

Producing and Negotiating Social Difference through Tax Systems. Comparing the Ottoman, Chinese and Spanish Imperial Societies in the Early Modern Period.

Contrary to the current trend in History and Anthropology of privileging the analysis of connections and transfers, this project is based on a comparative approach. On a theoretical level, it combines the historical approach of research on empires with the economic approach of New Institutional Economics and that of historical Institutionalism, stemming from sociology and political sciences. These approaches are applied to a comparison of the societal structure in the early modern Spanish colonial empire with the Ottoman Empire before the Tanzimat reforms as well as with the Chinese empire under the Ming and Qing Dynasty until the first Opium War. The project investigates how these imperial societies produced, organized and negotiated social differences between the subjugated populations by means of their tax systems. Fiscal relations form the core of the relations between empires and their subjects as they significantly influence the income and labor force of all subjects. Thus, the research of these processes of negotiation allows for profound conclusions about social categorizations and the conception of, as well as the relationship between the state and society. Methodically, the analysis of tribute legislation and petitions are paramount. This perspective enables the investigation of interrelations between the meso level of imperial tax and tribute systems and the micro level of individual subjects. Petitions to the authorities to change or defend tribute and tax categories constitute a rarely investigated source; especially in non-European contexts. They particularly allow for an analysis of the agency of the involved actors as well as for the investigation of the negotiation process of external and self-attribution in fiscal contexts. As my research on Spanish America has shown, those categorizations usually go far beyond fiscal dimensions and show significant overlapping with social categorizations, such as ethnicity, class/status, gender and profession; whose historical formation continue to have effects until today.

Therefore, on the one hand, the project contributes to the debate about the organization of difference and social categorizations in the period before the formation of nation states as homogenizing projects. And on the other hand, it contributes on the theoretical and methodological level by providing new data and insight into the research on petitions, empires as well as the conceptualization and implementation of comparisons.

The combination and comparison of approaches and societies lying traditionally far apart from each other in academia involve the risk of academic isolation. But at the same time, it yields the potential of establishing a whole new field of research.