

On the Operation and Supervision of the *Mukâta'a* System under the Ottoman Empire during the Late Sixteenth Century: An Analysis of Documents Related to the Finance Department of Haleb

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1. Introduction

Tax farming, which was a widely utilized method of tax collection throughout the history of the Ottoman Empire became, during the 18th century, an institution that upheld the very core of the state. It is generally understood that the practice of collecting the land tax by this method was widely adopted from the end of the 16th century on, and that tax farming was conducted in conjunction with the collection of that tax. The conventional wisdom is also based on an understanding that by the same time, the *timâr* system, which granted rights to collect the land tax in exchange for military service, had begun to hollow out in favor of tax farming collection methods. However, even before that time, tax farmers had been employed not only in collecting a portion of the land tax, but also in levying tariffs and managing such enterprises as mining, salt works, and minting. Given these facts, it would be inaccurate for advocates of the conventional opinion to hold that it was at the end of the 16th century that tax farming first arose and was institutionalized as the customary method of tax collection; rather, they would have to agree that tax farming merely experienced a period of institutional expansion from that time on.

For the collection of taxes earmarked for its state treasury, the Ottoman Empire set up a “unit of taxation” called the *mukâta'a*, which also became the basic unit dealt with in tax farming contracts. Therefore, in attempting to better understand tax farming from both its institutional and substantive aspects, it is necessary to shed more light upon how the process of tax collection was managed and operated. In this article, the institutional framework of that process will be referred to as the *mukâta'a* system.

The fundamental sources necessary to study the *mukâta'a* system are of two different kinds in institutional terms. The first, and more important, is the collection of documents and registers written and kept by the Ottoman central finance department, and now held by the Prime Ministry's Ottoman Archives (Başbakanlık Osmanlı Arşivi; BOA). The second is the genre of Islamic law court registers, which can be found dispersed all over every region of the Ottoman Empire from the Middle East to the Balkans. These registers consist of bound volumes recording the documents received and written by Islamic judges (*kâzîs*) appointed by the central government to conduct legal affairs in these regions. Although a fairly large amount of both kinds of record exist today, the research that has utilized them to date is very small, including Nagata Yuzo's study focusing on *mukâta'a* in relation to a specific region and family (Nagata 1997), and L. T. Darling's attempt to understand the institutional aspects of the *mukâta'a* administrative process from central finance department records (Darling 1996). In contrast to Darling's research, which covers the period from the mid-16th to the mid-17th century and mainly deals with the *mukâta'as* directly managed by the central finance department in the Balkans and Western and North-Central Anatolia, the present article will focus on records pertaining to a provincial fiscal authorities and examples of the efforts to administer *mukâta'as* within its jurisdiction.

The approach employed here will focus on 1) placing the documents in their administrative context with respect to function and interrelationship and 2) offering a new method for analyzing documentary forms. Hopefully, the understanding of the function of the documents through textual critique will reveal the role played by officials put in charge of operating and supervising the *mukâta'a* system and help clarify the following two points.

First, by analyzing the functional aspects of documents written by that provincial fiscal authorities, this article will confirm their place in the context of clerical administration. Because their forms express their function within the clerical process.

Secondly, the analysis of documents pertaining to specific cases will clarify in concrete terms how the *mukâta'a* system was operated and supervised through interaction between regional fiscal officers and the judiciary. These individual cases will also become a part of the effort to construct the fundamental institutional framework governing the operation and supervision of the *mukâta'a* system in other provinces of the Ottoman Empire.

As to the time frame covered here, while reexamining the conventional periodization centering around the end of the 16th century discussed above, that time in history has been tentatively adopted as the starting point for my own research on the *muḳâṭa'a* system as a first step in preparing for the more diachronic research that needs to be done in the future. With respect to the choice of Ḥaleb (Aleppo), 1) that region allows research based on both the BOA sources and local law court registers, and 2) this was one region involved in the Celâlî revolts that took place during the time in question and will be the subject of a future study on the cause of those revolts as a factor affecting the social change that took place under Ottoman rule.

2. An Overview of the *Muḳâṭa'a* System and Related Source Materials

In this article, the term “*muḳâṭa'a*” will refer to a unit of taxation established for the purpose of collection.¹⁾ Here is a concrete example.

In the *muḳâṭa'a* register that will be utilized here, we find the term in phrases like *muḳâṭa'a-i ḥâṣhâ-i 'Ayntâb*: ‘Ayntâb being a region, a sub-province, *ḥâṣhâ*, the plural of *ḥâṣ*, meaning the main form of arable land taxes collected from imperial lands, and *muḳâṭa'a* indicating a unit of taxation defined by tax region and tax form. In other words, *muḳâṭa'a* could be defined for all kinds of occupations earmarked for taxation: mining, salt works, minting, commerce, handicrafts, as well as agriculture. The taxes collected were budgeted as revenue to be delivered to the treasuries under the control of central and provincial finance departments.²⁾

(1) The Operation and Supervision of the *Muḳâṭa'a*

According to the research to date on the process of collecting taxes, the administrative organization for implementing collection at the end of the 16th century was composed of finance department directors appointed to each province to manage the delivery of state revenues along with their secretarial staffs.

To begin with, the central fiscal district of the Ottoman Empire consisted of Rûm-ili Province established in the Balkans and Anatoî Province in Western and North-Central Anatolia. The supervision of the Empire's entire fiscal affairs had been conducted by the finance department directors of these two provinces until the 16th century, when the central

government dispatched regional department directors to each province to supervise fiscal jurisdictions independently of the central jurisdiction. However, as will be shown later on in this article, tax collection jurisdictions did not always coincide with the boundaries of each province, and for this reason we cannot correctly call these finance departments “provincial.”

Concerning the tax collection management process, at the center, there were set procedures for concluding tax farming contracts and delivering tax revenue, as already described by Darling. At the time in question, the commission of tax farming rights was not only determined on a competitive price bidding basis, but also on the merit of applications submitted by prospective tax farmers. These applications were submitted either to the department in the capital of Istanbul or to the local courts of the *każis* appointed to oversee the tax collection process of the *mukata’a* in question. After they were accepted and processed at the central finance department, tax farming rights would be commissioned to the applicants.

Next is the problem of accounting audits. At the conclusion of the tax farming period (or each year), the tax farmer was obligated to submit an accounting report, which would be checked against the register of taxation survey to confirm any taxes in arrears.³⁾ On the other hand, in provinces other than Rûm-ili and Anaṭoli, research done on account registers from Cyprus and Budin (nearby present day Budapest) has shown that it was regional finance department directors that managed the taxes collected from local *mukata’as* (Sahilliođlu 1967:1–33, Fekete and Káldy-Nagy 1962:383–699).⁴⁾

As to the role of the judiciary in the process, which the research to date has shown to be one of deep involvement (Gökbilgin 1952:433–444), it should be mentioned first that the *każis* were not appointed to administrative districts, like provinces and sub-provinces (*sancak*), which had been established for military and security reasons, but rather to districts called *każas* established within a separate chain of command. The duties of the *każi* were not limited to adjudicating litigation in civil and penal matters in the *każâ* he was appointed to, and with any official mandate from the central government in both administrative and fiscal affairs, he was also expected to cooperate with other local officials to allow matters to proceed smoothly. This characteristic role of the *każis* can be clearly observed in the law court registers that were kept under their supervision.

In order to better understand the fundamental framework of

mukâta'a-related operations, it is important to grasp the flow of documentation between individual *kâzîs* working at the point of taxation and fiscal officials, a path that we will trace in the sections that follow through the investigation of their law court registers.

(2) The Documentation

The two groups of source materials to be dealt with in this article are the law court registers of 'Ayntâb ('Ayntâb Şer'iyeye Sicilli Defterleri) and the *mukâta'a* register recorded by the finance department in Haleb.

The first group consists of bound volumes containing copies of various kinds of documents made and received under the supervision of the *kâzî* of the *każâ* of 'Ayntâb (present day Gaziantep in South-Eastern Turkey). The register most widely used in this article is No. 42 and covers the years from AH1003 (AD1594/95) to AH1005 (AD1596/97). All references without citation of a register no. are directed to No. 42. The register records all evidence and legal decisions regarding disputes and contracts over civil and penal affairs and copied official documents like imperial orders and diplomas. Two types of documents which we will look at here were copied in the law court registers and can be classified as "official." These types of documents have not been widely used in the research to date, in spite of the fact that many researchers used this type of register as their sources.

On the other hand, the *mukâta'a* register that will be utilized for this study is BOA Maliyeden Müdevver Defterler No. 4972, dated the last day of the month of Şa'bân, 1002 (20 May 1594).⁵⁾ At the top of the register, we find that one Kurt Çelebi, the official responsible for keeping the registers of *mukâta'as* in Haleb submitted it to the central government on the 15th day of Zu'l-ka'de (2 August) of the same year. What is recorded in the register are basically tax farming contracts pertaining to *mukâta'as* located in Haleb sub-province, Haleb City proper, and locations in other sub-provinces.⁶⁾ In the register, income and expenditure accounts are frequently added to records related to each individual *mukâta'as*' contracts, because this register is a survey report submitted to the central finance department.

3. Two Types of Documents Produced by the Finance Department of Ḥaleb

In this section, we will look at two types of document found in the law court registers: an official document called “*tezkere*” and a copy of tax farming contract document (hereafter, tax farming contract). Since neither type has been given sufficient attention in the research to date, we will compare their forms and confirm their functions and clerical route through the system. The reason why one is forced to use the copied records of court registers is simply because the original documents no longer exist. Therefore, assuming that the originals were copied into the judicial register with as much accuracy as possible, the remaining records will be discussed based on the following three guidelines.

- 1) When considering the function of a document, it is essential to determine its form.
- 2) The function of each document can be clarified by comparing the forms and content of the two types.
- 3) A comparison of the two types with the content of the *mukâta‘a* register, will help in determining the name of the senders and the clerical route through which they traveled.

(1) Document Form

The document referred to as *tezkere* was issued from Ḥaleb as a similar form of imperial order⁷⁾ and mainly addressed to the *ḵâzî* of ‘Ayntâb. It was composed of the following elements: “intitulation,” “the addressee’s name,” “salutation,” “narration,” “directive,” “admonition,” “the date,” “signature of the sender,” and “place of issuance.” Both the intitulation and the salutation were made in accordance with the official rank of the addressee. In the narration, the most important element, or body, of the *tezkere*, the reason for its issuance was explained, giving us a clue to the circumstances under which the document was written. While it cannot be denied that the document’s sender had written and sent it to a specific addressee with a specific personal intent in mind, in most cases *tezkere*s were written in response to a request on the part of a third party, enabling us to discover what that third party had in mind, the reasons for the proposal made in the document and why it was written in the first place. The directive made to the addressee in relation to the document’s proposal, which follows the narration, is a characteristic feature of the *tezkere*, as is the ad-

monition about what will ensue if the directive is not followed, although such a warning was not always included in every document.

The extremely varied circumstances necessitating the issuance of a *tezkere* included amendments made to tax farming contracts, the dispatch of an official (*havâle*) to collect arrears of state revenue, demand to a tax farmer for the expedient implementation of the collection and delivery of the revenue owed, collection of the poll tax on non-Muslim subjects (*cizye*), and the seizure and auction of the assets of deceased persons who had left behind public debts.

Turning to the tax farming contract (*şûret-i mukâta'a* or *şûret-i maqtû'*) that was copied into the law court register, it is most probably a document written at the time the farming out of a *mukâta'a* was negotiated. It is composed of "the summary part" of contract stipulations written in *siyâkat* script,⁸⁾ followed by "a descriptive part" for their content and detailed circumstances surrounding the conclusion of the contract, "a statement part" to the *kâzî*, "the date," and "signature of the sender."⁹⁾

Two kinds of *mukâta'a* existed in 'Ayntâb sub-province, Zu'l-kadr Province,¹⁰⁾ and there are four cases of newly established *mukâta'a* tax farming contracts in Law Court Register No. 42, only two of which are accompanied by both a *tezkere* and a tax farming contract. One of these latter cases, a *hâş mukâta'a*,¹¹⁾ has been selected for the following document comparison and functional analysis.

(2) Document Function

The *tezkere*, dated late Şevvâl 1004 (June 1596), is addressed to the two *kâzîs* of 'Ayntâb and Tel-başâr (AŞS no. 42, s. 415 [Document 1]), and there are four corresponding tax farming contracts, one for each of four villages involved, dated mid-June of the same year (AŞS no. 42, s. 392, 393 [Document 2], 394–395, 396).¹²⁾

In terms of form, it is clear from the narration of the *tezkere* and the descriptive part of the contract that both documents deal with the same issue. In contrast, differences in function are evident from the directive section of the former and the statement part to the *kâzî* in the latter. A comparison between the narration and descriptive part reveals very little difference in relating the fact that 1) each village included in 'Ayntâb *mukâta'a* concluded their tax farm contracts with authorities in Haleb one by one and 2) one Kemâl holding the rank of *çavuş*¹³⁾ was to supervise the process of tax payment by tax farmers and the delivery of a total of 400

pieces of gold to the treasury in Haleb. The only differences between the two are 1) the *tezkere* puts the contract in historical perspective by relating the terms of the previous contract, which was held by one Muṣṭafâ and 2) the contract goes into more detail on the tax farming stipulations for each of the four villages.¹⁴⁾

On the other hand, the way the two documents significantly differ is as follows. The *tezkere* tells the *ḳâzîs*,

I request that you shall allow related villagers (ahâlî) to collect and pay [the taxes from] the imperial lands (*hâs*) under the supervision of the above mentioned Kemâl Çavuş in accordance with the detailed allocation register [recorded each taxation amount], which has been signed, sealed, and delivered to the treasury, and not recognize any involvement, interference, or objection on the part of anyone else.¹⁵⁾

while the contract merely states,

This document has been sent for the purpose of being recorded in the honorable register of the court in Haleb as stated previously.

With such functional differences in mind, let us consider the other composite elements of the two documents, leaving the confirmation of the senders for later discussion.

To begin with, the *tezkere* was sent to the two *ḳâzîs* of ‘Ayntâb and Telbaşâr from Haleb by a person named Meḥmed. From the narration we understand that the sender wrote and sent the document for the purpose of relating to the addressees the conditions surrounding a *mukâṭa‘a* tax farming contract. From the document’s directive, the sender is urging the two *ḳâzîs* to do everything in their power to maintain those conditions.

On the other hand, the tax farming contract records the sender’s signature as Meḥmed, and since the document mentions the state treasury in Haleb, we can safely assume that he was affiliated with its operations. The document is not specifically addressed to anyone in the form, but from the above quoted statement part to the *ḳâzî*, it was probably sent to a *ḳâzî* residing in Haleb. Judging from the statement part to the *ḳâzî*, we can conjecture that the sender intended the *ḳâzî* to record that document in his law court register. Unfortunately, the statement does not tell us why the contract was sent for entry into the register. However, according to the statement part to the *ḳâzî* in another contract recorded in Register

No. 42,

This copy of the tax farm contract has been made and sent for the purpose of being recorded in the honorable register of the court of 'Ayntâb, as previously mentioned. Upon its arrival, we request the following. After you determine in the case of the aforementioned tax farmers the terms of their contract (*iltizâm*) and items of agreement, the affidavit (*kefâlet*) of the guarantor which they filed, and their ability to reimburse any debts they may cause to the *mukâta'a*, we request that you shall record this copy in the your register and make another copy (*şûret-i sicil*), then sign, seal, and send it here. That copy will serve as evidence of the contract (*temessük*) at the Haleb treasury and will be kept as such in the *mukâta'a* register. (AŞS no. 42, s. 400)

Here we have a full explanation of why these tax farming contracts were drawn up and sent to the courts for judicial confirmation of the conditions and applicability of tax farming contracts. Therefore, we can safely assume that the statement part to the *kâzî* in the contract under analysis here was written with the same intent, but in an abbreviated form.

From the above discussion, functional differences between the two types of document become clear in the fact that the *tezker*e was drawn up and sent for the purpose of informing the local *kâzî*s of the conclusion of a new tax farming contract for a *mukâta'a* in their districts, while the tax farming contract was written and sent not only for the same purpose, but also with a request for the court's verification of the contract, in writing, as we have learned, in the form of another document (*şûret-i sicil*), a copy of the tax farming contract signed and sealed by the *kâzî*. This leads us to further conclusions that 1) judicial verification was a required step in the tax farming contract negotiation process, 2) the process involved multiple document copying and quid pro quo between the court and document senders, and 3) in the process, complementary clerical roles were being played by law court registers and *mukâta'a* registers.

Having solved the problem of the form and function of tax farming-related documents, let us now turn to the problem of the senders of the documents and the specific clerical route they took. What we have ascertained in the analysis so far is that the *tezker*e was sent from Haleb and the tax farming contract mentioned the state treasury in Haleb. Although we are not informed of the social position of its sender, these facts suggest that the handling of taxation on the imperial lands in 'Ayntâb sub-prov-

ince, Zu'l-ḳadr Province was related to bureaucrats and their department in neighboring Ḥaleb Province. In order to further clarify these issues, we will turn to the *mukāṭa'a* register compiled by the finance department in Ḥaleb in the following section.

(3) Document Senders and the Paper Trail

The *mukāṭa'a* register kept by the finance department in Ḥaleb listed several tax farming contracts concluded for each *mukāṭa'a*. At the top of each entry (often right hand side) was the name of the finance director in charge at the time the contract was concluded. Each entry was composed of “the summary part” for contract stipulations rendered in *siyāḳat* script, then “the descriptive part” for the contract and “the date.” It was the same *siyāḳat* summary and descriptive part that would appear in tax farming contracts, along with added details about any changes that had occurred in the tax farming arrangement. With the exception of the name of the sender in the above-mentioned contract, both records were very similar in form; but if one looks closer at the descriptive part in the register entries, one will find some entries that were changed from the original documents.

The descriptive parts in a great majority of the entries end with the sentence, “There was an entry saying, ‘So and So [the name(s) of the tax farmer(s)] will bear the responsibility.’” However, there are also wordings that end in a fashion similar to the tax farming contract with instructions to *ḳāzīs* (MAD no. 4972, s. 11, 12–13, 21–22, 28–29, 28–30, 40–41, 89–90, 89–91, 105–107). This case indicates that the content of a tax farming contract was directly entered into a *mukāṭa'a* register, suggesting that the register represented the finish line in the paper trail of documents exchanged between administrative authorities overseeing *mukāṭa'a* and *ḳāzīs*, for the purpose of concluding tax farming contracts. Now that it has become clear that the documentary forms of tax farming contracts recorded in law court registers and *mukāṭa'a* register entries are strikingly similar, only the identification of the senders of the two documents stands in the way of clarifying the process of document writing, clerical route and register entry. Let us again return to *ʿAyntāb ḥāṣ mukāṭa'a* in Register No. 42 and try to confirm its administrative context.

To begin with, it is necessary to confirm exactly in which fiscal authority’s jurisdiction the *mukāṭa'a* which was located in *ʿAyntāb* sub-province, Zu'l-ḳadr Province belonged. The previously mentioned *mukāṭa'a*

register of the Haleb finance department should help clarify this issue. The register records a total of five tax farming contracts pertaining to the *mukâta'a* (MAD no. 4972, s. 31–37). Since the register itself was compiled before the aforementioned contracts (AŞS no. 42) were drawn up in Şevvâl 1004 (mid-June 1596), it contains no details regarding the contracts themselves. However, there is a document recorded in the law court register corresponding to the stipulations of one of five contracts. This contract is related to one Muştafâ, who is mentioned as the former tax farmer in the *tezker*e document examined previously. The *tezker*e mentioned two other persons, Hasan Çavuş and Mehmed Çavuş as the tax farmers before Muştafâ Çelebi, in addition to accounting information regarding the date they took over tax farming, the amount they owed, and the duration of the contract. The information provided by the *tezker*e coincides with the tax farming conditions binding Hasan and Mehmed, which were entered into the *mukâta'a* register (AŞS no. 42, s. 144–145 dated the last day of Zu'l-hicce, 1003 [5 Sept 1595]; MAD no. 4972, s. 36–37 [Document 3]).

It therefore follows that *'Ayntâb hâş mukâta'a* fell within the fiscal jurisdiction of the Haleb finance department. In other words, although the *'Ayntâb*-based *mukâta'a* was a tax revenue source physically located within the chain of command of the military security zone of Zu'l-kadr Province, in terms of fiscal administration, the revenue delivered to the state treasury in *'Ayntâb* was under the supervision of the authorities in Haleb. Keeping this fact in mind while considering the position of one Mehmed, the sender of both the *tezker*e and tax farming contract documents, an examination of the daily income-expenditure account kept at the Haleb finance department reveals him to be one Mehmed Efendi, the director of the department at the time.¹⁶⁾ This leads us to the conclusion that the sender of both the *tezker*e and the tax farming contract documents was the finance department director in Haleb, where they were also originally drafted.¹⁷⁾

In sum,

- 1) The *tezker*e as a proposal for a tax farming contract, whose addressee and content can be found in the law court register, can be defined as a document sent by the finance department director in Haleb at the time of the contract's negotiation to the *kâzî*(s) of the local area where the *mukâta'a* was located, with the purpose of informing the latter of the conditions binding the *mukâta'a*'s tax farming contract (a in the Figure). The *kâzî* who received the document then copied it into the court register.
- 2) The tax farm contract (*şûret-i mukâta'a* or *şûret-i makûtû'*) was a document

sent by the director of the finance department in Ḥaleb to the *kāzī(s)* with jurisdiction, reporting the stipulations of newly negotiated tax farming contracts and requesting confirmation and verification of said stipulations (b in the Figure). Upon receipt of this document, the *kāzī(s)* would record it in the law court register after confirming the stipulations, then make another copy of the document, sign and seal it, and send it to the authorities in Ḥaleb (c in the Figure). The arrival of this copy in Ḥaleb would mark the conclusion of the contract and be regarded as the deed, whose stipulations would be recorded in the *mukāṭa'a* register.

These conclusions are based on an analysis of changes occurring in documentary form according to different functions, which has also clarified that both documents originated from the office of the finance department director in Ḥaleb and were part of a paper trail involved in the exchange of information between the fiscal authorities in Ḥaleb and the *kāzī(s)* whose jurisdiction included the *mukāṭa'a* in question, for the purpose of verifying and concluding tax farming contracts for said *mukāṭa'a*. In terms of clerical route, the tax farm contract indicates the whole process by which tax farming contracts were negotiated between the fiscal authorities in Ḥaleb and prospective farmers. Although we have taken up only the case of a newly concluded tax farm contract for the *tezkere*, our analysis of the form has revealed that the issues it dealt with were not only limited to changes in the contract, but were also closely related to the actual point of taxation. In the next section, we will focus on three issues concerning the *tezkere* and related documents, in order to understand the complementary relationship that existed between the director of the finance department in Ḥaleb and the region's *kāzīs*.

4. The Operation and Supervision of *Mukāṭa'as* within the Jurisdiction of the Ḥaleb Fiscal Authorities: The Case of 'Ayntāb Ḥāṣ *Mukāṭa'a*

First, we will confirm whether or not the tax farming contract concluded by the finance department director in Ḥaleb was effective in starting the actual activities to implement taxation, then take up the problems of verifying implementation and monitoring the process, in that order. The reason for bringing up such matters is to clarify how the administrative side understood the actual taxation process and attempted to facilitate its smooth implementation. Here Muṣṭafā Çelebi's contract, which we found recorded in the law court register for 'Ayntāb, will be used as a

case in point.

(1) The First Steps

The *tezkere* reporting the stipulations of Muştafâ's contract was addressed to the *kâzîs* of 'Ayntâb and Tel-başâr on the last day of Zu'l-ħicce, 1003 (5 Sept 1595) (AŞS no. 42, s. 144–145). The director of the finance department in Haleb¹⁸⁾ had decided to negotiate a new contract due to the disappearance of the previous group of tax farmers. According to the imperial order summarized in the *tezkere*'s "narration," the absconders were to be arrested, their assets were to be seized in order to pay their outstanding debts, their guarantors were to be dunned for payment of the debt, and they were guilty of acts of extortion perpetrated on the *mukâta'a*'s residents. At the time of the writing of the *tezkere*, the new group of tax farmers had not yet designated any guarantors, so they were detained in Haleb. Consequently, between the time that the new tax farmers were able to conclude the contract and their arrival at 'Ayntâb, they dispatched an agent to collect the taxes. During that time as well, the finance department director in Haleb requested both *kâzîs* to make sure that taxation was being implemented properly and to prevent any third party from interfering in the matter. We also know that the new tax farmers quickly assumed their duties from the fact that another *tezkere* was sent at the request of Muştafâ himself (AŞS no. 42, s. 131). The document dated the 18th day of Muħarrem, 1004 (23 Sept 1595) tells us that a request was made to the *kâzî* of 'Ayntâb that the taxes included within the duration contracted by the present tax farmers be collected by said parties based on the stipulations of the contract and in accordance with Islamic law and the *kânûn* (sultanic administrative law); that is, through the *kâzî*, and also listed the names of those in arrears. Both documents allow us to confirm that actual taxation procedures were being implemented by the tax farmers within about a half-month's time after the stipulations of the contract were reported to the *kâzîs*. This fact brings up the question of whether or not the contract went into effect without the finance department director in Haleb obtaining approval from the central government to go forward. Since any such commission of public authority to private persons should have required the issuance of some form of authorization (imperial diploma) from the central government, let us look a little more closely at the content of the documents, for it is generally the case that a document will mention any authoritative documents on the basis of which it was

originally drawn up, especially when those documents include summary of imperial orders and diplomas.

The fragmentary content of the *tezkere* mentions such documentation, measures to be taken against the previous tax farmers, and even the names of the new contractors. On the other hand, it informs the *ḳāzīs* that tax procedures have commenced under the supervision of an agent dispatched by the new tax farmers. From such content, we can safely deduce that the conclusion of a new contract and permission to begin taxation operations were decided according to the prerogative of the finance department director in Ḥaleb.

Although it goes without saying that the commission of the authority to tax would ultimately have to be approved by imperial diplomas, it would have been impossible for the central government to immediately process every matter regarding the countless *muḳāṭa'as* scattered throughout such an immense empire, and therefore would have had to grant at least limited prerogative to fiscal authorities operating in provinces outside of the central fiscal jurisdiction. One indication of the existence of such prerogative was none other than the fact that such documents as the *tezkere* and tax farming contract were issued from the finance department director of Ḥaleb, although he did not have absolute authority over management of *muḳāṭa'as*, which is apparent in the case of *ḳāzīs* being required to provide certification for the contracts he negotiated. Here in the case of Muṣṭafā's contract, we have seen that at the time of the drafting of the *tezkere*, Muṣṭafā had yet to designate a guarantor, suggesting that the contract had not yet been concluded. Nevertheless, the finance department director, on faith that the contractors would fulfill their obligations, informed the *ḳāzīs* that he had allowed their agent to begin operations. As soon as the agent arrived at 'Ayntāb and began operations, the *ḳāzīs* received notice of the contract stipulations and assumed the authority to make the agent fulfill his obligation.

(2) Confirmation

The right to confirm whether or not taxes were received from taxpayers and sub-contractors by the tax farmer was one of the stipulations in the contract concluded between the tax farmer and the finance department director in Ḥaleb. The fact that there was interaction concerning this matter between the Ḥaleb fiscal authorities and local *ḳāzīs* can be observed in a record which states, "Inquire and investigate the revenue

that has already been received by the former tax farmers, spent by them and concealed [from the authorities] through the *kâzî* being knowledgeable about sacred Islamic law and the honorable *kânûn*” (MAD no. 4972, s. 69). The question here is exactly what steps were actually taken to confirm tax collection. The answer lies in an actual court case regarding a contract concluded between a tax farmer and a sub-contractor hired to do the actual collecting.

In the process of collection for the year 1001, a dispute arose between Muştafâ Çelebi and one sub-contractor concerning Karataş Nâhiye,¹⁹ which belonged to the *hâş mukâta'a* in question here, over the receipt of taxes. At the request of tax farmer Muştafâ, the finance department director in Haleb sent a *tezker*e to the two *kâzîs* in charge dated the 9th of Şafer, 1004 (14 Oct 1595) (AŞS no. 42, s. 122). According to Muştafâ’s accusation, one Yûsuf, who had been hired by the former tax farmer, Hasan Çavuş, to collect 3000 *kile*²⁰ of wheat from said Nâhiye, had died after receiving the wheat. Muştafâ then demanded an amount of money equivalent to the wheat from Yûsuf’s heirs. The heirs rebutted that indeed the original contract had stipulated a levy of 3000 *kile*, but that amount had been later reduced to 2500 *kile*. Muştafâ also claimed that although the deceased had also collected tax from another village, he had not delivered it to the tax farmer. Muştafâ requested that charges be brought before the court in writing and that if the heirs refused to hand over the taxes in question, legal action be taken to seize the outstanding amount from the inheritance left by the deceased. The finance department director then requested the *kâzîs* to investigate the incident along with issuing a directive that if Muştafâ’s claim proved correct, the *kâzîs* should calculate the amount of grain owed at its officially fixed price (*narh-ı rûzî*) and allow Muştafâ to subtract that amount from the deceased’s inheritance and remit that amount to the Haleb treasury.

According to a document pertaining to said Nâhiye dated eight days after the *tezker*e (AŞS no. 42, s. 196 [17 Şafer, 1004]), Muştafâ questioned one Mehmed Çelebi b. Yûsuf in court about the amount of tax that the deceased Yûsuf had undertaken to collect from Nâhiye. The witness replied that although Yûsuf had originally promised to deliver 3000 *kile* in wheat, he altered the contract and undertook to deliver 2500 *kile*. There is one more document to support the testimony (AŞS no. 42, s. 140 [Document 4]) in the form of a rental agreement (*icâre*) which the former tax farmer Hasan Çavuş had addressed to Yûsuf. This document, which is dated the first day of Zu'l-ka'de, 1003 (8 July 1595) and contains Hasan’s signature,

includes the stipulation that for the year 1001, 2000 *kile* of wheat and 500 *kile* of barley are to be delivered as taxes. While it is not certain when this document was submitted to the court, from its content and the fact that it was recorded in the law court register, it can be safely assumed that it did in fact support Meḥmed Çelebi's testimony, which leads us to conclude that the document recording Meḥmed Çelebi's testimony was a means of confirming the debt owed by Yûsuf in the law court of 'Ayntâb.

What this example indicates is that cases determining whether or not taxes were remitted and received between the taxpayer and tax farmer did fall within the jurisdiction of the Ḥaleb fiscal authorities, but judgments ordering tax farmers to implement collection could not be issued without the adjudication of *kâzîs* based on oral and written evidence.

(3) Auditing

The fact that the finance department director in Ḥaleb and local *kâzîs* played mutual, complementary roles in *mukâta'a* operation and supervision can be further shown from how the tax collection process was audited in a case of complaints made by 'Ayntâb residents over extortion techniques employed by the Muṣṭafâ Çelebi group of tax farmers. The circumstances surrounding this incident are contained in a *tezkere* addressed to the *kâzî* of 'Ayntâb on the 17th day of Şa'bân, 1004 (16 April 1596) (AŞS no. 42, s. 445). The document was sent on the occasion of a complaint filed by the residents with the central government, which responded by issuing an imperial order declaring that the residents themselves would be responsible for remitting their taxes to Ḥaleb. Upon receipt of the order, the finance department director in Ḥaleb first decided to implement it by conducting an investigation to ascertain what share of the tax each village within the *mukâta'a* would be able to pay, allowing the *kâzî* to be able to return a village back to its normal taxation routine in the case that their residents fled, then tried to amend the tax registers held in Ḥaleb. In order to do this, he informed both Kemâl Çavuş, who had been dispatched to carry out the investigation, and the local *kâzî* of the yearly tax amount that had been calculated based on the records at his disposal. In addition, they were instructed to determine the tax burden for each village based on that amount, record the results, and report them to Ḥaleb.

Another document informs us of the process by which each village's share of the tax burden was determined (AŞS no. 42, s. 321 [20 Ramazân, 1004]). Kemâl Çavuş, whom the document refers to as the *mübâşir* (inspec-

tor), summoned representatives of each village to the court of 'Ayntâb to inform them of each village's tax share and make sure that they understood this. The apportionment included both the usual tax burden plus the amount owed by the former tax farmer, Hasan Çavuş. Therefore, we are able to confirm that the apportionment was conducted on the basis of an imperial order, which was acted upon by Mehmed Efendi, the finance department director in Haleb, resulting in a *tezkere* sent to the local *kâzî* for final confirmation, thus showing the kind of cooperation that was necessary between tax officials and the local judiciary in the implementation of *mukâta'a* taxation.

(4) The Roles of Haleb and the Local Judiciary

Although having been able to present only documents sent by the finance department director in Haleb to local *kâzîs* may give the impression that the relationship between the two was one-sided in favor of Haleb, such is probably not the case, since there must have been occasions in which *kâzîs* took it upon themselves to communicate with Haleb, but there is no documentation to prove the latter, as far as this author can tell. Moreover, it seems that the impression of Haleb's dominant role in the relationship is strengthened by the composition of the *tezkeres* with their "directives." The use of imperative expressions between these two parties who were not ranked in a superordinate-subordinate chain of command relationship no doubt arose from the facts that 1) the matters at hand were related to taxation operations by the state, 2) the measures taken by the finance department director, imbued with the authority to handle the collection part of those operations, were proactive in their administrative nature, and 3) the *kâzîs* had been placed in the reactionary role of monitoring the implementation of those measures. Thus were the respective roles played by the executive and judiciary branches of local government in the operation and supervision of the *mukâta'a* system.

5. Conclusion

In this article, we have taken up a pair of documents, the tax farming contract and *tezkere*, found entered into the law court register of the *kazâ* of 'Ayntâb, in an attempt to discover their form, function, senders, and how they circulated, for the purpose of clarifying the unit of taxation called *mukâta'a* within the context of the Ottoman custom of tax farming at the

end of the 16th century. We have found the sender of these documents to be the director of the finance department in Ḥaleb, and the tax farming contract, to have been an instrument for involving *ḳâzîs* in the conclusion of said contract. In an investigation as to the actual efficacy of the *tezkere*, we found that it was a document signifying the administrative authority of the finance department director in Ḥaleb, whose prerogative in the affairs of taxation in the region had been recognized by the central government. However, that prerogative regarding the operation and supervision of *mukâta'a* taxation was by no means absolute, given the role of local *ḳâzîs* as adjudicators in such aspects as whether or not a tax farming project could begin, confirmation that taxes had been paid and duly received, and auditing the taxation process after completion, all of which were requested by the fiscal authorities in Ḥaleb. Consequently, we discovered the existence of a system of checks and balances involving the executive authority of the finance department director voluntarily subject to the judicial review of local *ḳâzîs*.

These discoveries lead one to ponder whether such a system of *mukâta'a*-related administration and supervision may have been implemented in other provinces besides Ḥaleb; and the research to date on administrative records of another province (Nagata, Miura, and Shimizu 2006) suggests that the case of Ḥaleb may not be an isolated one. However, we should keep in mind that the executive-legal arrangement depicted here constituted fiscal-administrative practices for periods from the mid-16th century to the mid-17th century, because around the mid-17th century the organization of financial administration in the Ottoman Empire radically changed.²¹⁾ Therefore our findings should be seen as part of the historical development of *mukâta'a*-related administration and supervision. It is hoped that the present study, albeit limited to a specific time and place, will open up the possibility for analyzing *mukâta'a*-related registers and documents in a more diachronic fashion.

* This article is a revised translation of "A study on the Ottoman administration of Mukâtaas in the late sixteenth century: Analysis of documents of the Haleb financial organization," *Journal of Asian and African Studies* (Institute for the Study of Languages and Cultures of Asia and Africa), no. 58 (September, 1999): 23–43.

Notes

- 1) Concerning the terminology and sources surrounding *mukâta'a*, see Sahillioğlu 1962–63:145–218 and Darling 1996:119–136. There were two ways of collecting taxes from *mukâta'a* in existence at the time: by concluding a short-term tax farming contract (*iltizâm*) with a private party or dispatching a government tax collector (*emîn*) to perform the duty.
- 2) The *mukâta'a* was not the only source of tax revenue within the jurisdiction of the Ottoman fiscal authorities. Concerning the various types of tax revenue remitted to the state treasury under the administration of the central finance department, see Barkan 1953–54:269–270, 286–287, 291, 294–296 and Sahillioğlu 1985:425–427, 434–438.
- 3) On contracting, see Darling 1996:133–134, 136–139, 194–195; and on account register's auditing, see idem, 203–228.
- 4) Darling (1996) alludes here and there to the fact that the operation and supervision of *mukâta'a* were conducted in their respective regional provinces, but offers no empirical proof from local source materials. This article will go beyond the analysis of registers preserved in the central finance department and provide for the first time documentary proof of this bureaucratic arrangement.
- 5) The reason for drawing up this *mukâta'a* register can be ascertained from the chronicles written by Muştafâ Selânîkî concerning the second half of the 16th century. Together with the outbreak of hostilities on the Hungarian front, the central government, then desperate to acquire the wherewithal for waging war, took various measures to raise funds, one of which was to investigate the fiscal duties of the former finance directors of Haleb (Selânîkî 1989:366–367, 388–389). As a result of that investigation, the register seems to have been drawn up and submitted by an official in charge of local *mukâta'as*. It exists today as Maliyeden Müdevver Defterler (hereafter, MAD) register no. 4972, whose date appears in *ibid.*, s. 238.
- 6) On the *mukâta'as* under the jurisdiction of the Haleb finance department, see Murphey 1987:6–37.
- 7) On the composite elements of imperial orders, see Kütükoğlu 1994:100–116 and Reyçhman and Zajaczkowski 1968:139–149. The “directive” part of the *tezkere* corresponds to the “disposition” (*emir / hüküm*) part of the imperial order. As will be discussed in more detail later on, we will have to put aside any attempt to determine the source of authority to issue such a document. As those who issued “orders” to *kâzîs* in this type of document did not hold the kind of authority as that existed in the Ottoman official hierarchy, in this article we use the term “directive” to describe this part.
- 8) The *siyâkat* portion at the upper part usually contained such information as the name of the *mukâta'a*, the name(s) of the tax farmer(s), their specific appointed position in the tax farming process and place of residence, the date on which tax farming would commence, the amount and duration of the contract, the names and residences of guarantors, and a comparison of the

contracted amount with that of the previous tax farmer to determine any increase. The script known as *siyâkat* was reserved for Treasury documents and title deeds in the Ottoman Empire. It was so extremely difficult to read and write that it could more accurately perhaps be termed a cipher, and was intended as a prevention measure against forgery.

- 9) The terminology used for the various parts (or elements) of the tax farming contract is of the author's invention.
- 10) In terms of military and security matters, 'Ayntâb was part of Z̤u'l-ḳadr Province, which stood adjacent to Ḥaleb Province. At the time in question, no fiscal affairs department director had been appointed to Z̤u'l-ḳadr Province (Kunt 1987:173–174). It is possible to ascertain from 'Ayntâb Şer'iiyye Sicilli Defterleri (hereafter AŞS) No. 42 the two *ḳazâs* (*ḳâzî* jurisdictions) of 'Ayntâb and Tel-başâr. The registers of taxation surveys contained in Özdeğer 1988; T. C. Başbakanlık Devlet Arşivleri Genel Müdürlüğü 2000 were also consulted regarding 'Ayntâb.
- 11) The name of the *mukâta'a* appears in MAD no. 4972 as *mukâta'a-i ḥâşhâ-i 'Ayntâb*. It was composed of 1) taxes collected from specific villages and arable land to be remitted directly to the state treasury and 2) revenue from those villages and arable land designated as religious foundations (*vakıf*) and private property, etc., from whom taxes were, nevertheless, collected and remitted to the state treasury.
- 12) None of the four documents refer to their names in the texts. However, two documents in AŞS no. 9 which deal with the same issues as all four, have the same form but with later dates. Because its name is written in the documents as *şûret-i maḳtû'*, all four documents will be judged to be the same. In this case the contract was concluded on a village-by-village basis. This type of document's name is *şûret-i maḳtû'*. On the other hand, we can find the cases of the concluded contracts based on all the villages composing the *mukâta'a*. This kind of document's name is *şûret-i mukâta'a*. The name is also used for contracts regarding other kinds of taxes.
- 13) An official of the Palace, often sent to the provinces to convey and execute orders.
- 14) Essentially, both the *tezker*e and the tax farming contract named *şûret-i mukâta'a* agree on the amount of the tax farm, because their figures are total amounts for all the villages comprising the *mukâta'a*, not village-by-village shares of the tax burden. Tax farming contracts negotiated on a village-by-village basis, as indicated in this case, constituted a new form of taxation that would take root in 'Ayntâb in the future.
- 15) Words in square brackets are added by the author.
- 16) It seems that separate daily income and expenditure account registers were kept for each finance department director's tenure of office. The fact that Mehmed Efendi (also known as Çelebi) was the finance department director at the time the two documents in question were drafted can be confirmed from the fact that the account register for him contains entries dating from the 22nd day of Receb, 1004 to the 9th day of Rebi'ü'l-âḥir, 1005 (MAD no. 1346, s. 22, 151). In addition, in the entry for the 20th day of Şevvâl we

find the payment of taxes from the *muqâta'a*'s tax farmers having been supervised by one Kemâl Çavuş (MAD no. 1346, s. 62).

- 17) Although the signature of the *tezkeres* copied into AŞS no. 42 seems to be that of the residing finance department director in Haleb, clarification of the nature of the authority to issue such a document must be set aside for another time, because in AŞS no. 9 and no. 10, which are dated later than AŞS no. 42, we find four *tezkeres* that contain both the signature of a finance department director and the seal of the provincial governor (*beğlerbeği*). In one of no. 9's *tezkeres* (s. 328), the provincial governor of Haleb, Kurt Paşa, is attributed with the official title of *nezâret-i emvâl* (fiscal supervisor). This title can also be found in copies of imperial orders. In orders pertaining to Haleb, the issue arises as to whether the term "fiscal supervisor" referred to the provincial governor or the finance department director. (See, for example, Mühimme Defterleri C. 54, n. 116; C. 66, n. 115, n. 236; C. 67, n. 451, n. 452, n. 454; C. 69, n. 369.) AŞS no. 9 (s. 321) records an imperial order addressed to the finance department director being sent to 'Ayntâb after being entered into the law court register in Haleb and thus makes a clear distinction between the finance department director and the fiscal supervisor. Consequently, there is room to conclude that the authority expressed by the term *nezâret-i emvâl* was connected with the authority to draft and issue *tezkeres*.
- 18) From daily income and expenditure account register MAD no. 7331, we can identify the finance department director at that time as Bosnavî Mehmed Efendi.
- 19) The name of this *nâhiye* (lowest administrative unit) does not appear in Özdeğer 1988; however, a tax delivery certificate (AŞS no. 6, s. 131) for the same *nâhiye* contains the villages and arable lands' names, corresponding to the registers of taxation survey.
- 20) A *Kile* was a unit to measure of volume.
- 21) On the organizational change in the mid-17th century, see Barkan 1955–56 and Özvar 2005. On the development of provincial finance departments from the mid-16th century on, see Günalan 2010:31–36.

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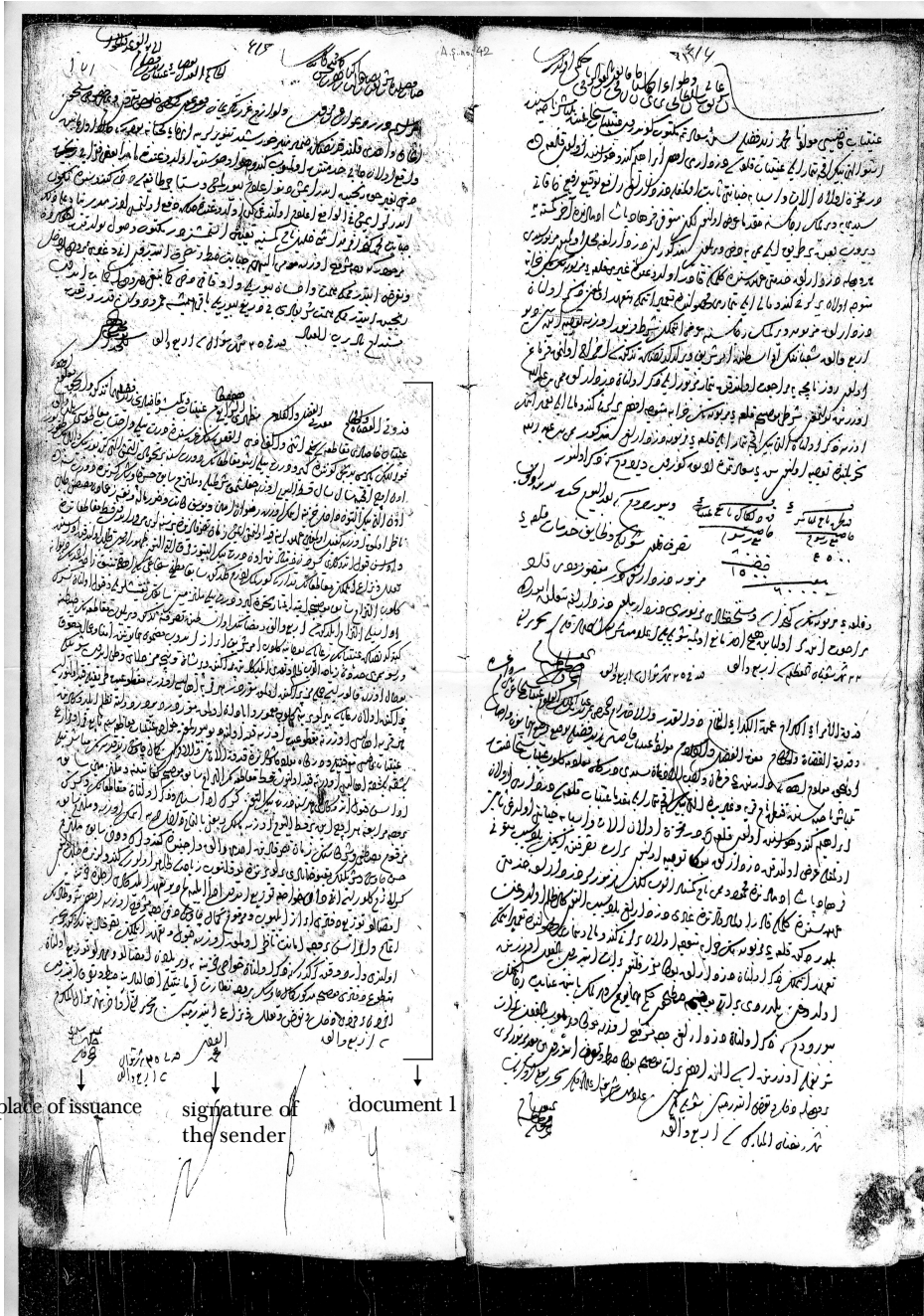
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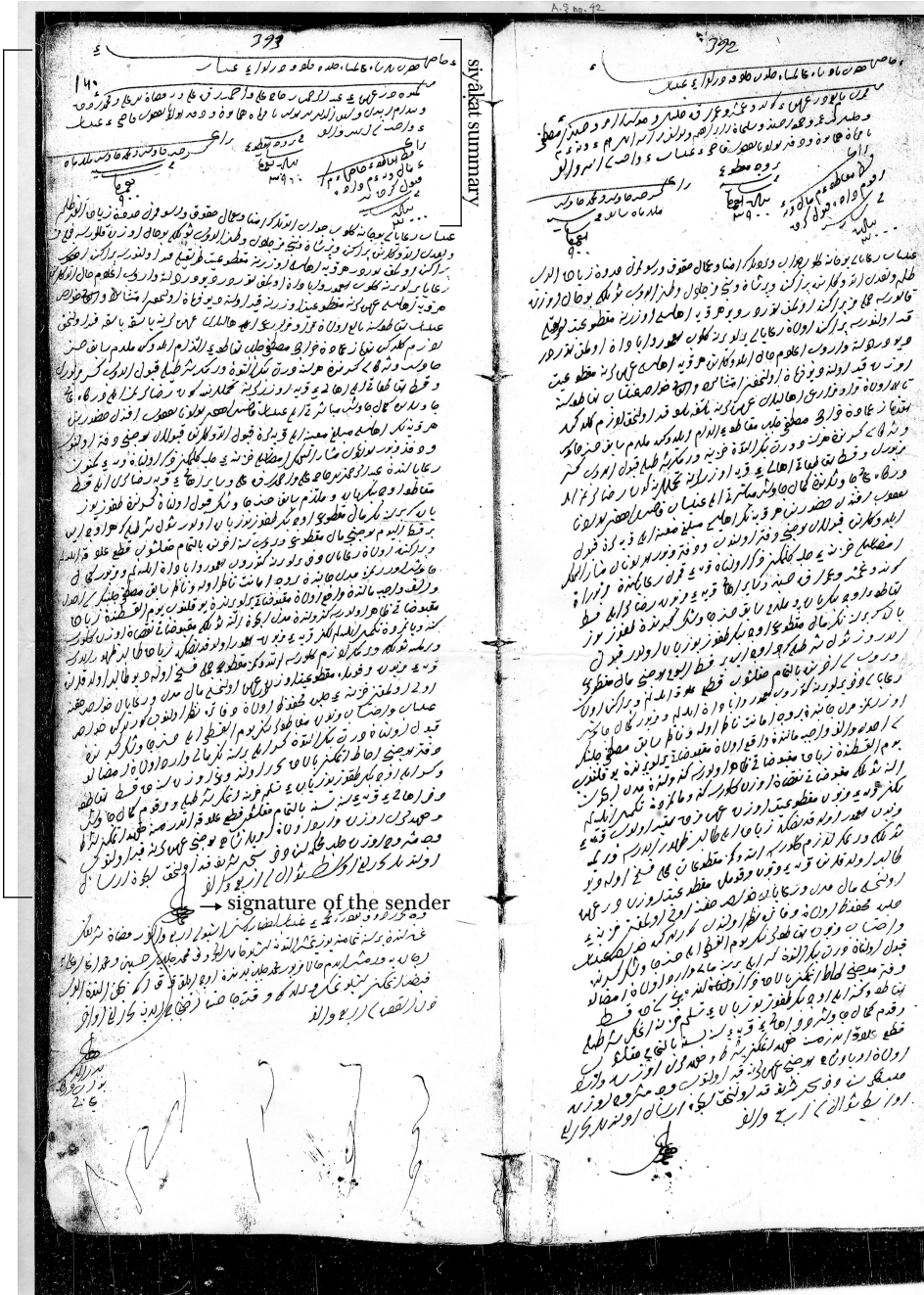
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Document 1 *Tezkere* Recorded in the Law Court Register of 'Ayntâb

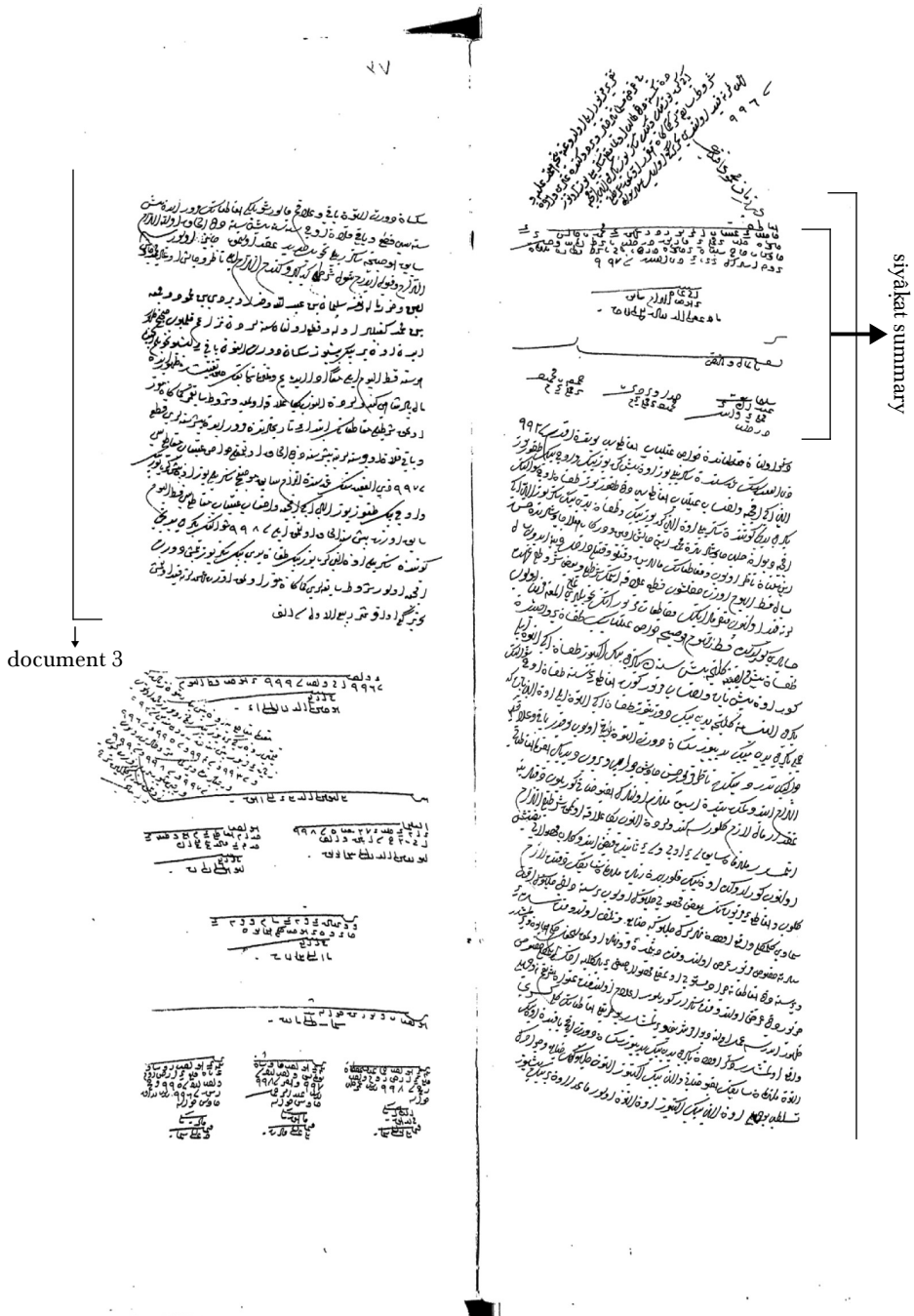
place of issuance signature of the sender document 1



syahadet summary

document 2

Document 2 A Copy of Tax Farming Contract (şüret-i mahtû) Recorded in the Law Court Register of 'Aynâb

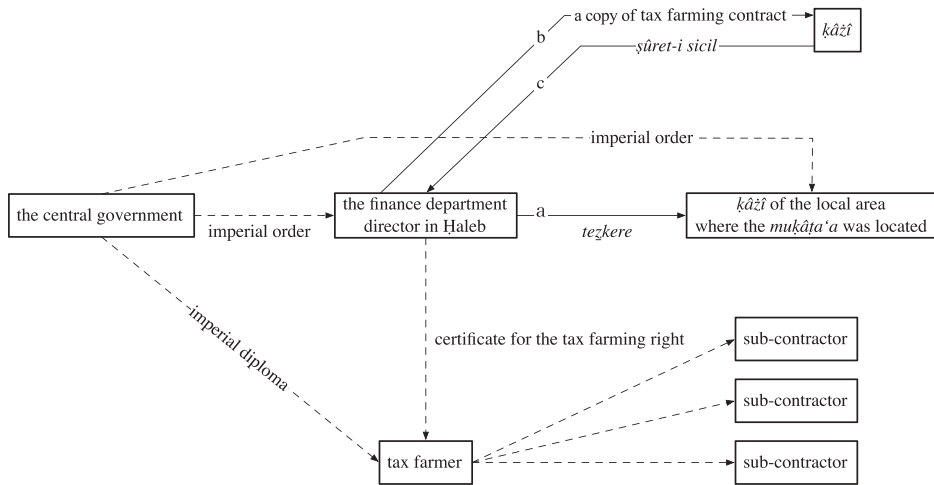


document 3

Document 3 A Copy of Tax Farming Contract Recorded in the *Mukāṭa'a* Register of the Ḥaleb Finance Department



Document 4 Certificate for the Tax Farming Right Addressed to a Sub-contractor by a Tax Farmer



* *Tezkere* and tax farming contract may be addressed to the same *kâzî* together.

Figure 1 The Flow of Documentation concerning the *Mukâta'a*'s Tax Farming Contract