Ottoman Provincial Fiscal Administration in the Late Sixteenth Century: A Case Study of Aleppo

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The fiscal affairs of the Ottoman Empire were administrated by central and provincial fiscal administration. To understand those affairs totally, the relationship between central and provincial finances needs consideration.

The aim of this case study is to analyze the provincial tax-collecting system of Aleppo, and to explain how Aleppo's revenue was managed in line with the policy of the central government in the late 16th century. The discussion is based mainly on the financial registers regarding Aleppo preserved in the Prime Ministry Ottoman Archives.

First, the author considers the structure and boundary of the tax-collection region and explains how taxes from muhataas (tax-collecting units) in the region were collected. Next he examines the use of Aleppo's revenues. His conclusions are as follows.

First, Aleppo's fiscal administration functioned on the model of the central one, and the borders of the tax-collection region were at Divirği, Zamaatu, Tarsus, Antakya, Ma'arrat an-Nu'man, Jabbül, Suruc, Malatya. In this region the fiscal administrator entrusted the tax-collecting power of muhataa revenues to tax farmers, and their collecting activities were controlled by him and supervised by kadiis. To collect these tax farmers' receipts and arrears, the Aleppo fiscal administration took two measures, assignations (haüale) and the dispatch of assignees (haüale). The first measure was to assign a tax farmer's collections to a particular item of expenditure. The second was to send an assignee to collect a tax farmer's receipts and arrears. In the late 16th century Kapukulus and Janissaries of Damascus province were employed as assignees by Aleppo. In this work scribes were engaged in accounting and recording and kadiis supervised the receipt of money.
Next, Aleppo’s revenues were mainly used by the central government, and their remittance was the most important duty of the Aleppo fiscal administration. The remitted revenues was spent for soldiers stationed in the Eastern provinces to defend the borders against Safavids. These facts show that Aleppo's revenues were used in the line with the central government's fiscal and Eastern policy.

Consequently, this analysis clearly shows that the Aleppo fiscal administration operated a tax-collecting system just like the central one and the revenues were mainly spent at the central government level.