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## Taxation and State during the Greek Revolution

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TAXATION AND STATE DURING THE GREEK REVOLUTION:  
COMMENTS ON THE TAX REGISTERS (1822 AND 1829)

*Vangelis Sarafis*

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**ABSTRACT:** This article investigates the fiscal mechanisms of the Greek state during the Greek Revolution, with a particular focus on taxation and the institutional formation of the public finances between 1822 and 1829. Drawing on underexplored fiscal documents – such as tax registers and auction records – it examines how the Provisional Administration sought to establish a centralised revenue system through the abolition of Ottoman personal taxes, the introduction of tithe-based taxation and the leasing of public revenues. The analysis highlights both continuities with Ottoman fiscal practices and significant innovations aimed at legitimising and consolidating state authority under revolutionary conditions.

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With the constitutional declaration of the Provisional Administration of Greece (1 January 1822), a state organisation was established in the revolutionary country, with a central government and provisions for independent expenditure related to its administrative, military and naval needs.<sup>1</sup> The necessary resources came either from the battlefield, from the spoils of war or from exceptional burdens placed on the local population (internal bond loans, extraordinary contributions and fundraisers), as well as from monetary reserves, which came from abroad in the form of aid from philhellenes and, later, from the two independence loans; primarily, however, public revenues were the product of the

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<sup>1</sup> On the constitutions of the Greek Revolution, see Nikos Alivizatos, “Assemblies and Constitutions,” in *The Greek Revolution: A Critical Dictionary*, ed. Paschalis M. Kitromilides and Constantinos Tsoukalas (Cambridge: Belknap Press of Harvard University Press, 2021), 439–52; Spyros Vlachopoulos, “The Vision of the Rebellious Greeks for a Democratic and Liberal State: The Constitutions of the Greek Revolution,” in *The Greek Revolution in the Age of Revolutions (1776–1848): Reappraisals and Comparisons*, ed. Paschalis M. Kitromilides (London: Routledge, 2022), 235–44.

regular taxation of the citizens of the new state.<sup>2</sup> This initially meant the creation of a legal framework at the national level, that is, the drafting of laws related to taxation and other revenues. In addition, the revolutionary administration had to acquire the ability to impose, allocate and collect the tax demand. A prerequisite was the formation and staffing of a central administrative mechanism – the Finance Ministry, the central national treasury, etc. – which would organise and execute the fiscal functions of the state in formation.

At the same time, the Provisional Administration attempted to organise the system of provincial administration by passing the Law of the Greek Provinces, which was related to the mode of taxation.<sup>3</sup> The Executive on 1 May 1822 ordered the Finance Ministry to inform all prefects of the new tax law, which had just been passed, and the ministry in turn issued the first organisational enactment (early May 1822), according to which “finance custodians” (*φροντιστές της οικονομίας*) were to be appointed in each province on the orders of the prefects.<sup>4</sup> The local representatives of the administration, the appointed prefects, often encountered resistance, especially on the Aegean islands, most often on the occasion of the imposition of taxes.<sup>5</sup> Nevertheless, through the gradual establishment of the power of the prefects at the local level, the Provisional Administration achieved

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<sup>2</sup> On the classification of public revenues, see Panagiotis B. Dertilis, “Συμβολή εις την δημοσιονομικήν ιστορίαν του Αγώνος του 1821,” *Επιστημονική Επετηρίς ΑΒΣΘ* 3 (1971): 41; see also Giorgis D. Katsoulis, “Η διαχείριση των δημοσιονομικών πόρων και των εξωτερικών δανείων κατά την Επανάσταση της Ανεξαρτησίας (1821),” in *Η Επανάσταση του Εικοσιένα: Επιστημονικό Συμπόσιο, 21–23 Μάρτη 1981* (Athens: Centre for Marxist Studies/Synchroni Epochi, 1988), 169–70; Simos Bozikis, “Public Revenues, Powerful Entities and State Formation,” in *Understanding the Greek Revolution (1821–1832)*, ed. Elias Kolovos and Dimitris Kousouris (Leiden: Brill, 2024), 204.

<sup>3</sup> See Law no. 12 (30 April 1822) in Georgios Dimakopoulos, “Ο κώδιξ των Νόμων της Ελληνικής Επανάστασεως, 1822–1828: Η νομοθετική διαδικασία, τα κείμενα των νόμων,” *ΕΚΕΙΕΔ* 10–11 (1963–1964): 80–81.

<sup>4</sup> On the exchange of administrative documents in order to organise the auctioning of revenues, see Evangelos Sarafis, “Θεσμική συγκρότηση και έλεγχος των οικονομικών πόρων κατά την Επανάσταση: Οι καταγραφές της λογιστικής επιτροπής (1822–1827)” (PhD diss., National and Kapodistrian University of Athens, 2023), 118–20.

<sup>5</sup> See, for example, the events on the island of Andros in Dimitris Dimitropoulos, *Τρεις Φιλικοί, έπαρχοι στην Άνδρο: Από το επαναστατικό σχέδιο στην κρατική διοίκηση (1822–1825)* (Athens: National Hellenic Research Foundation, 2020), 61–66; see also the case of Santorini in Maria Spiliotopoulou and Eleftheria Zei, “New Perspectives in Local Societies during the Greek War of Independence: The Consular Experience in the Aegean,” in *New Perspectives on the Greek War of Independence: Myths, Realities, Legacies and Reflections*, ed. Yianni Cartledge and Andrekos Varnava (Cham: Palgrave Macmillan, 2022), 58–60. On the Catholics of Aegean during the Greek Revolution, see Dimitris Kousouris, “The Catholic Communities of the

the unification of the still-fluid national space, the boundaries of which were directly related to the possibility of armed action on land and naval mobilisation at sea.

## Historiography and Documentary Sources

### *The Literature on the “Economics of the Revolution”*

The fiscal organisation of the Provisional Administration is most tangibly reflected in the fiscal records it left behind, such as official documents, laws, regulations, circular orders, tax and other financial registers, in which the financial figures – revenues and expenses – and the process of institutional formation are recorded. The use of documents produced by the revolutionary administration in Greek historiography is rather sparse, especially in the direction of historical research into the process of the establishment of state institutions. Few studies focus on the analysis and understanding of the fiscal institutions formed during these years, the methods followed in the collection of tax revenues and later their distribution for the needs of administrative, military and naval forces, as well as for the rural and urban populations, which suffered financially from the constant military operations of the Greek War of Independence.<sup>6</sup>

Two historiographical absences are particularly notable: at the beginning of the twentieth century, the Piraeus Bank Group Cultural Foundation organised the ambitious plan of publishing five volumes (the first two under the supervision of Spyros Asdrachas and the next three under the supervision of Thanasis Kalafatis and Evangelos Prontzas) on the economic history of Greece from the fifteenth to the twentieth century. Although this multivolume work approaches the subject over a period of half a millennium, with the participation of many specialised scholars, not a single chapter addresses the 1820s.<sup>7</sup> Similarly, while the collective work *History of Modern Hellenism, 1770–2000*, edited by Vasilis Panagiotopoulos, covers a plethora of topics in the spirit of a collective and

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Aegean Archipelago during the Greek Revolution, 1821–1830,” *Historein* 20, no. 1 (2021), <https://doi.org/10.12681/historein.25559>.

<sup>6</sup> On the historiography on the public finances of the Greek Revolution, see the bibliographical guide of “The Economics of Revolution” research project at: <https://www.finances1821.eu/bibliography/>.

<sup>7</sup> Spyros I. Asdrachas, with contributions by N.E. Karapidakis, Olga Katsiardi-Hering, Eftychia D. Liata, Anna Matthaïou, Michel Sivignon and Traian Stoianovich, *Greek Economic History, 15th–19th Centuries*, 2 vols., trans. Doolie Sloman and John Davis (Athens: Piraeus Group Bank Cultural Foundation, 2008); Thanasis Kalafatis and Evangelos Prontzas, *Οικονομική ιστορία του ελληνικού κράτους*, 3 vols. (Athens: Piraeus Group Bank Cultural Foundation, 2011).

modular *histoire totale*, there is no contribution on the public finances during the Greek Revolution.<sup>8</sup>

This historiographical absence had already been noted about a century ago. In 1904, Andreas M. Andreadis, a professor of public finance at the University of Athens, liberal economist and prominent intellectual, influenced mainly by the German historical school of economic thought and British empiricism,<sup>9</sup> notably commented that, although his contemporaries were well aware of the military and political events, they were unaware of how the state institutions, as well as the military operations on land and sea, were organised and financed. He further offered an interpretation of this phenomenon: “This historical gap is perhaps explained, first, by the difficulties arising from the lack of regular budgets and reports and, second, because of the incredible variety and picturesque nature of the Struggle, it was natural that the more indirect and seemingly insignificant elements were neglected.”<sup>10</sup> A decade and a half later, while introducing a study by one of his students, the first attempt to write a general fiscal history of the Greek Revolution, he referred to the volume of archival material, which was inaccessible and unclassified, and also to the “disorder that pervaded the public accounts during the Revolution”.<sup>11</sup>

During the twentieth century, the condition partially changed with the production of historical works focusing on the study of the loans contracted during the revolution.<sup>12</sup> After the war, there was a shift in interest towards broader considerations of the fiscal history of the revolution, most of which relied on published material, focusing on institutional-legal texts with some general references to financial figures. Over the last decade, there has been an increase in research interest on the public finances of the revolution, with an emphasis

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<sup>8</sup> Vassilis Panagiotopoulos, *Ιστορία του Νέου Ελληνισμού, 1770–2000*, vol. 3 (Athens: Ellinika Grammata, 2004).

<sup>9</sup> On the biography and the intellectual profile of Andreadis, see Michalis M. Psalidopoulos, “Ο Ανδρέας Ανδρεάδης και η αναπαραγωγή της Οικονομικής Επιστήμης στον Μεσοπόλεμο,” in *Οικονομολόγοι και οικονομική πολιτική στη σύγχρονη Ελλάδα*, ed. Michalis Psalidopoulos (Athens: Metamesonychtes Ekdoseis, 2010), 171–75.

<sup>10</sup> Andreas M. Andreadis, *Ιστορία των εθνικών δανείων* (Athens: Estia, 1904), 4.

<sup>11</sup> Original: “ακαταστασία ήτις διείπε τους δημοσίους λογαριασμούς κατά την Επανάστασιν.” Ioannis Tsangaris, *Συμβολή εις την δημοσιονομικήν ιστορίαν της Επαναστάσεως* (Athens: P.A. Petrakou, 1917), 5–7.

<sup>12</sup> John. A. Levandis, *The Greek Foreign Debt, 1821–1898* (New York: Columbia University Press, 1944); Anastasios Lignadis, *Το πρώτον δάνειον της Ανεξαρτησίας* (Athens: Vivliothiki Sofias N. Saripolou, 1970); Maria Christina Chatziioannou, “War, Crisis and Sovereign Loans: The Greek War of Independence and British Economic Expansion in the 1820s,” *Historical Review* 10 (2013): 33–56; Chatziioannou, “Greek Sovereign Debt and Loans in 19th-Century Public Discourse,” *Journal of European Economic History* 48, no. 2 (2019): 21–55.

on the systematic processing of underutilised fiscal documents.<sup>13</sup> As a result of this improvement in historiographical research, we have studies that operate on three different levels: the national (the formation of state institutions of public finance), the communal (the processing of communal accounting registers) and, finally, the individual (the study of the economics of leading personalities).

Another approach to the fiscal documents has been that of regional history, with local intellectuals and historians using them according to their own interests.<sup>14</sup> In addition, these documents have been incorporated into academic studies that focus on a particular region, and alongside other archival evidence, provide fiscal information for the period of the revolution.<sup>15</sup>

The inadequate use of these fiscal documents is not paradoxical; the related historical research on the revolution has, to a large extent, not systematically examined the archives produced by the Provisional Administration, for reasons sometimes related to difficulties in access due to the volume of unclassified archival material and, at other times, to the research choices of historiographical subjects.<sup>16</sup>

### *The Fiscal Documents of the Revolutionary Period*

Nowadays, thanks to the infrastructure tools now at our disposal – some of which were established in previous decades, with significant advancements

<sup>13</sup> For a detailed overview of the current literature, see Olga Katsiardi-Hering, “200 Jahre nach der Griechischen Revolution: Überblick und Darstellung neuester historiographischen Veröffentlichungen,” *Südost-Forschungen* 81 (2022): 278–333; see also Elias Kolovos and Dimitris Kousouris, “Introduction. The Greek Revolution in the Age of Revolutions: Historiographical Debates and New Research,” in Kolovos and Kousouris, *Understanding the Greek Revolution*, 10–14.

<sup>14</sup> For example: Dimitrios P. Paschalis, “Δημοσιονομική κατάσταση των Κυκλάδων Νήσων επί τουρκοκρατίας και επανάστασης, 1537–1828,” *Αρχαίον Οικονομικών και Κοινωνικών Επιστημών* 14 (1934), 436–70; Dimitrios Pringouris, *Οικονομική συμβολή της επαρχίας Ολυμπίας στην Επανάσταση του '21* (Andritsaina: Politistikos Syndesmos Neon Andritsainas, 1984).

<sup>15</sup> Stathis N. Tsotsoros, *Οικονομικοί και κοινωνικοί μηχανισμοί στον ορεινό χώρο: Γορτυνία (1715–1828)* (Athens: Istoriko Archeio Emporikis Trapezas, 1986); Dimitropoulos, *Τρεις Φιλικοί*.

<sup>16</sup> Dimitris Dimitropoulos, “Τα αρχεία και οι σπουδές για την Επανάσταση του 1821,” *Τα Ιστορικά* 69 (2019): 5–10; see also Christos Loukos, “Η Επανάσταση του 1821: Από κυρίαρχο αντικείμενο έρευνας και διδασκαλίας, στην υποβάθμιση και σιωπή,” in *Ιστοριογραφία της νεότερης και σύγχρονης Ελλάδας, 1833–2002*, ed. Paschalis Kitromilides and Triantafyllos Sklavenitis (Athens: National Hellenic Research Foundation, 2004), 1:579–594. On the tax registers, see Vangelis Sarafis, “Ο ‘λόγος των καταστίχων’: Η ανανέωση της δημοσιονομικής ιστορίας του Αγώνα,” in *Το '21 σήμερα: Αναπαραστάσεις της Ελληνικής Επανάστασης στην τέχνη και στον λόγο, 200 χρόνια μετά*, ed. Antonis Nikolokopoulos, Natassa Kastriti, Reggina Katsimardou and Panagiota Panariti (Athens: National Historical Museum, 2022), 156–63.

made around the bicentenary of the revolution – we are better able to map the related documentary availability and, thus, adapt our research objectives and rely on previously unknown or inadequately utilised archival material. These documents, created specifically to serve the fiscal functions of the state, primarily offer economic-quantitative information and can form a field of study that sheds light on the economic life during the revolution and the process of the fiscal organisation of the emerging state. Despite the volume of the material, it is not possible to compile data series that are relatively complete and reliable. The conditions under which these archival documents were produced during wartime,<sup>17</sup> the cognitive prerequisites of the officials who staffed the bureaucracy of the Provisional Administration, the frequent inconsistencies in the economic information between the documents of the administration, as well as the later fate of the archival collections before they were deposited in the institutions where they are now preserved, have created a series of difficulties that raise questions about the limits of the historical use of recorded economic information.

The documents lend themselves more readily to case studies, which, although lacking the statistical accuracy or representativeness of larger datasets, nonetheless reflect broader processes and thus allow for the identification of economic mechanisms, ones that remain susceptible to localities and time periods.<sup>18</sup>

In addition, a key issue arises regarding the circulation of many currencies in the “revolutionary” space, the continuous fluctuations in their exchange rates, and, simultaneously, the unsuccessful attempts by the administration to mint a national currency.<sup>19</sup> In the spring of 1822, the Provisional Administration, following a parliamentary discussion, issued the first exchange rate for European currencies

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<sup>17</sup> For example, the archive of the Finance Ministry was removed in the summer of 1822 in order to prevent its destruction by the forces of Mahmud Dramali Pasha. See Eleni Lykouri-Lazarou, *Τα Αρχεία στο Νεοελληνικό Κράτος έως την ίδρυση των Γενικών Αρχείων (1821–1914)* (Athens: Trochalia, 1991), 242.

<sup>18</sup> Spyros I. Asdrachas, “Από την αναφορά στο οικονομικό προς μια οικονομική ιστορία των κατακτημένων,” in Kitromilides and Sklavenitis, *Ιστοριογραφία της νεότερης και σύγχρονης Ελλάδας*, 2:337.

<sup>19</sup> On the coinage of a national currency, see Georgios Dimakopoulos, *Προσπάθειαι νομισματοκοπίας κατά την Ελληνικήν Επανάστασιν* (Athens: [Τυρ. Sotiriou Spyropoulou], 1963); Catherine Brégianni, *Νεοελληνικό νόμισμα: Κράτος, ιδεολογία από την Επανάσταση έως το Μεσσπόλεμο* (Athens: Academy of Athens, 2011), 53–94. On the use of European currencies and the Ottoman piastre in transactions during the revolution, see Kostas Kostis, “The Economics of the Revolution,” in Kitromilides and Tsoukalas, *Greek Revolution*, 463; Simos Bozikis, “Προλεγόμενα για τη συμπεριφορά των τιμών και των νομισματικών ισοτιμιών στον ελλαδικό χώρο, 1821–1833: Νόμισμα και δημοσιονομικές επιπτώσεις,” in *Η Ελληνική*



in relation to the Ottoman piastre (*kuruş* and *paras*), which was to be used for economic transactions within its territory.<sup>20</sup> The following year, the Executive published a new exchange rate and recognised that, in order for it to remain stable, the Ottoman coins would have to be eliminated: “when the Ottoman ones are abolished and the Greek ones are introduced”.<sup>21</sup> During the revolution, the Provisional Administration effectively adopted the Ottoman currency as a *de facto* “state” currency, even as it was undergoing constant devaluation.<sup>22</sup> In the following years, other similar exchange rates were issued, reflecting the devaluation of the Ottoman currency. Notably, the Hydriot shipowners recorded their ship expenses during the campaigns in Spanish dollars in order to protect themselves from the losses caused by the devaluation of the Ottoman piastre.<sup>23</sup>

However, the fiscal records seem to disregard the ongoing devaluation, treating the Ottoman *kuruş* as if its value remained stable. This raises a twofold issue: First, how feasible is it to aggregate amounts from different years and how misleading might such sums be in drawing broader conclusions? Second, when the administration itself engaged in such aggregations, what assumptions guided their choices and how reliable are these economic figures for use in historical research?

Furthermore, as products of an emerging bureaucracy, these documents offer valuable insights into their time, the individuals who formed the first civil service of the Provisional Administration, and their cognitive prerequisites, offering tangible evidence of how they carried out their bureaucratic tasks. These skills, of course, could not have strayed too far from prerevolutionary experiences, such

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Επανάσταση: Νέες προσεγγίσεις, ed. Dimitris Dimitropoulos, Christos Loukos and Vangelis Sarafis (Athens: Society for the Study of Modern Hellenism–Mnimon, 2025), 195–218.

<sup>20</sup> On the parliamentary sessions on the subject, see *Αρχαία Ελληνική Παλιγγενεσία*, vol. 1 (Athens: Vivliothiki tis Voulis, 1857), 18 and 87. On the exchange rates of the time, see Eftychia D. Liata, *Φλωρία δεκατέσσερα στένουν γρόσια σαράντα: Η κυκλοφορία των νομισμάτων στον ελληνικό χώρο, 15ος–19ος αι.* (Athens: National Hellenic Research Foundation, 2008), 285–89.

<sup>21</sup> General State Archives (GAK), Vlachogiannis Papers, f. 4, doc. 64 (4 May 1823). Original: “ότε τα μεν οθωμανικά αποβλήθωσι, αντισταχθώσι δε νομίσματα ελληνικά”.

<sup>22</sup> Şevket Pamuk, *A Monetary History of the Ottoman Empire* (Cambridge: Cambridge University Press, 2000), 193–200.

<sup>23</sup> Despina Vlami, “Πόλεμος και επιχειρήσεις: Οι αδελφοί Μπουντούρη και η οικονομία της Επανάστασης στην Ύδρα κατά τον 19ο αιώνα,” *Μεσαιωνικά και Νέα Ελληνικά* 14 (2021): 78–82; Dimitris Dimitropoulos, “Η άλλη πλευρά του πολέμου στη θάλασσα: Κόστος λειτουργίας των πλοίων στα χρόνια του Αγώνα,” in *Ο εμπορικός και πολεμικός στόλος κατά την Ελληνική Επανάσταση (1821–1831)*, ed. Katerina Galani and Gelina Harlafti (Heraklion: Crete University Press, 2024), 249–271; see also Eftychia D. Liata, *Ο στόλος της Ύδρας στην Επανάσταση του 1821: Δαπάνες και αποζημιώσεις* (Athens: Society for the Study of Modern Hellenism–Mnimon, 2022), 53–58.



as the commercial world of the Greek diaspora, the Christian communities and the ecclesiastical bureaucracy.<sup>24</sup>

These questions about the reliability and interpretation of fiscal data not only highlight the technical challenges of economic analysis amid ongoing monetary instability but also reveal deeper insights into the bureaucratic mindset and institutional development of the time. It is within this broader framework that the research project “The Economics of Revolution: Taxation and State” approaches its use of fiscal documents from 1822 and 1829. The selection of these documents is guided by the available archival evidence, providing a solid documentary basis for formulating our working hypothesis. Additionally, it offers the user two points of view: one from the initial phase of the organisation of fiscal institutions and the other from the years of Kapodistrias’ governance.

Specifically, project uses preserved documents concerning revenue auctions held in 1822 for certain provinces of the Peloponnese.<sup>25</sup> The relevant information for 1822 was supplemented by the published *Daily Ledger of the Peloponnesian Senate* (29 June 1822–31 January 1823),<sup>26</sup> as well as later records by the Accounting Committee<sup>27</sup> that examined the national ledgers, providing us with fiscal information for regions beyond the Peloponnese (mainly the Aegean Islands, as data for Central Greece from this period has either been lost, is incomplete or has not been identified). For 1829, the documentation is drawn from the previously underutilised book of auctions for certain regions of the Peloponnese.<sup>28</sup>

### *Prerevolutionary Realities: The Ottoman Fiscal System*

Prior to discussing the taxation system during the revolution, it is useful to consider the prerevolutionary Ottoman taxation context, to underscore the key changes brought about by the revolution.

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<sup>24</sup> On the civil servants of the Finance Ministry, see Simos Bozikis, *Ελληνική Επανάσταση και δημόσια οικονομία: Η συγκρότηση του ελληνικού εθνικού κράτους, 1821–1832* (Athens: Asini, 2020), 122–36. The Department of History and Archaeology of the National and Kapodistrian University of Athens and the Institute of Historical Research of the National Hellenic Research Foundation are currently undertaking a research project titled “Biographing the State: Digital Prosopography of the Modern Greek Public Administration (19th century)”.

<sup>25</sup> The documents come from the archives of the Peloponnesian Senate: *Αρχαία Ελληνικής Παλιγγενεσίας*, vol. 15, pt. 1–2 (Athens: Vivliothiki tis Voulis, 1994), vi.

<sup>26</sup> “Καθημερινό Βιβλίο της Πελοποννησιακής Γερουσίας.”

<sup>27</sup> “Η επί των εθνικών λογαριασμών επιτροπή.” On the working of the Accounting Committee, see Sarafis, “Θεσμική συγκρότηση,” 29–60.

<sup>28</sup> For all the evidence used in the research project, see <https://www.finances1821.eu/documents/>.

The transition from Ottoman rule to the nation-state involved the removal of the cross-sectional divide that distinguished the conqueror from the conquered society based on religion.<sup>29</sup> The development of the Ottoman fiscal system highlights the respective roles of the members of the conquering society (the Muslim element) and those of the conquered society (the Christian subjects). The elites of the conquering society, the Ottoman *ayans* of Constantinople, participated in the auctioning of tax revenues from large parts of the empire. Held in the imperial centre, these auctions became one of the primary mechanisms for collecting financial resources amid intense competition among the *ayans*.<sup>30</sup> Subsequently, the lessees would engage in partial subletting, establishing a hierarchy of intermediaries in the tax collection process that ultimately increased the tax demand.

This iltizam system is considered a key factor in the decline of the Ottoman Empire's power during the 17th and 18th centuries. In this context, the term *decentralisation* is used to describe the strengthening of the Muslim *ayans*, whose increasing power occasionally enabled them to challenge sultanic authority.<sup>31</sup> The tax farming system enhanced the authoritarian role of local elites through two basic functions. On one hand, the system was pyramid-like, with powerful Ottoman *ayans* and money-changers (*sarrafs*) at the top, in the capital.<sup>32</sup> On the other hand, it spread through networks of cooperation across the empire.

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<sup>29</sup> Peter F. Sugar, *Southeastern Europe under Ottoman Rule, 1354–1804* (Seattle: University of Washington Press, 1977), 31–60; see also the “Introduction” in Asdrachas et al., *Greek Economic History*, 1:23–24, and, more extensively, Spyros I. Asdrachas, “Ιστορία των κατακτητών, ιστορία των κατακτημένων,” in *Βίωση και καταγραφή του οικονομικού: Η μαρτυρία της απομνημόνευσης*, ed. Eftychia Liata, Anna Matthaiou and Popi Polemi (Athens: National Hellenic Research Foundation, 2007), 56–71.

<sup>30</sup> Halil İnalçık and Donald Quataert, *An Economic and Social History of the Ottoman Empire, 1300–1914* (Cambridge: Cambridge University Press, 1994), 64–66; Murat Çizakça, *Islamic Capitalism and Finance: Origins, Evolution and the Future* (Cheltenham: Edward Elgar, 2011), 59–62.

<sup>31</sup> Halil İnalçık, “Centralization and Decentralization in Ottoman Administration,” in *Studies in Eighteenth-Century Islamic History*, ed. Thomas Naff and Roger Owen (Carbondale: Southern Illinois University Press, 1977), 637–742; Murat Çizakça, “Tax-Farming and Financial Decentralization in the Ottoman Economy, 1520–1697,” *Journal of European Economic History* 22, no. 2 (1993): 219–50; see also Bruce McGowan, “The Age of the Ayans, 1699–1812,” in İnalçık and Quataert, *Economic and Social History*, 637–742.

<sup>32</sup> İnalçık and Quataert, *Economic and Social History*, 66; Pamuk, *A Monetary History*, 200–204; Yavuz Cezar, “The Role of the Sarrafs in Ottoman Finance and Economy in the Eighteenth and Nineteenth Centuries,” in *Frontiers of Ottoman Studies*, ed. Colin Imber and Keiko Kiyotaki (London: I.B. Tauris, 2005), 1:61–68. On the Christian sarrafs, see also Sophia Laiou, “Οθωμανοί έλληνες σαρράφηδες στην Κωνσταντινούπολη του 1821,” *Μεσαιωνικά και Νέα Ελληνικά* 14 (2021): 217–38.

Cooperation, in this case, primarily refers to the practice of subletting. This practice was reinforced by the transition from annual to lifetime farming out (*malikâne*), which was introduced in 1695. From the last quarter of the 18th century, the Sublime Porte introduced a new method of leasing revenues (1775), the *esham*, to counter the debt crisis it faced after the end of the Russo-Ottoman War (1768–1774). Under the new system, the revenues were divided into shares and sold, and the renters could now be non-Muslim merchants or *sarraf*s, as well as women.<sup>33</sup>

The primary role of the communities,<sup>34</sup> namely their fiscal functions in terms of tax distribution and tax collection, inevitably fostered an additional field of cooperation between communal authorities and tax-farmers.<sup>35</sup> In the context of our inquiry, the involvement of communal authorities with the Ottoman fiscal system not only constitutes a burden, but an established experience and a mode of social reproduction that must be taken into account when discussing fiscal changes during the Greek Revolution.

### *Tax Structure during the Revolutionary Period*

The way revenues are recorded in the administration's financial registers does not permit an in-depth analysis of tax income that could enhance our understanding of the organisation and functioning of the economy in the revolutionised society. This limitation is understandable, given that we are dealing with a society where accounting systems were underdeveloped<sup>36</sup> and bureaucratic experience was shaped by the commercial world and the tradition of communalism. As a result, even estimates of major fiscal figures – revenue and expenditure – are uncertain.

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<sup>33</sup> Şevket Pamuk, "Institutional Change and the Longevity of Ottoman Empire, 1500–1800," *Journal of Interdisciplinary History* 35, no. 2 (2004): 242; Karen Barkey, *Empire of Difference: The Ottomans in Comparative Perspective* (Cambridge: Cambridge University Press, 2008) 272; Ali Yaycioglu, *Partners of the Empire: The Crisis of the Ottoman Order in the Age of Revolutions* (Stanford: Stanford University Press, 2016), 37–38.

<sup>34</sup> For communities, see, indicatively, Vasso Seirinidou, "Communities," in Kitromilides and Tsoukalas, *Greek Revolution*, 81–99, which provides additional bibliography.

<sup>35</sup> Martha Pylia, "Conflits politiques et comportements des primats chrétiens en Morée, avant la guerre de l'indépendance," in *Ottoman Rule and the Balkans, 1760–1850: Conflict, Transformation, Adaptation*, ed. Antonis Anastasopoulos and Elias Kolovos (Rethymno: University of Crete, 2007), 145.

<sup>36</sup> On the development of accounting systems in the Greek case, see Christina Agriantoni, "Παλαιά και νεότερα λογιστικά συστήματα," in *Αρχαία Βιομηχανικών επιχειρήσεων: Ζητήματα διαχείρισης* (Athens: National Hellenic Research Foundation, 1998), 41–47.

Based on the first tax law, passed in the spring of 1822, all personal taxes imposed under the Ottoman Empire were abolished, such as the poll tax (*cizye/harac*, *χαράτσι*) and *ispençe* (*σπέντζα*) levied on the rayahs (non-Muslim subjects). These taxes were, therefore, considered extraneous economic burdens. Initially perceived as instruments of “tyranny”, these taxes could not be collected by the national administration. The new tax system was primarily based on the collection of the tithe (*δεκάτη*), a tax on production. Moreover, the drafters of the tax legislation considered the tithe, in theoretical terms, as an unfair tax because it was not proportional; however, it was implemented as the most feasible option during the revolution.<sup>37</sup> Additionally, the tax demand from the lands owned by Muslims, which became national lands, was set at 30 percent, earning it the name the “third” (*τρίτον*). The third comprised both tax and public land revenues,<sup>38</sup> representing state income from the granting of cultivation rights corresponding to the land revenues that cultivators had previously paid to Ottoman landowners.

In any case, the tax obligations during the revolution were significantly lighter. The revolution and the new legal framework it established directly led to tax relief for the population. Based on the material utilised in this project, we can estimate, with reasonable accuracy, the extent of tax relief in one province, that of Agios Petros.<sup>39</sup> In 1822, during the auction of revenues, the provincial notables calculated the tax demand for each settlement or group of settlements that were taxed together according to the old method (“κατά το έκπαλαι”). The calculation was done in *σπαθία* (sword/*kılıç*), units that varied in value.<sup>40</sup>

These tax-accounting units are not defined by geographical continuity; some settlements were linked to tax dependencies in other provinces. For example, the income from the village of Platanos was calculated along with that of Korakovouni,

<sup>37</sup> On the tax laws of the revolution in general, see Georgios P. Nakos, “Η φορολογική νομοθεσία κατά την ελληνικήν επανάστασιν (1821–1826),” *Επιστημονική Επετηρίς Σχολής των Νομικών και Οικονομικών Επιστημών ΑΠΘ* 10 (1978): 1153–74; see also Akritas Kaidatzis, *Ο συνταγματισμός του Εικοσιένα* (Athens: Evrasia, 2021), 155–57. On the constitutional principle of proportional taxation, see Panagiotis B. Dertilis, “Αι δημοσιονομικαί διατάξεις των ελληνικών συνταγμάτων,” *Επιθεώρησις Οικονομικών και Πολιτικών Επιστημών* 6, no. 4 (1951): 229–30.

<sup>38</sup> This article uses the terminology for fiscal revenues (*δημόσιες πρόσοδοι*), tax revenue (*φορολογική πρόσοδος*) and public land revenue (*δημόσια γαιοπρόσοδος*) developed in Georgios N. Mitrofanis, “Η φορολογία της πρωτογενούς παραγωγής στην Ελλάδα (1828–1962)” (PhD diss., University of Athens, 1992), 30–31.

<sup>39</sup> For a detailed description of the taxation of the province, see Sarafis, “Θεσμική συγκρότηση,” 173–77.

<sup>40</sup> On the calculation of the tax on *σπαθία* in the Peloponnese, see Michael Sakellariou, *Η Πελοπόννησος κατά την Δευτέραν Τουρκοκρατίαν (1715–1821)* (Athens: Ermis, 2009), 45. On the term, see Asdrachas et al., *Greek Economic History*, 1:239.

while the settlement of Bolati (now Kolokotronis), “located in the Nafplio area”, and the village of Skafidaki in Argolis province were grouped with Agios Petros. The most characteristic example is the income of Vervena (“the *miri* of Vervena”), which includes tax-accounting units from other settlements, calculated with the value of the *σπαθία* that each settlement in the geographical region held: three *σπαθία* from Korakovouni, five from Agios Ioannis and fifteen from Doliana. Vervena’s income also includes revenues from the “*çiftlik* of Andritzena” (the village of Andritza, now in Argolis),<sup>41</sup> revenues from the fish farms in Lake Moustos, and in the coastal area of Cheronisi, as well as income from the five monasteries of the province. Additionally, a brief description mentions tax rights in area of Steno between the provinces of Agios Petros and Tripoli (“the *καλέμια* of Steno”).<sup>42</sup> Table 1 records the *σπαθία* of each settlement.<sup>43</sup>

Table 1. Tax revenue calculated in *σπαθία*, province of Agios Petros (1822)

Settlement	Σπαθία	Value of each <i>σπαθί</i> (in Ottoman piastres)	Sum (in Ottoman piastres)
Achladokampos	2	1,000	2,000
Agios Ioannis	15	320	4,800
Agios Petros	22	180	3,960
Doliana	15	50	750
Kalemia of Steno	-	-	15,000
Kastri	18	230	4,140
Korakovouni (now Oreino Korakovouni)	18	250	4,500
Meligou (now Oreini Meligou)	9	110	990
Vervena	-	-	12,000

Source: *Αρχαία Ελληνικής Παλιγγενεσίας*, vol. 15, pt. 3, 31–35.

<sup>41</sup> The “*çiftlik* of Andritzena” has been identified with the settlement of Andritsa. See Evi Karouzou, *Les jardins de la Méditerranée: Agriculture et société dans la Grèce du sud, 1860–1910* (Athens: Academy of Athens, 2014), 36.

<sup>42</sup> The *καλέμι* (“register entry”) was composed of the revenues from 22 settlements and the earnings from them were the income of the *silihtar* of the Morea. See Tasos T. Gritsopoulos, “Στατιστικά ειδήσεις περί Πελοποννήσου,” *Πελοποννησιακά* 8 (1971): 425. On the *silihtar*-aga of the Morea, see Anastasia Kyrkini-Koutoula, *Η διοικητική οργάνωση της Πελοποννήσου κατά τη Δεύτερη Τουρκοκρατία (1715–1821)* (Athens: Arsenidis, 1990), 200.

<sup>43</sup> On the names of these settlements in the documents and nowadays, see the toponymic database: <https://www.finances1821.eu/toponyms/>.

At the end of the document, after the total value of the national properties is recorded, the representatives of the Administration, the custodians and the servants of the Peloponnesian Senate subtracted the difference between the *kharadjiyé* tithe,<sup>44</sup> which burdened the properties of the Christian subjects of the empire, and the natural tithe (10 percent of production), along with all other tax burdens that had been abolished:

We deduct from them what was taxed under Ottoman rule and is now excluded, that is, from 7 to 10, which yields 30 percent: 14,442 piastres / deducted everything that was paid under Ottoman rule for *ispençe* and poll tax, tax on pastures, tax on vineyards, butter and cheese, *yemeklik* [tax on oil?] etc.: 10,000 / 24,442 [piastres].<sup>45</sup>

From the initial estimate of 48,140 Ottoman piastres for tax revenue and 11,070 from the leasing of national properties, which together amounted to 59,210 piastres, the new calculation indicated that the province owed the Provisional Administration 34,768 piastres. During the auction, a total of 35,700 piastres was collected. Ultimately, this represents a tax relief of approximately 41 percent, including the relief from the abolition of personal taxes and the abolition of the *kharadjiyé* tithe. It should also be noted that in this example the tithe was not calculated on real production but on the basis of fixed prices of the *σπαθία*. Moreover, there is no mention of extraordinary taxes (*masraf*, or *μεσαρίφια* in Greek sources), which were frequently imposed by the local Ottoman authorities.<sup>46</sup> Although this example is one of the few that allows us to approach the extent of tax relief with relative certainty, it is not entirely indicative, as it pertains mainly to a region with a Christian population, and thus concerns primarily Christian landowners.<sup>47</sup>

<sup>44</sup> Evangelia Balta, "Οι κανοναμέδες του Μοριά," *Ίστωρ* 6 (1993): 52.

<sup>45</sup> Author's translation. Original: "αφερούμεν εξαυτόν όσα εδεκατίζοντο κατά το τουρκηστί οπουτόρα εξερόντε, δηλαδή από τα 7 εος τα 10, οπου φέρνει 30%: γρ(όσια) 14.442 / αφερόντε όσα τουρκηστί διά σπέτζας και προσκαίφαλον, τοπιάτικο, αμπελιάτικα, βύτιρον, τυρί, γεμικλικά και λιπά" 10.000 / 24.442 <γρόσια>," *Αρχεία Ελληνικής Παλιγγενεσίας*, vol. 15, pt. 3, 35.

<sup>46</sup> Sakellariou, *Η Πελοπόννησος*, 72. See also Eftychia D. Liata, *Αργεία γη: Από το περιτόριο στο βιλαέτι (τέλη 17ου, αρχές 19ου αι.)* (Athens: National Hellenic Research Foundation, 2003), 70–74.; Katerina Gardikas, "Δανεισμός και φορολογία στα χωριά της Καρύταινας, 1817–1821," *Δελτίο του Κέντρου Ερεύνης της Ιστορίας του Νεώτερου Ελληνισμού* 1 (1998): 71–72. On the extraordinary expenses of Agios Petros in the prerevolutionary period, see Gritsopoulos, "Στατιστικά ειδήσεις περί Πελοποννήσου," 425–26. On these registers of expenses (*tevzi* defteri or *masraf defteri*), see Yaycioglu, *Partners of the Empire*, 122 and 318.

<sup>47</sup> Martha Pylia, *Les notables moréotes, fin du XVIIIe-début du XIXe siècle fonctions et comportements* (Lille: Atelier national de Reproduction des Thèses, 2003), 2:12; Michael Festas,

Furthermore, other economic activities were also taxed, such as salt production, fish farming and mining in Naxos and Milos, but these yielded lower revenues compared to the agricultural sector. Another source of revenue was the taxation of commercial activities through customs duties. This was the second-highest category of regular income in terms of financial size. In addition to customs duties, which had not changed significantly since the Ottoman period, an additional tariff was imposed on specific goods to ensure that the revenues from these special duties would cover the needs of the naval fleet.<sup>48</sup>

### *The Auction Mechanism: Observations on 1822 and 1829*

The Ottoman fiscal system formed the empirical basis on which the fiscal system during the revolution was shaped. One of the elements inherited was the collection of the tithe in kind and the annual leasing of revenues.<sup>49</sup> The fiscal year was also aligned with the Ottoman system, which was related to the organisation of the agricultural economy.<sup>50</sup> The leasing of annual revenues occurred after the end of March, and the lessees paid the owed amount in three or four instalments.<sup>51</sup>

In March 1822, there was a discussion between the Legislative and Executive regarding the imposition of taxes and the organisation of the auctions. The Legislative proposed issuing orders from the central government to the local organisations (Peloponnesian Senate, etc.) to organise the collection of the tithe, the sale of revenues (tax, customs, etc.), and the national properties for one year.

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*Το οικιστικό πλέγμα της Πελοποννήσου στα χρόνια της Επανάστασης: Ιστοριογραφικές και μεθοδολογικές προϋποθέσεις, ερευνητικά ζητούμενα, παραδείγματα επεξεργασίας δεδομένων* (Athens: Research Centre for the Humanities, 2021), 27 and 46.

<sup>48</sup> Bozikis, *Ελληνική Επανάσταση και δημόσια οικονομία*, 321–25; Sarafis, “Θεσμική συγκρότηση,” 87–94 and 100–107.

<sup>49</sup> On the auctions in this period, see Simos Bozikis, “Δημοπρασίες δημοσίων προσόδων στην Ελληνική Επανάσταση: Κόσμοι του Εικοσιένα στη διαδικασία ενός μηχανισμού,” in *Μνήμη Εύης Ολυπίτου: Τοπικές κοινωνίες στον θαλάσσιο και ορεινό χώρο στα νότια Βαλκάνια, 18ος–19ος αιώνας*, ed. Sophia Laiou (Corfu: Ionian University, 2014), 321–45; Sarafis, “Θεσμική συγκρότηση,” 114–55. For a more legalistic approach to the topic, see Konstantina P. Saxoni, “Ο μηχανισμός της εκμίσθωσης έγγειων φόρων στα χρόνια της Ελληνικής Επανάστασης,” *Pro Justitia* 3 (2020): 206–14.

<sup>50</sup> On the relationship between time and the annual cycle of the agricultural economy, see Eleftheria Zei, “Χρόνοι και χρόνος στις νησιωτικές κοινωνίες μέσα από νοταριακά αρχεία (17ος–18ος αι.),” *Μνήμων* 27 (2005): 9–26.

<sup>51</sup> GAK, Archive of the Finance Ministry, f. 5, doc. 38–39 (undated).



The process was to be carried out by special overseers appointed by the local bodies along with the representatives of the central government.<sup>52</sup>

In its reply, the Executive agreed to the Legislative's proposal for the annual leasing of all revenues but expressed doubts about the involvement of local overseers, considering it more appropriate for the revenues to be sold exclusively by central government employees. Eventually, "after much deliberation, the Legislative insisted that the sale of the tithes and other national revenues be carried out by the local senates according to the structures of the central Administration".<sup>53</sup>

The auction documents of 1822 were signed by the representatives of the central administration and the Peloponnesian Senate, while the revenues from the regular taxation of the provinces in the Peloponnese were recorded in the accounting book of the senate.<sup>54</sup> The auction took place in the centre of each province and, in most of them, the revenues were sold per settlement or groups of settlements.<sup>55</sup> In some cases we know that the auctioneer moved from village to village to conduct the auction, as the cost of his transportation (food, horse, etc.) was paid from the auction accounts.<sup>56</sup> For those provinces where no list of farmed-out revenues from villages survives, we know from the records of the senate's daily accounting register that they were leased at the provincial level.<sup>57</sup>

Furthermore, in the tax registers of 1822, fiscal revenues are not divided into tax revenues and public land revenues; rarely, however, did they mention the leasing of customs revenue. For example, customs revenue in the province of

<sup>52</sup> *Αρχαία Ελληνική Παλιγγενεσία*, vol. 1, 16 and 85.

<sup>53</sup> *Ibid.*, 17 and 87. On the details of the debate between the Legislative and the Executive, see Sarafis, "Θεσμική συγκρότηση," 118–23.

<sup>54</sup> On the minutes of the auction, see Library of the Greek Parliament, codex 364; see also *Αρχαία Ελληνική Παλιγγενεσία*, vol. 15, pt. 3, 313–77. The total income of the Peloponnesian Senate from the provinces is recorded in Library of the Greek Parliament, codex 441, which is the General Ledger of the Senate. See also the analysis in Simos Bozikis, "Οικονομία και εξουσία: Οι σχέσεις Πελοποννησιακής Γερουσίας–εθνικής Διοίκησης και οι προβληματισμοί των Υδραίων για τη συγκρότηση κράτους," in *Πελοποννησιακή Γερουσία: Ένας πολιτικός θεσμός της Ελληνικής Επανάστασης*, ed. Dimitris Dimitropoulos, Vasilis Panagiotopoulos and Maria Christina Chatziioannou (Athens: National Hellenic Research Foundation, 2023), 124–28.

<sup>55</sup> See also Tsotsoros, *Οικονομικοί και κοινωνικοί μηχανισμοί*, 249; Bozikis, *Ελληνική Επανάσταση και δημόσια οικονομία*, 277–82.

<sup>56</sup> The auctioneer, Dimitris Tagkopoulou, has visited all the settlements of Mikromani province: *Αρχαία Ελληνική Παλιγγενεσία*, vol. 15, pt. 3, 90–92.

<sup>57</sup> The provinces were Arkadia (Trifyllia), Leontari, Nisi (Messini) and Prastos. *Αρχαία Ελληνική Παλιγγενεσία*, vol. 15, pt. 3, 318.

Gastouni was farmed out for 20,000 piastres,<sup>58</sup> and in the province of Corinth for 14,000 piastres.<sup>59</sup> This is important, as the later registers of the Accounting Committee make no mention of customs revenue for the years 1822 to 1824, creating a misleading impression of the period as a whole.

In the Aegean Islands, which did not follow the official state instructions for the collection of the tithe and leasing of revenues, revenues were usually sold at a fixed price to local notables, following the established *maktou* practice<sup>60</sup> that was carried over from the previous period. On Andros, the first prefect, Georgios Kleris, had made a verbal agreement for the sale of the tithe to notables.<sup>61</sup> Similarly, on Tinos, the prefect, Emmanuel Spyridonos, seeking to appease the local inhabitants, who invoked the custom of paying the island's tax as a *maktou*, proposed to the administration that the tax revenues be sold at a price higher than the amount collected during the prerevolutionary period.<sup>62</sup>

In the subsequent years, tax leases for whole provinces were auctioned in one lot, with more clearly defined regulations governing the auctioning process, which was now conducted in the capital of the Provisional Administration. This shift was linked to the establishment of the autonomous National Treasury in 1824, as well as to internal political developments, civil conflicts and the central administration's control over the auction process.<sup>63</sup>

<sup>58</sup> GAK, Archive of the Finance Ministry, file 5, doc without numbers (19 May 1822).

<sup>59</sup> *Αρχαία Ελληνική Παλιγγενεσία*, vol. 15, pt. 3, 211. The revenue concerns the whole of the coastal customs from the coast opposite the island of Poros to the settlement of Mavra Litharia (near Aegio), and also the customs of the Dervenochoria (Megaris): “Οι δογάνες από το παράλιον αντίκρυς του Πόρου και όλων των Βερβενοχωρίων, έως εις τα Μαύρα Λιθάρια.” On the Dervenochoria, see Evangelia Baltia, *Population and Agricultural Production in Ottoman Morea* (Istanbul: Isis, 2015), 127.

<sup>60</sup> On the *maktou* system in the Aegean islands, see mainly Eleftheria Zei, “Πρώτες προσεγγίσεις στη διαμόρφωση τοπικών “ελίτ” στο Αιγαίο του 18ου αιώνα: οι άρχοντες του μακτού,” *Τα Ιστορικά* 30, no. 59 (2013): 385–98. On the term and its semantic changes during the eighteenth century, see Zei, “Οθωμανικά και ελληνικά τεκμήρια: διάλογος για μια κοινή ιστορία,” in *Νεοελληνική Ιστορία και Οθωμανικές Σπουδές: Μια απόπειρα χαρτογράφησης*, ed. Olga Katsiardi-Hering and Vasso Seirinidou (Athens: University of Athens, 2017), 101–5.

<sup>61</sup> Dimitropoulos, *Τρεις Φιλικοί*, 64.

<sup>62</sup> National Library of Greece (EBE), Γ5: “Γενικόν Πρωτόκολλον της επαρχίας της νήσου Τήνου, 1822–1823,” fol. 54–55 (19 June 1822). I would like to thank Anna Athanasouli for drawing my attention to this document. On the island of Tinos during this period, see Anna Athanasouli, “Τοπικότητες και αντιστάσεις στα χρόνια της Επανάστασης: Το παράδειγμα της Τήνου (1822–1823),” *Η Εποχή*, 24 March 2024, <https://epohi.gr/articles/topikothtes-kai-antistaseis-sta-hronia-ths-epanastashs-to-paradeigma-ths-thnoy-1822-1823/>.

<sup>63</sup> On the National Treasury, see George Dimakopoulos, “Η διοικητική οργάνωσις κατά την Ελληνικήν Επανάστασιν, 1821–1827: Συμβολή εις την ιστορίαν της ελληνικής διοικήσεως”

After the arrival of Ioannis Kapodistrias in January 1828, it was decided that the provincial revenues would no longer be farmed out in single lots but would be broken into smaller tax units, a move that allowed more local bidders to participate in the auction, thus preventing the notables and their “alliances”, who could deploy large capital, from monopolising the process.<sup>64</sup> As a result, in the 1829 auction register, many provinces were leased by individual villages or groups of villages, while others continued to be leased as a single lots.<sup>65</sup>

In some cases, although offers were initially submitted for specific settlements, the province was ultimately leased as one lot. In the auction of Koroni province, where the settlements were initially auctioned in lots, the total bids reaching 52,680 piastres. However, before the bids were finalised, an offer was made for the entire province, which more than doubled the initial figure, amounting to 110,100 piastres. Similarly, the province of Pyrgos was initially auctioned in two lots, with one lot garnering 22,150 and the other 18,100 piastres, totalling 40,250 piastres. After the province was consolidated into one lot, an offer of 85,000 piastres was submitted, more than double the original amount.

Additionally, because the division of tax units significantly lowered the value of revenues, state employees often bid on behalf of the government to prevent losses to the treasury.<sup>66</sup> This practice likely explains auction records showing only one potential lessee listed but multiple bids made under the same name, driving up the lease amount. In some cases, although only a single offer was initially received, the final auction records show the same individual winning at a higher price.

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(PhD diss., Panteion University of Social and Political Sciences, 1966), 173–74. On the auction of 1825, see Sarafis “Θεσμική συγκρότηση,” 148–55; see also Bozikis, “Δυναμικές και αδράνεις στη φορολογία,” 43.

<sup>64</sup> Christos Loukos, “Η ενοικίαση προσόδων κατά την καποδιστριακή περίοδο: Απόψεις για την πολιτική διάσταση του ζητήματος,” *Μνήμων* 8 (1982): 371; and see, in general, Dimitris Loules, *The Financial and Economic Policies of President Ioannis Capodistrias* (Ioannina: University of Ioannina, 1985), 111–17. This policy led to a conflict between the governor and the primates, especially the Mavromichalis family of Mani. See Loukos, “Ο Κυβερνήτης Ιω. Καποδίστριας και οι Μαυρομιχαλαίοι,” *Μνήμων* 4 (1974): 1–110, and Christos Loukos, “Η ενσωμάτωση μιας παραδοσιακής αρχοντικής οικογένειας στο νέο ελληνικό κράτος: Η περίπτωση των Μαυρομιχαλαίων,” *Τα Ιστορικά* 1, no. 2 (1984): 283–96.

<sup>65</sup> Of the entire recorded provinces, seven were leased as unified tax units: Androusa, Imlakika, Kalamata, Corinth, Mikromani, Prastos. See GAK, Registers and Protocols of the periods of Struggle and Kapodistrias, no. 267 (KPAK 267).

<sup>66</sup> Loukos, “Η ενοικίαση προσόδων,” 372.

Furthermore, the tax register of 1829 indicates the ownership status of each settlement (or part thereof) and can be cross-referenced with other sources. The settlement of Iria yields the tithe and is therefore not part of the national (public) lands. In the tax register it is recorded as an “individual property”, although other sources describe it as an old Ottoman çiftlik. According to the statistical table of Nafplion province (1828), the settlement was referred to as the “çiftlik of Apturamanaga, houses, watermills and olive trees, one vineyard of 40 stremmata, one garden of 6 stremma and farmland”.<sup>67</sup> In fact, the çiftlik of Iria had been sold in 1826<sup>68</sup> and, despite subsequent attempts to annul the sales, as they were deemed unconstitutional, these efforts were unsuccessful.<sup>69</sup>

To offer two further examples: the settlement of Bouga (now Kryonerion),<sup>70</sup> which after 1834 belonged to the province of Argolis,<sup>71</sup> in 1829 is recorded as “Bouga, part national, part private”, but in the census of 1828 it is referred to as a *κεφαλοχώριον* (*kariye*), along with the village of Palaioskafidaki (or Pano Skafidaki, now deserted). In the tax register of 1829, the latter is recorded as “national land”.<sup>72</sup> The above highlights the contradictory information contained

<sup>67</sup> Athanasios Fotopoulos, “Στατιστικές ειδήσεις της επαρχίας Ναυπλίου,” *Ναυπλιακά Ανάλεκτα* 4 (2000): 227. The word stremma refers to the Ottoman *dönüm*, which was used in the Peloponnese. See the data from the agricultural surveys in 1830 in Sakis Dimitriadis, “Rural Social Inequality in Nineteenth-Century Greece: Agricultural Wealth and Farming Income in the Southern Peloponnese,” *Historical Review* 20 (2023): 317–43.

<sup>68</sup> See the catalogue of sold public lands at GAK, Archive of the Finance Ministry, file 6, doc. 834, f. 1 (18 March 1826); see also Konstantinos Koutroufinis, “Απόφαση του Υπουργείου της Οικονομίας διά της οποίας εκποιείται το ‘ζευγολατεῖον’ Ιρίων (1826),” *Δελτίον του Τοπικού Ιστορικού Αρχείου Ναυπλίου* 1 (1988): 19–21.

<sup>69</sup> Dimitris Psychogios, *Το ζήτημα των εθνικών γαιών* (Athens: Agotiki Trapeza tis Ellados, 1994), 29. This was the first Greek law to be judged unconstitutional, see Kaidatzis, *Ο συνταγματισμός του Εικοσιένα*, 466–70. However, the invalidation of the sale of the land failed due to the inability of the administration to compensate the buyers: Karouzou, *Les jardins*, 92.

<sup>70</sup> “Κρυονέριον,” *Το οικιστικό δίκτυο της Πελοποννήσου στα χρόνια της Επανάστασης*, National Hellenic Research Foundation, 2021, <https://www.settlements-peloponnese1821.eu/map-app/map.php?s=8690>.

<sup>71</sup> Vangelis Sarafis, “Η φορολόγηση της επαρχίας Άργους κατά την Επανάσταση του 1821: Η μετάβαση από την οθωμανική κυριαρχία στο εθνικό κράτος,” in Dimitropoulos, Loukos and Sarafis, *Η Ελληνική Επανάσταση*, appendix I.

<sup>72</sup> Palaioskafidaki was a mountain settlement with extensive boundaries. See Eftychia D. Liata, “Διαβάζοντας το Disegno del territorio d’Argos,” in *Βενετικοί χάρτες της Πελοποννήσου, τέλη 17ου–αρχές 18ου αιώνα: Από τη συλλογή του πολεμικού αρχείου της Αυστρίας*, ed. Olga Katsiardi-Hering (Athens: National Bank of Greece Cultural Foundation, 2018), 271, 275, 277 and 289. The settlement was already deserted in 1829 according to

in sources, which, if cross-referenced, can help us conduct a more complete reconstitution of the history of the settlements, mainly in terms of their fiscal and property status.

In conclusion, this study contributes to the contemporary historiography on the “Economics of the Greek Revolution” and the formation of fiscal institutions. Using tax registers and revenue auction records from two key years (1822 and 1829), it examines both the legislative framework for taxation established by the Provisional Administration and the Kapodistrian government, and the practical implementation of tax mechanisms – particularly the system of public revenue auctions. The analysis identifies continuities with the prerevolutionary period, such as the Ottoman fiscal system and the role of local communities, while also highlighting significant shifts driven by administrative decisions. These fiscal documents offer insights that go beyond quantitative data, providing case studies that illuminate the fiscal structure of the period. The available evidence demonstrates a substantial reduction in the tax burden on Greek populations, mainly through the abolition of personal taxes (such as the poll tax and *ispence*) and the adoption of a taxation system based on the natural tithe. Furthermore, the examination of the 1822 and 1829 auctions underscores the gradual institutionalisation of the fiscal system and the changes from prerevolutionary financial practices.

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the census of the French Scientific Expedition; see Konstantinos Dokos, “Κιβέρι–Μύλοι–Σκαφιδάκι,” *Αργειακή Γη* 2 (2004), 118–30, where the writer comments on the contradictory information in the sources about the settlement and its administrative affiliation from the late seventeenth century. See also the “Palaeo Skaphidaki” in the “Carte de la Grèce rédigée et gravée au Dépôt de la Guerre d’après la triangulation et les levés exécutés par les officiers du Corps d’Etat-Major à l’échelle de 1:200.000. Paris, 1852,” in Το ιστορικό τοπίο στα τέλη της Ελληνικής Επανάστασης: Η Γαλλική επιστημονική αποστολή του Μοριά 1829, National Hellenic Research Foundation, <https://moree1829.gr/#my-map>. On the deserted settlements in Peloponnese in this period, see Michael Festas, Anna Athanasouli and Dimitris Dimitropoulos, “Mapping Deserted Settlements in the Peloponnese, Eighteenth–Twentieth Centuries: Desertion Patterns at the End of the Greek Revolution,” *Mediterranean Historical Review* 37, no. 2 (2022), 179–202.

