horses, oxen, and drivers for the Russian army, transport food, mail, officials [12, p. 36].

As noted by M.M. Sheverdin, subjects of secular and spiritual landowners, with the support of the latter, performed a number of duties on a much smaller scale or simply were exempt from them. However, the obligation to provide carts for governmental needs, maintenance of hired troops, repair and construction work extended to all categories of the rural population, while only individual villages were involved in the maintenance of artillery [22, p. 62].

The Cossacks performed military service, which granted them a number of rights and privileges: exemption from the bulk of state taxes and duties, the right of private ownership of land and other property, their own legal proceedings, etc. [23, p. 12]. However, according to V. Horobets, the Cossacks performed "voluntary" work on the farms of colonels. Usually, the Cossacks and free pospolites were involved in such work during the seasons of sowing or harvesting, as well as during the harvesting of hay, firewood, repairing the colonel's house or some outbuildings [24, p. 88]. In the Left-Bank Ukraine, which was under the protectorate of the Russian Empire, the Cossacks were sent to build channels between the Volga and the Don, around Lake Ladoga, and to build lines of fortifications, fortresses, dams, paths, bridges [12, p. 36].

In the Hetmanate, the "ralets" was also collected, which in the first half of the 17th century became a real problem. If in relation to the Cossacks O.I. Rigelman only hinted that a person who had a certain problem or complaint and wanted a positive solution brought "ralets" to the foreman. Later, in the Hetmanate, "ralets" was transformed into a real bribe, which was given not just on big holidays, but also on every appropriate occasion. According to L.M. Ivannikov, ralets turned into a way of additional profit for officers, who were completely corrupt in the Cossack era [9, p. 12]. The foreman often demanded the same duties from sotnia/regimental Cossacks. It is no coincidence that in the Cossack environment there was a practice of gifts to the foreman, timed to coincide with the holidays, which eventually turned into a mandatory cash collection. At the beginning of its existence, "ralets" as an ancient custom did not cause

resistance from the hetmans. However, the violence that was committed during its collection forced the latter to reconsider this process. In 1722, hetman I. Skoropadsky forbade taking “ralets” [9, p. 14].

During the Hetmanate, court fines were also collected, the so-called “economic guilt”. However, unlike the Zaporozhian Sich, in which such non-tax revenues were mainly directed to state needs, in the Cossack Host, court fines were in favour of government representatives. According to V. Horobets, recipients of recovered funds and material values from among the persons who did not suffer from the criminal, but received “economic guilt” only by their belonging to the authorities, could be the hetman, colonel, judges, the city government [24, p. 89].

A special feature of the fiscal mechanism of the Zaporozhian Army was the presence of targeted taxes in favour of the church. Thus, for the maintenance of the church in Right-Bank Ukraine, a monetary tax “tithe” was paid, and in Left-Bank Ukraine, a natural tax “rokovschina”, in the form of bread or sheaves. For the performance of church duties, the clergy were paid a tax “ruga” from each dym [25, p. 716].

Therefore, the revenue instruments of the fiscal mechanism of the Hetmanate covered a variety of tax and non-tax revenues, which, according to V.A. Barvinsky, were sent to the private treasury of the Hetman, the state treasury of the Hetmanate, the town hall or church treasury [26, p. 11]. Expenditure instruments of the fiscal mechanism of the Zaporozhian Army in conditions of limited financial resources were associated with the maintenance of the military officers and the hetman's administration, maintenance of foreign ambassadors, and financing the military needs of the Hetmanate.

Conclusions

With the beginning of the liberation war in the Ukrainian lands, the Polish – Lithuanian Commonwealth lost control over a significant part of the Ukrainian ethnic lands, based on which Cossack statehood appeared in two forms – the Zaporozhian Sich and the Hetmanate. At the same time, the fiscal mechanism of these state entities was being formed, which was inextricably linked with their state treasury. The fiscal mechanism covered revenue and expenditure instruments. Income was formed at the expense of economic and military activities of the Cossack states, as well as the simplest forms of direct and indirect taxes, which did not require a complex system of calculation and accounting.

Since the Cossacks were exempt from paying taxes for performing military service, the main burden of taxation was borne by peasants and burghers. The fiscal mechanism of the Cossack era was based on indirect taxes, in particular customs payments, which indicates a weak level of industrial development and a lack of national capital to create industrial production. Expenditures of the state treasury in Cossack times were mainly directed to the maintenance of the state apparatus, the conduct of military operations and the maintenance of the church. In the face of the constant threat of loss of sovereignty, it was impractical to finance other state functions other than administrative and defence, in particular social and investment. Thus, the national liberation war led to the establishment of unique Cossack states, which formed a specific fiscal mechanism that corresponded to the economic conditions of the time and reflected the fiscal traditions of not just the invading peoples, but also the fiscal mentality of the Ukrainian nation.

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