

# The Other Side of the Coin: Tax Exemptions within the Context of Ottoman Taxation History

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## Introduction

The Ottoman Empire experienced a transformation of its classical system of tax administration with new methods for tapping the surplus product and resources in the late 16th through 17th centuries. This period also saw the creation of a state based more on taxation. In the face of escalating expenditures, the older sources of revenue proved inadequate and the provincial taxation system of the earlier periods (*timar*) proved less and less relevant to meet the demands for a more immediate system of extraction. As a result, the *timar* system was first supplemented and ultimately replaced by the system of taxation known as tax-farming (*iltizam*) in the seventeenth century.

The most significant change in the *timar* system based on feudal dues and tithes, was its replacement by general cash-tax levies. Despite the pressing conditions of time, the state did not resort to increasing the traditional taxes which would have benefited the holders of *timars*. Instead, it chose to resort to *avarız* levies collected directly by the state treasury. The *avarız* type of levies, previously collected at times of need, was converted into regular, annual taxes applicable to all subjects of the empire in the seventeenth century. In this way, *avarız-ı divaniyye* and *tekalif-i örfiyye*, the two cash and kind levies, became regular dues.<sup>1</sup> These levies, while financially productive, were politically and socially contentious.

Experiments with new methods of revenue extraction provoked resistance among the tax paying subjects, the *reaya*. This mainly took the forms of abandonment of land and search for alternate means of livelihood by migrating to the cities. Studies on the history of taxation approach the matter from the point of view of the *reaya* and take primarily their reactions into consideration. Debate about the changing system of taxation is, therefore, centred on its legal or political propriety, and economic arguments were restricted largely to assertions about the burden of taxation and the resistance to taxation. And, these were studied almost solely within the broader context of the social history of riot or rebellion, particularly the rebellions called *Celali İsyanları*

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<sup>1</sup> Halil İnalcık, "Military and Fiscal Transformation in the Ottoman Empire 1600-1700", *Archivum Ottomanicum*, VI(1980), p. 284.

in the late 16th and early 17th centuries.<sup>2</sup>

The state, in this view, is represented as greedy in commanding a greater share of the wealth of its subjects. In reality, however, the state had to maintain a sensitive balance between its needs and the needs of its subjects, particularly at times of great demands for taxes. While levying taxes in increasing amounts, whenever necessary the state also granted tax exemptions to various persons and groups among the *reaya* masses.

This study examines the question of how and why the state granted tax-exemptions during this much-debated but relatively little-known period of transformation. What was the nature and the extent of the exemptions? And how do these relate to our knowledge of the Ottoman state and society of the period?

The history of taxation in this period is studied mainly by using the sources concerning tax collection, most important of which are *tahrir*, *avarız* and *cizye* registers. The analyses based on these documents are inherently biased in that they were all produced by the state and reflect the view of the state. One way of overcoming this bias is to introduce documents which reflect multiple views. This study uses a hitherto unexploited body of documents which contain valuable information on the tax immunities granted by the state. These documents concerning tax exemption contain information on both the circumstances of the *reaya* and the state's perception of these circumstances. They are found in the İbnü'l-Emin Collection of Tax Exemption and Privilege Documents (*İbnü'l-Emin Muafiyet ve İmtiyazat Belgeleri*, hereafter cited as İEMİB), housed in the Ottoman Archives in İstanbul.

#### The Sources and Nature of Tax Exemptions

Tax-exempted persons or groups were recorded systematically in the *tahrir* registers in the classical period (from about 1300 to 1600). This period was followed by the transformation period, spanning from the late 16th century to the end of the 18th century, in which *tahrir* registers were no longer compiled and being replaced by *avarız* and *cizye* registers. These registers recorded the persons liable to pay *avarız* and *cizye* taxes, including the exempted ones: those who were previously granted total or partial exemption from these taxes among the *reaya* groups, and those who were *timar* holders, learned men (*ulema*) and descendants of the Prophet Mohammed owning private properties among the military class (*askeri*) were all recorded in the *avarız* and *cizye* registers, as they all became liable.<sup>3</sup> With the inclusion of the

<sup>2</sup> See for instance, Mustafa Akdağ, *Türk Halkının Dirlik ve Düzenlik Kavgası, Celali İsyanları*, İstanbul 1975; Çağatay Uluçay, *Saruhan'da Eşkiyalık ve Halk Hareketleri*, İstanbul, 1944; Halil İnalcık "Centralisation and Decentralisation in the Ottoman Administration", *Studies in the Eighteenth Century Ottoman History*, ed. by V. J. Parry-M. E. Yapp, London 1977, pp. 27-52; William Griswold, *The Great Anatolian Rebellion, 100-1020/1591-1511*, Berlin 1983.

<sup>3</sup> Tax liabilities of the persons from the *askeri* class are recorded on various occasions, in various documents from the 17th century. One of these, a sultanic rescript dated 1053 (A.D. 1643) and addressed to the registrar of Erzurum, reads as follows: "Eyalet-i mezburde vaki kazaların kadimden reaya tasarruf idüb avarızın virdüğü toprağı ve bağ ve bağçe ve sair emlakı sipah ve yancıeri ve erbab-ı timar ve cebelü ve topçu ve gönüllü ve mustahfiz tasarruf idüb avarızların virmemekle ol makulelerin tasarruflarında dahi olan toprakların avarızların dahi reaya fukarası çekmekle perişan olmuşlardır ... tasarruflarında olan topraklarına göre ya avarızların virüb ve yahud reaya toprağından kasr-ı yed cylesinler". MAD 299, introductory page. I would like to thank Mehmet Öz for providing me with a copy of this document. The process of compilation of *avarız* and *cizye* registers, their statistical value for demographic problems of the 17 and 18th centuries and other related matters are very well discussed by Oktay Özel in, "Avarız ve Cizye Defterleri", *Osmanlı Devletinde Bilgi ve İstatistik*, ed. by Halil İnalcık-Şevket Pamuk, Ankara 2000, p. 40. pp. 33-50.

previously tax-exempt groups and persons among the *reaya* and the military class, the tax-paying category broadened significantly, and only a small portion of the population remained tax exempted. Still, the practice of recording them in the registers was continued. Hence, regular records of exemptions are found in the *avarız* and *cizye* registers.

The records of exemption from the 17th and 18th centuries are also found in *Sikayet Defterleri* (Registers of Complaints), *Ahkam-ı Mühimme Defterleri* (Registers of Outgoing Orders) and *Ahkam-ı Vilayet Defterleri* (Registers of Provincial Rescripts) which can be grouped in a separate category. These records are concerned particularly with disputed cases.

Finally, we have documents of a miscellaneous nature consisting of petitions, rescripts, certificates and Sultanic decrees. These documents have been put together in a collection under the name of İEMİB. The most significant feature of this collection is that, majority of the documents were issued when a problem arose. Abused cases of exemption on behalf of the officials and demands for taxation at a reduced rate for various reasons are the main concern of these documents. A number of documents granting tax exemptions were also included in this collection. Why were such documents then gathered in a collection? The reason may be merely for the sake of keeping them in order in the archive, as all of the documents are made up of usually one and rarely two or three separate sheets. It is this collection that was made use of in this study. Despite their miscellaneous nature, the variety and empire-wide coverage of the documents make them highly representative of the records concerning exemption.

İEMİB contains some 144 documents, out of which 71 were selected, spanning temporally more than two centuries, from about the last quarter of the 16th century to the final decade of the 18th century-to be precise, the earliest document is dated 1567 (H. 975) and the latest document is dated to the year of 1788 (H. 1203). This is a time when the classical period ended and a new era commonly called the transformation or post-classical period, started.

The selected body of 71 documents are of various types. Of these, 36, or half of the total, are petitions (*arz-ı hal*) presented to the Sultan by villagers or townspeople (*karye halkı*, *kaza halkı*), in order to bring their complaints and demands concerning privileges and immunities to the ears of the Sultan.<sup>4</sup> Official responses to the petitions are usually found on the same petition paper. This makes it possible to follow up the process of dealing with the demands and the question of whether they were ultimately met or rejected. In response to a petition, the first thing to do was to consult the finance department where the relevant financial records were kept for reference. Decisions were then taken accordingly. In some cases a rescript (*hüküm*) was sent to the local *kadı* to inform him about the final decision and the measures that needed to be taken by him.<sup>5</sup> There are total of 18 documents of this type addressed to the *kadıs* of various localities.

The remaining documents consist of 7 certificates (*tezkiye*), 4 excerpts from the tax registers (*defter sureti*), 3 Imperial edicts (*ferman*), 1 Sultanic decree (*berat*), 1 *buyruldu* and 1 document of privilege granted to foreigners (*ahidname*) all of which, except the register excerpts, were issued by the Sultan (see Table 1).

<sup>4</sup> In the Ottoman Empire, whether Muslim or non-Muslim, ordinary subject or military, man or woman everybody had a right to present a petition (*arz*) to the Sultan to ask for a redress of grievances. Petitions presented by different persons and groups have taken different names and forms, but all were about complaints and demands of the petitioners. For further information on petition process see, Halil İnalcık, "Şikayet Hakkı: Arz-ı Hal ve Arz-ı Mahzarlar", *Osmanlı Araştırmaları*, 7-8(1988), pp. 35-40, 41-41.

<sup>5</sup> Sultanic rescripts and orders of the Sultan (*hüküm ve emr-i şerif*) were usually sent to *kadıs* to settle the matters among people. Knowing the local circumstances, the *kadı* was responsible for the investigation of the matter and implementation of the Şer'i (Islamic Law). On this, see Halil İnalcık, "Şikayet Hakkı", pp. 40-41.

**Table 1:** Types of documents used in the analysis

Types of Documents	Numbers
Arz-ı hal	36
Hüküm	18
Tezkire	7
Defter sureti	4
Ferman	3
Berat	1
Buyruldu	1
Ahidname	1
<b>Total</b>	<b>71</b>

**Table 2.** Addressees of the documents

Addressee	Number of Cases	%
1. Sultan	43	60.6
2. Kadı	18	25.4
3. Various persons	5	7.0
4. Provincial governors	3	4.2
5. Vizier	1	1.4
6. Provincial tax collector	1	1.4
<b>Total</b>	<b>71</b>	<b>100</b>

In the documents, the proportional distribution of the addressees is notably different. The recipients of these documents were distributed as follows: Sultan 43, *kadı* 18, various persons 5, provincial governors (*sancakbeyi*, *kaim-i makam*) 3, Vizier (a minister of the Sultan and a member of the Imperial Divan) 1 and, provincial tax collector (*sancak mütesellimi*) 1. As can be seen from this accounting, the circulation of these documents was limited to an exclusive group in which, among the others, the Sultan emerges as the sole authority deciding on matters involving tax exemptions and privileges. This confirms that statuses and privileges were organised and legitimised through the Sultan's favour.

The composition of the petitions and the persons to whom the documents were addressed, also offer us an interesting picture of the society in regard to tax-exempt groups and individuals, as well as of the attitudes of the state towards its subjects. This point will be taken up below. Here, suffice it to say that the majority of the petitions were presented collectively, either by a group of individuals who experienced the same difficulties, or by villagers or townspeople who share the same demand.<sup>6</sup> Similarly, documents issued by the central bureaucracy were usually

<sup>6</sup> Some of the examples of these in the documents are as follows: "Çerçi kazasına bağlı Değnekli nam karye

addressed to groups with special statuses, and only occasionally to individuals.

Even a superficial examination reveals that the subject of the documents changed over time. Documents belonging to the late 16th century concern the privileges granted to religious persons or groups. From the beginning of the 17th century on, they became increasingly concerned with the abuses of the local administrators or tax collectors who did not abide by the tax exemption, whereas the cases of demanding tax leniencies for various reasons became more frequent in the 18th century. Documents concerning tax exemptions in return for services also begin to appear at the beginning of this century and increase in number toward the end.

There existed, broadly, three levels of tax exemption in the Ottoman Empire. The first level was the exemption from tithe and head tax for non-Muslims (*öşr* and *cizye*). This was granted only in exceptional circumstances. The second level was the exemption from the taxes due to the *reaya* (*raiyyet rüsumu*). This included the farm tax and its relations (*çift resmi ve levahıki*), and was granted only in limited cases. The third level was the exemption from extraordinary taxes (*avarız-ı divaniyye*), the most common form of exemption.<sup>7</sup> It appears that those who were exempted from the taxes in the second level were automatically exempted from the taxes in the third level. Similarly, those who were exempted at the first level were exempted from the taxes in the second and third levels.<sup>8</sup>

In terms of the purpose of the exemptions, they can be grouped under three headings: 1 – exemptions through lineage, 2 – exemptions granted in return for services, and 3 – exemptions granted in times of need. These are examined in detail below.

### Exemptions Through Lineage

In the Ottoman Empire, the ruling elite known as *askeri* had the consciousness of a separate, privileged class above the productive tax-paying class. However, they did not constitute a caste with hereditary rights. The rights they enjoyed were restricted to their lifetime, during which they served the interest of the state.<sup>9</sup> It may therefore not be wrong to say that there developed an aristocracy of service in the Ottoman Empire rather than an aristocracy of blood, as in Europe.<sup>10</sup> The aristocracy of blood was only recognised for the Ottoman dynasty and the descendants of the Prophet Mohammed or *sadat*. The *sadat* inherited various rights and privileges, both spiritual and financial, throughout the Islamic world. The Ottomans only accepted and confirmed them. The rights and privileges enjoyed by the *sadat* were not due to any clearly defined service that they were expected to perform, but rather to their noble descent from the

reayasından Dolako ve Yovan ve Dimitri ve diğer Yovan nam zımmiler ve sairleri meclis-i şer' de hazırun olub". İEMİB, No: 72. "Medine-i Yanbolu kazasına tabi Abdullah nam karye ahalisi ba-cem' meclis-i Şer' e gelib şöyle takrir-i kelim cylediler ki". İEMİB, No: 57.

<sup>7</sup> Halil İnalcık "Osmanlılarda Raiyyet Rüsumu", *Belleten*, 13(1959), pp. 598-600. On the taxes *reaya* were obliged to pay and the cases of exemptions from them in the 17th century see, Linda Darling, *Revenue Rising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire 1560-1660*, E. J. Brill, Leiden 1996, pp. 81-100; Bruce McGowan, *Economic Life in Ottoman Europe, Taxation, Trade and Struggle for Land, 1600-1800*, Cambridge University Press, Cambridge 1981, pp. 105-114.

<sup>8</sup> İnalcık, "Raiyyet Rüsumu", p. 598.

<sup>9</sup> Halil İnalcık, "Turkey Between Europe and the Middle East", *Perceptions*, Volume III, Number 1, (March-May 1998), p. 6.

<sup>10</sup> For a brief comparison of the Ottoman ruling elite with the European aristocracy, see M. A. Cook, "Introduction", *A History of The Ottoman Empire to 1730*, ed. by M. A. Cook, Cambridge University Press, Cambridge 1976, p. 7.

Prophet Mohamed. However, within the Ottoman system of society, the *sadat* did not make up a social class possessing certain characteristics; rather, they were dispersed among the population by way of engaging in various occupations. It is therefore more appropriate to refer to them as one of the social groupings within the society.

From the late 16th century onwards, the population of *sadat* increased in an unprecedented way due mostly to claims of lineage through obtaining false documents.<sup>11</sup> The fact that they lived among the reaya masses, facilitated the increase in their number. This phenomenon was widespread particularly in the provinces in Thrace, where a large number of ordinary subjects laid claim to noble descent.<sup>12</sup> In one case, the entire inhabitants of five villages in the sub province of Çirmen in Thrace in 1694 (H. 1106) laid claim to descent from the Prophet Mohammed.<sup>13</sup> The inclusion of increasingly large numbers of ordinary subjects into the *sadat* population caused serious difficulties in the collection of taxes. It became nearly impossible to request payment of the tax levies from them. They also escaped the necessity of paying their agricultural dues, which caused a substantial decrease in the revenues directed to the treasury. On the other hand, the state seems to have turned a blind eye on the increase in their numbers because of the influence they had on their respective communities. It also needed the support of persons, such as the members of *sadat*, who were respected by the public.<sup>14</sup> The inclusion of the sons and the successors of some of the most prominent *seyyids* (singular form of *sadat*) such as Kutbü'l Arifin Abdülkadir Gilani (1077-1166), the founder of the Kadiri order,<sup>15</sup> Seyyid Ahmed el-Rifai (1116-1183), the founder of the Rifai order,<sup>16</sup> and Şeyh Abdullah el-Musafirîn certainly provided means of support for the state. Their support was guaranteed by renewing the privileges granted to them through the centuries.<sup>17</sup>

<sup>11</sup> Claims to the noble lineage through false documents were frequently reported in the contemporary literature. *Kanunname-i Sultani li-Aziz Efendi*, Rhoads Murphy (ed.), Harvard University Press, 1985, pp. 18-20, 38-39.

<sup>12</sup> Commenting on the unprecedented increase in the *sadat* population in the some provinces in Thrace, Aziz Efendi calculates their number as high as 10.000. He gives their population together with their families and relations as 30.000 to 40.000. Then, he estimates a total figure for the whole of the empire that is 300.000, which he finds extremely disproportionate. Murphy, *Kanunname-i Sultani*, p. 18.

<sup>13</sup> The related part of the document reads as follows: "Koylan, Kocakışla, İbkar, Suvaçam ve Akvıran ... zikr olunan karye ahalileri sadatdan olmağın", İEMİB No: 40.

<sup>14</sup> On *sadat* and state relations and other issues relating to their tax free position, see a recently completed Ph.D. thesis by Rüya Kılıç, *Osmanlı Devletinde Seyyidler ve Şerifler (XIV-XVI. Yüzyıllar)*, Hacettepe University, Ankara 2000, pp. 117-129.

<sup>15</sup> See, "Abdülkadir Gilani", *İslam Ansiklopedisi*.

<sup>16</sup> See, "Ahmed Rifai", *İslam Ansiklopedisi*.

<sup>17</sup> The first document (İEMİB No: 21) referring to *sadat* is copy of an excerpt from a register (*defter sureti*) dated 1650 (H. 1060). The second document (İEMİB No: 110) dated 1788 (H. 1203), is a *ferman* addressed to the provincial governors of various localities such as Arz-ı Rum, Karaman, Maraş, Şam and the *nakıbs* of Haleb and Şam-ı Şerif. Part of the document referring to the privileged statuses of the abovementioned *seyyids* goes as follows: "Kutbü'l Arifin Abdülkadir Gilani ve Şeyh Ahmed er-Rifai ve Şeyh Abdullah ibn-i Musafir-kaddese sırrıhum-hulufalarından Şeyh Yunus ve Şeyh Necmeddin ve Şeyh Hatab-zide takvahum-mukaddeme dersaadetime gelüb zikr olunan azizlerin hülefalarından olub aba en cedd kimesninin raiyyet ve raiyyet oğullarından olmayub elimizde Selatin-i maziyeeden atik ve cedd müteaddid muafname-i hümayun mucbince evamir-i şerife ve şecerelerimiz olub seyahat eylediğimizde şimdiye değin bizden ve evladlarımızdan avarız ve nüzul ve tekalif-i örfiyye ve şakka ve sair ve bunun emsali bir nesne teklif oluna gelmiş değil iken hala beylerbeyi ve sancakbeyi ve kethüdaları ve voyvodaları ve subaşları ve bölük kethüdaları ve yeniçeri serdarları ve ümme ve ummal ve mübaşirin-i emval ve nuzar ve sair chl-i örf taifesi hilaf-ı şer ve kanun rencide ve remide cylemekten halı değillerdir men ve def' olunub elimizde olan muafname ve şecerelerimiz ve sair temessukatımız mucbince amel olunub tekalif-i mezbure ile rencide ve remide itdirilmemek babında emr-i şerif virilmek rica ıderiz deyü bildirdikleri ecilden hazine-i amirinde mahfuz olan mevkufat defterlerine nazar olundukda mezkurların seyahat tarihiyle gezdikleri vilayetlerde ellerinde ve tasarruflarında mülk evleri ve sair

The privileges and particularly the tax immunities enjoyed by the *sadat*, however, were subjected to decrease over the course of time, due mostly to the increase in their population. In the 17th century, these immunities were nearly reduced to that of the level of the ordinary taxpayers: the majority of the *sadat* were granted exemptions at the third level, i.e. exemption from *avarız* (extraordinary dues), *nüzul* (the levy of provisions for the sustenance of the army), *tekalif-i örfiyye* (extraordinary levies imposed on the reaya by the state or its agents) and *tekalif-i şakka* (unlawful impositions). Tithes and other taxes related to land and production (*resm-i çift, salariye*) from which they were previously exempted, were began to be imposed upon them.<sup>18</sup> The new taxation policy did not mean that, the increased *sadat* population were taxed lightly. On the contrary, they were subjected to the increased amount of taxes. In consequence of the new taxation policy, the state gained much in terms of revenue. It also gained the control of the *sadat* group, whose number increased disproportionately by that date.

The relatively limited tax immunities granted to *sadat* were not free from the abuses of the tax collectors. According to an Imperial edict of 1788 (H.1203), addressed to the provincial governors of Arz-ı Rum, Karaman, Maraş, Haleb and Şam, the travelling successors of the above mentioned *seyyids* were exempted from *avarız*, *tekalif-i örfiyye*, *tekalif-i şakka* and other similar dues. The same document contains orders protecting them from the abuses of tax collectors and other state officials.<sup>19</sup>

#### Exemptions Granted in Return for Services

The category of exemption discussed above formed only a small part of the population who owed their privileged positions to their lineage. The groups and individuals granted exemptions through service constituted a far greater part of the tax-exempt population (out of 71, 54 documents are related to exemptions granted in return for services). Looked at another way, service was the most common and most frequently resorted way of granting exemption by the state. It was also the only way open to the ordinary subject to claim exemption.

The range of services offered by the reaya extended from supplying rare skills and goods to providing maintenance and security. Exemptions were also granted for reasons of expediency. In the category of service the exempt status was to pass from father to son, though this was not explicitly indicated in all documents.<sup>20</sup> The level of tax exemption granted in this category varied from the rarely granted *öşr* and *cizye* to the widely granted *avarız-ı divaniyye* taxes (extra-ordinary dues), depending on the circumstances.

emlakları olmadukça avarız ve nüzul ve bunun emsali tekalif-i örfiyye ve şakka talebiyle rencide ve remide olunmayalar deyü emr-i şerif virüldüğü mestur ve mukayyed bulunmağın".

<sup>18</sup> In the Law Code of Silistre and Akkerman dated 1570, it is clearly cited that, together with other groups, the *sadat* were to pay tithe and farm tax and the share of tax collector to the *timar* holder. Ahmet Akgündüz, *Osmanlı Kanunnameleri ve Hukuki Tahlilleri*, Osmanlı Araştırmaları Vakfı Yayınları, vol. VII, İstanbul 1994, p. 763. In the Law Book by Ebussuud it is recorded that the *sadat* were, by Islamic Law, to pay all regular dues of the farmyards in their possessions. See, M. Ertuğrul Düzdağ, *Şeyhülislam Ebussuud Efendi Fetvaları Işığında 16. Asır Türk Hayatı*, İstanbul 1983, s. 82. However, this rule does not seem to be observed at all times, and subjected to adjustments according to the needs and the circumstances.

<sup>19</sup> See the footnote 16 above.

<sup>20</sup> We have notes of this in the imperial decrees granted to the royal hunters and in the petitions by those who were appointed to the maintenance of the passes: "Kendüsi mürd oldukta hizmet-i mezburenin edasına kadir çrşed evladına virülüb ahire virilmeye". İEMİB No: 87. "Suret-i defter-i cedd-i hakaniyede evladiyet üzere muaf derbendciler tayin olunub". İEMİB No: 12.

Now, we can turn to examine the types of services performed by the specific groups and professionals among the *reaya* masses and the degree of immunities granted to them. From the documents studied, persons with religious occupations and professionals appear as a group enjoying the highest degree of immunity. The chief administrators of dervish hospices (*şeyh*) and their relatives and some Christian monks were in the category of religious groups, while hunters were professionals supplying rare skills.

Religious groups also included also religious functionaries, their relations, and custodians of dervish hospices. There are two cases concerning this kind of exemptions in the documents studied. They concern Mevlana Hacı Halife and Mevlana Hacı Ahmed who were the custodians of two different dervish hospices. They possessed farmyards (*çiftlik*) and meadows (*çayır*) as their private properties, and were exempted from tithe and other regular dues (*behre ve rüsum*). Their possessions as well as the immunities were to be inherited by their descendants.<sup>21</sup> The reason for this high degree of immunity was that the mentioned Şeyh, Mevlana Hacı Ahmed, was a "useful" person and his prayers could be benefited from.<sup>22</sup>

A group of people known as preachers (*duaguyan*) were granted exemptions at various degrees for exactly the same reason: they were to pray for the continuing existence of the state through the centuries.<sup>23</sup>

According to a document of privilege granted to foreigners (*ahidname*) dated 1573 (H. 981), some Christian monks and priests (*taife-i ruhban*) residing on the Mount Sinai (in the Sinai Peninsula in modern Egypt) were among the religious groups who enjoyed immunities and privileges. The monks and those who were occupied with worship were granted the protection of the Sultan and exempted from paying *harac*. Their head taxes were not to exceed a certain limit.<sup>24</sup>

The royal hunters (*hassa sayyadları*) had the knowledge and expertise for catching and breeding wild birds such as sparrow-hawks, merlins and falcons, and various kinds of fishes found in different parts of the empire, for the palace.<sup>25</sup> The group of hunters consisted of 18 Muslims and 11 non-Muslims. They enjoyed immunities from *öşr*, *avarız-ı divaniyye*, *tekalif-i örfiyye* (for Muslims) and from *cizye*, *ispence*, *avarız-ı divaniyye*, *tekalif-i örfiyye* and *şakka* (for non-Muslims), and their occupations together with their immunities were to pass to their sons.<sup>26</sup> *Öşr* and *cizye* were taxes prescribed by Islamic law and custom as an annual tax to be

collected from all Muslim (*öşr*) and non-Muslim (*cizye*) subjects in the empire. Exemption from these taxes was granted only in rare cases to a limited number of persons.<sup>27</sup> The high degree of exemption they enjoyed seems to have led many others to claim the same status, causing conflict among the *reaya*. Indeed, 13 persons from the above group of hunters were accused of becoming hunters only to avoid taxation. They refused the accusation.<sup>28</sup>

There were other groups among the ordinary *reaya* with special duties such as rice cultivation, mining, hemp growing or salt making. In the 15th century, these constituted the majority of the tax-exempt groups enjoying wide tax immunities. In the 16th century, the immunities they enjoyed were reduced to *avarız* levies or, only in some limited cases, to total or partial exemption from *raiyyet rüsumu*.<sup>29</sup> In one case, the entire inhabitants of a village engaged in salt production in 1717 (H. 1129) and in another case, two non-Muslims supplied the state with hemp and other necessary goods in 1722 (H.1134), in return for certain tax leniencies. The former group were exempted from *cizye*, *avarız-ı divaniyye* and *tekalif-i örfiyye*<sup>30</sup> while the latter were immune from paying *avarız-ı divaniyye*, *tekalif-i örfiyye*, *sürsat* (the obligation that

saadet-makrûnu virdim ve buyurdum ki mezbûr bir nefer Şahin zahiri zimmi badel yevm varub bağçe-i hassaya tabi müceddeden sayyad-ı mahi olub ruz-ı merre sayd cylediği sagir ve kebir mahileri mutad-ı kadim üzere sair mücellimler gibi hassa bostancıbaşı olanlar marifetiyle kabza memur olanlara beher yevm eda ve teslim idüb hizmetde kusuru olmaya zikr olunan hizmeti ve ruz-ı merre virdiği mahiler mukabelesinde avarız-ı divaniyye ve tekalif-i örfiyye ve şakkadan ve masdariye ve kul ve cariye resminden ve ağrablarından ve istiridye kabuğundan ve sefinesinden ve kılıç ve kalkan balığından ve dalyan ve kartiyesinden ve sagir ve kebir sayd cylediği mahiler resminden ve kazma ve kürkç ve kürkç ve ordu tekalifinden ve fiçı ve tulum ve kazgan betermesinden ve dahi kendi bağından hasıl olan şire resminden ve halkoz mutalebesinden ve cizyeden ve oğulları ve hizmetkarları asesbaşı ve subaşı ve muhtesib ve yasakçı ve acemi oğlanı teklifinden ve otlak ve saman biçmekden ve beklemekden ve kendüye münasib mekukat ve melbusat ve meşrubata müdahale olunmaktan ve bac taleb olunmaktan ve evlerinc ve ahurlarına askeri ve ehl-i örf taifesi kondurulmayub ve rencide idirilmekden ve balık emirleri müdahalesinden ve iktiza hascibi ile gitdiği yollarda tebdil-i came ve kisve cyledikde bindiği atına ve üzerinde olan alat-ı harbiye ve yanında olan hizmetkarlarına müdahale olunmayub kendüye münasib samur kalpağa ve sarı mestci ve pabucuna dahl ve taarruz idirülmeyüb dahi kendüsi mürd oldukda hizmet-i mezburenin edasına kadir çrşed evladına virülüb ahire virilmeye şöyle bileler alamet-i şerife itimad kılalar tahriren fi 12 zilkade-i şerife sene 1115". İEMİB No: 87.

<sup>27</sup> *Cizye* or poll-tax was collected on a household basis until 1691. After this date, collection of *cizye* was overturned, for reasons of partly religious and partly fiscal, and replaced by a new method of collection on the basis of individual receipts which every adult non-Muslim male would be expected to renew annually. In the mean time, most of the exemptions were abolished and previously exempted groups and persons became liable to pay it except such persons as female head of households and persons who have physical discrepancies. The *cizye* tax was collected by the *maktu'* system of collection which by then became widespread. On *cizye*, see Boris Christoff Nedkoff, "Osmanlı İmparatorlugunda Cizye (Bas Vergisi)", translated by Sinasi Altundag, *Belleten*, VIII, 32 (1944), pp. 599-652; Halil İnalçık, "Djizye", *Encyclopedia of Islam*, Second Edition; Daniel S. Goffman, "The Maktu' System and the Jewish Community of Sixteenth Century Safed: A Study of Two Documents from the Ottoman Archives", *Osmanlı Araştırmaları*, 3(1982), pp. 81-90. Machiel Kiel, "Remarks on the Administration of the Poll Tax (*cizye*) in the Ottoman Balkans and the Value of Poll tax Registers (*cizye defterleri*) for Demographic Research", *Etudes Balkaniques*, 4(1990), pp. 70-104.

<sup>28</sup> "Bu kulları merhum Sultan Mehmed Han Gazi'nin Çorlu gaziliğinde reayası olub sultanım seferden geldükde fukara kulların ahvalerin ilam cylediler ki bizim aramızda on üç kişi doğancı olub padişahımızın teklifin çekmemek için doğancı oldular buyurdunuz gibi İstanbula geleler deyüb buyurdum virdüdüz ki layıkıyla doğancı oldular saadetli başın için elin ayağın tozuna yüz sürüyü geldik ahvalimizi görsin zira ki sair fukara reaya kulların anların tekalifin kimesne çekemez lakin bunlar doğancı olub cümle fukara reaya kulların perakende olmak mukarrerdir zira incesi dahi ayak üzerinde durup doğancı olmaları mukarrerdir baki ferman sultanımındır". İEMİB, No: 24.

<sup>29</sup> Tax exempted groups with special status were found in all parts of Anatolia in the 16th century. For the case of rice and hemp growers in the province of Canik, see Mehmet Öz, *Canik Sancağı*, pp. 52-55. On the rice growing and rice growers, see Halil İnalçık, "Rice Cultivation and Çeltükçi Reaya System in the Ottoman Empire", *Turcica*, XIV(1982), pp. 69-141.

<sup>30</sup> İEMİB, No:112.

<sup>21</sup> İEMİB, No: 1, 2 and 16.

<sup>22</sup> "Bir vecihle yarar ve duasından istifade olunmağa kabil kimesne olub". İEMİB, No: 1.

<sup>23</sup> Rifa'at Abou El-Haj, *Formation of the Modern State, The Ottoman Empire Sixteenth to Eighteenth Centuries*, State University of New York Press, Albany 1991, p. 19.

<sup>24</sup> The related part of the document goes as follows: "Rahiblerinden ve kendi ibadetleri ile meşgul olanlarından harac alınmaya gâmet çekdirilmeye .... ve başları harac için dahi haddinden ziyade teklif edilmeye". İEMİB, No: 31. The obligations of Christian monks and priests were expected to fulfill are cited explicitly in the law book of Ebussuud. See Düzdağ, *Şeyhülislam Ebussuud Efendi Fetvaları*, s. 103-104.

<sup>25</sup> For the statuses of these kinds of persons in the Karahisar and Canik regions, see Fatma Acun, *Ottoman Administration in the Sancak of Karahisar-ı Şarki, An Analysis Based on Tahrir Defters (1485-1569)*, Ph.D Thesis, University of Birmingham, Birmingham 1994, pp. 97-98. Mehmet Öz, *XV ve XVI. Yüzyıllarda Canik Sancağı*, Ankara 1999, pp. 52-55.

<sup>26</sup> Documents related to royal hunters are İEMİB No: 18, 24, 29, 75, 74, 70, 71, 76, 87 and 142. The most covering of them concerning the fisherman reads as follows: "Nefs-i nefis-i hümayunum için ruz-ı merre balık tutturmak üzere chem ve elzem olmağın işbu darcende-i ferman-ı hümayun Şahin zahiri zimmi balıkçı ve hassa sayyad-ı mahi tayin ve müceddeden müsellemlik virülüb mahalline kayd ve yedine muafiyet beratı virilmek babında iftihar ül emacid vel ckarım bil fiil hassa bostancı Ali-dame mecidihu-arz ve ilam itmegin mucebince şurutile sayyad-ı mahi ve müsellemler tayin idüb işbu 1115 senesi Şevvalinin selhi gününde müceddeden yedine bu berat-ı hümayun-u

required the *reaya* to bring and sell their goods at specific locations), and other similar dues.<sup>31</sup> The degree of exemption was probably related to the importance of the services provided by these groups.

In addition, there are also groups employed as servants (*hizmetkar*). As we know from other examples, they were expected to serve in certain areas such as the fortresses and hemp estates.<sup>32</sup> In a single case found in the documents examined it was cited that a number of people (exact number is not indicated) claimed that they were appointed to serve in certain villages and quarters of the province of Bolu, in return for certain tax exemptions. The number of claimants was, however, found disproportionately high, and an investigation was then conducted to assess the number of persons needed for the service. After the investigation, only 12 persons from two villages were found adequate and they were appointed as servants with some tax immunities.<sup>33</sup> Although this example is about a single incident, it is very representative of the case of avoiding taxation on the part of the *reaya* in the early part of the 18th century.

By far the largest group consisted of those who were assigned to ensure the security and maintenance of roads, passes, bridges, fortresses, ports, stables (*ahır*), storehouses (*anbar*), straw-lofts (*samanlık*) and the meadows belonging to the state. They were appointed in groups of 10 to 120 persons. As these services were mostly related to transport and security, the people expected to perform them were employed from all parts of the Empire. The degree of exemption enjoyed by them was all the same: exemption from *avarız* and *tekalif* dues which became burdensome for the *reaya* in the 17th century. The most prominent feature of these groups is that they consisted of large numbers of people: in one case, the entire inhabitants of 16 villages in the province of Trabzon were appointed to maintain bridges (*köprücü*) and guard passes (*derbendci*).<sup>34</sup> These services seem to have been the most common way of being granted exemption.

The case of a group of sons of conquerors (*evlad-ı fatihan*) is also interesting: they were living in the *kaza* of Vodina in the province of Selanik, where the amount of arable land was not sufficient. The state sympathised with their unfavourable circumstances and appointed them as pass guards and navigators. For over one hundred and twenty years (since about 1587) they continued to perform these services. However, their status as guards and navigators was abolished in 1707 (H. 1119) and they were registered as ordinary *reaya* liable to pay all regular dues. They in turn claimed that they were unable to bear the burden of taxes and demanded the re-introduction of the previous tax exempted status.<sup>35</sup> Although we do not know whether their

<sup>31</sup> The part of the document concerning the immunities goes as follows: "Nefs-i Ahyolu kasabası reayası tuzcular olub miriye külli nefaları olub hizmetleri mukabelesinde avarız-ı divaniyye, tekalif-i örfiyye ve şakka ve sürsat ve iştirâ ve tekalif-i saire talebiyle rencide olunmamak üzere yedlerinde müteaddid evamir-i şerifleri olub 1114 senesinde tahir ve muafiyetleri ibka olduğu derkenar olunmuştur." İEMİB, No: 106.

<sup>32</sup> A group of 60 non-Muslims were employed to serve the non-Muslim householders living in the fortress of Giresun, most of whom were widows. The entry related to them goes as follows: "Cemaat-i hizmetkaran-ı gebran-i nefis-i kal'a-i Giresun ... mezkurlar haricden gelüb Giresun kal'asının kadimi kafirlerine hizmet idüb mütemekkin olmuştur", Tahrir Defteri No: 52, pp. 607-608.

<sup>33</sup> İEMİB No: 65.

<sup>34</sup> "Bu fukaralar Trabzon kazasına tabi on altı karyenin ahalisi olub bizler derbendci ve köprücü olub". İEMİB No: 77.

<sup>35</sup> "Der-i devlet mekine arz-ı dai-i kemine budur ki, Kasaba-i Vodina'da sakin olan Müslimin ba-cemihim bu dailerine gelüb şöyle ilam-ı hal eylediler ki kasabamız Taş ahurı mahalde vaki olub ziraat ve hırsat idcek aramız olmağla hallerimize merhameten selatin-i maziyye derbend bağlayub 120 seneden mütevaciz kasabamız muaf ve müsellemler olub mukabelesinde hazine-i padişahiye imrar ve kılavuz ve bekçi virirdik evlad-ı fatihan tahririne memur

demand was met, their case is very illustrative of the changing policy of taxation from the 16th through the 18th centuries: the state was becoming increasingly concerned with unearthing all the taxable resources.

In the face of this policy, the ordinary subject sought ways of avoiding taxation-so much so that some people even resorted to false claims. To give but one example, several non-Muslim *reaya* living near the river Vardar in the province of Üsküb unregistered the names of the original up keepers and, in their place, registered their own names as the new up keepers of the bridge. Upon hearing of the assumption of their services by false claimants, the original up keepers applied to the Sultan to restore their status.<sup>36</sup>

In some cases, tax exemptions were used as a tool to control the vagabond *reaya* who were not attached to any fief holder. A group of 72 persons were appointed to the maintenance of an inn (*menzil*) near Adana province, which was on the pilgrim route but had been left unattended for some time. The *reaya* in question were settled there, and once again the *menzil* started to serve pilgrims and travellers. In return, they were exempted from *avarız-ı divaniyye* and *tekalif-i şakka*.<sup>37</sup>

Finally, exemptions were granted for reasons of expediency or generosity. Loyalty was the main factor in this. The entire non-Muslim inhabitants of a total of 55 sub provinces in various places in the Balkans, such as Üsküb, Vılçıtrin, Dokakin, Ohri, Avlonya and Yanbolu, were immune from paying *avarız*, *nüzül* and *sürsat*. They were also not to be disturbed by the state officials with excessive claims.<sup>38</sup> This generosity stemmed from the concerns for the security

olanlar kasabamıza 6 nfer piyade kayıd ve tahir itmeler ile bedeliyye edasında kemal mercede usretlerimiz var iken bi lütfullah-ı taala piyade ref olunub ve lakin mukabelesinde hane vaz olunur ise biz fukara ve züafadan olmağla perakende olmamız emr-i mukarrer olmağın kema fi's-sabık derbend olub hazine-i padişahiye imrar ve kılavuz ve bekçi virmek üzere muaf ve müsellemler olmak ricasıyla ahvalimiz der-ade ilam idivir deyü ishah etmeleriyile vaki ü hal bi'l-tazaru vel inha paye-i scrir-i alaya arz ve ilam olundı baki emr u ferman men lehü'l- emrindir". İEMİB No: 128.

<sup>36</sup> "Köprülü kazasında nehr-i Vardar-ı Kebir üzerinde mebnî Ebu'l-feth Sultan Mehmed Han cisrinin tamir ve termimi hizmetine tayin ve bu mukabelede muaf kayıd olundukları mukayyed iken köprüde sakin bazı zimmiler biz sizin köprücü kaydınızı ref idürüb yerinize köprü hizmetine tayin olunduk deyü rencideden hali olmamalarıle ahiri müdahale itdimemek için istiday-ı merhamet iderler derkanarı mucbince emr-i şerif tahriri babında ferman devletlü saadetlü sultanım hazretlerindir der liva-ı Üsküb, sene 1131". İEMİB No: 81.

<sup>37</sup> İEMİB No: 109.

<sup>38</sup> The part related to exemptions in the rescript (*hüküm*) by the Sultan reads as follows: "Seferler mütemadi ve kesret-i tekalif sebebi ile reaya'ya zulm ve teaddi olunduğı sem'-i hümayunuma ilka ve izz-i huzur -i padişahanemce inha olmağla kaza-ı mezburda olan chl-i zimmet chl-i harbile muvafat ve muvafakat ve chl-i harb canibine asla meyl ve inhırafları olmayub ol havalide muhafaza ve cihada memur olan vüzeray-ı ızam ve mir-i miran ve ümeray-ı kiramın din-i mübin hizmetinde rey ve münasib gördükleri üzere sadakat ve istikamette bulunmak şartıyla işbu 1101 senesi ibtidasında bade'l- yevm kaza-ı mezburun chl-i zimmeti hukuk-ı şer'iyye olan cizye ve harac-ı araziden mada avarız ve nüzül ve bedel-i sürsat tekliflerinden muaf ve müsellemler ve nüfus ve emvallerinde amenin olmaları babında hatt-ı hümayun-ı şevket makrunumla ferman-ı alıanım sadır olmuştur buyurdum ki vusul buldukda bu babda hatt-ı hümayun-ı şevket makrunumla sadır olan ferman-ı celilü'l-kadrim mucbince amel idüb dahi kaza-ı mezburda olan chl-i zimmeti chl-i harb ile muvafat ve muvafakat ve chl-i harb canibine asla meyl ve inhırafları olmayub ol havalide muhafaza ve cihada memur olan vüzeray-ı ızam ve mir-i miran ve ümeray-ı kiramın din-i mübin hizmetinde rey ve münasib gördükleri üzere sadakat ve istikamette oldukça 1101 senesi ibtidasından bade'l- yevm kaza-ı mezburun chl-i zimmeti hukuk-ı şer'iyye olan cizye ve harac-ı araziden mada avarız ve nüzül ve bedel-i sürsat tekliflerinden muaf ve müsellemler ve nüfus ve emvallerinden amenin olub ol havalide muhafaza ve cihada memur vüzeray-ı ızam ve mir-i miran ve ümeray-ı kiram taraflarından dahi kendileri için zahire ve vecen min el- vücu' bir nesne talb ve teklif olunmayub mademki reaya taifsinin hıyanetleri zuhur itmeyüb sadakat ve istikamette sabit-kadem oldukça asude-i hal ve müreffih üal olalar bu babda hatt-ı hümayun-ı şevket makrunumla varid olan emr-i şerifimin mazmun-ı münifi ile amel olasın şöyle bilesin ve bade'n-nazar bu hükm-i hümayunumu reaya-ı mezburdan yedlerinde ibka idüb alamet-i şerife itimad kılasın". İEMİB, No: 31, p. 1.

of the territories in the Balkans. The date of the exemption (1689) coincides with the years following the second siege of Vienna (1683), where the Ottomans suffered a great defeat. The following years were the times of continuing wars in the European front. Securing the loyalty of the non-Muslim subjects of these areas was, therefore, an important matter.

### Exemptions Granted in Times of Need

Confronted with the increasing amount of taxes, the taxpayers had a number of options in seeking to limit or even avoid the payment. The availability of various strategies of partial or non-payment depended on the attitude of the authorities, local or otherwise, on the nature of the administration, and also, as we shall see, on the local circumstances. These strategies altogether represent the local responses to taxation which will be examined below.

The introduction of the *maktu* system, by which taxes were determined in lump sums and their distribution and collection entrusted to local authorities, led to a dependence on the local authorities.<sup>39</sup> Within this system, the amount of *avarız* tax was not fixed, but was subject to changes according to the state's needs, which meant that each time the tax was levied, the sum required by the state had to be established first, and then, assessment had to be made of all *avarız hanes* to determine the sum to be paid by each individual unit (*avarız hanesi*). This task was performed by the local *kadis* who frequently demanded bribes from the local inhabitants to refrain from exaggerating the number of *avarız hanes*.<sup>40</sup>

The taxes causing discontent among the subjects were those that were perceived to unfairly burden the poor and whose administration was in the hands of professional tax registrars. Incidents of the abuses by those who were responsible for registration (*muharrir*) by over-assessing the amounts and rates of taxes to be collected are well known in the history of the Ottoman taxation of the 17th and 18th centuries. The *reaya*, unable to bear the heavy burden of taxes, appealed to the Sultan to ease their tax load. The Sultan usually decided in their favour and, in most cases, the decision was taken to lift the unlawful impositions by the local authorities or tax collectors, and the previous tax rate was restored.<sup>41</sup>

The process of the assessment of *avarız* taxes is also particularly noteworthy for understanding the attitudes of the central administration towards granting partial or total exemp-

<sup>39</sup> The system of *maktu* was introduced as a measure to fight with the increasing state deficit. Its advantages included ease of tax collection, voluntary cooperation by the tax paying community stability and predictability of the assessment through population fluctuation and elimination of middlemen who took a share of the state's revenues. The disadvantages involved a loss of central control, a lowered revenue when population increased and an incomplete payments in a period of population decline. İnalçık, "Military and Fiscal Transformation", p. 313. Darling, *Revenue Rising*, p. 105. On the other hand, contrary to general assumption, not all of the taxes were handled by the system of *maktu*: E.g. the taxes of no-Muslim communities were usually assessed by means of actual count. In some cases only part of a village was assessed by the *maktu* system while the remaining households were assessed individually. Darling, *Revenue Rising*, p. 104.

<sup>40</sup> İnalçık, "Military and Fiscal Transformation", pp. 315-317. On the assessment of *cizye* by *maktu* among the Jewish population of Safed, see Goffman, "The Maktu System", pp. 83-87.

<sup>41</sup> Examples of these are as follows: "Karye-i mezbure muharrir-i sabık Abdullah Efendi zamanında kayd olunan 9,5 *avarız hanesine* tahammülümüz yoğ iken saniyyen muharrir Ebu Bekir Efendi zamanında halimize merhamet olunmamağla ahali-i merkume perakende ve perişan olub hala mevcut olan beş nefer reaya ol mikdar haneve tahammülümüz olmamıştır". İEMİB, No: 62. "Karye-i mezburenin 4 hane ve 1 rub hanesi olub bi-emrillah-i taala taun vaki olub ve bundan maada memerr-i nas olmağla chl-i seferin taaddilerinden naşi ahalisi perişan ve perakende olmağın ol mikdar hancin tekalifini edaya bir vechile kudretimiz kalmayub". İEMİB, No: 54.

tion.<sup>42</sup> As indicated above, the taxation procedure in the period under investigation involved more of the local conditions.<sup>43</sup> The amount of *avarız* tax to be paid by the inhabitants of an area was usually the result of hard bargaining between the central government and the local inhabitants, who usually claimed that the amount demanded was beyond their means to pay. Some even abandoned their villages to avoid the payment. Still, the state demanded the full payment of the fugitives' share in taxes from those who stayed behind. The remaining households were clearly unable to bear the whole tax load and demanded leniencies. The central government, well aware of the fact that the *avarız* taxes constituted onerous impositions on the subject, usually agreed to reduce *avarız hanes* 1, 2 to 4 units.<sup>44</sup>

The central administration was, in some incidents, agreed to non-payment of a certain kind of *avarız-ı divaniyye* taxes, which included the levy of provisions for the sustenance of the army (*nüzül*), a sum of money paid in lieu of services or payments in kind (*bedel*), obligation of the reaya to bring and sell his goods at specific locations (*sürsat*), and emergency tax levied in cash (*avarız akçesi*). For instance, the inhabitants of the sub-province of Yanya were granted immunity from the payment of *nüzül* in 1689 (H. 1101), on the account that they were so impoverished and grieved (*reaya fukarasının halleri mükedder olmağın*). They had already performed the obligation of joining the army and served well in the expedition. So, they were granted exemption from the payment of *nüzül*.<sup>45</sup> About a century earlier, in 1596 (H. 1005), inhabitants of a village in the same sub-province of Yanya had been exempted from *tekalif-i şakka* and the units of their *avarız hanes* were reduced for the reasons of the barrenness of their village and the intensity of campaigns.<sup>46</sup>

Similarly, dervishes living in a convent in İstanbul were too poor to bear the tax demanded upon the accession of the Sultan (*resm-i cülus*) so they appealed for exemption.<sup>47</sup> *Avarız*, *nüzül*, *bedel-i nüzül* and *bedel-i sürsat* were among the taxes lifted totally or reduced to a payable degree to ease the burden of taxation from various individuals.<sup>48</sup>

<sup>42</sup> The existence of *avarız* is known as early as the reign of Murad I (1362-1389). The *avarız* appears an irregular cash tax collected in times of need until the end of the sixteenth century. It then became regular in the seventeenth century and collected from all subjects of the empire. On *avarız* in general, see İlmer Lütfi Barkan, "Avarız", *İslam Ansiklopedisi*, İzlet, "Avarız ve Cizye Defterleri", pp. 33-50.

<sup>43</sup> Such conditions as the abuses of tax administrators, *celali* risings, epidemics, earthquake and desire to pay taxes at a lower rate certainly reduced the number of people liable to taxation and constituted the reasons for a new registration. On this, see Oktay İzlet, "Avarız ve Cizye Defterleri", pp. 38-40.

<sup>44</sup> The following petition is a typical example of the demands for tax reduction: "Karye-i mezburenin yalnız 1.5 *avarız hanesi* olub lakin fakr-u faka sebebi ile reayası firar ve terk-i diyar idüb yalnız iki nefer kimesneden gayri reayası kalmamıştır cyle olsa zikr olunan 1,5 hancin 1 hanesi furi nihade olunmak lazım gelirse bizim dahi bir vechile tahammüle iktidarımız olmayub terk-i diyar itememiz mukarrerdir ahvalimizi vukuu üzere der-i devlete ilam idüvir deyü ilham cyledikleri ecilden chali-i vukufdan tefahhus olundukda fi'l-vaki karye ahalisi fakr-u faka sebebi ile firar ve terk-i diyar idüb zikr olunan yalnız iki nefer kimesneden gayri reayası kalmamıştır deyü haber virdüklerinden bu fakirin kemaycnbagi malumu olmağın zikr olunan 1,5 hancin 1 hanesi mevkufat defterinden furi nihade olunub nisf hancden taleb olunmak üzere ferman-ı şerif inayet buyrulmak ricasına paye-i scrir-i alaya arz olundu baki ferman ve lütuf ve ihsan der addindir". İEMİB, No: 37.

<sup>45</sup> İEMİB, No: 30.

<sup>46</sup> İEMİB, No: 69.

<sup>47</sup> İEMİB, No: 33.

<sup>48</sup> "Medine-i Haleb'de Soykta Ali mahallesii sükkanından Abdurrahman bin Ataullah ve Ramazan bin Mehmed ve Üveys bin Mustafa ve Mustafa bin el-Hac Emir mahalle-i mezburda sakin oldukları 4 bab mülk büyütları üzerinc hin-i tahrirde kendii isimleri ile üç evsat ve bir edna itibari hanc-i *avarız* kayd olunub lakin hala büyütları mezbure haraba müşerref ve mezburlar dahi fukaradan olub *avarız* edasına takat ve iktidarları olmamağla merahim-i aliyye-i şehriyiden mezburenin *avarız* ve *bedel-i nüzülleri* afv ve furi nihade buyrulmak ricasına paye-i scrir-i alaya arz

Beside these, total exemptions were also granted due to retirement, various illnesses or old age. Even though there is no example of such exemptions among these documents, they can however be found in the *tahrir* registers.<sup>49</sup>

The worsening of local circumstances seems indeed to have been the most influential and frequently used way of claiming leniencies from the state. The most frequently pronounced reasons are poverty, desertion of a village by its inhabitants, barrenness of their villages and finally, particular misfortunes such as visitations of plague or crop failures.<sup>50</sup> In the documents studied, two or three of these unfavourable circumstances were cited together, which may be seen as illustrative of the characteristic responses of those seeking to limit their payment of taxation. They are indicative of the worsening conditions of the ordinary *reaya* faced with the payment of increasing amounts of taxes and the fulfilment of various obligatory duties. Appeals made on these accounts through the law were readily met with positive response, and total or partial exemptions were granted according to the circumstances.

The examples in this category clearly show that during the seventeenth and eighteenth centuries, although the state was increasingly concerned with the maximization of revenues, it was also well aware of the fact that over-taxation would cause deprivation of the tax paying population, and would result in a greater loss in revenues in the longer term. Behind this behaviour of the state also lies the idea of just rule-meaning the protection of the *reaya* against the abuses of provincial administrators.<sup>51</sup>

## Conclusion

The Ottoman state underwent a radical transformation in the period between the late 16th and the 18th century. This transformation occurred in the competitive environment of the European state systems and in response to domestic dynamics which were not solely financial. It was a transformation in response to a constantly transforming political, social, economic and military environment. This environment made some forms of transformation more successful than others. This study has sought to demonstrate the study of tax exemptions as a means of exploring this process.

One particular area of transformation was the transition from an established and stable system of tax collection to a situation in which fixed rules were no longer applied and maxi-

mization of revenues became the sole concern of the state. The state did not refrain from granting tax immunities, a long tradition practised since the establishment of the empire. There are, however, no statistics to make meaningful comparisons between the periods. Still, the following conclusions can be drawn from the above study.

In the period investigated, people were granted exemptions because of their noble lineage or of special functions they performed in the administration of the Empire, such as providing rare skills and security in locations near an important frontier, or of evident necessity: extreme hardship resulting from natural disaster, epidemics and physical imperfections.

Briefly stated tax exemptions and privileges can be said to have been granted with the aim of:

1. Securing the loyalty of their subjects either indirectly by granting exemptions and privileges to influential groups such as *sadat*, or directly to ordinary individuals such as the inhabitants of the various sub-provinces in the Balkans.

2. Ensuring the supply of essential goods and rare skills, and providing services such as security and maintenance of roads, mountain passes, bridges, fortresses, ports, stables, storehouses, straw-lofts and the *miri* fields that belonged to the state.

3. Ensuring a sustainable income in the longer term by providing short-term relief to those who were, for some reason, unable to pay all the taxes. They also seem to have kept in mind some idea of just rule.

From the number of people involved and the level of exemption granted, it can be concluded that during this period of two centuries, the priority of the Ottomans seems to be ensuring the availability of essential goods, services and rare skills. Taxation strategies developed by the state do not appear to favour one group over another. Put differently, the state does not seem to tax particular social groups or persons heavily or lightly. The rates and amounts of taxes expected to be paid by the tax exempt *reaya* were based on their economic means. On the whole, the state seems to have adopted a balanced attitude towards its subjects, by including as many people as possible from various groups in society among the tax-paying populace. As to the nature and coverage of the exemptions, total exemption was granted only to certain persons in exceptional circumstances, e.g. to the royal hunters. The most common way of granting immunities included exemption from certain kind of taxes for certain periods and application of reduced tax rate.

The above documentation and the complex problems caused by the changes of the period under consideration make any absolute conclusions very suspect, however. Some effort has been made to resolve these problems sufficiently to permit utilisation of such documents. More detailed examination from a comparative perspective is needed to have a deeper understanding of Ottoman society in transformation. In the case of tax-exempt groups, there is certainly a need for a statistical analysis of these groups, examining their relationships to the wider society and their distribution over time and space.

olundu baki ferman der adlindir harrere fil yevmi's-sani aşer min Muharremü'l-haram sene işrin ve mic ve elf". İEMİB, No: 123. For a similar example, see İEMİB, No: 45.

<sup>49</sup> These people recorded in the *tahrir* registers as elderly (*pir-i fani*), the crippled (*meşluc*), the blind (*a'ma*). For the statuses of these kind of people in the Canik area, see Öz, *Canik Sancağı*, p. 56.

<sup>50</sup> Examples of these are as follows: "Kazamız fakirü'-hal ve mükedder hallerimiz olmağla". İEMİB, No: 36; "Mukaddema vaki olan seferler takribiyle kesret tekalifden". İEMİB, No: 63; "Sarayık nam karye fukaraları bil cümle meclis-i şer'i hatırda bast-ı makal ve ilam-ı ahval idüb bizim karyemizin üzeri bir kaya olub bir kaç seneden berü tekalifin kesret-i vefretinden naşi nicemiz perakende ve perişan ve nicemiz mutabbahen vefat idüb bizler dahi fakirü'l-hal olmağla bil cümle perakende ve perişan olmamız emr-i mukarrerdir". İEMİB, No: 56; "Karye-i mezbur sengistan olduğundan". İEMİB, No: 69; "Muharrir Ebu Bekir Efendi zamanında halimizce merhamet olunmamağla ahali-i merkume perakende ve perişan olub". İEMİB, No: 62. "Tekalifin kesretinden ve yol üzere olduğumuzdan ekserimiz perakende ve perişan olub bakilerimiz dahi geçen sene taun-ı ekberde fevt olmağın halleri ziyade zaif olmuştur". İEMİB, No: 57.

<sup>51</sup> Halil İnalcık, "State and Ideology Under the Sulcyman I", *The Middle East and Balkans Under the Ottoman Rule, Essays on Economy and Society*, Bloomington 1993, p. 72.