

KÜNG Enn / КЮНГ Энн
University of Tartu / Университет Тарту
Estonia, Tartu/ Эстония, Тарту
enn.kung@ut.ee

**TALLINN'S FINANCIAL RELATIONS WITH THE SWEDISH CENTRAL
AUTHORITIES AT THE END OF THE SIXTEENTH CENTURY AND
IN THE FIRST THIRD OF THE SEVENTEENTH CENTURY***

**ФИНАНСОВЫЕ ОТНОШЕНИЯ ТАЛЛИНА С ЦЕНТРАЛЬНОЙ ШВЕДСКОЙ
АДМИНИСТРАЦИЕЙ В КОНЦЕ XVI — ПЕРВОЙ ТРЕТИ XVII ВЕКА**

Аннотация: В статье анализируется финансовый и материальный вклад Таллина (Ревеля) в шведскую военную экономику во второй половине XVI — первой трети XVII в. После присоединения Таллина к Швеции государство финансировало гражданские и военные расходы провинции. Так как государственные земли в Эстонии не покрывали растущих расходов, то возникла необходимость ввозить почти всё снаряжение из Швеции и Финляндии. Однако поскольку нередко снаряжение за море отправить было невозможно, с целью покрытия потребностей армии, шведским властям пришлось обратиться к жителям провинции, у которых во второй половине XVI в. власти занимали деньги, провиант и даже боеприпасы. В 1623–1629 годах фунтовый сбор был отдан в аренду Таллину за 12 000 талеров. Первую безвозвратную финансовую помощь государству Таллин оказал в 1614 г., выделив деньги на уплату Эльвсборгского выкупа в размере 4 000 талеров. В 1622 г. город предоставил государству безвозвратный заём на сумму в 3 000 талеров, а в 1623 г. ещё на 2 000 талеров. В середине 1620-х гг. государство требовало от города уплаты контрибуции, которая достигала 10 000 талеров в год. Но с поступлением контрибуций были большие сложности, и город отказался выделять деньги в требуемом размере. Поэтому в 1628 г. король обложил торговлю города новой морской пошлиной — лицензом.

Keywords / Ключевые слова: Sweden, Estonia, Estland, Tallinn, Reval, History, Early Modern Age, war economics, overseas policy, state finances, military taxes, customs, licent toll / Швеция, Эстония, Эстляндия, Таллин, Ревель, история, раннее Новое время, публичные финансы, военная экономика, провинциальная политика, военные налоги, таможня, лиценз

The city of Tallinn and its surrounding area were incorporated into the Swedish realm by way of negotiations in June of 1561. In the process, King Erik XIV intervened in the struggle for the inheritance of the Livonian *Ordensstaat* (the State of the Livonian Order). With a few intervals, warfare lasted until 1629, when in addition to Estland, Sweden took almost all of historical Livonia under its control. Waging war and the administration of the conquered territories required vast amounts of material, financial and human resources from the state. The vast majority of financial and material means and of

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armed forces were brought from Sweden-Finland to the realm's overseas possessions. The financial contribution of Estland and Livland, which had been devastated in the course of warfare, to Sweden's military budget was minimal and random. Sweden's kings, primarily Johan III, Charles IX and Gustav II Adolf, repeatedly reproached their overseas subjects that the maintenance of the provinces was a great burden for the state treasury and demanded that the local estates — the town burghers and the nobility — participate in the governance of the region by providing money and provisions, and contributing to the upkeep of the army. Hence the province already had to start providing financial and other assistance to the state in the last decades of the sixteenth century. Over time the state's demands grew.

This paper examines the financial relations between Sweden's central authorities and Tallinn and its burghers at the end of the sixteenth century and in the first third of the seventeenth century, that is from the ascent of Erik XIV to the throne until the end of the reign of Gustav II Adolf. The financial demands that the Swedish crown imposed on the old Hanseatic town, the gradual increase in those demands, which regular and extraordinary taxes were imposed on Tallinners, and how and under what conditions these obligations were met are at the centre of the research interest of this paper. This is an interesting research problem already from the aspect that with its loans, tolls and contributions, Tallinn took its place in the broader process of the development of Sweden's financial and tax state, where the state's former revenues from royal demesnes and regalia (royal rights and privileges) were no longer sufficient for implementing the state's expansionist policy. At the same time, this article does not consider the military and administrative expenditures borne by the central authorities themselves in the realm's overseas possessions, nor the revenues received from the local crown land holdings in the overseas possessions.

The financial relations between Tallinn and the Swedish state have previously been studied primarily from the aspect of the state's toll policy. Artur Attman has investigated the toll rates and norms that were in effect, and the toll revenues received in Tallinn, as well as in Narva, Vyborg and elsewhere in the latter half of the sixteenth century.¹

Kurt Reinhold Melander² and Evald Blumfeldt³ were the first to examine the background of the rental of toll duties that was implemented in Tallinn in 1623–1629

¹ Artur Attman, *Den ryska marknaden i 1500-talets baltiska politik 1558–1595* (Lund: A.-B. Ph. Lindstedts Univ.-Bokhandel, 1944); Artur Attman, *The Russian and Polish Markets in International Trade 1500–1650* (Göteborg: Ekonomisk-historiska institutionen vid Göteborgs universitet, 1973); Artur Attman, *The Struggle for Baltic Markets. Powers in Conflict 1558–1618* (Göteborg: Vetenskaps- och vitterhets-samhället, 1979).

² Kurt Reinhold Melander, "Ruotsin hallituksen ja Tallinnalaisten kauppatuumat Venäjän suhteen ynnä niistä johtuvat riidat Lübeckin kanssa vuosina 1614–43" [The trade plans of the Swedish government and

and its effect on the city's economy. There is additional information on the rental of toll duties in the study conducted by Jarmo T. Kotilainen.⁴ Wolf-Rüdiger Rühle⁵ and Ernst Gierlich provide information on pound toll revenues over a shorter period.⁶ Wilhelm Greiffenhagen has provided a general overview of the financial assistance and war contributions demanded from Tallinn by Duke Charles / Charles IX and Gustav II Adolf.⁷ Ragnar Liljedahl has examined in detail the introduction of the licent toll and the collection of contributions in the latter half of the 1620s.⁸ Gierlich has also considered this same question in general.⁹ The author of the current paper has traced Tallinn's toll receipts and the state's toll policy, as well as the licent toll, war contributions and the city's other obligations to the state.¹⁰

Datum lines have been sought for Tallinn from towns in Southern Finland. Veikko Kerkkonen has published a comprehensive study of the state taxes paid by these towns in 1614–1650. In the context of the current paper, an article written by him on the state finances of Sweden-Finland at the start of the seventeenth century is also important.¹¹ Studies on Stockholm's economic activity at the start of the seventeenth century have

Tallinn burghers regarding Russia] *Historiallinen arkisto* 16 (1899): 22–62; Kurt Reinhold Melander, “Die Beziehungen Lübecks zu Schweden und Verhandlungen dieser beiden Staaten wegen des russischen Handels über Reval und Narva während der Jahre 1643–53” *Historiallinen arkisto* 18 (1903): 1–81; Kurt Reinhold Melander, “Die Revaler Zollarrende 1623–1629 und die dadurch zwischen Schweden und Lübeck hervorgerufenen Mißhelligkeiten” *Zeitschrift des Vereins für Lübeckische Geschichte und Altertumskunde* 14 (1912): 237–272.

³ Evald Blumfeldt, “Statistilisi lisandeid Tallinna kaubaliikluse ja meresõidu ajaloole” [Statistical Additions to the History of Trade and Shipping in Tallinn] *Ajalooline Ajakiri* 1 (1935): 1–18; 2 (1935): 49–63.

⁴ Jarmo T. Kotilaine, “Noch mal über die Revaler Zollarrende: der fiktive Aufschwung?” *Vana Tallinn* 12 (16) (2002): 51–72.

⁵ Tallinn's pound toll revenues for 1617–1623: Wolf-Rüdiger Rühle, “Revals Seehandel 1617–1624” *Zeitschrift für Ostforschung* 38 (1989): 246–248.

⁶ Tallinn's pound toll revenues for 1620–1645: Ernst Gierlich, *Reval 1621 bis 1645. Von der Eroberung Livlands durch Gustav Adolf bis zum Frieden von Brömsebro* (Bonn: Kulturstiftung der deutschen Vertriebenen, 1991), 137.

⁷ Wilhelm Greiffenhagen, “Heimische Konflikte mit Gustav Adolf” *Beiträge zur Kunde Ehst-, Liv- und Kurlands*, vol. 3, no. 2 (1882): 1–30. Wilhelm Greiffenhagen, “Karl IX in Reval” *Baltische Monatschrift* 35 (1888): 567–601.

⁸ Ragnar Liljedahl, *Svensk förvaltning i Livland 1617–1634* (Uppsala: Almqvist & Wiksell, 1933).

⁹ Gierlich, *Reval 1621 bis 1645*, 84–91, 135–145, 157–161.

¹⁰ Enn Küng, “Die staatlichen Zölle — Portorium und Lizent — in den Städten der schwedischen Ostseeprovinzen” *Hansische Geschichtsblätter* 133 (2015): 126–134, <https://doi.org/10.21248/hgbll.2015.75> (accessed December 17, 2021); Enn Küng, “‘See tubli linn muutub tühjaks ja lagedaks.’ Tallinna majanduslik olukord 1620.–1630. aastatel,” [‘This fine city will become deserted and destitute.’ Tallinn's economic situation in the 1620s–1630s] I–III, *Tuna* 4 (2017): 25–37; 1 (2018): 4–19; 2 (2018): 14–34; Enn Küng, “Naelatoll Tallinna linna ja Rootsi riigi finantsuuhetes 16. sajandi teisel poolel ja 17. sajandil” [Pound toll in the fiscal relations between the city of Tallinn and Swedish state government in the late 16th century and 17th century] *Vana Tallinn* 30 (34) (2020): 9–90.

¹¹ Veikko Kerkkonen, *Etelä-Suomen kaupunkien kruununverot 1614–1650 [State taxes in the cities of Southern Finland 1614–1650]* (Helsinki: SHS, 1945); Veikko Kerkkonen, “Ruotsi-Suomen finanseista 1600-luvun alkupuolella” [On the finances of Sweden-Finland in the first half of the 17th century] *Historiallinen arkisto* 52 (1947): 141–212.

similarly examined state toll policy and the tolls, excise duties and other taxes that were imposed on the town's burghers.¹² The war taxes collected from Riga and Livland have been studied in regard to the neighbouring towns that were closest to Tallinn.¹³

Correspondence between the central and local authorities, including Tallinn's town council, orders sent from Stockholm, town council records, and various toll books and other accounts books have been used in the writing of this article. These sources are deposited in the Swedish National Archives (*Riksarkivet*) in Stockholm (= SRA), Tallinn's City Archives (*Tallinna Linnaarhiiv* = TLA) and the Estonian National Archives in Tartu (*Rahvusarhiiv* = RA).

The new subjects are costly

As Sweden intervened in the fight for the inheritance of the *Ordensstaat*, Erik XIV first and foremost stressed the motives of the state's security and defence policy, and economic needs to a lesser extent.¹⁴ The financial obligations or other tax obligations of Sweden's new subjects to the state were not mentioned in the confirmation letters of 6 June from Sweden's negotiators outlining the subjugation conditions that assured extensive privileges and prerogatives to Tallinn's town council and burghers, nor were they included in the ratification document issued by Erik XIV on 2 August 1561. There were no such obligations. On the contrary, considering trade, which was the basis of Tallinn's economic existence, Tallinners were promised that 'there are no plans to burden foreign German merchants with any extraordinary toll or other obligation.'¹⁵

¹² Lars Ericson, *Borgare och byråkrater : omvandlingen av Stockholms stadsförvaltning 1599–1637* (Stockholm: Stockholms stad, 1988); Åke Sandström, *Mellan Torneå och Amsterdam. En undersökning av Stockholms roll som förmedlare av varor i regional- och utrikeshandel 1600–1650* (Stockholm: Stockholms stad, 1990); Robert Sandberg, *I slottets skugga. Stockholm och kronan 1599–1620* (Stockholm: Komm. för Stockholmsforskning, 1991).

¹³ Edgars Dunsdorfs, "Vidzemes zviedru laiku finanses" [Finances of Livonia in the Swedish period], in *Veltijums izglītības ministram un professoram Dr. h. c. Augustam Tentelim 23. XI 1876 — 29. XI 1936*, ed. Teodors Zeids (Riga: Ramaves apgāds, 1936), 75–80; Liljedahl, *Svensk förvaltning i Livland 1617–1634*.

¹⁴ Gunnar Annell, *Erik XIV:s etiska föreställningar och deras inflytande på hans politik* (Uppsala: Almqvist & Wiksell, 1945), 120–148. Stefan Troebst has summed up the debate on the motives for King Erik XIV and the Swedish crown to intervene in the war in old Livonia: Stefan Troebst, "Debating the Mercantile Background to Early Modern Swedish Empire-Building: Michael Roberts versus Artur Attman" *European History Quarterly* 24 (1994): 485–509; and Kari Tarkiainen has written more recently on the same subject: Kari Tarkiainen, *Moskoviten. Sverige och Ryssland 1478–1721* (Helsingfors: Svenska litteratursällskapet i Finland, 2017), 275–278. Margus Laidre has stressed the need to increase the state's prestige as the primary factor: Margus Laidre, *Domus belli. Põhjamaade Saja-aastane sõda Liiivimaal 1554–1661 [Domus belli. The Hundred Years' War of the Nordic Countries in Livonia 1554–1661]* (Tallinn: Argo, 2015), 14–16.

¹⁵ '[D]en Frembden Teutzschen Kauffmhan mith keinen ungewentlichenn Zollen oder andern Auflagen ... beschweren...' — confirmation letter from Sweden's envoys to the city of Tallinn, in Tallinn on 6 June 1561, and the letter from King Erik XIV ratifying Tallinn's subjugation, in Norrköping on 2 August 1561. Johan III affirmed the rights and privileges granted to Tallinn under the same conditions: letter from Johan III affirming Tallinn's privileges, in Stockholm on 11 February 1570: Friedrich Georg von Bunge, ed., *Die Quellen des Revaler Stadtrechts*, vol. 2 (Dorpat: Franz Kluge, 1847), 159, 162, 173–174.

Even more so, Tallinners were given numerous loans and gifts during the negotiations and when Tallinn's envoys were in audience with Erik XIV. At the start of March, 1561, the Swedish negotiators headed by Klas Kristersson (Horn) brought a sum of money when they arrived in Tallinn, and the first Swedish ships bearing soldiers, provisions and 10,000 dalers arrived on 19 May. It is not possible to ascertain how much of that money the negotiators themselves used and how much of it was placed at the disposal of Tallinners and others. Yet in the final phase of the negotiations, Tallinn's town council was promised a loan of 40,000 dalers, 16,000 marks of which was paid as an advance at the start of June. The 7,000 guilder paid to the Order of Livonia on St. John's Day for handing over the little Toompea fortress was a separate expenditure.¹⁶ Erik XIV gave Tallinn's representatives yet another gift on 20 August while they were staying in Stockholm: unrefined Bergslagen silver, or silver coins minted out of that silver, valued at 43,000 dalers.¹⁷ Money was minted in Tallinn out of the silver that was received.¹⁸

It is difficult to say exactly how large the loan was that was given to Tallinn's town council in the summer of 1561. Yet the crown wanted the loan to be paid back. Hence three years later, Erik XIV demanded that 20,000 dalers (that is 80,000 Swedish marks) of the loan be returned at the rate of 10,000 marks per year. Tallinners requested more time for repaying the loan.¹⁹ The debt was still on the books in 1576, when King Johan III reminded Tallinners of it,²⁰ and also in 1596, when Duke Charles wanted the loan given by his brother Erik to be quickly repaid.²¹ Finally, Charles IX reminded Tallinn's town council of that old debt in 1608, but then the city assured the king that it had already mortgaged Keila Manor, which was located near Tallinn, to the state at the time of the reign of Erik XIV in order to pay back the loan.²²

The extension of Swedish rule to Tallinn did not add revenue to Sweden's treasury. The new territory was unable to cover the necessary expenses for its defence on its own.

¹⁶ Clas Annerstedt, *Grundläggningen af Svenska väldet i Livland 1558–1563 samt deraf alstrade strider inom Vasahuset* (Uppsala: Edquist & Berglund, 1868), 38–39; Sture Arnell, *Die Auflösung des livländischen Ordensstaates: das schwedische Eingreifen und die Heirat Herzog Johans von Finnland, 1558–1562* (Lund: Lindstedts univ.-bokh., 1937), 164, 170–171, 174. One daler corresponded to approximately four Swedish marks.

¹⁷ SRA, Kungliga arkiv, Handlingar rörande svenska konungar; konung Erik XIV, vol. 13. By comparison, the nobles of Estland received 4,000 dalers as a gift.

¹⁸ Ivar Leimus, *Das Münzwesen Livlands im 16. Jahrhundert (1515–1581/94)* (Stockholm: Stockholm Numismatic Institute, 1995), 45.

¹⁹ Reply from Erik XIV to Tallinn's envoys, near Hölö on 1 July 1564, § 2: *Die Quellen des Revaler Stadtrechts*, 166.

²⁰ Johan III to Tallinn's envoys, in Svartsjö on 14 June 1576, § 4: *Die Quellen des Revaler Stadtrechts*, 176.

²¹ Duke Charles to Tallinn's town council, from Örebro on 5 April 1596: TLA, f. 230, op. 1, d. BF 26, fol. 63.

²² Resolution of Tallinn's town council in response to Commissar Adam Schrapfer's oral clauses, in Tallinn on 18 August 1608 and to King Charles IX, in Tallinn on 30 August 1608: SRA, Livonica II, vol. 43. Johan Axel Almquist also mentions the fact that the city of Tallinn placed the fief of Keila at the disposal of Erik XIV in return for cash: Johan Axel Almquist, *Den civila lokalförvaltningen i Sverige 1523–1630*, part 2 (Stockholm: Norstedt, 1919–1922), 546.

Instead, a continuous need emerged for money and foodstuffs from Sweden-Finland.²³ Birgitta Odén, who among other things has examined the financing of war in Estland, has pointed out the fact that over 400,000 marks were already sent from Sweden-Finland to Tallinn in the latter half of 1561 because it was not possible to get anything from the city and its surroundings. In the following year of 1562, when the territory under Swedish rule extended to Pärnu, expenditures had risen over a million marks, of which only a fraction was covered by income obtained locally. A calculation made in the autumn of 1564 indicates that by that time, waging war in Estland had cost 2½ million marks, not including the foodstuffs that were similarly brought across the sea. The governance of the state's finances faced large new expenditures in connection with the Seven Years' War of the Nordic Countries that had broken out. The situation was so critical in April of 1567 that the king considered giving up Estland.²⁴

The situation did not change during the first decade of the reign of Johan III. War broke out with Russia in 1570. The territory ruled by Sweden in Estland dwindled over the following years to such an extent that it was once again limited to the city of Tallinn and its closest surroundings. Starting in 1573, Sweden paid Denmark the first Älvsborg Ransom. The difficulties were so great that Swedish rule was in danger of ending in Estland. Sweden's Council of State opposed the king and found that the price of the king's expansion policy was too high. As it was in the reign of Erik XIV, the state's revenues from the province were negligible during the reign of Johan III as well.²⁵

While Tallinn and Estland's nobility were exempt from taxes for the first couple of decades of the period of Swedish rule, the source from which the crown could at least theoretically obtain revenue for financing the army and the provincial civil administration was the local royal landholdings, which were divided up into castle fiefs and manor fiefs. Thus, Tallinn's castle fief territory was already established in 1561 together with manorial estates near the city, the profits of which were meant for the upkeep of Toompea Castle and its staff. Yet the existence of crown landholdings depended on the extent of Sweden's conquests and on the economic capacity of one or another area, meaning that a given area could have been looted to such an extent that it was not possible to make payments. On this topic it should be pointed out that although the account books of the castle bailiffs have largely survived intact, they have not been studied from the standpoint of revenues.²⁶

²³ Ingvar Andersson, *Erik XIV*, 4th ed. (Stockholm: Wahlström & Widstrand, 1951), 114.

²⁴ Birgitta Odén, *Kronohandel och finanspolitik 1560–1595* (Lund: Berling, 1966), 66–68, 71, 78.

²⁵ Odén, *Kronohandel och finanspolitik 1560–1595*, 203, 219–220.

²⁶ The account books of Estland's castle fiefs and manor fiefs are deposited in the Swedish National Archives collection, including Tallinn's invoices from 1561–1621: SRA, Baltiska fogderäkenskaper, vol. 1–19. Estland's castle fiefs and bailiwicks have been studied chiefly from institutional and administrative aspects, providing an overview of castle fiefs, their size, the usage of their land, the tax burdens imposed on the peasants, as well as the enfeoffment of crown land into private hands: Almquist. *Den civila lokalförvaltningen i Sverige 1523–1630*, 546–618.

By the turn of the year from 1581 to 1582, Sweden brought the conquest of Estland and Ingria to completion. A three-year truce was signed with Russia on 10 August 1583 near Narva at the mouth of the Plussa River. It was later extended to the start of 1590. The land that had been devastated by war had the chance to recover. Although the political situation was unstable and the threat of war was great, Johan III decided to use the peacetime that had arrived to establish civil authority in the captured territories and to solve topical economic and domestic political problems. The king considered making the province of Estland independent of Swedish aid to be one of the main tasks. When he met with Tallinn's envoys in Uppsala in the summer of 1582, the king issued a memorial in which he responded to the city's numerous complaints. Namely, the Tallinners had complained to the king about the long and debilitating war, the two sieges that the Russian forces had subjected the city to (in 1570/1571 and 1577), the difficult economic situation, the suspension of foreign trade, the poverty of the city's merchants, competition in trade from neighbouring towns, first and foremost Narva, and other such complaints. The king disagreed with the envoys and claimed that the Swedish state had borne a great military burden and shed blood while defending the city in the past long war yet, as Johan III said, 'His Royal Majesty until that time had not even received a penny from that country.'²⁷

After the signing of the Plussa Truce, the king was even more specific, announcing in October of 1583 that he could no longer burden the inhabitants of Sweden and Finland with additional taxes in order to feed Estland's fortresses.²⁸ At the same time, this claim was to a great extent declarative. The province's opportunities for managing on the strength of its own means — to maintain fortresses, the army, the civilian administration, churches, and other such matters — were slender. Assistance from Sweden-Finland continued over the course of many decades. The guidelines issued in 1588 to Gustaf Banér, the Statthalter (viceroys) of Estland, Livland and Ingria, regarding the fulfilment of his official duties are evidence of this. According to these guidelines, the maintenance of the army was to come from Finland as before.²⁹ Duke Charles also arrived at the demand that every province should maintain its fortresses on its own after signing the peace treaty with Russia at Teusina. Thereafter the supply of means from Sweden decreased considerably, but not the supply from Finland.³⁰

²⁷ Memorial from Johan III to Tallinn's envoys, in Uppsala on 2 August 1582, § 2: TLA, f. 230, op. 1, d. BF 5, fol. 66v–67v.

²⁸ Berndt Federley, *Konung, ståtbållare och korporationer: studier i Estlands förvaltning 1581–1600* (Helsinki: Societas scientiarum Fennica, 1962), 46; Order from Johan III to Villiam Vallas in Ivangorod, in Stockholm on 15 October 1583: SRA, riksregistraturet, vol. 68, fol. 296.

²⁹ Federley, *Konung, ståtbållare och korporationer*, 46; Johan III's guidelines to Gustaf Banér for the discharge of his official duties, in Uppsala on 5 October 1588: SRA, Riksregistraturet, vol. 75, fol. 215.

³⁰ Federley, *Konung, ståtbållare och korporationer*, 88–89.

The establishment of the pound toll in Tallinn

Although royal authority had tied its own hands in 1561 by granting extensive privileges and prerogatives to Estland's estates and had allowed Tallinn's town council to retain the right to contest the state's demands, Stockholm did not helplessly look on at what was taking place on the other side of the Baltic Sea. Royal authority constantly sought opportunities for getting around the freedoms promised in the privileges. One opportunity to add extra money to the provincial budget was to tax trade by way of tolls, as had been done in Swedish and Finnish towns since the times of Gustav Vasa and his sons when they in turn became king,³¹ and in Narva after its capture in 1581.³² Moreover, it was possible to bring cash into circulation in this way.

As a rule, the import and export of goods was not taxed in Hanseatic League towns in the Middle Ages. Yet the League did from time to time request financial and military support from its members in order to implement a unified military policy. A tax of four pennies per pound on all goods and ships that departed from or arrived at a Hanseatic port was established for the first time as one measure in the war against Waldemar IV in 1361. A tax was imposed in 1367 using the term *pundgheld* (pound money) for the first time. The pound toll was collected on ten occasions in 1361–1400, and even more frequently in the fifteenth century.³³ Tallinn also participated in these Hanseatic League pound toll campaigns.³⁴ The pound toll was already being collected in Tallinn relatively regularly in the fifteenth century, and that money was transferred to the Hanseatic League when necessary.³⁵ The city's previous rulers — the king of Denmark and the master of the Livonian Order — had not restricted the movement of goods in Tallinn's port for their own benefit by imposing tolls.³⁶ Hence, similarly to the state's previous rulers, Sweden's royal authorities refrained from taxing Tallinn's trade in 1561 and 1570. The state did not touch the right of the city of Tallinn itself to tax foreign trade with some tolls. This leaves the impression that the city did not collect tolls in its port in the first years of the Russian-Livonian War. Yet since the city had found itself in financial difficulties due to the war, Tallinn's town council decided in 1568 with the approval of the city's burghers to establish an 'irregular little toll' (*ein liederlicher geringer Zoll*), the revenues of which remained at the

³¹ Birgitta Odén, *Rikets uppbörd och utgift. Statsfinanser och finansförvaltning under senare 1500-talet* (Lund: Gleerup, 1955), 98–103, 296–305.

³² Attman, *Den ryska marknaden*, 301–304.

³³ Philippe Dollinger, *Die Hanse*, 2nd ed. (Stuttgart: Kröner, 1976), 99, 111, 276; Johannes Schildhauer, Konrad Fritze, Walter Stark, *Die Hanse* (Berlin: Deutscher Verlag der Wissenschaften, 1982), 102. Reinhard Vogelsang, ed., *Revaler Schiffslisten 1425–1471 und 1479–1496* (Köln — Weimar — Wien: Böhlau, 1992), XVI–XVII.

³⁴ Alfred Ritscher, *Reval an der Schwelle zur Neuzeit 1. Vom Vorabend der Reformation bis zum Tode Wolters von Plettenberg (1510–1535)* (Bonn: Kulturstiftung der Deutschen Vertriebenen, 1998), 187–189.

³⁵ Reinhard Vogelsang, ed., *Kämmereibuch der Stadt Reval 1432–1463* (Köln — Wien: Böhlau, 1976), p. 7; Vogelsang, *Revaler Schiffslisten*, XVIII–XXIII.

³⁶ Paul Johansen, Heinz von zur Mühlen, *Deutsch und Undeutsch im mittelalterlichen und frühneuzeitlichen Reval* (Köln — Wien: Böhlau, 1973), 70, 74.

disposal of the city, to cover the large debts that the city had incurred.³⁷ The new toll once again started being called the pound toll. As the invoices and other contemporary documents of the accounting office (*Kemmerer*) of Tallinn's town council demonstrate, the city had started receiving pound toll revenue³⁸ by taxing the export of goods at the rate of 2% of the value of the goods.³⁹ The toll revenue received remained at the disposal of Tallinn's town council.

The opportunity to tax Tallinn's foreign trade arose after Johan III decided on 7 September 1583 to designate Narva as the centre for trade between Sweden and Russia after signing a truce with the Muscovite state. The king wished to earn profit from transit trade with Russia in the form of toll revenue. The tsar's decision to route Russia's foreign trade through Pskov, however, prevented this wish from being fulfilled. At the same time, Tallinn agitated vigorously against Narva. The city's good port and warehouse facilities, the high quality of the sortation of goods, favourable prices, the fortification of the city and its capacity to better control the shipment of military materials to Russia were highlighted in a letter sent to the king on 13 September 1583 as reasons why Tallinn itself should be the staple town for transit goods instead of Narva. Tallinn considered trade with Russia to be the foundation for the city's well-being. Small shops were sufficient to meet the trade needs of Narva, Vyborg and Helsinki in the opinion of Tallinners. Tallinn's town council sent a delegation to the king in June of 1584 to request that Tallinn be designated as the staple town for transit trade.⁴⁰

It is evident from Tallinn's later rhetoric that at its audience with the king, the city was prepared to relinquish some part of its toll revenues to the crown in the name of regaining its status as the staple town for foreign trade, initially having in mind the idea of splitting the revenues in half.⁴¹ The town council's offer was to a great extent inevitable because it realised that if Narva's trade was to be halted and the state was to be deprived of toll revenues from that town,⁴² Tallinn would have to offer something in return. Seeing that the overwhelming majority of foreigners, except for the Lübeckers, were not interested in trading in Narva under the terms set by the Swedish authorities and preferred

³⁷ Letter from Tallinn's town council to the royal commissars Axel Oxenstierna and others when they were staying in the city, in Tallinn on 23 August 1609: TLA, f. 230, op. 1, d. Ba 16, fol. 90–90v.

³⁸ Fragments of the accounting office books from 1540–1585: TLA, f. 230, op. 1, d. Ad 52/II; and from 1582–1612: TLA, f. 230, op. 1, d. Ad 66.

³⁹ Tallinn's town council transcript from 27 April 1574: TLA, f. 230, op. 1, d. Ab 14, fol. 561.

⁴⁰ Attman, *Den ryska marknaden*, 297–300, 307–309, 315–317; Attman, *The Struggle for Baltic Markets*, 125–127. Tallinn's envoys were in Uppsala at an audience with Johan III on 4 August 1584: TLA, f. 230, op. 1, d. Bh 62/I, fol. 367.

⁴¹ See for instance Tallinn's town council to Charles IX, in Tallinn on 15 May 1604: SRA, Livonica II, vol. 43 or to the royal commissars Axel Oxenstierna and others, in Tallinn on 23 August 1609: TLA, f. 230, op. 1, d. Ba 16, fol. 90–90v.

⁴² The Swedish authorities had taxed Narva's trade immediately after capturing the town. Starting from the first half of 1584, a 1.5% toll was collected from both imports and exports: Attman, *Den ryska marknaden*, 303.

trade routes that passed through Poland, Riga or Archangelsk, the crown accommodated the request of the Tallinners. On 25 August 1584, Johan III issued a resolution according to which ship voyages of foreigners, so to speak, would henceforth no longer be permitted to extend further east past Tallinn, while at the same time, Swedish subjects retained the right to sail to Narva and to trade there. The king made two decisions regarding the toll: firstly, one third of the received toll was left to Tallinn's town council for the upkeep of buildings and to cover other expenses; secondly, the state was begin receiving toll revenues from Tallinn starting in 1586.⁴³ The state took $\frac{2}{3}$ of the pound toll for itself in 1586–1593 and 1618–1621. Toll revenues were split in half with the city in the interval 1594–1617 and from 1622 to the end of the period of Swedish rule. The toll was collected at the rate of 1.5% of the value of the goods that were being transported until the summer of 1623, and thereafter at the rate of 3%. The toll revenues from Tallinn that started being received by Sweden's state treasury were the first regular tax that the state received from Estland and which remained in place until 1710. At the same time, it is important at this point to note that the nobility, which starting in 1584 formed the unified Knighthood of Estland, started discharging their traditional cavalry service obligation to the state,⁴⁴ which substantively was also a tax.⁴⁵

Since Tallinn's trade had declined during the wars, the amounts that the state received from the pound toll at the end of the sixteenth century and in the first two decades of the seventeenth century remained in the range of 2,000, and slightly more, riksdalers. The period from St. Bartholomew's Day of 1623 to St. Bartholomew's Day of 1629 is an exception, when the portoriums of Tallinn, Helsinki, Porvoo and Narva were rented to the city of Tallinn, and Tallinn took on the obligation to pay 12,000 Swedish dalers, or 6,857 riksdalers, to the state every year.⁴⁶

⁴³ Johan III's resolution to Tallinn's envoys, in Uppsala on 25 August 1584, § 4: *Die Quellen des Revaler Stadtrechts*, 181; TLA, f. 230, op. 1, d. Bh 62/I, fol. 208. The first of the city's toll books in Tallinn's City Archives and Sweden's National Archives is from the years 1586–1587: TLA, f. 230, op. 1, d. Ag:a 5; SRA, Östersjöprovinsernas tull- och licenträkenskaper, vol. 1: Revals pundtull 1586–1587.

⁴⁴ During the period of rule by the Livonian Order, the Knighthood of Harju-Viru, which was the predecessor of the Knighthood of Estland, had formed a troop of nobles in the service of the master of the order. This troop was lost after the province came under Swedish rule since the greater portion of the troop's recruiting area was in the hands of the enemy. It was only after Northern Estonia conclusively became part of the Swedish state that a new troop of nobles from Estland was formed in 1584 at the initiative of Pontus De la Gardie with the obligation of providing one armed cavalryman for every 20 (later 15) populated or unpopulated *adramaa* units (the *adramaa* is a measure of land that is somewhat similar to the English *ploughland*): Federley, *Konung, ståthållare och korporationer*, 37, 85–96.

⁴⁵ Klaus-Richard Böhme, "Schwedische Finanzbürokratie und Kriegführung 1611 bis 1721," in *Europe and Scandinavia. Aspects of the Process of Integration in the 17th Century*, ed. Göran Rystad (Solna: Esselte Studium, 1983), 53.

⁴⁶ For further information on Tallinn's toll rental, see: Melander, "Die Revaler Zollrende 1623–1629," 237–272; Küng, "See tubli linn muutub tühjaks ja lagedaks", I, 33–37; II, 4–10. Swedish dalers as units of account, which were locally called master dalers (*Herrentaler*) and had a fixed value of 32 öre, were in use in Tallinn in parallel with riksdalers in the first third of the seventeenth century. The value of the riksdaler, according to Tallinn's pound chamber, was 36 öre in 1586–1595, 40 in 1596–1613, 48 in 1614–1623, and 56

Table 1. Collection of pound toll in Tallinn in riksdalers

| Year | Total amount | State's share | City's share | Year | Total amount | State's share | City's share |
|------|--------------|---------------|--------------|------------------------------------|--------------|------------------|--------------|
| 1586 | 2,806 | 1,871 | 935 | 1618 | 2,289 | 1,526 | 763 |
| 1587 | 2,639 | 1,759 | 880 | 1620 | 2,560 | 1,707 | 853 |
| 1605 | 3,077 | 1,539 | 1,555 | 1621 | 2,827 | 1,885 | 942 |
| 1606 | 3,740 | 1,870 | 1,870 | 1622 | 3,954 | 1,977 | 1,977 |
| 1607 | 4,861 | 2,430 | 2,398 | January — August 1623 | 3,240 | 1,620 + 6,857 | 1,620 |
| 1608 | 3,948 | 1,973 | 1,973 | August 1623 — August 1624 | 9,981 | 1,562 + 6,857 | 1,562 |
| 1609 | 3,891 | 1,976 | 1,913 | August 1625 — August 1626 | 9,677 | 1,586 + 6,857 | 1,582 |
| 1610 | 3,204 | 1,602 | 1,602 | August 1626 — August 1627 | 11,028 | 2,085 + 6,857 | 2,085 |
| 1611 | 2,787 | 1,394 | 1,393 | August 1627 — August 1628 | 8,457 | 800 + 6,857 | 800 |
| 1612 | 3,010 | 1,505 | 1,505 | August 1628 — August 1629 | 10,176 | 1,660 + 6,857 | 1,660 |
| 1613 | 3,200 | 1,600 | 1,920 | August — December 1629 | 1,884 | 942 | 942 |
| 1614 | 2,667 | 1,333 | 1,446 | 1630 | 5,220 | 2,610 | 2,610 |
| 1615 | 3,117 | 1,559 | 1,558 | 1631 | 4,700 | 2,363 | 2,350 |
| 1617 | 2,736 | 1,463 | 1,342 | 1632 | 4,959 | 2,480 | 2,479 |

Sources: RA, EAA, f. 1, op. 2, d. 764–771; SRA, Östersjöprovinsernas tull- och licenträkenskaper, vol. 2–6; TLA f. 230, op. 1, d. Ag 2, 3, 7–9, Ba 16, 17, Ba 35/IV

in 1623/1624–1632. The general term daler is used in this paper to refer to the Swedish, or master, daler: Enn Küng, “On the Use of Money in Tallinn in the First Half of the 17th Century,” in *Numismatics in the Centenary Year of the Baltic States*, ed. Frida Ehrnsten, *Numismatica Baltica* 2 (Tallinn: , 2019), 101, 112–113, <https://www.researchgate.net/publication/354403198> *On the Use of Money in Tallinn in the First Half of the 17th Century* (accessed December 17, 2021).

Tallinn's loan assistance in the latter half of the sixteenth century

One possibility for obtaining money and equipment for fortresses and military units located in Estland was to take loans from residents of the province, including Tallinners. This approach was employed primarily in those times when the state budget was tight and when maritime transport from Sweden-Finland to Tallinn stopped in the winter months or when the threat of a new war emerged. The state took on the obligation of paying back loans. As long as the crown had landed property in Estland, one possibility was to mortgage hamlets, parts of hamlets and farms, and also mills. According to the database drawn up by Jakob Koit on the basis of materials in the *Livländska donationskontorets arkiv* (Livland Donations Office Archive),⁴⁷ crown lands were periodically mortgaged to Tallinners. While this had not yet been done in the reign of Erik XIV, Johan III and Sigismund mortgaged lands to Tallinners on at least 19 occasions (see Table 2). Crown lands in Sweden were also not mortgaged in Erik XIV's reign, yet Johan III did so from the very start of his reign.⁴⁸

The state received money as well as 'various things that are indispensable for the castle' from Tallinn's burghers. For instance, the burgher Arent von Lohn gave the state 15 lasts of Aalborg herring and 5 lasts in Tallinn measure of rye with a total value of 6,180 marks, in return for which a hamlet consisting of five farms situated near the city was mortgaged to him (mortgage dated 23 April 1574). Three periods take shape in mortgaging lands at the end of the sixteenth century: 1572–1574, 1581–1582 and 1594. The first of these periods was the years following the Northern Seven Years War, when the finances of the Swedish state were in serious difficulties due to the payment of the first Älvsborg Ransom. At the same time, battles were being fought in Northern Estonia with the aim of capturing Narva. Even Tallinn's town council was one of the lenders in November and December of 1573. The first time, it received three hamlets in Harju County as collateral for a loan of 2,478½ dalers, 1½ marks and 1 shilling.⁴⁹ Thereafter it was given Järveküla Manor together with all its hamlets as collateral for 1,870½ dalers and 4 marks.⁵⁰ The king referred in a letter to Tallinn's town council in 1576 to the crown's debt, which had by that time grown to 4,000 dalers, in return for which 'a few manors' had been

⁴⁷ Jakob Koit has compiled a database of the enfeoffments carried out by the Swedish authorities in Estland. The author of this paper possesses a copy of that database. A card file with Koit's database is also available in the Estonian National Archives collection of digitised archival sources: <http://www.ra.ee/dgs/explorer.php?tid=934&tbn=1&lev=yes&hash=924c5d7bfad9b15af877c5f59fddfbf5> ().

⁴⁸ Odén, *Kronohandel och finanspolitik 1560–1595*, 65, 204. A substantial number of loans was taken out from abroad — from Danzig, Antwerp, London and elsewhere — during Erik XIV's reign, paying high interest rates for them as well as giving Swedish goods in return. It was no longer so easy for Johan III to obtain foreign loans: *ibid*, 84, 138–141, 148, 219.

⁴⁹ Estland's Statthalter Clas Åkesson's (Tott) mortgage, in Tallinn on 12 November 1573: Jakob Koit's database.

⁵⁰ Claes Åkesson and Pontus De la Gardie to Tallinn's town council on 24 December 1573: TLA, f. 230, op. 1, d. BF 4, fol. 71–71v.

mortgaged to the city as collateral.⁵¹ Arnt Reier, for instance, emerged as a 'small lender' in 1574. In return for 320 dalers, he was able to continue his mortgage relationship regarding three hamlets that had already been at his disposal earlier.⁵² Yet in 1581–1582, the conquest of Estland was completed, when Tallinners once again loaned money and other items to the state. The year 1592 can be set apart from the third period. In that year, Hinrich von Lohn took over one of the crown's earlier debts amounting to 1,235 dalers, receiving in return mortgages of manors in Padise fief (mortgage dated 4 November of that year), and with three mortgages to cover a debt amount of 3,537.5 dalers in total (mortgages dated 14 May, 13 and 21 July of that year) in the summer of 1594.

Clearly, the data provided in Table no. 2 reflects minimum amounts. The state guaranteed the repayment of its debt to the lender by way of mortgaged manors. In the longer-term perspective, it was not profitable for the state to mortgage crown lands because mortgaged land holdings no longer contributed to state revenues.

Table 2. Mortgaging of crown lands to Tallinn's burghers in the last third of the sixteenth century

| Period | Mortgages | Marks | Dalers | Amount not noted |
|-----------|-----------|----------|----------|------------------|
| 1572–1574 | 8 | 13,184.5 | 4,669 | 2 |
| 1581–1582 | 5 | 1,000 | 4,750 | 1 |
| 1586–1597 | 6 | 3,000 | 4,954.5 | 1 |
| Total: | 19 | 17,184.5 | 14,373.5 | 4 |

The crown could also pay off its debt by offering goods in return. For instance, Burgomaster Hinrich von Lohn gave the state money and goods valued in total at 6,404 dalers for supplying and supporting German *Hofleute*.⁵³ It had been agreed that half of his loan was to be reimbursed from Tallinn's toll revenues and half in goods from Sweden. According to an inquiry that Tallinn's town council sent to Duke Charles in August of 1597, Lohn had not yet received money or goods to cover his loan.⁵⁴ It is difficult to say how this particular loan case was resolved due to the scarcity of

⁵¹ Johan III to Tallinn's envoys, in Svartsjö on 14 June 1576, §§ 5: *Die Quellen des Revaler Stadtrechts*, 176.

⁵² Johan III to Tallinn's town council, in Stockholm on 26 June 1574: TLA, f. 230, op. 1, d. BF 4, fol. 84–85.

⁵³ Members of territorial defence forces from the local nobility who fought on the sides of different countries in Livonia during the Russian-Livonian War were referred to as *Hofleute*.

⁵⁴ Tallinn's town council to Duke Charles, rough draft, 10 August 1597: TLA, f. 230, op. 1, d. BF 31, fol. 23.

relevant sources, yet as we will subsequently see, Hinrich von Lohn encountered further difficulties five years later in getting money back that he had loaned to the state.

Birgitta Odén has demonstrated that in 1576, grain, broadcloth, salt and other such materials were purchased for 11,000 dalers to meet the needs of Tallinn's fortress and soldiers. Of this amount, 2,000 dalers (about 18.2%) were borrowed from Tallinn's burghers at interest. The following year, the corresponding amounts were 12,000 and 8,600 dalers, which makes the proportion that was borrowed altogether 71.7%. Odén also notes that the goods were paid for primarily with Russian goods that had been seized by privateers on the Narva waterway, and that merchants had been given notably large quantities of copper from Stockholm.⁵⁵ It was quite common that repayments of debts tended to drag on over longer periods of time.

The state did not even end up paying back all the financial claims of Tallinn's town council. Hence Tallinn's envoys requested from Erik XIV in 1564 that money be paid back that had been given as an advance to *Hofleute* who had been in the king's service, without specifying the amount in question. The king thereupon found that he was not aware that he was in debt to the city. Yet if the city had given anything to his soldiers, Erik XIV promised to reimburse the expenses incurred upon the presentation of a verified invoice.⁵⁶ Similarly, Johan III refused in 1576 to pay the city his debt arising from his *Hofleute*, justifying this with the circumstance that most of the men had fled, meaning that they had switched sides, for which reason the king refused to take responsibility for them.⁵⁷

The most noteworthy assistance of that period from Tallinn for the Swedish Army was 10 lasts of gunpowder, a quantity of rye, and 'other supplies' that were loaned during the siege of Narva in August of 1581. A year later, Johan III assured Tallinn's town council that Commander-in-Chief Pontus De la Gardie was to pay back the loan in accordance with the applicable receipt,⁵⁸ yet the repayment of the aid dragged on. King Sigismund promised the reimbursement of the loan in April of 1594,⁵⁹ as did Duke Charles in the summer of 1602. The duke promised to send one last of gunpowder and sulphur from Sweden to Tallinn, and grain or butter from Finland in the autumn,⁶⁰ but by the spring of 1604 nothing other than one last of gunpowder had been delivered to Tallinn.⁶¹ Although Charles IX, who had ascended to the throne, affirmed in the summer of 1604 that he had

⁵⁵ Odén, *Kronohandel och finanspolitik 1560–1595*, 255, 342.

⁵⁶ Erik XIV's reply to Tallinn's envoys, near Hölö on 1 July 1564, § 2: *Die Quellen des Revaler Stadtrechts*, 166.

⁵⁷ Johan III to Tallinn's envoys, in Svartsjö on 14 June 1576, § 3: *Die Quellen des Revaler Stadtrechts*, 176.

⁵⁸ Johan III's memorial to Tallinn's envoys, in Uppsala on 2 August 1582, § 2: TLA, f. 230, op. 1, d. BF 5, fol. 67v.

⁵⁹ Sigismund's resolution to Tallinn, in Stockholm on 22 April 1594: TLA, f. 230, op. 1, d. BF 30, fol. 40v.

⁶⁰ Resolution from Duke Charles to Tallinn's envoys, in Stockholm on 8 July 1602: TLA, f. 230, op. 1, d. BF 44, fol. 68–68v.

⁶¹ Tallinn's town council to Duke Charles on 12 October 1602: TLA, f. 230, op. 1, d. BF 30, fol. 147; and on 15 May 1604: SRA, *Livonica II*, vol. 43.

sent gunpowder, saltpetre and sulphur to Tallinn in quite large quantities,⁶² the town council noted a baker's dozen years later that of the 10 lasts of gunpowder that had been promised, 'a considerable portion remained outstanding.'⁶³ Gustav II Adolf similarly promised in the spring of 1618 to send the gunpowder that was owed to Tallinn as soon as the navigation season began.⁶⁴ Hence the reimbursement of this particular loan assistance dragged on for almost forty years.

It is clear that the loans and assistance that the Swedish authorities requested from Tallinn's town council and burghers in the latter half of the sixteenth century were paltry compared to the expenditures that the state made to support and maintain the soldiers and civil servants stationed in Estland, to supply and maintain fortresses, as well as to run the administration of church life. At the same time, Tallinners were not the only ones from whom loan assistance was requested. Hence for instance, Stockholm's burghers also loaned large sums to Erik XIV, Johan III and Duke Charles. The debts that were owed to them were paid in furs, Swedish copper, and other such goods.⁶⁵

Financial relations between Tallinn and Duke Charles / Charles IX

The power struggle between King Sigismund and Duke Charles culminated in 1599/1600 with the duke's victory, when Sweden's estates swore an oath of loyalty to him as king. In July of 1600, Duke Charles succeeded in convincing Sweden's estates to allot extensive means for taking armed forces to Estland: a total of 10,000–12,000 men were sent across the sea. The Swedish-Polish War broke out in September of that year.⁶⁶ Duke Charles tried to acquire as much financial means as possible for waging war. Additional tolls were imposed on foreign trade in Sweden-Finland, toll rates were raised, and irregular taxes were announced.⁶⁷ Tallinn's toll rates were not changed. They remained at 1.5% of the value of the goods in question. As before, Estland relied on Swedish and Finnish finances, the province's crown land holdings, revenues from Tallinn's pound toll, and loans.

Duke Charles conveyed his first requests for assistance, which did not yet include specific amounts, in a letter to Tallinn's town council on 11 October 1600, when he asked the town council to influence its burghers to send all manner of necessities to his

⁶² Charles IX's resolution to Tallinn's town council, in Stockholm on 31 July 1604: TLA, f. 230, op. 1, d. BF 30, fol. 164v.

⁶³ Instruction from Tallinn's town council to its envoy Bugislaus Rosen on his trip to Sweden on 6 August 1617: SRA, Livonica II, vol. 44.

⁶⁴ Gustav II Adolf to Tallinn's town council, in Stockholm on 7 March 1618: TLA, f. 230, op. 1, d. BF 55, fol. 93–94v.

⁶⁵ Ericson, *Borgare och byråkrater*, 321; Odén, *Kronohandel och finanspolitik 1560–1595*, 65, 338–341.

⁶⁶ Lars-Folke Landgrén, *Tvekampen 1521–1611, Krigen kring Östersjön 2* (Helsingfors: Schildts, 2008), 189–191.

⁶⁷ Jan Lindegren, "Den svenska militärstaten 1560–1720" *Magtstaten i Norden i 1600-tallet og dens sociale konsekvenser. Rapporter til den XIX Nordiske historikerkongres*, ed. Erling Ladewig Petersen, vol. 1 (Odense: Odense Universitetsforl., 1984), 110; Sandberg, *I slottets skugga*, 68, 73, 74, 78, 104–105.

soldiers — beer, bread, salt, shoes, and other items — promising to pay for those goods. On 26 October of that same year, with reference to his plan to unify Livonia into a complete whole, the duke wanted soldiers and/or money from the city.⁶⁸ The duke was already more specific at the end of November, asking the city for a loan of at least 15,000 dalers. The duke justified his request by the circumstance that winter had unexpectedly arrived, which limited the possibility to bring money and other supplies from Sweden to Estland. The duke promised to pay the loan back with money received from Tallinn's toll.⁶⁹ Tallinn complied with the duke's request and promised to lend an amount, the size of which is not mentioned in sources. Additionally, the duke wished to borrow 3,000 dalers of Tallinn's toll revenues. Although the town council did not give him this amount,⁷⁰ a few private persons expressed their willingness to give loans to the state. For instance, Burgomaster Hinrich von Lohn was prepared to lend 1,000 dalers,⁷¹ and at about the turn of the year, the burgher Valentyn Kruse contributed 'a considerable sum' of money as a loan.⁷²

The war did not stop in the winter of 1600/1601. Duke Charles launched preparations in Paide for capturing Tartu: the city capitulated on 27 December. In addition to the money that had been given as a loan, Tallinn agreed at the end of 1600 to send a troop of soldiers for two months to help in besieging Tartu. Their upkeep remained the responsibility of the city, for which the town council allocated its share of toll revenues.⁷³

The duke's need of money was permanent, for which reason he offered to rent the state's share of the city's pound toll to the town council at the start of May, 1601 when he was in Tallinn. The town council deliberated the offer and informed the duke that it could pay 3,500 riksdalers per year as rent on the condition that voyages to Narva by foreigners be discontinued, Tallinn be designated as the staple town, no other toll be introduced alongside the pound toll, and nobody be exempted from paying toll. These conditions were accepted and on that very same day, the town council had to hand over the first

⁶⁸ Duke Charles to Tallinn's town council, from Uus-Pärnu on 11 October: TLA, f. 230, op. 1, d. BF 43, 44; and from Viljandi on 26 October 1600: TLA, f. 230, op. 1, d. BF 44, fol. 22.

⁶⁹ Duke Charles to Tallinn's town council, from Paide on 24 and 26 November 1600: TLA, f. 230, op. 1, d. BF 44, fol. 26–27. In addition to money, the duke wanted a number of soldiers from the city to come to his aid.

⁷⁰ Tallinn's town council to Duke Charles, on 20 December 1600: TLA, f. 230, op. 1, d. BF 30, fol. 99–101.

⁷¹ Duke Charles to Tallinn's town council, from Paide on 6, 8 and 14 December 1600: TLA, f. 230, op. 1, d. BF 44, fol. 32, 36, 40. As emerges from the duke's letter dated 8 December, a sum of money had also arrived in Tallinn by that time from Sweden-Finland, along with a large quantity of soldiers' footwear and fulled homespun from Finland. Tallinners were to forward these to Paide along with the borrowed money.

⁷² On 13 November 1601, Duke Charles decided to pay 3,500 dalers of the loan back to V. Kruse from Tallinn's toll revenues: TLA, f. 230, op. 1, d. BF 31, fol. 28.

⁷³ Tallinn's town council to Duke Charles, on 20 and 30 December 1600 and 3 January 1601: TLA, f. 230, op. 1, d. BF 30, fol. 100–100v, 102, 104v–105; Estland's Statthalter Mauritz Stensson Leijonhufvud to Duke Charles, on 21 December 1600: SRA, *Livonica II*, vol. 3. These sources do not indicate whether Tallinn actually sent men to the battlefield and if so, how many.

600 riksdalers to the duke's treasury.⁷⁴ On 14 May, Duke Charles sent a letter to Tallinn's town council affirming that he had rented the pound chamber to the city for two years, that is until 14 May 1603, for the amount of 7,000 riksdalers, of which half had to be paid in the first year and the other half of the amount in the following year. For his part, Duke Charles promised to maintain the ban on voyages to Narva by foreigners.⁷⁵

Tallinn signed a two-year toll rental agreement in a situation where Duke Charles was successful on the battlefield in Livland. By the spring of 1601, in addition to Koknese and the city of Riga, almost all of historical Livonia was in the hands of the Swedes. Yet the fortune of war already turned in favour of the Poles in the summer of that same year of 1601 and their success continued in the subsequent years as well. On top of that, the crop failure of the preceding summer made itself felt in the winter of 1601–1602. Famine accompanied crop failure in 1602 and 1603, followed by the plague.⁷⁶ The export of grain also came to a halt.⁷⁷ Polish forces launched an intense offensive on the Livland front in March of 1602. They succeeded in capturing Viljandi, Rakvere and Paide: they were at the very walls of Tallinn in mid-June. Tartu capitulated to the Poles in April of 1603.⁷⁸ Tallinn's economic situation worsened sharply, the city's debt burden grew, and there was a shortage of means for the functioning of everyday life. At the same time, the city had to contribute to the upkeep of the Swedish Army⁷⁹ and to supply fortresses as before. In the situation that had taken shape, Tallinn's town council informed the duke on 7 March 1603 that after the first year of toll rental, it had terminated the agreement and transferred the collection of tolls to the burgher Valentyn Kruse.⁸⁰ In turn, Kruse's loan to the state was reimbursed in this way.

In this difficult economic situation, Duke Charles was also forced to mortgage crown lands to cover the loans he had taken out from Tallinners. Four mortgages made by Tallinn's castle authorities in the duke's name date from the first four months of 1602. A total of 3,547 dalers (1 daler = 32 öre) and 600 riksdalers (1 riksdaler = 36 öre)

⁷⁴ Report from Tallinn's town council on negotiations with Duke Charles' advisor Lubbert Kavier and secretary Per Nielsson, in Tallinn on 9 May 1601: TLA, f. 230, op. 1, d. Ba 16, fol. 58–58v.

⁷⁵ Duke Charles to Tallinn's town council, in Tallinn on 14 May 1601: TLA, f. 230, op. 1, d. BF 49, fol. 3–3v.

⁷⁶ Marten Seppel, "1601.–1603. aasta näljahäda Eestimaal. I. Kronoloogia, ikalduse ulatus ja sissetulekute langus" [The famine of 1601–1603 in Estland I. Chronology, the scope of the crop failure, and the decrease in incomes] *Tuna. Ajalookultuuri Ajakiri* 2 (2014), 33–49; Marten Seppel, "1601.–1603. aasta näljahäda Eestimaal. II. Asustuse vähenemine, näljaabi ja kannibalism" [The famine of 1601–1603 in Estland II. Decline in settlement, famine relief and cannibalism] *Tuna. Ajalookultuuri Ajakiri* 3 (2014), 25–43; Marten Seppel, "1603. aasta katk Tallinnas Georg Mülleri tuluraamatu põhjal" [The plague of 1603 in Tallinn on the basis of Georg Müller's revenue book] *Tuna. Ajalookultuuri Ajakiri* 3 (2017), 30–44.

⁷⁷ See for instance the rough draft of the letter from Tallinn's town council to Narva's Statthalter Samuel Nielsson dated 17 February 1602, according to which the export of grain from Tallinn was halted. A large increase in grain prices is also mentioned: TLA, f. 230, op. 1, d. BA 6, fol. 43–43v.

⁷⁸ Landgrén, *Trekampen 1521–1611*, 193; Laidre, *Domus belli*, 676–686.

⁷⁹ For instance, the city agreed on 1 April 1602 to provide for 70 soldiers in the service of the duke with 300 riksdalers for two months: TLA, f. 230, op. 1, d. Ab 30, fol. 282.

⁸⁰ Tallinn's town council to Duke Charles, in Tallinn on 7 March 1603: SRA, *Livonica II*, vol. 43.

was obtained from four Tallinn burghers. Of these burghers, Eberhardt Möller provided a noteworthy loan to the extent of 3,147 dalers, receiving Kiviloo Manor with 37 German ploughlands (mortgage dated 2 March 1602) as collateral until the repayment of the loan.⁸¹ In the subsequent period, Tallinners did not receive mortgaged crown lands to cover loans through to the end of the reign of Duke Charles/Charles IX.

When envoys from Tallinn's town council were visiting Duke Charles in Stockholm in the summer of 1602, the question of providing financial loans arose, whereas the duke found that Tallinners wanted him to halt Narva's trade and to channel foreigners to Tallinn, but that Tallinners themselves had not complied with the crown's wish for contributions, additional taxes and loans.⁸² In the course of negotiations, the duke presented the city with yet another request for a loan of 2,000 dalers, promising Finnish butter in return. The town council rejected the loan request, referring to the city's large debt burden resulting from the long war. At the same time, it was claimed that when Paide was under siege by the Poles, Tallinn had already provided a loan of 23 lasts of rye and more than 4 lasts of barrel salt. The envoys further stated that in order to obtain these goods, the city had been forced to pawn off its silver objects.⁸³

Based on the account books of Tallinn's castle fief from 1601–1603, consignments of money and foodstuffs from Tallinn's town council and burghers to the city garrison catch the eye. While monetary calculation was used in contemporary correspondence, calculation in kind prevails in the account books. Hence the town council sent at least 1,000 riksdalers and 515 bushels of rye to the castle in those years, while in total, Tallinn's burghers gave on loan at least 40 riksdalers, 418 bushels of rye, 30 bushels of barley, 90 bushels of malt, 5 barrels of herring, and 6 casks of wine, with other goods in smaller quantities. A noteworthy lender was once again Hinrich von Lohn, who gave the castle one last of rye, 24 bushels of malt, 45 oxen, 7 steers, 33 cows, 14 calves, 36 sheep, 16 lambs, 2 rams, 13 goats and 18 chickens in the 1602/1603 accounting year. The same account books also indicate repayments that took place in different types of grain. Specific loans and repayments are difficult to correlate.⁸⁴

Alongside local market produce, the state also once again offered Swedish and Finnish goods as collateral for loans. Taking Hinrich von Lohn as an example, at the request of the duke he had already given 8,000 dalers to the Swedish Army at some

⁸¹ Estland's Governor Duke Johann Adolf's mortgages from 27 January, 2 March and 25 April 1602, and Statthalter Mauritz Stensson Leijonhufvud's mortgage from 30 March 1602. Kiviloo Manor was still mortgaged and in the possession of Eberhardt Möller on 12 August 1614 because according to the mortgage approved by Axel Oxenstierna, Möller had lent 4,104 dalers to the crown 'in past years for paying soldiers.' The mortgage was set to end on 26 September 1614: RA, EAA, f. 1, op. 2, d. 42, fol. 305; Jakob Koit's database.

⁸² Resolution from Duke Charles to Tallinn's envoys, in Stockholm on 8 July 1602: TLA, f. 230, op. 1, d. BF 44, fol. 67–69v.

⁸³ Tallinn's town council to Duke Charles, on 5 August 1602: SRA, Livonica II, vol. 43.

⁸⁴ SRA, Baltiska fogderäkenskaper, vol. 16, vol. 17.

point around 1600/1601. In the winter of 1601, at the request of Statthalter Mauritz Stensson Leijonhufvud, he gave an additional 225 dalers to the cavalry, and 423 dalers to the castle for the purchase of livestock, for a grand total of 8,648 dalers in loans.⁸⁵ The duke had 'with his hand and seal' promised Lohn that this loan as well as the one that he would in the future lend to the crown would be paid in Stockholm in the summer of 1602 either by way of a bill of exchange from Lübeck or by Swedish copper and iron. Lohn sent his employee to Stockholm in the summer of 1602 to receive the repayment of the loan, but that employee left Stockholm emptyhanded. Regardless of the amount that was owed, Lohn was the one that was prepared to lend cash and grain valued at the above-mentioned 2,000 dalers to the state because, as the Governor of Estland Andreas Lindersson (Anders Lennartsson) noted, '*...the fortress here is in great need of money under the country's current conditions, yet very little of this money can be expected from Finland due to the lateness of the year.*' Yet Lohn tied the giving of the new loan to the repayment of the old debt. The governor recommended that the burgomaster's offer be accepted. That would have increased the state's debt to 10,648 dalers.⁸⁶ Lohn ultimately did not lend that 2,000 dalers to the crown.

The employees that Hinrich von Lohn sent to Stockholm in the subsequent years as well did not bring back repayments of his loans. Instead, when they were in the capital, they increased the burgomaster's expenses even further. As can be seen from Lohn's letter to King Charles IX from the summer of 1606, the king had at some point issued an order to pay the Tallinner back the debt, which was already valued at 9,060 dalers, from Finland. Lohn had waited for a year and a half and had received goods valued at a total of 3,600 dalers. Yet when Lohn deducted all the expenses associated with giving the loan, and the fact that the commodities had been given to him at a price that was higher than their market value, he had not received even 2,000 dalers back according to his own estimation. Lohn sent his employee back to Stockholm to have the goods that had been allotted from Finland reassessed, and also to have reimbursed the part of the loan that was yet to be repaid either in Stockholm in the form of copper and other goods, or as a bill of exchange from Lübeck.⁸⁷ Hinrich von Lohn presumably waited for his loan to be paid back for a few more years. Hence in 1607, Charles IX prescribed the reimbursement to Lohn of 'money that had already been given as a loan years ago' in the amount of

⁸⁵ These loans are not recorded in the accounts book of Tallinn's castle fief.

⁸⁶ Andreas Lindersson to Duke Charles, in Tallinn on 3 November 1602: RA, EAA, f. 1, op. 2, d. 39, fol. 247, 250–251; Tallinn's town council to Duke Charles, on 19 February 1603: SRA, Livonica II, vol. 43; certificate from Tallinn's town council to Hinrich von Lohn, in connection with the trip to Stockholm by the burgher Thomas Eicke, his business partner whom Lohn authorised to represent him, on 18 February 1603: TLA, f. 230, op. 1, d. BA 6, fol. 65–65v.

⁸⁷ Burgomaster Hinrich von Lohn to Charles IX from Tallinn, on 1 August 1606: SRA, Livonica II, vol. 43.

1,000 dalers from Vyborg toll revenues, although that money was not to be found in Vyborg.⁸⁸

A new method for obtaining money from Tallinn's burghers emerged at the start of the seventeenth century in financial relations between the state and the city, namely by way of payment orders-bonds issued in Stockholm, which contemporaries called bills of exchange. This meant that the issuer of the bill of exchange in Stockholm, in other words the royal authority, addressed the bill of exchange to the drawee, that is Tallinn's town council and the city's burghers, with the wish that the city transfer the amount indicated on the bill of exchange to the castle authorities in Toompea. The issuer of the bill of exchange thus assumed a debt obligation to the city. Hence Duke Charles concluded an agreement with Stockholm's town council in October of 1602 that the town council would send a bill of exchange for 2,000 dalers to Tallinn's town council. The Tallinners had to accept the bill of exchange and give the amount indicated on it to Andreas Lindersson, the Commander-in-Chief of the armed forces in Livland. This money was meant for the acquisition of provisions, broadcloth and other such supplies for the army. Stockholm's town council assumed the obligation to pay this bill of exchange back to the Tallinners later in goods or cash either in Sweden or Lübeck. In essence, this was a loan from Stockholm's town council to the duke, which it was not possible to bring across the sea in the form of necessary goods due to the late season of the year.⁸⁹

At the turn of 1602/1603, Duke Charles forwarded a bill of exchange for 5,000 dalers to finance the defence of Pärnu from Lorentz Krause (Crause) to Tallinn to Andreas Lindersson, who had risen to the position of governor, and to the headman Adam Schrapfer. Lindersson and Schrapfer, in turn, worked out an agreement with the Tallinn alderman Johan Möller that he would give 200 bushels of rye worth 458½ riksdalers to cover part of the amount of the bill of exchange. It was agreed that Möller's loan would be covered using money from Lübeck. It is not apparent from the notice issued by the castle authorities whether Tallinners accepted the remaining amount of the bill of exchange as well.⁹⁰ It is likely that the full amount of the bill of exchange was not accepted because Tallinn's town council sent the duke an apologetic letter in mid-February noting that the burghers were unable to pay the bill of exchange from Lorentz Krause (the amount of which was indicated as 7,000 dalers in the letter). The excuse offered by the town council was that even the upkeep of the city's own soldiers alone cost the town council a great deal more than a thousand dalers per month.⁹¹

⁸⁸ Notice issued by Tallinn's town council on 12 August 1608: TLA, f. 230, op. 1, d. BA 10/I, fol. 97.

⁸⁹ Duke Charles to Tallinn's town council, in Stockholm on 12 October and 2 November 1602: TLA, f. 230, op. 1, d. BF 44, fol. 71–71v, 76–77.

⁹⁰ Notice from the Governor of Estland Andreas Lindersson and headman Adam Schrapfer, in Tallinn on 27 January 1603: RA, EAA, f. 1, op. 2, d. 39, fol. 296–296v.

⁹¹ Tallinn's town council to Duke Charles, on 19 February 1603: TLA, f. 230, op. 1, d. BA 6, fol. 67.

Alongside the loans requested from the city, Duke Charles attempted to get Tallinn's town council to finance one of his military units. Hence the duke demanded in the summer of 1603 that arising from its privileges, the city accept the obligation for the upkeep of a troop of soldiers (400 men), paying 1,089 dalers per month. Understandably, the city did not agree to this, finding that it did not have such an obligation arising from its privileges. Furthermore, the city found that since the start of the war, Tallinn had shouldered the upkeep of more soldiers than the city's resources would have allowed, and thus the city had incurred large debts.⁹² As we shall see, the same demand arose again in the reign of King Gustav II Adolf.

As can be seen, the Swedish state sought money from the city of Tallinn in several different ways in the first couple of years of the seventeenth century — mortgaging lands, taking out loans and issuing bills of exchange. The town council and the community complied with the crown's requests as best they could, although grudgingly, and gave money and provisions. Yet due to intense warfare, the suspension of trade, and the extensive crop failures and plague that struck the land, Tallinn was economically ruined to such an extent at the end of 1602 that the state authorities did not request direct aid or loans from Tallinners from the summer of 1603 until the autumn of 1606, although the city nevertheless still had to make various expenditures in connection with ongoing warfare (see tables 3a and 3b). At the same time, on 3 June 1604, Charles IX once more offered the city the entire pound toll revenue for two years, but in return for this, the city had to maintain a 200-man troop of soldiers on the battlefield for a year.⁹³ In order to make Tallinn more attractive to foreigners as a trading centre than its neighbouring city Narva, Narva's import and export tolls were raised to 10% while Tallinn's toll tariffs remained unchanged.⁹⁴ Nevertheless, Tallin's town council did not want to accept the offer from Charles IX regarding the upkeep of soldiers, for which reason the king became angry and abandoned his plan, yet nevertheless left Tallinners with half of the toll revenue as before.⁹⁵ In the spring of 1604, the king succeeded in obtaining means at the Riksdag in Norrköping for continuing the war in Livland, yet the campaign ended with a severe defeat at Kirkholm on 17 September 1605. Sweden's estates once again approved the allocation of money at the 1606 Riksdag in Örebro, and thereafter war was waged with varying degrees of success until 1609.⁹⁶

In the autumn of 1606, Joachim Friedrich, the Count of Mansfeld who had been appointed commander-in-chief of the forces in Livland, launched a campaign in Livland.

⁹² Tallinn's town council to Duke Charles in response to his letter written on 15 July in Älvsånabben, on 20 August 1603: SRA, Livonica II, vol. 43.

⁹³ Charles IX to Tallinn's town council, in Nyköping on 3 June 1604: TLA, f. 230, op. 1, d. BF 44, fol. 104.

⁹⁴ Charles IX to Tallinn's town council, in Nyköping on 15 May 1604: TLA, f. 230, op. 1, d. BF 44, fol. 100.

⁹⁵ Charles IX's resolution to Tallinn, in Stockholm on 31 July 1604: *Die Quellen des Revaler Stadtrechts*, 191.

⁹⁶ Landgrén, *Trekampen 1521–1611*, 195–197.

Charles IX sent Tallinn's town council two letters in November of that year stating that he wanted 2,000 bushels of grain and 30 lasts of herring from the city to supply Livland's fortresses, and promising to repay these supplies. The king also wanted Tallinn to provide 2,000 dalers, like Stockholm had already done. Charles IX treated this sum of money as a non-repayable contribution. Here it is interesting to note that the king used a new rhetorical tactic in demanding this contribution, accentuating his view that the crown had protected Tallinners against both Russia and Poland, and while his Swedish subjects had parted with contributions and surcharges to finance waging war in Livland, Tallinn, which was the most directly affected by the war, had not contributed anything at all. According to Charles IX, a few barrels of gold and grain had been sent in cash every year across the sea from Sweden. Now Charles IX wanted Tallinn as well to contribute to the war effort.⁹⁷

The demand for contributions, in other words non-repayable financial aid, was a new phenomenon in the financial relations between the royal authorities and Tallinn. Tallinn's town council was unmoved by the king's rhetoric, instead already notifying the king at the start of December that Tallinners had contributed to the city's defence and had also given loans, and even now would gladly support Estland's fortresses with the requested quantity of grain and herring, but due to economic decline, especially in trade, the city's merchants had been ruined and lacked reserves. Furthermore, Tallinners had recently with great difficulty given 1,200 bushels of grain to support the fortress in Narva at the request of Narva's Statthalter, and had given large quantities of herring, broadcloth, money and gunpowder as a loan to supply Valmiera Castle.⁹⁸ The subject of contributions was taken up for deliberation at a session of Tallinn's town council on 5 January 1607, where it was rejected on the grounds that unlike Stockholm, Tallinn was not obliged to pay contributions since it was found that Tallinn was a free German town and that it had already sufficiently maintained soldiers and looked after guards, while also keeping walls and earthworks in order. Tallinners did not have money; its merchants had no income. According to information that the town council was privy to, Stockholm had not yet paid the contribution demanded of it either.⁹⁹

It is hardly likely that the town council's internal deliberation reached the king, but at the start of February, he reacted quite offendedly, vowing to open a new port at Pirita near

⁹⁷ Charles IX to Tallinn's town council from Stockholm, on 8 and 27 November: TLA, f. 230, op. 1, d. BF 31, fol. 35–35v; TLA, f. 230, op. 1, d. BF 44, fol. 150–150v.

⁹⁸ Tallinn's town council to Charles IX, on 4 December 1606: SRA, Livonica II, vol. 43. There are two rough drafts of this same letter dated 4 and 6 December, which differ from the original letter that was sent to the king: TLA, f. 230, op. 1, d. BF 30, fol. 182–184v; TLA, f. 230, op. 1, d. BF 46, fol. 70–73.

⁹⁹ Transcript of Tallinn's town council meeting from 5 January 1607: TLA, f. 230, op. 1, d. Ab 33, fol. 26.

Tallinn, where the town council would not be able prevent the crown from imposing tolls on goods however it wished, if the city refused to provide any aid.¹⁰⁰ In its reply sent to Charles IX on 11 April, Tallinn's town council remained steadfast at its previous positions regarding providing grain and herring as well as giving the requested contribution, stressing the city's great expenditures on the upkeep of the city's soldiers, the repair of cannons, and of earthwork and fortification walls. These expenditures were assessed as having been larger than the contribution that Stockholm had promised to the crown.¹⁰¹ Yet the king relented and changed the demand for a contribution to loan assistance, promising to repay the 2,000 dalers that the city would give for the upkeep of the cavalry with butter from Finland.¹⁰²

Yet Charles IX did not abandon the idea that Tallinn should pay contribution to the crown, rather he presented the town council with a proposal on 19 August 1607 stating that if the city wanted to permanently gain possession of half of the pound toll and the conclusive prohibition of voyages by foreigners to Narva, the city would have to accept several conditions. One of them was the payment of contributions in times when Sweden was at war.¹⁰³ The city rejected the king's proposals in December of that same year, requesting that irregular taxes not be demanded from the city.¹⁰⁴ When Tallinn's town council discussed the topic of contributions with Commissar of War Adam Schrapfer in August of 1608, it was noted that kings Erik XIV and Johan III had already demanded this irregular war tax from Tallinn but the city had refused to pay this money since it was in contradiction with the rights and customs that those same kings had affirmed for the city. Similarly, rhetorical complaining about the city's deplorable economic condition was part of the objections of Tallinners, along with complaints that the city's burghers had with great difficulties provided the upkeep for soldiers in wartime, while performing sentry duty day at night and bearing other burdens.¹⁰⁵ Discussion on the topic of paying contributions continued in 1609, when Privy Councillor Axel Oxenstierna and Chancellor Nils Chesnecopherus were in Tallinn as representatives of Charles IX.¹⁰⁶

¹⁰⁰ Charles IX to Tallinn's town council from Stockholm, on 3 February 1607: TLA, f. 230, op. 1, d. BF 44, fol. 157.

¹⁰¹ Tallinn's town council to Charles IX, on 11 April 1607: SRA, Livonica II, vol 43.

¹⁰² Charles IX to Tallinn's town council from Stockholm, on 14 June 1607: TLA, f. 230, op. 1, d. BF 44, fol. 162–162v.

¹⁰³ Charles IX's proposals to Tallinn, in Stockholm on 19 August 1607: *Die Quellen des Revaler Stadtrechts*, 197–198.

¹⁰⁴ Tallinn's town council to Charles IX, on 22 December 1607: TLA, f. 230, op. 1, d. BF 44, fol. 36–38.

¹⁰⁵ Resolution from Tallinn's town council in response to Commissar Adam Schrapfer's oral inquiry, on 18 August 1608: SRA, Livonica II, vol. 43.

¹⁰⁶ Reply from Tallinn's town council to the royal commissars Privy Councillor Axel Oxenstierna and others, on 12 August 1609: SRA, Livonica II, vol 43; reply from the royal commissars to Tallinn's town council on 15 August 1609: TLA, f. 230, op. 1, d. BF 52, fol. 7–11v.

Tallinn's town council firmly stuck to its guns and refused to give 6,000 dalers in loan assistance to the crown in the summer and autumn of 1608, affirming that it had conferred with the city's guilds, but the community was not prepared to lend money. The town council recommended that Commissar of War Schrapfer himself should speak with the merchants.¹⁰⁷ According to one of the more recent calculations made by the town council, the city itself had spent over 6,000 dalers per year on defence.¹⁰⁸ Nevertheless the town council and the city's burghers gave monetary loans to the state in 1608/1609. For instance, Joachim Friedrich, the Count of Mansfeld, approved the invoice for 2,931 riksdalers (at the rate of 40 öre per riksdaler) that had been received from the burgher Bugislaus Rosen. The count promised to have this amount paid in Lübeck by the coming Easter holiday.¹⁰⁹ At the start of 1609, the town council approved a 400-daler loan in connection with combat activity around the fortress at Daugavgrīva,¹¹⁰ and a loan of 2,000 dalers at the end of that same year.¹¹¹ It is somewhat surprising that the central authorities did not approach Tallinn with requests for aid and loans in the last two years of the reign of Charles IX.

The requests for contribution and loans coincided with the previously mentioned question raised by Charles IX on whether Tallinn had paid back the loan it received from Erik XIV in 1561. When Tallinn's envoy Berendt von Gertten was in Stockholm at the start of 1609, the intoxicated king blurted out the claim that the city had owed the crown altogether 85,000 dalers since the reigns of Erik XIV and Johan III.¹¹² The envoy's report does not specify what that amount consisted of.

Yet Tallinn's town council kept track of the city's expenditures as well. At some point in 1613, the town council had drawn up quite a detailed report on the city's monetary and other expenditures, starting from the arrival of Duke Charles in Tallinn on 9 August 1600 (in Tables 3a and 3b), and sent the report to Stockholm.¹¹³

¹⁰⁷ Resolution from Tallinn's town council in response to Commissar Adam Schrapfer's oral inquiry, on 18 August 1608; Tallinn's town council to Charles IX, on 30 August 1608: SRA, Livonica II, vol. 43.

¹⁰⁸ Tallinn's town council to Charles IX, on 12 August 1609: SRA, Livonica II, vol 43.

¹⁰⁹ 11 November 1608, the Count of Mansfeld Joachim Friedrich's notice, on 11 November 1608: TLA, f. 230, op. 1, d. BA 10/I, fol. 110. It is possible that Gustav II Adolf donated Kuksema hamlet with 16 ploughlands and Kagavere hamlet with 8 ploughlands, both in Järva-Jaani Parish in Järva County, to Bugislaus Rosen on 20 September 1613 due to the delay in paying back this loan, on the basis of Harju-Viru law, in return for which Rosen waived the debt of 1,200 dalers that he had lent to Charles IX: Jakob Koit's database.

¹¹⁰ Tallinn's town council transcript from 9 January 1609: TLA, f. 230, op. 1, d. Ab 34, fol. 18.

¹¹¹ Resolution of Tallinn's town council in response to the claim from the Count of Mansfeld Joachim Friedrich and Tallinn's Statthalter Andreas Larsson, on 20 October 1609: TLA, f. 230, op. 1, d. BF 41/V, fol. 20–20v.

¹¹² Berendt von Gertten's letter to Tallinn's town council on his audience with King Charles IX on 6 January, in Stockholm on 10 January 1609: TLA, f. 230, op. 1, d. BF 49, fol. 62–63.

¹¹³ SRA, Livonica II, vol. 239.

Table 3a. Tallinn's expenditures on warfare in 1600–1605 (riksdalers : öre)

| | |
|--------------------------------|-----------------|
| Cash | 6,147:25 |
| 656 bushels of bread | 984:00 |
| 100 casks of beer | 250:00 |
| 31 lasts and 18 bushels of rye | 1,587:13 |
| 4 lasts and 2 barrels of salt | ? |
| Total: | 9,299:05 |

Table 3b. Tallinn's expenditures on the upkeep of soldiers and loans given by the city's burghers to the crown in 1600–1607/1613 (riksdalers)

| | | |
|---------------|--|-------------------|
| 1601 | For the siege of Tartu, 100 soldiers for 3 months, at 1,800:00 per month | 5,400:00 |
| 1602 | For the defence of Paide, 60 German soldiers for 3 months, at 1,080:00 per month | 3,240:00 |
| 1603 | At Rakvere, 100 German soldiers for 3 months, at 1,800:00 per month | 5,400:00 |
| 1605 | At Paide, 50 Tallinn soldiers for 2 months, at 650:00 per month | 1,300:00 |
| 1606 | At Tartu, 60 soldiers for 3 months, at 1,080:00 per month | 3,240:00 |
| 1608 | At Pärnu, 100 soldiers for 3 months, at 1,080:00 per month | 5,400:00 |
| 1600–1613 | For the upkeep of 100–200 soldiers per year at 7,224:00 per year | 93,912:00 |
| 1600–1613 | For 53 artillerymen per year at 4,060:00 per year | 52,780:00 |
| 1600–1613 | Per year for supplying the artillery at 1,000:00 per year | 13,000:00 |
| | Unmarked expenditures | ? |
| Total: | | 185,300:00 |
| 1600–1607 | 58 loans from Tallinn's burghers | 94,000:00 |
| Total: | | 279,300:00 |

The report of Tallinn's town council lists expenditures that went to the crown — provisions and money for the army, and the participation of the city's soldiers in the defence and siege of various fortresses. Yet there are also other expenditures like the upkeep and supply of local garrison soldiers. It does not emerge from the report to what extent the central authorities compensated the expenditures that had been made or dispensed concessions. The castle's account books for those years have not survived. At this point it can be added that according to a letter from Tallinn's town council to Gustav II Adolf in 1616, the city had given Charles IX a loan of 60,000 dalers in 1607

in response to an ordinance. The Tallinners complained in this letter that this was a heavy burden for them because at the same time, the city paid for the upkeep of a troop of German soldiers.¹¹⁴ At the same time, Tallinners who owned land holdings or had land at their disposal had to fulfil cavalry service obligations similarly to landowner nobles. As of 1608, 378 ploughlands of land were in the hands of Tallinners and according to the orders of Charles IX, they had to provide one fully armed and equipped cavalryman for every 10 ploughlands.¹¹⁵

Financial relations between Tallinn and Gustav II Adolf

The death of Charles IX and the ascension of Gustav II Adolf to the throne at the turn of the year 1611/1612 initially did not bring changes in financial relations between the state and the city. At the time of the transfer of power, Sweden was at war with three neighbouring countries — Poland, Russia and Denmark. Waging war required additional resources, but Gustav II Adolf did not turn to the city regarding the question of loans in the first year of his reign. The new king officially announced his ascension to the throne to Tallinn's town council on 20 June 1612.¹¹⁶ It was only in October of that same year that the king noted in a letter to the town council that he had ordered the Statthalter of Estland Gabriel Bengtsson Oxenstierna and a few war commissars to procure a sum of money from Tallinners¹¹⁷ without mentioning the size of that amount. On 29 December 1612, the king's letter was deliberated at a session of Tallinn's town council, where the size of the requested loan — 100,000 dalers — and the method of payment emerged — the city was instructed to pawn money from the pound chamber with 5% interest per year.¹¹⁸ Such a sum was clearly beyond the means of Tallinn's burghers, for which reason Statthalter Oxenstierna informed the king that it was not possible for the city to pay any more than 10,000 dalers. Furthermore, the city did not want to take the money from its toll revenues.¹¹⁹ The town council itself also informed the king of its inability to give financial aid to the crown in the late winter/early spring of 1613. Describing its extreme poverty and

¹¹⁴ Tallinn's town council to Gustav II Adolf, on 27 January 1616: SRA, Livonica II, vol. 44.

¹¹⁵ Charles IX to Tallinn's town council, in Örebro on 31 March 1608: TLA, f. 230, op. 1, d. BF 31, fol. 40. For the sake of comparison, Tallinners provided 23.5 fully armed horses in 1639: Gierlich, *Reval 1621 bis 1645*, 258. In June of 1601, Duke Charles had already demanded the fulfilment of cavalry service obligations for the manors that had been mortgaged to the city, but this did not lead to results at that time: Greiffenhagen, "*Karl IX in Reval*," 593–595.

¹¹⁶ Gustav II Adolf to Tallinn's town council, in Vestergötland on 20 June 1612: TLA, f. 230, op. 1, d. BF 55, fol. 2.

¹¹⁷ Gustav II Adolf to Tallinn's town council, in Stockholm on 21 October 1612: TLA, f. 230, op. 1, d. BF 55, fol. 4.

¹¹⁸ Tallinn's town council transcript from 29 December 1612: TLA, f. 230, op. 1, d. Ab 36, fol. 753.

¹¹⁹ Gabriel Bengtsson Oxenstierna to Gustav II Adolf, in Tallinn on 12 February 1613: SRA, Livonica II, vol. 6.

large debts, the city instead asked for aid and support from the monarch to restore the city's economic life.¹²⁰

At the same time, the city of Tallinn gave aid to Tallinn's garrison in the late autumn of 1612. Namely, when Gabriel Bengtsson Oxenstierna arrived in Estland on 2 October to take office, he essentially found a complete lack of supplies, including munitions, gunpowder, lead, cannons, provisions, and other such necessities. According to Oxenstierna, the cavalrymen also had not been paid their wages — for 116 horses at 20 dalers each, which according to the governor's calculations made 2,324 dalers (actually 2,320 dalers). Oxenstierna acquired the necessary amount from the city in cash and goods.¹²¹

Gustav II Adolf nevertheless implemented one small change in the organisation of Tallinn's tolls in 1612, when he decided to start taxing goods arriving in Tallinn from Finland in order to finance the war. Goods that arrived in Tallinn from Sweden-Finland as a rule had hitherto been duty-free. When Tallinn's envoys complained about this in Stockholm, the king promised that 'as soon as God grants us peace', he would issue the opposite order.¹²² In turn, Tallinn's town council found that this irregular toll had redirected Finnish goods from Tallinn to Riga, Courland and Germany.¹²³ As Tallinn's castle fief's account books and pound toll books indicate, toll was collected from Finnish goods in 1612–1618, but the amounts received were insignificant.¹²⁴

Tallinn's envoys were visiting the king in Stockholm in the late summer of 1613 in connection with Gustav II Adolf's ascension to the throne, and this visit culminated in the affirmation of the city's privileges.¹²⁵ At his audience with the envoys, Gustav II Adolf informed them of the peace treaty that had been signed in Knäred on 20 January 1613, which included the condition that Sweden had to redeem Älvsborg fortress back from Denmark for already the second time for one million riksdalers over the course of six years. The state collected this money in Sweden-Finland in many ways — it sold and rented lands, new tolls and taxes were imposed on trade, trading in metals was turned into

¹²⁰ Tallinn's town council to Gustav II Adolf, on 11 March 1613: SRA, Livonica II, vol. 44.

¹²¹ Gabriel Oxenstierna to Gustav II Adolf, in Tallinn on 1 November 1612: SRA, Livonica II, vol. 6.

¹²² Gustav II Adolf's resolution to Tallinn, in Stockholm on 24 September 1613, § 2: TLA, f. 230, op. 1, d. BF 55, fol. 22. From time to time, tolls had previously been collected for goods received from Finland and this was practiced later as well. For instance, commissars appointed by King Charles IX to Livland imposed a toll on 23 October 1605 in Tallinn's port on goods arriving from Sweden or Finland. RA, EAA, f. 1, op. 2, d. 40, fol. 358; TLA, f. 230, op. 1, d. BF 49, fol. 14v.

¹²³ Tallinn's town council to Gustav II Adolf, in Tallinn on 26 July 1614: TLA, f. 230, op. 1, d. Ba 16, fol. 94–95; the same in BF 55, fol. 46–47.

¹²⁴ 1612 — 91, 1613 — 36, 1614 — 104, 1617 — 55 and 1618 — 37: SRA, Baltiska fogderäkenskaper, vol. 18; SRA, Östersjöprovinsernas tull- och licenträkenskaper, vol. 4, 5; TLA, f. 230, op. 1, d. Ag 1, Ag 2.

¹²⁵ Affirmation of Tallinn's privileges by Gustav II Adolf on 22 September 1613: *Die Quellen des Revaler Stadtrechts*, 200–201.

a state monopoly, and many other such measures.¹²⁶ The king wanted Tallinn to participate in paying the ransom as well, yet the city's envoys informed him that they were not authorised to discuss the question of the ransom. Next, Gustav II Adolf appealed directly to the town council. Without naming a specific amount, the king reminded the town council that like he himself had done, his forefathers had made unspeakable expenditures in defending Tallinn against the Russians and other enemies, and this had impoverished the state. Now the time had come for Tallinn to show its gratitude.¹²⁷ Tallinn's town council probably did not react to His Royal Majesty's letter because half a year later, Gustav II Adolf reminded Tallinners of the need to participate in paying the Älvsborg Ransom similarly to other Swedish subjects, now noting that the peace treaty signed with Denmark was very beneficial to Tallinn's revenues and trade as well.¹²⁸ Even though Tallinners did not consent to bear this financial burden (the term 'contribution' is used in the town council's letter),¹²⁹ Tallinn's town council allotted 4,000 dalers from the joint treasury that coordinated the city's finances 'for His Royal Majesty's treasury' in 1614, whereas it is not noted what this amount was for.¹³⁰ The king did not pay this financial aid back to the city. For the sake of comparison, it can be pointed out that payment of the Älvsborg Ransom was a heavy burden for Stockholm as well. Of the 27,000 dalers that Stockholm was supposed to contribute, 10,300 dalers were still missing as late as 1619.¹³¹ At the Örebro Riksdag held in January and February of 1617, Gustav II Adolf and Axel Oxenstierna found that the contribution of the realm's cities to paying the Älvsborg Ransom had been meagre.¹³²

¹²⁶ Göran Behre, Lars-Olof Larsson, Eva Österberg, *Sveriges historia, 1521–1809. Stormaktsdöm och småstatsrealiteter* (Solna: Almqvist & Wiksell läromedel, 1991), 70–71.

¹²⁷ Gustav II Adolf to Tallinn's town council, in Stockholm on 22 September 1613: TLA, f. 230, op. 1, d. BF 55, fol. 16–16v. Representatives of the Knighthood of Estland were also in Stockholm at the same time as Tallinn's envoys. Gustav II Adolf wanted them to participate in paying the Älvsborg Ransom as well and employed the same arguments, but the Knighthood refused: Gustav II Adolf to the Knighthood of Estland, in Stockholm on 17 September 1613: RA, EAA, f. 858, op. 1, d. 220, fol. 98. Knighthood of Estland to Gustav II Adolf, in Tallinn on 22 March 1614: RA, EAA, f. 858, op. 1, d. 220, fol. 99–101.

¹²⁸ Gustav II Adolf to Tallinn's town council, from Turku on 5 April 1614: TLA, f. 230, op. 1, d. BF 55, fol. 18–18v.

¹²⁹ Tallinn's town council to Gustav II Adolf, in Tallinn on 28 November 1613 and 29 April 1614: SRA, Livonica II, vol. 44. Tallinn's town council to Privy Councillor Axel Oxenstierna, in Tallinn on 28 April 1614: SRA, Oxenstiernas brevväxling, E 787.

¹³⁰ Tallinn's joint treasury report for 1614: TLA, f. 230, op. 1, d. Ba 25, fol. 29. It is noted in Tallinn's town council transcript from 8 January 1623 that Tallinn had given a contribution of 6,000 dalers for buying back Nylös fortress: TLA, f. 230, op. 1, d. Ab 41, fol. 538. The 2,000 dalers given in addition to the 4,000 dalers is most likely a loan that Tallinn's town council approved at the start of 1616.

¹³¹ Ericson, *Borgare och byråkrater*, 317. For further details on the payment of the Älvsborg Ransom by towns in southwest Finland, see: Kerkkonen, *Etelä-Suomen kaupunkien kruununverot 1614–1650*, 66–101.

¹³² Sandberg, *I slottets skugga*, p. 163.

Gustav II Adolf presented Tallinn with a new, extensive measure in the late autumn of 1615. Swedish forces had tried to capture Pskov in the summer and autumn of that same year, but the campaign failed, and peace negotiations between Sweden and Russia began in the late autumn.¹³³ Since combat had ceased but it was not possible to disband the military units, and the areas of Russia that were occupied did not have the means for supporting the soldiers, units were billeted in Estland in October. Tallinn was responsible for the upkeep of two companies of those soldiers.¹³⁴ In December, the king justified his wish to the town council by the interruption of the connection to Sweden by sea due to the early arrival of winter in that year. It was not possible to bring over additional foodstuffs. Tallinn had to lend 600 dalers every month for five months.¹³⁵ Once again using as pretexts the city's extreme poverty, the absence of revenues, its large debt burden, and the fact that the city had in previous times maintained a few hundred German soldiers, Tallinn's town council instead asked the king to save them from the impending decline.¹³⁶

At the start of January, 1616, Governor of Estland Gabriel Bengtsson Oxenstierna and Commissar Adam Schrapfer tried to influence the city to participate in the upkeep of the soldiers, but Tallinners were willing to contribute only a one-time allotment of 500 dalers worth of grain for the upkeep of the army. Oxenstierna and Schrapfer set Estland's nobles, who had already been on the battlefield for several months as a troop, as an example for the city. They found that the economic situation of Tallinners was not so bad that they could not lend a significantly larger amount — at least 400 dalers per month — at the same time as the upkeep of one troop cost roughly 1,100 dalers per month.¹³⁷ Tallinn's town council disagreed with the arguments of Oxenstierna and Schrapfer, and in turn found that the city had approved the 500 dalers in question under conditions of poverty and extreme hardship, and furthermore that the city was 'in such decline that has never been seen before in the days of our forefathers and during military sieges.' Thereat the city had continuously fulfilled its regular obligations, supported both laymen and clergymen, carried out renovation work, and procured military equipment.

¹³³ Igor' Shaskol'skii, *Stolbovskii mir 1617 g. i torgovye otnosheniia Rossii so Shvedskim gosudarstvom* (Moscow — Leningrad: Nauka, 1964), 38–42; Laidre, *Domus belli*, 740–741.

¹³⁴ Gustav II Adolf to Tallinn's town council, in Narva on 14 November 1615: TLA, f. 230, op. 1, d. BF 55, fol. 33–33v.

¹³⁵ Gustav II Adolf to Tallinn's town council, in Kaporje on 16 December 1615: TLA, f. 230, op. 1, d. BF 55, fol. 38.

¹³⁶ Tallinn's town council to Gustav II Adolf, on 27 January 1616: SRA, Livonica II, vol. 44.

¹³⁷ Gabriel Bengtsson Oxenstierna and Adam Schrapfer to Tallinn's town council, in Tallinn on 22 January 1616: TLA, f. 230, op. 1, d. BF 12, fol. 89–90.

At the same time, the city reminded the crown of its payment of the Älvsborg Ransom to the extent of 4,000 dalers, separately stressing that the knighthood had not done so.¹³⁸

The king continued trying to influence Tallinners, reminding them of the large expenditures that the Swedish state had made since the reign of King Erik for the defence of the city and the province, as a result of which Tallinn had not been destroyed nor had it been captured by foreigners. The king claimed to understand the city's difficult economic situation, but it was not possible to disband those armed forces since the threat of war remained, and if they did not receive support, the soldiers could start rebelling and deserting. Hence, he asked Tallinn to reconsider the matter and to lend even a few thousand dalers for the soldiers. Gustav II Adolf promised to seek possible ways out of the predicament so that the economic life of Tallinners would start improving.¹³⁹ Seizing upon the king's promise aimed at the future, Tallinn's town council approved a loan of 2,000 dalers on 23 February 1616, but the Governor of Estland had to approve its repayment. Yet when the town council informed Governor Gabriel Bengtsson Oxenstierna of its decision, he replied that the soldiers actually needed 7,000 dalers, 5,000 of it in cash and 2,000 in grain. The town council did not budge from 2,000 dalers.¹⁴⁰ As the town council noted in its letter of 29 February to Gustav II Adolf, the city had 'in great difficulty and poverty' taken this amount at interest from funds for the upkeep of underage children. The pay-out of 2,000 dalers also emerges from the city's joint treasury report.¹⁴¹ Relying on the king's promises to help the city to return to its earlier prosperity, the town council requested that Finnish ports that were competing with Tallinn be closed.¹⁴²

In addition to the upkeep of soldiers billeted in Estland, Tallinn's garrison was also experiencing supply difficulties. According to Governor Oxenstierna, the fortress had been 'bled dry' and 'soldiers suffered hunger and distress', for which reason he was forced to seek financial and food aid from the city. Hence for instance, Bugislaus Rosen had promised to give 2,000 dalers and grain, even though he had still not delivered the aid at the end of February. Jürgen von Wangersen consented to give 1,500 dalers, but at interest. Governor Oxenstierna was also forced to pawn his own silver, receiving

¹³⁸ Tallinn's town council to Gabriel Bengtsson Oxenstierna and Adam Schrapfer, in Tallinn on 27 January 1616: SRA, Livonica II, vol. 44; *ibid.*: TLA, f. 230, op. 1, d. BF 12, fol. 91–92v.

¹³⁹ Gustav II Adolf to Tallinn's town council, in Helsinki on 4 and 7 February 1616: TLA, f. 230, op. 1, d. BF 55, fol. 40–40v, 44–44v, 49–49v.

¹⁴⁰ Tallinn's town council transcripts from 23, 24 and 26 February and 1 March 1616: TLA, f. 230, op. 1, d. Ab 38, fol. 61–62; Gabriel Bengtsson Oxenstierna to Gustav II Adolf, in Tallinn on 28 February 1616: RA, EAA, f. 1, op. 2, d. 43, fol. 18,

¹⁴¹ Tallinn's joint treasury report for 1616: TLA, f. 230, op. 1, d. Ba 27/I, fol. 68v.

¹⁴² Tallinn's town council to Gustav II Adolf, on 29 February 1616: SRA, Livonica II, vol. 44.

125 dalers at 8% interest. The money was used to pay the monthly wages of soldiers and the castle staff.¹⁴³

Yet the situation had not improved by the summer. Less grain than expected was received from Bugislaus Rosen, only 300 bushels, while at the same time other burghers who had promised to lend grain had not sent any at all. Although Tallinn's town council had promised to give 2,000 dalers, it had actually given 1,000. The problem that according to Governor Oxenstierna was a cause for concern and which the authorities had not taken into consideration was the high rates of interest on loans. Since there was a severe shortage of money in Tallinn, interest rates had risen to a high level.¹⁴⁴ In such a situation, Oxenstierna took an unprecedented step and pawned a few cannons of Tallinn's fortress as collateral for loans. Since there was no money on its way from Sweden for paying off loans because of the early onset of winter, but the cannons could not be left in the hands of strangers, the governor decided to impose a small auxiliary tax on the peasants, collecting 10 dalers from every settled ploughland. At the same time, the peasants were exempted from the obligation to billet soldiers.¹⁴⁵ Oxenstierna nevertheless managed to redeem the above-mentioned cannons shortly and got them back with the help of Bugislaus Rosen.¹⁴⁶

Tallinn's castle fief account books from the start of 1612 to the start of 1617 vividly show the aid from Tallinners to Toompea Castle and its garrison. In those years, a total of 1,767 bushels of rye, 635 bushels of barley, 182 bushels of malt, 70 barrels of herring and 30 barrels of salt and other foodstuffs were provided. The largest lender was Bugislaus Rosen (see Table 4). According to one calculation by the crown, grain and other goods with a total value of 2,657 dalers were received from Tallinn's burghers in 1613–1614.¹⁴⁷ Comparing the account books to other sources, it is clear that they record minimum data.

¹⁴³ 28 February 1616 Gabriel Bengtsson Oxenstierna to Bugislaus Rosen, in Tallinn on 28 February 1616; Gabriel Bengtsson Oxenstierna to Axel Oxenstierna, in Tallinn at the turn of February and March; Tallinn's castle bailiff Lorens Bilefelt to Gustav II Adolf, in Tallinn on 19 March 1616: RA, EAA, f. 1, op. 2, d. 43, fol. 20, 22–24, 30. At this point it can be noted that J. von Wangersen had loaned money to Tallinn's fortress before as well, for instance 492 dalers in November of 1614 for clothing for the castle's residents, and 43 dalers for purchasing roofing tiles for the castle. Governor Oxenstierna promised to pay back the loan by Pentecost from the annual rent that came from Finland: RA, EAA, f. 1, op. 2, d. 42, fol. 333.

¹⁴⁴ Gabriel Bengtsson Oxenstierna to Gustav II Adolf, in Tallinn on 19 July 1616: RA, EAA, f. 1, op. 2, d. 43, fol. 85–85v.

¹⁴⁵ Gabriel Bengtsson Oxenstierna's notice from 6 October 1616: RA, EAA, f. 1, op. 2, d. 43, fol. 100.

¹⁴⁶ On 3 December 1616, Oxenstierna wrote to Gustav II Adolf that Bugislaus Rosen had paid 3,000 dalers for the cannons in question and thereby redeemed them. At the same time, another debt, which had been incurred for the army from foreigners and Swedish subjects during the past year and in the current year of 1616, remained unpaid: RA, EAA, f. 1, op. 2, d. 43, fol. 131–132.

¹⁴⁷ SRA, Baltiska fogderäkenskaper, vol. 17–19. Source-critically, it has to be taken into consideration that entries made in account books were rarely precisely dated and for this reason, they can fluctuate within any given financial year, which as a rule ran from St. John's Day to St. John's Day.

Table 4. Bugislaus Rosen's loans to Toompea Castle and its garrison:

| Year | Rye bushels | Barley bushels | Malt bushels | Value in dalers |
|---------------|--------------|----------------|--------------|--------------------------------------|
| 1612 | 660 | 200 | – | – |
| 1613 | 158 | 12 | 7 | Types of clothing for 3,175.5 dalers |
| 1614 | – | – | – | 60 dalers |
| 1615 | 140 | 200 | 48 | – |
| 1617 | 100 | 28 | 72 | – |
| Total: | 1,058 | 440 | 127 | 3,245.5 |

The difficulties in maintaining Tallinn's fortress and the so-called castle folk became even more serious in 1617. As Governor Gabriel Bengtsson Oxenstierna realised, the shortage of provisions was so great that he 'was forced every day to see and hear what kind of distress and complaining is here among the castle folk, many died of hunger or were ill.' Yet that year and in the next couple of years, loans and other aid are not known to have been requested from Tallinn's town council, which demonstrates the city's exceedingly difficult economic situation. The governor pinned all his hopes on the fiefs of Raseborg and Porvoo. They were obligated since the reign of Charles IX to send their annual rent to Tallinn,¹⁴⁸ yet foodstuffs and other supplies were sent across the sea from Finland in insufficient quantities in 1617.¹⁴⁹ Thereat it is noteworthy that Gustav II Adolf decided to send even a part of the money for the Älvsborg Ransom that had been collected in Finland to Tallinn.¹⁵⁰ Payment of the ransom to Denmark, warfare in Russia and against Poland in Livland placed a heavy financial burden on the Swedish realm. These were priority expenditures, for which reason the financing of rear area garrisons could not have been in the forefront of the state's plans.

¹⁴⁸ Since 5 May 1605, the fiefs of Porvoo and Raseborg were under the jurisdiction of Tallinn's castle: Almquist. *Den civila lokalförvaltningen i Sverige 1523–1630*, 563.

¹⁴⁹ Gabriel Bengtsson Oxenstierna to Knut Claesson in Finland, from Tallinn on 25 April 1617; Gabriel Bengtsson Oxenstierna to Gustav II Adolf, in Tallinn on 6 June 1617: RA, EAA, f. 1, op. 2, d. 43, fol. 181–181v, 204–204v. According to the accounts book of Tallinn's castle fief for 1616/1617, the fiefs of Raseborg and Porvoo sent funds to Estland, and the fiefs of Helsinki and Turku joined them in sending funds in 1617/1618: SRA, Baltiska fogderäkenskaper, vol. 19.

¹⁵⁰ Gabriel Bengtsson Oxenstierna to Gustav II Adolf, in Tallinn on 9 July and ? October 1617: RA, EAA, f. 1, op. 2, d. 43, fol. 224, 250–251.

Loan assistance given by Tallinn's burghers during Sweden's Russian campaign went either directly or indirectly for the service of the army. For instance, the Commander-in-Chief of the Swedish forces, Jakob De la Gardie, together with the Governor of Estland, Gabriel Bengtsson Oxenstierna, approved the lien of the Tallinner Herman Timmermann for two settled and four unsettled ploughlands in Lehola hamlet in connection with 800 dalers that were loaned during the Novgorod campaign (mortgage dated 28 October 1614). Ruila Manor in Hageri Parish was similarly mortgaged to the Tallinner Herman Wöstman in 1618 because he had provided for the room and board of a Dutch deputation that stayed in Tallinn in September of 1615 and/or April of 1616 and loaned foodstuffs worth 4,000 dalers to the army (mortgage dated 20 October 1618). In 1619, the city alderman Johan Koch was awarded the right to use Vaali Manor and its mill in Koeru Parish for life in return for loans that he had given at various times to the crown for the upkeep of Livland's fortresses (confirmation letter dated 20 July 1619).¹⁵¹

The year 1617 was once again a year of intense combat action in Estland and Livland. Sweden signed the Stolbovo Peace Treaty with Russia in February and in the summer, Gustav II Adolf turned Sweden's weapons against Poland. In August of 1617, Pärnu capitulated to the Swedes. The seacoast between Pärnu and Riga fell into Swedish possession. The Poles responded in 1617 and 1618 with looting expeditions that extended to Western and Central Estonian territory, whereas the actual threat of war was felt in Tallinn as well. It was not until the late autumn of 1618 that a two-year truce was signed that lasted until 11 November 1620. In the summer of 1621, Gustav II Adolf undertook an attack on Riga, capturing the city on 15/16 September.¹⁵² The reason why the royal authorities did not directly present Tallinn's town council with financial demands starting in the spring of 1616 could have arisen from the city's exceedingly poor economic condition and the uncertain military-political situation. While Tallinn was expecting changes from the king in the field of trade, the king needed the city's political support in the war against Poland that had broken out. Hence for instance, in a letter sent to Tallinn's town council in March of 1618, Gustav II Adolf discussed Poland's attack on Livland and Estland, thereat vowing that by sending military supplies to Tallinn, the royal authorities would do everything possible to ensure that authority there would not be broken (*Macht nicht gebrechen solle*). Thereat the king promised to have his commissars deal with economic questions that were important for the city — staple town status, ship navigation, and tolls.¹⁵³ The occupied area was sustained there using revenues from manorial estates that were placed at the disposal of the crown.

¹⁵¹ Jakob Koit's database.

¹⁵² Liljedahl, *Svensk förvaltning i Livland*, 30–32, 36, 72–73.

¹⁵³ Gustav II Adolf to Tallinn's town council, in Stockholm on 7 March 1618: TLA, f. 230, op. 1, d. BF 55, fol. 92–94.

The crown nevertheless had one opportunity for obtaining additional money to a small extent from Tallinn for the military budget. Namely, the city's right to take half of the revenues from the pound toll funds for itself that had been granted to it in 1594 ended in the spring of 1617. Now Gustav II Adolf left only one third of the revenues to the city.¹⁵⁴ Considering the data from Table 1, the additional revenue that the state gained from Tallinn's pound toll was not noteworthy.

It was not until the summer of 1621, when Gustav II Adolf launched the campaign to capture Riga, that he once again asked Tallinn for loans. About a week before departing from Sweden for Livland, the king ordered Schrapfer, the Commissar of War, to ask Tallinn's burghers for loans for a couple of years, promising to rent land holdings in Finland to the lenders or to pay interest of 6, 8, and even 9 percent. Tallinners also had to help to transport the king in return for remuneration.¹⁵⁵ The sources do not indicate how Tallinn reacted to particular requests for loans. Yet in addition to money, Gustav II Adolf also wanted to obtain 50 lasts of rye from Tallinn. Referring to the poverty of the city's burghers, the town council was prepared to provide 1,000 bushels (41 2/3 lasts), which, however, was an insufficient quantity in the crown's estimation.¹⁵⁶ Thereupon, Tallinn's town council decided to use the request for grain in the city's interests and sent Burgomaster Johann Derenthal and alderman Jürgen von Wangersen to see the king in Narva. There Tallinn's envoys¹⁵⁷ offered the king 3,000 dalers instead of the requested grain. In terms of value, this offer exceeded the market price of the requested grain, yet in return for this, the Tallinners wanted to discuss with the king bringing Russian trade back to Tallinn, the shutting down of competing neighbouring ports, and increasing the revenue received by the city from the pound toll to half of the total collected amount. On 16 January 1622, the king agreed to increase the one third portion of the toll once again to half.¹⁵⁸ In order to obtain 3,000 dalers, each inhabitant of the city had to give two *simple riksdalers* (*ein jeder einwohner 2 enckeke reichsthaler*). The town council agreed to lend the amount by which the collected sum fell short of the target from the city's joint treasury.

¹⁵⁴ Gustav II Adolf's resolution to Tallinn, in Stockholm on 30 April 1617, § 2: *Die Quellen des Revaler Stadtrechts*, 205. The same document in its original form: TLA, f. 230, op. 1, d. BF 55, fol. 64.

¹⁵⁵ Gustav II Adolf's memorial to Adam Schrapfer, in Älvsnabben on 16 July 1621: TLA, f. 230, op. 1, d. BF 56, fol. 15v–16v.

¹⁵⁶ Tallinn's town council to Gustav II Adolf, on 12 October 1621: SRA, Livonica II, vol. 44; Tallinn's town council transcripts from 11 and 13 October 1621: TLA, f. 230, op. 1, d. Ab 40, fol. 909, 911; and from 3 January 1622: TLA, f. 230, op. 1, d. Ab 41, fol. 454–457; Gustav II Adolf to Tallinn's town council, in Alliš (*Allis*) Manor on 5 December 1621: TLA, f. 230, op. 1, d. BF 56, fol. 70. The document in Tallinn's City Archive is dated 5 December 1622. The same document in Sweden's National Registry, however, bears the date 6 December 1621: SRA, Riksregistraturet, vol. 138, 697–698.

¹⁵⁷ Instruction from Tallinn's town council to J. Derenthal and J. von Wangersen for their trip to Narva, in Tallinn on 6 January 1622: TLA, f. 230, op. 1, d. Aa 21:b, fol. 331–332v.

¹⁵⁸ Report from Tallinn's envoys on their trip to visit Gustav II Adolf in Narva on 3–25 January 1622: TLA, f. 230, op. 1, d. BF 60, fol. 12; Tallinn's town council transcripts from 2, 5, 12, 16, 17 and 25 January 1622: TLA, f. 230, op. 1, d. Ab 41, fol. 454, 458–469; Greiffenhagen, "*Heimische Konflikte mit Gustav Adolf*," 6; Gierlich, *Reval 1621 bis 1645*, 85, 136; Küng, "See tubli linn muutub tühjaks ja lagedaks," I, 32.

The town council wanted to pay the loan that was just taken out as well as the previous loans back to the city's burghers using funds from the pound chamber and excise chamber.¹⁵⁹ In mid-April, the Commissar of War Måns Mårtensson Palm issued a receipt to the city for the remission of 3,000 dalers.¹⁶⁰ This amount was treated like a gift to the state.

In the late autumn of 1622 as well, Gustav II Adolf wanted contributions from Tallinn, Riga, Narva and the inhabitants of Ivangorod, and to obtain a sum of money as a loan (*till försträknings; någott contribuera och förstreckia ville*) for the upkeep of the army and for the defence of Livland's fortresses. The king authorised Lord High Chancellor Axel Oxenstierna to hold negotiations.¹⁶¹ On 2 January 1623, he met in Toompea Castle with Burgomaster Derenthal, who represented Tallinn's town council. To begin with, the Lord High Chancellor recalled the large expenditures that the king had used for the defence of Livland, the blood that the Swedish estates had shed, the lives they had lost and the money they had paid, for which reason he proposed to the town council to help the crown with a contribution of 6,000 dalers. Oxenstierna additionally brought to mind the obligation arising from the city's privileges to maintain a troop of German soldiers. Derenthal replied that although the city wanted to give money, it was not possible because that way the city would sink into even greater debt. The city had already suffered irreparable damage arising from the prohibition of trading in grain,¹⁶² and even though the king had repeatedly promised to save the city from decline, nothing had been done to accomplish this.¹⁶³ As a result of these negotiations, on 7 January 1623, the Lord High Chancellor provided the king with a drastic characterisation of Tallinn's situation as well as its mentality, finding that under conditions of economic downturn, there was nothing to be had from Tallinners.¹⁶⁴

¹⁵⁹ Tallinn's town council transcripts from 1 February and 12 March 1622: TLA, f. 230, op. 1, d. Ab 41, fol. 31, 53–54.

¹⁶⁰ Måns Mårtensson Palm's receipt issued to Tallinn's town council on 17 April 1622: Gierlich, *Reval 1621 bis 1645*, 85.

¹⁶¹ Gustav II Adolf to Axel Oxenstierna, in Riga on 23 August, from Stockholm on 17 October and from Falun on 15 December 1622: Rikskanslern Axel Oxenstiernas skrifter och brevväxling. Avdelning 2, band 1, Stockholm 1888, 198, 201–202; Gustav II Adolf to Tallinn's town council, in a field camp near Riga in *Borensbytte* Manor on 15 December 1622: TLA, f. 230, op. 1, d. BF 56, fol. 73; *ibid.* SRA, Riksregistraturet, vol. 141, 294.

¹⁶² In connection with the presence of the Swedish Army in Livland and in order to prevent excessive increases in the prices of goods, Tallinn's town council decided on 30 October 1621 to halt the export of meat, butter, rye and wheat: TLA, f. 230, op. 1, d. Ab 40, fol. 945. According to Gustav II Adolf's order of 27 April 1622, export of grain to foreign countries was prohibited in 1622. Grain could only continue to be shipped to Riga and other Swedish cities. On 16 July of that same year, the king nevertheless allowed 1/3 of the grain that had been brought to Tallinn to be exported and at least 2,000 lasts of grain had to remain in reserve in the city: TLA, f. 230, op. 1, d. BF 56, fol. 32, 56–56v.

¹⁶³ Tallinn's town council transcript from 2 January 1623: TLA, f. 230, op. 1, d. Ab 41, fol. 531–534.

¹⁶⁴ Axel Oxenstierna to Gustav II Adolf, in Tallinn on 7 January 1623: Rikskanslern Axel Oxenstiernas skrifter och brevväxling. Avdelning 1, band 2, Stockholm 1896, 562–563. See also: Liljedahl, *Svenske förvaltning i Livland*, 180.

Negotiations continued on 8 January, when Derenthal on the one hand once again provided an overview of the difficult economic situation of the city and its burghers, and Oxenstierna on the other hand found that it was not possible for Tallinn to refuse to make such a small contribution and that they had to lend at least 4,000 dalers. At the same time, the city was obligated to provide 200 soldiers for every military campaign of the king and to maintain one troop of soldiers for the sum of 2,000 Hungarian guilders, neither of which had been done for the last 20 years. Derenthal, on the contrary, found that Tallinn had given contributions to the state to the best of its abilities and recalled the payment of the Älvsborg Ransom. Regarding the 2,000 Hungarian guilders, Duke Charles had already demanded this sum from the city in 1600 but the situation was ultimately not resolved at that time. At the discussion held on 10 January, Derenthal requested that the contribution demand be postponed, stressing the city's poverty. Oxenstierna repeated the idea that the town council should give at least 2,000 dalers either itself or procure it from propertied burghers.¹⁶⁵ Although the amount had decreased by two thirds over the course of the negotiations, the town council and the Lord High Chancellor did not arrive at an agreement. It was only in February, when Commissar of War Måns Mårtensson Palm and Commander-in-Chief Jakob De la Gardie resumed negotiations with the city, that the town council offered 2,000 dalers as a gift, which was admittedly a smaller sum compared to what the king had proposed. Palm accepted the gift.¹⁶⁶ The royal authorities undoubtedly considered such an allotment of money to be insufficient. As has been previously mentioned, alongside Tallinn, loans and contributions were also demanded from the city of Riga,¹⁶⁷ the Knighthood of Estland, and cities and private individuals starting in 1621. Gustav II Adolf borrowed large sums from Stockholm's merchants engaged in large-scale trading.¹⁶⁸

It is difficult to separately assess the contribution of Tallinn's propertied burghers in the form of loans to the war finances of the Swedish crown because taking out loans and giving loans took place through agreements between Tallinn's castle authorities and burghers. Such agreements were not entered in Toompea Castle's accounts in that period.

¹⁶⁵ Tallinn's town council transcripts from 8 and 10 January 1623: TLA, f. 230, op. 1, d. Ab 41, fol. 535–541.

¹⁶⁶ Måns Mårtensson Palm to Axel Oxenstierna, in Tallinn on 7 and 15 February 1623: SRA, Oxenstiernas brevväxling, E 681.

¹⁶⁷ As under Polish rule, a tribute of 1,000 florins per year was required from the city of Riga since its surrender in 1621. Additionally, Riga allotted 7,000 dalers for the repair of fortifications that had been destroyed in the course of the siege of the city. Riga also had to give 12,000 florins every year. The crown promised to pay this money back by giving the city the half of the portorium revenue that belonged to the crown along with a consignment of grain. An agreement was signed with Riga in the autumn of 1622, according to which the city had to give 24,000 dalers, part in cash and part in grain. This loan was paid back using rents in Finland, where it was allowed to buy up grain and other goods. Propertied Riga burghers were also asked for loans. It soon became apparent that it was difficult for the Swedish crown to obtain money from post-conquest Riga: Liljedahl, *Svenske förvaltning i Livland*, 75, 99–100, 139–141.

¹⁶⁸ Ericson, *Borgare och byråkrater*, 321.

According to the assessment found in a letter from one of Sweden's treasury councillors to Estland's Statthalter Per Banér, the loan campaign intended for the upkeep of Tallinn's garrison had not raised sufficient cash in 1622 and 1623: only 683 dalers and 25 öre had been collected. Unfortunately, the letter does not specify who the lenders were, whether they were Tallinners or representatives of Estland's other estates.¹⁶⁹

A truce prevailed on Livland's battlefields starting in November of 1622, which lasted until 1 March 1625. Gustav II Adolf launched a new military campaign in Livland in June. Koknese, on the Daugava River waterway, was captured in mid-July, and Tartu capitulated on 16 August. Requests for loans and other aid gained momentum in 1625, whereas attempts were made to secure loans by way of campaigns. Hence Lord High Chancellor Axel Oxenstierna, treasury councillors Johan Skytte and others wrote at the start of 1625 to Estland's Statthalter Per Banér that they considered it necessary to come to the crown's aid with a sum of money to maintain and feed the soldiers who were engaged in defending the realm in Livland and Sweden because if everyone would participate in the loan, it would be possible to collect a larger sum of money, and that way nobody would have to bear too large of a burden. The Lord High Chancellor and the treasury councillors promised to set an example personally, and Per Banér had to follow suit. Loan assistance had to be requested from Estland's nobles, civil servants and city burghers as well. Everyone should give 1,000, 2,000 or 3,000 dalers in accordance with his resources and occupation. The loan was to be paid back using revenues from Sweden's little toll, excises and a new mill toll.¹⁷⁰ The end result of this campaign is not known.

There are more notices of requests for loans and aid from 1625. In two letters on 22 June, Gustav II Adolf asked Tallinn's town council to provide a loan of 2,700 dalers, part of the pound toll from the preceding year, and also hemp, horses and carts for his forces that were arriving in Livland in order to transport the army to the outskirts of Tartu.¹⁷¹ The obligation to provide transportation was also presented to Estland's nobility¹⁷² and the city of Riga.¹⁷³ When Privy Councillor Gabriel Bengtsson Oxenstierna disembarked with two ships and three galleys in Tallinn's harbour in mid-July, he presented the town council with a demand for a loan of 2,000–3,000 dalers. The town council decided that any Tallinner who was able to give a loan would do so.¹⁷⁴ In the last days of

¹⁶⁹ The treasury councillors Johan Skytte and others to Per Banér, in Stockholm on 22 February 1625: SRA, Livonica II, vol. 241.

¹⁷⁰ Lord High Chancellor Axel Oxenstierna and the treasury councillors Johan Skytte and others to Per Banér, in Stockholm on 5 and 18 January 1625: SRA, Livonica II, vol. 241.

¹⁷¹ Gustav II Adolf's two letters to Tallinn's town council, in Stockholm on 22 June 1625: TLA, f. 230, op. 1, d. BF 56, fol. 128, 130; the same SRA, Riksregistraturet, vol. 149, fol. 295–296.

¹⁷² Gustav II Adolf to Tallinn's town council and the Knighthood of Estland, in Stockholm on 22 June 1625: SRA, Riksregistraturet, vol. 149, fol. 295–296.

¹⁷³ The city of Riga had to provide 100 wagons and 200 horses to meet the needs of the army: Liljedahl, *Svenske förvaltning i Livland*, 110.

¹⁷⁴ Tallinn's town council transcripts from 14 and 16 July 1625: TLA, f. 230, op. 1, d. Ab 43, fol. 117, 119.

July, a reminder was sent from Toompea Castle to the town council to provide 80 carts and a 3,000-daler loan to the army for transportation. At the same time, Gabriel Oxenstierna accused the town council of procrastinating regarding providing the 2,700 dalers that the king had requested.¹⁷⁵ It can be assumed that the town council ultimately did not give this particular loan because in September of that same year, when Gustav II Adolf was already planning a demand for an extensive contribution, the king wrote to Tallinn's town council that he had not burdened Tallinners with any particular request for aid for quite some time.¹⁷⁶ Yet this did not mean that private individuals had not given loans to the king. For instance, Jost Dunte placed 300 Hungarian florins at the king's disposal in the summer of 1625.¹⁷⁷ Dunte figures as almost the only lender in the account book for 1626–1628 of the Province of Estland (see Table 5).¹⁷⁸ Tallinn's Statthalter Evert Bremen complained to the king in the spring of 1629 that 'Jost Dunte, who has hitherto given a few thousand dalers in loans, is not prepared to give any more loans.' In the latter half of the 1620s, land was no longer mortgaged to Tallinners or enfeoffed to them for a certain period to cover loans.¹⁷⁹

Table 5. Jost Dunte's loans to Toompea Castle and its garrison (in dalers):

| Period: | Dalers |
|---------------------------------|------------------|
| 28 July 1625 — 1 September 1626 | 12,366:14 |
| September 1626 — September 1627 | 30,822:10 |
| September 1627 — September 1628 | 26,112:20 |
| Total: | 69,301:12 |

In the summer of 1626, Governor of Riga Jakob De la Gardie wanted to obtain 100 horses and 50 soldiers for the artillery from Tallinn's town council in the name of His Royal Majesty, calculating that the upkeep of one soldier and two good horses would cost 12 dalers per month.¹⁸⁰ Tallinn's town council was not prepared to provide horses, referring to the opinion of the city's waggons indicating that weak horses were unable to undertake long trips, and even less so for such remuneration.¹⁸¹ The sources do not indicate whether horses and soldiers were sent from Tallinn to De la Gardie and if so, how many and for what price.

¹⁷⁵ Tallinn's town council transcripts from 28 and 30 July 1625: TLA, f. 230, op. 1, d. Ab 43, fol. 122v, 123v.

¹⁷⁶ Gustav II Adolf to Tallinn's town council, in the Biržai field camp on 12 September 1625: TLA, f. 230, op. 1, d. BF, 56, fol. 134–134v.

¹⁷⁷ Tallinn's town council transcript from 26 July 1625: TLA, f. 230, op. 1, d. Ab. 43, fol. 122.

¹⁷⁸ RA, EAA, f. 278, op. 1, d. XXV/142, fol. 63v–65.

¹⁷⁹ Evert Bremen to Gustav II Adolf, in Tallinn on 9 April 1629: RA, EAA, f. 1, op. 2, d. 49, fol. 16–16v.

¹⁸⁰ Governor of Riga Jakob De la Gardie to Tallinn's town council, in Riga on 2 June 1626: TLA, f. 230, op. 1, d. BF 58, fol. 67.

¹⁸¹ Tallinn's town council to Jakob De la Gardie on 21 July 1626: TLA, f. 230, op. 1, d. BA 12, fol. 14–14v.

Tallinn's toll rental agreement 1623–1629

Ever since Tallinn was incorporated into the Swedish realm in 1561, one of the city's central demands was that Tallinn become the staple town for transit trade with Russia and that Narva be excluded from the competition. Regardless of the Swedish crown's repeated promises to prohibit voyages to Narva by foreigners, Tallinn did not achieve success in these demands. Realising that the Swedish crown needed permanent financial aid for waging war and also for maintaining its army, Tallinn's town council decided to tie the state's interests to its own interests. The city understood that anti-Narva rhetoric was not enough. Something real had to be offered to the state. This tactic had been adopted in 1584 when the city offered part of its toll revenues to Johan III. Using Gustav II Adolf's promise to restore the city's economic prosperity, Tallinners arrived at the idea of renting the tolls of the trading towns along the coast of the Gulf of Finland from the state for a certain period. This idea was presented for the first time at the start of 1622. The vigorous activity of the Tallinners in Stockholm was crowned by success — on 26 June 1623, Axel Oxenstierna and Johan Skytte signed a resolution in the king's name in Nääs,¹⁸² according to which: 1) the tolls from Tallinn's own port and those of Narva, Helsinki and Porvoo were rented to Tallinn for six years starting from St. Bartholomew's Day (24 August) of 1623 to St. Bartholomew's Day of 1629; 2) foreigners were forbidden to sail farther east from Tallinn or Vyborg and to visit Narva, Nyen, Kopperje, Helsinki and Porvoo. The same ban applied to Swedish subjects if they used ships belonging to foreigners; 3) burghers from Narva, Helsinki and Porvoo were allowed to depart from and return to their home ports with their own ships, but they had to pay Tallinn's toll representative 6% of the value of their goods; 4) ships arriving at and departing from Tallinn paid 3% toll instead of the former 1.5%; 5) Swedish subjects travelling on Swedish vessels to or from Tallinn paid the same 3% toll and after payment they could freely sail onward. If Swedes sailed directly to Narva, Nyen, Helsinki and Porvoo, they were subject to a toll rate of 6%. Tallinn paid its toll rental fee — 12,000 Swedish dalers in 'good money,' in other words in silver — to the royal rental chamber twice a year — by 1 February and by St. Bartholomew's Day. If more than 12,000 dalers had been received in tolls, the city gave half of the surplus to the state, but if less than the agreed sum was received, the city had to make up the difference.¹⁸³

¹⁸² See further on the establishment of Tallinn's toll rental: Melander, "Ruotsin hallituksen ja Tallinnalaisten kauppatuumat Venäjän subteen ynnä," 36–37; Evald Blumfeldt, "Statistilisi lisandeid Tallinna kaubaliikluse ja meresõidu ajalool," 4–5; Kung, "See tubli linn muutub tühjaks ja lagedaks," I, 33–36.

¹⁸³ Tallinn's toll rental conditions signed by Axel Oxenstierna and Johan Skytte, in Nääs on 26 June 1623: TLA, f. 230, op. 1, d. BF 61, fol. 6–8. Gustav II Adolf's toll rental ratification document, in Stockholm on 1 September 1624: *Die Quellen des Revaler Stadtrechts*, 207–208; original document: TLA, f. 230, op. 1, d. BF 56, fol. 107–107v.

Viewed in a longer-term perspective, the toll rental stimulated Tallinn's economic activity, but above all, it was beneficial for the state. In accordance with the conditions of the toll rental agreement, the state received 15,000 dalers, or about 8,500 riksdalers, per year on average from Tallinn's tolls in 1623–1629. Looking at the data on the pound toll revenue that was left to Tallinners, it is clear that the city's own fiscal benefit was essentially non-existent compared to 1622, for instance (see Table 1). The Swedish state used the toll rental money it received principally for financing the provincial civil service administration and the army deployed in Estland and Livland (see Table 6).¹⁸⁴ Although Tallinn was supposed to transfer the rental amount to the royal finance office (revenue administration) twice a year, the crown almost immediately started demanding the money from the city, that is already before the arrival of the first payment deadline. Thus, Johan Skytte forwarded Gustav II Adolf's demand to Tallinn at the start of September, 1623 requiring the town council to send 7,000 dalers as quickly as possible to Narva's Statthalter Anders Eriksson Hästehufvud for the upkeep of the garrison there. Hästehufvud himself repeated that demand one month later. A shortage of money prevailed in Narva.¹⁸⁵ Tallinn delayed sending the money and Hästehufvud was only able to confirm the delivery of the money to Narva as late as March of 1624, when 4,200 dalers were received, and in September, when the last instalment of the money for 1623 was received.¹⁸⁶ Tallinn had to send Narva 3,000 dalers for 1624 as well as for 1625,¹⁸⁷ but did not have to send any more money in the subsequent years. Throughout the toll rental period, Tallinners were also required to pay monies to an evangelical pastor in Ivangorod, the salary of Tallinn's toll administrator to Daniel Lien, and money to Narva's town council.

Of the toll revenue from the latter half of 1623 and the first half of 1624, only 600 dalers were left to the disposal of Estland's governor.¹⁸⁸ Similarly, the loan given by the alderman Johann Müller in cash and in kind to the state in 1610–1622 with a total value of 8,236 dalers was paid back to Müller from toll rental revenues. These sums were paid to

¹⁸⁴ A cursory overview of how the state used toll revenues is provided in: Gierlich, *Reval 1621 bis 1645*, 160.

¹⁸⁵ Johan Skytte and Sweden's other treasury councillors and privy councillors to Tallinn's town council, in Gripsholm on 6 September 1623: TLA, f. 230, op. 1, d. BF 61, fol. 40. Anders Eriksson Hästehufvud to Tallinn's town council, from Narva on 4 October 1623: TLA, f. 230, op. 1, d. BF 23, fol. 1.

¹⁸⁶ Anders Eriksson Hästehufvud to Tallinn's town council, from Narva on 28 October 1623, 18 March, 2 April and 18 September 1624: TLA, f. 230, op. 1, d. BF 23, fol. 8, 10, 18.

¹⁸⁷ Johan Skytte and other treasury councillors and privy councillors to Tallinn's town council, from Stockholm on 17 August 1624: TLA, f. 230, op. 1, d. BF 28, fol. 13. Anders Eriksson Hästehufvud to Tallinn's town council, from Narva on 9 and 28 October, 26 December 1624, 22 March, 30 June, 10 September and 19 November 1625: TLA, f. 230, op. 1, d. BF 23, fol. 22–30, 33–35. Johan Skytte and other treasury councillors and privy councillors to Tallinn's town council, from Stockholm on 13 September 1625: TLA, f. 230, op. 1, d. BF 61, fol. 42.

¹⁸⁸ Gustav II Adolf assigned a salary of 600 dalers for Governor of Estland and Tallinn's Statthalter Per Banér to be paid from the toll rental revenues, in Gripsholm on 7 August 1623: TLA, f. 230, op. 1, d. BF 56, fol. 7.

him in 1621 and 1622 using the toll revenues from Helsinki and Porvoo, and thereafter until 1627 out of Tallinn's rental revenues.¹⁸⁹

On 17 August 1624, Johan Skytte, together with other treasury councillors and privy councillors, forwarded Gustav II Adolf's order to Tallinn's town council to place 9,000 dalers at the disposal of Governor of Estland Per Banér.¹⁹⁰ Money in the same order of magnitude had to be given to Livland's fortresses in 1625/1626.¹⁹¹ The entire rental amount, in other words 12,000 dalers per year, was placed at the disposal of the Governor of Estland in the fourth (1626/1627) and fifth (1627/1628) years of toll rental. The entire amount nevertheless did not remain only in Estland, instead part of it went to Livland as well. In 1625 for instance, in accordance with 'His Royal Majesty's order', a pay-out of 2,700 dalers was made to Privy Councillor Gabriel Bengtsson Oxenstierna¹⁹² and Tallinn's town council had to place 2,288 dalers at the disposal of Governor of Riga Jakob De la Gardie to cover the needs of the garrison there.¹⁹³

Numerous interested parties wanted to access a share of the toll rental revenues in 1626. Namely, referring to the will of His Royal Majesty, Livland's Commissar of War Måns Mårtensson Palm demanded from Johan De la Gardie, who had been appointed Governor of Estland, that the rental revenue be sent in full, that is 12,000 dalers, to the Riga finance office by September of 1626. Additionally, Tallinn was required to lend 5,000 bushels of grain and pay a contribution of 10,000 dalers to the military authorities in Riga. According to Palm's explanation, the Riga garrison was in financial difficulties and short of provisions, and the necessary money was not being sent from Sweden.¹⁹⁴ On 12 December 1626, Gustav II Adolf personally demanded that the toll rental money be sent to Riga in full for the upkeep of the army.¹⁹⁵ Tallinn's town council found itself in a quandary since the rental money for 1626 had already been paid, but 4,500 dalers for Candlemas of 1627

¹⁸⁹ Tallinn's pound chamber report on the first year of toll rental, in other words 1623/1624: TLA, f. 230, op. 1, d. Ba 17, fol. 202, 241.

¹⁹⁰ Johan Skytte and other treasury councillors and privy councillors to Tallinn's town council, from Stockholm on 17 August 1624: TLA, f. 230, op. 1, d. BF 28, fol. 13.

¹⁹¹ Johan Skytte and other treasury councillors and privy councillors to Tallinn's town council, from Stockholm on 13 September 1625: TLA, f. 230, op. 1, d. BF 61, fol. 42. To Per Banér, in Stockholm on 13 October 1625: SRA, Livonica II, vol. 241. Johan Skytte and other treasury councillors and privy councillors to Tallinn's town council, from Stockholm on 14 October 1625: TLA, f. 230, op. 1, d. BF 56, fol. 135.

¹⁹² Gabriel Bengtsson Oxenstierna's statement concerning receiving money from Tallinn's pound chamber on 31 July 1625: TLA, f. 230, op. 1, d. BF 69, fol. 6.

¹⁹³ Jakob De la Gardie to Tallinn's town council, from Tartu on 19 August 1625: TLA, f. 230, op. 1, d. BF 58, fol. 62.

¹⁹⁴ Måns Mårtensson Palm to Governor of Estland Johan De la Gardie, from Riga on 17 October 1626: RA, EAA, f. 1, op. 2, d. 166, fol. 114–115v.

¹⁹⁵ Gustav II Adolf to Tallinn's town council, in Stockholm on 12 December 1626: TLA, f. 230, op. 1, d. BF 57/I, fol. 36.

had been paid as an advance to Governor De la Gardie for the upkeep of Tallinn's garrison; the outstanding remainder, so to speak, was 1,500 dalers. The town council hoped to get 4,500 dalers back in order to then send that money to Riga but De la Gardie did not consider that possible.¹⁹⁶

Tallinn's town council sources do not indicate how Johan De la Gardie used those 12,000 dalers together with the state's share of the pound toll, whether it was used only for the upkeep of local garrisons, or if some portion of the money was channelled to Riga. For instance, De la Gardie similarly presented a demand for 4,500 dalers of the toll rental revenues in October of 1626 because he wanted to pay off the state's debt to Tallinn's burgher Jost Dunte with that money.¹⁹⁷ In the autumn of 1627, De la Gardie had the town council pay another 6,000 dalers to Dunte, whereas the governor's request was that this money was not to be given to anybody else.¹⁹⁸ And additionally in 1628, the subsequent 6,000 dalers had to be paid to Dunte from the pound chamber on De la Gardie's orders.¹⁹⁹ See Table 5 for comparison.

According to the toll rental report for the latter half of 1626, the wages of Tallinn's Statthalter Evert Bremen started being paid with money taken from portorium revenues.²⁰⁰ Similarly, on the orders of the king and of treasury councillors, one-time payments were made to various officials, their widows, the skippers of ships that had been chartered in the interests of the state for voyages to Narva and Riga, and other such expenses.²⁰¹ The king had money taken from toll rental revenues to pay Commissar of War Erik Andersson Trana a one-time remuneration of 1,000 dalers in 1628.²⁰² Starting in 1627, the crown's purchases of grain were paid for using money from toll revenues. These amounts were initially modest, but on 22 August 1629, for instance, 5,383:24 dalers were paid for grain.

¹⁹⁶ Tallinn's town council transcripts from 17 and 19 January 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 15v, 16–17. Tallinn's town council to Johan De la Gardie, on 1 February 1627: TLA, f. 230, op. 1, d. BA 12, fol. 53–53v. Tallinn's town council to treasury councillors, on 7 February 1627: TLA, f. 230, op. 1, d. BA 12, fol. 56–56v.

¹⁹⁷ Johan De la Gardie to Tallinn's town council, at Raasiku on 20 October 1626: TLA, f. 230, op. 1, d. BF 63, fol. 5.

¹⁹⁸ Johan De la Gardie to Tallinn's town council, at Raasiku on 15 October 1627: TLA, f. 230, op. 1, d. BF 63, fol. 11.

¹⁹⁹ Johan De la Gardie to Tallinn's town council, at Raasiku on 27 June and in Tallinn on 24 July 1628: TLA, f. 230, op. 1, d. BF 63, fol. 24.

²⁰⁰ Gustav II Adolf awarded a 600-daler remuneration for Evert Bremen to be paid from the portorium toll while on the royal warship on 20 June 1626: TLA, f. 230, op. 1, d. BF 57.

²⁰¹ Toll rental report: TLA, f. 230, op. 1, d. Ba 25. Johan Skytte and other treasury councillors and privy councillors to Tallinn's town council, from Stockholm on 5 June 1626. That same letter refers to King Gustav II Adolf's corresponding orders from 21 October 1625: TLA, f. 230, op. 1, d. BF 61, fol. 45.

²⁰² Gustav II Adolf to Tallinn's town council, from Stockholm on 6 March 1628: TLA, f. 230, op. 1, d. BF 57.

Table 6. Pay-outs made from the pound toll treasury during the toll rental period (in dalers)

| | August 1623 — August 1624 | August 1624 — August 1625 | August 1625 — August 1626 | August 1626 — August 1627 | August 1627 — August 1628 | August 1628 — August 1629 |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| To Narva's Statthalter | 7,000 | 3,000 | 3,000 | — | — | — |
| To the Governor of Estland | 600 | 9,000 | 9,000 | 12,943.5 | 12,000 | — |
| <i>On the orders of the king and treasury councillors</i> | — | 2,700 | 1,250 | 200 | 743.66 | 801 |
| To Estland's Statthalter E. Bremen | — | — | 600 | 600 | 600 | 1,000 |
| To Tallinn's toll administrator D. Lien | 300 | 300 | 300 | 300 | 300 | 300 |
| To Ivangorod's pastor J. Vluyk | 220 | 220 | 220 | 220 | 220 | — |
| To Narva's town council for beer and wine | — | — | 480* | 177.5 | 177.5 | 177.5 |
| For grain purchased on behalf of the king | — | — | — | — | 323:33 | 8,384 |
| Payment of debts | 2,400 | 1,500 | — | 780 | — | 4,343 |
| Other expenditures | — | — | 6 | 16.25 | — | 9 |
| Total expenditures: | 10,520 | 16,720 | 14,856 | 15,237.25 | 14,364.5 | 14,714.5 |
| The state's revenues from toll rental: | 14,733.5 | 14,696.75 | 14,769.37 | 15,648.75 | 13,400 | 14,905 |
| Balance | +4,213.5 | −2,023.25 | −86.63 | +411.5 | −964.5 | +190.5 |

* Total amount for three years.

Source: TLA f. 230, op. 1, d. Ba 17; Ba 25

Considering the Swedish state as a whole, the rental of tolls was a phenomenon that was characteristic of that era, which was practiced starting from the period of the reign of Gustav II Adolf and Axel Oxenstierna through to the 18th century.²⁰³ Stockholm's Great Sea Toll was also rented out in 1622–1634.²⁰⁴

²⁰³ William Smith, *Studier i svensk tulladministration*, vol. 1 (Sölvesborg: s. n., 1950), 71; Odén, *Rikets uppbörd och utgift*, 98; Stellan Dahlgren, "Skattesystemet som exploateringsform under 1600- och 1700-talen" *Historisk tidskrift* 102, no. 4 (1982): 446; Lindegren, *Den svenska militärstaten 1560–1720*, 111.

²⁰⁴ Sandström, *Mellan Torneå och Amsterdam*, 79.

War contributions in 1625–1628

Tallinn's toll rental was doubtless a beneficial undertaking for the state because it was possible to use those funds to further finance local garrisons, pay debts and subsidies, purchase grain for the army, and other such uses. Regardless of this, toll rental was not extended when it ended; first of all, for economic and political reasons, since Tallinn's turnover in trade did not directly increase during the rental years, secondly toll rental had an inhibitory effect on the trade of neighbouring towns, primarily Narva, thirdly the royal authorities found sources of financing that could be demanded from the inhabitants of the province, including inhabitants of Tallinn. As combat activity intensified in Livland in 1625, it was clear that the existing money was not sufficient to cover all expenses. Gustav II Adolf repeatedly expressed the wish that the province would contribute to the state's finances alongside Sweden-Finland.

In August-September of 1625, the king decided to go the way of collecting a regular annual war contribution. This was no longer a loan in cash or in kind, but rather a nonrepayable demand for cash. Gustav II Adolf first presented Riga with a demand for contribution on 23 August 1625. Referring to the fact that Sweden's conquests gave Riga free trade throughout Livland, the king demanded 36,000 dalers from the city to cover the upkeep of soldiers over the course of one year. Riga found that a contribution of such an extent was beyond their means because the city's trade and toll receipts had declined. Riga was prepared to give 14,000 dalers. The sides ultimately agreed on the sum of 25,000 and then even on 16,000 dalers.²⁰⁵

Regarding Tallinn, the king sent a letter on 12 September to Gabriel Bengtsson Oxenstierna and Per Banér, who at a meeting with representatives of Tallinn's town council and guilds were supposed to refer to Sweden's military success in Livland, as a result of which Tallinners gained the opportunity to trade throughout the country and also with Pskov, and could hope for the restoration of their former prosperity. Since the city already had not provided aid to the army for some time, even though it was obligated to provide the king with two cannons and 200 soldiers (*Heeresfolge*) for the battlefield,²⁰⁶ the king wanted to receive a significant sum of money — 24,000 dalers per year. Additionally, the king wanted to receive 1,000, 2,000, 3,000 or more dalers per person as loans (*till försträckning*) from the more propertied Tallinners,²⁰⁷ of whom he named

²⁰⁵ Liljedahl, *Svensk förvaltning i Livland*, 111.

²⁰⁶ See further on this obligation: Gierlich, *Reval 1621 bis 1645*, 86.

²⁰⁷ Gustav II Adolf to Gabriel Oxenstierna and Per Banér, at the Biržai field camp on 12 September 1625: SRA, *Livonica II*, vol. 241.

six by name.²⁰⁸ On that same day, Tallinn's town council also received a letter requesting a contribution of 24,000 dalers and a loan of 3,000–4,000 dalers.²⁰⁹ Two months later, while still awaiting the opinions of Tallinn's town council and the Knighthood of Estland,²¹⁰ Gustav II Adolf announced his decision to reduce the size of the contribution amounts in a new letter to Oxenstierna and Banér, assuming that the provincial estates would make an offer that would be of little use to the crown. Hence the king required at least 20,000 dalers from the nobility and 10,000 from Tallinn, which had to be paid by Christmas of that same year (*emot Jul contribuirar och erlegge*). Thereat the king brought up an interesting nuance, that if the estates were to once again refer to their privileges and reject the contribution, the crown would then, although reluctantly, have to draw back in its activities in Estland, from which larger obligations would arise for the land than the contribution would be.²¹¹

The town council understandably tried to avoid paying such a large demand. Amounts of different orders of magnitude, which the city would be able to bear, were proposed at the town council deliberation — 3,000–3,500, 4,000–5,000, 5,000–6,000 dalers — ultimately deciding on 6,000 dalers. Tallinners considered any larger amount to be beyond their means.²¹² The town council secretary Bernard zur Bech was sent to see Lord High Chancellor Axel Oxenstierna in Valmiera on 8 December 1625, and from there onward to see the king in order to inform them of the city's willingness to give 6,000 dalers as a contribution. The size of the amount had to be justified with the fact that toll rental had not restored trade in Tallinn and the city was still in an economic slump. The city's financial difficulties also had to be explained by the enormous fire that had engulfed St. Olaf's Church on 29 June 1625.²¹³

Gabriel Bengtsson Oxenstierna and Per Banér had already informed the king in advance of Tallinn's decision. Gustav II Adolf did not find the proposed amount acceptable and demanded that 4,000 dalers be added because in his estimation, that was

²⁰⁸ [?] Skarenbergh, Evert Bremen, Hinrich von Lohn, Bernt von Garten, Johann Müller and Carsten Rode, whom the king claimed to have known.

²⁰⁹ Gustav II Adolf to Tallinn's town council, at the Biržai field camp on 12 September 1625: TLA, f. 230, op. 1, d. BF 56, fol. 134–134v.

²¹⁰ The king demanded a contribution from the Knighthood of Estland for the first time on 5 March 1625. The amount requested was 15,000 dalers and the nobility rejected the request: Liljedahl, *Svenske förvaltning i Livland*, 177. The knighthood was again asked for a contribution to the defence of the province in the autumn of 1625, this time for 30,000 or 40,000 dalers: Gustav II Adolf to Gabriel Oxenstierna and Per Banér, at the Biržai field camp on 12 September 1625: SRA, Livonica II, vol. 241.

²¹¹ Gustav II Adolf to Gabriel Oxenstierna and Per Banér, from Koknes on 12 November 1625: SRA, Livonica II, vol. 241.

²¹² Tallinn's town council transcripts from 7 and 29 November 1625: TLA, f. 230, op. 1, d. Ab 43, fol. 197, 212.

²¹³ Instruction from Tallinn's town council to envoy Bernard zur Bech, on 8 December 1625: TLA, f. 230, op. 1, d. Aa 21:b, fol. 399–401.

the only way 200 soldiers could be maintained together with two cannons. The money was to be sent to Riga.²¹⁴ The king repeated his wish to obtain an additional 4,000 dalers from Tallinn in one of his letters from the end of 1625, pointing to Riga, and some other places that had already paid their contributions to the state, as an example for Tallinners.²¹⁵ Alongside Tallinn, Riga and the Knighthood of Estland, Pärnu and Narva had to give contributions in 1625/1626, and Tartu starting in 1628. The size of the contribution for each was 500 dalers.²¹⁶

When Gustav II Adolf was in Tallinn at the start of 1626, the topic of the size of the contribution was also raised. The king still wanted 10,000 dalers from the city, while the town council was prepared to allot 6,000 dalers.²¹⁷ Nevertheless, the question of the contribution was not the central theme at those negotiations because it was more important for the king to introduce the little toll in Tallinn. Hence immediately before leaving Tallinn, the king was willing to reduce ‘this’ year’s (*dieses Jahres*) contribution by 4,000 dalers. The city’s extraordinarily large expenditures and the burning of St. Olaf’s Church were brought up as pretexts.²¹⁸ According to the report for 1626 of Tallinn’s joint treasury, a contribution of 6,000 dalers was paid to the royal finance office in mid-February.²¹⁹ Ernst Gierlich had found that when he was in Tallinn and conducted negotiations with the city, the king abandoned his demand for a contribution for 1625, and the sum of 10,000 dalers, from which the king deducted 4,000 dalers, was agreed upon with the city for 1626.²²⁰ That is how the city understood the agreement, but it was not how the state saw it.

²¹⁴ Gustav II Adolf to Gabriel Oxenstierna and Per Banér, replying to their letter from 15 November at Biržai field camp on 29 November 1625: SRA, Livonica II, vol. 241. Together with 10,000 dalers, 5,000 dalers that had been sent from Sweden to Tallinn had to be sent from Tallinn to Riga, along with furs, shoes and other goods: Gustav II Adolf to Per Banér, in Koknes on 23 and 29 November 1625: SRA, Livonica II, vol. 241. It should be noted at this point that the Knighthood of Estland decided to surrender 14,000 dalers of the 20,000 dalers that had been requested to the king as a contribution: Governor of Estland Johan De la Gardie to Jakob De la Gardie, in Tallinn on 12 December 1625: RA, EAA, f. 1, op. 2, d. 45, fol. 227–227v. See also Johan De la Gardie’s letter to Joachim von Alpen, in Tallinn on 14 December 1625: RA, EAA, f. 1, op. 2, d. 45, fol. 229.

²¹⁵ Gustav II Adolf to Tallinn’s town council, at Biržai field camp on 28 December 1625: TLA, f. 230, op. 1, d. BF 56.

²¹⁶ Liljedahl, *Svenske förvaltning i Livland*, 35, 67. According to the accounts book of the Province of Estland, contributions were required in 1627 even from Toompea (107:16) and the suburb of Tõnismäe (44:16), and from residents of the village of Lihula (40:00) and of Paide (23:16 dalers): RA, EAA, f. 278, op. 1, d. XXV/142, fol. 23v.

²¹⁷ Tallinn’s town council transcripts from 24 and 25 January 1626: TLA, f. 230, op. 1, d. Ab 43, fol. 239, 243.

²¹⁸ Tallinn’s town council transcript from 24 February 1626: TLA, f. 230, op. 1, d. Ab 43, fol. 272. Money for the king’s upkeep (*Hofhaltung*) was also requested while the king was in Tallinn: TLA, f. 230, op. 1, d. Ab 43, fol. 255, 257v.

²¹⁹ Tallinn’s joint treasury report for 1626: TLA, f. 230, op. 1, d. Ba 25, fol. 72.

²²⁰ Gierlich, *Reval 1621 bis 1645*, 86.

In the autumn of 1626, the king demanded contributions of 20,000 dalers from the Knighthood of Estland, 10,000 from Tallinn,²²¹ and 500 from the city of Pärnu by Christmas.²²² According to orders from Riga's Commissar of War Måns Mårtensson Palm, the money already had to be sent to the Riga finance office by November of that same year (*das die 10 000 Thaler kunftigen Monat hie auch gewiß erlegt werden*).²²³ The three local governments were admittedly not expressly against paying a contribution, but they found that they were unable to give the required sums.²²⁴ On 27 November, Tallinn's town council informed Governor of Riga Svante Banér and Måns Mårtensson Palm of its decision to give 4,000 dalers. Governor of Estland Johan De la Gardie received notification with the same content on 1 December.²²⁵ The authorities of Tallinn's castle and the military authorities in Riga did not agree to accept a partial contribution. Johan De la Gardie demanded the addition of at least a thousand dalers, which the town council agreed to do yet set the payment deadline at the coming Shrovetide instead of Christmas,²²⁶ meaning that the fulfilment of the contribution for 1626 was postponed to 1627. Subsequently, Tallinn's town council had to get the burghers to agree to collect the necessary amount. The town council's position was that one daler had to be reckoned for every man, woman, journeyman merchant and journeyman artisan, $\frac{1}{2}$ a daler for every child, and a $\frac{1}{4}$ daler for every apprentice, servant and maid.²²⁷ Tallinn's guilds did not consent to the town council's decision to collect poll tax. The town council proposed

²²¹ Gustav II Adolf to Johan De la Gardie, from *Lissow* at *Werder* on 24 October 1626: SRA, Livonica II, vol. 242. Gustav II Adolf to Tallinn's town council, from *Lissow* at *Werder* on 24 October 1626: TLA, f. 230, op. 1, d. BF 57/I, fol. 28–28r. In both of these letters, Gustav II Adolf notes that Tallinners have to pay a thousand dalers (*ettusend daler*) by Christmas, not 10,000 dalers. Elsewhere in relevant documents, this amount is pervasively 10,000 dalers.

²²² Liljedahl, Ragnar. *Svenske förvaltning i Livland*, 193.

²²³ Måns Mårtensson Palm to Tallinn's town council, in Riga on 28 October 1626: TLA, f. 230, op. 1, d. BF 57/I, fol. 30–30v. See also: Måns Mårtensson Palm to Governor of Estland Johan De la Gardie, in Riga on 17 October and 1 November 1626. In this same letter, Palm noted that the Knighthood of Estland had a previous outstanding debt to Riga's financial office of 529 dalers, and Pärnu's debt was 500 dalers: RA, EAA, f. 1, op. 2, d. 166, fol. 114–115, 128–128v. Governor of Riga Svante Banér and Måns Mårtensson Palm to Tallinn's town council, in Riga on 6 November 1626: TLA, f. 230, op. 1, d. BF 28, fol. 15–15v; Jakob De la Gardie to Tallinn's town council, in Riga on 7 November 1626: TLA, f. 230, op. 1, d. BF 58, fol. 68; and to Governor of Estland Johan De la Gardie, in Riga on 8 November 1626: RA, EAA, f. 1, op. 2, d. 166, fol. 139–140.

²²⁴ Liljedahl, *Svenske förvaltning i Livland*, 193.

²²⁵ The 10,000-daler contribution was deliberated in Tallinn's town council, to which was added a demand for toll rental money and 4,000 bushels of grain, on 21, 22 and 25 November 1626: TLA, f. 230, op. 1, d. Ab 43, fol. 434, 435, 436v, 439v, 440v–441. Tallinn's town council to Svante Banér and Måns Mårtensson Palm, on 27 November 1626: TLA, f. 230, op. 1, d. BA 12, fol. 41–42. Tallinn's town council to Governor of Estland Johan De la Gardie, on 1 December 1626: TLA, f. 230, op. 1, d. BA 12, fol. 43–44.

²²⁶ Tallinn's town council transcripts from 30 November and 1 December 1626: TLA, f. 230, op. 1, d. Ab 43, fol. 442v–450.

²²⁷ Tallinn's town council transcripts from 1 and 13 December 1626: TLA, f. 230, op. 1, d. Ab 43, fol. 447–452.

a new solution to the guilds to loan money. The town council proposed to pay back the loan by collecting 8 öre from each barrel of salt at Tallinn's port instead of the current 2 öre.²²⁸

Hence Governor of Estland Johan De la Gardie had to affirm to Svante Banér and Måns Mårtensson Palm at the start of 1627 that Tallinn's difficult economic situation did not allow it to allot more than 5,000 dalers.²²⁹ Yet the city encountered difficulties in scraping together even this sum because at the end of February, half of the 5,000 dalers was still missing. Jürgen von Wangersen was prepared to lend 1,000 dalers to the town council; it was decided to take 1,500 dalers from toll rental revenues that had previously been placed at the disposal of Narva's governor.²³⁰ As Tallinn notified the commander-in-chief on 1 June, the city had already allotted 2,500 dalers as a contribution to the state by that time.²³¹ That fact is repeated several more times in the town council transcripts. Yet there is a contradiction in the sources. Namely, according to the joint treasury's report for 1627, the town council had allotted 4,000 dalers to Johan De la Gardie on 10 March; 1,000 dalers was scraped together in two stages on 26 May and 25 June as a loan from Ebert von Hausen.²³² As we shall see below, the state treated the contribution money that it received as payment for 1626.

At this point it is interesting to note that without yet having received the 5,000 dalers that Tallinn had promised and the 10,000 dalers promised by the Knighthood of Estland, Johan De la Gardie took out loans *in spe*, keeping in mind the money that was to be received, from several individuals at the start of 1627, totalling 13,517 1/8 dalers. He forwarded these loans to Riga together with nine bills of exchange. The individuals that gave the loans were local civil servants of Estland and Livland as well as burghers from Tallinn. For instance, from among the authorities, Måns Mårtensson gave a loan of 1,500 dalers, and from among Tallinners, Ebert von Hausen gave a loan of 1,500, Jost Dunte 3,914 dalers, and Hans Ketheler 5,000 dalers.²³³

²²⁸ Tallinn's town council transcript from 30 January 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 27v, 28v.

²²⁹ Johan De la Gardie to Svante Banér and Måns Mårtensson Palm, in Tallinn on 8 February 1627: RA, EAA, f. 1, op. 2, d. 48, fol. 136.

²³⁰ Tallinn's town council transcripts from 27 February and 16 June 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 49v, 115.

²³¹ Tallinn's town council to Jakob De la Gardie, on 1 June 1627: TLA, f. 230, op. 1, d. BA 12, fol. 87–88, 91–91v.

²³² Tallinn's joint treasury report for 1627: TLA, f. 230, op. 1, d. Ba 25, fol. 83, 84–84v.

²³³ Governor Johan De la Gardie's report from 1 February 1627: RA, EAA, f. 1, op. 2, d. 48, fol. 137.

In the spring of 1627, the town council was prepared to send a deputation to the king to ask to reduce the contribution demand.²³⁴ On 8 June 1627, Johan De la Gardie described the province's difficult situation in his letter to Lord High Chancellor Axel Oxenstierna. The king demanded payment of the contribution in full, for which reason the governor had repeatedly summoned the provincial estates to come before him and conveyed His Majesty's will to them. De la Gardie had even threatened the nobles and Tallinners that he would billet army units in their manors, but that did not help. De la Gardie himself feared ending up in His Majesty's disfavour. At the same time, he conceded that there was great poverty and an unfavourable situation in the land, for which reason he asked the chancellor to inform the king of this. The fact that according to the governor, he himself had not received any remuneration whatsoever throughout the two years that he had spent in Estland, is an interesting detail.²³⁵

Field Marshal Gustav Horn arrived from Sweden in Tallinn as a royal commissar at the start of July. On 2 July, he categorically demanded the immediate payment of the remaining 5,000 dalers from the town council, otherwise he as well vowed to billet the army, which was still on the ships, in the town council's manors. The town council deliberated the matter and assured Horn that the city did not have that kind of money to give due to great poverty and the fire that had befallen the city. Furthermore, half of the promised 5,000 dalers was still owed. Horn found that the town council could borrow the necessary money from toll revenues.²³⁶ A deputation of the town council met with De la Gardie and Horn at Toompea Castle on 9 July and thoroughly explained to them the city's poverty, which arose from the war, and also from the restoration of the church. The town council promised to turn to the king once again for assistance, but both Horn and the governor discouraged such a course of action, explaining that the king would not waive his demand and that it would be a better idea to pay the money.²³⁷

A couple of days later, the town council discussed the situation that had taken shape with the elders of the guilds. They were prepared to add another 5,000 dalers to the 5,000 that was owed because otherwise, so many soldiers and cavalrymen would be billeted in the city's manors until the money was paid. Horn had rejected all the town

²³⁴ Tallinn's town council to Royal Secretary Paulus Spandkovius, on 14 April 1627: TLA, f. 230, op. 1, d. BA 12, fol. 66–67v; Tallinn's town council to Jakob De la Gardie, on 1 June 1627: TLA, f. 230, op. 1, d. BA 12, fol. 87–88, 91–91v.

²³⁵ Johan De la Gardie to Axel Oxenstierna, in Tallinn on 8 June 1627: SRA, Oxenstiernas brevväxling, E 585.

²³⁶ Tallinn's town council transcript from 2 July 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 120–121.

²³⁷ Tallinn's town council transcript from 9 July 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 121v–122.

council's counterarguments and reminded the council that they were His Majesty's subjects and had to follow his orders.²³⁸ The town council nevertheless did not allow itself to be frightened and indicated that such an ultimatum was in contradiction to their privileges. The crown did not actually carry out its threat, not then or later.²³⁹

Royal commissars headed by Philipp Scheiding arrived in Tallinn in mid-July. His primary task was admittedly to carry out reforms in Estland, yet beyond that the commissars were assigned to extract contributions from the city and the knighthood, and to implement the little toll. They failed in both tasks — as long as the war continued, Estland's estates consented only to a partial contribution.²⁴⁰ In July of 1627, Governor of Livland Jakob De la Gardie undertook an attempt to get Tallinn to pay off its previous debt when he ordered Tallinn's town council to redeem a 2,000-daler bill of exchange for the loan that he had obtained from the Riga burgher Hans Dunte. Tallinners would have had to pay the remaining 3,000 dalers to the royal commissars, according to De la Gardie.²⁴¹

The situation of the summer did not change by late autumn. On 9 November 1627, Gustav II Adolf reminded Estland's estates by way of Johan De la Gardie that referring to difficulties and historical privileges would not defend the land against the enemy. The king also accused the governor himself that he had not related seriously enough to the payment of contributions, but rather had overlooked the matter either for his own convenience or for that of someone else. The king demanded the payment of the contribution for the current year and of the missing amount from the previous year. Otherwise the king also threatened to billet the army in the city's manors.²⁴²

The town council once again debated the city's possibilities for adding 5,000 dalers to the required 5,000 dalers. Additional money was nowhere to be found, and it was decided to postpone the payment of this claim until 1628.²⁴³ On 14 November, the town council also informed Governor Johan De la Gardie of its inability to pay additional money.²⁴⁴ De la Gardie informed the king of the town council's decision on 22 December.²⁴⁵

²³⁸ Tallinn's town council transcript from 11 July 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 125–126v, 129v.

²³⁹ Gierlich, *Reval 1621 bis 1645*, 86–87.

²⁴⁰ Liljedahl, *Svenske förvaltning i Livland*, 211–214.

²⁴¹ Jakob De la Gardie to Tallinn's town council, in Riga on 13 July 1627: TLA, f. 230, op. 1, d. BF 58, fol. 71.

²⁴² Two letters from Gustav II Adolf to Johan De la Gardie, in Stockholm on 9 November 1627: SRA, Livonica II, vol. 242; *ibid.* TLA, f. 230, op. 1, d. BF 57/I, fol. 45.

²⁴³ Tallinn's town council transcripts from 12 and 13 November 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 249, 251.

²⁴⁴ Tallinn's town council transcripts from 14 November 1627: TLA, f. 230, op. 1, d. Ab 44, l. 251–251v.

²⁴⁵ Johan De la Gardie to Gustav II Adolf, in Tallinn on 22 December 1627: RA, EAA, f. 1, op. 2, d. 48, fol. 255

In a letter dated 5 March 1628 to the town council, Gustav II Adolf noted that Estland's nobility and the cities of Tallinn and Pärnu, all three together, still had yet to pay their total contribution for 1627, in other words 30,500 dalers: '*...at efter vij förnimme, det de tiugtusende daler Contribution som våre trogne undersåter landsåterne i Estland, så väl som de tijotusend daler vår stadh Räjfle, och de femhundrade Pernov erleggia borde för förledne åbr 1627, ännu emot all förhoppning äre outlagde...*'²⁴⁶ The king authorised Estland's new governor Philipp Scheiding and its Commissar of War Erik Andersson Trana to demand the missing amounts. The king's representatives were also expected to request additional loans for the state from various individuals.²⁴⁷

Hence, while according to the crown's calculations the state had received 6,000 dalers in 1625, 5,000 in 1626, and the city still owed money for 1627, the town council's calculation was different, since it found that the city had given the state 6,000 dalers in 1626, and the entire 5,000 dalers that had been demanded in 1627. As we shall see below, the town council gave 8,000 dalers for 1628. See also Table 7.

Governor of Estland Johan De la Gardie's situation in 1627 was doubtlessly not easy. He was being pressured by the king, his brother Jakob De la Gardie, Governor of Livland Svante Banér, Commissar of War Måns Mårtersson Palm, and Field Marshal Gustav Horn, who had in the meantime arrived in Tallinn. It was difficult for him to influence the cities of Tallinn and Pärnu, and the Knighthood of Estland. As Johan De la Gardie affirmed, threats were of no avail, and neither were good-willed admonitions. The situation became even more complicated because sufficient means were not being sent to Estland and Livland from Sweden either. Even more so, Johan De la Gardie himself was expected to give 8,000 dalers of his own money. He did not have that kind of money, and to support this claim he referred to his salary that had not been paid out to him, and to Raasiku Manor in Estland, which had been allotted to him but which did not earn anything. The governor had also directly informed the king of his insolvency. Furthermore, De la Gardie had already given the king 3,000 dalers and 1,000 bushels of grain three years ago, none of which had yet been paid back. Alongside Johan De la Gardie, a proposal was also made to his sister Brita to lend money.²⁴⁸

²⁴⁶ Gustav II Adolf to Tallinn's town council, in Stockholm on 5 March 1628: SRA, Livonica II, vol. 242.

²⁴⁷ Gustav II Adolf's authorisation to Philipp Scheiding, in Stockholm on 6 March 1628: SRA, Livonica II, vol. 242. Johan De la Gardie, his sister Brita De la Gardie, and Commissar of War Adam Schrapfer were among the individuals who in the opinion of the king had to give loans to the state. As Gustav II Adolf noted, the above-mentioned individuals had already lent money, but since according to him they were sufficiently wealthy, they could give loans without impairing themselves.

²⁴⁸ Johan De la Gardie to Svante Banér and Måns Mårtersson Palm, in Tallinn on 8 July 1627: RA, EAA, f. 1, op. 2, d. 48, fol. 200–201.

The king's letter from 9 November with a new demand for a contribution — once again 10,000 dalers — was read out at the town council's session on 8 December 1627.²⁴⁹ The town council started thoroughly deliberating the question of the contribution at its sessions in the first half of February, when the question was the size of the amount, either 4,000 or 6,000 dalers. Considering the crown's large war expenses, the town council was prepared to give 6,000 dalers, half of it in the coming spring and the other half in the autumn, yet on the condition that the city itself would not end up getting directly involved in warfare. The guilds opposed the town council's decision, finding that this amount was beyond their means. The town council decided to remain at 6,000 dalers, referring to the willingness of Estland's nobility to pay 15,000 dalers instead of the 20,000 dalers that had been requested. Yet when the town council informed Johan De la Gardie of its decision, he considered the amount being offered to be insufficient and demanded that the contribution be paid in full. Thereafter the town council increased the amount to 8,000 dalers.²⁵⁰ On 19 February 1628, De la Gardie was once again informed of this as the town council's final decision. The town council set two conditions: it was prepared to give the state 4,000 dalers in the summer and 4,000 dalers in the autumn under the condition that grain could be freely exported, and under the condition that the city itself would not need the collected money for its port, fortifying the city's earthwork and walls, and recruiting soldiers.²⁵¹ On 1 March, De la Gardie forwarded the decisions of Tallinn's town council and the Knighthood of Estland to Gustav II Adolf.²⁵²

On 6 March 1628, Gustav II Adolf sent Tallinn's town council a letter written in a friendly tone, in which he justified the state's need to take out contributions and explained that the money would go towards the defence of Livland, including Tallinners. The king noted that Tallinn was quite near to the theatre of war and that his wish was that the war would be fought in enemy territory. Moreover, the king's subjects in Sweden, for whom the threat was not at their doorstep, had borne a much heavier burden and consented to their taxes. Therefore the king appealed to Tallinners to pay the money as soon as possible and to deliver it to his representatives, and not to waste time on futile

²⁴⁹ Tallinn's town council transcript from 8 December 1627: TLA, f. 230, op. 1, d. Ab 44, fol. 271v–272. Alongside Tallinn, the king again demanded 20,000 dalers from Estland's nobility and 500 each from Pärnu and Paide: Gustav II Adolf to Johan De la Gardie, in Stockholm on 9 November 1627: SRA, Livonica II, vol. 242; *ibid.* TLA, f. 230, op. 1, d. BF 57/I, fol. 44.

²⁵⁰ Tallinn's town council transcripts from 4, 5, 12, 16 and 19 February 1628: TLA, f. 230, op. 1, d. Ab 44, fol. 308–309v, 312–315.

²⁵¹ Tallinn's town council to Johan De la Gardie, on 19 February 1628: TLA, f. 230, op. 1, d. BA 12, fol. 148–149.

²⁵² Johan De la Gardie to Gustav II Adolf, in Tallinn on 1 March 1628: RA, EAA, f. 1, op. 2, d. 48, fol. 289.

arguments.²⁵³ Yet the king's tone changed when he found out about the city's willingness to once again pay its contribution only partially. In his letter to Estland's new governor Philipp Scheiding, the king demanded the payment of the contribution for 1628 on time and in full. The king had been particularly angered by the request of the Tallinners to tie the payment of the contribution to the freedom to export grain. At the same time, the king allowed Scheiding to wait for a more appropriate time to demand the payment of the city's previous contribution debts.²⁵⁴

The former governor Johan De la Gardie had already demanded the allotment of the first part of the contribution, that is 4,000 dalers, from the town council at the end of March, 1628, justifying this by the great shortages prevailing in the land.²⁵⁵ In April, Scheiding also asked the town council when the city would hand over the first part of the promised money. The town council found that it would do so by Pentecost, that is 11 June.²⁵⁶ The city's expenditures recorded in the joint treasury report for 1628 show that the town council had transferred a total of 4,000 dalers in five instalments from 15 May to 23 August, and another 4,000 dalers was paid all at once at the end of the year on 16 December.²⁵⁷ The last allotment of money was not easy for the city because as we shall see below, licent toll started being collected from ships in Tallinn's roads in the summer of that same year. This was a new tax burden for Tallinn's burghers and it similarly required funds. The promised contribution money was nevertheless scraped together and sent by way of a bill of exchange to Riga and placed at the disposal of Field Marshal Gustav Horn.²⁵⁸ The city ended up with a debt of 2,000 dalers to the crown for 1628.²⁵⁹ With that the contribution saga ended for Tallinn. Since the king started collecting licent toll, Gustav II Adolf relieved Tallinners from other war obligations.²⁶⁰ And although local government officials in Estland and Livland wanted both the city and

²⁵³ Gustav II Adolf to Tallinn's town council, in Stockholm on 6 March 1628: TLA, f. 230, op. 1, d. BF 57, fol. 50.

²⁵⁴ Gustav II Adolf to Philipp Scheiding, in Stockholm on 17 April 1628: SRA, Livonica II, vol. 242. Interestingly, the king noted in this letter 6,000 dalers as the contribution sum that Tallinn's town council had agreed to.

²⁵⁵ Tallinn's town council transcript from 27 March 1628: TLA, f. 230, op. 1, d. Ab 44. fol. 345.

²⁵⁶ Tallinn's town council transcript from 19 April 1628: TLA, f. 230, op. 1, d. Ab 44. fol. 367. Based on town council transcripts, see how 8,000 dalers were gathered together from burghers in 1628 by borrowing at interest: Gierlich, *Reval 1621 bis 1645*, 87–88.

²⁵⁷ Tallinn's joint treasury report for 1628: TLA, f. 230, op. 1, d. Ba 25, fol. 92–93, 95v.

²⁵⁸ Tallinn's town council to Gustav Horn in Riga, on 7 October 1628: TLA, f. 230, op. 1, d. BA 12, fol. 198–199v. Tallinn's town council transcripts from 7 and 17 October, 11, 14, 21 and 28 November and 8 December: TLA, f. 230, op. 1, d. Ab 44. fol. 490, 495–496, 514, 514v, 524, 529v, 538v.

²⁵⁹ In April of 1629, Erik Andersson Trana assessed the size of the total contribution debt of the city of Tallinn and the Knighthood of Estland for 1628 at 10,829 dalers: Erik Andersson Trana to Evert Bremen, in Riga on 22 April 1629: RA, EAA, f. 1, op. 2, d. 164, fol. 223–223v.

²⁶⁰ Gustav Adolf's declaration to Tallinn, in Stockholm on 5 May 1629: *Die Quellen des Revaler Stadtrechts*, 212. Original of the same document: TLA, f. 230, op. 1, d. BF 57/I, fol. 91–91v.

the knighthood to pay their contribution debts for 1628 and the preceding years,²⁶¹ the town council refused to do so, referring to the king's decision.²⁶²

Table 7. Tallinn's contribution payments to the Swedish crown in 1625–1628 (in dalers):

| Year | Demanded amount | State's calculation | City's calculation | According to joint treasury |
|------|-----------------|---------------------|--------------------|-----------------------------|
| 1625 | 10,000 | 6,000 | – | – |
| 1626 | 10,000 | 5,000 | 6,000 | 6,000 |
| 1627 | 10,000 | – | 5,000 | 5,000 |
| 1628 | 10,000 | 8,000 | 8,000 | 8,000 |

Stockholm can be considered for the sake of comparison. It had to pay 4,750 dalers in contribution per year in 1625–1635. The city managed to do so in 1625 but the following year was 1,750 dalers in debt. Its debt was 1,314 dalers in 1627. These debts were paid in 1628 together with the contribution for that same year, 7,814 dalers in total. There was either no shortfall in 1629–1632 or the deficits were insignificant, yet the city ended up owing half the required amount in 1633–1635.²⁶³ A total of 52,151 dalers was collected in Sweden and 7,219 in Finland in 1629.²⁶⁴ The contribution money required from Stockholm is not comparable to that which was required from Tallinn. Nevertheless, the contribution amounts required in Sweden-Finland and in the provinces in the 1620s are not comparable to the amounts that were collected in Germany starting in 1630.²⁶⁵

The little toll and the licent toll in Tallinn

Gustav II Adolf arrived in Tallinn on 22 January 1626. The reform-oriented king's clear message to the city as well as the Knighthood of Estland was that in a situation where the theatre of war had been pushed back to the other side of the Daugava River and burghers could once again work in their livelihoods, the land itself had to start pulling

²⁶¹ See for instance: Evert Bremen to Governor of Livland Anders Eriksson Hästehufvud, in Tallinn on 9 December 1628: RA, EAA, f. 1, op. 2, d. 48, fol. 349v. Evert Bremen to Governor of Livland Anders Eriksson Hästehufvud, in Tallinn on 22 March and 27 April 1629: RA, EAA, f. 1, op. 2, d. 49, fol. 11, 21.

²⁶² Tallinn's town council to Gustav Horn, on 13 July 1629: TLA, f. 230, op. 1, d. BA 12, fol. 247–248v.

²⁶³ Ericson, *Borgare och byråkrater*, p. 317.

²⁶⁴ Kerkkonen, "Ruotsi-Suomen finanseista 1600-luvun alkupuoliskolla," 195; Sven-Erik Åström, "Finlands roll i stormaktstidens svenska riks- och krigsekonomi," in *Magtstaten i Norden i 1600-tallet og dens sociale konsekvenser. Rapporter til den XIX Nordiske historikerkongres*, ed. Erling Ladewig Petersen, vol. 1 (Odense: Odense Universitetsforl., 1984), 41–60. For further details on contribution obligations imposed on towns in Southern Finland, see: Kerkkonen. *Etelä-Suomen kaupunkien kruununverot*, 135–146, 263–266.

²⁶⁵ Lars Ekholm, *Svenske krigsfinansiering 1630–1631*. Uppsala, 1974, 17–21.

its own weight (*das das Landt seine eigene Last tragen müege*), to participate in payments and to maintain fortresses and garrisons. In order to achieve this, a toll and excise had to be imposed on edibles (*consumptible Waren*). As the king stressed, 'this was the custom among all peoples.'²⁶⁶ The 'edibles toll' in the expression of the king meant a victual toll, in other words the little toll that was collected from edibles arriving at the city market by land and by sea.²⁶⁷ Tallinners and the nobility would have had to pay this in parallel with their contributions. Gustav II Adolf presented the corresponding demand to the city on 4 February.²⁶⁸

Tallinn did not consent to the little toll, finding that it was in contradiction to the city's privileges. It was seen as a tax burden that the land that had been devastated by war was unable to bear. It was pointed out that since the little toll was already being collected in Finland, double taxation would halt the import of goods from there to Tallinn.²⁶⁹ As Burgomaster Johann Derenthal notified the king, the little toll would mean ruination for the city. Numerous burghers had already made it known that they would leave the city if the toll was introduced.²⁷⁰ Gustav II Adolf pointed out that the prices of goods would rise only to a small extent, but that he needed money with which to wage war. A few days later, a decision rejecting the proposal, in which the town council relied on its privileges, was presented to the king.²⁷¹ Gustav II Adolf is known to have become angry and on 9 February 1626, he snapped at Tallinn's town council that he could 'hang the breadbasket [of Tallinners] so high that they could not reach it' and open up all the ports along Estland's coast — Narva, Haapsalu, Toolse. The king found that he 'would rather own one little settlement that he would profit from than a city providing no profit.' The monarch assessed the expenses for maintaining Tallinn's garrison as being 60,000 dalers per year. The king no longer wished to send this money from Sweden.²⁷² The city was forced to consent to the little toll yet seized upon the king's promise that if it became evident that the little toll was harmful for the city and the land, it would be annulled.²⁷³ The little toll was nevertheless not imposed in Tallinn in 1626. A commission

²⁶⁶ Gustav II Adolf to Tallinn's town council, in Tallinn on 30 January 1626: TLA, f. 230, op. 1, d. BF 57/I, fol. 3–4.

²⁶⁷ The little toll was introduced in Swedish-Finnish towns by decision of the Riksdag in May of 1622 but it started being collected in 1623: Sandström, *Mellan Torneå och Amsterdam*, 75. For the little toll in Finnish towns see: Kerkkonen. *Etelä-Suomen kaupunkien kruununverot*, 163–191.

²⁶⁸ Gustav II Adolf to Tallinn's town council, in Tallinn on 4 February 1626: TLA, f. 230, op. 1, d. Bh 42/II, fol. 4–7.

²⁶⁹ Liljedahl, *Svenske förvaltning i Livland*, 182.

²⁷⁰ In the latter half of the 1620s, the state collected some sort of little toll (*den Lilla Tollen*) at Tallinn's port, from which 128:20 dalers were received in 1625/1626, 125:08 in 1626/1627, 34:16 in 1627/1628 and 60:03 in 1628/1629: RA, EAA, f. 278, op.1 d. XXV/141, fol. 2v; RA, EAA, f. 278, op.1 d. XXV/142, fol. 2v, 23v, 45.

²⁷¹ Greiffenhagen, *Heimische Konflikte mit Gustav Adolf*, 17–18; Gierlich, *Reval 1621 bis 1645*, 138.

²⁷² Tallinn's town council transcript from 9 February 1626: TLA, f. 230, op. 1, d. Ab 43, fol. 258v–259v.

²⁷³ Tallinn's town council to Gustav II Adolf on 15 February 1626: TLA, f. 230, op. 1, d. Bh 42/II, fol. 9–10.

headed by Philipp Scheiding continued negotiations with the city in 1627. Collection of the little toll was discussed with representatives of the knighthood as well as of the city without arriving at a solution. Now the city stuck to its guns and declared that the little toll was harmful to both the city and the peasants. The city claimed that residents would leave the country if the toll was introduced. There were other counterarguments as well.²⁷⁴ The question went back to Gustav II Adolf, who found, however, that the time did not make it possible to hold continuing negotiations with Estland's estates on the topic of the little toll. The little toll was ultimately not imposed in Tallinn.²⁷⁵

Gustav II Adolf abandoned discussions with Tallinners. There was no time to lose regarding the question of financing the war. The king found a simple solution. Namely, on 20 July 1628 he sent a letter to Governor of Estland Philipp Scheiding, in which he noted that the current time did not make it possible to spare his subjects from providing aid and contributions. At the same time, ways and means that seemed reasonable to the monarch could not be pushed through quickly. Now he had heard that both Estland's nobility and Tallinn wanted the export of grain to be freed up. Using grain exports²⁷⁶ as a pretext, the king decided to send a ship to Tallinn's roads and to appoint the toll collector Aert Spieringk to the ship, with the task of collecting a new sea toll, the licent toll, from goods being brought to Tallinn from abroad and from goods being exported from Tallinn. Goods that were brought from Russia were exempted from the licent toll.²⁷⁷ Revenues from the licent toll²⁷⁸ went to the state treasury in full.

The royal licent ordinance²⁷⁹ was read out in Tallinn's town hall in the presence of representatives of the burghers on 23 and 26 August 1628. In the discussions that followed, the recognition was arrived at that the licent was admittedly against the city's privileges and concealed within it the city's ruin, but the town council did not see in itself either the strength or the competence to start discussing the collection of the new toll with the king. It was decided to send two envoys to Gustav II Adolf to 'win the monarch's

²⁷⁴ Written correspondence between Tallinn's town council and the royal commission headed by Philipp Scheiding can be followed from 11 October to 24 December 1627: TLA, f. 230, op. 1, d. Bh 42/II, fol. 13–60.

²⁷⁵ Liljedahl, *Svenske förvaltning i Livland*, 182–184, 207–213; Gierlich, *Reval 1621 bis 1645*, 138–140.

²⁷⁶ Referring to allowing grain exports was probably a demagogical device because according to the king's own ordinances, it was prohibited in 1628 as well as in subsequent years. The state itself bought up the topic of grain in Tallinn in 1629 and 1630: Küng, "See tubli linn muutub tühjaks ja lagedaks," III, 24–25.

²⁷⁷ Gustav II Adolf to Governor of Estland Philipp Scheiding, at the field camp near Dirschau on 20 July 1628: SRA, *Livonica II*, vol. 242; TLA, f. 230, op. 1, d. Ba 57:1, fol. 52–52v.

²⁷⁸ Gustav II Adolf introduced the licent toll in 1627 in Prussia and Courland according to the example set by Holland. Starting in 1629, it became a general sea toll in the Baltic Sea provinces extending from Riga to the mouth of the Neva River. On the licent toll, see: Einar Wendt, *Det svenska licenträsendet i Preussen 1627–1635* (Uppsala: Lundequistska bokh., 1933); Dunsdorfs, "Vidzemes zvidru laiku finances," 75–85; Küng, "Die staatlichen Zölle — *Portorium und Licent*," 148–150.

²⁷⁹ Gustav II Adolf's licent ordinance to Tallinn, at the field camp near Dirschau on 16 July 1628: TLA, f. 230, op. 1, d. Bh 12/I.

heart with obedience' and to ask for the licent decision to be annulled.²⁸⁰ Aert Spieringck arrived in Tallinn on 29 August. He met with the castle authorities and the town council. On 8 September, when three Dutch ships and one ship from Lübeck were in the harbour, he stationed a bojort in Tallinn's roads, which started collecting tolls from ships. The first collected amount was about 610 dalers.²⁸¹ At the start of October, Spieringck brought 8,000 Dutch guilders, which corresponded to 5,000 dalers, to Toompea Castle and already by the end of the month, licent revenue totalled 10,800 dalers.²⁸² When a summary was drawn up of the licent revenues received over the preceding year in the spring of 1629, Spieringck was able to inform the king that 23,000 copper dalers (about 4,381 dalers) had been received, of which 16,250 copper dalers were sent to Commissar of War Erik Andersson Trana in Riga, 3,000 dalers were given for the upkeep of Tallinn's garrison, and the remaining money was left in reserve.²⁸³ At least 23,901 copper dalers (about 4,553 dalers) in licent revenues were received in 1629. Continuous notifications regarding the licent toll in Tallinn were recorded starting in 1634. Hence the Swedish state received 16,573 riksdalers (about 24,860 dalers) in 1634, 11,321 (about 16,982) in 1635, 14,455 (about 21,683) in 1637, 13,480 (about 20,220) in 1638, 11,305 (about 16,958) in 1639, etc.²⁸⁴ The amounts listed clearly indicate the growth of the state's revenues compared to contributions. Estland's nobility also escaped the obligation of paying contributions at more or less the same time. It was replaced by a regular state tax to be collected from each ploughland — the mill toll (*quarntull*), which later was also called toll grain (*tullkorn*). The size of the mill toll fluctuated in the range of 10,000–11,000 silver dalers in 1631–1633.²⁸⁵

As of the autumn of 1628, Tallinn's town council faced three financial obligations to the state, two of which were actually in force — contributions and the licent toll — and the question of the little toll had not yet been conclusively resolved. On New Year's Eve of 1628, the town council, together with representatives of the guilds, considered three alternatives, finding that the little toll would utterly weaken the city's freedom; contributions of 14,000–20,000 dalers per year were impossible for the city to come up with, yet the community was prepared to consent to the licent toll, however the toll should

²⁸⁰ Tallinn's town council transcripts from 23 and 26 August 1628: TLA, f. 230, op. 1, d. Ab 44. fol. 441–441v, 443–444. Additionally, ship mast, last, anchor, oar, sail and writing taxes started being collected in Tallinn: Gierlich, *Reval 1621 bis 1645*, 140.

²⁸¹ Aert Spieringck to Axel Oxenstierna, in Tallinn on 9 September 1628: SRA, Oxenstiernas brevväxling, E 725.

²⁸² RA, EAA, f. 1, op. 2, d. 48, fol. 338, 345a.

²⁸³ Tallinn's Statthalter Evert Bremen to Gustav II Adolf, in Tallinn on 9 April 1629: RA, EAA, f. 1, op. 2, d. 49, fol. 16–16v. See also Bremen's receipt, in Tallinn on 30 December 1628: SRA, Östersjöprovinsernas tull- och licenträkenskaper, vol. 22.

²⁸⁴ RA, EAA, f. 278, op.1 d. XXII/139, XXII/140; SRA, Östersjöprovinsernas tull- och licenträkenskaper: vol. 25, 26, 29. See also: Küng, 'Die staatlichen Zölle — *Portorium und Licent*, 156.

²⁸⁵ Liljedahl, *Svenske förvaltning i Livland*, 228; Helmut Piirimäe, *Rootsi riigimajandus Eesti- ja Liivimaal XVII sajandil* (Tartu: Kirjastus, 2009), 68–69, 310, Table 25.

be reduced by half or a third, it should not be collected continuously, and the city wanted to participate in collecting the toll. The hitherto existing pound toll, however, should be rolled back to its original 1.5% of the value of the goods.²⁸⁶ A thoroughly argued opinion on the licent toll was given to Tallinn's envoys to take to Stockholm. On the one hand, the envoys had to ask for the annulment of the licent toll and they even expressed willingness to pay a contribution of 10,000 dalers per year until the end of the war, but if they had to choose between the licent toll, the little toll or contributions, they had to choose the licent toll.²⁸⁷ Gustav II Adolf issued a declaration to the envoys on 5 May 1629 in which he justified the introduction of the licent toll with the Swedish crown's indescribable expenditures and stated that those expenditures would even to some extent be paid using Estland's own financial means. His Majesty exempted Tallinners from other war obligations with that same document.²⁸⁸ Even though Tallinners wanted the licent toll to be collected only in wartime, it remained in effect until the end of Swedish rule in 1710.

In summary

Starting from Sweden's incorporation of Tallinn and Estland, the state had to bear the local civil and military expenditures. Since the land holdings in Estland that fell into the hands of the crown were incapable of covering the province's growing expenditures, almost all necessary money, provisions, munitions and military provisions were initially obtained from Sweden and Finland. At the same time, the motherland's capabilities to maintain its overseas possessions were limited in the state's overall strenuous military situation. Hence the state had to turn to the province's inhabitants, Tallinners within the framework of this article, to obtain additional financial and material means.

The royal authority did not like the situation where Estland's estates — the nobility and the city burghers — did not participate in financing the province. The royal authority pointed out the situation where the Swedish crown and its subjects had financially contributed to waging war in Livland, while Tallinn had not financially supported the state. The first step in obtaining additional means was to tax trade, by which either two thirds or half of Tallinn's toll revenues were given to the state. This was the first continuous state tax obligation that was imposed on Tallinn. The Swedish state additionally received toll rental money from Tallinn in 1623–1629 — 12,000 dalers per year. The state also asked

²⁸⁶ Tallinn's town council transcript from 31 December 1628: TLA, f. 230, op. 1, d. Ab 44, fol. 546–546v. The town council also arrived at the same position at its session on 2 January 1629: TLA, f. 230, op. 1, d. Ab 45, fol. 2–2v.

²⁸⁷ Instruction given to Tallinn's envoys — Burgomaster and Syndic Johan Derenthal, Alderman Thomas Luhr, Oldermann [chief officer of a guild] Casper Mühseler and the elder of the Great Guild Hans Stampel — to take to Gustav II Adolf in Stockholm, 14 January 1629: TLA, f. 230, op. 1, d. Aa 21:b, fol. 428–432v.

²⁸⁸ Gustav Adolf's declaration to Tallinn, in Stockholm on 5 May 1629: *Die Quellen des Revaler Stadtrechts*, 212. Original of the same document: TLA, f. 230, op. 1, d. BF 57/I, fol. 91–91v.

Tallinners for foodstuffs and money for the upkeep of soldiers, who often suffered from shortages. On the one hand, Tallinners were reprimanded for their unwillingness to render assistance. On the other hand, the state encountered difficulties in paying back its loans. Loans and other aid were reimbursed by mortgaging crown lands and with goods from Sweden-Finland (metals, grain, butter, and other such products).

Tallinn's first non-repayable financial aid to the state was the payment of 4,000 dalers of the Älvsborg Ransom in 1614. In 1622, the city allotted 3,000 dalers to the king as non-repayable money, and in 1623, 2,000 dalers 'as a gift.' The city's wish to secure economic concessions from the crown, for instance in trade competition with neighbouring towns, especially Narva, was behind all allotments of money. In the mid-1620s, the obligation to pay extraordinary war tax — contribution — which similarly was not repayable, was extended to Tallinn, but also to other class-based local governments in Estland. Since there were great difficulties with the receipt of contributions, and Estland's estates refused to pay them in the amounts that were announced, the king imposed a new sea toll — the licent toll — on Tallinn's trade in 1628, which went into the state's revenues in full. The crown's attempt to introduce a victual tax, in other words the little toll, in Tallinn failed.

The financial relationship that took shape between the city of Tallinn and the Swedish crown in the mid-1580s is part of a broader process of development of the financial and tax state. The demands made by the royal authorities for financial means thoroughly reshaped Tallinn's financial and economic foundations; state control over the state increased. The tax burden of Tallinners increased. In addition to the ordinary obligations to the city, money and goods also had to be given to the state. Although Tallinners tried to escape financial obligations to the state by referring to historical privileges and the difficult economic situation, Stockholm paid no attention to their rhetoric. At the same time, in the current state of research, it is not possible to say how large the contribution of Tallinn, and more broadly of the province of Estland, was to Sweden's war finances.

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