

***Iltizam* (tax-farming) in the *Avâriz*-tax System: A Case Study of the
Ottoman Province of Karaman, c.1650s-1700**

**AVÂRIZ VERGİ SİSTEMİ İÇERİSİNDE İLTİZAM:
KARAMAN EYÂLETİ ÖRNEĞİ
(1650-1700)**

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Abstract

The tax-farming system was known and widely employed in both the east and west, down to the development of modern bureaucracy for the financing of pre-modern states. Tax-farming was not confined to collect *avâriz* levies only, but also used to collect certain other taxes or revenues in the empire. Looking at the entries in *avârizhâne* and *nüzul* register we are not in a position to give a clear-cut explanation of the workings of the *iltizam* system within the *avâriz* system in *Karaman eyâleti*. A more specific study of mukataa records in conjunction of *avâriz* and *nüzul* registers for *Karaman eyâleti* over the 17th century may be the most fruitful approach for this purpose. Due to the nature of the sources used, therefore, we will explore certain aspects of *iltizam* within the boundaries of *avâriz*-tax system. In this paper we will try to examine the advance payment pattern over the time span that the *avâriz* and *nüzul* registers permit us to do. This will aim to discover, the actual time duration, the kind of people involved within the tax-farming system and the collection of *avâriz* levies, and their possible links with state apparatus throughout the century.

Özet

Basbakanlık Osmanlı Arşivindeki avâriz ve nüzul defterlerinin temel başvuru kaynağı olarak kullanıldığı bu çalışma Karaman Eyâleti örneğinde 17. Yüzyıl Osmanlı Mâliyesi içinde önemli bir konumda olan avâriz vergilerinin toplanmasını İltizam sisteminin işleyişi açısından ele almaktadır. İltizam sisteminin işleyişi içerisinde Mültezimlerin ödemiş oldukları toplam akçe miktarlarından hareketle ödemesi yapılan paralar ile ilgili, incelemeye alınan zaman dilimi (1650-1700) çerçevesinde, bir sistemin geliştirilip geliştirilmediği konusu değerlendirecek. Avâriz/nüzul defterleri üzerinde yapılan sistematik incelemeler neticesinde avâriz vergi sistemi içerisinde görülen iltizamların süresi ve mültezimlerin devlet içerisindeki bağlantıları hakkında değerlendirmelerde bulunmaktadır.

1- Introduction

The *avâriz* levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century *avâriz* and related levies had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces.¹

2- *Iltizam* (tax-farming) in the *Avâriz*-tax System

Scholars dealing with Ottoman socio-economic history have generally considered the Ottoman *iltizam* as tax-farming.² Farming the revenue and contracting its collection is called *iltizam*, and the *mültezim* is known as a tax-farmer. The term *mültezim* was used for those who, from the mid-16th century onwards, collected taxes and dues on behalf of the Ottoman treasury. Generally speaking, *iltizam* means every kind of tax-collecting in the name of the state is undertaken by private individuals but is down to their own responsibility to collect the said amount. The officials who collected revenues for the Treasury could either deliver all the proceeds while drawing a salary, or could buy the right to retain the proceeds themselves by paying the Treasury an agreed sum in advance. This system is known as the *iltizam*.³

The tax-farming system was known and widely employed in both the east and west, down to the development of modern bureaucracy for the financing of pre-modern states. Tax-farming was not confined to collect *avâriz* levies only, but also used to collect certain other taxes or revenues in the empire.⁴

As Darling points out, numerous local and regional studies will be required to produce a satisfactory account of the operation of the tax-farming system as a whole. Here we will try to examine the advance payment pattern over the time span that the *avâriz* and *nüzul* registers permit us to do. This will aim to discover, the actual time duration, the kind of people involved within the tax-farming system and the collection of *avâriz* levies, and their possible links with state apparatus throughout the century.

As far as we can tell from the information given in the *avâriz* and *nüzul* registers the vast majority of tax-farmers who also acted as *avâriz/nüzul* collectors, in carrying out the collection job in *Karaman eyâleti*, were officials working in the administrative apparatus i.e. *gümriük emini*, *defterdar pasa agasi*, *sadriazam kapi kethüdasi*, *basbakikulu* etc. or

officers of certain branches in Istanbul. Although our findings are limited to the provincial level, they still support Yugo Nagata's assumption that "the majority of Turkish *mültezims* living in Istanbul were officials working in administrative apparatus ...".⁵ Having said that however, for the empire-wide generalisation further research is needed. Many of these *avâriz* collectors within the *avâriz* system may have been members of the standing army since we cannot determine from their names and initials to what extent the military personnel were involved. It should be noted here that several collectors in the second half of the century are identified only as 'aga' and it is not always possible to say whether they were also connected to the central administration or were local men in the various *livas*. Unless stated otherwise in the documents, 'aga' is taken here to refer to men of military background.⁶

Looking at the entries in *avârizhâne* and *nüzul* register we are not in a position to give a clear-cut explanation of the workings of the *iltizam* system within the *avâriz* system in *Karaman eyâleti*. A more specific study of *mukataa* records in conjunction of *avâriz* and *nüzul* registers for *Karaman eyâleti* over the 17th century may be the most fruitful approach for this purpose. Due to the nature of the sources used, therefore, we will explore certain aspects of *iltizam* within the boundaries of *avâriz*-tax system. Having examined the entries in quite a number of registers we can say that the time duration for an *iltizam* of *avâriz* and *nüzul* collection in *Karaman eyâleti* was confined to just one year, over the entire period under the present study.

Relying on the information given in these particular registers we cannot determine how much money the tax-farmers when acting as a *avâriz/nüzul* collector actually collected, compared to the money with which they delivered to the state treasury.⁷ Since it was illegal to collect more tax than required therefore, if the real amount of the money collected was higher than what was expected, then the tax-farmers may have not reported it, or would have hidden the real amount. In this regard, without presenting an archival evidence/document Josef Matuz argued that the central government turned a blind eye to this practice, because of its own interests.⁸ A more specific study of *mukataa* records in conjunction of *avârizhâne* registers for *Karaman eyâleti* over the 17th century may be the most fruitful approach for this purpose. Our study here relies mainly on the *avârizhâne* and *bedel-i nüzul* registers which presents data on the nature of *iltizam*; whether it was for the cash *avâriz* or *bedel-i nüzul*, the *mültezim's* identity, whether they were a Muslim or a non-Muslim, the dates and the amount of advanced payments if they were made, the names of *kefils*/guarantors if they

were recorded in the document, and some additional information such as the change of *mültezim*, or the nature of the collection. All of this information that is available in our sources will be useful in putting together a full picture of *iltizams* in the *avâriz* system in *Karaman eyâleti*, and assessing, to a limited degree, the economic and personnel changes that occurred over time.

As it has already been pointed out by a number of scholars, the Ottoman administration of revenue in the middle of the 16th century did not demand the payment for the *avâriz* tax collection/tax-farming in advance. During this period *iltizams* could also have been awarded without *kefils/guarantors*. If it had been paid in advance, there would have been no need for appointing wealthy guarantors.⁹ As far as *avâriz* and *nüzul* levies are concerned from the mid-17th century onwards the appointments of *avâriz* and *bedel-i nüzul* collectors in advance, were connected to payments made in advance. There are a number of cases, which will be presented in detail below, in the *avârizhâne defters* to support this.

Table 1 below displays the advance payment for *avâriz* and *nüzul* collection in *Karaman eyâleti* as a whole, during the second half of the 17th century. It becomes immediately clear from the table that the advance payments were not fixed, and were left open for certain arrangements according to the conditions based on the central government's expectation. For example, the first register used, indicates that the advance payments were made both for the cash *avâriz* and *bedel-i nüzul* collection in the province, while some other registers show that advance payment was made for either the cash *avâriz* or *nüzul* separately, or both. As appears from the table below that there is no consistent picture for the advance payments over time. As far as we can tell from the entries in a number of *avârizhâne* registers, the advance payments were made both for the cash *avâriz* and *bedel-i nüzul* in the years 1658, 1674, 1675 and 1678. Sometimes there is no information or indication in the register to suggest whether or not such payments were made for the collection of *avâriz* and *nüzul* levies though the collection itself was carried out. Relying on the existing information we can also suggest that there is no link between the money collected and the advance payments. The lowest advance payment ever made for the cash *avâriz* collection in the province, for the year of 1691, was 240,000 *akçe*.

As it is already known that from the establishment of the Ottoman empire, anyone who was financially wealthy and secure, no matter what religion or ethnic group they came from, could be entrusted with an *emanet* or *iltizam*.¹⁰ As a result of this policy, a great number of Jews and

Christians took part in the very profitable business of tax-farming. As far as the entries in the *avâriz* and *nüzul* registers are concerned, there was no non-Muslim involvement as *mültezim* for the *avâriz* and *nüzul* collection in *Karaman eyâleti* in the 17th century. All listed people are Muslim by name, though they may not have been born into a Muslim family.

The question to bear in mind is what was the *mültezims*/tax-farmers' interest for being actively involved with an *iltizam*? This question can be answered only after we have acquired data on the *mültezim's* income of two kinds, contrasted to each other. For example, if the *mültezims's* earning was much higher than a 'modest' assumption below it, then he can be considered corrupt. It is not clear from the entries in the registers what the amount of money being earned was, by these individuals, or being given to them as a salary, since it has not been mentioned in the documents, in great detail. However, from the earliest entries in these registers, we know that until the first half of the 17th century the collectors/*mübasirs* of the *avâriz* and *nüzul* levies received from 7 to 26 *akçe* as a daily payment. In the case of certain people this amount increased up to 50 *akçe* per day, according to their ranks or status,¹¹ although it is quite difficult to prove this. If we accept that an average payment was of 15 *akçe* per day, then consequently the annual salary would be 5475 *akçe*.¹² Considering this fact, it provides an interesting insight into the Ottoman tax-farming system.

Table 1: Advance payment in the Province of Karaman, 1658-1700

Register	Date	Payment in <i>akçe</i>	Payment in <i>yük/kise akçe, gurus</i>
MM3810	1068/1658	1,000,000	25 <i>kise akçe</i>
MM3354	1074-75/1665	600,000	6 <i>yük akçe</i>
MM2783	1075/1665	500,000	5 <i>yük akçe</i>
MM3836	1078/1668	800,000	8 <i>yük akçe</i>
KK2651	1079/1669	800,000	8 <i>yük akçe</i>
KK2653	1080/1670	500,000	5 <i>yük akçe</i>
MM2412	1083/1673	400,000	4 <i>yük akçe</i>
KK2659	1084/1674	1,200,000	12 <i>yük akçe</i>
MM2505	1085/1675	1,000,000	25 <i>kise akçe</i>
KK2665	1086/1676	1,000,000	10 <i>yük akçe</i>
MM3830	1086/1676	1,200,000	10,000 <i>gurus</i> (1esg=120 <i>akçe</i>)
MM3841	1088/1678	1,200,000	12 <i>yük akçe</i>
MM3909	1089/1679	3,600,000	3 <i>yük esedi gurus</i> (1esg=120 <i>akçe</i>)
MM2805	1097/1687	540,000	4500 <i>gurus</i> (1esg=120 <i>akçe</i>)
MM9480	1100/1689	360,000	3000 <i>gurus</i> (1esg=120 <i>akçe</i>)
MM2793	1103/1691	240,000	2000 <i>gurus</i> (1esg=120 <i>akçe</i>)
MM3807	1108/1696	600,000	5000 <i>gurus</i> (1esg=120 <i>akçe</i>)
MM3820	1111/1699	352,000	4000 <i>gurus</i> (1esg=88 <i>akçe</i>)

It is possible to present here what the actual documents inform us on the advance payments. In MM3810 register, dated 1070/1660, it records the *avârizhânes* of the provinces both in Rumeli and Anadolu. There is the name of a certain *gümrük emini* Siyavus Aga, as the collector of the *avâriz* taxes in the province of Karaman for the year 1068/1658 who had paid 25 *kise* ($25 \times 40,000 = 1,000,000$ *akçe*) in advance for the collection of *avâriz* and *bedel-i nüzul* levies.¹³ Another entry, in KK2653 *Anadolu ve Rumeli eyâletleri avârizhâneleri defteri*, dated 1080/1670, also indicates that payments had been made in advance of the actual collection. *Defterdar Pasa Agalarından Osman Pasazâde Ahmed Bey* had paid 5 *yük akçe* ($5 \times 100,000 = 500,000$ *akçe*) in advance in order to be able to get the *avâriz* collection certificate in *Karaman eyâleti* for the given year. Later on it happened that his collection certificate was taken away for some unknown reasons, and someone by the name of Sadriazam Kapu Kethüdâsi Ali Aga was assigned to the *avâriz* collection of the province. We are not able to find out the amount of money he had paid in advance, although the text mentions that he had to pay for this job, but it does not give any further details. For this reason, it is not possible to make a comparison between the two payments for the same province.¹⁴

In MM3354 *Anadolu ve Rumeli eyâletleri avârizhâneleri bedel-i nüzul defteri*, dated 1074/75-1665, an imperial degree has been given to the *Bostancılar odabasisi* Mehmed Aga (the man in charge of the imperial guards or commander of the imperial guards) who had paid 6 *yük akçe* ($6 \times 100,000 = 600,000$ *akçe*) in advance for *bedel-i nüzul* collection in *Karaman eyâleti*.¹⁵ Another entry in MM2783 *Anadolu ve Rumeli eyâletleri avârizhâneleri defteri* dated 1075/1665 indicates that payment had been made in advance for the *avâriz* collection in *Karaman eyâleti* for the given year. He had to pay 5 *yük akçe* ($5 \times 100,000 = 500,000$ *akçe*) in advance. It seems, however, that he either did not, or could not, pay that amount of money in advance. What he did pay to the treasury is 2 *yük* and 90,000 *akçe* ($2 \times 100,000 + 90,000 = 290,000$ *akçe*). For the remaining money, he was allowed to pay it in within less than a month's time.¹⁶

In MM3003 register, dated 1076/1666, Hasodabasi Aga is assigned as the collector of both the *avâriz* and *bedel-i nüzul* for the province of Karaman of the given year. There is no mention in the text that he had to pay in advance for his appointment to this job.¹⁷ An entry in MM3836 register, dated 1078/1668, indicates that 8 *yük akçe* ($8 \times 100,000 = 800,000$ *akçe*) payment had been made in advance by Hasodabasi Aga in Edirne for the *avâriz* collection in the *kazas* and *livas* within the entire province of

Karaman.¹⁸ The register KK2651, dated 1080/1670, lists Kapu Kethüdâsi Ali Aga as the collector for the year 1079/1669. He had to pay the same amount of money that had been paid in the previous year, at 8 *yük akçe*. There is no indication in the document that Kethüdâ Ali Aga himself was able to pay that amount of money in advance since the advance, money was not paid by Kethüdâ Ali Aga, but from the imperial treasury (*rikab-i hümayundan*). It is quite possible that he was such a trusty person that the central government could have assigned him to this post without any personal payment for the *avâriz* collection.¹⁹ MM2790, dated 1082/1672, lists Ali Aga as the collector of the *avâriz* in the province of Karaman and there is no mention in the text whether or not Ali Aga did make an advance payment. What is mentioned in the text is that his collection was guaranteed by a certain Ismail Aga who was an inhabitant (*sâkinân-i Kayseri*) in the city of Kayseri. So, this is the first time that the potential *avâriz* tax collector had produced a guarantor to the central government in order to be able to perform the collection job for the province of Karaman. In the *iltizam* system, however, it is not unusual to see such situations like this, but as far as our sources are concerned this is the exceptional case, since there is no other example up to this register we could refer to.²⁰ MM2412, dated 1083/1673, lists Abdulmuin Aga, a member of standing army (*ulufeli*) in the *liva* of İçil as *avâriz* collector; he had paid 4 *yük akçe* (4 x 100,000 = 400,000 *akçe*) in advance for performing the *avâriz* collection in the province.²¹ KK2659 register, dated 1084/1674, informs us that Mahmud Aga had paid 12 *yük akçe* (12 x 100,000 = 1,200,000 *akçe*) in advance for both *avâriz* and *bedel-i nüzul* for the year 1083/1673.²²

An entry in MM2505 register, dated 1085/1675, indicates that Mahmud Aga, *kethüdâ* of the mirahur-i evvel Ibrahim Aga had paid 25 *kise akçe* (25 x 40,000 = 1,000,000 *akçe*) in advance for the collection of both *avâriz* and *bedel-i nüzul* for the year 1084/1674.²³ An entry in KK2665 register, dated 1086/1676, indicates that mirahur-i evvel Ibrahim Aga who was listed as an acting collector of both *avâriz* and *bedel-i nüzul* in the province for the year 1085/1675 had paid 10 *yük akçe* (10 x 100,000 = 1,000,000 *akçe*) in advance.²⁴ Another entry in MM3830 register, dated 1091/1680, lists Mustafa Aga as *avâriz* and *bedel-i nüzul* collector for the year 1086/1676 in the province of Karaman, and he had paid 10,000 *gurus*, or 1,200,000 *akçe*, in advance. This means that 1 *gurus* is equal to 120 *akçe*. From this calculation 10,000 x 120 = 1,200,000 *akçe*. Hamza Aga who was the 'man' of *mirahur-i evvel* Ibrahim Aga acted as a guarantor on behalf of Mustafa Aga before the central government.²⁵ MM3841 register, dated 1088/1678, lists Mehmed Aga, the 'man' of Altuniçok Ali Aga and an

inhabitant of Ilgin, as the *avâriz* and *bedel-i nüzul* collector for the province of Karaman for the year 1087/1677. Mehmed Aga had paid 12 *yük akçe* ($12 \times 100,000 = 1,200,000$ *akçe*) in advance for both the *avâriz* and *bedel-i nüzul* collections. It is clear from the text that a certain Hayrullah Aga acted as a guarantor on behalf of Mehmed Aga, before central government.²⁶

MM3909 register, dated 1089/1679, lists Ömer Aga as the collector for the province of Karaman for the year 1088/1678, and that Ömer Aga had paid 3 *yük esedi gurus* ($3 \times 100,000 = 300,000$ *esedi gurus*; $300,000 \times 120$ *akçe* = 3,600,000 *akçe*)²⁷ in advance, in order to be able to act as *avâriz* collector for the province. It is clear from the available information given in the text that Ömer Aga did not collect *bedel-i nüzul* for the year in question, and that the former *mütesellim* (deputy lieutenant-governor and local collector of taxes and tithes) of the province of Saruhan acted on behalf of Ömer Aga as guarantor.²⁸ MM2805 register lists Halil Aga as the *avâriz* collector for the province in the year 1097/1687. Halil Aga had paid 4500 *gurus* ($120 \times 4500 = 540,000$ *akçe*) in advance, for the collection. *Bezzasitani* Mustafa Aga, who was a resident of *Hocapasa* in Istanbul, acted as a guarantor for him.²⁹ Entries in MM9480 register show that eî-hac Halil Aga had paid 3000 *gurus* ($120 \times 3000 = 360,000$ *akçe*) in advance for the *avâriz* collection in the entire province in the year 1100/1689.³⁰

An entry in MM2793 register dated 1103/1691 shows that Mustafa Aga had paid 2,000 *gurus* ($120 \times 2000 = 240,000$ *akçe*) in advance for the collection of *avâriz* and *bedel-i nüzul* levies in the province of Karaman for the year in 1104/1692. Two people, namely Osman Aga and Hüseyin Aga were registered in the document as his guarantors.³¹ Another entry in MM3807 register, dated 1108/1696, lists Kara Saban Aga, an inhabitant of Kayseri, as the *avâriz* and *bedel-i nüzul* collector in the province of Karaman for the 1107/1695. Kara Saban Aga had paid 5,000 *gurus* ($120 \times 5000 = 600,000$ *akçe*) in advance for the collection. Abdülkerim Aga, treasurer of Köprülüzade Mustafa Pasa, and (...) Aga was his guarantor.³² MM3820 register dated 1111/1699, indicates that eî-Hac Mehmed Efendi had paid 4,000 *gurus* ($88 \times 4000 = 352,000$ *akçe*) in advance for the *avâriz* and *bedel-i nüzul* collection in *Karaman eyâleti* for the year 1110/1699.³³

3- Conclusion

The registers are where all the appointees to *avâriz* and *nüzul* levies are recorded by their name, and the registers provide the data on which our research for this paper is based. We have seen that the tax-farmers of *avâriz*

and *nüzul* levies had various social origins. But the relative importance of these origins changed over time and also the status of the *avâriz* and *nüzul* candidates that they held before attaining those of the *avâriz* and *nüzul* collectors, also is recorded as some change.

The present study shows that there was no non-Muslim involvement recorded in the registers as either the collector or *mültezim*/tax-farmer for the *avâriz* and *nüzul* levies in the province of Karaman in the 17th century, though non-Muslims may have been involved in this job in some other parts of the empire, during the same period.

As far as the advance payment is concerned, there appears to be no clear pattern of advance payment scheme that developed over time. In some cases the *mültezims* had to pay an advance payment for both the cash *avâriz* and *bedel-i nüzul*. The simple fact appeared of advance payments being apparently required from c.1658 onwards, while it was not required previously at all. The maximum advance payment made that is recorded in the registers was 3,600,000 *akçe* which occurred in 1089/1679, while the minimum was 240,000 *akçe* which occurred in 1103/1691.

The time duration for all the *iltizams* for *avâriz* and *nüzul* levies in the province was limited to one year. As has already been shown, in some cases the *mültezims* had to produce one or two guarantors, while in other cases they did not. Most collectors of *avâriz* and *nüzul* levies, and those of *mültezims*, appeared in person to collect the levies. It should also be noted here that occasionally an officially appointed collector delegated the task to a subordinate, and this was recorded in the registers.

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FOOTNOTES

- ¹ More on this see Süleyman Demirci, *The Functioning of Ottoman Avâriz Taxation: An Aspect of the Relationship Between Centre and Periphery: A Case Study of the Province of Karaman, 1621-1700*, Unpublished Ph.D Thesis, (University of Durham, Durham-England, 2001).
- ² Layos Fekete, the well-known Hungarian historian of the Ottoman studies disagreed with this opinion, in so far as he declared the view that in the case of *iltizam*, one cannot speak of tax farming. For an evaluation of Fekete's view on Ottoman *iltizam* see Josef Matuz's work below.
- ³ For the definitions see Haim Gerber, "Mukâta`a", *EF*², VII (1993): 508; Fatma Müge Göçek, "Mültezim", *EF*², III (1969-71): 550-551; Halil Inalcik, "Military and Fiscal Transformation in the Ottoman Empire, 1600-1700", *AO*, VI (1980): 327-333; "Köy, Köylü ve İmparatorluk," in *Osmanlı İmparatorluğu-Toplum ve Ekonomi Üzerinde Arşiv Çalışmaları, İncelemeler*, (Eren Yayıncılık, İstanbul, 1993): 1-14; Tayyip Gökbilgin, *XV-XVI. Asırlarda Edirne ve Paşa Livasi: Vakıflar-Mülkler-Mukataalar*, İstanbul Üniversitesi Edebiyat Fakültesi Yayınları, (İstanbul: Üçler Basımevi, 1952): 87-160; Mustafa Akdag, *Türkiye'nin İktisadi ve İçtimai Tarihi 1453-1559*, (Vol. 2: Tekin Yayınevi, İstanbul, 1979): 334-69; On the nature of the Ottoman *iltizam* system in the seventeenth century see Abdul Rahim Abdul Rahman & Yuzo Nagata, *The Iltizam System in Egypt and Turkey: A comparative Study*, *Journal of Asian and African Studies*, 14 (1977): 169-194 [Re-printed in Yuzo Nagata *Studies on the Social and Economic History of the Ottoman Empire*, Akademi Kitabevi, İzmir, 1995: 57-81]; Ahmet Tabakoglu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*: 117-135; Murat Cizakça, "Tax-Farming and Financial Decentralization in the Ottoman Economy, 1520-1697", *Journal of European Economic History*, 22 (1993): 219-50; Linda Darling, *Revenue-Raising and Legitimacy*. Especially chapter 4: Taxation Without Assessment? Tax Farming (*iltizam*): 119-160. At the end of the 17th century the Treasury introduced the *malikane*, a new method of tax-farming. For the transformation of the Ottoman *mukataa* system at the end of 17th century and aftermaths see Mehmet Genç, "Osmanlı Maliyesinde Malikane Sistemi", in *Türkiye İktisat Tarihi Semineri, Metinler/Tartışmalar*, (ed.) Osman OKYAR, (Ankara: Hacettepe Üniversitesi Yayınları, 1975): 231-291; For a published summary *mukataa* register with additional comments see Rhoads Murphey, *Regional Structure in the Ottoman Economy: A Sultanlic Memorandum of 1636 A.D. Concerning the Sources and Uses of the Tax-Farm Revenues of Anatolia and the Coastal and Northern Portions of Syria*, (Wiesbaden, 1987).
- ⁴ Linda Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire 1560-1660*, (New York 1996): 121-122.
- ⁵ Abdul Rahim Abdul Rahman & Yuzo Nagata, "The *iltizam* System in Egypt and Turkey: A comparative Study", in Yuzo Nagata, *Studies on the Social and Economic History of the Ottoman Empire*, (Akademi Kitabevi, İzmir, 1995): 73.
- ⁶ "Yeniçeri ocagi zâditlerine umumiyetle 'aga' denilirdi." Cited in Mehmed Zeki Pakalin, *Osmanlı Tarih Terimleri ve Deyimleri Sözlüğü*, vol.1, (İstanbul 1946): 21; for a detailed examination of *avâriz* and *nüzul* collectors in the Ottoman empire, see Süleyman Demirci, *The Functioning of Ottoman Avâriz Taxation*: 187-228; cf. also his, "Collectors of *avâriz* and *nüzul* levies in the Ottoman Empire: A case study of the Province of Karaman, 1621-1700", forthcoming paper.

- 7 On the amount of money collected in the province of Karaman, see Demirci, *The Functioning of Ottoman Avâriz Taxation*: 152-156, 168-174.
- 8 Josef Matuz, "Contribution to the Ottoman Institution of the *Iltizam*", *OA*, XI (1991): 247-248.
- 9 Matuz, "The Ottoman Institution of the *Iltizam*": 247; Darling, *Revenue-Raising*: 156.
- 10 For non-Muslim involvement in tax-farming and tax collection see Haim Gerber, "Jewish tax-farmers in the Ottoman Empire in the 16th and 17th centuries", *IJTS*, X (1986): 143-154; Matuz, "The Ottoman Institution of the *Iltizam*": 246-249; Halil Inalcik, "Tax Collection, Embezzlement and Bribery in Ottoman Finance," *Turkish Studies Association Bulletin*, 15 (1991): 327-46.
- 11 Josef Matuz's study indicates that some clerks but not all, involved in *mukataa* in the 16th century were paid 50 *akçe* per day. See Matuz, "The Ottoman Institution of the *Iltizam*": 248.
- 12 More on this, see Süleyman Demirci, "Collectors of *avâriz* and *nüzul* levies in the Ottoman Empire. A case study of the province of Karaman, 1621-1700", forthcoming paper.
- 13 "Der Eyâlet-i Karaman Gümriük emini olan Siyavus Aga'ya eyâlet-i mezburun avâriz ve bedel-i nüzul peksimed mühimmatı için yirmibes kise pesin ile emr ve defteri verilmiştir fi gurre-i Rebiülahir sene 1068" MM3810: 44.
- 14 "Der Eyâlet-i Karaman Saadetlu defterdar Pasa Agalarından Osman Pasazâde Ahmed Bey'e 5 yük akçe pesin ile emr ve defteri verilmiştir. fi 3 Saban sene 1080. Badehu mezbur Ahmed Bey ref olunub Sadriazam kapu kethüdasi Ali Aga'ya deruhde olunub pesini rikab-i hümayun hazinesine teslim olunmak üzere emr ve defterleri verilmiştir be dest-i hazret-i defterdar pasa fi 26 Sevval sene 1080." KK2653: 47.
- 15 "Der Eyâlet-i Karaman Beysehir'den maadasi bedel-i nüzulu 6 yük akçe pesin ile odabasiya ferman olunmusdur. fi 8 Saban sene 1074 kusur pesin akçesini kendusu İstanbul'da mah-i Saban-i serifin 15. gününe degin teslim eylemek üzere bostancılar odabasisin Mehmed Aga tarafından emr ve defteri Küçük Hasan Aga'ya verilmiştir." MM3354: 15.
- 16 "Der Eyâlet-i Karaman Beysehir'den maadasi 5 yük akçe pesin ile odabasiya ferman olunmusdur fi 8 Saban sene 1074. 2 yük 90,000 akçe pesini teslim-i hazine olub maada pesin mah-i Ramazanin 15. gününe degin isticvab getürmek sartiyla emr ve defteri bostancılar odabasisi Mehmed Aga tarafından küçük Hasan Aga'ya emr ve defteri verilmiştir fi 25..." MM2783.
- 17 MM3003.
- 18 "Der Eyâlet-i Karaman Eyâlet-i mezburda vaki kadiliklerin emir ve defterleri Edirne'de 8 yük akçe pesin teslim eylemek üzere bil-fül Hasodabasisi Mekremetlü Aga gönderilmiştir fi 14 Ramazan sene 1077." MM3836: 37.
- 19 "Der Eyâlet-i Karaman 8 yük akçe pesin rikab-i hümayundan verilmek üzere Kapi Kethüdasi Ali Aga'ya emr ve defterleri gönderilmiştir fi 27 Saban sene 1079." KK2651: 19.
- 20 MM2790.
- 21 "Der Eyâlet-i Karaman Saadetlu Kasim Pasa Hazretleri tarafından 4 yük akçe pesin ile ulufeli müteferrikalarından İçilde sakin Abdulmuin Aga'ya emr ve defteri verilub ma'ruf ve naim olmagla üzerine kayd oluna deyu ferman olmagin emr ve defteri verilmiştir fi 24.... sene 1083." MM2412: 39.

- ²² "Der Eyâlet-i Karaman 12 yük akçe pesin ile Silahdar Agasi Burunsuz Mustafa Aga'nin oğlu Mahmud Aga'ya emr ve defteri verilub üzerine kayd oluna deyu ferman olmagin bedel-i nüzul ile maan vech-i mesruh üzere kayd olunub mezbura emr ve defteri verilmiştir fi 9 gur-re-i Zilhicce sene 1083." KK2659: 38.
- ²³ MM2505: 42.
- ²⁴ "10 yük akçe pesin ile emr-i defteri verilub hâlâ mirahur-i evvel olan Ibrahim Aga üzerine kayd oluna deyu ferman olmagin emr ve defterleri üzerine Ali yediyle verilmiştir fi 13 Zilhicce sene 1085." KK2665.
- ²⁵ "Der Eyâlet-i Karaman bedel-i nüzülu ile maan 10,000 kurus pesin ile mirahur-i evvel Ibrahim Aga'ya tabi Hamza Aga kefaleti ile biyikli Hasan Aga'nin dâyinleri Mustafa Aga'ya kayd olunub emr-i[ve] defterleri verile deyu ferman olmagin mezbura emr-i defterleri verilmiştir fi 5 Saban sene 1086." MM3830: 40-43.
- ²⁶ "Der Eyâlet-i Karaman bedel-i nüzul ile maan 12 yük akçe pesin ile Hayrullah Aga kefaleti ile Ilgin'da sakin Altuniçok Ali Aga'ya tabi Mehmed Aga'ya deruhde olunub emr ve defteri verile deyu ferman olunmagin emr ve defteri verilmiştir fi 19 Ramazan sene 1087." MM3841: 45-47.
- ²⁷ Cf. Sevket Pamuk, *Osmanli Imparatorlugunda Paranin Tarihi*, (Tarih Vakfi Yurt Yayinlari 73, Istanbul 1999):152 (Table 8.3).
- ²⁸ "Der Eyâlet-i Karaman 3 yük esedi gurus pesin ile sabikan Saruhan mütesellimi Camesuy Ahmed Aga kefaletiyle Nigde sâkinlerinden Ömer Aga'ya emr ve defteri verile deyu ferman olmagin mezbura emr ve defteri verilmiştir." MM3809: 36-38.
- ²⁹ "Der Eyâlet-i Karaman 4500 gurus-i pesin ile Asitanede Hocapasa'da sâkin Bezzasistani Mustafa Aga kefaletiyle sabika Halil Aga'ya verilmiştir ferman olmagin verilmiştir." MM2805: 37-40.
- ³⁰ "Der Eyâlet-i Karaman Sadr-i âli kapucular kethüdasi Ismail Aga'nin dâyeni Ismail Aga ve deruhde iden Halil Aga biraderi Haci Veyis kefaletiyle 3000 gurus pesin ile el-hac Halil Aga'ya ba- ferman emr-i defteri verilmiştir fi 2 Zilkade sene 1100." MM9480: 68.
- ³¹ "Der Eyâlet-i Karaman 2000 gurus pesin ile ...'li Osman Aga ve Hüseyin Aga kefaletleriyle Mustafa Aga'ya [deruhde] olunub emr ve defteri verile deyu ferman-i serif sadir olmagin verilmiştir fi 25 Muharrem sene 1103." MM2793: 47-49.
- ³² "5000 gurus pesin ile Kayseri sâkinlerinden Kara Saban Agaya ... Zade Merhum Mustafa pasa hazinedari Abdullah Aga kefaletiyle ve sabik Beysehir ... Hüseyin Efendiye tabi ... Aga kefaletiyle ba -ferman-i serif merkur Saban Aga'ya emr ve defteri verilmiştir. Fi 18. Safer sene 1107." MM3807: 33-34.
- ³³ "4000 gurus pesin ile ... - i evvel ... el-Hac Mehmed Efendiye emr ve defteri verile deyu ferman sadir olmagla emr ve defteri verilmiştir. Fi 16 Receb sene 1110." MM3820: 29-31.