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Stanford J. Shaw

THE NINETEENTH-CENTURY OTTOMAN TAX REFORMS AND REVENUE SYSTEM

One of the most significant, but unstudied, aspects of the reforms accomplished in the Ottoman Empire during the nineteenth century under the leadership of the Tanzimat statesmen and of Sultan Abd ul-Hamid II was a radical transformation of the traditional Ottoman tax structure and the introduction of the system that has remained in force, with relatively few changes, to the present day, at least in the Republic of Turkey.

The tax system inherited by the Tanzimat was basically that developed during the sixteenth century in accordance with traditional Islamic financial practices. The bulk of the Treasury's revenues came from the produce of the land, which was subjected to the traditional tithe (*öşür*, pl. *âşâr*), the collection of which was assigned in financial units (*mukata'a*) to holders of the Ottoman equivalents of fiefs (*timâr*) and tax farms (*iltizam*), and supplemented by some ninety additional excise taxes (*tekâlif-i örfiye*), which were added to provide additional revenues both to the state treasury and to its collectors. Since there were no municipal organizations *per se*, urban dwellers, particularly those of Istanbul, were spared many types of taxes, paying instead the traditional market dues (*ihtisab resmî*) and customs duties imposed on goods imported and exported from the Empire as well as passing from one place to another within its boundaries. Finally, all non-Muslims able to pay, in town and country alike, were subjected to the head tax (*cizye*) imposed in return for their protection by the Sultan, retention of their traditional laws and customs within the autonomous *millet*s, and exemption from military service. Exemptions to state taxes also were often granted to religious foundations (*vakıf*, pl. *evkaf*), private property owners, and certain villages and districts in return for their performance of special services, like providing labor for neighboring fortifications, roads, or forests, or men for the army and navy.

The main financial goals of the Tanzimat reformers involved shifting the tax burden from the land to urban wealth, supplanting indirect with direct tax collection by salaried agents of the state, replacing the excise taxes, which were levied mainly on households and land plots regardless of ability to pay, and abolishing many of the historic exemptions which had been granted over the centuries.

Tax reform was a very long and difficult process. The Tanzimat tax reforms actually were started late in the reign of Mahmud II when after introducing a number of urban excise taxes on shops and small factories to finance his new Mansure army (1826), he subsequently abolished them along with the urban market taxes and most of the rural excise taxes, ordering cadastral surveys of property values and income throughout the Empire so that the remaining taxes could be assessed entirely according to ability to pay (8 August 1838/16 Cemazi I 1254). The surveys, however, had only begun in the districts of Bursa and Gallipoli when he died, so significant tax reform really had to await the Tanzimat, as did so many other reforms he had planned.

The basic aims of the Tanzimat in the field of taxation were declared in an order issued on 23 February 1838 (19 Zilkade 1255). All the traditional taxes imposed in the name of the Şeriat were abolished with the exception of the head tax on sheep and other animals (*ağnam resmi*/sheep tax) and the head tax on non-Muslims (*cizye*). A tithe of exactly one-tenth of the value was established as the sole tax on all produce of the land. At the same time, in place of the market tax (*ihtisab*) and the urban excise taxes, merchants and artisans were to be subjected to a profits tax (*temettu' vergisi*) according to their revenue and ability to pay, with the new systems being imposed in each city and province as soon as the cadastres begun in Mahmud's time were completed. In addition, and perhaps most important of all, all these taxes were to be collected by salaried agents of the state called *muhassils*. Measures were very quickly taken to put these new regulations into effect, as the census and cadastre takers spread out around the countryside and the *muhassils* followed.¹

The new urban taxes were imposed and collected reasonably well, and their regularity and relation to income generally stimulated trade and commerce. But in the countryside the new system just did not work. Surveying was not too difficult a problem, and within a fairly short time cadastres sufficient for tax purposes were available in the major agricultural centers. Enforcement, however, was another problem. There simply were not enough new bureaucrats willing and able to act as *muhassils*, turning all their collections over to the Treasury and simply accepting a salary. The tax farmers had by now become businessmen, and such an arrangement certainly was not profitable to them. So they hung back and watched the few *muhassils* who were sent out fail badly, owing both to the tremendous burdens that were imposed on them and to their lack of local connections and knowledge. *Âşâr* tax revenues fell badly in 1840, forcing the Treasury to reimpose the tax farm system, giving two-year rights to collect taxes in specific *mukata'as* to those who promised the highest return to the state in auctions held in the provincial and *sancak* capitals.² This system just restored the old problems that the Tanzimat had attempted to correct,

¹ Baş Vekalet Arşivi (henceforth referred to as BVA), Kanun-u Kalemiye register, Muhtelif 38, pp. 1-5.

² BVA, Buyruldu IV, 40, Cemazi I 1262.

however, with the tax farmers attempting simply to collect as much money as possible from the cultivators, by legal and illegal means, in order to recoup the amounts of their bids and make a profit before their two-year terms were up. The state therefore was compelled to resort to a novel device never before tried, the issuance of paper money (*kaime-i mutebere*), issued with the backing of 160,000 gold pieces held in the Treasury in order to raise sufficient money to meet current expenses (1840). In 1842 a second issue was put out, largely replacing the original notes with ones offering interest to those who held them as bonds for long periods of time. At the same time, to increase the revenues from the tax farms, a decree was issued in 1847 authorizing their assignment for five years at a time, in the hope that this would encourage the tax farmers to consider the long-term interests of the lands under their jurisdiction, avoiding overtaxation to keep the cultivators on the land and preserve a steady rate of cultivation. In return for the long terms, usually given without auctions, the tax farmers were required to agree to a number of provisions introduced to protect the cultivators: they had to loan the latter funds to buy agricultural tools and animals at interest rates not exceeding 1 percent. They could not force the cultivators to pay their taxes before the harvests came in, whenever that might be, and they had to evaluate crops turned over for tax payments in kind at the normal market rates in force in their localities. Only if tax farmers willing to accept these conditions could not be found could the farms be given out for shorter terms.¹

While it thus proved impossible to eliminate the tax farmers in the early years of the Tanzimat, with the force provided by the new provincial armies as well as the new administrative system, the new tax system was imposed, and the peasants were protected from its worst consequences to a far greater extent than before. In addition, an effort was made to expropriate fief and foundation villages and include them among the state lands, and thus subject to the regular tax system, with the timariotes and foundation administrators in return being retired on life pensions. This was, of course, a very slow process, hindered not only by the opposition of the former holders but also by the state's inability to replace them with either salaried officials or tax farmers for long periods of time, but by the end of the century it was largely complete, adding considerably to the Treasury's revenues, although the pensions paid in return comprised a considerable burden for some time.²

In addition, the other traditional taxes retained from before the Tanzimat were standardized in accordance with its basic principles, so that they provided considerably more revenue than before. The sheep tax (*ağnam*

¹ BVA, Cevdet Maliye 10658, 12 Rebi II 1265; Irade, Meclis-i Vala 5609, 23 Zilhicce 1267; Meclis-Vala 7366, 11 Zilkade 1267; Irade Dahiliye 13563, 24 Safar 1267.

² BVA, Kanun-i Kalemiye register, Muhtelif 38, pp. 5-8, 97, 29 Safar 1258, 11 Şaban 1243; Irade, Meclis-i Vala 19710, 27 Receb 1262; Irades on the confiscation of fiefs also were issued on 14 Cemazi II 1265 and 25 Cemazi I 1267, but copies have not yet been found.

resmi) had been traditionally levied in kind, at the *ösür* rate of one head in ten (called the *ondalık* [one in ten] for the needs of the palace or the army, with the remainder collected in cash by tax farmers or fief holders at a rate of one fortieth the money value of the sheep, as evaluated locally, and with all animals included except those used directly in agricultural labor and transport. As with the land and urban taxes, however, the basic *ondalık* had been supplemented with numerous additional impositions over the century, some of the most famous of which were the *ağıl* (sheepfold) and *çit* (fence) taxes, which were collected together with the basic charge, the *geçit* (passageway) tax imposed on owners of flocks that had to pass through key transit points or across bridges, the *bâc-ı ağnam*, consisting of one fortieth of the value of sheep sold at markets, *kassabhane* (slaughterhouse) taxes on sheep slaughtered at public facilities, grazing taxes (called *otlak* and *yaylak*) imposed when the sheep grazed on public or private pasture lands, and the like.

The initial reform in the sheep tax was made by Mahmud II, who ordered that the basic tax be paid only in kind, to provide for the needs of the new Mansure army, with the tax now being administered by the Chief Butcher (Kasabbaşı) of the army. The Tanzimat went on to abolish all the extra taxes, replacing them with an all-encompassing rate of five kuruş per head basic tax, with the tax farmers replaced by state collectors called *mubaşirs*, who in addition to their salaries were entitled to collect 20 paras additional per head as their personal fee, to encourage them to count the flocks without regard to any bribes that might be offered by the owners. On the whole the new tax was introduced and enforced with little opposition, particularly in those places where the value of sheep and other animals was high, and the flat rate essentially lowered the former tax, which varied according to value. But in places where sheep prices were low and the new tax essentially raised the rate, there was some opposition.

The head taxes (*cizye*) imposed on non-Muslims had traditionally been collected by male heads of households, in annual impositions divided into three classes according to wealth and ability to pay, set at 48, 24, and 12 dirhems, respectively, with all poor persons, single or widowed women, children, and religious persons exempted along with the aged and the infirm. The tax had been regularized according to the Ottoman system by Fazıl Mustafa Paşa in 1592, when the amounts owed had been set at 3,600 akçes annually for the rich, 1,800 for those of middle income, and 900 for the least able, with additional sums of 10, 8, and 4 paras also being collected in addition to the canonical amount to provide for 'costs of collection'. As time went on, the right to collect the *cizye* in individual localities was organized into *mukata'as* and given out to tax farmers, who imposed additional irregular taxes of various sorts in the same way as they did in other areas of finance. Mahmud II again began the effort to rationalize the system in the nineteenth century, ordering in 1830 that only the legal impositions be collected, but also legalizing the collection of additional

rates of 2, 1, and 0.5 kuruş per taxpayer to pay for 'costs of collection', and smaller sums to be given to the census takers and local town authorities to provide for their expenses. The acceptance of the various minor impositions, however, essentially encouraged the tax farmers and their collectors to add their own illegal taxes as well, so finally in 1833 a single tax of 60, 30, and 15 kuruş, respectively, from the three classes was imposed, with all other impositions prohibited. The tax farm system remained, however, until it was abolished in 1839, with the *millet* leaders now being made fully responsible for collecting the taxes and turning them over to state officials, first to the *muhassils* and then to other agents sent directly by the Treasury.

While the tax farmers continued to administer the tithe, the other taxes were levied and collected largely by agents of the government, and with the addition of the properties taken from the foundations and fiefs, the Treasury had enough revenue to care for most of the expenditures created by the reforms. But at times even this was not enough, compelling it to issue new bonds (*kaime*) in 1848, thus building up a fairly substantial annual debt owed to pay the interest to the bondholders, most of whom still resided within the Empire.

The Crimean War made the situation much worse. The cost of Ottoman participation, as well as of caring for the allied troops stationed on Ottoman territory, created a burden that was far in excess of its normal revenues, stimulating the Treasury to turn to a series of financial measures which, while successful at the moment, eventually undermined the Empire's financial stability and seriously threatened its very existence by 1876. Efforts were made to solve the immediate cash flow problem by taking over the tax farms as their five-year terms came to an end, administering them through salaried *muhassils* (1852-5), with the tax farmers who retained their holdings increasing their remittances in cash and promising to make payments also in kind to meet the needs of the army for foodstuffs. But the *muhassils* were not much more efficient or effective now than they had been earlier, while the tax farmers seem to have used the situation to retain a larger proportion of their collections for themselves than they had before the war. The government therefore was compelled to issue a fourth series of bonds in 1852, largely under the name *Iane-i Umumiye* (Public Assistance), compelling most bureaucrats and merchants to devote specific portions of their salaries to their purchase, ostensibly to retire some of the paper money and bonds previously issued, but in fact simply to pay for current war expenses. In addition, two famous Galata moneylenders, Leon and Baltazzi, created a new bank, the Istanbul Bank, specifically to provide loans to the government to meet its internal obligations. At the same time, in 1856, the Ottoman Bank was established, largely with English capital, for the same purpose, providing the government with large foreign loans in order to help it meet its current expenses and to cover deficits in the annual budget. This inaugurated a series of foreign and domestic loans through the next decade which solved the immediate financial problems, but left the state hopelessly in debt.

Immediately following the war, the government's first step to solve its financial problems was to restore the tax farm system once again for all tithe collections, with a new regulation (20 December 1855/11 Rebi II 1272) which remained essentially in force through the remainder of the Tanzimat and into the reign of Abd ul-Hamid II. Efforts once again were made to control the tax farmers, this time by shortening their terms to one or two years, on the theory that they could best be controlled by forcing them to reapply for their holdings at short regular intervals. To prevent them from developing power in the localities which they might use to evade the law, the tax farm *mukata'as* were reduced to the size of individual villages, and individual tax farmers were prohibited from holding villages in adjacent *sancaks*.¹

But as usual the ingenuity and perseverance of the tax farmers prevailed, and the new system worked no better than the old. With the short terms, they once again worked to collect as much money as possible, by all means, before their terms expired. And within a short time the wealthier tax farmers were able to build up holdings encompassing entire *sancaks* and even sections of provinces, subfarming their holdings in turn at the *sancak*, *kaza*, and village levels, thus creating a hierarchy of financial middlemen, all maintaining themselves very nicely at the expense of both Treasury and cultivators.² Treasury revenues therefore continued to be inadequate, and in 1858 Reşid Paşa was compelled to accept a new foreign loan, but only with the understanding that he would reform Ottoman finances and also cash in most of the paper money and bonds which, in response to the financial situation, were rapidly losing their value and undermining the financial credibility of the state. It was at this time, it should be noted, that in response to the financial helplessness of the Ottoman government, the foreign creditors were able to force it to accept conditions of interest and discount which ultimately compelled it to pay as much as 60 percent interest on this loan alone, a process that was followed with depressing regularity in the years that followed.

THE CADASTRAL SYSTEM

Strenuous efforts were now made to reform the internal financial structure to gain more revenues so that onerous loans of this kind would not be needed in the future. Starting in 1858 and continuing through the Grand Vezirate of Fuad Paşa (1861-3), a series of measures were introduced with these aims in mind. First and foremost, late in 1858 a new cadastral regulation was issued establishing a separate Tahrir-i Emlak Nezareti (Department of Land Cadastre) to organize a completely new survey of land and property around the Empire. Under its direction, cadastral commissions were organized in each province

¹ BVA, Irade, Meclis-i Vala 9828, 27 Rebi II 1269; Meclis-i Vala 13897, 5 Cemazi II 1271; Meclis-i Mahsus 232, 21 Rebi II 1272.

² BVA, Irade, Meclis-i Mahsus 532, Zilhicce 1274.

under the supervision of its governor and under the chairmanship of the provincial treasurer with members coming from both the bureaucracy and local notables. These commissions went with the census experts into the cities, towns, and countryside to set down every plot of land, measure by measure, stating in registers how each plot was used, the value of each building and urban cultivated plot, the identity and status of each individual and what his occupation and income were and then giving the individual a tax population receipt (*vergi nüfus tezkeresi*) which served both as an identity card and as an indication of what his tax obligation would be in the future. This system established a connection between census, individual identity, and tax obligations which was to remain thereafter in the Empire and in the Turkish Republic. The new cadastral system was first carried out successfully in the *sancaks* of Bursa and Janina in 1858 and 1859, and then on the basis of its experience a new and somewhat revised regulation was issued extending the cadastre to all the other provinces,¹ with the exception of Erzurum, Bağdad, Basra, Tripoli of Libya, Yemen, and the Hicaz, whose surveys were not in fact finished, and the new tax systems introduced, until 1907 and 1908.

THE PROPERTY TAX

On the basis of the cadastre, an entirely new property tax (*arazi ve müsakafat vergisi*/land and dwellings tax) of 0.4 percent (4 kuruş per value of 1,000) was imposed on all cultivated land (*arazi*), urban land plots (*arsa*), and buildings (*musakkafat*), whether used for dwelling on the part of the owner or rented out, with an additional tax of 4 percent being added for all rental income deriving from such holdings, all of which had never before been subjected to state taxes.² These regulations remained in force for some twenty years, raising a considerable amount of revenue, not only for the state Treasury but also for the municipalities which, as they finally were organized, were allowed to keep small shares for themselves. But there were some abuses, particularly with dwelling owners registering rented houses in their own names in order to avoid payment of the rental tax, so finally in 1880/1297 the law was adjusted to provide a tax of 0.4 percent on houses occupied by their owners up to the relatively minimal value of 1,000 kuruş, with all other dwellings, whether occupied by the owners themselves or rented out paying 0.8 percent of the value, thus making the name of registration immaterial and compelling property owners to pay the same

¹ The Tapu Nizamname/Cadastral Regulation of 8 Cemazi II 1275/13 January 1859 can be found in George Young, *Corps de droit ottoman: recueil des codes, lois, règlements, ordonnances et actes les plus importants du droit intérieur, et d'études sur le droit coutumier de l'Empire ottoman* (7 vols.; Oxford, 1905–1906), VI, 93–100; *Düstur*¹, I, 200–8; BVA, Irade, Meclis-i Mahsus, 886.

² The regulation was issued on 15 Receb 1277/27 January 1861, the instructions as to its enforcement on 18 Cemazi II 1277/2 January 1861; BVA, Irade, Meclis-i Mahsus 910.

tax whether they lived in the buildings or not.¹ The only changes made in this tax thereafter were increases in the rates, with the basic taxes going up to 0.5 percent for buildings worth up to 20,000 kuruş, 0.8 percent for those over that value, and a new 1 percent tax imposed on buildings used for industry or trade or on lands that were idle, and thus providing no *öşür* (tithe) income to the state.² It should be noted that from its inception the property tax was collected directly by bureaucrats of the Ministry of Finance, with the assistance of the municipal tax departments, so that none of the problems experienced with the land taxes ever diminished this revenue, making it an important new source of income for the state and spreading the burden to the towns and cities for the first time.

THE PROFITS TAX

A profits tax (*temettu' vergisi*) was imposed as early as 1839, but it never was strictly enforced since the original Tanzimat cadastre included information only on individual wealth, not annual profits, so a small wealth tax of 0.1 percent was imposed in the major cities and used mostly for municipal expenses cared for by the state. But the new cadastre carried out between 1858 and 1860 included information not only on individual wealth but also on annual profits (*temettu*), making possible a real tax on the profits earned by individuals in trade, commerce, and industry for the first time. The rate was set initially at 3 percent when it was first introduced in 1860, and subsequently raised to 4 percent in 1878. In 1886 it was increased to 5 percent and was also applied to salaries and wages for the first time, thus making it a true income tax.³ A much more complicated series of rates, depending on the type of income, was introduced during the Young Turk period. All foreign subjects were exempted from payment of this tax, even for profits and income earned in the Ottoman Empire as a result of the Capitulations agreements, and while efforts at times were made to include cultivators for the income that they made from participation in trade and industry, these usually were unsuccessful, and they continued to be excluded.

THE CULTIVATION TAX

The tithe continued to be the most important single state revenue under the new system, but efforts made to limit the powers and revenues of the tax farmers were largely unsuccessful. In 1860 an effort was made to appease the

¹ BVA, Irade, Meclis-i Mahsus 3074, 5 Safar 1297.

² BVA, Irade, Meclis-i Mahsus 4063, 3 Cemazi II 1305; Nizamat, II, 82; Young, VI, 120-123.

³ BVA, Irade, Meclis-i Mahsus 2606, 17 Cemazi II 1294; *Düstur*¹, IV, 810-2; Meclis-i Mahsus, 3084, 5 Rebi I 1297; Young, VI, 120-3; Nizamat, II, 82; Meclis-i Mahsus, 3827, 4063, 2942.

European Powers by eliminating the tax farms in Rumeli, replacing them with a system which compelled local notables to collect the tax, remitting to the Treasury the average annual tithe collection paid previously from their districts during the preceding five years, and keeping the remainder for themselves as profit. For all practical purposes, this was the tax-farm system under another name, the only difference being that it was carried out by local notables instead of by outside businessmen. The tithe continued to be given out to tax farmers in the old way in Anatolia and in some areas of Rumeli which could not be administered under the new system.¹ The system, however, simply did not work in Rumeli, so starting in 1866 its tithe revenues again were auctioned off to tax farmers, although in an effort to limit the resulting abuses, the auctions were carried out in Istanbul by the Ministry of Finance rather than locally.² Under the *vilayet* system imposed starting in 1868, the assignment of the tax farms was turned over to the provincial governors in the hope that their local knowledge and power would enable them to regulate the system better than the central government could, with special efforts being made to give them to local notables rather than to businessmen from outside.

It was only following the accession of Abd ul-Hamid II that the tax farms were definitively abolished by a law passed by the Parliament (24 April 1877), with a new Department of Cultivation and Sheep Tax (*Aşar ve Ağnam Emaneti*) established with its own hierarchy of bureaucrats to replace them.³ But even then opposition of the large landowners caused considerable delay before the new system could be established all over the Empire late in the reign of Abd ul-Hamid II.

THE SHEEP TAX

The basic Tanzimat reforms for the sheep tax (*ağnam resmi*) were introduced in 1856–7. The tax as it had been established traditionally and continued in the early Tanzimat period had been basically an imposition on capital rather than on income, since it was levied in the form of a set amount per head regardless of size or weight or whether or not the animal was to be sold. Now the tax was altered to relate to the value of each animal, according to local market conditions as determined by the village councils of elders. Each council was supposed to figure how much revenue could be secured from the milk or wool of a sheep or goat in its area during a year and to send the findings off to the Ministry of Finance in Istanbul, where it gathered all the information and set the tax per head in each district according to the revenues that were expected.

¹ BVA, Irade, Dahiliye 31455, 1 Ramazan 1277; Meclis-i Mahsus 1270, 23 Zilhicce 1280.

² *Düstur*¹, II, 41; BVA Meclis-i Tanzimat I, 48, VII, 132–44, 20 Rebi I 1288; *Düstur*¹, III, 243, 268.

³ BVA, Meclis-i Mahsus, 2554, 10 Rebi II 1294; Meclis-i Mahsus 3084, 5 Rebi I 1287; Meclis-i Mahsus 3077, 4 Safar 1297; *Düstur*¹, II, 41, 49, IV, 804.

In general, taxes were set at 10 percent of the annual revenue expected from each sheep or goat in Edirne and the Danube Province, 3·5 percent in the Rumeli provinces of Thessaloniki, Seroz, and Drama, 2·5 percent in the districts of Vidin, Tirnova, Üsküp, and Prizren, 2 percent in the areas of Kesriye, Ohrid, and western Anatolia, and 1·5 percent in the remainder of Anatolia and the Arab provinces.¹ The system thus established remained in force thereafter, with empire-wide revenue increases being added to meet various expenditures in 1872, 1896, 1897, and 1898, and with the tax farmers being replaced by government collectors in 1877, as already noted.

THE MILITARY SERVICE TAXES

According to the traditional Ottoman system, non-Muslims were subjected to the head tax (*cizye*) in lieu of military service, and all Muslims when called had to serve in the armed forces. But the *timar* regulations specified that if their holders died and the eldest son was too young to serve, he could send a personal substitute (soldier) or, as time went on, provide money with which a substitute could be procured, with the latter provision gradually opening the door for *timar* holders who were unable or unwilling to serve paying instead a regular substitution tax. Under the new conscription system established originally by Mahmud II in 1838 and then reformed by the Tanzimat a decade later, with the sole exception of those living in the exempted cities of Istanbul and the Holy Cities, all Muslim subjects of the Sultan aged from 20 to 40 were required to serve at least five years (20–24) as active soldiers in the Nizamiye army, two years (24–26) in the active reserves (*ihdiyat*), seven years (26–32) in the inactive reserves (*redif*), and an additional eight years (32–40) in the local defense forces (*mustahfiz*), subject to regular training and to calls to service in emergencies. This was supposed to provide an active army of 150,000 men, with 60,000 in the active reserve, 190,000 in the inactive reserve, and 300,000 in the local defense forces. While Mahmud II allowed the conscripts to provide personal substitutes if they wished (*bedl-i şahsi*), the basic Tanzimat conscription law of 1845 allowed this to be paid in cash, with the amount being set at 150 Ottoman gold pieces every time each man was called, the tax thus collected being called the *bedl-i nakdi-i askeri* (military service payment). This obligation was altered somewhat in May 1871 when it was specified that those who chose to avoid personal service in this way had to be wealthy enough to raise the money without selling their property or plots of land, thus discouraging poorer families from selling their lands and becoming laborers for the wealthy simply to rescue their sons from the army. Those who did make the payment in this way still were obligated to serve in the reserves. But they then were allowed to substitute men or money for this service as well until they reached the age of 30, with the

¹ BVA, Irade, Meclis-i Vala 13897, 4 Cemazi II 1271; Meclis-i Mahsus 1190, 17 Saban 1280.

actual tax imposed in lieu of service in the active army or the reserves set at 100 Ottoman liras, a sum that was subsequently reduced to 75 liras in 1873 and 50 liras in 1871 to make it possible for poorer families also to take advantage of the provision.¹

In the new Military Conscription Law introduced by Abd ul-Hamid II in 1885, the system was partly abolished in the sense that each man who wished to substitute money for service could do so only after training for three months with the nearest military unit, after which he then was allowed to pay 50 Ottoman gold pieces to avoid every subsequent callup.²

In the meantime, an entirely separate arrangement was made for non-Muslims. The head tax (*cizye*) always had been considered to be their financial substitute for military service, so its continuation in the nineteenth century was not seen to be anything unusual, particularly now that Muslims were able to buy their way out in the same way, with only the tax farm for the collection of *cizye* being replaced by *millet* collection after 1839. But the Reform ferman of 1856 specifically promised equality to non-Muslims, and this meant equality in liability for military service as well as in entry to schools and government positions. Neither Muslims nor non-Muslims, however, wanted the latter to serve in the army, the former because of the long-standing tradition by which Christians and Jews were not allowed to bear arms in a Muslim state, the latter because they preferred the more profitable lives of civilians. So since in any case the Porte had promised the powers to end the *cizye* as a distinctive and discriminatory tax, it was abolished and replaced by a simple military service tax (*bedl-i askeri*) which was imposed only on those non-Muslims who were liable for conscription under the law. According to the law, one out of every 180 subjects of army age had to serve, meaning, according to the census reports of the time which specified that there were about three million non-Muslims of age, that 16,666 of them were liable, each of whom was charged 50 liras, the same tax imposed on Muslims, for exemption from service. As the total population of the Empire increased during the Tanzimat, the ratio of young men needed for the army was reduced to one out of every 135 men which, with the relative increase of Muslims to non-Muslims, left only 12,500 of the latter liable in the later years of the Tanzimat. Rather than actually picking out the men who were to pay the tax in order to avoid service, the tax was in fact apportioned among all non-Muslim males between the ages of 20 and 40, but in order to ease the burden on them and spread it more widely among the entire non-Muslim male population, the age limits were widened for them to from 15 to 75 by a special decree in 1875,³ leaving each man paying between 5 and 7

¹ BVA, Irade, Dahiliye 45606, 15 Cemazi II 1289; Kanunname-i Askeri, IV, 10, 17, 46; Meclis-i Mahsus 1663, 21 Zilhicce 1287; Irade, Dahiliye 43884, 8 Safar 1288; 15 Cemazi II, 1289; Irade, Dahiliye 47558, 23 Safar 1291.

² BVA, Meclis-i Mahsus 3669, 16 Muharrem 1304; Young, II, 396-402.

³ *Düstur*¹, IV, 431, 857.

piasters annually through the remainder of the century. Collections were made by the *millet*s themselves until 1887, when special commissions were organized at the *kaza* level in response to complaints from non-Muslims that the *millet* leaders were using the tax to enrich themselves at the expense of the state.¹ Finally, immediately after the restoration of the Constitution (1909), military service in person was made an obligation for all subjects regardless of religion or *millet*, so both military conscription taxes were abolished.

ROAD LABOR TAXES

During the early days of the Ottoman Empire major roads were built by the state at the expense of the Treasury, while local roads were constructed by the fief holders and tax farmers, mainly by forced labor which they were able to impose on the cultivators living nearby through law and tradition. Certain villages, particularly those settled by the Turkomans and Yörüks in Anatolia and Rumelia, supplied the army with men who did nothing but build and repair roads and dig ditches, in return for which they and their entire villages were exempted from all taxes. But once the conquests ended and Treasury revenues therefore were limited, there was no longer sufficient money to support even the construction and the repair of the main roads, while the breakdown of the *timar* system left no one to organize the villagers to repair roads, leading to a general decline of the entire system in the seventeenth and eighteenth centuries. What essential repairs were made were organized locally by the *kadis*, and also to a lesser extent by the *sancak beys* and governors, who levied various *örfi* taxes on villagers living nearby as well as on those using the roads to provide for the expenses involved. As time went on, however, most of these became regular taxes, levied annually along with the other *örfi* impositions regardless of whether roads were being repaired or not. For the most part they were turned over to tax farmers, who simply set themselves up at strategic places along the road, in mountain passes, at narrow points along rivers and the like, collecting far more than they were legally entitled to do in return for allowing the travelers or merchants to pass, and thus imposing a considerable burden on internal trade as well as on travel. Foreign merchants were exempted from most of these taxes by terms of the Capitulations, but Ottoman subjects continued to pay them except when they lived in villages that performed special services like caring for bridges, water lines, and irrigation systems and received exemptions from all customary taxes in return.

These road taxes were included among the customary taxes that were abolished during the early years of the Tanzimat, with the Treasury assuming the entire cost of road maintenance and construction. But as the state's financial difficulties increased, there was insufficient money for such purposes, and the roads deteriorated. So finally in July 1867 an Irade was issued ordering the

¹ BVA, Irade, Meclis-i Mahsus 4063, 8 Cemazi I 1305.

establishment of Public Benefit banks (Menafi Sandıkları) in each province, with revenues coming from small supplementary taxes imposed on the tithe as well as from lending out their funds to cultivators at reasonable but not excessive rates of interest. Their money was used for paving roads, repairing bridges, building local schools, and the like, on the model of a similar institution introduced somewhat earlier by Midhat Paşa while he was governor of Niş.¹ This in itself was not enough, however, to pay for hired workers on the roads, so in the Road Construction Regulation of 1869, every male subject between the ages of 16 and 60 was required to work on roads and bridges in his area at least four days every year, or twenty days every five years, providing his own animals and other beasts of burden, and their food. Only the residents of the large cities of the Empire, the provinces that were not yet surveyed, priests, teachers, and old and infirm persons were exempted from what was, essentially a restored *corvée*.² Each village administrative council was given the power to set the time and place of the labor required of each individual or group of village residents, and the duty to make certain that no one was required to do more than his obligation or that no local agriculture and business was injured in the process. Those who failed to work their full quotas during each five-year period were subjected to penalties up to twice the regular amount during the subsequent period, while those who worked in excess of the stated amount were allowed to deduct that service from their subsequent obligation. No one could be forced to work any further than twelve hours' travel from his home without a special ferman issued by the Porte. All costs of equipment and transportation were paid by the Public Benefit banks, which were taken over by the Agricultural Bank (Ziraat Bankası) when it was established by 1887, and then by the Treasury after 1907. Men always were allowed to provide personal substitutes, but they were not allowed to substitute cash until 1889, when the labor obligation was entirely abolished and replaced by cash payments required from all males in the provinces ages 18–60, at a rate of 3 or 4 kuruş per day for service which was now valued at twenty-five days every five years or five days per year.³ Soon afterward the residents of Istanbul and the other exempted provinces also were subjected to the same tax, on the grounds that the maintenance of roads in the Empire was of benefit to them as well as to those most immediately affected.

¹ BVA, Irade, Meclis-i Vala 25822, 18 Safar 1284.

² 18 Cemazi II 1286; BVA, Irade, Meclis-i Vala 25822, 18 Safar 1284, Meclis-i Tanzimat 247, 5 Cemazi I 1286.

³ BVA, Nizam, IV, 55; Irade, Meclis-i Mahsus, 4706, 28 Cemazi II 1207, Meclis-i Mahsus 4795, 18 Şevval 1307.

THE MINING TAX

The basic Şariat regulation allowing the state Treasury to take one-fifth of the produce of all mines in the Empire was retained, with the mines on state lands also being managed either directly by paid state agents or through tax farmers. By the Land Law of 1858, all newly discovered mines belonged to the state, regardless of who held possession of the land on which they were located, but the state did have to pay compensation if the exploitation of the mine prevented the land owner from fully exploiting the territory for agricultural purposes. Mining operations were codified for the first time in a regulation issued in July 1861, which provided that all mines belonging to the state could be assigned by ferman to private concessionaires whose obligation in return varied according to the wealth of the mine and the amount they were able to extract, in addition to fixed annual fees of between 1,000 and 1,500 kuruş in return for the permits.¹ It was supplanted in April 1869 by a new regulation based largely on the French Mining Law of 1810, which divided all mines into three categories, basic mines (*maaden-i asliye*), surface mines (*maaden-i sathiye*), and stone quarries (*taş ocakları*), with the concessionaires being required to provide from 1 percent of the minerals extracted from basic mines to 5 percent of the other two according to the difficulty and expense of extraction and the profits to be derived from the result, in addition to annual fees imposed for the permit and land rental.² This in turn was supplanted by a new regulation in August 1887, which established a Department of Mines (Maaden Nezareti) in the Ministry of Public Works and allowed it to award mining concessions for terms from 40 to 99 years, with the tax on extracts being raised to as much as 20 percent where it was easy to accomplish and the ore was in large concentrations. The operators in turn were allowed to deduct all costs of smelting the ore and transporting it to factories or ports before paying the tax. For all mines on private or foundation land, the state continued to collect one-fifth of the product for itself, with the remainder going to the owners or their agents.³

THE STAMP TAX

One of the most fruitful of all the sources of revenue invented during the Tanzimat period was the tax applied to all documents involved with governmental or commercial business. The stamp tax (*damga resmi*) was originally imposed by the Treasury in return for the insignia (*alamet*) or embossed stamp

¹ BVA, Tanzimat, III, 14; Irade, Meclis-i Vala 13.

² *Düstur*¹, III, 318; BVA, Meclis-i Tanzimat, 201; Irade Meclis-i Mahsus 1517.

³ *Düstur*¹, V, 886; BVA, Nizam, II, 323; Young, VI, 17; Yıldız Archives 47/43 kism 37; BVA, Meclis-i Mahsus 3927; for separate regulations for the rock quarries, dated 24 Rebi I 1305, see Nizam, II, 29; *Düstur*¹, V, 971; Meclis-i Mahsus 4022.

(*soğuk damga*) affixed by the *muhtesib* or other officials on Ottoman-manufactured textiles and on other goods indicating their source and quality, or for the stamp of purity (*ayar damgası*) stamped by the Mint on articles made of gold or silver. The tax was assessed according to the value of the goods in question, generally one fortieth (1 para per kuruş), and their sale or exchange was prohibited if they lacked this certificate of quality. It was considered to be one of the *ihtisab* revenues, and was abolished along with them in 1839.¹ In addition, there had always been fees (*harc*) charged for the issuance of ferman, salary documents, and the like by officials and official bodies, but these also had been abolished at the same time.

It was not long, however, before the Men of the Tanzimat invented new stamp duties, as part of the state's continued right to supervise commercial activities, in order to raise the revenues needed to finance the reforms. On 22 May 1845, the Treasury printed a series of official blank papers embossed with stamped seals of different values (*damgali varaka-i sahiha*/stamped legal documents), which had to be used for all commercial and legal documents and contracts except for judicial decrees (*ilâm*) and opinions (*hüccet*) issued by the religious courts. A printed tariff required documents concerning certain kinds of transactions to bear stamps of specific amounts, from 20 paras to 150 kuruş, according to the value of the matter in question, while other transactions and matters, not involving any sum of money, simply were taxed at four graduated rates, according to their nature, from 30 paras to 3 kuruş. For the former, called the relative tax (*nisbi damga*), transactions with values less than 100 kuruş were exempt, those worth 100–1,000 kuruş, had to be on documents bearing the tax seal of 20 paras, those worth 1,000–2,000 kuruş required a 1 kuruş document, and so forth, up to 150,000 kuruş and over, which used the 150 kuruş paper. No matter could be taken to court or enforced legally unless it was entered on such a document, and the sale of the latter was entrusted entirely to the local financial officials (*mal müdürü*) already stationed in the *kazas* and towns to help the provincial officials make the annual tax collections.²

The new system spread fairly quickly throughout the Empire, but there were two major problems. There were not enough financial officials available for merchants and others to secure the documents easily and quickly, and documents of certain denominations were often not available, making it difficult, or even impossible, to make many transactions or sign contracts in a legal way. As a result, on 15 October 1852, the system was modified. Private merchants were now allowed to sell the stamped papers, and they were encouraged to do so and to keep all the necessary denominations in stock by a regulation which allowed them to charge extra fees of 1 para per kuruş (i.e., one-fortieth of the value) to their customers, except in Istanbul where, because of the tremendous numbers of documents required, the sellers were restricted to profits of one-hundredth of

¹ BVA, Buyruldu, II, 144.

² BVA, Irade, Dahiliye 5210, 3 Cemazi I 1261.

the value. In addition, the upper limit was raised to transactions of 500,000 kuruş, with each 50,000 above the old 150,000 limit being charged an additional 50 kuruş tax, so that papers of sixty-nine denominations now had to be available to provide for all eventualities.¹ The supply difficulties now were ended, money-lenders and tobacconists in particular stocked the new documents and were provided with major new sources of revenue, helping them rise as a significant element of the new urban middle class which was emerging in the Ottoman Empire.

The system was, in fact, so successful, and the Treasury was receiving so much money as the Ottoman commercial system itself expanded, that in order to make it a major revenue to balance the new budget which he was creating Fuad Paşa reorganized and expanded it in a completely new regulation (the Stamp Tax Regulation/*Resm-i Damğa Nizamnamesi*) issued on 2 September 1861. The exemption on Şeriat court proclamations was ended, and the transactions requiring the use of stamped documents now were divided into four categories for rate purposes:

(1) Contracts and receipts for loans, commercial transactions, the organization of companies and insurance, and all documents presented to state courts and administrative councils:

(2) Contracts, receipts, petitions, and other documents presented to Ottoman government treasuries and departments or to individual financial or administrative officials.

(3) All documents issued by the Şeriat courts.

(4) Documents issued by legislative, judicial, and administrative councils, trade courts, and government departments giving decisions on particular matters (with the individual thus paying the tax in order to receive the decision).

Again for documents involving money or value, there was a relative (*nisbi*) tax starting at 20 paras and adding 1 kuruş for every 2,500 kuruş of value, while for other matters, there were specific documents valued at from 20 paras to 10 kuruş. If a commercial paper or contract was presented on a document which was not stamped in this way, a monetary penalty (*ceza-i nakdi*) of three times the required stamp value was applied for it to be legalized, or 3 percent of the original value in certain cases. At the same time a separate Stamp Tax Department (*Damga Müdüriyet*) was created for the first time in the Treasury to organize the printing and distribution of the papers as well as to supervise the enforcement of the law.²

The new organization was budgeted to provide almost 19 million kuruş, or 13 percent of the entire state revenues in Fuad's first budget, for 1278/1861-2, but it produced little more than two-thirds of that amount, mainly because the categories specified in the law were general enough that many merchants were

¹ BVA, Irade, Dahiliye 4, 12 Muharrem 1272; Irade, Meclis-i Vala 15679, 5 Zilhicce 1272; Irade, Meclis-i Vala 15247, 3 Receb 1272.

² 21 Rebi I 1278, *Düstur*¹, II, 89-107.

able to avoid the obligation altogether, particularly for matters such as manifestos and other documents involved in maritime trade. In addition, it was felt that the revenue could be increased if it were administered independently instead of being within the already gigantic bureaucracy of the Ministry of Finance, and that costs could be cut if the tax were applied through the sale of stamps which could be affixed to any document, instead of through the sale of the documents themselves. So on 2 December 1873 a new regulation was issued to provide for these changes. A new Excise Tax Department (*Rusumat Emaneti*) was organized outside the Ministry of Finance to administer it as well as all revenues received from customs, spirits, and state monopolies on items such as salt and tobacco. Now a very detailed tariff was included to list all kinds of commercial activities that had to be cared for on stamped paper, including not only maritime trade but also all stock shares issued by corporations, bank checks and receipts, newspapers, and public broadsides issued by theaters and other groups, more or less the same categories that remain in force to the present day. Transactions involving sums less than 100 kuruş, previously exempted, now were included. Tax stamps were provided for and were printed by the postal administration at cost. The general tariffs remained the same as before, except for the stocks and bonds of foreign companies traded in Istanbul, which were taxed at 1 percent of their total value, a substantial amount indeed. Penalty provisions were also broadened to include not only the person who offered a document without a stamp but also the one who accepted it.¹ The tax stamp revenue now increased rapidly, to over 41 million kuruş in the next year alone, over 20 percent of the total revenues of the Treasury, and while it subsequently declined somewhat owing to the political confusion and wars that preceded and followed Abd ul-Hamid's rise to the throne, it remained a significant element in the budget thereafter, although soon afterward it was included in the state revenues assigned to the Public Debt Commission to pay off the Empire's foreign indebtedness.

The next major change made in the Stamp Tax regulations came in July 1881, when the proportionate tax imposed on transactions of value was changed to 10 paras for amounts up to 100 kuruş, 20 paras for those up to 1,000 kuruş, 40 paras up to 2,000 kuruş, and thereafter 1 kuruş for every 2,000 kuruş value or fraction thereof up to 10,000 kuruş, 2.5 kuruş for every 5,000 kuruş value up to 100,000 kuruş, and 5 kuruş for every 10,000 kuruş value above that amount, with twenty-six varieties of tax stamps now being printed to meet all possibilities. In addition, foreign exchange, payroll, and accounting receipts also were taxed for the first time.² The basic system then remained about the same during the last years of the Empire and into the Republican

¹ *Düstur*¹, III, 302; BVA, *Irade Hariciye* 15617, 28 Ramazan 1290; Buyruldu III, 87, 106-7.

² *Düstur*¹, *Zeyl* III, 103-12; BVA, *Meclis-i Tanzimat*, VII, 218-26; *Meclis-i Mahsus* 3309.

period, supplying about 20 percent of the state's revenues, while the only changes that were made were in the actual rates charged for each category.

FEES

As with the *ihtisab* and *örfi* taxes that were abolished and then revived in the form of stamp taxes, so also were the fees (*harc*) charged by officials in return for the issuance of *fermans*, salary tickets, and other government documents, and by judges and their assistants in return for judicial and registration documents, abolished as part of the *örfi* taxes in 1839 only to reappear soon afterward owing to the Treasury's need for as much money as possible.

1. Religious court fees (*mahâkim harcları*). Despite the legal abolition of such fees, the religious judges continued to apply and collect them, for their own profit, following the institution of the Tanzimat until 1854, when a series of regulations were issued to organize the hierarchy of *kadis* and *naibs* as well as to regulate their fees and determine what proportion of them should be turned over to the Treasury. The fees now were fixed at 1 para per kuruş (one fortieth of the value involved) for all judicial judgments (called *hüküm* or *ilâm*), paid by the losing parties, 1 para per kuruş for matters with values up to 20,000 kuruş and 1 per cent of the value for greater amounts in return for the issuance of documents (*sened*) notarizing legal possession or ownership by virtue of listings in the court records, for cash settlements between disputing parties, 1 para per kuruş for values up to 20,000 kuruş and 1 percent of the excess, to be shared by both parties, and the same 1 para per kuruş for all other matters, from the losers in cases not involving money, from those registering documents of marriage and divorce, and the like, while all other fees and charges were prohibited.¹ All fees had to be turned over to the state Treasury, since the judges and their assistants now were made salaried employees of the state. In fact, though, they normally were allowed to keep approximately half of their collections to supplement their revenues, with the state receiving the other half. This system remained in force with little change through the remainder of the Empire and into the Republic, until the religious courts were abolished altogether.

2. Secular court fees (*mahakim-i nizamiye harcları*). The fees in the secular courts were specified in the regulations issued for their organization on 25 April 1869 (13 Muharrem 1286);² and supplanted by new regulations on 10 August 1870 (11 Cemazi I 1287),³ 11 January 1872 (end Şeval 1288),⁴ and

¹ *Düstur*¹, I, 315, 321, II, 721, V, 1055; BVA, Meclis-i Vala 9409, 21 Safar 1269; Meclis-i Tanzimat, II, 54-6, 8 Cemazi II 1279.

² BVA, Meclis-i Tanzimat, II, 216-20, Meclis-i Mahsus 1519.

³ BVA, Meclis-i Tanzimat, II, 315-19.

⁴ BVA, Meclis-i Tanzimat, III, 88-90; *Düstur*¹, I, 352-7; Grégoire Aristarchi Bey, *Législation ottomane, ou recueil des lois, règlements, ordonnances, traités, capitulations et autres documents officiels de l'Empire ottoman* (7 vols.; Constantinople, 1873-88), II, 289-304.

11 June 1879 (19 Cemazi II 1296).¹ Two kinds of fees were imposed in both the civil (*mehakim-i hukukiye*) and criminal (*mehakim-i cezaiye*) courts: fixed charges for each document or petition that was transferred or certified (*havale*) or registered in the records of the court (*kayıt*) for summons to call witnesses to appear in cases in primary courts, 5 kuruş each, in appeals courts (*istinaf*), 10 kuruş, and in the higher appeals court, 20 kuruş; and then there were charges proportionate to the value of cases being decided: 10 kuruş for amounts up to 500 kuruş, 20 for 500 to 1,000 kuruş, 40 kuruş for 1,000–2,000 kuruş, 60 kuruş for 2,000–3,000, 100 for 3,000–5,000, and for additional amounts, 20 kuruş more for every 1,000 kuruş of value.² In addition, persons convicted in the criminal courts had to pay fees to the court in proportion to the prison penalties imposed on them, 25 kuruş for sentences up to one week, 50 kuruş for a week to a month, 75 kuruş for one to three months, 150 kuruş from three months to a year, 200 kuruş for sentences of temporary banishment within the Empire, 300 kuruş for sentences of hard labor (*kürek*) or temporary confinement in provincial fortresses (*kalebend*), and 350 kuruş for sentences involving execution, permanent exile at hard labor, or permanent imprisonment in one of the provincial forts.

3. Trade court fees (*mahakim-i ticaret harcları*). The fees in the trade courts were established in special tariffs published on 14 June 1864 for Ottoman subjects, and on 21 February 1871 for foreigners, with quite different rates for each group. When decrees were issued involving fines, Ottoman subjects had to pay 2 percent of the fine in addition to paying the court fine, while foreigners paid only 1 percent. The fixed charges were the same for both, however, generally 10 kuruş for each document that was registered (*kayıt*) or certified (*havale*), 20 kuruş for documents sent to the examining judges, 100 paras for each certified document of complaints sent to the plaintiffs or defendants. In bankruptcy cases, however, the charges were proportional and quite large, generally 5 percent of the judgment.

4. Administrative court fees. Finally, by tariffs issued on 23 December 1869, all cases judged in the administrative courts, up to and including the Şura-yı Devlet itself, were required to pay 2 percent of the value of the judgment as fee to the court, with the winning party providing one quarter of this and the loser the balance.³

5. Census and identity fees. Under the traditional Ottoman system, the *kadıs* always collected fees in return for registering births and deaths, while census officials were allowed to charge each subject a fee at the time he and his family were counted during the periodic census and cadastre efforts that were made. In addition, the *timar* holders also kept records of the persons who lived

¹ *Düstur*¹, IV, 235, 245; Young, II, 166–80; Great Britain, Parliamentary Papers, Turkey no. 8 (1881), p. 14.

² *Düstur*¹, V, 582–96; BVA Nizamât, II, 131; Irade, Meclis-i Mahsus 3703.

³ 6 Rebi II 1286, BVA, Irade, Şura-yı Devlet 136.

within their fiefs, charging a fee every time any of them secured permission to travel or leave for a time, while the *kadis* also were able to collect every time they issued a travel permit (*murur tezkeresi*) required of everyone wishing to travel from one *kaza* to another within the Empire. These records were turned over to the Ceride Nezareti when it was put in charge of censuses immediately after the Tanzimat began. Its work in turn was taken over by the Cadastral Department (Tahrir-i Emlak Idaresi) established within the Treasury Ministry in November 1860, to make an entirely new survey of property and people within the Empire as part of Fuad's financial reforms. All people, old and young, female for the first time as well as male, and all births and deaths now had to be registered, with fees made for each registration and for the issuance of a census identity card (*nüfus tezkeresi*) which had to be displayed whenever a subject wished to come into contact with any official for any reason whatsoever. Census officers (*nüfus memurs*) were stationed at the provincial, *liwa*, and *kaza* levels to keep the records and amass information by receiving the documents gathered by the *muhtars* and others. Heavy penalties were imposed for violations, from fines up to three years' imprisonment at hard labor, so a considerable majority of the population was affected and revenues constituting from 2 to 3 percent of the total state revenues were collected during the Tanzimat.

The census organization was revised and the charges extended in a new Census Regulation issued in early September 1881, with a separate Census Department (Sicill-i Nüfus) now organized independent of the Cadastre office to develop a more modern and complete system of counting and registering people, but with the basic regulations and fees remaining the same as before.¹ Fees collected for each identity card now were set at 1 kuruş each, with additional charges for each entry, for birth, marriage, divorce, issuance of a travel permit (*mürür tezkeresi*), change of address, and the like, costing from 1 to 5 kuruş each since a separate document (*ilmuhaber*) also had to be signed and sealed at the same time, on paper that was also subject to the stamp tax. For the document fees themselves, half went to the local *muhtar* or *millet* representative certifying the facts, and the other to the census collector, for entry into the state Treasury. Ottoman subjects unable to produce their identity cards were subject to penalties ranging from one gold piece to flogging and imprisonment. Additional penalties were subsequently provided for *muhtars*, *imams*, and other religious officials who made the requisite entries and issued the documents showing changes in status, but failed to send the information along to the census officials as quickly as they were supposed to do.² In the meantime the census officials (*nüfus memurs*) stationed in the towns and *kazas* were replaced at first by cadastral officials (1876) and then by officers of the police

¹ 8 Şeval 1298; *Düstur*¹, Zeyl 2, pp. 3–8 or 15–24 (depending on the printing); BVA, Meclis-i Tanzimat, VII, 97–104; Irade, Şura-yi Devlet, 3148; also published separately in Istanbul in 1300.

² 29 Ramazan 1304; BVA, Nizamât, II, 291; Meclis-i Mahsus 3847; *Düstur*¹, V, 839.

(1879), whose special census departments have continued to handle the task at the local level to the present day.

As part of the census procedure travel permits were issued by the census officials, and after 1860 by the police, with payment of fees ranging from 1 to 5 kuruş; passports were issued by the Ministry of the Interior on the basis of information from the census department brought by the individual applicant, who paid 50 kuruş for them,¹ except for diplomats and students going abroad who were exempted entirely, and pilgrims and poor people, who were charged 20 kuruş. Persons re-entering the Empire without Ottoman passports were subject to fines of 100 kuruş in addition to the normal passport fees.²

6. Property registration fees (*kaydiye*). By the traditional Ottoman system, ownership of all land legally belonged to the state Bayt ul-Mal, while holders of timars and of other types of *mukata'as* were merely considered to be their temporary possessors (*sahib-i arz*). The cultivator's right to individual plots of arable land (*tarla*) was maintained separately as long as he continued to use the land, with the right recorded by the *sahib-i arz* in his own registers, and indicated by a document (*tezkere*) given in return for fees which were part of his own revenues. All transfers of property (*intikal*) among cultivators and to heirs could be done only with the permission of the *sahib-i arz* and in return for additional fees, and if the land was vacated entirely, he was also entitled to transfer it to new cultivators for fees that, for all practical purposes, were large enough to constitute sale prices for the properties in question.

With the abolition of the *timar* system and adjustments in property ownership during the Tanzimat, ownership rights were determined as part of the cadastral surveys which were conducted by the Tahrir-i Emlak (Registration of Property) department, indicated in deeds (*tapu varaki*) handed to the owners, and subsequently recorded in the property registers kept at the Defter-i Hâkâni department in Istanbul, with each owner paying registration (*kaydiye*), document (*harc*), and excise taxes (*rusum*) for each registration and transfer of property, whether permanent (*ferag*) or temporary as security for a loan or mortgage. The fees were generally cut in half in cases of inheritance following the death of the owner, and doubled when the properties involved state or foundation land held without proper certification and, thus, strictly speaking, illegally. The actual fees were specified in the various regulations issued between 1857 and 1863 defining the rights of different kinds of land ownership and possessions.³

7. The spirits tax (*müskirat resmi*). Since spirits were legally prohibited by the Şeriat, there were no official spirits taxes on what was consumed in the early days of the Empire. But by custom the holders of fiefs and some tax

¹ 9 Şeval 1283; BVA, Buyuruldu V, 92; *Düstur*¹, I, 776. ² Young, II, 263–8.

³ The Land Law of 1 April 1274, in *Düstur*¹, I, 165–82, and Young, VI, 83; the Tapu Regulation of 8 Cemazi II 1275, in *Düstur*¹, I, 200–8, and Young, VI 93–100; the Foundation Lands Regulation of 19 Cemazi I 1290, in BVA, Meclis-i Mahsus 1194; and the final regulation of Tapu registrations and charges, issued on 2 Zilkade 1285/14 February 1869, has not yet been located.

farms did collect what was called a 'grape juice' tax (*şire resmi*) from the growers of wine grapes after they ripened and were pressed into wine. In the seventeenth century an official spirits tax (*müskirat resmi*) was imposed on non-Muslims, who thus were officially allowed to drink for the first time, but soon thereafter, while the permission was retained, the tax was abolished and replaced by a doubling of the head taxes, thus to avoid any official sanction of actions which legally were prohibited for both Muslims and non-Muslims. In the eighteenth century various *örfi* levies were imposed on grapes and wine as they were shipped, and a new prohibitions tax (*zecriye resmi*) was imposed on all wines and spirits sold in the market, and farmed out, usually to non-Muslim moneylenders in the principal cities.

Since this tax was imposed primarily on non-Muslims, it was not abolished with the other *örfi* taxes by the Tanzimat, but instead continued to be collected by the *muhassils* sent out to administer the tithes in the early days of reform. Subsequently the tax was put under the administration of a separate Spirits Department (*Zecriye Emaneti*) established in the Ministry of Finance (1860), which remained independent until it was taken over by the new Excise Tax Department (*Rusumat Emaneti*) when it was organized in 1873, remaining, however, a distinct service within the new department.

The original spirits tax imposed by the Tanzimat subjected all fermented and intoxicating beverages (*müskirat*) manufactured in the Ottoman Empire to a single tax of 20 percent of the value in place of the myriad of taxes developed during the eighteenth century, and also in place of the customs tax usually imposed on exports from the Empire. Foreign-manufactured spirits brought into the Empire were also exempted from the import customs taxes, but were subjected to a general *müskirat* tax which varied from 10 to 12 percent according to the type of drink and country of origin.¹

In 1861 the taxes levied on wines and other spirits manufactured in the Empire were lowered to 10 percent, and, on the assumption that they were being manufactured only for non-Muslims and would therefore not remain in the factory, only amounts found weighing over 200 *okkes* were actually registered and taxed. But in cases where Muslims were manufacturing the spirits, then the full amounts had to be registered and taxed, with the exact amount varying from place to place according to the local market values of the drinks in question.² At the same time all sellers of spirits by the glass or in containers in Istanbul and its environs, whether they were Ottomans or foreign subjects, were required to purchase annual shop permits (*ruhsatname*) at a fee of 15 percent of the annual rent paid for their shops, with no permits granted for locations within Muslim quarters or within about 200 yards of mosques and dervish *tekkes*, and with additional fees being paid for the stamp tax as well as for registration of the rental agreements. Shops found selling spirits without such licenses were closed and subject to monetary fines as well.³ Subsequent regulations subjected

¹ BVA, Irade, Meclis-i Mahsus 942.
8 Muharrem 1278.

² BVA, Irade, Meclis-i Mahsus 8,
³ 8 Zilkade 1278; BVA, Buyuruldu III, 179-81.

all wine imported from Samos to a low 2 percent customs tax and to no other taxes, while exempting monks and priests in monasteries from all taxes on wine purchased for their personal use.¹

On 31 August 1867, a new regulation on the purchase tax for spirits (*müskirat resm-i beyiyesi*) increased the license tax for shops selling spirits to 25 percent of the rental charges, but they were allowed to locate within 100 yards of mosques, *tekkes*, medreses, and tombs. Shops devoted only to the sale of wine had to pay only half this tax. Provisions were added that if there was doubt as to the amount of rent specified in the rental contract, or if the shopowner actually owned the building, then a committee would be formed from the notables of the quarter to estimate what the annual shop rent would be, and the tax was imposed accordingly. Hotels and restaurants selling drinks to their regular customers at mealtime were not required to pay the tax, but if they sold spirits at other times, or there were shops that sold groceries or other items in addition to spirits, the tax was levied according to the proportion of the spirits revenues to their total business receipts. Factories manufacturing spirits were exempted, but if they maintained separate shops to sell their product, they had to pay the full amount, while if they just sold their product on the factory premises, they paid only one-fourth of the permit tax.²

Soon after Abd ul-Hamid II's accession, the spirits tax was raised from 10 to 15 percent of the shop rental in order to provide the Treasury with funds to retire the paper money that had been issued in previous years.³ On the other hand, import duties imposed on spirits brought from Crete were entirely abolished in order to encourage its agriculture and increase its prosperity. A new regulation issued in August 1880 provided for the tax to be collected in three installments during the year, while spirits imported to make *rakı* were subjected, not only to the customs tax, but also to an extra tax of 32 paras per *okke* to protect the local variety.⁴ Soon afterward the entire administration of the spirits taxes was turned over to the Public Debt Commission, which generally levied it with far more efficiency than it had been in the past. The only major change made in the tax during the remaining years of the Empire was in 1896, when all beer produced in the Empire was subject to a direct purchase tax of 15 percent of its price, but with the first 20 percent of the spirits sold each month exempted. This generally stimulated beer production for the first time, and within a short time it was considerably more popular than it had been, although wine and *rakı* remained considerably in the lead (in 1895, the Empire produced 86,132,328 kilograms of wine, 14,058,857 kilos of *rakı*, 1,193,308 kilos of beer, and only 31,708 kilos of cognac).⁵

¹ *Düstur*¹, II, 712; BVA, Meclis-i Mahsus 37, 24 Zilkade 1282.

² 1 Cemazi I, 1284; *Düstur*¹, II, 712. ³ BVA, Meclis-i Mahsus 2776, 10 Şaban 1295.

⁴ *Düstur*¹, II, 52-5; Meclis-i Tanzimat VII, 68.

⁵ Nezaret-i Umur-u Ticaret ve Nafia, İstatistik-i Umumi İdaresi. *Devlet-i Aliye-i Osmaniyenin 1313 senesine mahsus istatistik-i umumisidir* (Istanbul, 1316), p. 121.

8. Customs tax (*gümrük resmi*). A major source of government revenue throughout Ottoman history, from medieval to modern times, was that deriving from customs duties imposed on goods passing into and out of the Empire, as well as on those passing from one place to another within the Empire. Customs taxes on goods were among the charges sanctioned by the Şeriat, and were traditionally imposed at the *öşür* rate of 10 percent for foreign and 2.5 percent for internal trade, although these were altered over the centuries for the goods of many countries in consequence of trade treaties concluded with them. There were four major customs duties in the Ottoman Empire: the *amediyeye resmi* (import tax) and *raftiyeye resmi* (export tax), administered by the Foreign Customs (Harici Gümrük) services, in the form of border taxes (*hudud resmi*) for goods coming by land and shore taxes (*sevahil resmi*) for those entering by sea; there was the *masdariye resmi* (source tax), levied on certain goods, such as tobacco and fish, produced and consumed locally; and the *mururiye resmi* (transit tax) imposed on Ottoman and foreign goods shipped from one place to another within the Empire, all administered by the Domestic Customs (Dahili Gümrük). The Capitulations agreements granted to France, England, and other foreign powers starting in the sixteenth century lowered the general customs on foreign goods to 5 percent, and starting with a new trade agreement with France in 1683, this was lowered to 3 percent for it and all the other capitulatory powers, thus providing the Empire with very little revenue from this important source and removing the last semblance of protection for native industry against the competition of foreign manufacturers. These regulations were altered somewhat in the Ottoman Empire's favor starting with the Trade Treaty with England signed in 1838, when foreign subjects were allowed to import and export all sorts of goods without restriction. The import duty was retained at 3 percent, but an additional 2 percent was imposed when the goods were sold, thus raising it in fact to 5 percent, still low, but more reasonable than it had been. Exports now were taxed at 9 percent when they reached the dock, and 3 percent more when they were loaded; transit taxes of 5 percent were imposed on foreign goods through the Empire for sale elsewhere, and they were exempted from all other duties, thus establishing the customs system which was to remain in force for the next twenty years. All charges were based on tariff schedules compiled by the customs department for goods of each country, rather than by their actual market value in the Empire. At the same time, goods of Ottoman merchants passing through the Empire from one place to another were charged taxes of 8 percent as land customs (*kara gümrük*), which placed them at a clear disadvantage to their foreign rivals.

Customs duties had, for the most part, been organized as *mukata'as* and given out to tax farmers during most of the centuries of decline, and the Tanzimat's initial effort to administer them by salaried *mühassils* was no more successful in 1839 than it had been for the tithes. So starting in 1840 a new Customs Administration (Emtia Gümrük Idaresi) was organized in Istanbul

with the job of farming out all the customs departments in the major ports and trade centers of the Empire, at auction, for three-year terms, to the bidders who promised the most to the Treasury in return, while as before keeping the profits for themselves.¹ In 1859 this system was retained, while all the excise taxes collected within the Empire on spirits, tobacco, snuff, and lumber were also placed under the same administration, to be farmed out in the same way.²

As part of Fuad Paşa's effort to raise the revenues of the Empire, in 1861 the Customs Administration was reorganized into the Excise Tax Administration (*Rusumat Emaneti*), entirely separate from the Ministry of Finance, with the new Director, Kâni Paşa, starting a major effort to modernize the internal organization and arrangements of the customs services as well as the other excise tax departments. New treaties signed with thirteen major trading countries in 1860 and 1861 permitted import duties to be raised to 8 percent, in order to help balance the budget and protect the new infant industries, but the previous export and transit duties were lowered to 1 percent, thus largely negating much of the effect. At the same time, the farming out of the customs and other excise taxes was ended, and all now were collected by salaried officials of the new administration.³ The abolition of the internal transit duties imposed on goods passing from one place to another within the Empire (1870) was a major step in building up an Ottoman mercantile class, although it did cost the Treasury considerable revenue until it was made up for by increasing other taxes charged to merchants of all nationalities throughout the Empire.⁴

When most of the current trade treaties were in the process of renewal in 1880 and 1881, the Ottoman government attempted to secure the agreement of the major powers to changing the basis for the customs charges from the official tariffs of values, which had been compiled much earlier in the century and were badly out of date, to the new and simpler *ad valorem* system, based on the market value of the goods at the time of shipment. But this was vigorously opposed by the Powers, led by Great Britain, who did not wish to sacrifice even the smallest commercial advantage, however much this might have helped the Ottoman state achieve the internal strength that they professed to support. The Customs Department therefore was compelled to return to the old tariffs and then, starting late in 1881, to substitute an entirely new tax based on weight. This again was vigorously opposed by the Powers, since they had not agreed to it by treaty, so the tariffs returned. In 1905, however, the Powers did agree to another increase in the import taxes, now to 11 percent, but only because one-fourth of the increase was to be used to pay off the Public Debt, held mainly by their subjects, while the remainder went to implement provincial

¹ 21 Rebi II 1259; BVA, *Irade*, Meclis-i Vala 56981.

² BVA, *Irade*, Meclis-i Mahsus 5087, 19 Zilhicce 1275.

³ 16 Şeval 1277; BVA, Meclis-i Mahsus 946; 17 Rebi II 1277, *Düstur*¹, II, 565; Meclis-i Tanzimat, I, 155–6.

⁴ 22 Muharrem 1291, BVA, *Irade*, Meclis-i Vala 5378.

reforms in the area inhabited primarily by Christians.¹ It was only following the restoration of the Constitution in 1908, in accordance with article 6, that the Ottoman government unilaterally imposed ad valorem arrangements for customs taxes and at the same time raised the import duty to 15 percent, more in line with what was being charged elsewhere at the time.

There were also various minor taxes which together, however, provided significant income to the Treasury, including port taxes (*rusum-i bahriye*) levied on Ottoman and foreign ships passing through the straits and entering, using, and leaving the ports of the Empire; charges levied in return for health examination of all animals entering and leaving the Empire (*rusum-i sihhiye-i hayvaniye*); and those imposed for the right to hunt or fish on public lands or water (*seydiye resmi*).

REVENUES FROM STATE ENTERPRISES AND MONOPOLIES

In addition to tax revenues per se, the Men of the Tanzimat and their successors also provided considerable revenue for the Treasury from enterprises operated by the state as a monopoly or under strong state control.

1. *Salt*. Foremost among these by far, in terms of revenues, was that involved with the processing and sale of salt. As with the case of other mines, by the Şeriat the state was entitled to collect one-fifth of all salt extracted from the land or water, even when it was private property. Traditionally, this right was organized in separate *mukata'as* for each salt mine or pit (*memlehe*) and given out to tax farmers, who for all practical purposes became their supervisors as well. Under the Tanzimat, these *mukata'as* were taken over by the state and administered directly, but unlike most other tax farms, they were never given back, but retained thereafter under direct state control and administration, first by the Ministry of Public Works, and then after it was organized, the Excise Tax Department (Rusumat Emaneti), with its own Salt Works Department (Memlehe Müdürlüğü).² The ownership, production, and sale of all salt in the Empire was made a government monopoly (*inhisar*), with the revenues used primarily to retire paper money and bonds, while the import of salt from foreign countries into the Empire was prohibited. District salt offices were set up around the Empire to supervise production and also to sell salt in quantity to dealers, with the basic price being set at 20 paras per *okke*, with some variations according to quality and location. Dealers were authorized to add an additional 2 paras to the sale price to provide them with a profit and to compensate for costs of transportation.³

Under Abd ul-Hamid II, the salt monopoly was turned over at first to the

¹ BVA, Nizamat, XI, 95, 257.

² 21 Cemazi I 1278/24 November 1861; BVA, Irade, Meclis-i Mahsus 1045.

³ BVA, Irade, Meclis-i Mahsus 1206, 9 Şeval 1280; Meclis-i Vala 22418, 26 Cemazi I 1280; Meclis-i Tanzimat, II, 286-7, 4 Ramazan 1286; Meclis-i Tanzimat, III, 6-7, 13 Rebi II 1288.

Galata bankers as security for loans, and finally in 1881 it was made one of the most important parts of the revenues available to the Public Debt Commission, which raised the price for the finer sea salt to 23 paras per *okke* while lowering that of lake salt to only 15 paras to stimulate sales.

2. *Tobacco*. Tobacco was first imported into the Ottoman Empire in 1552, and after a century of efforts to prohibit its use, it finally was legalized in the seventeenth century, with a sales tax of 8 to 10 akçes per *okke* being imposed, rising subsequently to 40 akçes for ordinary tobacco and 60 for the extra fine. It was at this time that tobacco cultivation began within the Empire, and a land tax of one gold ducat per *dönem* was imposed on cultivators until the Crimean War, after which it was altered to from 1.5 to 6 kuruş per *okke*, according to type.

Tobacco was grown by private growers, but in 1860 all foreign leaf imports were prohibited, and a government monopoly established over its retail sale, with an additional transit tax (*mururiye resmi*) of 12 kuruş per *okke* imposed on farmers bringing their crop to market.¹ Foreigners were allowed to import manufactured cigars, cigarettes, and snuff tobacco, but they were subject to a special import tax of 75 percent of their value in addition to the regular transit taxes charged for all domestic tobacco.

On the whole, however, the transit tax was so heavy that it discouraged domestic production. So in 1867 it was modified, with the tax varied according to the quality and sales price of each load of tobacco: 20 kuruş per *okke* for the best tobacco, selling at 24 kuruş on the open market, and the market value minus 20 percent for all other tobacco. If farmers did not accept the value set by the collectors according to the local market prices, they then were allowed to pay in kind. In such situations, the tax was exactly half the load, with no discount allowed such as that given for cash. Tobacco sent to Istanbul was exempted from the regular transit tax, but was subject instead to a larger entry tax (*duhuliye resmi*) on the theory that the greater sales opportunities in the capital justified them.²

The new tobacco law (*duhan kanunu*) of 1873 gave the farmers complete freedom to grow smoking tobacco without official permission, but provided a hierarchy of officials to supervise the tobacco markets and cigarette factories, and to charge a transit tax of 3 kuruş per *okke* regardless of quality or type. Both Ottomans and foreigners were authorized to open tobacco factories, but they were required to pay a consumption tax (*sarfiyat resmi*) according to the type of tobacco and cigarettes produced, 30 kuruş per *okke* for the best quality, which was subject to no price limits; 20 kuruş for second quality, not to be sold for more than 100 kuruş per *okke*; 15 kuruş for third quality, with a price limit

¹ 1 Zilhicce 1278, BVA, Irade Meclis-i Mahsus 1081; Meclis-i Mahsus 1219, 8 Zilhicce 1280.

² BVA, Irade Meclis-i Vala 812, 10 Receb 1284; Irade, Şura-i Devlet 108, 22 Muharrem 1285; Meclis-i Vala 14, 3 Zilkade 1284.

of 30 kuruş; and 10 kuruş tax for the lowest quality, without any specific price limit. The tax on cigars and cigarettes in turn was 30 kuruş per 1,000 of the first type, with no price limit, 20 kuruş on the second type, with a price limit of 100 kuruş per 1,000, 15 kuruş on the third, with a price limit of 80 kuruş while none could be manufactured with tobacco of lower quality.¹ The consumption tax was increased by 50 percent in 1877 to help retire the remaining paper money and some of the Treasury's internal bond obligations, with an additional increase of 2 kuruş per *okke* on the transit tax as well.² Finally by agreement of 10/22 October 1879, administration of the entire tobacco monopoly was given to the Galata Bankers (excluding, however, the tithe imposed on tobacco cultivation) along with the salt monopoly for a ten-year period in return for various new loans to the Ottoman government, and on 20 December 1891 this in turn was transferred to the Régie Company, formed as a partnership by several foreign banks, including the Ottoman Bank, which retained control for the remainder of the Empire's existence, while its revenues subsequently were turned over to the Public Debt Commission after it was created to pay off the Empire's foreign debt.³

The Treasury also received revenues from the manufacture and sale of gunpowder, the postal and telegraph services, the Istanbul gas works located at Dolmabahçe, the bridge across the Golden Horn, steamships operating on the Tigris and Euphrates rivers, Imperial properties (shops, baths, farms, and other revenue-producing properties belonging to the government), and forests, along with the annual tribute paid by Egypt, Cyprus, Samos, and Aynaroz. At times there also were fairly considerable revenues coming from state-owned railroads as well as from the profits of private railroad companies in which the Treasury had a share. These, however, were relatively small proportions of the total.

SOURCES: THE NINETEENTH-CENTURY BUDGETS

The following tables present as much information about nineteenth-century Ottoman taxes as can be derived from the Ottoman archives at the present time. The figures concerning the financial years from 1276/1860–1, when Fuad Paşa drew up the first Ottoman budget in advance of the fiscal year, until 1293/1877–8, present only expected revenues, as estimated in each budget submitted by the Prime Minister/Grand Vezir to the Sultan and the legislative councils, since records of actual collections have not yet been uncovered. Those for the years from 1303/1887–8 to 1326/1910–11 give actual collections as well as expected revenues. All figures are in kuruş (piasters). The information was obtained from the following published and unpublished budgets:

¹ 10 Zilhicce 1290, Meclis-i Mahsus 2048; *Düstur*¹, III, 329–60.

² 23 Muharrem 1294; BVA, Irade, Şura-yi Devlet 1606, Meclis-i Mahsus 2522 and 2801.

³ *Düstur*¹, Zeyl, IV, 332, 348, 348–64; BVA, Yıldız Archives 2290, 16/28 June 1295.

Financial year	Manuscript dossiers (all materials in the Baş Vekâlet Archives in Istanbul unless otherwise indicated)	Title and date of published summary (when available)
1276/1860-1	Irade, Meclis-i Mahsus 865	—
1278/1862-3	(Included for comparative purposes in printed budget of 1279)	—
1279/1863-4	—	<i>Devlet-i Aliyenin 1279 senesi muvazene defteri</i> (The Ottoman State's budget register for the year 1279), Istanbul, 1281/1864.
1282/1866-7	Irade, Meclis-i Mahsus 1310	—
1284/1868-9	Irade, Meclis-i Mahsus 1412	—
1285/1869-70	Irade, Meclis-i Mahsus 1543	<i>Devlet-i Aliyenin 1285 senesi muvazene defteri</i> , Istanbul, 1286/1869.
1287/1871-2	(Included for comparative purposes in budget of 1288)	—
1288/1872-3	Irade, Meclis-i Mahsus 1754	<i>Devlet-i Aliyenin 1288 senesi muvazene defteri</i> , Istanbul, 1289/1872.
1290/1874-5	Irade, Meclis-i Mahsus 2060	<i>Devlet-i Aliyenin 1290 senesi muvazene defteri</i> , Istanbul, 1291/1874.
1291/1875-6	Irade, Meclis-i Mahsus 2314	<i>Devlet-i Aliyenin 1291 senesi muvazene defteri</i> , Istanbul, 1292/1875.
1293/1877-8	Meclis-i Tanzimat, V, 19-20	<i>Doksan üç sene-i maliyesinin muvazene-i umumiye kanunudur</i> (The General Budget of the Financial Year [12]93), Istanbul, n.d.
1295/1879-80	Irade, Meclis-i Mahsus 3026	—
1296/1880-1	Irade, Meclis-i Mahsus 3101 Yıldız, K36 no. 142/156	<i>Devlet-i Aliye-i Osmaniye'nin Doksan Altı senesi muvazene-i umumi</i> (The General Budget of the Ottoman State for the year [12]96), Istanbul, n.d.
1303/1887-8	Irade, Meclis-i Mahsus 3827 Istanbul University Library, TY 9374	<i>Devlet-i Aliye-i Osmaniye'nin 1303 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> (The Year accounts for the Ottoman state's revenues and expenditures for the year 1303), Istanbul, 1308/1891.
1304/1888-9	Irade, Meclis-i Mahsus 4110 Irade, Dahiliye 84421 Yıldız, K19/Z130/no. 2376 Istanbul University Library, TY 9244/b, 9035/b	<i>Düstur</i> ¹ , v, 1078. <i>Devlet-i Aliye-i Osmaniye'nin 1304 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1309/1892.
1305/1889-90	—	<i>Devlet-i Aliye-i Osmaniye'nin 1305 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1310/1893.
1306/1890-1	Irade, Meclis-i Mahsus 4772	<i>Düstur</i> ¹ , vi, 587. <i>Devlet-i Aliye-i Osmaniye'nin 1306 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1311/1893.
1307/1891-2	Istanbul University Library, TY 9376	<i>Devlet-i Aliye-i Osmaniye'nin 1307 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1311/1893.
1308/1892-3	—	<i>Devlet-i Aliye-i Osmaniye'nin 1308 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1312/1894.
1309/1893-4	—	<i>Devlet-i Aliye-i Osmaniye'nin 1309 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1313/1895.

Financial year	Manuscript dossiers (All materials in the Baş Vekâlet Archives in Istanbul unless Otherwise indicated)	Title and date of published summary (when available)
1310/1894-5	Istanbul University Library, TY 9232/b	<i>Devlet-i Aliye-i Osmaniye'nin 1310 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1314/1896.
1311/1895-6	—	<i>Devlet-i Aliye-i Osmaniye'nin 1311 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1315/1897.
1312/1896-7	—	<i>Devlet-i Aliye-i Osmaniye'nin 1312 varidat ve masarifat-ı umumiyesinin sâl muhasebesidir</i> , Istanbul, 1316/1898.
1313/1897-8	Irade, Maliye 1314 Receb no. 15 Nizamât, VII, 231 Irade, Maliye 1314, Muharrem no. 36, Rebi II nos. 27 and 30 Cemazi II no. 5	<i>Devlet-i Aliye-i Osmaniye'nin 1313 senesi muvazene-i umumiyesidir</i> , Istanbul, 1313/1895. <i>Düstur</i> ¹ , VII, 129-32.
1315/1899-1900	Istanbul University Library, TY 9036/b	—
1318/1902-3	Bab-ı Ali Evrak Odası 104786 Irade, Maliye 1322 Safar no. 30 Irade, Maliye 1320 Şeval no. 19	<i>Düstur</i> ¹ , VII, 891. —
1320/1904-5	Irade, Maliye 1322 Safar no. 30	<i>Düstur</i> ¹ , VIII, 18.
1321/1905-6	Irade, Maliye 1323 Rebi II no. 51	<i>Düstur</i> ¹ , VIII, 253-9.
1322/1906-7	Irade, Maliye 1324 Safar no. 42	<i>Düstur</i> ¹ , VIII, 476-93.
1325/1909-10	—	<i>Devlet-i Osmaniye'nin 1325 senesine mahsus bütçesidir</i> (Budget of the Ottoman state for the year 1325), Istanbul, 1325/1909.
1326/1910-11	—	<i>Devlet-i Osmaniye'nin 1326 senesine mahsus bütçesidir</i> , Istanbul, 1326/1910.
1327/1911-12	—	<i>Devlet-i Osmaniye'nin 1327 senesine mahsus bütçesidir</i> , Istanbul, 1327/1911.

Additional information, particularly on collections for the accounts of each year's budgets, was obtained from Maliye Nezareti, *Ihsâiyat-i Maliye: Varidat ve Masarif Umumiye'yi Muhtevîdir* (Financial Statistics, including general revenues and expenditures), Vol. I, 1325/1909-10 (Istanbul, 1327/1911); Vol. II, 1326/1910-11 (Istanbul, 1328/1912); Vol. III, 1327/1911-12 (Istanbul, 1330/1914).

TABLE I *Total Treasury revenues of the Ottoman Empire 1860-1910*
(In kuruş/piasters)

Financial year	Estimated revenues	Actual collections	Percent collections of estimates
1276/1860-1	1,252,110,855	—	—
1278/1862-3	1,661,021,147	—	—
1279/1863-4	1,505,269,835	—	—
1282/1866-7	1,606,769,011	—	—
1284/1868-9	1,712,839,500	—	—
1285/1869-70	1,729,714,000	—	—
1287/1871-2	1,920,081,500	—	—
1288/1872-3	2,063,721,000	—	—
1290/1874-5	2,480,742,000	—	—
1293/1877-8	1,972,534,500	—	—
1295/1879-80	1,428,582,000	—	—
1296/1880-1	1,615,584,000	—	—
1303/1887-8	1,902,473,807	1,555,725,308	88.77
1304/1888-9	1,817,759,759	1,571,375,960	86.63
1305/1889-90	1,779,545,700	1,717,328,892	96.50
1306/1890-1	1,776,742,432	1,587,811,979	89.36
1307/1891-2	1,792,235,939	1,706,874,940	95.23
1308/1892-3	1,837,184,091	1,704,738,611	92.79
1309/1893-4	1,829,989,845	1,697,525,157	92.76
1310/1894-5	1,865,622,383	1,649,705,693	88.42
1311/1895-6	1,832,588,455	1,597,991,847	87.14
1312/1896-7	1,829,105,250	1,604,577,971	87.72
1313/1897-8	1,845,622,799	1,630,002,699	88.31
1314/1898-9	1,845,622,999	1,722,799,899	93.34
1315/1899-1900	1,882,932,199	1,773,181,719	94.17
1316/1900-1	1,961,228,045	1,730,812,062	88.25
1317/1901-2	1,943,470,439	1,774,271,261	91.29
1318/1902-3	1,976,396,505	1,833,076,752	92.74
1319/1903-4	2,006,227,228	1,946,700,402	97.03
1324/1908-9	2,364,954,844	2,519,791,592	115.60
1325/1909-10	2,507,896,200	2,692,693,835	107.36
1326/1910-11	2,601,510,100	2,878,303,078	110.64

TABLE 2 *Assessed major revenue sources of the Ottoman Empire*
 1278/1873-1864 to 1293/1877-1888
 (In kuruş/piasters)

Financial year	Tithe (âşâr)	Animal tax (ağnâm)	Profits tax (temettu')	Military service tax (bedl-i askeri)	Customs duties (gümrük)
1278	434,290,930	87,532,874	316,652,640	60,397,331	282,999,068
1279	412,571,071	89,742,584	305,103,532	60,585,820	250,000,000
1282	401,449,463	144,814,500	311,291,105	63,216,789	191,011,911
1284	566,530,000	156,931,000	306,752,000	64,492,500	199,742,500
1285	534,430,000	162,681,000	311,725,000	64,492,500	197,242,500
1287	654,363,000	203,294,500	317,919,500	67,209,500	215,140,500
1288	749,567,599	208,324,000	325,654,000	65,709,500	215,140,500
1290	700,000,000	220,738,500	325,971,000	83,288,500	207,500,000
1293	675,000,000	179,420,500	334,891,500	92,111,500	148,225,000
Financial year	Salt tax (tuş)	Tobacco tax (mururiye)	Stamp tax (damga)	Spirits tax (müskirat)	Tribute (maktu)
1278	74,545,559	92,500,000	22,496,971	14,883,958	81,772,000
1279	62,500,000	60,000,000	15,000,000	12,500,000	81,772,000
1282	127,524,332	70,754,350	4,066,276	11,440,321	81,772,000
1284	67,766,500	51,654,000	15,000,000	20,339,000	81,772,000
1285	79,766,500	51,654,000	20,000,000	20,339,000	81,772,000
1287	82,287,500	82,500,000	15,000,000	24,324,500	81,772,000
1288	82,287,500	52,769,000	11,576,500	24,995,000	81,772,000
1290	82,500,000	150,000,000	20,000,000	25,000,000	81,772,000
1293	84,325,000	110,717,500	50,000,000	22,698,000	81,772,000

TABLE 3 *Tithes (âşâr) assessed and collected in the Ottoman Empire*
 1303/1887-1888 to 1326/1910-1911
 (In kuruş/piasters)

Financial year	Assessment	Collected for this year	Percent of assessment collected	Collected for arrears of previous years	Total collected
1303	428,020,933	305,258,040	71·31	120,492,104	425,750,144
1304	470,014,029	318,459,407	67·75	116,855,301	435,314,708
1305	454,785,221	295,173,637	64·90	120,132,218	415,305,855
1306	422,671,410	302,612,561	71·59	113,836,090	416,448,651
1307	511,778,247	378,840,395	74·02	115,555,376	494,395,771
1308	560,368,704	343,926,694	61·37	162,477,237	506,403,931
1309	491,282,025	351,151,247	71·47	137,001,329	488,152,576
1310	438,154,785	286,714,233	65·43	132,600,928	419,315,161
1311	448,553,201	286,794,548	63·93	127,065,224	413,859,772
1312	416,775,982	286,414,893	78·72	130,522,904	416,937,797
1313	439,481,992	323,741,454	73·66	129,252,236	452,993,690
1314	518,823,932	266,598,877	70·65	122,096,725	488,695,603
1315	587,919,797	419,169,638	71·29	133,695,124	552,864,762

TABLE 3 (cont.)

Financial year	Assessment	Collected for this year	Percent of assessment collected	Collected for arrears of previous years	Total collected
1316	558,884,865	396,014,214	70·85	122,751,638	518,765,852
1317	538,085,680	393,231,629	73·07	138,139,968	531,371,697
1318	537,168,012	383,586,275	71·40	125,284,439	508,870,714
1319	571,224,634	412,227,830	72·16	124,177,039	536,404,869
1320	525,200,566	381,299,597	72·60	141,847,001	523,146,598
1321	542,978,579	428,882,020	78·98	143,563,480	572,445,500
1322	602,542,912	484,785,302	80·45	143,205,433	627,991,735
1323	541,473,351	489,242,743	90·35	125,232,380	614,475,123
1324	690,493,339	432,750,331	77·15	94,098,564	626,848,895
1325	738,137,168	598,293,620	81·05	122,972,415	721,266,035
1326	730,197,222	620,680,699	85·00	97,467,999	718,148,698
1327	694,305,696	599,915,445	86·40	107,260,236	—

TABLE 4 *Animal tax (ağnam) assessed and collected in the Ottoman Empire*
1303/1887–1888 to 1326/1910–1911

(In kuruş/piasters)

Financial year	Assessment	Collected for this year	Percent of assessment collected	Collected for arrears of previous years	Total collected
1303	190,155,524	174,149,951	91·58	4,667,795	178,817,746
1304	176,655,537	163,375,305	92·48	4,731,405	167,106,710
1305	172,514,618	160,158,354	92·83	4,648,532	164,806,886
1306	171,323,007	156,910,425	91·58	5,979,965	162,890,390
1307	168,357,514	155,082,524	92·11	6,743,626	161,826,150
1308	176,224,391	165,109,210	93·69	5,918,313	171,027,523
1309	178,395,210	167,208,761	93·72	5,248,390	172,457,151
1310	172,296,643	162,267,151	94·12	4,093,184	166,360,335
1311	185,789,779	173,716,021	93·50	4,540,871	178,256,892
1312	189,129,841	177,275,505	93·73	5,316,062	182,591,567
1313	214,542,606	200,032,871	93·28	5,201,353	205,234,224
1314	204,123,035	191,125,655	93·63	5,556,458	196,682,113
1315	193,848,735	182,675,372	94·23	5,611,021	188,286,393
1316	203,080,303	189,962,670	93·54	5,127,266	198,018,285
1317	210,402,595	201,826,270	95·92	5,459,743	207,286,013
1318	205,005,496	192,339,079	93·82	4,243,023	196,582,102
1319	197,130,842	181,049,449	91·84	4,870,404	185,919,853
1320	183,633,152	172,134,297	93·73	4,357,971	176,492,269
1321	181,451,158	170,996,126	94·32	5,599,206	176,595,332
1322	188,554,099	173,643,893	92·09	5,373,348	179,017,242
1323	186,049,041	173,157,363	93·07	4,122,089	177,279,453
1324	183,653,570	166,225,269	90·51	6,597,842	172,823,111
1325	206,663,940	188,973,119	91·43	15,610,480	204,583,599
1326	—	216,195,900	95·45	2,889,374	—
1327	—	206,780,969	96·96	3,839,095	—

TABLE 5 *Land, buildings, and rental taxes (arazi ve musakkafat vergisi)*
assessed and collected in the Ottoman Empire
 1303/1887-1888 to 1326/1910-1911
 (In kuruş/piasters)

Financial year	Assessment	Collected for this year	Percent of assessment collected	Collected for arrears of previous years	Total collected
1303	246,458,383	156,118,396	63·34	54,892,205	211,010,601
1304	259,545,755	157,435,502	60·65	60,493,340	217,928,842
1305	261,738,657	172,021,047	65·72	96,855,198	268,876,245
1306	262,298,164	157,445,029	60·02	63,287,675	220,732,704
1307	242,323,002	167,552,202	63·87	71,603,275	239,155,477
1308	263,520,292	171,976,501	65·26	70,664,872	242,641,373
1309	265,931,679	176,164,847	66·34	65,037,651	241,202,498
1310	265,347,967	174,651,886	65·81	56,355,553	231,007,439
1311	265,911,210	172,328,063	64·80	53,078,975	225,407,038
1312	261,895,778	177,097,355	67·62	59,125,594	236,222,949
1313	265,483,391	170,536,635	64·23	65,385,111	235,921,746
1314	272,114,210	173,499,183	63·75	76,424,479	249,923,662
1315	268,329,150	182,245,733	67·91	99,380,682	281,626,415
1316	274,914,114	192,385,306	67·16	79,928,920	261,336,960
1317	288,334,183	203,055,715	70·42	75,722,988	278,778,703
1318	287,362,963	201,942,396	70·27	65,869,787	267,812,183
1319	294,681,827	208,547,833	70·77	69,195,882	277,743,705
1320	293,025,503	211,516,755	72·18	42,049,384	253,566,139
1321	288,265,193	210,155,293	72·90	43,218,280	252,373,573
1322	299,917,305	215,275,482	71·78	42,940,771	258,216,253
1323	291,053,239	216,630,845	74·42	34,484,328	251,115,173
1324	295,050,277	201,729,455	68·37	43,413,367	245,142,822
1325	294,851,920	212,866,191	72·19	43,613,124	256,479,315
1326	289,777,546	230,493,483	79·54	61,493,692	291,987,175
1327	280,197,136	232,545,572	82·99	54,140,794	286,686,366

TABLE 6 *Profits tax (temettuat vergisi) assessed and collected in the Ottoman Empire 1303/1887-1888 to 1326/1910-1911*

(In kuruş/piasters)

Financial year	Assessment	Collected for this year	Percent of assessment collected	Collected for arrears of previous years	Total collected
1303	70,234,692	38,364,042	54·62	7,647,252	46,011,294
1304	88,045,951	45,306,966	51·45	9,636,817	54,943,783
1305	80,722,344	42,936,418	53·19	14,356,903	57,293,322
1306	77,673,303	40,663,826	52·35	14,683,194	55,347,020
1307	75,849,856	44,689,750	58·91	16,979,689	61,669,439
1308	74,423,108	47,577,721	63·92	16,162,752	63,740,473
1309	73,691,752	47,805,326	64·87	12,660,054	60,465,380
1310	72,846,511	46,642,380	64·03	9,902,235	56,544,615
1311	72,924,224	45,888,105	62·92	8,712,615	54,600,720
1312	68,779,745	40,898,386	59·46	9,198,063	50,097,449
1313	45,165,256	23,365,985	51·73	10,375,483	33,741,468
1314	44,276,660	21,838,481	49·32	9,470,082	31,308,563
1315	40,971,184	21,798,599	53·20	10,134,157	31,932,756
1316	42,067,906	23,971,635	54·56	9,447,896	32,000,777
1317	41,033,958	24,383,149	59·42	8,879,646	33,262,795
1318	42,138,796	25,267,002	59·96	6,495,511	31,762,513
1319	40,182,121	26,998,227	67·19	5,634,482	32,632,709
1320	39,064,789	26,070,310	66·73	4,790,872	30,861,182
1321	35,973,117	26,611,554	73·97	4,663,940	21,275,495
1322	39,151,628	26,907,897	67·73	4,921,699	31,829,596
1323	34,994,806	26,815,657	76·62	4,485,917	31,301,574
1324	55,239,113	36,945,759	66·88	3,937,016	40,882,775
1325	53,173,014	38,914,348	73·18	7,637,146	46,549,382
1326	44,815,631	33,905,376	75·65	3,224,577	—
1327	39,796,692	32,827,985	82·61	3,086,218	—

TABLE 7 *Military service tax (bed-i askeri) assessed and collected in the Ottoman Empire 1303/1887-1888 to 1326/1910-1911*
(In kuruş/piasters)

Financial year	Tax on non-Muslims		Percent of assessment	Tax collected on non-Muslims		Total tax collected on Muslims
	Assessed	Collected for this year		For previous years	Total	
1303	61,371,257	45,764,343	74·56	8,901,642	54,565,985	39,403,280
1304	82,272,249	55,889,243	67·93	8,139,615	64,028,858	10,418,531
1305	83,358,067	55,249,881	66·28	13,035,036	68,284,917	24,776,960
1306	83,921,054	54,657,686	65·12	14,919,464	69,577,150	25,490,165
1307	85,301,692	60,260,305	70·64	17,589,046	77,849,351	21,436,117
1308	87,378,209	63,306,842	72·41	17,531,704	80,838,546	20,946,227
1309	88,534,956	63,996,171	72·28	13,995,596	77,991,767	29,462,507
1310	90,086,457	65,844,901	73·09	12,572,840	78,417,741	56,363,948
1311	91,586,404	63,997,068	69·87	10,689,134	74,686,202	27,238,960
1312	87,299,136	64,385,757	73·75	10,925,659	75,311,416	29,198,961
1313	91,223,574	56,953,042	62·43	10,086,278	67,039,320	29,318,429
1314	96,435,276	60,219,006	62·44	12,059,411	72,278,417	23,058,338
1315	94,248,089	62,450,109	66·26	15,633,549	78,083,657	24,902,747
1316	99,120,766	71,356,737	79·98	19,843,077	91,199,814	24,471,210
1317	97,981,991	77,809,877	88·43	23,637,746	101,447,624	27,494,750
1318	100,105,002	76,626,716	76·54	14,491,590	91,118,307	39,010,969
1319	101,243,694	79,679,183	78·70	13,027,098	92,726,282	64,863,471
1320	106,100,586	80,816,167	76·16	10,919,197	91,735,364	55,530,438
1321	139,337,742	101,232,510	76·95	10,838,298	118,070,809	43,787,370
1322	157,245,634	115,382,643	73·37	14,097,710	129,480,353	52,830,567
1323	138,585,191	114,448,957	82·58	11,479,610	125,928,568	53,576,000
1324	126,033,489	86,789,057	68·86	7,123,450	93,912,507	97,894,255
1325	Abolished	—	—	12,695,252	12,695,252	88,557,930
1326	—	—	—	2,377,152	—	—
1327	—	—	—	90,897	—	—

TABLE 8 Road labor tax (*tarik mukellefeyet-i sahsiyet*) assessed and collected in the Ottoman Empire, 1306/1890-1891 to 1327/1911-1912
(In kuruş/piasters)

Financial year	Total assessments	Assessments for those paying in cash			Assessments for those paying in labor			Percent of assessment	Collections for those paying in cash			Collections for those paying in labor		
		For this year	For previous years	For this year	For previous years	For this year	For previous years		For this year	For previous years	For this year	For previous years		
1306	34,626,178	29,446,390		5,179,788		14,391,903		14,189,934		201,969		216,821		
1307	40,034,417	34,861,506		5,172,912		22,571,971		22,355,150		158,798		237,367		
1308	42,575,256	30,398,524	4,509,601	6,349,389	1,317,742	23,433,133	43.07	16,039,370	7,029,184	205,781		237,367	881,038	
1309	40,425,473	28,348,111	3,992,258	6,974,680	1,110,424	25,921,403	46.78	16,298,112	8,514,946	393,121		69,128	331,989	
1310	42,257,727	27,921,342	4,612,375	7,250,411	2,473,599	21,011,622	—	14,845,811	5,703,562	79,774		79,774	831,295	
1311	38,493,685	26,712,216	4,549,899	7,231,570	—	18,154,660	42.41	13,327,467	4,827,193	294,762		285,871	1,221,316	
1312	42,079,696	24,319,909	2,944,848	9,602,524	5,212,415	17,331,673	39.49	12,200,528	4,913,979	294,762		294,762	2,602,532	
1313	36,993,428	19,736,763	4,197,461	10,089,738	2,969,466	15,975,482	34.43	9,976,002	4,483,402	452,884		414,682	2,922,004	
1314	46,794,510	24,605,296	10,302,499	9,019,970	2,866,745	30,499,371	44.73	14,590,163	12,853,990	499,517		499,517	3,424,360	
1315	43,700,929	25,975,135	5,293,538	9,153,810	3,278,446	26,379,391	35.25	15,622,236	8,413,568	1,549,182		1,549,182	2,604,076	
1316	45,561,620	27,079,775	3,662,066	10,076,313	4,743,466	27,372,490	36.69	15,654,453	6,890,971	1,026,463		1,026,463	4,695,310	
1317	42,884,414	28,011,156	4,772,702	9,170,293	3,863,684	31,197,317	46.61	17,297,852	8,177,692	850,045		850,045	4,647,080	
1318	49,735,323	29,300,850	6,562,901	10,207,888	4,888,173	31,168,665	45.07	18,173,700	7,497,840	641,436		641,436	2,911,632	
1319	49,636,686	30,826,364	2,539,714	11,382,435	2,377,878	27,817,154	47.33	18,197,984	6,066,702	385,196		385,196	2,010,224	
1320	44,710,365	30,003,092	2,532,176	9,797,210	1,133,962	30,088,013	52.27	20,239,711	7,453,482	574,976		574,976	2,335,986	
1321	43,666,870	31,040,514	3,080,485	8,411,909	3,89,550	32,918,086	49.48	22,367,347	6,078,889	780,778		780,778	2,301,748	
1322	46,187,662	33,150,396	4,997,993	7,650,623	3,150,842	31,528,762	44.08	22,503,910	1,864,549	187,462		187,462	1,581,908	
1323	52,510,210	35,908,977	5,694,747	7,150,842	3,755,644	31,528,762	21.92	12,503,910	9,272,133	—		—	—	
1324	57,897,001	43,578,301	3,618,183	7,555,617	3,144,900	16,137,829	31.37	20,932,167	15,418,025	—		—	—	
1325	70,843,130	67,096,207		3,746,923		30,431,656	50.60	39,897,059	14,318,001	—		—	—	
1326	78,768,790	78,768,790				55,315,084	59.61	46,417,796		—		—	—	
1327	77,710,850	77,710,850				60,735,867				—		—	—	

TABLE 9 *Customs duties (gümrük resmi) assessed and collected in the Ottoman Empire 1301/1885-1886 to 1327/1911-1912*

(In kuruş/piasters)

Financial Year	Import taxes	Export taxes	Transit taxes	Total taxes collected	Value of exports	Value of imports
1301	149,107,814	10,168,777	38,253,544	197,530,135	—	—
1302	155,948,075	10,917,777	38,293,411	205,159,263	—	—
1303	149,353,729	9,748,505	38,543,744	197,645,978	1,128,910,000	2,010,560,000
1304	146,323,245	11,809,000	37,276,970	195,409,215	1,354,650,000	1,945,670,000
1305	157,447,807	13,092,301	36,372,451	206,912,559	1,527,240,000	2,104,150,000
1306	171,932,616	11,520,719	34,994,040	218,447,375	1,283,650,000	2,291,430,000
1307	184,909,216	14,039,386	32,868,150	231,816,752	1,537,000,000	2,455,390,000
1308	179,975,644	14,341,680	31,133,265	225,450,589	1,557,200,000	2,446,670,000
1309	174,650,536	12,184,410	25,186,874	212,021,820	1,326,240,000	2,410,870,000
1310	174,839,781	12,667,347	24,259,253	211,766,381	1,375,380,000	2,407,550,000
1311	149,786,208	14,199,262	23,494,740	187,480,210	1,553,560,000	2,057,517,000
1312	154,849,680	14,216,880	22,716,717	191,783,277	1,542,850,000	2,135,970,000
1313	168,968,743	13,581,720	24,627,490	207,177,953	1,474,450,000	2,343,410,000
1314	192,984,831	12,381,421	26,088,487	231,454,739	1,342,540,000	2,662,130,000
1315	178,628,781	14,317,381	25,255,546	218,201,708	1,559,140,000	2,449,650,000
1316	177,602,084	13,870,004	23,767,345	215,239,433	1,490,500,000	2,384,160,000
1317	196,540,519	14,191,429	12,712,513	223,444,461	1,539,340,000	2,456,760,000
1318	184,203,717	14,330,344	4,982,694	203,516,755	1,556,230,000	2,402,550,000
1319	195,169,137	16,308,213	5,050,869	216,528,219	1,754,020,000	2,439,610,000
1320	223,225,430	15,772,829	5,508,859	244,507,118	1,700,480,000	2,790,310,000
1321	231,388,467	18,243,694	5,090,471	254,722,632	1,967,240,000	3,136,600,000
1322	268,311,662	17,341,352	5,213,672	290,866,686	1,857,340,000	3,353,900,000
1323	318,933,720	16,326,105	5,292,608	340,552,433	1,921,300,000	3,476,360,000
1324	357,792,933	16,345,055	5,224,325	379,362,313	1,843,910,000	3,143,220,000
1325	400,019,798	18,366,902	8,723,150	427,109,850	1,829,930,000	3,593,600,000
1326	445,849,129	18,576,199	8,231,754	472,657,079	2,193,790,000	4,012,570,000
1327	455,573,968	17,571,869	9,500,767	482,646,604	2,471,210,000	4,499,070,000

TABLE IO *Other major revenue sources collected in the Ottoman Empire*
1301/1887-1888 to 1327/1911-1912

(In kuruş/piasters)

Financial year	Stamp tax (<i>damga resmi</i>)	Spirits tax (<i>müskirat resmi</i>)	Salt tax (<i>tuz resmi</i>)	Tribute (<i>maktu' vergi</i>)	Nizamiye court charges	Şeriat court charges
1301	13,312,250	16,567,801	—	—	—	—
1302	15,726,519	18,684,708	—	—	—	—
1303	15,071,832	18,509,501	65,606,794	76,872,000	5,114,527	—
1304	18,374,140	18,899,448	71,203,598	89,782,764	6,390,376	3,280,435
1305	21,040,476	22,758,540	74,299,381	88,792,907	7,291,306	3,734,952
1306	23,089,919	23,154,002	71,731,532	89,572,396	6,521,245	3,980,330
1307	23,613,690	26,191,127	74,258,269	88,299,996	6,898,636	4,131,571
1308	23,949,199	26,020,528	80,455,616	88,102,407	6,236,006	3,818,385
1309	23,899,675	26,017,047	79,018,164	88,072,396	6,131,109	4,234,621
1310	25,904,571	26,636,559	74,384,083	90,202,632	6,087,826	4,178,180
1311	23,961,703	26,569,943	75,501,870	90,375,408	6,238,855	3,590,809
1312	23,614,647	26,880,957	80,746,544	78,873,058	5,907,705	3,721,179
1313	22,783,201	26,898,005	80,518,369	83,535,591	5,309,077	3,533,754
1314	25,149,584	27,297,929	83,544,062	85,135,088	5,616,972	3,987,650
1315	26,700,841	27,943,178	84,452,588	95,270,176	5,768,778	4,160,828
1316	25,697,298	28,277,789	97,123,479	75,003,441	5,682,225	3,884,444
1317	25,560,478	27,809,339	93,847,233	75,000,000	5,318,686	3,641,650
1318	25,150,914	27,583,121	95,775,920	109,205,922	5,821,948	2,866,818
1319	26,623,952	28,379,165	96,015,634	86,401,974	7,948,322	3,674,695
1320	40,548,689	27,524,206	97,229,486	n.a.	9,137,433	5,321,720
1321	49,171,098	27,793,253	106,456,334	n.a.	9,582,478	3,559,216
1322	40,247,444	29,210,045	110,385,311	n.a.	9,298,498	3,442,333
1323	41,543,679	29,066,430	115,310,752	n.a.	10,701,794	3,511,052
1324	42,520,733	27,811,802	109,121,873	100,789,074	14,369,072	4,063,766
1325	47,067,758	29,576,580	117,706,590	89,387,100	26,049,009	5,251,794
1326	52,142,849	32,461,823	118,703,492	89,523,745	26,078,888	6,928,391
1327	56,520,855	36,643,211	130,476,788	87,548,749	27,600,783	8,445,643

n.a. not available.