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A STUDY OVER TAX AND RELATIONSHIP
FORMED AROUND TAXATION

Bilkent University 2019

A STUDY OVER TAX AND RELATIONSHIP FORMED
AROUND TAXATION IN THE OTTOMAN EMPIRE
(16th-17th CENTURY)

A Master's Thesis

by
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Ankara
June 2019

To my late father and those who love me



A STUDY OVER TAX AND RELATIONSHIP FORMED AROUND TAXATION IN
THE OTTOMAN EMPIRE (16th-17th CENTURY)

The Graduate School of Economics and Social Sciences
of
İhsan Doğramacı Bilkent University

by

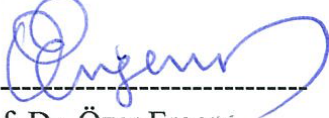
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In Partial Fulfillment of the Requirements for the Degree of
MASTER OF ARTS in HISTORY

THE DEPARTMENT OF HISTORY
İHSAN DOĞRAMACI BİLKENT UNIVERSITY
ANKARA

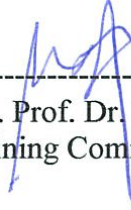
June 2019

I certify that I have read this thesis and have found that it is fully adequate, in scope and in quality, as a thesis for the degree of Master of History.



Prof. Dr. Özer Ergenç
Supervisor

I certify that I have read this thesis and have found that it is fully adequate, in scope and in quality, as a thesis for the degree of Master of History.



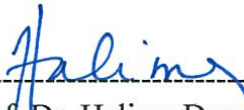
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ABSTRACT

A STUDY OVER TAX AND RELATIONSHIP FORMED AROUND TAXATION IN THE OTTOMAN EMPIRE (16th-17th CENTURY)

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M.A, Department of History

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This thesis inspects the relationship between ruling class and subject class during the early modern period of Ottoman Empire (16th-17th centuries). The study argues that ruling class who was entitled to collect taxes were not simply collectors, they also claimed that the taxes were in lieu of services they brought to people and they were administrators of the activity that was subject to taxation. If a new situation appears regarding the relationship between ruling and subject classes, this divergence from old tradition was also defined and attempted to be solved through taxation. To bolster these arguments, primary sources such as imperial orders and law codes were put in hermeneutic analysis. Secondary sources were consulted to understand the Ottoman state mentality and framework of taxation. It is concluded that we could only have good understanding of Ottoman administration by accurately assessing taxation.

Keywords: Early Modern Period, Ottoman Empire, Tax, Tax Collection.

ÖZET

OSMANLI DEVLETİNDE VERGİ VE VERGİ ETRAFINDA OLUŞAN İLİŞKİLER ÜZERİNE BİR ÇALIŞMA (16.-17. YÜZYILLAR)

Tortamış, Yunus Emre

Yüksek Lisans, Tarih Bölümü

Tez Danışmanı: Prof. Dr. Özer Ergenç

Haziran 2019

Bu tez, erken modern dönem (16.-17. yüzyıllar) Osmanlı İmparatorluğu'nda yönetici (*'askerî*) ve yönetilen (*re'âyâ*) sınıflar arasındaki ilişkiyi incelemektedir. Bu çalışma; vergiyi toplamakla yetkilendirilmiş yönetici sınıfın sadece vergi tahsildarı olmadıklarını, aynı zamanda vergiyi halka götürdükleri bir hizmetin karşılığı olarak gördüklerini ve vergiye konu olan faaliyetin yöneticileri olduklarını öne sürmektedir. Eğer yönetici ve yönetilen sınıflar arasındaki ilişkide yeni bir durum (*hâdis* veya *bid'at*) ortaya çıkarsa, bu gelenekten (*'âdet-i kadîme*) sapma da yine vergi üzerinden tanımlanıp çözümlenmeye çalışılmıştır. Bu argümanları desteklemek için, fermânlar ve kânûnnâmeler gibi birincil kaynaklar hermenötik analize tabi tutulmuştur. Osmanlı devlet mantalitesini ve vergilendirme sistemini anlamak için de ikincil kaynaklara başvurulmuştur. Osmanlı vergi sistemini doğru anlayarak devlet yönetimini tam olarak kavrayabileceğimiz sonucuna varılmıştır.

Anahtar Kelimeler: Erken Modern Dönem, Osmanlı İmparatorluğu, Vergi, Vergi Tahsili.

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Among the enablers of this thesis, I should first name my advisor Özer Hoca. Without his guidance and avuncular attitude, this thesis could not have been realized. I should also be grateful to Yavuz Oruç and Mehmet Kalpaklı hocas for their trust in my prospects. Their encouragement played decisive role for my path change from engineering to history. I owe big thanks to Nil Tekgül, Ahmet Kankal and Hasan Koç hocas as well, for their critical help when I needed most. My friend Emre helped with my digital application of Ottoman dictionary and he deserves a mentioning here.

Even decades pass, I will not regret for a second meeting pingumama. She gave me kiss of life when desperation was taking over. I just wish this were Acknowledgement page of my life, not just master thesis' so that her value was duly appreciated. Conducing to this happy meeting was Peter Cherry whom I should also remember.

There is no word other than 'mother' that can encompass loving, caring and sacrificing traits. So I will not try describing. I just want to say "thanks mother."

I hope I will make good use of this thesis writing experience and embark on bigger projects with confidence.

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CHAPTER I

INTRODUCTION

1.1. General Introduction

In my thesis, I will try to show that the transaction between the ruling class and subject class in Ottoman domain was through tax unit. Therefore, the tax-collecting body was also responsible for the service that was subject to the relevant tax. My focus will be on Ottoman practices, but there will be occasional references to non-Ottoman cases.

In the Ottoman Empire, the tax is considered as the provision for any service that has been provided to the subject people (*re'âyâ*). All kinds of transaction between the ruling class (*'askerî*) and the subject class are explained through the taxation. Due to this feature of the taxation, officials authorized to collect taxes were not merely perceived as the tax collector, rather they were the agents of the state authority (*'örf mensûbu*) who organize the taxable activity. In other words, state agents collect taxes and regulate the service that is provided to the subject people in lieu of the related tax. From this point of view, both the *dirlik* (livelihood or prebend) holders in the Ottoman *timar* system and the tax farmers in the Ottoman *iltizâm* system happen to be both tax collectors and the organizer of the activity that is subject to taxation. This seems a subtle but important detail because it differs the Ottoman practice from the European practice. In European manorialism, the

peasants were dependent on their land and on their lord. The basic unit of manorialism was the manor or fief, a self-sufficient landed estate, which was under control of a lord. The peasants were attached to the land by serfdom.¹ Therefore, the relation between the subject people and the ruling people (the aristocracy, the noble class or the bureaucracy depending on the case) was through land in European practice. For the Ottomans, the relation was through the tax unit because the rights of the state authorities were not absolute. These rights were granted and revoked by the sultan and they were determined through the tax unit.

It is true that the manorialism was gradually replaced by market economy and early capitalism in Western Europe. There was also transformation of different nature in the Ottoman Empire. The rigidity between ruling and subject classes faded as the *iltizâm* system (tax farming) superseded the *timar* system and intermediaries emerged between tax-paying and tax-collecting classes in the Ottoman Empire.² However, land was still the foundation of nobility's status and power and the economic basis of life until the industrial revolution. Rural social dependency was directly related to the land. Of course, the nature of the dependency differed significantly by the region. For instance, most French peasants owned some land but almost all of them were subject to certain feudal dues (*banalités*). English tenant-farmers were by English law citizens and had certain rights, but only the substantial landowners presided over the county courts or became the members of Parliament and made laws. Moving from west to east across Europe, the power of the landlord increased. The peasants in Germany and Austria were legally

¹ "Manorialism," Encyclopædia Britannica, inc., 2018, <https://www.britannica.com/topic/manorialism>.

² K. Kivanç Karaman and Şevket Pamuk, "Ottoman State Finances in European Perspective, 1500-1914," *Journal of Economic History* 70, no. 3 (2010): 593–629, <https://doi.org/10.1017/S0022050710000550>.

bound to a particular piece of land and a lord. In Russia, nobles regarded their serfs as economic commodities and calculated their wealth by the number of serfs they owned rather than the size of their land. In Central and Eastern Europe, landowners enjoyed judicial powers over the peasantry.³

According to the Ottoman practice, officials, who have obtained the authority from the Imperial Council (*Divân*) to collect taxes in return for the service, could transfer their rights, powers and duties to third parties in accordance with the rules stipulated by the Council and with the condition that the third parties possess the same characteristics as the original officials. This transfer could be repeated in sequence. For example, a tax farmer (*mültezim*) who came to possess a tax basis (*mukâta'a*), could divide his tax unit by time and place to smaller units and delegate to middle to low level sub-farmers.⁴ The chain of delegation took apparent form with the introduction of life-term tax-farm (*mâlikâne*) system in 1695 partly because long-term financing assumed a greater importance during the Great Turkish War of 1683-1699. Uppermost tax-farmers were mainly Istanbul-based elite and dignitaries. They numbered some 1000 to 2000 individuals and rose from the ranks of administrative and military officials, judges, religious scholars, and local merchants, who had accumulated large supplies of cash, engaged in trade and credit operations in addition to tax farming, but had limited involvement in the reorganization of and investment in agriculture and the other economic activities they taxed. Therefore, they also segmented their revenues and handed

³ Donald Kagan, Steven E. Ozment, and Frank M. Turner, *Western Heritage* (Boston, MA: Pearson, 2010), 437-439.

⁴ Özer Ergenç, *Osmanlı Tarihi Yazıları: Şehir, Toplum, Devlet* (İstanbul: Tarih Vakfı Yurt Yayınları, 2013), 433.

to middle to low level sub-farmers in the provinces. Some 5,000 to 10,000 individuals based in the provinces, as well as innumerable contractors, agents, financiers, accountants, and managers came to control an important share of the state's revenues. This led to the formation of tax collector chain mâlikâne-holder -> mültezim -> pâre mültezimi (tax farmer in piece) -> deruhdeci (trustee) and eventually a new stratum of provincial powerholders ('ayân) with local knowledge and ties in the later decades of the seventeenth century and during the eighteenth century.⁵

1.2. Literature Review

There exists extensive literature on Ottoman tax system. Different taxes, where they originate from, how they evolved, why they disappeared and reappeared are all explained by various Ottomanists. One of the earliest researchers, Neşet Çağatay, published in 1947 his work⁶ in which he explains taxes in an alphabetical order, without categories or classifications. Undoubtedly useful for studying Ottoman taxation, this encyclopedic style is not very helpful in comprehending the framework taxes were collected.

Ömer Lütfi Barkan and Halil İnalçık, towering figures of Ottoman Historiography, conducted exhaustive researches on the status of subject people (*ra'yyet statüsü*), and by extension the taxes they pay. Since both historians have parallel approaches to the topic, I want to discuss shortly İnalçık's one of the most cited and important articles.⁷ Therein

⁵ Ergenç, 403; Karaman and Pamuk, "Ottoman State Finances in European Perspective, 1500-1914," 601–3.

⁶ Neşet Çağatay, "Osmanlı İmparatorluğunda Reayadan Alınan Vergi ve Resimler," *AÜDTCFD* 5, no. 5 (1947): 483–511, https://doi.org/10.1501/Dtcfder_0000000309.

⁷ Halil İnalçık, "Osmanlılarda Raiyyet Rüsümü," *Bellekten* XXIII, no. 92 (1959): 575–610, <https://s3.amazonaws.com/kaynakca/abc7afd0-0ad5-4607-8dad-458e42f03a3f/55431192osmanlilaraiyyetrusumu.pdf>.

İnalçık investigates status taxes of male peasant-producers that had become subject of sultan. Peasant-producers were called *re âyâ* and their status was called *ra îyyet*. Legal position and liabilities of *re âyâ* was in essence based on two sources. Since Ottoman state was an Islamic state, first source was Sharia. Nonetheless, after sultan incorporated a land into his domain, he evaluated the pre-Ottoman status of people that inhabited the land and coalesced it with principles of his administration. Consequently, sultans removed some aspects of pre-Ottoman practices and reinvigorated other aspects in line with its *istimâlet* policy. In this extensive work, İnalçık analyzes those taxes and their transformation granularly.

To name the others in the literature, Mustafa Akdağ usually touched upon taxes to explain social and economic structure of classic Ottoman administration. Musa Çadırcı and Özer Ergenç talked extensively about taxes while handling urban history. I will particularly have references to Özer Ergenç's works as he is a serious contributor to Ottoman history and is my advisor for this thesis.

Linda Darling approaches in her well-known work⁸ to Ottoman taxation as social historian. As primary sources, she chiefly culls from petitions recorded in court registers, rather than accounting records and accentuates the legitimacy concept. She argues that the rise of complaints on taxation in the second half of 16th century and later in 17th century was generally treated as the breakdown in administration and accommodated for Ottoman decline thesis. Instead, what she observes is that there is no decline in standards

⁸ Linda T. Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire, 1560-1660* (Leiden: E.J. Brill, 1996).

or technical capability of Ottoman treasury.⁹ She attributes the surge of tax complaints to their role in shaping distribution of sources and the legitimization of sultan's authority. She claims that petitions, which were recorded in court registers and about the abuses of state officials, were relevant to the distribution of resources. So they actualized the sultan's authority in pre-modern Ottoman system.¹⁰ Also, it is univocal that Darling's arguments revolves around challenging the decline paradigm. Her argument is that preeminence of decline paradigm caused Ottomanists to research mainly on classical golden age and neglect the period that was perceived as failed or lost.¹¹ She deduces that getting rid of decline paradigm will insert a vigor into Ottoman research.¹²

Aside from Ottoman historians mentioned above; figures like Ahmet Tabakoğlu,¹³ Yavuz Cezar,¹⁴ Mehmet Genç,¹⁵ and Erol Özvar,¹⁶ who dealt with different aspects of Turkish economic history, take an approach that is more direct. However, most of these works, evaluate Ottoman tax system mainly from fiscal point of view. The bulk of the archival sources they exhaust are account registers of fiscal bureaus (*Muhasebe Defterleri* and *Maliyeden Müdevver Defterler*), in other words their works mostly compose of numbers about how much money entered the central treasury, how much was left to the tax collectors and officials. Their main evaluation point was how the Ottoman state

⁹ Darling, 303–4.

¹⁰ *Ibid.*, 299.

¹¹ In the official/textbook Turkish historiography, Ottoman classic period is called ascension (*yükselme*) and post-classic period is called recession (*duraklama*) and decline (*gerileme*).

¹² *Ibid.*, 6.

¹³ Ahmet Tabakoğlu, *Osmanlı Mali Tarihi* (İstanbul: Dergah Yayınları, 2016).

¹⁴ Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi XVIII. Yy'dan Tanzimat'a Mali Tarih* (İstanbul: Alan Yayıncılık, 1986).

¹⁵ Mehmet Genç, *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi* (İstanbul: Ötüken Neşriyat, 2000).

¹⁶ Erol Özvar, *Osmanlı Maliyesinde Malikane Uygulaması* (İstanbul: Kitapevi, 2003).

performing fiscally and what were the indications for the central power. Let me extend this part further.

Ahmet Tabakoğlu's book *Osmanlı Mali Tarihi* is the biggest and the most comprehensive of the works mentioned above. This is why I choose his work to inspect more closely than other works. My choice of his work does not emanate from any personal attitude about him. By doing this brief literature review on his book, I just want to give solid examples of the angle I looked at the existing literature.

Largely based on his first work *Gerileme Dönemine Girerken Osmanlı Maliyesi* published in 1985, the new book itself is the product of his lifetime research and touches all aspects of Ottoman treasury. Tabakoğlu is aware of the correlation between Ottoman fiscal and administrative systems and handles them concurrently. There is a plethora of numbers on state budgets and taxations. The best part is that the book covers every period of Ottoman history. However, I think some parts of the book give the impression that they were cobbled together in rush, rather than created after careful examination. In a single page, author states three times that 51% of overall income of Ottoman state flows to central treasury:¹⁷

Osmanlı merkez mâliyesi eyâletlerdeki gelir kaynakları ve gider alanları ile de ilgilidir. Sadece bazı eyâletler mâlî ve idârî özelliklere sahiptirler. XVI. yüzyılda yapılan bir oranlamaya göre devlet gelirlerinin %51'ini denetleyen merkez mâliyesinin yıllık rakamlarım 'bütçelerinden izlemek mümkündür. Bu oran, timar topraklarının iltizâmlaşması süreci içerisinde yükselmiştir.

Tüm devlet gelirleri içerisinde merkez mâliyesinin kontrol ettiği ve dolayısıyla bütçelere yansıyan gelirlerin payı XVI. yüzyılda (1527-8 bütçesine göre) %51 civarındaydı. Bu oran zaman içerisinde yükselmiş olmalıdır. Timar kesiminin payı ise %37 idi. Bu oran zamanla azalmıştır.

¹⁷ Tabakoğlu, *Osmanlı Mali Tarihi*, 248.

*Vakıfların % 12'lik bir paya sahip olduğunu kaydedildiğini hatırlarsak, merkez mâliyesinin kontrolü dışındaki gelirler % 49, padişah hâsları ve mukâta 'a sistemi yoluyla **merkeze intikal eden gelirlerin %51 olduğunu** görürüz. Demek ki bu dönemde bütçelere yansıyan ve yansımayan gelirler hemen hemen eşittir.*

This whole passage could have been written succinctly. We can encounter similar wordy and repetitive expressions in the rest of the book. Some expressions are ambiguous and misleading. The sentence below¹⁸ starts conditionally but ends with certainty:

Bazı şartlarda kentlinin de ödediği raiyyet resimleri (kentli müslüman olmayan nüfus ispençe öderdi) ile baş vergisi olan cizye kent ve kır kesimi için ortak vergidir.

By neglecting the administrative function of Ottoman tax system, we may misunderstand the Ottoman state organization. This is why I want to emphasis approaching Ottoman taxation not just from fiscal angle, but also social and administrative angle. For example, Tabakoğlu writes that central administration revokes timar system for Bagdad Eyâlet in 1692:¹⁹

*Bağdad eyâleti XVII. yüzyıl sonlarında kargaşalık içine düşmüş ve urbân eşkiyası denen soyguncu arap aşiretleri bölgede güvenliği tehdit etmeye başlamışlardı. Bunun yanında reâyâsı salgın hastalık, kıtlık ve güvensizlik ortamında kırılmış kimi de yerlerini terketmişlerdi. Bu yüzden toprakları boş kalmış ve netice olarak eyâlet gelirlerinde bir düşme görülmüştü. Üstelik yerlerini terkeden reayanın vergi yükü de mevcut reayanın üzerine kalmıştı. Durum tesbiti için 1692'de bir tahrîr yapılması ve buna göre boş toprakların yeniden iskân edilmesi istenmişti. **Tahrîr edilen** eyâlet reâyâsından **raiyyet resimlerinin ve öşürlerinin** sadece yarısı toplanacak ve başka yerlerdeki Bağdad'a kayıtlı reâyâmn eski yerlerine gelmeleri teşvik edilecekti. İlk sene için bunlardan öşür ve raiyyet resimleri alınmayacaktı. Bu tarihten sonra da **bütün arâzi gelirleri devlet için toplanacak yani eyâletteki timar sistemi tamamen bertaraf edilecekti.***

¹⁸ Ibid., 295.

¹⁹ Ibid., 231.

In the primary source Tabakoğlu refers to, there is indeed a phrase saying the land should be allocated for state,²⁰ but that does not mean timar system was removed. On the contrary, timar system was re-enforced. We can understand this from the key words like land survey (*tahrîr*) and taxes (*ra'iyyet resimlerinin ve öşürlerinin*) that were collected by timar-holders in the name of state. Without knowing the function of taxes, the phrase *the land should be allocated for state* could be confusing.

Tabakoğlu sometimes makes hasty generalizations about Western and Islamic worlds. I believe they should be supported first, and then expounded.

*Klasik dönem Osmanlı bütçeleri gelir önceliklidir. Çağdaş bütçeler ise gider önceliklidir. Aslında İslâm ve Batı dünyalarında bütçe kavram ve uygulamaları farklıdır. Batı'da bütçe uygulaması **sınıflı bir toplum yapısının** ürünüdür ve halkın devlete ne kadar vergi vereceğini bilme ihtiyacından kaynaklanmaktadır.*²¹

Osmanlı sistemim Batı'dan ayıran temel özelliklerin ahilikten kaynaklandığım söylemek yanlış değildir. Kapitalizmi ve Batı medeniyetini

²⁰ “*mukaddemâ tahrîr olunduğu târihde Bağdad'ın arâzi ve re'âyâsı bi'l-cümle mîrîye bağlanub*”
For the order from fiscal bureau about taxation of newly-settled Bagdad people:
BOA Maliye'den Müdevver Defter, nr. 18540, fol. MAD_d___18540_00012, Sayfa: 12, Konum: B2.
“*Bağdad tahririne müte'allik vârid olan üç kat'a emr-i şerîfdir ki şerh virildi Bağdad mollasına ve Bağdad muhâfızı vezir-i mükerrem Ahmed Paşa'ya hüküm ki Bağdad'ın mürûr-ı eyyâm ile re'âyâsı ahvâli muhtel ve perişân ve müşevveş olub ekseri isâbet iden afât-ı semâviyeden fevt olub ve mevcûd olan re'âyâdan nâmevcûdun mâli taleb olunmağla firâr ve perâkende ve perişân ve yerleri hâlî ve nâmezrû' ve harâbe kalmağla Bağdad hazinesinin hâsılı külliyyet ile meksûr olub tahrîri lâzım ve mühim olmağla işbu bin yüz üç Eylûl'ü ibtidâsından muktezî olan vech üzere tahrîr ve 'imâret ve re'âyâsı yerlerine iskân ve şen ve abâdân olmak ahâli-i memleket ve fukarânın temşiyeti tarafına ma'kûl ve münâsib görüldüğü vech üzere tahrîr eylesiz eyâlet-i mezbûrede mevcûd olan re'âyâsından gerek nevâhî ve kurâ ve sâir 'aşâyir ve kebâyil re'âyâlarıdır işbu sene-i mübârekede münâsib görüldüğü vech üzere **tahrîr olundukda** ne minvâl üzere tahrîr olur ise ol-mikdâr **rûsûm-ı ra'iyyetlerin ve a'sâr-ı şer'iyyelerin** nisfiyyet üzere **cânib-i mîrî için alına** ve aher bilâdda olan Bağdad re'âyâları terğib ve istimâlet olunub kadîmî yerlerine iskân ve tahrîr olundukda işbu sene-i mübârekede o makûle re'âyâlarından rûsûm-ı ra'iyyet a'sâr-ı şer'iyye taleb alınmaya ve inşallahu teala sene-i âtiyede Bağdad Eyâletinde tahrîrde mevcûd bulunan re'âyâsından müceddeden tahrîr olunduğu üzere tamâmen rûsûm-ı ra'iyyet ve a'sâr-ı şer'iyyeleri alına aher bilâdda olub terğib ve iskân olunan re'âyâlardan sene-i mezbûrede nisfiyyet üzere mîrîleri alına ve üçüncü senede cânib-i mîrîye hâsıl kayd olunan tahrîr mücebince tamâmen rûsûm-ı ra'iyyet ve a'sâr-ı şer'iyyeleri alına ve minvâl-i meşrûh üzere şen ve abâdân ve re'âyâsının temşiyetine dikkat ve sa'y olunmak üzere emr-i şerîf virilmek bâbında Ahmed Paşa hazretleri i'lâm itmeğin telhîs olunduğu üzere şurûtiyle mâliyeden emr-i şerîf yazılmak için tezkere virildi
fi 10 L (Şevval) 1103”*

²¹ Ibid., Osmanlı Mali Tarihi, 194.

*oluşturan en önemli faktör bujuva zihniyeti iken Osmanlı toplum ve ekonomisini büyük ölçüde ahi zihniyeti yönlendirmiştir. Bu yüzden Osmanlı sisteminde, Batı kapitalizmini oluşturan sömürgeci faaliyetler, sınıf mücadeleleri görülmemiştir.*²²

He asserts that fiscal application in Western world is product of class-based society and no class conflict and exploitative capitalism is observed in Ottoman system thanks to its guild mentality. Even if his assertions on Islamic and Western mentalities are plausible, I cannot follow how this is related to class conflict.

As a general comment on Tabakoğlu's work, it is comprehensive and rich in providing definitions and numbers about Ottoman fiscal system. However, it needs a good editing. I think the fundamental complication is that his book lacks a solid argumentation. This is why we can frequently run into sloppy and contradictory wording. Instead of choosing a problematic and constructing a text that attempts resolving it, Tabakoğlu too often resorts to descriptive narration, which gives the impression that his work is out of focus. If his work were to be enriched with argumentation, it could have been subject of more delicate analyses and literature review.

Just like Tabakoğlu's first work, Yavuz Cezar published his book in 1980s. After providing an overview of Ottoman classic fiscal system, Cezar mostly inspects from second half 18th century to Tanzimat era. He especially focuses on methods and treasuries newly established to finance the long wars and modernization attempts.²³

Nitekim yapılan çalışma sonunda, çeşitli isimler altındaki hazineler artık mahiyet ve işlevleri belli olmayan kurumlar olmaktan kurtarılmıştır. Metin içerisinde bu kurumların yalnız kuruluş ve işlevlerine işaret edilmekle yetinilmemiş, her birinin bulunabilen "bütçe"leri de değerlendirilerek,

²² Ibid., 242.

²³ Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi XVIII. Yy'dan Tanzimat'a Mali Tarih*, 302–3.

Osmanlı Devleti'nin gelir-gider kapasitesinin boyutları da yıllar itibariyle gözler önüne serilmeye çalışılmıştır. Bunların yanısıra, daha önceki çalışmalarda üzerine hemen hemen hiç değinilmemiş bir konu olan esham da, yalnız mahiyet itibariyle aydınlığa kavuşturulmakla kalınmamış, geçirdiği çeşitli aşamalar da izlenerek, bu konuda mali tarihimize yeni ve özgün bilgiler kazandırılmıştır.

As the author expresses, he mainly looks at the budgetary performance of Ottoman treasuries. Further, the book has a narrative imbued with Ottoman decline paradigm:²⁴

O halde devlet, zaman içinde bu rolü iyi oynayamamış ve söz konusu görev yerine getirilemiyerek Osmanlı toplumu iktisadileşememiş ise, bunun vebalini halkın omuzlarına yüklemek haksızlık olacaktır. Eğer devletin bu biçimde tahkimi, sonuçta imparatorluğun küçülme, dağılma ve parçalanmasını engelliyebilirdi, o zaman izlenmiş olan mali politikalar mazur görülebilir ve "XVIII ve XIX. yy.larda Osmanlı'nın iktisadi rasyoneli işte bu idi" denerek daha değişik yorumlara yer verilebilirdi.

But we should remember that this is quite normal for a book published in 1980s. In recent historiography, Ottoman decline is being treated as transformation period. Accordingly, Yavuz Cezar takes more neutral outlook in his later article.²⁵

Mehmet Genç and his student Erol Özvar are renowned economic historians for their research on *mâlikâne* (life-term tax farming) method. However, *mâlikâne* was generally applied for revenues that were occasional in short-term and paid in lump sum, such as customs and market duties and taxation on industrial production. Therefore, their books are good at understanding the Ottoman economic mindset and *mâlikâne* application. They

²⁴ Ibid., 309.

²⁵ Yavuz Cezar, "From Financial Crisis to the Structural Change: The Case of the Ottoman Empire in the Eighteenth Century," *Oriente Moderno* 18 (79), no. 1 (1999): 49–54, <http://www.jstor.org/stable/25817590>. Specifically the last page:

*"After many years of hot and cold wars, this was an opportunity for the Ottoman Empire to undertake to solve accumulated financial and economic problems from the 18th century. As is well known, Selim III tried to accomplish this mission. ... Did Selim III succeeded in his plans? Not entirely. **But he made strong headway towards accomplishing his mission.** The significance of Selim III's reform programme in the history of the Ottoman empire is that it initiated the age of voluntary and controlled change."*

also provide valuable information on how Ottoman trade and industry differed from Western practices. However, there is not much about what taxation meant for the relationship between ruling class and subject class.

On the other side, there are scholars who are not originally historian, yet they do sociological analysis bolstered by historical data, thus gain a seat among historians. One of them, as an example, is Çağlar Keyder who explains the taxation as extraction of surplus value (*artı ürüne el koyma*):²⁶

In this (Ottoman) system, the basic relation of surplus extraction was obtained between the peasant producers and the bureaucratic class. The peasants' surplus was extracted in the form of taxes, and redistributed within the bureaucracy. Certainly, a small part of the surplus thus extracted was spent on establishing the conditions for economic reproduction: maintenance of a road network, hydraulic projects, and the like. The larger part of the surplus, however, went towards the state functionaries' consumption and luxury expenditure. ... What constituted the common characteristic of the lowest tax-collecting functionary and the vizier on one hand, and the kadi and the janissary on the other hand (askerî class), was the fact that they were found on the same side of the surplus extracting relationship, differing only as to their location in the hierarchy and their varying functions.

Later Keyder calls 'askerî class a state-class and considers it antagonist of bourgeois class that emerged with a rival claim on the surplus.²⁷ Similar considerations of taxation could be seen in the works of other scholars especially with Marxist view.²⁸

Above I gave very superficial review of existing literature. As I presented in the [General Introduction](#) at the very beginning, in my thesis, I will try to assess the argument that the

²⁶ Çağlar Keyder, *State and Class in Turkey: A Study in Capitalist Development* (London: Verso, 1987), 25–26.

²⁷ *Ibid.*, 27.

²⁸ Just another example who is not historian but discusses history of taxation in Turkey: Korkut Boratav, *Emperyalizm Sosyalizm ve Türkiye* (İstanbul: Yordam Kitap, 2017) Bölüm: Üretim İlişkileri ve Toplumsal Sınıflar: Kavram Çerçevesi.

taxation in the Ottoman Empire was not merely a fiscal issue or a trapping of despotic government. Rather, it was an administrative issue and I will approach it as a social historian. It may be too far-fetched, but my main hypothesis is that the every relation between the subject people (*re'âyâ*) and the ruling class (*'askerî*) could be understood through taxation. Instead of inspecting fiscal accounts, I will mainly look at Ottoman laws and court registers and observe how the subject people perceived the taxes. I will extract how the relationship over the taxation was formed between the subject and ruling class and answer the question if this was enough to understand whole relation. In simpler terms, I will try to show that understanding taxation is understanding the framework the Ottoman state functioned. For this purpose, I will emphasize that tax collectors, whether they are *dirlik*-holder, or tax trustee (*emîn*) or tax farmer (*mültezim*),²⁹ had two identities. First one is they were collectors of tax unit ratified by the sultan. However, their second identity was more crucial. They were also the administrators of the activity and people thereof that was subject to tax unit. The sources reviewed above do not directly handle this issue as such; even handled, they were evaluated in different context. For this issue, my argument is that tax is a requisition in lieu of service provided by state to people and no requisition could be considered lawful tax if it is not in lieu of a service.³⁰ As it happens, there is no such argument in the works above.

Just to make clear, I do not claim that my approach to Ottoman taxation is more correct than existing works. Neither is it the result of deeper and more meticulous study. For the

²⁹ These titles will be described in [Chapter 3 Tax and Administration](#).

³⁰ Turkish wording could be more comprehensible: “Bu konudaki argümanım verginin, devlet tarafından reaya götürülmüş bir hizmetin karşılığı olduğu ve böyle bir karşılığı olmayan hiçbir talebin de vergi diye nitelenemeyeceğidir.”

scope of this thesis, my main purpose is not to refute any paradigm as Darling did in her book. Rather, I want to show that we can have a different understanding of Ottoman tax system. I emphasize the administrative function of taxation and argue that Ottoman tax system could also be dealt in the frame of social history.

1.3. Sources and Methodology

In the [previous subchapter](#), I already explained some of the secondary sources I refer to in this thesis. On top of them, I will benefit from other authoritative sources on Ottoman administration. Among others, Halil İnalcık is where a young researcher starts writing article about Ottoman Empire by looking up his name in literature. I should also note *Encycloedia of Islam, Second Edition* by Brill publishing and *Türkiye Diyanet Vakfı İslam Ansiklopedisi*, which are composed of commissioned articles on Islamic history. Both sources are available online, so I refer as if they are online sources. I think this is more convenient because it is harder to look up articles in hardcopies. In addition, the fact that some volumes have different publication year, spanning from 1980s to 2010s, may confound researchers.

I have benefited from other secondary sources and whole list is available under [REFERENCES](#) chapter. Some of them are books in Kindle format, which do not have page numbers. As dictated by Chicago manual style,³¹ I referred Kindle books by chapter names in the footnotes. I should mention Mendeley software for reference management

³¹ *The Chicago Manual Style 16: Sixteenth Edition. The Essential Guide for Writers, Editors, and Publishers* (Chicago - London: The University of Chicago Press, 2010), 726–27.

and note taking. The fact that Bilkent University has an agreement with Mendeley eased my referencing process quite lot.

Main primary source I will be using are Ottoman court registers (*kadı sicilleri* or *şer'îyye sicilleri*). Ottoman *sicils* cover records of transactions such as sales, loans, agreements; contracts required by capitulations, litigation, inheritance, penal cases and etc. More crucially for my thesis, complaints, *fermâns* (sultanic orders) and *berâts* (sultanic deed of grants) about taxation were also copied to local court records in case they were lost. Overall, *sicils* make up one of the richest source of Ottoman history, providing information for researchers from various fields.³² *Sicils* are available in both digital archive of National Library³³ and Turkish State Archives.³⁴ For an Ottoman law code, I used *Kânûnnâme-i Cedîd* that was compiled at the second half of 17th century and available in Halil İnalçık collection at Bilkent University.³⁵ I should note that Ottoman *Kânûnnâmes* are not comprehensive law codes or constitutions, as we understand today. They are collection of Islamic legal opinions (*fatwa*), regulations and law clauses in the form of sultanic decree. So in theory, a single decree or a regulation on a particular topic could form a *Kânûnnâme*, but there are *Kânûnnâmes* applicable throughout the empire.³⁶ Since my research was thematic, in other words, it was not bounded by a geographic location or short time interval; I accessed primary sources on an ad-hoc basis. This why, for instance, I choose *Kânûnnâme-i Cedîd* from Halil İnalçık collection. Similarly, I

³² Yunus Uğur, “Şer'iyye Sicilleri,” *TDV İslâm Ansiklopedisi* (TDV İslâm Araştırmaları Merkezi, 2014), <https://islamansiklopedisi.org.tr/seriyye-sicilleri>.

³³ “Şer'îyye Sicilleri” (Ankara: Milli Kütüphane Dijital Arşivi, n.d.).

³⁴ Cumhurbaşkanlığı Osmanlı Arşivi, its old name was Başbakanlık Osmanlı Arşivi, this is why it is usually abbreviated as (BOA).

³⁵ “Kânûnnâme-i Cedîd.” Ankara: Halil İnalçık Center of Ottoman Studies at Bilkent University.

³⁶ Halil İnalçık, “Kanunname,” *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/kanunname-COM_0440.

scanned through *sicils* for Ankara in National Library since I am more familiar with geography. But there are other unpublished primary sources, either provided by my advisor or I encountered partially in secondary/online sources and found the whole document in the archives.

Let me have short remarks on the format of this thesis. For the transcription of primary sources and terms in Ottoman language, I tried to be as consistent as possible. Long vowels of Arabic and Persian words are typed with circumflex (â, î, û). Arabic *Hamza* character is represented by right single quotation mark (' as in *me'mûr*) and *Ayn* represented by left single quotation mark (‘ as in *re'âyâ*). I did not put Glossary at the end. Instead, I used Ottoman terms with direct translations in parenthesis. If an explanation is needed, footnotes come handy. For Chicago citation style, I used full note lest half note cause confusion. I inserted transcription of primary sources on the footnotes instead of appendix believing that it would be easier for readers to follow. Usually in history theses, students add few pictures of original documents as example. I appended two pictures in the following page in order to show how I cited documents in the primary sources.

The first figure³⁷ is from *Kânûnnâme-i Cedîd*. For many Ottoman sources like this one, leaflet (*varak*) number is available rather than page number. In the Figure 2, *varak* is shown 78 in Arabic numbers. So when I cite the right side of the *varak*, I use 78a and for the left side I use 78b.

³⁷ “Kânûnnâme-i Cedîd,” *varak*. 78a.

The second figure³⁸ is an example of *sicil* from National Library Digital Archive. For this archive, I only use folder name (Ankara_690_0130) inasmuch as it includes the region, volume and page number at the same time. The document I used extends from the right half (A region) to left half (B region), so I put the place A1-B1. If I had used the next document, I would simply give place for B2. The transcription and evaluation of whole document is available in [Allocation of taxation](#) subheading.



Figure 1 - A varak from *Kânûnnâme-i Cedîd*. Inherent varak number is encircled in the top-left corner.

³⁸ “Şer‘iyye Sicilleri,” fol. Ankara_690_0130, Place: A1-B1.



Figure 2 - An example of court record from Ankara. Locations for citation are shown in squares.

For this thesis, I have implemented Hermeneutics (*yorumbilimi*) as the methodology and qualitative content analysis (*niteliksel muhteva analizi*) as the method of analysis. Since these concepts are loosely thrown around and classifications differ from scholar to scholar, let me explain what I mean. Hermeneutics is art of interpretation of a text or idea, which belongs to different culture in the first place, into our world. Hermeneutics was originally conceived as a method to interpret sacred texts and wisdom literature, but nowadays it has been stretched to general interpretation in humanities and social sciences.³⁹ What I conceive as hermeneutic methodology is to understand a concept, especially text, culture, or human practices in history and convey it for today's audience while being loyal to original source.

As natural continuation of hermeneutic methodology, I used qualitative content analysis. Qualitative part is self-explanatory. Since I approach taxation from administrative (not fiscal) point of view, quantitative data is not directly relevant for my argument. It would only be relevant, say, if there is a discrepancy between amount of tax the law (*kânûn*) allows and the amount collected by state official. Even in that case I would explain it qualitatively, i.e. what this means for the conception of tax. By content analysis, I intend to extract meaning from the content of primary sources. As a solid example, my argument that tax collectors have two functions is not self-evident in the sources. No document explicitly makes this statement. It is my interpretation that this is the case.

At first glance, content analysis (*muhteva analizi*) could be the only choice for Hermeneutics. There is some truth in this assertion. If one looks at the definition of close

³⁹ Halil İnalçık, "Hermenötik, Oryantalizm, Türkoloji," *Doğu Batı*, no. 20 (2002): 13–14.

reading (*yakın okuma*) as the method of analysis, it pretty much looks like content analysis for literature discipline. But content analysis differs from other methods such as discursive analysis (*söylem analizi*), which focuses on the link between language and power, and grounded theory (*gömülü teori*), which requires a theory to be generated only from data collected during study and reduced by constant comparative approach. Data reduction in content analysis, on the other hand, is brought about by “limiting analysis to those aspects that are relevant with a view to your research question”.⁴⁰

⁴⁰ Ji Young Cho and Eun-Hee Lee, “Reducing Confusion about Grounded Theory and Qualitative Content Analysis: Similarities and Differences,” *Qualitative Report* 19, no. 32 (2014): 7, <http://nsuworks.nova.edu/tqr/vol19/iss32/2>.

CHAPTER II

TAXATION AND OTTOMAN EMPIRE

2.1. Brief History and Basic Definitions of Taxation

The most basic definition of a *tax* is:

*Imposition of compulsory levies on individuals or entities by governments, primarily to raise revenue for government expenditures.*⁴¹

Any form of government, whether elected or different kind, attempts to govern a country.

In order to function properly, a government needs to spend money directly, such as employing civil servants, or indirectly, like supporting particular areas of the economy.

To cover these expenses, the governments raise finances, which is paid as tax by individuals or corporations.

No two tax systems are identical to each other. But we can mainly categorize into two the way a government raises taxes. Either a sovereign asks permission to raise taxes from another authority like courts, religious figures or parliaments; or it does not. For instance, Chinese emperors in Ming times could arbitrarily set tax rates and confiscate property at will, whereas The English Parliament in 17th century was strong enough to undermine the

⁴¹ "Taxation," Encyclopædia Britannica, inc., 2018, <https://www.britannica.com/topic/taxation>.

king's plans to raise taxes.⁴² In Ottoman Empire, the sultan was in theory absolute ruler, but it could not challenge the boundaries imposed by Islamic law and had to ask sublime religious authority (*şeyhu'l-islâm*) confirm that his orders were not against the Sharia. The circles not content with the actions of the sultan like excessive taxes could directly appeal to the sultan. In fact, the right that the subject class could directly complain to the sultan about injustices is the main principle of the Middle Eastern kingdoms.⁴³ If the complaints were not resolved this way, discontent circles could ignite rebellion and legitimize their doing by *şeyhu'l-islâm*.⁴⁴

Let me briefly cover the history of taxation from the book *International Taxation System* edited by Andrew Lymer and John Hasseldine.

Adam Smith presented the basic economic principles for good tax system in his key economic text *The Wealth of Nations* in the 18th century. He outlined the following four principles, which are still accepted by modern economists:⁴⁵

- I. *Equity*:** *fair in its impact on taxpayers.*
- II. *Certainty*:** *taxpayers should be able to determine the tax impact of their economic decisions at the point at which they make their decisions.*
- III. *Convenience*:** *easy to pay for the taxpayer.*
- IV. *Efficiency*:** *it should not have an effect on the allocation of resources. In other words, people will not change their economic decisions as a result of tax (except the case that this is the purpose*

⁴² Francis Fukuyama, *The Origins of Political Order: From Prehuman Times to the French Revolution* (Farrar, Straus and Giroux, 2011), chap. Stationary Bandits; Taxation and Representation, <https://doi.org/10.1017/CBO9781107415324.004>.

⁴³ Halil İnalçık, *Osmanlı'da Devlet Hukuk Adalet* (İstanbul: Eren Yayıncılık, 2005), 48. Under the article: "Şikâyet Hakkı: 'Arz-ı Hâl ve 'Arz-i Mahzar'lar."

⁴⁴ Mehmet İpşirli, "Şeyhülislam," *TDV İslâm Ansiklopedisi* (TDV İslâm Araştırmaları Merkezi, 2014), <https://islamansiklopedisi.org.tr/seyhulislam>.

⁴⁵ Andrew Lymer and John Hasseldine, "Introduction to Taxation in an International Context," in *International Taxation System* (New York: Springer-verlag, 2012), 3–4.

of the tax) or be inefficient in administration (it should cost as little to administer as possible).

In addition to Adam Smith's four principles, Lymer and Hasseldine include flexibility, the adaptability of the tax system in a changing environment. The most fundamental issue with the taxation is the jurisdiction. It covers the questions like "who is entitled to collect taxes" and "when a government can collect taxes and when cannot". How this right is executed is entirely a decision for an individual sovereignty and there has never been international authority that can force a country collect or not collect a particular tax.⁴⁶ Just to give an idea of judging Ottoman taxation according to these principles and questions, Ottoman taxation can be said to meet the conditions of certainty because only sultanic laws, not the *dirlik* (livelihood or prebend) holders could determine the amount of the tax, which ruling class collected from subject class. Since many Ottoman laws were merely the articulation of old traditions and practices (*âdet-i kadîme*),⁴⁷ people usually had a good idea of what they were to pay. It can also be said relatively flexible due to its *evlâ ve enfa'* (the best and most useful) feature, as will be seen in [Defter and tax](#) subheading. However, it was not an equal system for the simple fact that the society was divided into tax-paying and tax-collecting classes just like all pre-modern societies. As for the jurisdiction, only those who were granted authorization by sultan could collect taxes.

As stated above, Ottoman sultan was absolute and sole ruler and he was not responsible to anybody but Allah. Sultans' absolute authority emanated both from Islamic law and

⁴⁶ Ibid., 6.

⁴⁷ Hakan T. Karateke, "Osmanlı Devletinde 'Adet-i Kadime' Üstüne" (Harvard: Department of Near Eastern Languages and Civilizations, 1999), 120.

from Turkic tradition. According to Islam, Muslims should obey the ruler who follows the religious law. Whether a ruler really abides by religious law very much depends on his cooperation with Islamic scholars.⁴⁸ So Ottoman sultans had to be very careful not to violate Islamic law while exercising his theoretically absolute authority. This situation was not unique to Ottomans. The eighteenth-century English orientalist Alexander Dow noted that the Sharia in Indian subcontinent circumscribed the will of the Prince because:

*[Prince] observed the law; and the practice of ages had rendered some ancient usages and edicts so sacred in the eyes of the people, that no prudent monarch would choose to violate [Sharia] either by a wanton act of power.*⁴⁹

Here I will talk about taxation in history by gleaning from William D. Samson's article.⁵⁰ In the ancient civilizations, taxation is considered to arise independently and to be a sign of civilized society. Ironically, the main motivation to develop a new form of tax was usually the uncivilized acts of war. Many scholars argue that tax recording was impetus to the development of writing and probably influenced development of numbers and mathematics as well. Archaeologists have traced the origins of taxes as far back as King Scorpion the First's empire in Egypt between 3300 and 3200 BC. Specifically, they have found in the king's tomb postage stamps in clay tablets. First texts of history, a progress credited to Sumerians, were humdrum records of tax payments.⁵¹ Archaeologists of Ancient Mesopotamia also discovered from cuneiform tables dating back to 2500 BC that the citizens of Babylonia paid taxes. Interesting thing is that the payment was made to

⁴⁸ Wael B. Hallaq, *An Introduction to Islamic Law* (New York: Cambridge University Press, 2011), chap. Jurists, legal education and politics. Kindle Edition.

⁴⁹ Hallaq, chap. Pre-modern governance: the Circle of Justice.

⁵⁰ William D. Samson, "History of Taxation," in *International Taxation System* (New York: Springer-verlag, 2012), 21–42.

⁵¹ Yuval Noah Harari, *Sapiens a Brief History of Humankind*, Harper (New York, 2015), 131.

and recorded by the temple, indicating that temples were both governmental and religious institutions. Artifacts of tax records from Inca Civilization are found in American continent. Given that there was no contact between New World and Old World civilizations before Columbus' discovery, this founding substantiates the claim that taxation arises independently and somehow 'naturally' in civilized societies. There was no clear distinction between tribute and taxation in the Incan Empire. Each tribe conquered by Incan Empire, paid tribute to the central Inca government depending on their size and prosperity. In turn, Incan Empire created centralized authority, linked its territory through road building and built warehouses to store food as a precaution to famines or crop failures. We know more about the types of taxes in later civilizations. The property tax, the most common form of which was tax on land, was traced to Ancient Greeks of 6th century BC. By the 4th century BC, Greeks were taxed on not only their houses and land, but also on slaves, cattle, furniture and money. Roman Empire and feudal kingdoms of Europe in middle ages inherited property tax from Ancient Greeks. Of course, every administration had its own peculiar taxation. However, as the commercial life and towns grew and wealth was held in different forms other than land, traditional land tax evolved into a general property tax on wealth. Gift and inheritance tax are believed to have originated from Egypt around 700 BC and been adopted by Roman Empire in 40 BC after it conquered Egypt. Roman law required that all wills include a 5% bequest to the government. After the collapse of the Roman Empire, church and nobles began extorting a bequest from the legacy. Pope Innocent IV (1243-1254) went as far as to claim for the Church one-third the decedent's property. Of course, this was not followed on full extent. In the early Renaissance period, Italian city-states began to tax between 2% and 5% of

the value of inherited property, like in Roman times. They generally did not tax legacies of direct descendants, small bequests, as well as charitable contributions. Similarly, English Parliament in 1529 considerably curbed the Church's claim on the inherited estate. As a good example of wars being impetus to change the form of taxation, the Dutch states adopted the inheritance tax to finance their struggle against Habsburg Spain and German states followed the Dutch example to fight off Ottoman incursions into Europe. German states justified their takeover of one-twentieth as a necessary precaution to protect the other nineteen parts of the estate. Moreover, the inheritance tax was not perceived to be unfair imposition because it came from the property of the dead. Interestingly, the German states' inheritance taxes continued long after the Turkish threat to Central Europe ceased to exist, which reminds Adam Smith's famous quotation:

There is no art which one government sooner learns of another than that of draining money from the pocket of people.

2.2. Law, Jurisdiction and Administrative Mentality of Ottoman State

In order to understand how the Ottoman state legislated taxation, we first need to look at how Ottoman legislation worked in general. The source, inspiration and jurisdiction of Ottoman laws will be discussed in this section.

Various Ottoman historians purposed different sources for Ottoman laws. Turkish nationalist of early 20th century, Zeki Velid Togan claimed that the essence of Ottoman law was pre-Islamic Turkic traditions and customs (*töre ve yasak*) and Islamic law played

little role. Fuad Köprülü, prominent cultural and intellectual history of Ottomans and contemporaneous with Zeki Velid Togan, had conducted research on Byzantines. He concluded that Ottoman laws were mostly inspired from Byzantine practices. What famous orientalist H. A. R. Gibb saw in Ottoman Empire was the re-emergence of Iranian state tradition. There are also researchers arguing that Islamic law is enough to explain Ottoman judicial system. As Halil İnalcık showed in his article,⁵² the most commonly accepted explanation today is that the Ottoman legislation was influenced by all of these sources. However, we can categorize Ottoman laws into two based on their source: Sharia, which took its definite form in the 10th century, and secular law, which was established by sultanic orders.

In Sharia, Quran is the most sacred and fundamental source of the law. Quran contained embodying knowledge in legal verses, which revealed how the believer should behave in this world. God also sent the prophet Muhammed. Although he was not endowed with divine qualities like Christian prophet Jesus, his behavior set example for appropriate personal conduct. What Prophet had done or said, or tacitly approved or not particularly warned against is the second major source of law, Sunna. Of course, these assertions hold mostly for Sunni Islam. In Shia Islam, the conduct of Twelve Imams was exemplary, hence became source of law. In Sunni Islam, disputes revolved around the question what was the real conduct or sayings (hadith) of the Prophet. If Quran and Hadith are ambiguous in an issue, the next source of law becomes the reasoning. The reasoning in Islamic law is composed of two parts. Consensus (*icmâ'*) is defined as the agreement of the community. Consensus of course had to be grounded in Quran and Sunna, but its

⁵² İnalcık, *Osmanlı'da Devlet Hukuk Adalet*, chap. Türk Devletlerinde Devlet Kanunu Geleneği.

practice was justified with the hadith "My community shall never agree on a falsehood". This is such a strong doctrine that it bestows the rulings or opinions of highly learned jurists (*‘ulemâ*) a conclusive, certain knowledge. Second type of reasoning is ratio legis (*qiyas*), which can be defined as:⁵³

cause; occasional factor; the attribute or set of attributes common between two cases and which justify the transference, through inference, of a norm from one case (that has the norm) to another (that does not have it).

Quran, *Sunna*, *Icmâ’* and *Qiyâs* make up the four main sources of Sharia. From these sources, Islamic scholar built up the Islamic law. The method of reasoning that a jurist used in order to reach at the best guess of what should be the law pertaining to a particular case is called *Ijtihad* and highly learned jurist who is entitled to do *Ijtihad* is *mujtahid*. Important thing to remember is that Islamic law is predominantly the result of *Ijtihad* because there are few Quranic and Prophetic statements that are unambiguous and specific normative rulings. So the most of the statements are subject to interpretation of the jurist. Further, the jurist's evaluation of customary practices was part of the Islamic law. This flexibility enabled Islam to be adapted by different to regions and societies. However, it also made harder for *‘ulemâ* to create a centralized authority that would prevent extreme divergences from making its way to the mainstream belief. Islam never had formal hieratic institutions that Catholic Church had.⁵⁴ *‘Ulemâ* had never been a closed elite or consecrated distinct clergy. As much as being a social strength for medieval Islam, this openness allowed individuals of different socio-economic position

⁵³ Hallaq, *An Introduction to Islamic Law*, chap. Glossary of key terms.

⁵⁴ Jonathan P. Berkey, *The Formation of Islam: Religion and Society in the Near East, 600–1800* (Cambridge: Cambridge University Press, 2002), chap. Introduction, <https://doi.org/10.1017/CBO9780511817861>. Kindle Edition.

and worldview to participate the transmission of religious knowledge whom many high scholars would consider unfit. This is why some historians construed the plurality of Sharia as inefficiency and weakness. Of course, there was a limit to the plurality. According to most of the scholars of Sunni Islam, *bâbe'l-ijtihâd*, or the gates of independent reasoning were closed after four legal schools (Hanafi, Maliki, Shafii and Hanbali) were firmly established by their legists in 10th century. Gates of ijtiḥad being closed means that drawing logical arguments using four main sources was over and later legists had to imitate (*taklîd*) what their forebears has already established.⁵⁵

There is an important distinction of Islamic law from modern law. The modern law is only interested what individuals do inside of its spheres of influence. Au contraire, Islamic law has an all-encompassing interest in human acts. Enmeshed with local customs, Sharia manifests itself in social, economic, moral, and cultural practices. In fact, Sharia does not distinguish between moral and legal. So all human actions are subject to the regulation of Sharia and law happens to be a moral-legal commandment.

Because of its all-encompassing nature and the closed gates of *ijtiḥad*, many Islamic scholars believed that there does not need to be a law other than Sharia. For instance, prominent scholar Ibn-i Haldun does not consider legitimate the existence of laws other than Sharia. To him, four legal schools had already finished shaping Islamic law so there was no need for, say, sultanic law.⁵⁶ Later in Ottoman Empire, the most famous examples of the puritan trends are Imam Birgivi and Kadızadeliler movement.⁵⁷ However, in the

⁵⁵ Berkey, chap. Modes of Justice.

⁵⁶ İnalçık, *Osmanlı'da Devlet Hukuk Adalet*, 28. Under the article: "Türk - İslâm Devletlerinde Devlet Kanunu Geleneği."

⁵⁷ *Ibid.*, 39. Under the article: "Şeriat ve Kanun, Din ve Devlet."

long run, the religious authority was forced to compromise with different set of political figures and institutions. Starting from 9th century, the military power of Islamic states rested on imported slaves and mercenaries. Many of them were of Turkish origin. For example, the regime of the Mamluks was simply called *dawlata'l-atrâk*, the state of the Turks, though there were Semitic, Caucasian and Slavic elements as well.⁵⁸ From a military standpoint, they were effective. However, their mercenary and tribal ties to their leaders or the military body of the state contrasted sharply with religious authority. The fact that Islam faced existential threat from invading Crusades and Mongol armies sealed the fate of the next several centuries of Islamic history: The military regimes came to dominate the Islamic world native Muslims were gradually excluded from first military and later political power.⁵⁹ But the religious scholars did not become powerless or anything. Unlike the military caste, they became embedded into their native society and emerged as a critical social group.⁶⁰ They also played important legitimizing function for military rulers. The well-known example is Tuğrul Beg protecting Abbasid caliph from Shi'i Buyid Amir, and as a quid pro quo the caliph recognizing the sultanate of Tuğrul Beg.⁶¹

Contemporary scholars observed this change in power. Baghdadi Shafii kadı al-Mawardi (d. 1058) wrote in his treatise on the law of government that caliphs had regrettably lost their effective power to political fragmentation. A caliph in his ideal should make laws,

⁵⁸ Berkey, *The Formation of Islam: Religion and Society in the Near East, 600–1800*, chap. Common patterns in social and political organization.

⁵⁹ Berkey, chap. Religion and politics; Halil İnalçık, *Osmanlı Tarihinde İslamiyet ve Devlet* (İstanbul: Türkiye İş Bankası Kültür Yayınları, 2016), 202.

⁶⁰ Berkey, *The Formation of Islam: Religion and Society in the Near East, 600–1800*, chap. Issues of Islamic identity.

⁶¹ *Ibid.*, chap. A Sunni revival?

collect taxes, wage jihad and ensure that Sharia is properly followed. After two generations and a successful crusade by infidels, the theologian al-Ghazali (d. 1111) demonstrated how far religious scholars would be willing to seek accommodation with military regimes. He was concerned about the survival of the caliphate, but he also acknowledged the necessity of alien military caste to the survival of Islam. Even though the political rivalry between different households of client soldiers and military rulers/sultans was usually settled by bloody conflicts, al-Ghazali accepted their legitimacy to rule Muslim population, as long as these military rulers recognized the nominal primacy of the caliph by having Friday prayer (*hutbe*) recited in caliph's name. Similarly, Ibn Taymiyya (d. 1328) wrote that the defense of the house of Islam (*dârü'l-islâm*) against enemies is indispensable in the preservation of order and stability because social chaos eventually inhibits the administration of the Sharia. He admits that the path of military rulers to power was frequently of violence, yet the imam of Muslims was the sultan himself, not the shadow caliphate installed in Cairo by the Mamluk sultans. He explicitly stated in a famous maxim "sixty years with an unjust imam was preferable to one night without an effective sultan".⁶² It should be noted that 'ulemâ's compromise with secular authority goes back to the formation of Islam. Despite having suffered from the caliph's heavy-handed rule, *mujtahid* Ahmad ibn Hanbal, had declared that once Muslims agreed upon a caliph, whoever rebels against him is divergent from Islamic community, hence the practice inherited from the Prophet. Disobeying authority is an unlawful

⁶² Ibid., chap. Common patterns in social and political organization.

innovation (*bid'at*) and outside the Sunna.⁶³ It is crucial to know these developments in Islamic Middle Ages to understand Ottoman State fully in Early Modern Period.

The main philosophy of governance of pre-modern Islamic States was the Circle of Justice (*Dâ'ire 'Adâlet*):

- I. *There can be no royal authority without the military.*
- II. *There can be no military without wealth.*
- III. *There can be no wealth without levying taxes.*
- IV. *There can be no taxes if the subject people (re'âyâ) does not pay.*
- V. *There can be no tax-paying re'âyâ without upholding the justice.*
- VI. *There can be no justice if the sultan does not check the abuse of government servants and keep the social harmony.*
- VII. *To achieve all these, Sharia is needed.*
- VIII. *Sharia cannot be implemented without royal authority, hence the circle completes.*

Some sources define the circle with only four tenants: royal authority, wealth, subject people and rightful laws or Sharia.⁶⁴ Other sources include descriptions that are more poetic: "justice needs harmony in the world", "the world is a garden", "its walls are the state and the state's prop is the religious law" etc. At any rate, the circle of justice succinctly articulates the relationship among the military power, the wealth and economic resources, justice including taxation and social tranquility, and religious legitimacy. Political scientist Francis Fukuyama concludes that Turkish rulers did not merely aim to maximize economic profits; they also maximized their sovereign power through resources, order and legitimacy.⁶⁵

⁶³ Ibid., chap. Religion and politics.

⁶⁴ İnalcık, *Osmanlı'da Devlet Hukuk Adalet*, 76. Under the article: "Adaletnameler."

⁶⁵ Fukuyama, *The Origins of Political Order: From Prehuman Times to the French Revolution*, chap. The Ottoman State as Governing Institution, Kindle Edition.

Though not directly related, I want to make a contribution, which I think original.

Historians frequently find the circle of justice, its variants and exemplified descriptions in the Persian-Islamic political writings called *mirrors for princes*. They form the literary genre that instructs how the rulers should behave what they should avoid. Although Halil İnalçık notes that the Turk-Islamic philosophy of governances and the circle of justice have its roots in Indo-Persian cultures and he gives direct examples from Persian political writings, there is no direct example from Indian works.⁶⁶ I run into an example by pure chance. Arthashastra, ancient Indian treatise on political wisdom, economic policy and military strategy written by Kautilya (his other names are Chanakya and Vishnugupta), expounds that "the treasury depends on mining (we can read this as wealth), the army on the treasury; the one who has army and treasury may conquer the whole world."⁶⁷ This statement, I believe, is similar to circle of justice; and there are other similarities as well. Book Seven of Arthashastra explains a state has seven constituent elements: the ruler, the ministers, the urban and rural population, fortifications, the economic base, the army, and the ally (external constituent). Kautilya places these constituents in circular hierarchy called *mandala*, which literally means in circle in Sanskrit. Later Kautilya scrutinizes the interaction among the constituents.⁶⁸ Please pay attention that in the Islamic circle of justice with the introduction of Sharia eight constituents completes the circle. I had explained that in Ottoman Empire sultan was in theory absolute ruler and responsible only to God. The main Turk-Islamic political wisdom writing, *Kutadgu Bilig*, purposes a

⁶⁶ İnalçık, *Osmanlı'da Devlet Hukuk Adalet*, 12–21. Under the article: *Kutadgu Bilig'de Türk ve İran Siyaset Nazariye ve Gelenekleri*.

⁶⁷ David Graeber, *Debt - Updated and Expanded* (Brooklyn, N.Y: Melville House, 2014), chap. The Axial Age, Kindle Edition.

⁶⁸ Vinay Vittal, "Kautilya's Arthashastra: A Timeless Strategy" (Maxwell Air Force Base, 2011), 18.

patrimonial state, head of which brings justice to his subjects by directly listening their complaints and eventually protects the weak against the oppressor. Kautilya attributes a central role to the ruler as well in the following famous quotation:⁶⁹

If a king is energetic, his subjects will be equally energetic. If he is reckless, they will not only be reckless likewise, but also eat into his works. Besides, a reckless king will easily fall into the hands of his enemies. Hence the king shall ever be wakeful.

It would be interesting research to compare Indian, Persian, Islamic and Turkic anthology of political writings.

Today in modern societies, government institutions give comprehensive education to citizens. These formal institutions aim to create ideal individuals by shaping their lifestyle and mind. In Ottoman society, only the *Ulamâ* had access to formal education. Remaining majority, just like in any pre-modern realm, received their education from society itself. Of course, there is no real ideal man in society, it was more hypothetical that should set example to everyone as much as possible. Ideal human type that the Ottoman society tried to create had its roots from pre-Ottoman times and were subject to small changes over time. In the classical sense it could be defined as follows: "pious, law-abiding, obedient to the royal authority, not concerned with the state of the world or its future, not challenging social conduct and *Nizâm-ı Âlem*,⁷⁰ and not willing to change its place or status. Predestinarian and compliant could be appropriate adjectives for ideal human type for subjects of the sultan. Looking from the monarch's angle, the subject people and society were *Vedâyi '-i Hâlik-i Kibriyâ*, meaning they were bequest of the

⁶⁹ Ibid., 14.

⁷⁰ *Nizâm-ı Âlem* could be translated as order of the world or *ordo seclorum*.

Creator to the sultan, who should take care of them. Also named *re'âyâ*, the subject people were *fukarâ* and *zu'afâ*, destitute who needs benevolence (*sadaka*) of the sovereign in order to reach to a prosperous (*müreffeh*) life. Literal translation calls for an explanation. The sultan was the deputy (*vekîl*) or the shadow of God on earth. Just as all creatures need the assistance of the creator, so does the subject people of sultan. This conclusion does not emanate from condescending view of the people; it was more natural conclusion from the sultan being responsible to God. This mentality is reflected in Ottoman terminology. Many documents use the word *sadaka* (alms, benevolence) for the appointment of a government servant.⁷¹

Along the lines in the previous paragraph, Ottoman society in classical sense envisions a social order that keeps people in their group and status by underlining the commonalities of the group. Thus in some circumstances, the same group of people may have joint and several liability (*müteselsilen kefil*). Ideal human can acquire three types of knowledge: formal knowledge for *'ulamâ* class, practical knowledge or skill (*hüner*) for the common people and especially for artisan, and spiritual knowledge for the people of *tariqa*. All types of knowledge requires a master (*üstâd*) who will transfer knowledge. In other words, the knowledge is mostly transmitted (*'ulûm-ı nakliyye*), not produced (*'ulûm-ı 'akliyye*). In Islamic and, by extension, Ottoman society; knowledge production should go hand in hand religious knowledge transmission and should not contradict the later.⁷²

⁷¹ Ergenç, *Osmanlı Tarihi Yazıları: Şehir, Toplum, Devlet*, 423–24.

⁷² Ibid.

2.3. The Conception of Tax

In the previous subsection, I underlined the fact that the realization of justice (*'adâlet*), or the circle of justice, was the main pillar of the Ottoman administrative mentality. In this mentality, the Padişah ruled people through officers (*'askerî* class) whom he delegated his absolute authority in piecemeal and pre-defined shape. There are two important issues in the conferring (*tevcîh*) and appointment (*ta'yîn*) of the sultanic authority: the area of jurisdiction (*yetki alanı*) and the tax, which determines the relationship between officers and subject people. Tax is perceived as the service that is provided by the state, or the *Padişah*, to the subject people in lieu of the related tax. Depending on this perception, the state officers (*'askerî* class) were expected not to demand more (*ziyâde*) than their service, as this was one of the foremost condition for justice (*'adâlet*) in administration. Hence, demands of officers that had no equivalence in service were considered innovation (*bid'at*). Insistence on *bid'at* was considered injustice and oppression (*zulm ve te'addi*).

In Islamic terminology, innovation (*bid'at*) is a practice that does not have a precedent in the time of the Prophet. In a way, *bid'at* is the opposite of prophet's practice (*Sunna*) and synonym of *hâdis* (newly coming into existence). Although some puritan Muslims thought any innovation is harmful, many Muslims believed that some allowances should be made for changing conditions. Here arises the distinction between good innovation (*bid'at-ı hasene*) and bad innovation (*bid'at-ı seyyi'e*).⁷³ Ottoman terminology has similar distinction. Ottoman administration incorporated many pre-conquest taxes into their

⁷³ James Robson, "Bida," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), http://ekaynaklar.mkutup.gov.tr:2097/10.1163/1573-3912_islam_SIM_1393.

fiscal system. They were initially called *bid'at* because they were not originally defined in Sharia, such taxes were later called recognized customs (*bid'at-ı ma'rûfe*). But, some taxes were considered excessive and unfair, so they were called abrogated customs (*bid'at-ı marfû'e*). In order to extort more taxes and dues, local authorities time to time reintroduced some of abrogated customs. Central administration declared them onerous exactions (*tekâlîf-i şâkka*) and as stated in previous paragraph, insistence on those *bid'ats* were oppression.⁷⁴ Justification for good *bid'at* exists in Islamic legal system because *bid'at* may be treated like ratio legis (*qiyas*). What is *qiyas* in one generation could be integrated into consensus (*icmâ'*) in a later generation. Thus the same principle can be applied for *bid'at* as well.⁷⁵ Let me give a concrete example for *bid'at* from Ottoman *Kânûnnâme-i Cedîd*:⁷⁶

... 'âdet-i ağnâm her bir koyundan mîrî için bir akçe alınur ve her yüz koyundan yirmi beş akçe dahî cem' iden kullar alub minba'd bu emirden ziyâde ve noksân olmaz deyü fermân olunub mâliye ve divân-ı hümayûn tarafından hükümler virilmiştir tahrîren fî cemâzü'l-ahire sene erba' ve elf târîhinde bu **bid'at-ı seyyi'eyi** Sinan Paşa eylemiştir cevâbın ahiretde vire hâlâ kânûndur 'âdet-i ağnâm bir koyundan bir akçe alınmak havâss-ı hümayûna mahsûsdur.

As could be seen in the *Kânûnnâme*, one akçe for each sheep was to be collected for state treasury (mîrî), but in addition, 25 akçes for 100 sheep was allocated for tax collectors. The law (*kânûn*) declares that this additional practice is bad innovation (*bid'at-ı seyyi'e*) of Grand Vizier Sinan Paşa dated 1004 by Hijri calendar (CE 1595-96). The *kânûn* ends

⁷⁴ Halil İnalçık, "Resm," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), http://ekaynaklar.mkutup.gov.tr:2097/10.1163/1573-3912_islam_SIM_6279.

⁷⁵ Robson, "Bid'a."

⁷⁶ "Kânûnnâme-i Cedîd" (Ankara: Halil İnalçık Center of Ottoman Studies at Bilkent University), varak. 56a.

with the abrogation of the bad innovation and reinstallation of the old practice (*kânûn-ı kadîm*). The rest of the *kânûn* is more clear-cut about how sheep tax should be paid.⁷⁷



⁷⁷ I did not include the rest of the *kânûn* here considering that it would be too much detail. But I should note that the quotation itself could be confusing without reading the rest of the *kânûn*.

CHAPTER III

TAX AND ADMINISTRATION

3.1. Timar (Prebendal) System

3.1.1. *Dirlik as area of tax unit*

Dirlik means living or livelihood in Turkish. In the Ottoman administration, *dirlik* denotes to income provided by the state for the members of military class for their service. *Dirlik* is synonymously used with *timar*, non-hereditary military fief; but it can also apply to salaries and grants of any sort.⁷⁸

In the distant provinces of Ottoman Empire, revenues were not handed out to *sipâhîs* as timars. After taking care of their provincial expenses, the governors of these provinces were to submit a fixed amount, called *sâlyâne*,⁷⁹ each year to the central treasury. The typical Ottoman province during classical age, where centralized control was at its best, was the one administered through timar system. The conditions of medieval economy

⁷⁸ Bernard Lewis, "Dirlik," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), http://ekaynaklar.mkutup.gov.tr:2097/10.1163/1573-3912_islam_SIM_1877.

⁷⁹ *Sâlyâne* means yearly. Forenamed provinces such as Egypt, Abyssinia, Basra, are called *sâlyâne* provinces.

like the limitations in monetization and transportation gave rise to timar system and its counterparts were operative in other societies.⁸⁰

I need to underline some characteristics of timar system to present my case in succeeding chapters. Timar system indicates partial ownership and sovereignty on the land. The foremost precept is that the real owner of the land is the state or the Sultan. To implement this precept, Ottoman administration declared that all rural agricultural land belonged to the state. Even the ownership of freehold properties (*mülk*) and pious foundations (*vakıf*) could be revised by Sultan. This process is explained further in the [Islamic-Ottoman Land Taxation](#) subheading. Although it is named land-owner or peasant-owner (*sâhib-i arz* or *sâhib-i ra'yyet*) in Ottoman documents, timar-holder *sipâhî* did not actually possess the land, rather he was granted as an income by the sultan the right to gather certain taxes on the *dirlik* area. Since Sultan had to grant the authority to collect state revenues, timar-holders, unlike European feudalism, did not have hereditary rights on their land. Another distinguishing feature of Ottoman timar system is that the state revenues were established in the registers (*defter*). Theoretically, timar-holder could not raise more money than allowed in the registers without consulting to the central authority. The peasant was like tenant, having the usufructuary right on the land. He cultivated the farm as a means of living and paid timar-holder taxes, which were originally due to state.⁸¹ Hence, we observe a power triangle in Ottoman timar system. Tax-collecting military class oversaw the tax-paying subject class but the state, or Sultan, was above two.

⁸⁰ Halil İnalcık, *The Ottoman Empire: The Classical Age 1300-1600* (London: Phoenix Press, 2000), 105–7.

⁸¹ *Ibid.*, 109–10.

I have been using the word *timar* as stated in my reference but we can generalize the concept by replacing *timar*-holder with *dirlik*-holder and *timar*-land with any type of state revenue given as *dirlik*.

In the classic Ottoman administration system where the *timar* system was in force, sultan appointed two officials to run a *sancak* (district): *Kâdı* as his representative of legal authority and *sancakbeyi* (the head of district) as his representative of executive power. Neither was the superior of the other. *Sancakbeyi* could not execute any penalty without the legal ruling from *kâdı*. Similarly, *kâdı* could not be the one enforcing his decision. This was *sancakbeyi*'s duty. This division of power was considered the pillar of the just administration.⁸²

The main duty of *sancakbeyi* was to continuously work for the order in the *sancak* and perform all his duties by the Sharia law.⁸³ Because of its extensive duty, it was natural for *sancakbeyi* to be the greatest *timar*-holder in the *sancak*. However, this was not always the case. For instance, in Hüdavendigâr *sancak* with the city Bursa being its center, Sultan himself was the biggest *dirlik*-holder. This also meant that most of the state revenues in the *sancak* of Hüdavendigâr was allocated for the central treasury. *Vakıfs*⁸⁴ and other high dignitaries in Ottoman court had also substantial *dirliks* in the said *sancak*. *Sancakbeyi* of Hüdavendigâr was responsible for relatively small *dirlik*. The most important aspect of this situation is that relevant *dirlik*-holders, not the *sancakbeyi*, were responsible for keeping up the order in their *dirlik* area, even though the *dirlik* area was

⁸² Ibid., 104.

⁸³ Using Ottoman terminology: “vilâyetin zabt ve hıfz ü hırâsetinde sa’y eylemek”, “her husûsu şer’î-i şerifle görüb ehl-i İslâm zalemeden tahlîse himmet etmek.”

⁸⁴ Particularly *evkâf-ı selâtin* (*vakıfs* of the sultans and their families).

inside the *sancak* territory. In this case, the said *dirlik* is called *serbest* (free). For instance, revenue from a tax called *niyâbet rüsûmu*,⁸⁵ is equally distributed between *sipâhî* and *sancakbeyi* in the conventional timar land. However, *niyâbet rüsûmu* of *serbest dirliks* is fully allocated for the *dirlik*-holder, whether it is the Sultan or a *vakıf* trustee.⁸⁶ Since *niyâbet rüsûmu* was an administrative tax, *dirlik*-holders were responsible for the administration and security of the *dirlik*-area they ruled. Therefore, we can deduce that the job of *dirlik*-holders or their representatives was serving people in the *dirlik* area and collecting the taxes relevant to the service they bring. Whether it is *sancakbeyi* or someone else who rules over *serbest dirlik*, *dirlik*-holder may have to confer some of their work to their representatives. This conferring of authority will be discussed further in [Allocation of taxation \(vergi tevcihi\)](#) subheading.

3.1.2. Categorization of taxes

Various words can represent tax. In Islamic kingdoms, *darîba* is the most comprehensive word that covers both basic taxes of Islamic law and traditional taxes, which originally were not part of canonical Islamic taxation but absorbed later. *Darîba* includes *zakat*, *öşr*, *cizye*, *harâç*, so on.⁸⁷

Various words refer to tax in Ottoman realm. Arabic word *resm* is the most pervasive general definition indicating taxes and dues state officials collect. Other words like *teklîf* (imposition, burden), and *âdet* (custom, tradition) are synonymous with *resm*. İnalçık

⁸⁵ It is explained further in the subheading [Administrative taxes \(niyâbet rüsûmu\)](#).

⁸⁶ Özer Ergenç, *XVI. Yüzyılın Sonlarında Bursa* (Ankara: Türk Tarih Kurumu Yayınları, 2014), 134–37.

⁸⁷ Claude Cahen, “Dariba,” *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/dariba-COM_0156.

expounds that⁸⁸ ‘*âdet* (tradition) is generally used if *resm* (as a tax) derives from locally-established customs or pre-Ottoman practice. The phrase *hukûk ve rûsûmların* (rights and taxes) is extensively used in both court registers (*kadı sicili*)⁸⁹ and Ottoman *Kânûnnâmes*.⁹⁰ It is necessary to pay attention to the wording of taxation while working on Ottoman documents. Let us consider the law below⁹¹ from Ottoman *Kânûnnâme*:

Bir sancakda defterde kovan ‘öşr yazılsa kimin toprağında bal eyleser onun olur. Sâhib-i ra‘iyyet madem ki kendi toprağında bal eylemese ra‘iyyet kovanıdır deyü nesne taleb idemez fe-amma ol sancakda kovanda ‘öşr yazılmayub resm yazılsa sâhib-i ra‘iyyet kendi ra‘iyyetin ne denli kovani olursa olsun toprağında bal etsün etmesün ol sancakda kaç kovana ne denli akçe takdîr olunsa ol mikdâr resmin alur.

From the wording and rest of the law, we can deduce that *öşr* indicates production tax of honey collected in kind (*‘aynî*). On the other hand, hive tax (*kovan resmi*) is not a production tax; rather a monetary tax (*nakdî*) for the number of hives a peasant possesses. And the peasant should pay to *sâhib-i ra‘iyyet*, the owner of the subject person.⁹² The point is that the word *resm* does not always comprise every type of tax.

In modern Turkish, tax means *vergi*, deriving from old Turkish word *virgü*. Just like Persian word *dâd*, *virgü* literally means giving and later happened to mean tax.⁹³

Although it gained common usage after Tanzimat reforms,⁹⁴ its usage could be traced to

⁸⁸ İnalçık, “Resm.”

⁸⁹ “İstanbul Kadı Sicilleri” (İstanbul: İslam Araştırmaları Merkezi, 2012), <http://www.kadısicilleri.org/madde.php?klme=r%C3%BCs%C3%BBm+huk%C3%BBk&trch=hkm&-find=+ARA+>.

⁹⁰ “Kânûnnâme-i Cedîd,” varak. 78a.

One example: “*Zeyd birkaç kıt’a tarla ile müsellemler olup ba’dehu Amr sipâhinin dahi birkaç kıt’a tarlasına mâlik ve mutasarrıf olup Amr hukûk ve rûsûm taleb eyledikde Zeyd ol tarlalar dahi müsellemler tarlası olmasını iddi‘â ile kankısına lâzım olur?*”

⁹¹ “Kânûnnâme-i Cedîd,” varak. 55a.

⁹² It is also called the owner of the land (*sâhib-i arz*).

⁹³ Şemseddin Sami, *Kamus-i Turki* (Ankara: Türk Dil Kurumu Yayınları, 2010), <https://www.kamuseturki.net/>.

⁹⁴ Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi XVIII. Yy’dan Tanzimat’a Mali Tarih*, 283.

earlier times. One example I run into is from *Tarih-i Raşid* by Ottoman chronicler Raşid Mehmed Efendi.⁹⁵

Ve Polonya memleketi tahrîr olunub kadîmden palanka sâhibi olan beyzâdelerinden herhangisi serhadde kalmak murâd ederler ise mukaddemâ ellerinde olan palankalarının ve köylerinin harâcları ve ‘aşâr-ı şer‘iyyeleri ve sâir virgüleri hisâb olunub maktû‘an ol beyzâdelerin ellerinden alına ve kendülerinin kifâf-ı nefşlerine bir az şey ta‘yîn oluna.

In the passage above, *virgü* refers to all types of taxes Polish nobles used to collect from their towns (*palanka*) and villages before the Ottoman conquest. I wanted to include this example because Ottoman chronicles and *Kânûnnâmes* tend to have a formal language, thus the terms like *resm* and *öşr*, rather than *virgü*, are used to stand for tax.

3.1.2.1. *Islamic-Ottoman Land Taxation*

After the incorporation of Hungary into Ottoman domain, Sultan Suleiman the Lawgiver apparently ordered Ottoman jurist Ebusuud to clarify how Islamic-Ottoman land law should be applied in this country.⁹⁶ The purpose of this legitimatization was not limited to Hungary. From the extend of the laws and examples, it is clear that Ebusuud's task was to regulate entire Ottoman land system and conform it to Sharia.⁹⁷

Ebusuud points out there are three types of land in classic interpretation of Sunni Islam:

Arz-ı öşrî, *arz-ı harâcî* and *arz-ı mîrî*. *Arz-ı öşrî* is the freehold property held by

Muslims. After Imam, the leader of Islam, conquers a territory, he cannot impose *harâc*

⁹⁵ Çelebizade İsmail Asım Efendi and Raşid Mehmed Efendi, *Tarih-i Raşid ve Zeyli* (İstanbul: Klasik Yayınlar, 2013), 167.

⁹⁶ “Kânûnnâme-i Cedîd,” varak. 3a.

⁹⁷ Halil İnalçık, “Islamization of Ottoman Laws on Land and Land Tax,” in *Festgabe an Josef Matuz*, ed. Christa Fragner (Berlin: Klaus Schwarz Verlag, 1992), 101.

on Muslim population of the territory, whether Muslims already lives there or they choose to embrace Islam before conquest.⁹⁸ They can dispose land as they wish and only pay religious tithe tax (*öşr*, literally meaning one-tenth). Moreover, the tithe tax is distributed for the poor and cannot be taken by any ruling or military class.⁹⁹ The second type is *arz-ı harâcî*, which is again freehold property left to non-believers at the time of conquest. Non-believers have the same property rights such as buying, selling, renting, pre-emption, exchange etc. as Muslims do but they pay two kinds of *harâc* tax instead of religious tax *öşr*. First is *harâc-ı mukâseme*. Depending on the fertility of land, the owner pays from one-tenth to half of the produce as land tax. The owner also pays a fixed amount each year and this tax is called *harâc-ı muvazzaf*.¹⁰⁰ According to Ebusuud's opinion, *harâcî* status does not change when a Muslim comes to own the land. So a Muslim who comes to possess a *harâcî* land still has the same property rights and pays the same land tax as previous non-Muslim owner does.¹⁰¹ The third type of the land in Ebusuud's codification is *arz-ı mîrî*. These are the fields who were originally *harâcî* but later taken by Muslims or Imam (leader of all Muslims or Sultan) through conquest. Given that the real owner of the *arz-ı mîrî* is the Sultan, dominium eminens (*rakaba*) of

⁹⁸ “Kânûnnâme-i Cedîd,” varak. 4a.

“İmâm bir memleketi feth idüb arâzisini gânimine kismet eylese yahud kable'l-feth ahâli umûmen İslam'a geliüb imam arâzisini ellerinde ibkâ eylese ol arâzi 'öşriyyedir, zira Müslim üzerine vaz' olunan vazîfe ibâdet makûlesinden olmak lâzımdır, harâc ise müennet-i lâzıme-i mahzadır, **ibtidâen Müslim üzerine harâc vaz' olunmak mümkün değildir**, heman 'öşr vaz' olunur.”

⁹⁹ İnalçık, “Islamization of Ottoman Laws on Land and Land Tax,” 103.

¹⁰⁰ “Kânûnnâme-i Cedîd,” varak. 4a.

“Eğer imâm ol memleketi feth idüb ahâlisini kırmayub ve esir itmeyüb belki yine yerlerinde mukarrer kılub ve ellerinde olan yerlerini kendülere sâ'ir davarları gibi temlik idüb kendülere cizye vaz' idüb yerlerine vazîfe ta'yin iderse ol vazîfe elbette harâcdır, 'öşr olmak ihtimâli yokdur, zirâ 'öşrde ibâdet ma'nâsı vardır, kâfir ana ehil değildir, elbette harâc vaz' olunur ol dahi iki nev'dir, biri **harâc-ı muvazzafdır ki yılda bir mikdâr akçe alınur** ve biri harâc-ı mukâsemedir ki hâsıl olan gallenin 'öşrümüdür 'aynîmidir arzın tahammülüne göre ta'yin olunur, nısfına değin ta'yin olunmak meşrû'dur, arz gayet eyü olıcak bu iki nev' a(r)z ki zikr olundu, ikisi bile sâhiblerinin mülkleridir.”

¹⁰¹ İnalçık, “Islamization of Ottoman Laws on Land and Land Tax,” 104.

mîrî land belongs to the State treasury. A peasant, a member of subject class, may cultivate *mîrî* land with usufructuary rights (*tasarruf hakkı*). He can sow grain or other crops as he wishes. When he dies, his son has pre-emption rights (*rüçhân*) for possessing the land. But he does not have the freehold property rights and he has to pay *harâc* taxes as a lease of the land (*icâre* or *âriye*). *Harâc-ı mukâseme* of *mîrî* land is also confusingly called *öşr* and Ebusuud reiterates this fact many times.¹⁰² *Harâc-ı muvazzafa* of *mîrî* land is the basic peasant tax. It is called *çift resmi*, *ra îyyet resmi*, *çift akçesi* or *boyunduruk hakkı* for Muslim subjects and *ispence* for non-Muslims.¹⁰³ The cost of *ra îyyet resmi* changed according to the religion (Muslim or non-Muslim), the amount of land¹⁰⁴, marital status (single, married, widow) of the peasant.¹⁰⁵

¹⁰² “Kânûnnâme-i Cedîd,”

varak. 4b: “*bu diyâr-ı bereket-şi’ârın âmme arâzisi bunların deęildir ne ‘öşriyyedir ne harâciyedir, belki memleketdir rakabesi beytü’l-mâlundır. Tasarrufu re’âyâya icare tarikiyle tapuya virilmiştir, tasarruf idüb harâc-ı muvazzafını ve harâc-ı mukâsesini sipâhiye virirler, bey’ ve temlike kâdir olmazlar, fevt olduklarında oğulları kalursa kendüleri gibi tasarruf iderler, ve illa sipâhi ahara tapu ile virir, bu makûle yerler padişah-ı İslam tarafından temlik olunmayınca kimesneye mülk olmaz.*”

varak. 6a: “*Kitâblarda olan arz-ı ‘öşriyye ve arz-ı harâciyye sahiblerinin mülkleridir.*

İkisinde böyle tafsîl olunan ahkâm-ı mülk cem’an câridir. Arz-ı mîrîde ahkâm-ı mezbûrenin hiçbiri câri deęildir, aslı harâciyedir, amma kimesneye temlik olunmayub beytü’l-mal için ifrâz olunub tasarruf idenlere icâre tarikiyle virilmiştir, eküb biçüb harâc-ı muvazzafın çift akçesi adına virirler, ve harâc-ı mukâsesini ‘öşr adına edâ idüb fevt olduklarında oğulları kalsa ellerinde kalub oğlu kalmayub kızı kalsa il virdiği tapu ile ana virilmek emr olunmuşdur, kimesnesi kalmasa ahara icâreye virilmek emr olunmuşdur tapu adına virilan akçe ücret-i mu’accedir.”

¹⁰³ Halil İnalçık, “İspendje,” *Encyclopaedia of Islam, Second Edition* (Brill, 2012),

https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/ispence-SIM_3668; Halil İnalçık, “Çift Resmi,” *Encyclopaedia of Islam, Second Edition* (Brill, 2012),

https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/cift-resmi-SIM_1612.

“Kânûnnâme-i Cedîd,” varak. 57b-58a.

“*İspence kânûnı müslimden yirmi iki akçe ve kâfirden yirmi beş akçedir hâlâ re’âyâ harâc-ı muvazzafın çift akçesi adına ve harâc-ı mukâsesini ‘öşr adına virirler harâc-ı muvazzaf Türkide çift hakkı ve boyunduruk hakkı dirler kâfirler dilince ispence derler.*”

¹⁰⁴ A peasant who disposed half-*çift* land paid the half of the tax. A peasant who did not dispose any land (*caba* or *kara*) paid less, sometimes none.

¹⁰⁵ Details are available in the article: İnalçık, “Osmanlılarda Raiyyet Rüsümü.”

For the timar system to function properly, *mîrî* land should remain as *mîrî* land and it should not be divided or turned into private property.¹⁰⁶ This is why Ebusuud defines the origin and the religious taxes of the *mîrî* land as explained in the previous paragraph. He justifies that standard farm (*çift*) of *re âyâ* cannot be partitioned because if it is partitioned like the private property, it would not be possible to fairly resolve how much *harâc* is due for each share. State control over *mîrî* land is imperative since the all state structure depends on this assumption.¹⁰⁷

3.1.2.2. *Administrative taxes (niyâbet rüsûmu)*

Niyâbet is an Arabic word like attorney. Originally meaning representation, later it denotes the attorneyship of *kâdî*. Hence, *niyâbet rüsûmu* means administrative taxes that encompass fees, fines, registration charges judicial and security officers collect. The word *rüsûm* (taxes) should not be confusing. *Niyâbet rüsûmu* is not strictly tax, as we understand today. It is a revenue, which *dirlik*-holders or state treasury officers acquire; in return for administrative services, they provide to the public. This is why it is regarded as a tax in irregular and occasional nature. In concordance with its nature, *niyâbet rüsûmu* is also called *bâd-ı hevâ* (wind of the air) tax.¹⁰⁸ Some of *niyâbet* taxes are “*resm-i gerdek* (or *arûsâne*), *kul ve câriye müjdegânîsi* (or *muştuluk* or *yava ve kaçkun*), *tapu*, *cürm ü cinâyet*, *duhan*, *deştânî*, *otlak ve kışlak*”.¹⁰⁹

¹⁰⁶ This could only happen when the Sultan grants a member of ruling class the *temlik* document, which consolidates the property rights on the given land. İnalçık, “Islamization of Ottoman Laws on Land and Land Tax,” 161.

¹⁰⁷ Ibid., 163.

¹⁰⁸ Bernard Lewis, “Bad-i Hawa,” *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/bad-i-hawa-SIM_0986.

¹⁰⁹ İnalçık, *Osmanlı'da Devlet Hukuk Adalet*, 83.

3.1.2.3. Extraordinary taxes (*‘avâriz, tekâlf, salgun, imdâdiyye*)

With the coming of military and monetary revolution starting from 16th century, classic timar system gradually became obsolete. Main reason was that roaming groups armed with muskets came to dominate countryside and traditional cavalry *sipâhî* was ineffective against them. These armed bands were called by different names like *levend, sekbân* or *sarıca*. These bands were usually made up by 50-100 men and under command of *bölükbaşı* (condottiere type military chief). In order make a living, either they collected 'taxes' from peasant population or they were hired as mercenaries by ruling class. Inasmuch as traditional *sipâhî* cavalry was becoming ineffective both in the battlefields and in the countryside, high-ranking ruling class such as viziers, *beylerbeyis* (governors), or *sancakbeyis* (provincial governors) were inclined to hire those *sekbân* groups and merge into their retinue (*kapı*).¹¹⁰ The greater a retinue of a government official, the more efficient he was against banditry. His success against bandits would be important for promotion and eventually coming to rule on larger areas.¹¹¹

The problem was that in order to cover the expenses of their large retinue, government officials had to create new revenues. Yet, the central administration did not want to increase traditional taxes like tithe (*öşr*) and basic peasant tax (*ra'yyet resmi*) due to the fear of social unrest. On the other hand, from the early days Ottoman government official could collect extraordinary taxes called '*avâriz* from *re'âyâ* during wartime. After war was over, government officials desired to dismiss *sekbâns* to lessen their expenses.

Direct translations are as follows: tax of bride, capture of fugitive, title deed, penalties and fees, foreigner, crop damage, pasture.

¹¹⁰ Halil İnalçık, "Military and Fiscal Transformation of the Ottoman Empire, 1600-1700," *Archivum Ottomanicum* 6 (1980): 295–97.

¹¹¹ Ergenç, *XVI. Yüzyılın Sonlarında Bursa*, 144.

However, this time, dismissed or *kapısız* (out of retinue) *sekbâns* resorted to banditry and exerted their taxes to earn living. Thence, either government officials had to keep their retinue and continue to collect extraordinary taxes, or vagrant armed groups collected themselves. In any case, extraordinary levies became ordinary and took different forms such as *tekâlîf* (impositions), *imdâdiyye* (emergency) or *salguns* (requisition). There is an interesting aspect of these levies for my thesis. Many of these levies were in fact out-of-date taxes and customs but reinstated by government officials. Further, they were collected as service fee (*hizmet akçesi*).¹¹² In other words, government officials legitimized the revival of old taxes by claiming that they were actually bringing service to the subject people.

3.2. The Relationships Formed Around Tax

3.2.1. *Defter and tax*

Defter or *dafter* is a booklet or register used in the administration of Islamic kingdoms. The survey operation to create *defters* is *tahrir*, which literally means writing in Arabic. In Ottoman Classical age, *Defter-i Hâkânî* is the collection of registers, which mainly includes adult males liable for taxation as the head of households (*hâne*) and singles (*mücerred*). In these registers are their name, father's name, legal status, privileges if any, social and economic occupations along with the relevant obligations, and of course the land they dispose. Land descriptions are particularly important because we can see whether the land was utilized as fields (including which type of cereal is cultivated), rice

¹¹² For whole paragraph İnalçık, “Military and Fiscal Transformation of the Ottoman Empire, 1600-1700,” 313–19.

farm, truck farm, vineyards, orchards etc. We can also access to more numeric information, such as number of windmills, domestic animals and the fiscal value of the land. The registers that include the details above are called *defter-i mufassal*. They list the distribution of *timars* and taxes the subject people (*re'âyâ*) should pay to their owner. As explained before, taxation differed according to the subject person's social and marital status, the amount of land he disposes, religion so on. *Defter-i icmâl* is like a summery register that consists of the size, number, holder and revenues of each *dirlik* unit. *Dirliks* that were allocated for *wakıfs* or *mülk* (freehold property) could be seen in those registers. *Defter-i icmâl* also gives the revenues of large administrative areas as lump sum.¹¹³

Because of the slow pace of economic and social conditions, *tahrirs* were conducted once in thirty-forty years. The gradual derangement of timar system starting from 17th century devalORIZED the integral role *defters* had played during the classical period.¹¹⁴ So *tahrirs* were conducted less frequently, for instance only when a new territory is conquered or reconquered. The nature of *tahrirs* also changed. *'Avârız* and *cizye* surveys gained prominence in place of timar-based *tahrirs*.¹¹⁵ After all, both *'avârız* and *cizye* taxes are monetary taxes that do not require the survey of land. Another and more important reason for obsolescence of *tahrirs* is the monetization of Ottoman economy over time.¹¹⁶

The first goal of timar *defters* was to ensure no taxation went unaccounted. By doing so, *defters* established the relationship between the subject class and the military class as the

¹¹³ Whole paragraph is based on the source: Ömer Lütü Barkan, "Defter-i Hakani," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/daftar-i-khakani-SIM_1656.

¹¹⁴ İnalçık, "Military and Fiscal Transformation of the Ottoman Empire, 1600-1700."

¹¹⁵ Tabakoğlu, *Osmanlı Mali Tarihi*, 164–68.

¹¹⁶ Şevket Pamuk, *A Monetary History of Ottoman Empire* (Cambridge: Cambridge University Press, 2000), 84–87.

owner of the land (town, village, or neighborhood) through taxation. In the language of Ottoman documents, ideal human type was referred as *defterlü re âyâ* or simply *defterlü*, one whose place and status is registered in *defters* and who behaved accordingly. What central administration did not wish is a person being *hâric ez-defter*, who was not registered in the *defters* and does not know his belonging.¹¹⁷ By preparing *defters* for timar system, classical Ottoman administration aspired to tie people to their appropriate place and group. Overall, Ottoman state mentality, aside from *devshirme* system, disapproved social mobility between classes and wished to preserve social strata the population belonged.

Maybe the most important aspect of the *defter* was that, once it was written, all the relations between the subject class and the military class were conducted according to the *defter*. Any taxation in violation of *defter* registers could be considered oppression and become subject of sultanic decree that would prevent complaints. *Kânûnnâme-i Cedîd*, new law code, which consists of *fatwas* and sultanic orders, ends with a *fermân* that underlines the importance of *defter*:¹¹⁸

*Emîrî'l-ümerâ 'i'l-kirâm kebîrî'l-küberâ 'i'l-fihâm zu'l-kadri ve'l-ihtirâm sâhibü'l-izz ve'l-ihtişâm bi-mezâdi inâyeti'l-meliki'l-'allâm ve Bosna beğlerbeğisi dâme ikbâlehu ve Kıdvetü'l-kuzât ve'l-hükkâm ma 'denü'l-fazl ve'l-keâm Mevlânâ Gayle kâdısı zide fazluhu tevkî '-i refî '-i hümayûn vâsıl olıcak ma 'lûm ola ki kazâ-yı mezbûra tâb 'i Virgorce müstahfizlarından dârendegân-ı fermân-ı hümayûn Mahmud ve Abdi ve İbrahim nâm kimesneler dergâh-ı mu'allama arz-ı hâl idüb berât-ı şerîfimle mutasarrıf oldukları mustahfiz tımârı karyelerinden Birkat ve tevâbı ' karyeleri toprağında vâki ' baştina yerlerden **defter-i cedîd-i hâkânîde** resm yazılmağla bunlar dahi kânûn üzere **'öşre mu'âdil resimlerin** taleb eylediklerinde **defâtirde yazıldığı kadar virüb ziyâde virmeziz** deyü*

¹¹⁷ Ergenç, *Osmanlı Tarihi Yazıları: Şehir, Toplum, Devlet*, 425.

¹¹⁸ "Kânûnnâme-i Cedîd," varak. 78b-79a.

I wanted to include whole *fermân* in the text due to its importance.

ta'allül ve nizâ' ve 'inâd eylediklerinde bildirüb ve dergâh-ı mu'allamdan ihrâc olunmuş mühürlü sahîh defter-i cedîd-i hâkânî taleb idüb göresin fi'l-vâki' ol baştina yerlerinden defter-i cedîd-i hâkânîde resm yazılmış ise 'öşre mu'âdil resimlerin hükm idüb aliviresin şöyle ki 'öşre mu'âdil resimlerin virmeyüb defterde yazıldığı kadar ziyâde virmeziz deyü ta'allül iderlerse 'aynîyle 'öşrlerin hükm idüb alivirsin minba'd şer'-i şerîfe ve kânûn ve emr-i hümayûna muhâlif ve ta'allül ve 'inâd itdirmeyesin şöyle bilesin 'alâmet-i şerîfe i'timâd kılâsın. Tahrîren fi şehri-i Muharremü'l-harâm sene erba'a ve semânîn ve elf. Be-makâm-ı Edirneti'l-mahrûse

In the case above, three members of military class complain that they cannot collect enough taxes from their subject population in their *baştinas*.¹¹⁹ The main argument of tax-paying peasants is that tithe tax in *mîrî* land is registered as *resm* in aspers (*akçe*) and they do not want to pay more than specified amount. If you remember the difference between *öşr* and *resm* in the [Categorization of taxes](#) subheading, *defters* distinguishes taxes in kind (*öşr* as *harâc-ı mukâseme*) and taxes in money (*resm* as *harâc-ı muvazzaf*). We should also remember that the payment style of a tax could be changed if the tax-collecting and tax-paying parties agree on. This flexibility relies on the rule of *evlâ ve enfa'* in Ottoman terminology.¹²⁰ Most common examples are paying poll taxes in lump sum and paying taxes in money rather than in kind. In our case, peasants must be relying on a previous agreement to pay the tithe tax in money. Probably because of devaluation of Ottoman money *akçe*¹²¹ or the fluctuating agricultural output, peasants want to continue paying in money, as it would be less costly for them. The counter-argument, however, is that tithe tax (*resm*) is explicitly written in *defter* in lieu of *öşr* (***öşre mu'âdil resimlerin***). Given that, tax collectors now complain about this arrangement,

¹¹⁹ *Baştina* is a word of Slavic origin, mostly used in Balkan region, donating *çiftlik*. *Çiftlik* is a unit of agricultural land both in Timar system and in later large-estates. Please refer to: Halil İnalçık, "Çiftlik," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/ciftlik-SIM_1613.

¹²⁰ Ergenç, *Osmanlı Tarihi Yazıları: Şehir, Toplum, Devlet*, 429–39.

¹²¹ Aspers is the English word but I will stick to Turkish word *akçe*.

evlâ ve enfa' rule is no longer valid. The *fermân* orders that aforementioned military members can collect *öşr* tax in kind as stated in *kânûn*.

There is a pertinent point about the formation of *defters*. As İnalçık asserts,¹²² Ebusuud presumes in his treatise that *mukâseme* (percentage method) was used for determining tithe tax. Ideally in *mukâseme*, percentage is computed each year and the tax a peasant should pay depends on the yearly output. But in reality, *misâha* (measurement method) was used. Therefore, tithe tax was computed by taking average of agricultural production over three years and the tax amount, whether in kind or in money, was registered on *defters*. Once the tax amount was fixed on the *defter*, it did not change until new *defter* is formed. As said before, the formation of new *defter* may well take over thirty year. Given that prices and harvests could fluctuate significantly over long periods, this could pose problems for tax paying subject population.

In short, *defters* have definitive character in how much income could expected from a revenue. By taking the average of three years and fixing the revenues on the registers, the central administration aimed to hedge against subsequent good and bad harvest years and to protect the subject class from the abuse of tax-collecting military class. Once *defter* was written, it became the dominant reference for the relationship between *'askerî* and *re'âyâ*. The fixed prices of revenues also plays role in the allocation *dirlîks* because this is how the central administration appoints (*tevcîh*) timar-holders and assess their income.

¹²² İnalçık, "Islamization of Ottoman Laws on Land and Land Tax," 164–65.

3.2.2. Allocation of taxation (vergi tevcîhi)

In the [Dirlik as area of tax unit](#) subheading, basic definitions of Timar (*dirlik*) system were given. Briefly, Sultan grants his slaves (*kul*), from the highest official vizier to simple cavalry soldier *sipâhî*, the right to collect taxes in a *dirlik* area as a living. The important point is that *Dirlik*-holder does not actually possess the *dirlik*-area. Without sultanic diploma granting a privilege (*berât*), *dirlik*-holder cannot make use of the revenue.

In the *berât* below dated January 7, 1593,¹²³ we see the allocation of *dirlik* for palace officer Hüseyin Çavuş:

Nişân-ı şerîf-i 'âlişân-ı Sultânî hükmi oldur ki Dergâh-ı mu'allâm çavuşlarından râfî '-i tevkî '-i refî '-i hümayûn kıdvetü'l-emâsil ve'l-akrân Hüseyin Çavuş zide kadruhu südde-i sa'âdetime gelüb Antep sancağında ve nâhiyesinde altı bin akçe timâra ber-vech-i tekmîl yirmi bin akçelik olmak üzere mutasarrıf olub hayli noksânı olduğun bildiriüb ve Ankara sancağında Kasaba nâhiyesinde Balıkuyumcu nâm karye ve gayriden yedi bin dört yüz kırk dokuz akçe timârı olan Ali fevt olub timârı mahlûldür deyü ricâ itmeğın vefâtı târihinden buna virilsün deyü hatt-ı hümayûn-ı sa'âdet-makrûnum ile fermân-ı 'âlişânım sâdır olmuştur mezkûrun berâti mücebince noksânı var ise ve mezbûr fevt olub timârı mahlûl ise kılıç almak lâzım gelmez ise fermân-ı 'âlişânım mücebince vefâtı tarihinden buna tevcîh idesiz deyü bin bir senesi rebî'ü'l-âhirinin evâli târihi ile müverrah hükm-i şerîfim virildikden sonra tezkiresi südde-i sa'âdetimden ihrâc olunmak fermânım olmağın zikr olunan yedi bin dört yüz kırk dokuz akçe timâr müteveffâ Ali tahvîlinden Antep sancağında mutasarrıf olduğü altı bin akçe timar ile birikdirilüb cümle timâr on üç bin dört yüz kırk dokuz akçelik olub müstehak olduğü birlikden? altı bin beş yüz elli bir akçe noksânı ile ber-vech-i tekmîl yirmi bin akçelik üzere merkûm Hüseyin Çavuş'a tevcîh olunub südde-i sa'âdetimden lâyık görüb virdim ki zikr olunur

[here is specified the villages and arable lands that were allocated as *dirlik* with value in *akçes*]

ve buyurdum ki ba'de'l-yevm taht-ı yedinde olub tasarruf kılub şol ki vezâ'if-i hidemât-ı Dergâh-ı Mu'allâm çavuşluğudur bî-kusûr mer'î ve

¹²³ “Şer’iyye Sicilleri,” fol. Ankara_690_0130, Place: A1-B1.

mü'eddâ kıla ve ze'âmet halkı mümâileyhe kendülere subaşı bilüb subaşılığa müte'allik umûrda müşârünileyhe müracaat eyleyeler vâcib ol bâbda hiç ahad mâni' ve dâfi' olmaya şöyle bileler 'alâmet-i şerife i'timâd kılalar.

*Tahrîren fî 3 Rabî'l-âhir sene ihdâ ve elf
Be-makâm-ı Kostantiniyye*

Berât shows the value of *ze'âmet* in *akçe*,¹²⁴ and how it should be completed for Hüseyin Çavuş, who becomes the administrator of population living in the *ze'âmet* area. *Berât* defines this administration mission as *subaşılık* because *subaşılık* indicates Hüseyin Çavuş is member of military class (*ehl-i örf*) and appointed as ruler to the region. We can deduce this from the phrase "ze'âmet halkı mümâileyhe kendülere subaşı bilüb subaşılığa müte'allik umûrda müşârünileyhe müracaat eyleyeler." Other words that could pass as *subaşı* are *'âmil*, *zâ'im* or *zâbit*.

We should also note that Hüseyin Çavuş disposes *dirliks* from Antep and Ankara, two distant cities of Anatolia. Villages and arable lands in the same city are not contingent either. The purpose of this distributed timar allocation is that central administration does not want military class to turn into local tyrants by ruling over large contingent areas.¹²⁵ Another way of preventing accumulation of power is *serbest* (free) timars. Some *dirliks* were directly allocated for Sultan, high-ranking officials or *vakıfs* and consequently they or their representatives, not the *sancakbeyis* or *sipâhîs*, were responsible for administration of *dirlik* area since they were the ones who collected taxes.

¹²⁴ Since the value of *dirlik* is between 20 and 100 thousands *akçe*, it is called *ze'âmet*. Halil İnalçık, "Timar," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/timar-COM_1221.

¹²⁵ Ergenç, *XVI. Yüzyılın Sonlarında Bursa*, 138.

In the *fermân* below¹²⁶ dated June 1562, we see a discussion over the status of *serbest* timar. Hüdavendigâr *sancakbeyi* reports that:

taht-ı kazânızda vâki' olan yaya ve müsellemler topraklarında ve serbest timârlarda ve selâtîn evkâfı topraklarından ve gayrıdan bazı kimesneler evler basub ve yollar kesüb ve adam bıçaklayub ve katl idüb cürm-i galîz eyleyüb bi-hasebi's-şer' ve'l-kânûn cerîme ve siyasete ve kat'-ı uzva müstehak olduklarından müşarunileyhin veya adamının ma'rifeti olmadın nâibleriniz gönderüb siyasete müstehak gelür deyü suret-i şer'a komağla ehl-i fesâd yevmen fe-yevmen ziyâde olur

Sancakbeyi complains that the security of the *serbest dirlik* areas is enforced without his supervision or servants. He also protests that:

livâ-i mezbûrede vâki' olan beytü'l-mâl ve mâl-ı gâib ve mâl-ı mefkûd ve yava kendüye hâsıl kayd olunmuş iken evkâf-ı selâtîn cânibine hâricden bazı kimesne gelüb fevt olub vârisi olmayub muhallefâtı beytü'l-mala râci' olub taleb olundukda evkâf-ı mezbûre serbestdir deyu evkaf zâbitleri dahl itdirmeyub te'addî itmekle hâsları mahsûlüne küllî zarar müterettib olur

¹²⁶ BOA Bursa MŞH ŞSC, Defter: 02534, Sayfa: 173, Konum: B1.

“*Mefâhirü'l-kuzât ve'l-hükkâm ma'âdinü fezâil ve'l-keâm Hüdâvendigâr sancağı kadılar zîde fazluhum tevki'-i refi'-i hümayûn vâsıl olıcak ma'lûm ola ki livâ-i mezbûre Beği kıdvetü'l-ümerâtü'l-kirâm Mehmed Lalam zîde izzuhû Bâb-ı saâdet-meâbıma adam gönderüb şöyle arz eyledi ki*

[quoted in the main text]

imiş imdi buyurdum ki hükm-i şerîfîm vardukda göresiz şöyle ki kazıyye 'arz eylediği gibi ise minba'd taht-ı kazânızda vâki' olan yaya ve müsellemler topraklarında ve selâtîn evkâflarında ve serbest timarlarda ve gayrıdan anın gibi cürm-i galîz sâdır olub bi-hasebi's-şer' ve'l-kanun siyâsete veya kat'-ı uzva müstehak kimesne vâki' olduktan müşarunileyhin veya adamlarının ma'rifeti olmadan müstakil nâibiniz gönderüb ehl-i fesâd ve şenâ'ate rahat virmeyesiz ve 'arz eylediği

[quoted in the main text]

imiş imdi evkâf-ı selâtîn serbest olduğu takdirce vakfa 'âid olan beytü'l-mâl evkâfı re'ayası beytü'l-mâldir hâricden gelüb fevt olanlara dahl olunmak câ'iz değildir anı dâhi göresiz didüğü gibi ise bi-hasebi's-şer' ve'l-kanûn müşarun ileyhe 'âid olan beytü'l-mâlî adamlarına zabt itdirmeyesiz itdirüb bî-vech ve hilâf-ı defter ve kanûn dahl idenleri men' ve def' idüb kimesne şer'a ve kânûna muhâlif iş itdirmeyesiz hak üzere olub mütemerridi segidip muhtâc-ı 'arz olan kazıyyeyi yazub 'arz idesiz şöyle bilesiz ve ba'de'n-nazar bu hükm-i şerîfîm ademisi elinde ibkâ idüb 'alâmet-i şerîfe i'timâd kulasız"

Tahriren fî evâil-i şevvâl sene tis'a sittin ve tis'a-mie

Be-makâm-ı Kütahya"

Sancakbeyi says that the property of those who come later into *dirlik* area and die without inheritor was originally allocated for him but *vakıf* officials do not allow that on the grounds that the *dirlik* area is *serbest*. The *fermân* orders, according to the *serbest dirlik* conventions, that the security and administration of *serbest dirlik* should be kept by *dirlik/vakıf* officials. Appropriately, they collected taxes relevant to the security and administration of the *serbest dirlik* area. Furthermore, if a crime, penalty of which is set directly by Sharia and cannot be commuted to payment, is committed in the *serbest dirlik* area, *kâdıs* and their regents could oversee the punishment, again without *sancakbeyi*'s supervision (*müşarunileyhin veya adamlarının ma'rifeti olmadan müstakil nâibiniz gönderüb*). The fact that supervision of *sancakbeyi* was superfluous is another indicator that he was not directly responsible for the security of the area. However, the property of deceased was allocated for *sancakbeyi* if he or she had settled from outside. This document is good at showing how *serbest dirlik* is practiced in Ottoman administration and what problems may arise. It also bolsters my argument that tax collectors were not merely tax collectors; they were also the operators of state authority and regulated the service that is subject to taxation. Since *vakıf/serbest dirlik emîns* or *zâbits* (trustees) collected administrative taxes, they also administered the *dirlik* area.

The document above makes presence of *sancakbeyi* unnecessary for supervising capital or severe corporal punishment envisioned by Sharia. Although this particular document does not specify, we know from other documents that usually *vakıf*'s officer (*zâbit*) should oversee the process. The document below,¹²⁷ dated April 13, 1705, is again about

¹²⁷ BOA Edremid MŞH ŞSC, Defter: 04610, Sayfa: 53, Konum: B1.

“Akzâ kuzâti'l-müslimîn evlâ vülâti'l-muvahhidîn ma'denü'l-fazl ve'l-yakîn vâris-i ulûmi'l-enbiyâ ve'l-mürselîn el-muhtas bi'mezâdi inâyeti'l-meliki'l-mu'în Mevlanâ Kütahya kâdısı zîdet fezâiluhû ve mefâhirü'l-

regulation of *serbest dirlik* of *evkâf-ı selâtin* in the same region and it has more definite language than the previous one. The document reiterates an old *fermân* that:

içlerinden (re'âyâ) birinin cürmü sâdır oldukda bi'hasbi'ş-şer' salb ve siyâset veyahud kat'-ı 'uzva müstehak oldukda hükm-i kâdı lâhık olub hüccet-i şer'iyye verildikten sonra mücrim-i günâh sâdır olduğu mahalde siyâsete me'mûr olanlara vakfın zâbîti ma'rifetiyle şer'an lâzım gelen icrâ itdirüb hâric toprağa alub gitmeğe komayub ve bedel-i siyâset deyü bir akçe ve bir habbelerin aldirmayasın

Whether a *dirlik* belonged to sultan or a member of military class in timar system, it could be divided and tax-farmed piecemeal. In the petition below,¹²⁸ with no date

kuzât ve'l-hükkâm me'âdinü'l-fezâ'il ve'l-keâm Domaniç ve Dağardı ve Atranos kâdıları zide fazluhum tevkî'-i refî'-i hümayûn vâsıl olucak ma'lûm ola ki iftihârü'l-havâs ve'l-mukarrebîn mu'temedü'l-mülûk ve's-selâtin muhtârü'l-'izzî ve't-temkîn bi'l-fi'il Bâbü's-sa'âdetim ağası olub evkâf-ı Harameyn-i Muhteremeyn ve evkâf-ı selâtin nâzırı olan Süleyman Ağa dâme ulüvvuhû Divân-ı hümayûnuna 'arz gönderüb taht-ı nezâretinde olan evkâfdan Bursa'da vâkî' merhûm ve mağfûrun leh Sultan Murad Han-ı sâni tabe serahu câmi-i şerîf medrese-i latîf ve 'imâret-i 'âmireleri evkâfından olub defter-i cedîd-i hâkânîde mukayyed ra'yyet ve ra'yyet oğullarından cemâ'at-i Keçili ve Söğüd yörukleri ve sâ'ir re'âyâları üzerlerine edâsı lâzım gelen resm-i bennâk ve 'âdet-i ağnâm ve cürm u cinâyet ve bâd-ı hevâ ve beytü'l-mâl ve mâl-ı gâ'ib ve mâl-ı mefkûd ve yava ve kaçgun ve bi'l-cümle hukûk ve rüsûmları defter-i cedîd-i hâkânîyle vakf-ı şerîfe hâsıl kayd olunmağla kânûn ve defter mücebince taraf-ı vakfa edâ eyledikten sonra evkâf-ı selâtin re'âyâsı min-küllî'l-vücûh mefrûzü'l-kalem ve maktû'ü'l-kadem serbest olub getirdikleri yerlerde beğlerin ve adamları ve sancakbeğleri ve subaşları ve zu'emâ ve erbâb-ı timâr ve havâss-ı hümayûn eminleri taraflarından kat'â müdâhele ve rencide olunmak icâb eylemez iken üzerlerine konub müft ve meccânen yem ve yemeklerin alub hilâf-ı şer'-i şerîf bilâ-emr-i münîf vakfa 'âid rüsûm-ı serbestiyelerine dahl eylediklerinde bundan akdem men' ve ref'i bâbında mâliye tarafından virilen emr-i şerîf mucebince hilâf-ı şer'-i şerîf dahl ve rencide ve te'addi itdirilmeyüb evkâf-ı selâtin re'âyâsına te'addi olagelmemekle beğlerbeği adamları ve sancak beğleri ve subaşları ve havâss-ı hümayûn emînleri ve zu'emâ ve erbâb-ı timâr ve sâ'ir ehl-i 'örf tâ'îfesine muhkem tenbîh olunub atlu ile üzerlerine konmayub müft ve meccânen yem ve yemeklerin ve sâ'ir mâkûlât kısmından lâzım geleni rızâlarıyla satanlardan narh-ı câri üzere kendi akçeleriyle alub

[quoted in the main text]

deyü Hüdâvendigâr-ı sâbık zamânında hatt-ı hümayûn sa'âdet-makrûn ile mu'anven emr-i 'âlîşân virilüb hâlâ taht-ı 'âlî baht-ı Osmanî üzere cülûs-ı hümayûn sa'âdet-makrûnum vâkî' olmağla tecdîd olunmak ricâsına i'lâm itmeğün imdi mücebince 'amel olunmak bâbında fermân-ı 'âlîşânım sâdır olmuşdur buyurdum ki hükm-i şerîfim vardıkda bu bâbda mukaddemâ mazmûn-ı mesfûr üzere hatt-ı hümayûnum sa'âdet-makrûn ile mu'anven verilen emr-i şerîf ve hâlâ şeref-yâfte südür olan işbu emr-i 'âlîşânım mücebince 'amel idüb hilâfiyla bir ferde vaz' ve hareket ve evkâf-ı mezbûre re'âyâsına ol vechle te'addi ve tecâvüz ve rencide itdirmeyesin şöyle bilesin ve ba'de'n-nazar bu hükm-i hümayûnı yedlerinde ibkâ idüb 'alâmet-i şerîfe i'timâd kılasın.

Tahrîren fi'l-yevmi's-sâmin 'aşere min Zi'l-hicce'ti'l-şerîfe li-sene sitte aşere ve miete ve elf.

Be-makâm-ı Kostantiniyyeti'l-mahrûse"

¹²⁸ "Şer'iyye Sicilleri," fol. Ankara_688_0179, Place: A3.

specified but probably towards the end of 1589, we see that Anadolu beylerbeyi allocates *dirlik* of a village named Susuz, which was originally his, for Hayali Bey.

*Devletlü ve sa'âdetlü sultânım hazretlerinin hâkipây-ı şerîflerine 'arz-ı bende-i bî-mikdâr ve zerre-i hâkısâr budur ki, hâlâ taht-ı kazâ-i adâlet-şîârınızdan Susuz nâm karyede ve gayrılarda sâhib-i sa'âdetimiz Anadolu Beylerbeyisi re'âyâlarından olub 'öşr-i gallât ve resm-i arûsâne ve yave ve kaçgun ve mâl-i gaib ve mâl-ı mefkûd ve sâ'ir bâd-i hevâların ve bi'l-cümle müşârünileyh hazretlerine 'âid ve râci olan hukûkların ademlerimizden Hayalî Bey bendenüz onyedî bin akçeye **ber-vech-i maktû' iltizâm idüb** virilmiştir. Hâkipây-ı şerîfinüze vusûl buldukda kemâkâne zabt ve tasarruf itdiriüb inâd ve muhalefet itdirmiyesiz ve ba'dehu mezbûr Hayalî Bey bendenüzün üzerinde nazar-ı şerîfinüz(i) dirîğ etmeyüb mezbûr bendemize olan ri'âyet bu cânibe idüğine iştibâh buyrulmaya. Baki hemişe.
el-Fakîr İbrahim*

Hayali Bey becomes tax-farmer (*iltizâm idüb*), hence of administrator of Susuz village for the lump sum (*ber-vech-i maktû'*) of 17000 akçe. He is authorized to collect tithe tax of grain (*öşr-i gallât*) and administrative taxes (*bâd-i hevâ*). The salutation word my sultan (*sultânım*) should not be confusing because the petition is addressed to *kâdı* of the region that contains Susuz village. The petition informs *kâdı* that Hayali Bey is responsible for the village from that point on.

3.2.3. *Evaluation of Some Archival Examples*

Let us go over some archival sources considering the conceptions explained in previous chapters. The first example is an order of padişah (*fermân*), recorded in court register from Ankara dated October 23, 1583. In this ferman,¹²⁹ the people of Ankara petitions through kadı that:

¹²⁹ “Şer’iyye Sicilleri,” fol. Ankara_687_0105, Place: A2.

Ankara'da kışlaması fermân olunan altmış katar develer için altı bin İstanbul kilesiyle arpa ve altı bin garâr saman cem' ve tahsîl olunması fermân olunub lakin kadîmden Ankara kazâsına tâbi' olan Çukurcak nâm nâhiye müstakil kâdılık olub Kasaba nâm nâhiye yalnız kalub ber-vech-fermân-ı 'âli nâhiye-i mezbûre arpa ve saman tahmîline tahammülümüz yoktur kadîmden Çukurcak nâhiyesine ve Bacı nâhiyesine bile tahmîl olagelmiştir **üslûb-ı sâbık** üzere anlara dahi tahmîl olunması

What it says is that Çukurcak, which was previously a nâhiye bound to Ankara kazâ, becomes an independent kazâ. In response, *re âyâ* (subject people) of Ankara kazâ demands that 'avârız tax households should be rearranged so that tax does not entirely fall on the remaining nâhiyes of Ankara and it could be paid fairly. With Çukurcak breaking up from Ankara kazâ, old practice (*üslûb-ı sâbık*)¹³⁰ disappears and a new situation (*hâdis*) regarding tax payment occurs. So *re âyâ* petition to Padişah in order to reinstall old practice and prevent injustice that will emanate from this *hâdis*.

According to Ottoman taxation laws, people with immovable property and without special permissions granted by central administration, should pay 'avârız tax with their neighbors in the same 'avârız household which may correspond to 4-50 real

"Kıdvetü'l-kuzât ve'l-hükkâm ma'denü'l-fazl ve'l-keîâm Çukurcak ve Bacı kâduları zîdet fezâiluhumâ tevkî'-i refî'-i hümayûn vâsil olıcak ma'lûm ola ki hâlâ Ankara kâdısı kapuma 'arz-ı hâl idüb hassâ saraçlarından Ali ve Hamza nâm bendeler Dersa 'âdetden bu hakîre hitâben emr-i şerîf-i vâcibü'l-ittibâ' vârid olub mazmûnlarda

[quoted in the main text]

içün ahvâlimizi Dersa 'âdet'e i'lâm ediverin deyü ilhâh eylediklerinde fi'l-vâki' yalnız kasaba nâhiyesi altı bin kile arpa ve altı bin garâr saman tahammülü olmayub yine üslûb-ı sâbık üzere Çukurcak ve Bacı bâki kâdılıklardan mu'âvenet idüb ta'yîn-i mikdâr arpa ve saman kâduları cem' idüb mahallî me'mûra irsâl için emr-i şerîf sadaka buyrulmak ricâsına der-i devlete 'arz olundu deyü bildirmişsin imdi buyurdum ki hükm-i şerîfim vardıkda bir an ve bir saat te'hîr ve tevakkuf itmeyüb zikr olunan kâdılıklara dahi ber-vech-i 'adâlet hânelerine ve tahammüllerine göre teslim itdiresüz arpa ve saman tevzî' ve taksîm itdirüb alub Engüri'de olan anbar-ı 'âmireye teslim itdiresüz husûs-ı mezbûra gereği gibi mukayyed olub 'avk ve te'hîrden ziyâde hazer idüb şöyle ki nev'an ihmâl idüb hâssa davarlarım muzâyeka lâzım gele sonra sizden bilinür ona göre basîret üzere olasız bir dürlü eylemeyesiz şöyle bilüb 'alâmet-i şerîfe i'timâd kılasız.

Tahrîren fi'l-yevmi's-sâdis Şevval sene 991

Be-makâm-ı Kostantiniyye"

¹³⁰ Another term for old practice, as seen before is 'âdet-i kadîme.

households.¹³¹ Although the *ferman* does not explicitly say *‘avâriz*, we understand this from "altmış katar develer için altı bin İstanbul kilesiyle arpa ve altı bin garâr saman (barley and hay for 60 camels)." Exact imposition as animal fodder shows that this tax was levied for wintering the sultan's army; hence, it is *‘avâriz*.

This document is a good example to show that the relationships are formed around tax issue. For a military campaign and wintering the army, state imposes a tax in kind to feed its animals, though tax could also be in cash. It is *kâdis*' responsibility to oversee the payment. Since the *‘avâriz* tax is not an individual tax, rather a collective tax paid by *‘avâriz* households, these households should be rearranged. Either the number of *‘avâriz* households should increase, or newly-established Çukurcak *kazâ* too shoulders the *‘avâriz* tax imposed on Ankara *kazâ* as before (*üslûb-ı sâbık*). As could be seen, *kâdı* as state official with judicial power, *sârbânbaşı* as kul of sultan and fostering sultan's camels and the people of Ankara all form a relationship around tax. Any change (*hâdis*) involves all parties and their functioning in harmony is possible with going back to old practice.

In the second *fermân* example,¹³² Greek orthodox monks complain that:

¹³¹ Halil Sahillioğlu, "Avâriz," *TDV İslâm Ansiklopedisi* (TDV İslâm Araştırmaları Merkezi, 2010).

¹³² "İstanbul Kadı Sicilleri", <http://www.kadısicilleri.org/arascl/ayrmetin.php?idno=10302>.

"Keşişlere müte'allikdir. Akzâ kuzâti'l-Müslimîn evlâ vülâti'l-muvahhidîn madenü'l-fazl ve'l-yakîn hüccetü'l-hakk ale'l-halk ecma'în vâris-i ulûmi'l-enbiyâ ve'l-mürselîn el-muhtass bi-mezîdi inâyeti'l-meliki'l-mu'în Mevlânâ İstanbul kadısı -dâmet fezâ'iluhu- tevkî'-i refî'-i hümâyûn vâsıl olıcak ma'lûm ola ki, kazâ-i mezbûr sâkinlerinden Abraham ve Haçador ve Tomar ve Bedros ve Gazar ve Andriyas ve diğer Haçador nâm papazlar Dersa 'âdet'ime 'arz-ı hâl sunup

[quoted in the main text]

deyü bildirmeğın, kânûn üzre olagelenden ziyâde alınmaya deyü emr edip buyurdum ki, hükm-i şerîfım vardıkda husûs-ı mezbûra mukayyed olup göresin fi'l-vâki' mezbûrûn papazlar lâzım gelen rûsûmların kânûn üzre ve fermân-ı âlişânım muktezâsınca edâ eylemeğe râzılar iken me'mûr olanlar kanâ'at eylemeyip, hilâf-ı kânûn ve mugâyir-i berât-ı hümâyûn ziyâde akçelerin alıp zulm ü te'addî eyledikleri vâki' ise men' u def' edip, mezbûrları hilâf-ı kânûn ve olagelmişe mugâyir kimesneye fukarâyı rencide ü

*bizler runi (rum?) keşişlerinden olup kâr ü kisbde olmayub, fukarâdan olup hâlâ patriğimiz olan ve sâir ehl-i örf tâ'ifesin hilâf-ı kânûn ve mugâyir-i berât-ı hümâyûn hamursuz nâmına ve çarhî nice **bid'at** peydâ edip, küllî akçemiz alıp **zulm ü te'addiden** hâlî değildir, hayfdır, men' olunup hilâf-ı kânûn ziyâde bir akçe alınmamak bâbında emr-i şerîf ricâ ederiz.*

In this case, Greek Orthodox monks complains that their patriarch and other members of military class (*ehl-i örf*) innovate a new tax called unleavened bread (*hamursur*)¹³³ and wheel (*çarhî*).¹³⁴ Monks underline two facts. Firstly, they are ecclesiastics who do not gain any livelihood (*kâr u kisbde olmayub*). Secondly, above-mentioned taxes are bad innovations (*bid'at*) and perceived as injustice. Therefore, there are two changes from the normal practice: asking taxes from men of the cloth and creating new taxes to extort more money. One should pay attention that monk's patriarch and other high members of their church bring these injustices during tax collection. In other words, patriarchy represents the Ottoman state as tax-collector vis-à-vis low ecclesiastic figures of Greek Orthodox Church. And just like the rest of the subject people, monks appeal to the Sultan for the removal of these injustices of state officials.

I want to point out the expression "don't make them come for complaint again" (*tekrâr şikâyete gelmeli eylemeyesiz*). Frequently annotated in *fermâns*, this expression reminds conflicting parties that sultan, or central administration, formulated its decision and

*remûde ettirmeyesin, husûs-ı mezbûr için **tekrâr şikâyete gelmeli eylemeyesiz**, şöyle bilesiz alâmet-i şerîfe i'timâd kılâsız.*

*Tahrîren fi'l-yevmi's-sâdis aşer min şehri Rebî'ilâhir li sene seb'a ve işrîn ve elf.
Be makâm-ı Kostantiniyye el-mahrûse"*

¹³³ The name of Jewish holiday Passover or Pesah in Turkish is *Hamursuz Bayramı* (the feast of unleavened bread). Its name derives from Jewish legend that when Pharaoh released Jews, they departed in such haste that they could not wait for bread dough to leaven. To commemorate this liberation, Jews do eat only unleavened bread during the fest. Online source: *Wikipedia*, s.v. "Passover," last modified April 10, 2019, <https://en.wikipedia.org/wiki/Passover>.

¹³⁴ Possible translations are millwheel or oven-wheel.

expects the case to be resolved definitively inasmuch as the ruling of *kâdî* is decisive and cannot be subject of the same trial. The exception is that new evidences or witnesses, which may alter the justification of the ruling, should appear in less than fifteen years as this is the statute of limitations period (*zaman aşımı* or *mürûr-ı zamân*). Similarly in Sharia, a legal opinion (*fatwa*) issued by mufti is decisive. If a fatwa is to be disregarded, it is only possible by another fatwa solicited by more learned mufti with better reasoning and cogency.¹³⁵ Simply put, there is no distinctly defined *trial de novo* in Sharia courts. What can be perceived as appeal or *trial de novo* is the subject class' complaint about the corruption and injustices of state officials, including *kâdî*.¹³⁶ As explained in the [Law, Jurisdiction and Administrative Mentality of Ottoman State](#) chapter, Sultan himself is directly involved in the supervision process.

In this example,¹³⁷ Muslim local residents of Ankara complain that

emîn ve ‘âmillerimiz olanlar ziyâde atlı ile üzerlerimize konub müft ve meccânen yem ve yimeklerimizi alub hâsıl olan terekelerimizin vâki ‘ olan

¹³⁵ Hallaq, *An Introduction to Islamic Law*, chap. Who is who in Sharia?

¹³⁶ Martin Shapiro, “Islam and Appeal,” *California Law Review* 68, no. 2 (1980): 350–81, <https://doi.org/10.15779/Z38QM9T>.

¹³⁷ “Şer‘iyye Sicilleri,” fol. Ankara_688_0165, Place: B1.

“*Kıdvetü'l-ümerâi'l-kirâm ‘umdetü'l-küberâi'l-fihâm zu'l-kadri ve'l-ihirâm el-muhtass‘ bi‘mezîdi inâyeti'l-meliki'l-‘allâm Engüri sancağibeği zide izzehu ve kıdveti'l-kuzât ve'l-hükkâm ma ‘deni'l-fezâili ve ‘l-keâm Engüri ve Bacı kâdıları zide fazluhumâ tevkî‘-i refi‘-i hümayûn vâsıl olucak ma ‘lûm ola ki Bacı kazâsına tâbi ‘ Boyalı nâm karyede Mahmud ocağı ve yine kazây-ı mezbûrda Pir Mehmed(?) ocağı nâm karyede vâki ‘ İlyas ocağı müslimleri Dersa ‘âdetime adam gönderüb bir mensûh olan müslim tâ ‘ifesinden olub lakin* [quoted in the main text]

minba ‘d görölüb men ‘ olunmak bâbında emr-i şerîf taleb ideriz deyü bildirdi imdi buyurdum ki hükm-i şerîfim ile (name unspecified) vardıkda karye-i mezbûre ahâlisi muvâcehesinde emîn ve ‘âmil olanlara muhkem tenbîh ve te ‘kîd eyleyesiz ki re ‘âyâyı mezbûrenin üzerine ziyâde atlı ile konub müft ve ...”

“...meccânen yem ve yimekler in almayalar ve aldirmayasın ve lâzım olub rızâları ile alınan yem ve yimekler in narh-ı ruzî üzere akçelerin ashâbına bi‘t-tamâm alviresin beher akçe ve beher habbelerin alı(vir)kodurmayasın(?) ve vâki ‘ olan ‘öşürlerin harman zamânında ‘aynî ile terekelerin aldırub üzerlerini biragub ba ‘dehu gelüb narh-ı ruzîden ziyâde akçelerin almayalar ve aldirmayasız ve resm-i çift ve bennâk ve mücerredlerin dahi kânûn üzere aldırub kânûndan ziyâde bir akçelerin almayalar ve aldirmayasız hidmetkâr ve kâtib ve resîd ve kesr-i mizân ve konak göçek akçesi nâmına bir akçe bir habbe almayalar ve aldirmayasız şöyle ki hîn-i teftîşde emînler”

The document abruptly ends here and following pages do not seem to have the rest of the document.

öşrünü aynî ile harman zamânında tereke almayub üzerlerimize bıragub ba 'dehu gelüb narh-ı câriden ziyâde akçe taleb idüb ve vâki ' olan resm-i ağnâm ve resm-i bennâk ve mücerredimiz ve resm-i çift(imiz) kânûn-ı kadîm üzere almayub hizmetkâr ve kâtib ve resîd ve (kesr-i) mizân ve konak ve göçek akçesi deyü küllî akçelerimiz alub ve bunun emsâli envâ 'i zulm ve te 'addi itmekden hâli değillerdir

This protest is a good example of how convoluted the problems of subject people with military class could be. It is better to break down the issues in the protest:

1. Tax collectors/ ruling officers of the subject class (*emîn ve 'âmiller*) foray into villages (*üzerlerimize konub*) and take people's livestock gratuitously (*meccânen*).
2. Although there is not a reason, like chasing bandits, for them to be crowded, the tax collectors also come in large groups (*ziyâde atlı ile*) in order to feed their whole entourage.
3. They do not collect Islamic tithe tax (*öşr*) during harvest in kind; they come later and demand tax in cash more than price set by state authorities (*narh*).
4. Other regular taxes are not collected according to old practices (*kânûn-ı kadîm*).
5. They innovate various taxes.
6. And they conduct many similar oppressive and unjust actions.

As usual with other *fermâns*, Sultan declares all of these acts unjust and assigns relevant governors and *kâdis* with the mission how to correct these injustices. More specifically, governors and *kâdis* should warn oppressive tax collectors that they should not

1. foray into villages,
2. seize livestock gratuitously (they can buy with consent for official price),
3. come late for Islamic tithe tax (instead they should collect the tax in kind during harvest time),

4. impose new (*bid'at*) taxes (instead they should collect regular taxes by the precedent).

Overall, *fermân* reminds importance of conforming to old practices. This type of *fermân*, which outlaws oppression of state authorities, is also called *'adâletnâme*.

Halil İnalçık writes in his *Adaletnameler* article that¹³⁸ (my translation):

By converting corvée services into certain money payment, Ottoman state abolishes the feudal dependency between peasant and sipâhî and renders these services tax paid to the state. Given that these corvée services are open to misconduct, the state aims to protect tax-paying subject people by monetization.

When I read this part for the first time, I had jumped to the conclusion any monetization of any type of tax is better for the subject class. However, Halil İnalçık clearly asserts that monetization of corvée services for certain amount is boon to subject people. As we could see in the last *fermân*, tax collectors could abuse tithe tax by coming later than harvest time and demanding payment in money, not in kind. On the other hand, *Fermân* orders other taxes (*ra'yyet rüsûmu* such as *resm-i çift* and *bennâk* and *mücerred*) to be paid as previously in money. Considering Halil İnalçık's assertion and the *fermân* document, I claim that

1. Ottoman state recognizes the need that military, or tax-collecting, class should get services from the subject people.

¹³⁸ İnalçık, *Osmanlı'da Devlet Hukuk Adalet*, 106.

2. Thinking that these corvée services could be abused and become detrimental for subject people, the state turns these services into prescribed money taxes or payments.
3. If the owner of the land (*sâhib-i arz*) or the owner of resident (*sâhib-i ra'yyet*) collects taxes, it is called *ra'yyet rüsûmu*, taxes paid by subject people (*re'âyâ*) because of their social status.
4. If a judicial or security officer, such as *kâdı*, *nâ'ib*, *muhzır*, *subaşı* or *'asesbaşı*, receives payment as a result of crime, it is called *niyâbet rüsûmu*.
5. If a member of military class wants to raise more money, he unjustly innovates taxes (*bid'at*) and justifies his action by claiming that new tax is in lieu of service he brings.
6. Ottoman laws clearly states which corvée services were turned into taxes and how much tax collectors could collect. If Ottoman central administration receives complaints about new taxes or services, it reminds the military class that these innovations (*bid'at*) are unlawful and threatens to take serious action.¹³⁹
7. Another method of military class is collecting taxes in money and demanding the relevant service again. So they do not innovate taxes, instead they intent to collect the same tax twice in two different forms.
8. Ottoman state does not tolerate this either. In fact, one of the main principles of Ottoman law code is that the same tax cannot be levied twice in different name or method.¹⁴⁰

¹³⁹ For more details please refer to: *Ibid.*, chap. *Adaletnameler*.

¹⁴⁰ *Ibid.*, 108.

In the examples so far, the word for bad innovation was *bid'at*. Another word, though less frequently used, is *hâdis*. In the given *ferman* example,¹⁴¹ Venetian traders in Ankara complain that new taxes, namely *resm-i dellâliye* and *masdariyye* (bellman and export tax) were innovated (*hâdis* or *ihdâs*) against the commercial treaty. *Ferman*, as usual, concludes that there should not be new taxes in violation of old practices and the treaty.

In previous sections, I had stated that the mentality of Ottoman state, especially the circle of justice, has its roots in Persian state tradition. During the time of Darius the Lawgiver, great king of the Achaemenid Empire, two officials enforces a new tax on barley and wheat, which was being transported through a storehouse. The legality of the new tax was discussed in the court and the decision was that the tax should be levied according to the precedents in the new casebook.¹⁴² As could be seen in these examples, the lawfulness of a practice, such as a tax, much depends on the old practices in Middle Eastern kingdoms.

In the previous cases, we mainly inspected agricultural and administrative practices in rural areas. According to Ottoman administration, preserving *âdet-i kadîme* was crucial

¹⁴¹ “Şer’iyye Sicilleri,” fol. Ankara_688_0164, place: B2.

"Kıdvetü'l-iümerâi'l-kirâm 'umdetü'l-küberâi'l-fihâm zu'l-kadri ve'l-ihtirâm el-muhtassu bi-mezîdi inâyeti'l-meliki'l-'allâm Ankara sancağibeği dâme izzehu Kıdvetü'l-kuzât ve'l-hükkâm ma'deni'l-fezâil ve'l-kelâm Mevlânâ mukâta'ât müfettişi ve Ankara kâdısı zide fazluhüma tevki'-i refi'-i hümayûn vâsıl olıcak ma'lûm ola ki Hâlâ Venedik Balyozu, divân-ı hümayûnuma 'arz-ı hâl gönderüb, Ankara'da ticaret üzere olan Venedik tâcirlerinin iştirâ eyledikleri sof ve muhayyerlerinden ve bi'l-cümle metâ'-ı mütenevvi'den şimdiye deyin resm-i dellâliye ve masdariyye nâmına nesne alınugelmiş değil iken hâlâ **ihdâs** olunan resm-i dellâliye ve masdariyye mültezimleri, hilâf-ı 'ahidnâme-i hümayûna muhâlif eyleyüb rencide iderler imiş. Minba'd 'ahidnâme-i hümayûna muhâlif bu makâle hâdis olan maddelerden resim taleb olunmamak bâbında emr-i şerif taleb iderim deyü i'lâm eylemeğin Venediklü'nün 'ahidnâmelerine muhâlif tâcirlerinden hâlâ **hâdis** olan resm-i dellâliye ve masdariyye nâmına akçe alınmıya deyü emredüb buyurdum ki, minba'd Venediklü'nün ellerinde olan 'ahidnâme-i hümayûnuma muhâlif Venedik tâcirlerinden sof ve muhayyer için ve bi'l-cümle emti'a-ı gayr-i memnû' için hâlâ **ihdâs** olunan resm-i dellâliye ve masdariyye nâmına resm taleb idirmeyüb hilâf-ı 'ahidnâme-i hümayûn vaz' olunmaktan begayet hazer eylesiz. Şöyle bilesiz ve ba'de'n-nazar bu hükm-i hümayûnumu sicill-i mahfûza kayd idiüb Venediklü yedinde ibkâ eylesiz. Şöyle bilüb 'alâmet-i şerife i'timâd kulasız. Tahriren fi'l-yevmi'r-râbi' aşer şehr-i Rabi'u'l-evvel sene 998 Be-makâm-ı Kostantiniyye el-mahrûse"

¹⁴² Albert T. Olmstead, *History of the Persian Empire* (Chicago: University of Chicago Press, 1948), 129.

for urban life as well. The *fermân* below was declared in November 12, 1681 after malpractices and innovative taxes became widespread.¹⁴³

mahmiye-i İstanbul'da vaki ekmekciyân ve bakkalân ve bazarcıyân ve sair rüsûmât-ı ihtisâbiyye alınugelen ehl-i hiref hîn-i tahrirde dekâkîn üzerine vaz'olunan mîrî rüsûmların ber-mûceb-i defter kol oğlanları yediyle muhtesib ağalarına edâ ve teslîm idüb lakin bir [iki] kaç seneden berü kol oğlanları ehl-i sükden mîrî rüsûmu defter mûcebince almağa kana'at itmeyüb ziyade ta'addî eylediklerinden ma'ada muhtesib ağaları dahî mugâyir-i defter ve kadîme muhâlif ehl-i sükden safa-amedî ve îdiyye ve ramazâniyye ve haftalık ve aylık ve müsâmaha ve hamlık nâmına ziyâde akçelerin alub ta'addî ve tecâvüzleri hadden efzûn olmağla bu makûle şenâ'at ve bid'at men'u def'olunmak ricâsıyla 'arz-ı hâl olundukda mahmiye-i mezbûrede vâki 'cemî' dekâkin ve sâ'ir rüsûmat-ı ihtisâbiyye müceddeden tahrîr ve defter olunub minba'd ehl-i sükdan ve sâ'ir rüsûm-ı ihtisâbiye alınan her kim olursa olsun rüsûmları defter-i cedîd mûcebince alınub mugâyir-i defter kat'a bir akçe ve bir habbe alınmaya ve defter-i cedîde mugâyir vaz'idenlerin muhkem cezâları virilür

Let me give some definitions before evaluating the *fermân*. The origin of Ottoman term *ihtisâb* is Arabic word *hisba*, which means to promote good and forbid evil. Later in Islamic administrations, *hisba* denoted the supervision of moral behaviour in the urban life and especially markets. Ottomans generally used its variation *ihtisâb* and the person

¹⁴³ “Muallim Cevdet Yazmaları Cilt: B2” (İstanbul Belediye Kütüphanesi Atatürk Kitaplığı, 2006), fol. 1a. “Sûret-i fermân-ı ‘âli bundan akdem İstanbul'da muhtesib ağaları ve kol oğlanlarının kânûn ve deftere mugâyir *ihdâs* eyledükleri *bid'atler* men' ve ref'olunmak fermân olunub rüsûmat-ı ihtisâbiyye her ne ise kalîl ü kesîr irâd ü masarifiyle tahrîr ve defter itmeğe sâbıkan İstanbul kadısı İbrâhim efendi me'mur olub tahrîr itmeğin mumaileyhin tahrîr eyledüğü işbu defter-i cedîd ba'de'l-yevm düstûrül-'amel olmak üzere başmuhâsebede ve bir sûreti İstanbul kâdısı efendide hıfz olunub defter-i cedîde mugâyir kimesne bir akçe ve bir habbe ziyâde almak ihtimali olmaya her kim mütenebbih olmayub bir akçe ziyâde alur ise sâ'ire mûceb-i ibret için eşedd-i ukûbet ile cezasın virilüb fima-ba'd işbu defter-i cedîdin şürût ve kuyûdu mer'î ve mu'teber tutulub hilâfından ziyâdesiyle ihrâz oluna deyü bin doksan iki zi'l-ka'desinin on beşinci gününde fermân-ı âli sâdir olmağın mûcebince işbu mahalle aynı ile kayd olundu.

Bais-i tenmîk-i hurûf oldur ki

[quoted in the main text]

mazmûnında bu fakîre hitâben fermân-ı 'âli sâdir olmağın imtisâlen li'l-emri'l-'âli zikr olunan dekâkîn ve sâ'ir rüsûmat-ı ihtisâbiyyenin müceddeden tahrîri defteridir ki zikr olunur. fi gurra-i zi'l-ka'deti'l-harâm li-sene isneyn ve tis'în ve elf.”

responsible for the job was *muhtesib*. Although *muhtesib* is sometimes translated as market police, his function extended to superintend guilds and artisans (*ehl-i hiref*).¹⁴⁴

There are two main aspects of *ihtisâb* mission. First was to ensure that the order of artisans in place (*mekanda düzen*) continue according to old practices. For this mission, *muhtesib* would determine the number of shops, masters and apprentices that should be active and the tools be used. Second was to keep up the standards and prices. *Muhtesib* would oversee which tools could be used and how they could be used during production. He would also check the products and punish those who do not abide by standards and fixed prices (*narh*).¹⁴⁵ We observe that there was a relationship formed around *ihtisâbiyye* taxation between *ehl-i hiref* and *muhtesib*. In the document above, the excessive demands of *ihtisâb* officers (*muhtesib ağaları ve kol oğlanları*) are first explained, and then ordered to be removed. A demand for new tax could arise only two sides agree on that there is in fact a new service. Otherwise, new taxes, as stated in the document above, is *bid'at*. Let us assume that a city grows and the number of shops increases. In that case, *ihtisâbiyye* tax could increase as well. But *ihtisâb* officers cannot demand more than traditionally allowed without proving they bring service that calls for an extra tax. In essence, taxation forms the relationship, which decides the duty of state officials, convention of the market, and fairness of the relation.

¹⁴⁴ For whole paragraph: Robert Mantran, "Hisba," *Encyclopaedia of Islam, Second Edition* (Brill, 2012), https://ekaynaklar.mkutup.gov.tr:2285/entries/encyclopaedia-of-islam-2/hisba-COM_0293.

¹⁴⁵ Ergenç, *XVI. Yüzyılın Sonlarında Bursa*, 161–64.

CHAPTER IV

CONCLUSION

Examination of tax issue handled above clearly shows us the following: state officials, who are perceived as intermediaries of administration between sultan and subject class (*re'âyâ*), did not take salary from treasury; instead, they collected taxes the amount and ratio of which was defined in the laws (*kânûn*). This is why the most important register for those intermediaries to behave according to the principals of sultan was *defter*. Since *defters* were based on norms developed over time (referred as *kânûn-ı kadîm*), the second term that was used alongside *defter* is *kânûn*. Accordingly, the phrase '*kânûn ve defter*' pops up most frequently. The phrase '*kânûn ve defter*', alongside with collective mind of *re'âyâ* shapes old conventions (*'âdet-i kadîme*). In this context, the topic that Ottoman sultan underscores most about his relation with his subjects is the violation of the laws and wrongdoings of officials (*ehl-i 'örf* or *'askerî*) against people. All of these wrongdoings were gathered under title of oppression (*zulm*). Ottoman sultan perceived justice (*'adâlet*) as the protection of his subjects from these oppressions. When a new situation (*bid'at* or *hâdis*) comes into existence at the expense of *'âdet-i kadîme* and it required more taxes from people, this new situation could be considered *zulm* and Ottoman *'adâletnâmes* projected its removal quickly. But sometimes *bid'at* was new accepted norm and incorporated into *'âdet-i kadîme*. The salient point is, whether *bid'at*

was incorporated or obviated, the conflict between *bid'at* and *'âdet-i kadîme* was defined around tax issue.

While authorizing a state official with imperial deed of grant (*berât*), sultan demanded that he have two features. First is that he should be trustful and know manner of administration, i.e. characteristics and boundaries of his official duty (*'örf görevi*). Second is that he should be opulent (*mâldâr*) in a way he does not deign to demand excessive taxes from people, hence he does not defy *defter ve kânûn*. Being a *mâldâr* could prevent oppression against subjects to some extent; on the other hand, it ensured that taxes were transferred to treasury in full and on time, thus the state (*mîrî*) was not harmed. This was the standard desired situation. Tax is where all problems between *re'âyâ* and *ehl-i 'örf*, who should possess those two features, are reflected. Therefore, *re'âyâ*'s complaints about taxation is not just a fiscal issue. *Re'âyâ* also complains about relationship formed around taxation. In any case, we need to have thorough understanding of taxation in order to evaluate Ottoman state accurately.

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