

FINANCIAL AND TAX SYSTEM OF GALICIA, BUKOVINA AND ZAKARPATTIA AS PART OF THE AUSTRIAN (AUSTRO-HUNGARIAN EMPIRE) LATE 18TH – EARLY 20TH CENTURIES

ФІНАНСОВО-ПОДАТКОВА СИСТЕМА ГАЛИЧИНИ, БУКОВИНИ І ЗАКАРПАТТЯ У СКЛАДІ АВСТРІЙСЬКОЇ (АВСТРО-УГОРСЬКОЇ ІМПЕРІЇ) КІН. XVIII – ПОЧ. XX СТ.

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The article is devoted to the study of the features of the financial and tax system of the Western Ukrainian lands as part of the Austrian (Austro-Hungarian) Empire of the late 18th – early 20th centuries.

The financial and tax system of Galicia, Bukovina and Zakarpattia as part of the Austrian (Austro-Hungarian) Empire is characterized, starting from the early periods of its development and until the very end of the empire's existence. The features of the organization, structure and competence of regional and local government bodies, city and rural self-government, which were vested with powers in the field of finance, are revealed.

It is established that the financial and tax system of the Western Ukrainian lands as part of the Austrian (Austro-Hungarian) Empire has gone a long way in its development and was closely connected with the evolution of regional government bodies and political changes that took place in the empire itself. A general imperial system of state taxation operated in the territories of Galicia, Bukovina and Transcarpathia. In addition to the official state taxes adopted by the Austrian parliament, there were various tax surcharges established by regional parliaments. Local authorities and self-government bodies in cities and villages, as well as individual territorial communities, had the authority to establish their own surcharges to existing state taxes in order to cover the local budget deficit.

The article analyzes which taxes operated in Galicia, Bukovina and Zakarpattia before 1867 and after, when the Austrian Empire transformed into a dualistic constitutional Austro-Hungarian monarchy. The main taxes included: industrial, property, land, housing, excise (on beer, vodka, sugar, meat, etc.), customs, fiscal, personal income tax, general tax on earnings of enterprises and from entrepreneurial activity, rent tax and others.

It has been established that the population of Western Ukrainian lands, which were part of the Austrian (Austro-Hungarian) Empire, was forced to pay numerous taxes and fees, which caused significant financial difficulties and dissatisfaction with the authorities. The state tried to resolve the existing financial problems of the crown lands at the legislative level, however, the difficulties of legal settlement of most financial and tax issues at the local level persisted until the 20th century.

Key words: financial and tax system, taxes, fees, Western Ukrainian lands, Galicia, Bukovina, Zakarpattia, Austrian Empire, Austria-Hungary.

Стаття присвячена дослідженню особливостей фінансово-податкової системи західноукраїнських земель у складі Австрійської (Австро-Угорської) імперії кінця XVIII – початку XX століття.

Охарактеризовано фінансово-податкову систему Галичини, Буковини та Закарпаття у складі Австрійської (Австро-Угорської) імперії, починаючи з ранніх періодів її розвитку і до самого кінця існування імперії. Розкрито особливості організації, структура та компетенція органів крайової та місцевої влади, міського і сільського самоврядування, які були наділені повноваженнями у сфері фінансів.

Встановлено, що фінансово-податкова система західноукраїнських земель у складі Австрійської (Австро-Угорської) імперії пройшла тривалий шлях свого розвитку і була тісно пов'язана з еволюцією органів крайового управління та політичними змінами, що відбувались у самій імперії. На території Галичини, Буковини і Закарпаття діяла загальноімперська система державного оподаткування. Окрім офіційних державних податків, які ухвалював австрійський парламент, існували різні податкові надбавки, що встановлювались крайовими парламентами. Місцеві органи влади та органи самоврядування у містах і селах, а також окремі територіальні громади мали повноваження встановлювати власні надбавки до вже існуючих державних податків задля покриття дефіциту місцевого бюджету.

Проаналізовано, які податки діяли у Галичині, Буковині та Закарпатті до 1867 р. та після, коли Австрійська імперія перетворилась на дуалістичну конституційну Австро-Угорську монархію. До основних податків належали: промисловий, майновий, поземельний, будинковий, акцизний (на пиво, горілку, цукор, м'ясо, тощо), митний, фіскальний, податок на особистий дохід, загальний податок на заробіток підприємств та від підприємницької діяльності, податок на ренту та інші.

Встановлено, що населення західноукраїнських земель, які перебували у складі Австрійської (Австро-Угорської) імперії було вимушене сплачувати численні податки і збори, що викликало неабиякі фінансові труднощі та невдоволення владою. Держава намагалась врегулювати існуючі фінансові проблеми коронних земель на законодавчому рівні, однак труднощі правового врегулювання більшості фінансово-податкових питань на місцевому рівні зберігались до XX ст.

Ключові слова: фінансово-податкова система, податки, збори, західноукраїнські землі, Галичина, Буковина, Закарпаття, Австрійська імперія, Австро-Угорщина.

The issue of the organization of the financial and tax system of the Western Ukrainian lands as part of the Austrian (Austro-Hungarian) Empire in the late 18th – early 20th centuries has always aroused considerable interest among representatives of historical and legal science, since this period was marked by important historical events that left an imprint on the state and social structure of the Western Ukrainian lands and enriched the history of the Ukrainian people with new legal experience.

The works of many Ukrainian historians and legal researchers, including P.P. Gai-Nyzhnyk [1], V.S. Kulchytskyi [2, 3, 4, 5], I.I. Krevetskyi [6,7], M.M. Lozynskyi [8, 9, 10], I.Yu. Nastasyak [11], V.K. Osechynskyi [12], R.V. Petriv [13], M.M. Saiko [14], F.I. Steblii [15, 16] and other domestic scholars. Certain issues of financial legal relations and taxation in

Western Ukrainian cities and villages of those times were covered in the works of foreign scholars R.F. Kaindl [17], Taylor [18], R.A. Kann [19, 20], J.R. Kasperek [21], V. Tokazh [22] and others.

The purpose of the study is a historical and legal analysis of the financial and tax system of Western Ukrainian lands, namely Galicia, Bukovina and Zakarpattia as part of the Austrian (Austro-Hungarian) Empire of the late 18th – early 20th centuries based on the systematization and generalization of information from historical sources, legal monuments, historical and legal research by domestic and foreign scholars.

The crown lands of the Austrian Empire had a fairly wide autonomy, in particular in resolving financial and tax issues. At that time, each individual province and city had the right to establish its own local taxes. In addition to the official state

taxes adopted by the Austrian parliament, there were also tax surcharges established by regional parliaments in accordance with the economic needs of the region. Austrian legislation officially provided for the possibility of establishing municipal surcharges to existing state taxes in order to cover the local budget deficit. The main taxes of that time included: industrial, property, land, house, excise (on beer, vodka, sugar, meat, etc.), customs and fiscal [13, p. 189]. The land tax was considered the most perfectly constructed, since in the Austrian Empire land taxation was carried out on the basis of the so-called Milan cadastre, which, along with the area of land and its quality, also took into account its profitability [18, p. 115]. Galicia and Bukovina, as separate crown lands of the empire, had the right to impose additional taxes to the main state tax. Of course, the state was responsible for compliance with tax legislation at the local level and controlled the process of tax collection. The establishment of tax rates and their collection were directly carried out by local regional authorities, as well as city and village self-government bodies. At the same time, the regional authorities of Galicia and Bukovina independently decided on the issue of filling the regional budget, in particular, they established a specific amount and types of taxes for the local population, borrowed funds from other crown lands if their own were insufficient, and could also request subsidies from the state [18, p. 113; 23, p. 103].

Throughout history, the powers and competence of regional authorities dealing with financial and tax issues have changed repeatedly. Thus, starting from 1770, the finances and taxes of Galicia were managed by the military administration of the region. After 1774, when the territory of Galicia was redistributed into separate districts, financial and tax issues were dealt with by the district administration. The main economic powers of the district administrations included the regulation of agriculture, trade, industries and crafts, and monitoring the condition of land and waterways. The powers of the district authorities in the field of finance concerned primarily the establishment of types and amounts of taxes, their collection and distribution [24, p. 50].

From 1774 to 1849, the Kingdom of Galicia and Volodymyr was headed by a governor appointed by the emperor, and financial and tax issues were under the leadership of the Galician provincial government, whose direct duties included establishing the amount of taxes and duties, as well as their collection from the local population [11, p. 115; 23, p. 331–332].

The Imperial Patent of April 14, 1817 outlined the scope of powers of the Galician Regional Diet, which also included the collection and distribution of taxes determined by the government. Every year, the regional diet approved the regional budget. However, the budgetary powers of this body were mostly limited to imposing supplements to direct state taxes, which were almost the only source of income under its care and often exceeded the amount of the main state tax by two times [10, p. 12].

In the cities of Galicia, financial and tax functions were performed by city self-government bodies – magistrates and city departments, which had specially authorized officials to collect taxes on their staff [2, p. 49].

In rural areas, owners of domains had the right to collect taxes from the rural population. And although after 1782 the personal dependence of peasants on landowners was abolished, however, the law still left peasants attached to the land (to the estate) of the landowner. Peasants who supplied the state and landowners with natural products, in addition to paying direct and indirect taxes, participated in public works, construction, repair of roads, bridges, etc. [2, p. 57].

It is also worth mentioning that a number of local salt administrations also existed on the territory of Galicia. After the annexation of Galicia, salt springs first came under the jurisdiction of the military administration of the region, and later of the provincial government. Later, in 1782, the Aus-

trian authorities reorganized the management of salt mining in Galicia and created six economic districts – salt directorates, whose duty was to supervise the sale of rock and boiled salt. Each salt directorate consisted of a director, an inspector and two clerks. Only in 1843, the Central Mining Directorate was created in Vienna to manage all mining and salt mines, including in the territory of Galicia and Bukovina [5, pp. 235–238; 11, p. 118].

The gradual restriction of city self-government was accompanied by a reduction in the territory of cities and, as a result, in many cities of Galicia there were juridicals – feudal property on the territory of the city and city lands (yards, buildings, filfarks, as well as burghers dependent on the feudal lord), which was not subject to the jurisdiction of the city. There were also spiritual juridicals, which arose as a result of the magnates granting privileges to churches, cathedrals and monasteries. In the social and economic sense, juridicals were not completely separate territorial units, since their autonomy concerned mainly financial issues, and the burghers who belonged to them did not pay taxes to the state and city treasury. Therefore, the entire tax burden fell on the city community, which caused dissatisfaction with the latter [13, p. 209]. The magistrates of some cities even issued decrees prohibiting burghers from leaving the jurisdiction of the city. Although the role of the legal authorities was quite controversial, they distinguished non-guild crafts from guild crafts, which generally had a positive impact on the development of commodity-money relations in the cities of Galicia.

Since 1794, the territory of Bukovina was divided into tsinuti (regions) headed by starosts (ispravniki, djirniki, vorniki, parkalaba), who were appointed by the Moldavian prince. The starosts were responsible for resolving tax issues, and under their authority were three clerks, one of whom was directly involved in tax collections from the districts. Depending on the size of the subordinate territory, the starosts had up to 80 employees under their authority. In addition, a chief (vice-roy) was appointed to each district, who assisted the starost of the tsinuti and two employees – tax collectors [14, p. 20].

As for Bukovina, since 1778 its financial and tax issues were managed by the Kraiova Chancellery, which was subordinate to the head of the military board and consisted of the head, a Wallachian secretary, a protocolist, a clerk and translators. Direct financial issues were handled by the cashier and accountant, and legal issues by the staff auditor, who was subordinate to several officials of the chancellery and two district auditors [19, p. 185].

Since 1782, the administration in the large cities of Bukovina has been carried out by the Public Court, whose competence included resolving the financial and tax issues of the city [8, p. 19]. With the adoption of city statutes, after 1786 this body included a judge and four councilors, each of whom was responsible for a separate sphere of city life. At the same time, protocol office work, accounting of income and expenses were introduced, and monetary maintenance for all city officials was also determined [5, p. 172; 17, p. 243].

As for the Zakarpattia region, being part of Hungary, it did not have its own autonomy, and its territory was divided into župas (regions) headed by a župan and his assistants – nažupan and podžupan, who performed financial and tax functions. Each župa, in turn, was divided into komitats (districts) headed by a district chief – žurat and an administrative apparatus consisting of up to 30 officials. The heads of the komitats were royal governors, who performed administrative, military, judicial, financial and tax functions on the ground. The committees formed their own budget, determined the types and amounts of taxes, and were also engaged in their collection from the inhabitants of villages and cities [1, pp. 302–305].

Financial and tax functions in the localities of Zakarpattia were also performed by village representatives, which included village administrations headed by starosts. Later, after 1723, these functions began to be performed by Hun-

garian deputy councils. Zakarpattian villages could independently decide on their financial affairs, including determining the amount of taxes and collecting them [1, p. 318].

Since the end of the 17th century, there have been five types of direct taxes-payments and the same number of peasant duties on the territory of Zakarpattia. Zakarpattian peasants paid a poll tax, a tax on the peasant yard (the so-called "portion"), a rent (a fixed monetary payment), a tithe or a ninth in favor of the church. They also paid road tax, bridge tax (passage over bridges), boiler tax (for the production of vodka and beer), tax for not consuming vodka or wine produced in landlord distilleries ("dry inn") [1, p. 318; 25, p. 205]. In addition to all these duties, peasants had to bring gifts to landlords for various holidays and perform other labor duties for the benefit of the entire state or peasant community. By analogy with Galicia and Bukovina, dominions also existed on the territory of Zakarpattia, and their owners – landlords also had the right to independently decide on financial and tax functions and collect taxes within their possessions [26, p. 110].

Since 1849, a viceroyalty was established in Galicia and Bukovina, which existed until the collapse of the Habsburg Empire (until 1918). At that time, each crown land was headed by a regional chief, who had all the power over matters of culture, education, agriculture, finance, taxes, trade, etc. In Bukovina, the regional chief was called the regional president, and in other crown lands – the governor [10, p. 10]. The governors were subordinate to the heads of the counties – the starostas. Since 1867, the county starostas were subordinate to the county financial directorates, which were created to collect taxes from the local population. The starosta managed the county together with the local self-government bodies – the county council and the county committee, which acted as a higher authority for all communities and landowners' estates in the county. The main income that the county councils could dispose of were supplements to state taxes [15, p. 126]. Despite the fact that after the revolution of 1848 serfdom in the crown lands of the Austrian Empire was officially abolished, the peasants had to pay the landowners compensation in the amount of 20 times the total value of all annual duties [5, p. 17].

After 1867, the Austrian Empire turned into a dualistic constitutional Austro-Hungarian monarchy. The following taxes were officially in force in the Austro-Hungarian Empire: land tax, house tax, personal income tax, general tax on the earnings of enterprises and entrepreneurial activity, and rent tax. In addition to the above taxes, there were other fees in the Western Ukrainian lands. Thus, the authorities of some cities introduced a "dog tax", which every owner of a four-legged pet had to pay. There was also a fire protection tax. Individual ethnic communities in cities could establish their own "national tax" which was paid by all representatives of a particular national minority in the city. Later, a tax on railway tickets was introduced, which amounted to 12% of their cost [9, p. 14].

In addition to the regional self-government bodies, city and village councils functioned in Galicia and Bukovina, which could establish surcharges to the direct state tax in the amount of up to 20%. Taxes above 20% could be imposed only with the permission of the county council, and above 50% – only by decision of the regional Diet [10, p. 238]. The personal income tax of citizens was introduced in 1850. Since then, employees had to pay the state from 1 to 10 percent of their earned funds. Officers and soldiers whose total income did not exceed 1,200 crowns per year were exempt from this tax. The clergy of Austria-Hungary was exempt from paying all taxes and duties [12, p. 63].

One of the fiscal monopolies at that time was tobacco, and at the expense of Galicia and Bukovina, the Austro-Hungarian Empire provided a third of its needs for tobacco raw materials. This monopoly at the end of the 19th century held the first place among the indirect taxes of the empire. It provided twice as much revenue to the state treasury and amounted to 14% of the entire state budget and 78% of the amount

of indirect taxes collected in the entire empire [4, p. 14; 5, p. 236].

As part of the Austro-Hungarian Empire, the Galician region was considered the poorest region that needed constant support from the state. The population of the region paid almost the least taxes to the state treasury in the entire state, in connection with which the regional authorities constantly asked the state for subsidies and financial assistance [6, p. 20; 7, p. 60].

At the end of the 19th century the Lviv City Council established the Department of City Estates and Finances, as well as the Department of Non-Permanent Income and Propagation [19, p. 60]. The Lviv City Council and the Magistrate resolved issues of estate and finance management and regulated trade. In 1903, the Society for the Protection of Taxpayers' Rights was founded in Lviv, and its branches also opened in other large cities. The purpose of this society was to represent the interests of taxpayers in various official institutions, provide consultations and assistance in resolving tax issues, filling out tax documentation, and represent interests in court. The society provided such services only to its members and for a low fee. Every taxpayer could join the society by paying one crown as an entrance fee and then two crowns annually [3, p. 20; 16, p. 170; 20, p. 260].

In the Austro-Hungarian Empire, there were various consumer taxes. Since the state earned the most from the sale of alcohol, in 1881–1897 in Galicia the largest amount was the tax on alcohol, which was equal to 33% of the total amount of all consumer taxes of the state. The state received much less from taxes on the sale of meat – 14%, beer – 5.2%, wine – 1.5% and sugar – 0.6%, etc. [21, p. 346; 22, p. 213].

After the tax reform of 1896, the taxation of income from entrepreneurial activity in the Austro-Hungarian Empire changed somewhat. Thus, all taxpayers were divided into 4 groups depending on the amount of tax they paid. The first group included those who paid more than 2 thousand crowns per year, the second – from 300 to 2 thousand crowns, the third – from 60 to 300 crowns, and the fourth included small entrepreneurs who paid less than 60 crowns per year. The exact amount was determined by special tax commissions, which were formed by election, and some members of the commissions were appointed from above. Usually this tax amounted to no more than 10% of the total profit of the enterprise. Galician entrepreneurs complained the most about high taxes [12, p. 113; 21, p. 345].

At the end of the 19th century Zakarpattian peasants had to pay more than 13 types of various taxes and fees mentioned above. The main penalties for non-payment of taxes were: fine, military execution, sale at auction of the debtor's movable and immovable property, confiscation of money, etc. [26, p. 110]. Often, entire peasant farms were sold at auction for non-payment of taxes. In addition to paying taxes, each year Zakarpattian peasants also had to work 4 days on construction, repair roads and bridges, 1–2 days on parish lands and hand over 2 centuries of grain to the priest [25, p. 180].

In 1848, the Hungarian Law "On the General Payment of Taxes" established the obligation to pay taxes for all residents of Hungary, regardless of their origin, and the exemption of privileged segments of the population from mandatory payments established by law was abolished. The state was to appoint tax collectors and the latter were not to abuse their official position. In 1883, the Law "On Financial Administrative Judiciary" was also adopted, which provided for the creation of single-level judicial bodies that considered complaints against decisions of state authorities and local self-government bodies on issues of tax and other mandatory fees [25, p. 178].

Zakarpattian committees continued to collect taxes from the local population through single-person and collegial bodies. A special institution also appeared within the committee – the tax commission, which in tax matters was vested with the powers of administrative bodies of the second instance

[26, p. 112]. Rural communities also independently resolved their financial and tax issues, in particular, determined their types and size.

Even at the beginning of the twentieth century the legislation of Austria-Hungary in no way favored entrepreneurs who wanted to earn money in an honest and legal way. For example, in Western Ukrainian cities, a strange situation arose with taverns: when an entrepreneur who wanted to open his own tavern, he had to obtain a concession – a document that granted permission for this type of activity and outlined the rights and obligations of the entrepreneur. Also, a legal tavern owner had to pay considerable taxes. Therefore, illegal taverns were opened in the city, the owners of which did not receive a permit and did not pay any taxes [1, p. 301]. Such taverns sold food and drinks at lower prices than legal ones. Illegal tavern owners were fined, but the fines were small and they easily reimbursed them. There were also situations when tax officials themselves abused their rights and violated the law, issued fake receipts and appropriated money from local residents. Of course, such cases caused mass indignation not only among honest entrepreneurs, but also among the entire population [1, p. 302; 21, p. 345].

Thus, taking into account the above, we can conclude that the financial and tax system of the Western Ukrainian lands within the Austrian (Austro-Hungarian) Empire has gone a long way in its development and was closely related to the evolution of regional government bodies and political changes taking place in the empire itself. On the territory of Galicia, Bukovina and Zakarpattia, a general imperial system of state taxation with all its inherent features operated. In addition to the official state taxes adopted by the Austrian parliament, there were tax surcharges established by regional parliaments. Local authorities and self-government bodies in cities and villages, as well as individual territorial communities, had the authority to establish their own surcharges to existing state taxes in order to cover the local budget deficit. Therefore, the population of Galicia, Bukovina and Zakarpattia was forced to pay numerous taxes and fees, which caused financial difficulties and dissatisfaction with the authorities. The state tried to resolve the existing financial problems of the crown lands at the legislative level, but the difficulties of legally resolving most financial and tax issues at the local level persisted until the 20th century.

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