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## TOBACCO TAXATION IN OLD-TIME POLAND

### INTRODUCTION

The subject of tax policy and taxes in the Polish-Lithuanian Commonwealth of the 17<sup>th</sup> and 18<sup>th</sup> centuries was thoroughly researched and discussed by Roman Rybarski,<sup>1</sup> in his two seminal works which still retain scientific value. They also present the issue of tobacco taxes, which was discussed at great length, especially during the reign of King Stanisław August Poniatowski.<sup>2</sup> Since then, virtually no scientific study has addressed this tax,<sup>3</sup> save for one, plus one short dissertation on tobacco in general.<sup>4</sup>

The presented article, too, makes many references to Rybarski's considerations. Mainly, however, it relies on legal acts contained in *Volumina Legum*, permitting me to complement and verify some of the findings formulated by this author and to present the issue of tobacco taxation in old-time Poland much more concisely.

In today's world, tobacco is one of the most well-known stimulants and a favourite addiction of mankind. The indisputable harmfulness of tobacco

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<sup>1</sup> R. RYBARSKI, *Skarbowość Polski w dobie rozbiorów* (Kraków: Polska Akademia Umiejętności, 1937); IDEM, *Skarb i pieniądz za Jana Kazimierza, Michała Korybuta i Jana III* (Warszawa: Towarzystwo Naukowe Warszawskie), 1939. It should be added that some of the sources used by Rybarski were irretrievably lost during World War II.

<sup>2</sup> The author devoted the whole chapter 7, comprising almost 50 pages, to this subject, RYBARSKI, *Skarbowość*, 143–90.

<sup>3</sup> A. DZIUBIŃSKI, "Z dziejów nałogu tytoniowego i produkcji wyrobów nikotynowych w Rzeczypospolitej w XVII i XVIII wieku," *Kwartalnik Historyczny* 105, no. 2 (1998): 33–51. Actually, the author of the dissertation does not hide the fact that he based it on the works of Rybarski.

<sup>4</sup> A. GRZYBOWSKI, "Historia tytoniu w Europie," *Herba Polonica* 52, no. 4 (2006): 146–52.

use leads to, on the one hand, campaigns launched against this addiction by the vast majority of countries, and on the other hand in a relatively high excise duty levied on tobacco and tobacco products. Poland is no exception in this regard.

However, the interest of the state authorities in the users of tobacco products and the acquisition of additional financial resources from that source by the State Treasury began much earlier.

Tobacco as a plant occurs as two species. The first one, *Nicotiana tabacum*, originally from eastern Peru and Ecuador, spread throughout South America and the Caribbean. The other one, *Nicotiana rustica*, comes from Yucatán, whence it spread to Central and North America.<sup>5</sup> Tobacco came to Europe owing to the discovery of America—the first tobacco seeds were probably brought to Spain in 1496 by monk Roman Pano, who accompanied Christopher Columbus on his expeditions. Tobacco became a popular stimulant thanks to the French diplomat Jean Nicot de Villemain, who, while staying at the Portuguese court, became familiar with tobacco and in 1560 advertised to French Queen Catherine de' Medici powdered leaves of tobacco (snuff) as a remedy for her persistent headaches. Because of its efficacy, it became an extremely popular therapeutic product and its medicinal properties were helpful—as it was believed at the time—in the treatment of almost all illnesses, from asthma to plague. It was even believed that smoke blown into the ear cured hearing disorders. Tobacco leaves were prepared in many ways, they were used in the form of pills, water extracts, fresh or cooked juice, dried leaf powder or tobacco flower oil.

Although studies indicating the harmful effect of tobacco appeared in the early 17<sup>th</sup> century, physicians' opinions were divided and warnings about its negative influence were ignored.

Until the mid-19<sup>th</sup> century, the most popular way of using tobacco was by inhaling tobacco snuff—in the 18<sup>th</sup> century this custom became an element of high culture and a sign of exquisite manners. Snuff was prepared in a variety of ways—it was enriched with orange oil, rose petals, musk, ginger, pepper or mustard. Attempts were also made to enhance the sensations associated with inhalation by supplementing its composition with narcotic drugs (cocaine, hashish and opium), lead, arsenic and even hydrogen cyanide. Since the late 18<sup>th</sup> century, the custom of smoking tobacco in pipes became increasingly popular in Europe. At the beginning of the 19<sup>th</sup> century cigars appeared, and cigarettes came to be used in the middle of the 19<sup>th</sup> century.

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<sup>5</sup> Ibid., 146.

However, chewing tobacco did not become widespread in Europe, except in Sweden and, characteristically, among sailors. Chewing tobacco was a much more popular habit in the United States.<sup>6</sup>

#### THE APPEARANCE OF TOBACCO IN POLAND

Tobacco came to Poland also from Turkey. Zygmunt III's envoy to the sultan, Zygmunt Uchański, sent Queen-Widow Anna Jagiellonka some tobacco seeds in 1590. Turkey was also where the Polish name of the plant comes from.<sup>7</sup> It is derived from the Turkish word *tütün* (to emit smoke). The Polish words *cybuch* or *lulka* are also of Turkish origin.<sup>8</sup> The custom was transferred to the Polish Republic by sea from the Netherlands via Gdańsk and by land from the German countries. Initially, this stimulant was used mainly by Cossacks, cart drivers and coachmen. It was also popularized by travelling salesmen—Scots and Italians. At the beginning, tobacco was traded mainly by Armenians. Compared to wine and booze, it was cheap.

Tobacco caught on in Poland rather quickly, both as an imported plant and one grown locally.<sup>9</sup> It was frequently found in gardens as early as in the 17<sup>th</sup> century. It was used both for smoking and in the form of snuff (the use of snuff was supposedly learnt from the Germans and French around 1580). Starting at the end of the 17<sup>th</sup> century, insignificant amounts of tobacco were exported from Poland to countries like France. At the beginning of the following century, the first small tobacco plantations and first manufactories appeared in the Crown (Warsaw, Korzec, Radom). The first snuff factory was established in Sandomierz in 1704.<sup>10</sup>

Tobacco taxation was pioneered in England. In 1604, an extraordinary tobacco tax added to customs duties was introduced there. The French taxed

<sup>6</sup> Ibid., 148–50.

<sup>7</sup> T. CZACKI, *O litewskich i polskich prawach* (Kraków: Wyd. K.J. Turowski, 1861), 2: 273; compare DZIUBIŃSKI, "Z dziejów nałogu tytoniowego," 33. Andrzej Grzybowski mistook Anna Jagiellonka for Anna Wazówna, GRZYBOWSKI, *Historia tytoniu*, 149.

<sup>8</sup> Trzaski, *Everta i Michalskiego Encyklopedia staropolska*, ed. A. Brückner (Warszawa: Państwowe Wydawnictwo Naukowe, 1990), 2: 770. In turn, the Polish term *pipka*, or pipe, has its origin in German.

<sup>9</sup> This is evidenced by the frequent presence of snuff in old Polish literature, see *Encyklopedia staropolska*, 677; also compare DZIUBIŃSKI, "Z dziejów nałogu tytoniowego," 35–36.

<sup>10</sup> *Encyklopedia historii gospodarczej Polski do 1945 roku*, ed. A. Mączak (Warszawa: Wiedza Powszechna, 1981), 2: 436; compare DZIUBIŃSKI, "Z dziejów nałogu tytoniowego," 39.

tobacco products in 1629, and in 1674 they introduced a monopoly on the sale of tobacco products, granting lease on them.

#### THE INTRODUCTION OF TOBACCO TAXATION IN THE POLISH REPUBLIC

Initially, tobacco taxation initially enjoyed little interest in the Polish Republic, but was much more widespread in Lithuania than in the Crown, and the first duty on imports of tobacco was imposed there in 1643.<sup>11</sup>

Revenue from this source was also of interest to Jan Kazimierz, who in April 1650 granted a monopoly on the imports and establishment of tobacco and pipe stores to the royal agent (*faktor*) Jan Ronald. In another universal, proclaimed in August of that year, the King announced to everyone, especially customs officers, that he had signed the contract, which also included the Grand Duchy of Lithuania. No one could import tobacco and pipes without Ronald knowing, and the handling of these goods in the customs chambers required his approval. He was also going to open warehouses with these items in Gdańsk for the Crown and in Elbląg for Lithuania. No more information exists on the details of the contract.<sup>12</sup>

The first tobacco duties were imposed in the Crown in 1659. In a constitution devoted to excise duty, a tobacco monopoly was granted to the Crown Treasury. Eventually, the next General Sejm was to further specify these matters.<sup>13</sup>

<sup>11</sup> Instruktarz od których towarów do Korony prowadzonych płacić mają podatek Rzpłtey należący, ab inductis mercibus, miasto czwartego grosza, po kopie od sta złotych, *Korzenie: ...tabak, y insze wszystkie aromata...*, in *Volumina Legum. Przedruk zbioru praw staraniem XX. Pijarów w Warszawie od 1732 do 1782 roku* [henceforth abbreviated as VL], vol. 4 (Petersburg: Nakładem i Drukiem Jozafata Ohryzki, 1859), folio 81, page 42. Andrzej Dziubiński mistakenly placed this event in 1646 and argued that it concerned the Crown, DZIUBIŃSKI, “Z dziejów nałogu tytoniowego,” 37. In turn, Andrzej Grzybowski, without mentioning the source, concluded that the levying of duties on tobacco in 1643 was done at the initiative of Władysław IV and, according to the context, the revenue from this source was to be transferred to the court treasury of the Crown; GRZYBOWSKI, *Historia tytoniu*, 149.

<sup>12</sup> RYBARSKI, *Skarb*, 341–42.

<sup>13</sup> Konstytucja sejmku walnego sześciodzielnego ekstraordynaryjnego warszawskiego z 17 marca 1659 r.: *Akcyza utensilibus*, in VL, vol. 4, folio 603, page 281, prescript 24—*in fine*: “*Monopolium tabaku w moc skarbowi daiemy, aby ono postanowił na pożytek Rzeczypospo: czego na przyszłym Seymie odda kationem* [We shall give the authority of the Treasury the monopoly for tobacco so that it may bring benefit to the Republic, which will be rendered *rationem* during the next Sejm—own translation].”

Two other universals, issued by the Crown Treasurer Jan Kazimierz Krasieński in July 1659 and 1660 concerning tobacco monopoly, ordered private merchants to weigh and pay for all types of tobacco. All merchants trading in these goods were to sell them with the permission and approval of the administrator Mateusz Przebendowski. The administrator, in turn, appointed provincial administrators and authorised his personnel to inspect towns and settlements, whether the tobacco monopoly was respected. Provincial administrators were obliged to deliver the collected money to the Crown Treasury, where they also had to return unsold tobacco. This would mean a monopoly for the sales of tobacco products.<sup>14</sup>

In 1661, the customs duty was extended to Lithuania, where tax on tobacco transport was levied until the next Sejm was convened, which in fact was for the period of two years. Adam Sakowicz, the governor of the Smolensk Province, was to be in charge of the duty in place of the Lithuanian treasurer. The collection itself was to be conducted either directly by the tax authorities or leased; the revenues were to be used for military purposes.<sup>15</sup>

This form of tobacco monopoly was maintained in the Polish Republic until 1662, and then it waned. One of the reasons for the lack of interest in this type of tax were probably low revenues earned by both the Crown and Lithuanian treasuries.<sup>16</sup> Nonetheless, the monopoly was regularly restored for two-year periods in Lithuania,<sup>17</sup> including the resolution of the electoral

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<sup>14</sup> RYBARSKI, *Skarb*, 343–44.

<sup>15</sup> Konstytucja sejmu walnego koronnego sześcienniedzielnego warszawskiego z 2 maja 1661 r.; Konstytucje Wielkiego Xięstwa Litewskiego 1661: *Augmentum podatku Rzpltey z tabaki W.X.L.*, in *VL*, vol. 4, folio 817, page 384, prescript 55. The fee on every roll of imported tobacco was 5 złoty. Compare DZIUBIŃSKI, “Z dziejów nałogu tytoniowego,” 37.

<sup>16</sup> RYBARSKI, *Skarb*, 344–47.

<sup>17</sup> Konstytucja sejmu walnego koronnego z 7 maja 1667 r.; Konstytucje Wielkiego Xięstwa Litewskiego: *Prowent tabaki W.X.Lit.*, in *VL*, vol. 4, folio 988, page 465, prescript 9; Konstytucja sejmu ordynaryjnego sześcienniedzielnego z 9 września 1670 r.; Konstytucje Wielkiego Xięstwa Litewskiego: *Prowent tabaczny*, in *VL*, vol. 5 (Petersburg: Nakładem i Drukiem Jozafata Ohryzki, 1860), folio 51, page 51, prescript 12; Konstytucja sejmu walnego koronnego z 4 stycznia 1673 r.; Konstytucje Wielkiego Xięstwa Litewskiego roku pańskiego 1673: *Prowent tabaczny*, in *VL*, vol. 5 folio 146, page 85, prescript 14; Konstytucja sejmu walnego sześcienniedzielnego Koronacyi Króla Jegomości r. p. 1676; Konstytucje Wielkiego Xięstwa Litewskiego roku 1676: *Monopolium tabaczne*, in *VL*, vol. 5, folio 425, page 209, prescript 13; Konstytucja sejmu walnego ekstraordynaryjnego sześcienniedzielnego z 14 stycznia 1677 r.; Konstytucje Wielkiego Xięstwa Litewskiego: *Prowent tabaki W.X.Lit.*, in *VL*, vol. 5, folio 527, page 258, prescript 23; Konstytucja sejmu walnego ordynaryjnego sześcienniedzielnego warszawskiego z 27 stycznia 1683 r.; Konstytucje Wielkiego Xięstwa Litewskiego roku 1683: *Uchwała ekstraordynaryjnych podatków*, in *VL*, vol. 5, folio 689, page 336, prescript 6; Konstytucja sejmu walnego ordynaryjnego sześcienniedzielnego warszawskiego z 16 lutego 1685 r.; Konstytucje Wielkiego Xięstwa Litewskiego roku 1685:

Sejm of 1669 granting tobacco monopoly to the treasurer of the Grand Duchy for two years.<sup>18</sup>

In the Crown, the 1677 constitution addressed tobacco monopoly (in conjunction with the related paper tax),<sup>19</sup> introducing tobacco monopoly (*monopolium tabaczne*) as of July 1 of that year without indicating any specific solutions, merely obliging the Crown Treasurer to lease the monopoly, and if no suitable lessee was found, to put tax administration for auction.<sup>20</sup> In order to implement the constitution, Crown Treasurer Jan Andrzej Morsztyn issued a number of universals on the basis of which, in addition to normal customs duties, a 15% duty on “all tobaccos” was levied, whereas tobacco stock held in trading *kontors* were to be inspected and taxed at this rate.<sup>21</sup>

The above-mentioned considerations indicate that revenue from tobacco and tobacco products in the Crown was not a matter of great concern. The situation was slightly different in Lithuania, but even here, in the 1690s, the tobacco monopoly vanished.<sup>22</sup> Rybarski argues this was mainly due to the disastrous situation of the Treasury under the rule of the Saxons. It seems, however, that an equally important reason for abandoning the collection of such duties was the disastrous administration of the tobacco monopoly, which resulted in low revenues.

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*Uchwała extraordinaryjnych podatków*, in *VL*, vol. 5, folio 746, page 363, prescript 3; Konstytucja sejmu walnego ordynaryjnego sześćniedzielnego warszawskiego z 16 lutego 1690 r; Konstytucje Wielkiego Xięstwa Litewskiego roku 1690 miesiąca stycznia 16 w Warszawie: *Prorogatio podatków extraordinaryjnych W.X.Lit. W.K.L.*, in *VL*, vol. 5, folio 809, page 394, prescript 3. The 1667 constitution ordered the tax to be leased, while the 1673 constitution allocated tobacco revenues to the restoration of the castle in Grodno.

<sup>18</sup> Akta sejmu walnego elekcji nowego króla roku 1669; Reces Wielkiego Xięstwa Litewskiego, in *VL*, vol. 5, folio 12, page 10. Roman Rybarski claims that the source of tobacco revenue was leased by the treasurer, RYBARSKI, *Skarbowość*, 143.

<sup>19</sup> Konstytucja sejmu walnego ekstraordinaryjnego sześćniedzielnego z 14 stycznia 1677 r.: *Monopolium tabaczne y papieru*, in *VL*, vol. 5, folio 458/459, page 225, prescript 14.

<sup>20</sup> The relevant passage goes as follows: “[...] które moopolium Wielmożny Podskarbi Kor: a die 1 Iulij anni currentis, plus offerenti i arendam z największym pożytkiem puścić będzie powinien, lubo In administrationem, inquantum by gdzie arendarza dostać nie mógł [...] the monopoly which Honourable Crown Treasurer shall release *a die 1 Iulij anni currentis, plus offerenti* and *arendam* as beneficially as possible, but *In administration, inquantum* should he no tenant find.” The universals mentioned in the text indicate that the tobacco administrators appointed by the treasurer did issue permits to sell tobacco snuff for a fee.

<sup>21</sup> RYBARSKI, *Skarb*, 344.

<sup>22</sup> It should be added that the income from the tobacco monopoly in Lithuania exceeded such revenue in the Crown, and the income of the Lithuanian treasury, in view of the generally scarce income of the Duchy, was an amount not to be sneezed at.

Meanwhile, in the first half of the 18<sup>th</sup> century, consumption of snuff/ tobacco was ever increasing. The demand was stimulated first and foremost by the Italians coming to Warsaw to start the production of snuff on an industrial scale, adding lavender and orange oil to the tobacco powder, which radically increased its consumption. In addition, snuff was admixed with *koperwas* [from Germ. *Kupferwasser*—Translator's note] (for blackness and pinching)<sup>23</sup> and human urine (for viscosity). The boom for this type of product lasted for more than a decade, until Italians came to be accused of adding powder ash from bones recovered from dead bodies, finely cut horse hair and horse droppings, as well as *koperwas* and human urine. While the investigation carried out by the Crown Prosecutor (*Instigator Regni*) of the Marshal's Court showed that snuff admixtures were harmless, the rumour of this type of practices additionally strengthened by another one suggesting that the certificate proving the harmlessness of pulverised tobacco had been bought by the interested parties, resulted in a diminished demand and, consequently, in the abandonment of snuff production. In this place, the so-called tile tobacco snuff came into use, made at home, as well as foreign snuffs—Dutch and Spanish.<sup>24</sup>

#### TOBACCO TAXATION IN THE ERA OF STANISŁAW AUGUSTUS PONIATOWSKI

The growing consumption of snuff/tobacco products caused that at the end of the first half of the 18<sup>th</sup> century new desiderata appeared for a monopoly in this field to be reintroduced, but this was actually achieved later, during the reign of Stanisław August Poniatowski, after the First Partition of Poland, when the loss of economically important provinces to Austria and Prussia forced the State to seek other supplementary sources of revenue. During the 1775 Sejm, at the request of Prince Adam Poniński, the Crown had excise duty on snuff introduced.<sup>25</sup> All tobacco was to be sold by weight

<sup>23</sup> *Koperwas* is sulphate, while *koperwas* is zinc sulphate, blue *koperwas* is copper sulphate, and green *koperwas* is iron sulphate. It was added quite commonly to various drinks, and women used it as a cosmetic.

<sup>24</sup> J. KROWICZ, *Opis obyczajów za panowania Augusta III*, ed. Roman Pollak (Wrocław: Wydawnictwo Zakładu Narodowego im. Ossolińskich, 1951), 565–67; *Encyklopedia staropolska*, 678–79.

<sup>25</sup> Konstytucje publiczne sejmu ekstraordynaryjnego warszawskiego z 19 kwietnia 1773 r.; Konstytucja: *Podatek na handlujących tabaką*, in *VL*, vol. 8 (Petersburg: Nakładem i Drukiem Jozafata Ohryzki, 1860), folio 147, page 95; see *Encyklopedia staropolska*, 678–79.

by certified merchants. The regulation imposed an obligation on merchants to pay a tax of 1 złoty for every pound of weight of foreign snuff and 10 groszy for domestic snuff. No fees were contributed by the sellers of raw tobacco leaves from their own estates, that is, in practice, the nobility and clergy; they were also exempt from duties for importing small quantities of tobacco from abroad for personal use.<sup>26</sup> However, the provisions contained in the constitution had a significant drawback—they rested on the assumption that merchants would not commit abuses and declare the actual value of the goods sold, whether domestic or foreign.

Issues concerning the taboo snuff monopoly were also regulated by the constitution of the Ordinary Sejm of 1776.<sup>27</sup> It ordered that the amount of income from this source be *auctioned*, that factories producing various types of snuff (tobacco) be established in the country, that the sale of raw domestic tobacco be exempt from charges, that the tax on particular types of snuff be adjusted fairly, especially on domestic tobacco “albeit under foreign names,” that everyone may freely import tobacco for personal use after paying an appropriate tax. The regulation also introduced a ban on home searches “under the penalty of 100 red złotys for each contravention.”

The Constitutions were supplemented with the universals of the Treasury Commission—others were published in May 1775, March 1776 and March 1777. The result was the establishment of a monopoly on sales in general, and then a monopoly on the sales of tobacco products.<sup>28</sup>

The universals required that a register of tax-paying merchants be kept, filled out by tax state officials (with the participation of mayors and two councillors), Jewish qahal officials or town officials. Each tobacco merchant was to keep records of the goods sold (later 2 separate records—for domestic and foreign tobacco). Whoever did not keep a register was not permitted to sell tobacco and his property was liable to confiscation.

In addition, state authorities were granted the right to search snuff shops. Foreigners now were allowed to trade in snuff on condition that they conducted their business in accordance with the provisions of law and a new tax tariff was introduced. As a rule, tax rates on foreign products were raised—as per the tax chart in 1777, the State Treasury received 8 złoty for a pound of Spanish snuff, 3 złoty for a pound of premium snuff from Marocco, the

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<sup>26</sup> Compare RYBARSKI, *Skarbowość*, 144; DZIUBIŃSKI, “Z dziejów nałogu tytoniowego,” 42.

<sup>27</sup> Konstytucje sejmu ordynaryjnego warszawskiego 29 sierpnia–31 października 1776 r.; Konstytucja: *Dochody skarbu Koronnego*, in *VL*, vol. 8, folio 890, page 550.

<sup>28</sup> *Encyklopedia staropolska*, 700.

Netherlands and others; now, as for tobacco, 3 złoty was charged for the best Turkish tobacco in lead, 2 złoty for a pound of ordinary Dutch snuff in lead and medium-quality Turkish tobacco; 1 złoty for a pound of ordinary domestic snuff, and 16 groszy for a pound of domestic tobacco in rolls.<sup>29</sup> The selling price was double or higher.<sup>30</sup>

On March 6, 1777, conditions were set for the establishment of tobacco factories (6-year licence, factory transferability, establishment in at least 5 cities, tax breaks for exports of domestic snuff/tobacco, domestic products to be sold at a lower price). However, the tax collection system was leaky. The majority of tax-payers did not pay it. However, the tax still generated significant revenues. In the years 1776–1778, tax revenues were 648,029.11 złoty.<sup>31</sup>

However, direct administration of the tobacco monopoly was absorbing due to the involvement of large human resources, so proposals appeared to lease out the tobacco monopoly. As early as in the second half of the 1760s, the treasury commission received many offers from private entrepreneurs, including foreigners, who wanted to lease tobacco production and trade in the Polish Republic.<sup>32</sup> The lease of the tobacco monopoly was also discussed in the Permanent Council. Finally, the Crown Tax Commission decided to lease snuff sales to *Kampania Tabaczna*. The company was founded in 1776 by Warsaw merchants Andrzej Rafałowicz, Jan Dekiert and Piotr Blanc. Little is known about the company itself (its charter has perished).<sup>33</sup> It seems that it did not have a monopoly on tobacco, which was retained by the State, that is the Tax Commission. The agreement was made under private and economic law. It was concluded for a period of 6 years and was to apply from January 1, 1778 to December 31, 1783 with the option of extending it for another 6 years.<sup>34</sup> The company had the right to supply tobacco products throughout the country at prices determined by the Treasury. It soon launched manufactories (production plants) making tobacco products in Warsaw, Poznań, and Korets (Pol. Korzec) in the region of Volhynia. It also

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<sup>29</sup> For a broad description of the varieties of tobacco sold in the Polish Republic, see DZIUBIŃSKI, “Z dziejów nałogu tytoniowego,” 40, 48–50.

<sup>30</sup> RYBARSKI, *Skarbowość*, 144–45; *Encyklopedia staropolska*, 678–79.

<sup>31</sup> RYBARSKI, *Skarbowość*, 146.

<sup>32</sup> See *ibid.*, 146–47; DZIUBIŃSKI, “Z dziejów nałogu tytoniowego,” 41–42.

<sup>33</sup> See A. WEINERT, *Starożytności Warszawy*, 2nd series, vol. 5 (Warszawa: Druk. Banku Polskiego, 1854), 129–30; T. KORZON, *Wewnętrzne dzieje Polski za Stanisława Augusta (1764–1794). Badania historyczne ze stanowiska ekonomicznego i administracyjnego*, vol. 2 (Warszawa: S. Sikorski, 1897), 274.

<sup>34</sup> P. SUSKI, “Akcje polskich spółek akcyjnych w XVIII wieku—analiza historycznoprawna, część I,” *Krakowskie Studia z Historii Państwa i Prawa* 5 (2012): 159.

set up warehouses in Warsaw, Kraków, Poznań, Leszno, Łęczycza, Piotrków, Lublin, Bielsk Podlaski, Bobrowniki, Sandomierz, Kamianets-Podilskyi (Pol. Kamieniec Podolski), Chudniv (Pol. Cudnów), Lutsk (Pol. Łuck), Berestechko (Pol. Beresteczko), Bar, and Bila Tserkva (Pol. Biała Cerkiew).<sup>35</sup>

The first years of the tobacco monopoly (1778–1781) earned the Crown Treasury a revenue of over 1 million złoty at the time the trade was handed over to the said company, but profits over the next three years decreased to about 800 thousand złoty. In view of the situation and the steady increase in tobacco trade, resulting in the appearance of huge amounts of money and, of course, possibilities for financial abuse, the commission began work on the extension of the control and tax apparatus (apart from the official apparatus of the company itself). Revenues from the monopoly were managed by *Regencja Tabaczna*, established by the Commission, which issued permits for, among other things, importing tobacco products for private use; books and registers were inspected and verified by a counter-registrar. The Regency also employed tobacco inspectors, who were to inspect factories and their warehouses twice a year, supervise clerks, who in turn controlled distributors; factories had tobacco inspectors, and mounted guards were employed. The distributors were appointed by the clerks, who also had to take an oath before the latter. Christians were given priority in access to this post over employees of the Jewish faith.<sup>36</sup> The Commission officials working directly in the fields of manufacture and distribution were remunerated practically by the Company, while the salaries of the others were supplemented by the Company (e.g. inspectors and guards).<sup>37</sup> The problem was that systems of monitoring and supervision in manufactories and tobacco warehouses were just emerging. The tax committee decided to cut costs precisely in the area of supervision, which was not the most fortunate solution both for the treasury and for consumers.

Treasury revenues were decreasing for a number of reasons. The fight against illegal tobacco plantations was neglected. Besides, tax crimes, impunity of perpetrators, smuggling in border areas were widespread.<sup>38</sup> Tobacco from own crops was widely traded, outside the official system. Not without significance for the development of industry and trade in tobacco and to-

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<sup>35</sup> RYBARSKI, *Skarb*, 150.

<sup>36</sup> *Ibid.*, 150–53.

<sup>37</sup> *Ibid.*, 149, 151.

<sup>38</sup> On the smuggling of the *Nicotiana rustica* tobacco species (Pol. *machorka*) by the Galician highlanders, see N. MORAWIEC, “Owce, rekruci i machorka. Wokół Zbioru prac i materiałów Mychajła Zubrzyckiego,” *Orientalia Christiana Cracoviensia* 7 (2015): 129–31.

bacco snuff was the disorder existing in the Polish Republic and the regular marches of soldiers from the neighbouring armies, especially Russian ones. The soldiers brought their own tobacco and sold it freely untaxed. Tobacco distributors were granted too low commissions for their work.<sup>39</sup>

There were also problems with the distribution of tobacco and tobacco snuff resulting from the distribution of Crown products in Lithuania. On January 13, 1781, an agreement was concluded under which the prices and weight of the products were to be the same in the Crown and Lithuania; the difference between the articles was to be due only to different packaging. In addition, tobacco and tobacco snuff originating from both parts of the Polish Republic were allowed only for personal use, while distribution of Crown tobacco in Lithuania and Lithuanian tobacco in the Crown was prohibited. The transit of these goods between the two parts of the Polish Republic was to take place upon presentation of a passport.

Kampania Tabaczna, also known as *Antreprzyza*, in anticipation of the upcoming six-year contract for the exclusive supply of tobacco and tobacco products, despite the complaints of tobacco growers about low wages, took part in the next competition and won it, with a few contract clauses modified. The new contract was signed on May 30, 1783 and was to enter into force as of January 1, 1784 until December 31, 1789. The Company undertook to build enough factories to satisfy the needs of the entire Crown. What is more, it pledged to build as many warehouses as the Crown Treasury Commission would desire. The manufacture was to remain under the control of tax officials and one of the contract clauses required sufficient stocks of tobacco and tobacco snuff to be held in warehouses.<sup>40</sup>

On September 17, 1783, a universal on the new system of tobacco taxation was legislated. It banned trade in tobacco products without prior authorisation. In order to prevent smuggling, searches were allowed in the same way as for customs clearance, and what is more, one provision permitted the searching of pockets, but only of those suspected of being “peasants, vagabonds and Jews, and persons suspected of earlier frauds.” Another provision allowed 1 pound of tobacco or snuff to be brought into the Polish Republic for personal use. Imports of larger quantities were allowed upon presentation of a passport and payment of a fee of 3 zloty per one pound and 8 zloty for a pound of certain varieties. Tobacco growers could export

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<sup>39</sup> RYBARSKI, *Skarb*, 150–55, 170–73.

<sup>40</sup> *Ibid.*, 156–58.

tobacco or tobacco snuff for a fee of 6 groszy per stone.<sup>41</sup> These actions led to an improvement in the collection of treasury receivables. In the years 1784–1789, the annual income regularly exceeded 1 million złoty (except for one year).

The Polish Republic also attempted to export Polish tobacco, primarily to Prussia, in response to Prussian actions attempting to flood the Polish market with its own products. Although the meagre profits from this export did not significantly affect the condition of the Crown Treasury, the operation itself was a manifestation of our taking up the challenge and opposition to the Prussian plans to stifle the growth of the Kampania.

Simultaneously with these activities, a large-scale campaign against the smuggling of tobacco and tobacco products was launched, leading to the confiscation of articles worth about 4,000 złoty in 1783 and about 8,000 złoty in 1789. The results proved to be far from satisfactory, although the increased number of confiscations testified to the improving efficiency of tax authorities.

The operation of Kampania Tabaczna, especially in the second 6-year period, was met with increasing criticism from the nobility. The Company was accused of importing products to the detriment of domestic crops using false certificates proving the impossibility to purchase a specific amount of snuff locally, that the Company's shareholders got rich excessively at the cost of the Treasury, consumers and domestic growers, that the Company bought tobacco in Russia harming domestic plantations, that the Company's snuff guards cause "obscenities and extorsions" to the citizens, and finally that in the Grand Duchy of Lithuania the Company was not complying with the terms of the contract and should be punished for this.

In principle, Kampania Tabaczna was defended only by the officials of both the Crown and Lithuanian Treasury Commissions, claiming that the takeover of the tobacco monopoly by their administrative apparatus would require experienced officials, who were lacking, that the State Treasury did not have the money to build factories and manufactories, and that the allocated amount of 300,000 złoty to retain the monopoly was too small, and that all kinds of risks, for example in connection with warehouse fires, was borne by the Company itself but otherwise the costs would be borne by the Treasury itself; and finally, that in Lithuania, after an investigation, it turned out that the Company had not broken the contract.<sup>42</sup>

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<sup>41</sup> Stone is a unit of weight of 12.96 kg.

<sup>42</sup> See an interesting discussion on this subject during the 174th session of the Sejm on Friday, October 16, 1789, regarding the search for additional financial resources to maintain an

Therefore, probably, under the pressure of the Sejm, in the second half of 1780s both Commissions undertook measures to increase their influence on the functioning of the tobacco monopoly. The 1786 Constitution ordered the allocation the above-mentioned 300 thousand złoty obtained “from the Crown Treasury stocks to an early purchase of tobacco and the manufacture of snuff for the country, and fill the warehouses with it until the next Sejm, so that when the lease contract on the snuff is over the Crown Treasury may itself administer the tobacco enterprise for the greater treasure of the Crown’s income.”<sup>43</sup> In turn, the constitution of 1789, considering this amount to be far from sufficient, authorised the Treasury Commission to allocate such an amount of money from the tax revenue as would be necessary for the proper administration of tobacco income.<sup>44</sup> As a result, a full tobacco monopoly was introduced in the Crown.

From January 1, 1790, despite the above-mentioned reservations of the Crown Treasury Commission, the entirety of issues related to tobacco production and trade was taken over by the Treasury of the Polish Republic, which from then on was to be responsible for the administration of factories, warehouses and distribution.

The monopoly was administered by *Manipulacja Tabaczna*. It was headed by *Dyrekcja Tabaczna* [Tobacco Management Board], which was under the authority and supervision of the Crown Treasury Commission. It consisted of 7 persons: the tobacco regent, general superintendent of the Crown Treasury, counter-registrar, inspector of the Warsaw tobacco factory and three Warsaw merchants. The merchants were to receive 12% of the net profit from the manipulative part, the officers, guards and distributors of the merchandise—0.5%. Additionally, some salaried officers were employed at the *Manipulacja*’s kontor: a bookkeeper, secretary, archivist and an trainee. The salary was also assigned to the director of the Warsaw factory, inspectors of the Warsaw and Korzec factories, and the work masters of the said factories as well as in the Poznań factory.

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army of 100,000 – <http://www.wbc.poznan.pl/Kontent/32995/174.html>, accessed April 7, 2017, pages 1–6, 16–21; RYBARSKI, *Skarb*, 156–57, 165–68, 174.

<sup>43</sup> Konstytucje sejmu walnego ordynaryjnego warszawskiego sześci-niedzielnego z 2 października 1786 r.; Konstytucja: *Zakwitowanie komisji skarbu Koronnego*, in *VL*, vol. 9 (Kraków: Wydawnictwo Komisji Prawniczej Akademii Umiejętności w Krakowie, 1889), 35n15.

<sup>44</sup> Konstytucje sejmu pod związkiem konfederacji w Warszawie agitującego się od dnia 7 października do dnia 31 maja 1792 r.; Konstytucja: *Zlecenie komisji skarbu Koronnego*, in *VL*, vol. 9, 135n104.

The sessions of the managing directors were to be held twice a week in the tobacco kontor; the quorum consisted of two officers and one merchant. The merchants were obliged to purchase tobacco leaves, tools and materials related to tobacco products.

The powers of Manipulacja Tabaczna included, first of all, actions aimed at maximizing revenues, as well as economical management, supervision of the officers' work and processing their reports.

New prices were also introduced to tobacco leaves by way of the universal on August 24, 1790, and tobacco prices were raised on October 21 in order to stimulate the establishment of plantations and to combat illegal tobacco cultivation.

The management took vigorous steps to modernise the factories taken over from Kampania Tabaczna, taking care of proper organization of work and sales.<sup>45</sup> The operation of Manipulacja Tabaczna almost immediately brought a significant increase in revenue from the tobacco monopoly. Roman Rybarski, however, links this effect not so much to the takeover of the monopoly by the State as to the very introduction of the monopoly itself.<sup>46</sup>

Things were different with the Grand Duchy of Lithuania. There, the tax on tobacco was not established until 1780, with the recommendation “[...] that tobacco factories should be established Lithuania, one or more, depending on the local demand. In order that such a tax could be applied without delay, and so as to avoid any harmful collisions resulting from inconsistent administration which would obstruct the free circulation of tobacco, made either in the factories of the Crown or Lithuania, between the two Provinces, one way or another, and to guarantee its free trading in both Provinces, we recommend [...] a facilitation of the tobacco tax.” Further on, the constitution introduced quite detailed recommendations for the administration of this tax.<sup>47</sup> The introduction of the tax did not bring the expected revenues. The situation was not improved by the fact that in December 1789 the Sejm allocated 300 thousand złoty for “the establishment and major needs of a tobacco factory” from the Lithuanian Treasury.<sup>48</sup> The reason for this was the fiasco of the tobacco monopoly established in that province. Private plantations

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<sup>45</sup> RYBARSKI, *Skarb*, 181–82.

<sup>46</sup> *Idem*, 183–85.

<sup>47</sup> Konstytucja sejmku walnego ordynaryjnego warszawskiego sześciodzielnego z 2 października 1780 r.; Konstytucja *Dochod skarbu W.X.Lit.*, in *VL*, vol. 8, folio 974, page 587.

<sup>48</sup> Konstytucje sejmku pod związkiem konfederacji w Warszawie agitującego się od dnia 7 października do dnia 31 maja 1792 r.; Konstytucja *Zalecenie komisji skarbowey Wielkiego Xięstwa Litewskiego*, in *VL*, vol. 9, 157n117.

prevailed, and their crops were sold without tax; it was very easy to import tobacco illegally from abroad.<sup>49</sup>

Finally, we should mention an additional financial aspect related to tobacco smoking, namely the various penalties, including financial sanctions for smoking in forbidden places. Moreover, estate owners had a right to impose a tax on smoking. Of course, the financial assets thus obtained were credited to private bank accounts—those of natural and legal persons (e.g. monasteries), and not of the State Treasury. These bans and taxes were connected with the danger of setting fire and the fear of general fires, but smoking also implied the risk of other incidents.<sup>50</sup> As early as in 1637, the owner of Leszno, in a legal ordinance containing administrative regulations for the local residents, banned smoking in the street, courtyard and attic.<sup>51</sup> However, regulations related to the consequences of smoking were not many and they were characteristic of the legislation for the countryside.<sup>52</sup> For example, in the village of Łącko, belonging to the monastery of Poor Clares in Stary Sącz in 1722, upon notification of some respected farmers, the court heard a case of several peasants smoking tobacco, including Jakub Wąchała, “[...] who, while walking along the road past the manor house dropped glowing embers at its gate, from which—had it not been for the Divine Providence and sighting from the manor house—a fire would have started. For such recklessness, the court punished the accused man **“so that on two Sundays before Mass and during the sermon he might stand and kneel, holding the pipe with its stem pointing upwards, and to punish others he received thirty whips, had to pay two grivnas to the manor, for others not so smoke unnecessarily, and should they nevertheless do so, then each of them should give a timpf** [Polish silver coin—Translator’s note] every

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<sup>49</sup> RYBARSKI, *Skarb*, 185–86.

<sup>50</sup> A funny incident in Uniejów in 1763 involved a fight among prominent burghers, including the mayor, over the refusal of one smoker to lend some tobacco for the pipe to another; see P. SZKUTNIK, “Spór mieszczan w Uniejowie o fajkę z tytoniem w 1763 roku,” *Biuletyn Uniejowski* 4 (2015): 63–72.

<sup>51</sup> In the Polish Republic, financial penalties prevailed, but in Russia, for example, tobacco smokers’ ears were cut off or a burning nail was thrust in their noses; in Turkey, a pipe was thrust in the smoker’s nose, and in France Cardinal Richelieu punished smokers with flogging. In Switzerland, from 1661, smoking was punished as severely as adultery. Until the Springtime of Nations, in the majority of European states, it was forbidden to smoke tobacco in public places; all countries provided for financial sanctions; see *O prześladowaniu dawnych palaczy*, accessed April 7, 2017, [www.wycinki.olejow.pl/?p=6685](http://www.wycinki.olejow.pl/?p=6685).

<sup>52</sup> See R. ŁASZEWSKI, *Wiejskie prawo karne w Polsce w XVII i XVIII wieku* (Toruń: Uniwersytet Mikołaja Kopernika w Toruniu, 1988), 134.

**month to the manor”** [emphasis by Z.N.]. As well as punishing reckless smoking, the court introduced a quasi-tax on smoking, called *dymowe*.

This judgement, as resulting from the local law (*prawo rugowe*), was treated as a precedent by the same court eight years later when accusing a Marcin Nowak of breaking the local law, who “[...] in his old age and weak health acts to its further detriment, instead of rebuking the younger ones, he causes almost a scandal, for which he should be punished twice, but on account of his old age and weakness, this court treats him kindly, ordering him to kneel for two feast days in the church of Łącko in the chancel entrance with a pipe exposed in an outstretched hand throughout the Holy Mass and the sermon; to this church he shall donate one pound of wax and two grivnas to the manor; while others [...] shall be definitely punished without a sentence using this example.”<sup>53</sup> The ban on smoking was also provided for in *Laws for the Ptaszkowa community to comply with* in force in the village of Ptaszkowa.<sup>54</sup>

In 1738, in the neighbouring village of Jazowsko, owned by the Lubomirski family, four peasants “caused scandal in the church, to which they would come rarely, and if they did, it was for a chat rather than prayer, with their heads dazed with beer, or they got into fight with the wife’s father; also, of the four mentioned, Tomasz Trzepak took excessive delight in the pipe. For such *scelera*, this court so decrees: the three of them, namely Jakub and Tomasz Trzepak, and Tomasz Jarczak each receive fifty whips, Jakub Trzepak and Tomasz Jarczak shall lie prostrate on the church floor in the chancel entrance on Sundays throughout the Holy Mass, while Tomasz Trzepak shall kneel between the others, holding a pipe in an outstretched hand [...]”

In the same year, Marcin Pomietło stood before the same court, accused by his neighbour of saying that “[...] he asked for some tobacco from me, but I had none. And then, having put some burning coal into a pipe, he came out of the cottage, which shortly afterwards burnt down to the ground.” This time, the court case ended in a settlement between the litigants, consolidated by the court, under the penalty of five pounds of wax owing to the church, ten grivnas for the manor, two grivnas for the court, and thirty whips.<sup>55</sup>

<sup>53</sup> *Księgi sądowe wiejskie klucza łąckiego*, ed. A. Vetulani, vol. 1, 1526–1739 (Wrocław–Warszawa–Kraków: Zakład Narodowy im. Ossolińskich, Wydawnictwo PAN, 1962), no. 629, p. 229; no. 666, pp. 248–49.

<sup>54</sup> “In order that no one dares enjoy games of cards or dice, or tobacco, thus offending Christ the Lord, risking livestock losses and fires, under the penalty of 3 grivnas,” *Księgi sądowe wiejskie. Księga gromadzka wsi „Ptaszkowa” 1517–1793*, ed. B. Ulanowski, vol. 1 (Kraków: Polska Akademia Umiejętności, 1921), no. 4177, 570n9.

<sup>55</sup> *Księgi sądowe wiejskie klucza jazowskiego 1663–1683*, ed. S. Grodziski (Wrocław–Warszawa–Kraków: Zakład Narodowy im. Ossolińskich, Wroc. Druk. Narodowa, 1967), no. 119, p. 112; no. 121, pp. 114–15.

It should be added that the penalties were not always relatively mild. When Magdalena Potońcówna appeared before the court in Stary Sącz in 1785 against her second husband Antoni, who was apparently not a good homeowner if she wanted to donate the estate from the first marriage to Franciszek, her son, the court added the following argument to the statement of reasons: “Anthony Pogoniec, whenever he puts coal in his pipe, shall not be allowed to smoke it in stables, barns, but only at home. Should he act against this disposition, he shall be put in chains and wheelbarrows for eight days immediately after this is reported, and if this act is reported again, the punishment will be doubled.”<sup>56</sup>

#### CONCLUSION

In summary, the State’s activities in this area were highly criticised by statisticians of that period (this was particularly true of the time of King Stanisław). Roman Rybarski<sup>57</sup> had a slightly more favourable opinion of the operation of the tax administration. It seems, however, that the tax policy in this area was more of a failure than success. There were three main reasons for this. First of all, the defective law—you cannot enact law which has many loopholes. The exemption from charges on own tobacco plantation must have led to enormous abuses, which were further aggravated by regulations allowing snuff/tobacco products to be imported for personal use. Secondly, widespread disregard for the law—this concerned not only trading in own products without the required charges, but also to widespread smuggling. Moreover, there were cases when the nobility obstructed legitimate distributors in their duties, harboured smugglers and traffickers.<sup>58</sup> It should be added here that the adopted legislation did not provide for any criminal sanctions against persons hindering or preventing the enforcement of tax claims arising from trade in tobacco or tobacco snuff. Finally, thirdly, the greatest problem of the Republic of Poland—generally inefficient and unprofessional administration, including tax administration. Even in the times of King Stanisław August Poniatowski, no professional tax personnel were formed. Officials were few, their number did not guarantee proper control of

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<sup>56</sup> *Księgi sądowe wiejskie klucza łąckiego*, ed. A. Vetulani, vol. 2, 1744–1811 (Wrocław–Warszawa–Kraków: Zakład Narodowy im. Ossolińskich, Wydawnictwo PAN), no. 1011, pp. 142–43.

<sup>57</sup> RYBARSKI, *Skarb*, 188–90.

<sup>58</sup> *Ibid.*, 170–73.

the tobacco and snuff market. Tobacco officials committed abuses on a daily basis, tobacco guards persecuted people, and appropriated fines meted out for fraud. These officials were supported by customs officers, who were equally inexpert and, in addition, did not recognise the competence of the former and disregarded the snuff and tobacco officials. Although a significant improvement in the functioning of this administration was noted at the end of the Polish Republic, in comparison with the neighbouring states building genuine bureaucracy, the native administration looked poorly.

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## TOBACCO TAXATION IN OLD-TIME POLAND

## Summary

The article deals with taxation of tobacco and tobacco products in the Polish-Lithuanian Commonwealth. After tobacco was imported into Poland, its use spread extremely quickly; initially it was used as snuff, and from the 18th century onwards, smoking in pipes became prevalent. Importantly, tobacco and tobacco products were then regarded as a medicine to prevent and cure almost all diseases.

Duties on tobacco/snuff were first imposed in 1643 in the Grand Duchy of Lithuania, and in the Crown tobacco monopoly was introduced in 1659. From that time, tobacco/snuff duties were imposed regularly in Lithuania; in the Crown duty on these products was imposed once again in 1677, and then in the 1690s tobacco monopoly ended throughout the Polish Republic. The issue was revived only in the times of King Stanisław August Poniatowski, when tobacco monopoly was introduced, initially managed by a private company called *Kompania Tabaczna*, and then, in the 1690s, by the state-owned *Manipulacja Tabaczna*.

However, over the whole period under consideration, revenues from tobacco/snuff taxation were relatively small.

**Key words:** snuff; tobacco monopoly; duty; Polish-Lithuanian Commonwealth; Lithuania; Crown.

*Translated by Tomasz Pałkowski*



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