



A Brief Evaluation of the Tax Collection Methods of the Ottoman State: Emanet, Iltizam, and Malikâne

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Abstract

This study addresses the historical transformation of the financial management systems implemented by the Ottoman State since its establishment to collect tax revenues and ensure cash flow to the central treasury. The article examines the new pursuits that emerged as the timar system -which ensured the continuity of production and rural security during the classical period -began to dissolve due to economic and military changes. Within the scope of the research, the concept of mukataa, which represents the state's tax units, and the methods used in operating these units are analyzed first. In this context, a comparative presentation is provided of the emanet system, conducted through salaried officials (emin) under direct state control; the iltizam system, where tax revenues were transferred to contractors (mültezim) through auctions for a specific term; and the Malikâne system, which was enacted in 1695 following the corruption of the iltizam system and granted life-long (propetual) usage rights of the tax source. The findings of the study indicate that with the increasing need for cash, the treasury leaned more towards these systems, which functioned as a form of "internal borrowing". Furthermore, it is emphasized that the implementation of the Malikâne system prepared the ground for the rise of local powers (ayan) in the provinces, causing a shift in the Ottoman financial structure from a centralized organization toward decentralization. Consequently, the study reveals the institutional changes developed by the state to overcome periodic crises and the socio-economic reflections of these changes within the framework of the fundamental principles of Ottoman economic mentality: provisionism and fiscalism.

Keywords: *Ottoman Finance, Mukataa, Iltizam, Malikâne, Emanet, Timar System.*

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Introduction

States are responsible for all vital activities of their subjects, such as ensuring public security and establishing the supply of provisions. The relationship between the state and the people is, of course, not one-sided; although the state occupies a superior position, the people also have certain responsibilities toward it. These constitute significant citizenship duties such as paying taxes and performing military service for the state. The Ottoman State also acted with great diligence in collecting taxes from its subjects (reaya) and attached great importance to the monitoring of taxes since its founding years. The state implemented various methods to collect revenues, and these methods naturally transformed to adapt to the conditions of the period. In this context, our study will address the historical transformations of the emanet, iltizam, and malikâne systems used by the Ottoman State.

The common economic characteristic of agricultural societies is a monetary system based on sources of agricultural income. Consequently, problems have frequently occurred in the collection of agricultural revenues. The Ottomans also encountered various difficulties in collecting these revenues both in cash and in kind. Due to these issues, the state developed its own unique solutions. While adding their own innovations during this search for solutions, they also benefited from the practices of predecessor states. The Ottoman State developed the timar system to ensure tax collection, the raising of soldiers, and the continuity of provisions. Thus, both continuity in production was ensured and the taxes obtained from this production were guaranteed (for detailed information, see Beldiceanu, 1985;). Furthermore, the legal taxes to which the reaya were subject were kept under record (Genç, 2018). Soldiers were provided without being a burden to the state treasury, and a secure environment was established in rural areas. The existence of the timar system also relieved the state in terms of collecting taxes and transferring them to the center. However, as the system deteriorated, efforts were made to fill its place with new methods. Consequently, a series of developments took place in the collection of taxes.

It became essential to collect taxes in cash rather than in kind, as had been done previously. This necessity arose from various problems, such as the development of the monetary economy, the dissolution of the timar system, and the difficulties involved in transporting in-kind taxes to the center and converting them into cash. In response to these challenges, tax units known as mukataa were established to facilitate the collection of taxes in cash (Abou-El-Haj, 2018).

The term mukataa is derived from the Arabic root qat', which means 'to cut' in Turkish. Conceptually, mukataa is the name given to tax units where a state-owned, revenue-generating tax source is sold to another party in exchange for a specific fee. This method was also implemented by the Seljuks, Abbasids, and Ilkhanids. It is known that the practice of mukataa in the Ottoman State dates back to very early times. However, until the 16th century, only revenues from a very narrow range of areas were assigned as mukataa. Toward the end of the 16th century, nearly many state-owned revenues were transformed into mukataas (Tabakoğlu, 2016). For instance, almost all sectors such as mines, customs, mills, textile production, saltworks, agricultural activities, and workshop production were operated as mukataa because they belonged to the state. To transfer the revenues generated from these mukataas to the treasury, the state utilized applications such as iltizam, malikâne, and eshâm, rather than relying solely on salaried officials (emin/emanet) (Genç, 2006).

By utilizing these systems, the state ensured the flow of cash into the national treasury during every period of financial distress. The contraction in the timar system also reduced the continuity of cash flow (Darling, 2011; Tabakoğlu, 2016). Consequently, starting from the 16th century, the process of transformation into mukataa continued with the conversion of has lands—previously allocated to the Grand Vizier, Viziers, Beylerbeyis, and other local administrators—into mukataas (Çakır, 2003). The conversion of dirlik lands into mukataas directly linked these revenues to the central treasury (Batmaz, 1996).

The process of transformation into mukataa was a gradual one; it began with smaller revenue sources and later evolved into large-scale financial units by incorporating major has lands. Over time, with the emergence of new sectors in trade and production, these formations were established under the name of mukataa (Batmaz, 1996). By the 18th century, the state incorporated certain privately-owned production networks (such as candle houses, snuff, and textile manufacturing) into the mukataa

system(Genç, 2006). Any type of revenue could potentially become a mukataa. Thus far, we have attempted to explain how tax sources and the process of mukataalaşma functioned within the state's finances. Now, we will focus on the balance of operations through individuals who can be considered private entrepreneurs under state control, driven by the shift towards a monetary economy and the need for cash. We will examine the change and transformation in the collection of taxes.

The Operation of the Emanet, Iltizam, and Malikâne Systems

It is known that the Ottoman State utilized iltizam and similar practices, albeit to a limited extent, since its founding years (Sahillioğlu, 1963). It appears that the iltizam system was initially established for the collection of mukataas. This system was accepted as a means to ensure a rapid flow of cash to the treasury. While mukataas granted through iltizam were partially private, the emanet system was entirely under state control (Ünal, 1991). Examining first the emanet system, which the Ottomans began using from their earliest periods; it is a method where individuals who have gained the state's trust are appointed to collect the revenues of a region. The appointed person was given the title of emin. These individuals collected revenues periodically under state supervision (see Pakalın, 2004; Sahillioğlu, 1995). Emins were generally selected from among those with military backgrounds. This was likely due to the necessity of being powerful and influential in tax collection (Özvar, 2018).

In the provinces, when officials could not be at the head of their dirliks due to wars, emins were tasked with collecting the revenues of the respective region. Additionally, they were appointed for revenues abandoned or compromised by mültezims (tax farmers). In such cases, an emin could sometimes become the operator of the iltizam. If an iltizam operated under emanet involved the emin paying a bond (tahvil) during this process, the iltizam would be considered operated through emanet; this was called "Emânet ber-vech-i iltizam." Apart from this special case, if the management of the mukataa belonged to the mültezim, it meant it was being operated through iltizam. When emins operated an iltizam, they derived their earnings from the profit generated from that iltizam (Cezar, 1986; Pakalın, 2004; Sahillioğlu, 1995; Yücel, 1974). However, emins appointed directly by the center performed this duty in exchange for a fixed salary. They were not held responsible for the loss or profit of the tax they collected; they only received the determined fee (Sahillioğlu, 1995). Over time, this situation led to the corruption of tax sources and a decrease in revenues.

The inefficiency of emins in collecting revenues, the expansion of the state's territories, security vulnerabilities in transferring taxes to the center, the increasing need for cash, and problems such as the storage and sale of in-kind taxes, along with the contraction of the timar system, constituted significant issues (Akdağ, 2018). The state attempted to resolve tax collection matters by making the long-standing iltizam practice more active and systematic, a method from which it benefited for many years. Thus, while revenues were transferred more easily and securely, bureaucratic procedures were also reduced (İnalçık, 1980).

Toward the end of the 16th century, the more active use of military innovations in Europe broke the military power of the timar system. This directly lowered revenue amounts, and as timar holders lost their power, iltizam became widespread. The popularity of centralized armies globally meant an increase in the number of soldiers at the center who were not involved in production and needed to be fed. The rise in salaries to be paid, in addition to the provisions for the soldiers, rendered the state's need for cash more urgent. With the intensification of these conditions in the early 17th century, the iltizam system was inevitably preferred to fill the void left by the timar system (Tabakoğlu, 2016).

The iltizam system is the sale of the annual revenue generated from a mukataa through an auction. The revenue is put up for auction, and the sale is finalized to the individual who offers the highest bid. For the mukataa to be operated as an iltizam, a certain portion of the annual revenue is paid in advance. The entrepreneur who operates the iltizam is called a mültezim, and the sold mukataa is referred to as an iltizam. Before bidding on an iltizam, a mültezim naturally conducts a balance sheet study and, most importantly, must find guarantors to vouch for him. Initially, iltizams were granted for three years, and this payment was formalized with documents called tahvil. While some iltizams extended to six or nine years, by the end of the 17th century, the durations regressed to periods shorter

than one year. A mültezim could purchase more than one iltizam individually, or several mültezims could unite to purchase iltizam(s) jointly (Yücel, 1974). After making the advance payment, the mültezim paid the remaining debt in installments divided into periods of three to six months. Through the iltizam system, the state essentially borrowed from the previous year. Şevket Pamuk also views iltizam as a loan granted to the government and the state, considering it a form of internal borrowing (Pamuk, 2016).

Initially, auctions for iltizams were held in Istanbul, but in later years, sales took place in the kadılık (district court) to which the mukataa was affiliated. Defterdar Sarı Mehmed Pasha emphasizes the importance of defterdars being honest, upright, and reliable in his work, and reminds that the sale of revenues put up for contract should be conducted through reliable hands. Furthermore, he noted that the person purchasing the revenue for contract must also be trustworthy (Defterdar Sarı Mehmed Pasha, 1979).

The fact that the auctioning of a revenue granted as an iltizam remained ongoing may have been a factor that eventually brought about the end of this system. This was because if a new suitor emerged for a mukataa already granted as an iltizam and offered a higher bid than the current mültezim, the previous sale would be annulled. However, if the current mültezim accepted the new offer, the mukataa would remain with them; otherwise, the sale to the new mültezim would be finalized. Nevertheless, during the early periods of the expansion of iltizam, the state avoided such sales to ensure that the balance between the mültezim and the reâyâ (subjects) was not disrupted. By the end of the 17th century, due to the adverse effects of wars on the economy, the sale of iltizams to new individuals before their one-year term expired increased. Consequently, new mültezims were appointed to mukataas, and advance payments were included in the treasury in an attempt to solve cash shortages in the short term. Toward the end of the century, the number of sales made to new mültezims at higher prices before the former mültezim could even turn a profit increased. The ones most adversely affected by this situation were the taxpayers (reâyâ), upon whom a heavier tax burden was placed. Another situation that caused significant fractures in the iltizam system was the practice of high-ranking classes, such as viziers, pashas, governors, and kapıkulu, delegating the responsibility of the iltizam they had acquired to individuals such as mütesellims, voyvodas, and subaşı. With the shortening of the duration of iltizams, these second parties did not concern themselves with keeping production alive or increasing revenues in the mukataas; instead, they exploited the iltizam as much as possible.

Following the long wars of the 17th century and sieges from which no gains were made, the cash shortage needed to be resolved. Since iltizam had become thoroughly corrupted toward the end of the century, a system called malikâne (Barkan, 1980). Was put into practice by a decree issued in 1695; under this system, the duration was limited to the lifetime (kayd-ı hayat) of the person who acquired it (Özvar, 2018). In this new application, those who purchased the malikânes were known as malikâneci. The establishment and operation of the malikâne system, implemented by the 1695 decree, are mentioned in the Raşid History. In this work, it is stated that because governors, voyvodas, and muhassıls in regions such as Aleppo, Diyarbakır, Mardin, Adana, Antalya, Antep, and Tokat sold the iltizams under their control to others annually, the peasantry became impoverished (harap) and the iltizam system was corrupted. The products produced by the peasants in their vineyards and gardens were only sufficient for the taxes imposed by the mültezim, leaving nothing for themselves. Due to these problems, it was accepted that mukataas would henceforth be granted to an individual for life, and the malikâneci would make payments to the state in three installments within the year (Râşid Mehmed Efendi & Çelebizâde İsmail Âsım Efendi, 2013). From a critical perspective, Defterdar Sarı Mehmed Pasha also believed that the iltizam and malikâne systems could cause problems in later years. He noted that the state's revenues were insufficient to cover long campaigns and that the advance debt taken from the following year would not be beneficial in the future. However, since he expressed this thought vaguely, the specific nature of the problems that would arise remained a 'grey area' (Defterdar Sarı Mehmed Pasha, 1979).

The most critical criterion for a malikâne is that the revenue to be sold must have been processed into a contract, meaning it must be mukataa property (Tabakoğlu, 2016). The sale of the mukataa to be granted as a malikâne and the annual amount to be paid were specified by the treasury (Darling, 2006). Since malikâne holders (malikâneçiler) would operate the mukataas they purchased for a lifetime, they

were able to calculate large-scale balance sheets in advance. The muaccele, or the down payment, was fifteen times higher than that of the iltizam system. However, unlike iltizam, the malikâne holder easily recouped the muaccele paid, as they were guaranteed possession of the mukataa for future years (Abou-El-Haj, 2018). Nevertheless, when the prices of malikânes lagged behind the annual increases over the years, a certain amount of annual tax was later imposed under the name of mal, which the malikâne holder was required to pay every year (Pamuk, 2016).

If a malikâne holder wished to renounce a malikâne they had purchased, the rule was to first obtain a hüccet (legal certificate) from the kadi of the local district and have this situation recorded. A berat (imperial decree) was issued to the person acquiring the new malikâne, and the malikâne was only put up for auction again in cases such as death or renunciation. The necessity for local administrators in the provinces to immediately report all iltizam or malikâne sales to the center was stated in the Raşid History (Râşid, 2013).

The malikâne system was beneficial in helping the state overcome its difficult financial situation; however, over time, the fact that malikâne holders remained in Istanbul to pursue other businesses and appointed a second party to manage their malikânes led to another development. These second parties (who could be voyvodas, muhtesips, or powerful local individuals) transformed into the âyân (local notables), forming a powerful group in the provinces over time. Another problem was the sale or fraudulent transfer of malikânes. Initially, the malikâne holder had the right to sell, lease, or gift the mukataa that was part of their malikâne property. However, upon the death of the malikâne holder, the malikâne was transferred directly back to the treasury; this was intended to prevent malikânes from being transferred as inherited property. The malikâne returned to the state treasury would be put up for auction again, and if the son of the former malikâne holder was among the candidates wishing to purchase it, he was given priority. While the state prevented transfer through inheritance, it appeared to show some degree of tolerance to the heirs in this manner. However, since a current price based on the conditions of the period would be requested in a new sale, the state also increased its treasury revenues (Suceska, 1985).

The malikâne system was briefly abolished approximately 20 years after its establishment. This interruption in the malikâne system proved to be temporary. During this short period, it was decreed that the mukataas held by malikâne holders would be confiscated and resold through the iltizam method. The Anonymous Ottoman History (1099-1116 / 1688-1704) offers a general critique of both the iltizam and malikâne systems. According to this work, individuals who leased or purchased mukataas became wealthy in a short time. It notes that while these individuals prospered, the state's practice of borrowing from the following year through these applications would place the state in a difficult position in the coming years (Anonim Osmanlı Tarihi, 2000).

While the chronicler of the period, Râşid Mehmed Efendi, spoke of the malikâne system as beneficial when it was first established, he did not hesitate to speak of its short-term abolition in the same supportive manner. This inconsistency likely stems from the nature of official state historiography. Grand Vizier Ali Pasha believed that abolishing the malikâne system would be beneficial and persuaded the Sultan to accept this view. Subsequently, he sent word to Defterdar Hacı Mehmed Efendi, ordering the abolition of the malikâne practice that had begun in Diyarbakır, Aleppo, and Damascus. The reason cited for the abolition was that individuals from many social classes, from porters to boatmen, had been able to acquire malikânes. It was argued that the malikânes should be reclaimed from these individuals, and it was further noted that bribery had increased in the process of acquiring them. He reported that malikâne holders became wealthier in a shorter time compared to mültezims, and that the advance payments (muaccele) they made were very low in the long run. Furthermore, for those who had newly acquired a malikâne but had not yet recouped their advance payment, their holdings were converted back into iltizam and leased for a period of three years (Râşid, 2013). It is possible that with this move, the state intended to reclaim the mukataas distributed as malikânes and resell them to generate additional revenue for the treasury.

A common flaw in both the iltizam and malikâne systems was that the individuals who purchased the mukataas did not personally oversee the tax sources they owned, instead managing them remotely

from Istanbul. They maintained management through a second party by appointing proxies (vekil). As previously mentioned, through these and similar circumstances, these local forces accumulated a certain amount of capital in the provinces and formed the âyan (local notables) (Yücel, 1974). In 1734, 65% of malikâne holders lived in Istanbul, whereas by 1789, this rate had risen to 87% (Ergenç, 2012; Faroqi, 2006).

Just as the long wars of the 17th century forced the Ottoman State to transition to the malikâne system at the end of that century, a similar situation brought about the end of the malikâne system. The wars and global developments occurring after 1768 revealed that the revenue provided by the malikâne to the treasury was insufficient. Following the 1768-1774 war, with the signing of the Treaty of Küçük Kaynarca, the Ottomans were forced to pay war reparations to Russia. In the wake of these events, the idea of dividing malikânes into smaller shares and reselling them was conceived to increase revenues. This new practice, in which malikânes were divided into shares (sehim), was called the esham system (Çakır, 2003).

Conclusion

The Ottoman State underwent numerous institutional transformations during the early modern period to expand its territories and adapt to global shifts. The most significant of these are recognized as the parallel changes implemented in the military and finance. The Ottomans were consistently aware of the military and economic power they possessed and always maintained quantitative data regarding these assets. In particular, the amount of akçe to enter the state treasury was estimated in advance, and military campaigns or other social and economic steps were taken accordingly. However, the state employed various methods to ensure these revenues reached the treasury healthily and increasingly without diminishing.

In the early periods, the timar system—a productive method for collecting state revenues and maintaining provincial order—was indeed beneficial for the Ottomans. The involvement of private entrepreneurs increased only with the deterioration of the timar system. Furthermore, although the state conducted tax collection under its own control through the emanet method, it did not derive as much benefit as it did from the timar. The iltizam method was utilized from early periods; however, only a very limited number of mukataas were managed this way. Once the timar lost its significance, the state entered a phase of internal borrowing, essentially borrowing from the following year's revenue. Ottoman siyasetnâme (books of politics) and lâyiha (report) writers frequently emphasized that the defterdar should side with honesty and integrity and that bribery in appointments should be prevented. These criticisms continued to exist in every period.

Having benefited from iltizam during the 17th century, the state realized by the end of that century that the system was being exploited and had become dysfunctional. Before entering the 18th century, in 1695, a transition was made to the malikâne system, which involved the lifetime operation of mukataas. In the 18th century, this practice was also adopted by chroniclers and was deemed to be in the state's interest. Our view is that this evolution is directly linked to the principles of provisionism, fiscalism, and traditionalism put forward by Professor Mehmet Genç to illuminate the Ottoman economic world. The discovery of the Americas, developments in Europe, and the finding of new trade routes can be considered among the pivotal events that initiated mercantilism. In this context, the Ottoman State—in line with the principle of provisionism—chose to solve the difficulties experienced in the 17th century through internal borrowing, unlike the path taken in Europe. We believe that all three systems addressed in this study were constructed according to the economic foundations to which the state adhered. This conclusion does not imply that the state disregarded trade, but rather that the Ottomans acted in accordance with their own economic mentality.

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