

**“A NINETEENTH CENTURY SARRAF IN THE  
OTTOMAN EMPIRE: MIGIRDIÇ CEZAYİRLİYAN”**

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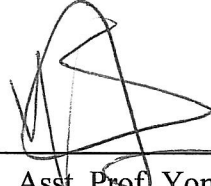
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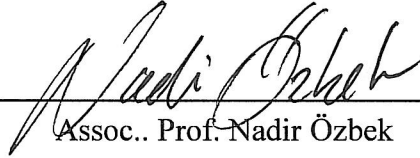
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## ABSTRACT

Mıgırdıç Cezayirliyan was a *sarraaf* who lived in Istanbul from 1805 to 1861. This study examines Cezayirliyan as one of the most powerful financiers of the Ottoman Empire in the nineteenth century by focusing on his economic and political activities.

In this study, his activities were analyzed as his involvement in money lending, taxation system, trade and industry in the Ottoman Empire. Through the analysis of specific cases in which Cezayirliyan was involved, first, I aim to show the intertwined relationships such as alliances between *sarrafs*, state officials and tax collectors. Then, I argue that these alliances between Cezayirliyan and state officials as well as those between him and tax collectors were not permanent. This study contributes to the literature by examining *sarrafs*' role in Ottoman taxation system and depicting their relations.

**Keywords:** *Sarraaf*, taxation system, tax farming, Tanzimat, Ottoman Empire in the Nineteenth Century.

## ÖZET

Mıgırdıç Cezayirliyan 1805 -1861 yılları arasında İstanbul'da yaşamış bir sarraftır. Bu çalışma Cezayirliyan'ın ekonomik ve politik faaliyetlerine odaklanarak kendisini ondokuzuncu yüzyıl Osmanlı İmparatorluğu'nun en güçlü finansörlerinden biri olarak ele almaktadır.

Bu çalışmada, Cezayirliyan'ın faaliyetleri, onun, borçlanma, vergi sistemi, ticaret ve endüstriye katılımı ve işleyişi şeklinde incelenmiştir. Cezayirliyan'ın bu alanlarda belirli olaylardaki rolü incelenerek, öncelikle, sarraflar, devlet görevlileri ve vergi toplayıcıları arasındaki işbirliği gibi iç içe geçmiş, karmaşık ilişkilerin gösterilmesi amaçlanmıştır. Daha sonra ise, Cezayirliyan'ın devlet görevlilerinin yanı sıra mültezimler ile olan ilişkilerinin ve ittifakının sürekli ve kalıcı olmadığı gösterilmiştir. Bu çalışma, literatüre, Osmanlı vergi sisteminde sarrafların işleyişini ve devletle olan ilişkilerini inceleyerek katkıda bulunmaktadır.

Anahtar Kelimeler: Sarraf, vergi sistemi, iltizam, Tanzimat, Ondokuzuncu Yüzyılda Osmanlı İmparatorluğu.

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To, Müzeyyen and Necdet Uluşık...

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# 1 INTRODUCTION

Mıgırdıç Cezayirliyan was a *sarraḡ*<sup>1</sup> who lived in Istanbul from 1805 to 1861.<sup>2</sup> He was a member of a powerful Armenian Amira family, which came to Istanbul from Eđin in the first years of the nineteenth century.<sup>3</sup> He accumulated great economic and political power as a *sarraḡ* and a merchant. Although he is referred as a *sarraḡ*, the spheres he was involved in were more varied ranging from tax collection to the establishment of schools. By becoming involved in the collection of taxes and custom duties, he also established alliances with state officials in the provinces such as Mudanya, Bursa, İzmir, Girit and Selanik.

This thesis studies Mıgırdıç Cezayirliyan who was one of the most powerful financiers of the Ottoman Empire in the mid- nineteenth century. Because he played a central role in various spheres by establishing relations with different agents, analyzing his activities is of great importance. By focusing on his activities and his functioning in the Ottoman financial, economic and political system, it is my aim to depict the relationship between state officials, tax collectors and Cezayirliyan through their temporary alliances and contacts. As Cezayirliyan was involved in several activities other than money lending, such as manufacturing and tax farming, examination of his activities will shed light upon the role of the *sarraḡs* in industrial activities and tax farming practices in this period. More importantly, this examination of his involvement in both industrial and tax farming activities in addition to trading highlights the relationship between *sarraḡs*' practices and the tax farming system in

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<sup>1</sup> The term "sarraḡ" mostly defined as creditor or exchanger or gold and silver as well as money.

<sup>2</sup> Kabadayı Erdem (2008) "Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur" in: *Merchants in the Ottoman Empire* ed. by Suraiya Faroqhi and Giles Veinstein, p. 282.

<sup>3</sup> Seropyan, Vađarsag, *Dünden Bugüne Istanbul Ansiklopedisi*, p.426

general. That is to say, via the analysis of specific cases in which Cezayirliyan was involved, I aim to show the intertwined relationship between tax collectors, *sarrafs* and state officials. I argue that these alliances between Cezayirliyan and state officials as well as those between him and tax collectors were not permanent.

As he played a central role in many spheres, information and documents about his activities are widely available. As mentioned above, in 1840s, he became one of the most influential financiers in the Ottoman Empire because he played a key role not only within the Ottoman financial system, but also in politics and taxation issues.<sup>4</sup> As the guarantor of tax farmers, he controlled immense financial resources including the custom duties in various provinces other than Istanbul. Being involved in taxation and custom duties collection in the provinces, he also gained political power both in Istanbul and in some of the mentioned provinces.

Apart from Cezayirliyan's economic and political activities, he invested in schools, bridges and a theatre. He was among the first investors who sent students abroad for education as well as the founders of the Narsesyan School<sup>5</sup> in Istanbul. He also invested in the construction of a bridge in Ayvansaray.<sup>6</sup>

When dealing with a complex topic like the present one, it is best first of all to demonstrate the sources used in this study, and to highlight the dimensions of the problem. I utilized the existing archival documents in Prime Ministry Archives

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<sup>4</sup> Kabadayı Erdem (2008) "Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur" in: *Merchants in the Ottoman Empire* ed. by Suraiya Faroqhi and Giles Veinstein, p 282.

<sup>5</sup> Seropyan, Vağarsag, *Dünden Bugüne İstanbul Ansiklopedisi*, p.426. Also see Erdem Kabadayı 's article "Mkirdich Cezayirliyan" in which he touches upon the spheres Cezayirliyan invested other than trade or taxation.

<sup>6</sup> Ibid. p. 426

(BOA from now on) in Istanbul, Turkey. I selected the documents from the *Irade*, *Sadaret*, *Hariciye* and the *Cevdet-i Maliye* catalogues.

Another point regarding the sources utilized in this study is necessary to note. There are two basic problems concerning the sources. The first problem is the organization of documents in BOA in Istanbul. In the archives the documents concerning the *sarrafs* and the merchants are mainly classified under the names of the people or the families. The documents utilized for this study were selected according to their very short summaries and headings in archival catalogues in the archives. Many of the headings and the summaries do not accurately reflect the content of documents well.

Moreover, it should be also noted that this study is dependent on Ottoman State documents.<sup>7</sup> All of the utilized documents in this study are from BOA in Istanbul. Thus, the documents may reflect the state's perspective. However, this does not mean that the results offered in this study necessarily reflect the state's viewpoint. Each of the documents were reconstructed and reinterpreted from a critical approach by keeping the fact that they were written by state officials in mind. Yet, as also Kabadayi mentions, it is still true that if additional documents from other archives such as Court Records, which also reflect viewpoint of people other than state existed and studied, the analysis would be more compelling and may have offered different results.<sup>8</sup>

The second one is the scarcity of secondary sources related to the *sarrafs* and Mıgırdıç Cezayirliyan. This problem also highlights the significance of this topic. As far as the studies on the *sarrafs* of the Ottoman Empire, there are few works on

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<sup>7</sup> This problem resulting from the dependency of the sources used in this study on state documents is similar to the one in Erdem Kabadayi's work on Cezayirliyan. He also clearly mentions this dependency on state documents inevitably may have affected the validity of the results.

<sup>8</sup> Kabadayi, "Mkirdich Cezayirliyan", p. 283.

*sarrafs* in general and Cezayirliyan in particular. Moreover very few of those analyzing Cezayirliyan utilized the documents available in the Başbakanlık Osmanlı Arşivi (BOA). Erdem Kabadayi's article "*Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur*" is the only work, which analyzes Cezayirliyan by focusing on his activities in detail.<sup>9</sup> As Kabadayi states "only two brief encyclopedia entries deal with Cezayirliyan's biography".<sup>10</sup> Moreover, two different articles by Hagop Levon Barsoumian (1977) and Onnik Jamgocyan- who were both unable to use the Ottoman archival materials<sup>11</sup> focus on the role of the Armenian financiers, among them the Cezayirliyan, and contain contradictory information about his activities and the confiscation of his property. Similarly, Barsoumian (1982) used Armenian chronicles and secondary sources written by foreign ambassadors in his work where he examined the dual role of the Armenian Amira class as *sarrafs* in the Ottoman Empire.<sup>12</sup>

Thus, as far as the sources documented so far concerned, Erdem Kabadayi's work on Cezayirliyan is the only study in which the Ottoman documents from BOA have been used. Although, I benefited from his analysis of the documents on Cezayirliyan, especially from the ones on Cezayirliyan's life story, I also selected the documents on Cezayirliyan's activities, which have not been used in Kabadayi's study. Thus, the materials from BOA used in this thesis in the analysis Cezayirliyan

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<sup>10</sup> Two entries are: Kevork Pamukciyan's entry in *İstanbul Ansiklopedisi* edited by Resad Ekrem Koçu and Vağarsağ Seropyan's entry in *Dünden Bugüne İstanbul Ansiklopedisi*.

<sup>11</sup> Kabadayi, "Cezayirliyan," p.282.

<sup>12</sup> Barsoumian, H (1977) "The Dual Role of the Armenian Amira Class within the Ottoman Government and the Armenian Millet (1750- 1850) in Braude and Lewis (eds) *Christian and Jews in the Ottoman Empire*, New York University Press.

are of great importance because most of them have not been used in any research specific to Cezayirliyan.<sup>13</sup>

Additional significance of this thesis lies in the lack of studies focusing on the functioning of *sarrafs* and their involvement in tax collection in the Ottoman Empire. Several works on *sarrafs* mainly analyze them as bankers, and moneylenders, who had significant influence in Ottoman's debt management during the nineteenth century<sup>14</sup>. Similarly, some analyzed them as merchants- mostly as non Muslims- by focusing on their intermediary activities in Ottoman trade especially during the integration of the Ottoman economy to world markets<sup>15</sup>. Yet, they did not focus on the role of *sarrafs* in tax collection and the relationships between the actors involved in.

Apart from the studies documented above, several works examine the tax collection practices and the relations between the actors involved<sup>16</sup>. Mainly, they

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<sup>13</sup> See Kabadayı, "Cezayirliyan" for the Ottoman archival materials used in his analysis. He utilized documents only from the Irade-i Dahiliye and Meclis-i Vala catalogues.

<sup>14</sup> Kazgan, Haydar (1995) *Osmanlı'da Avrupa Finans Kapitali*, İstanbul: Yapı Kredi Yayınları; Kazgan, Haydar (2005) *Galata Bankerleri*, vol.2 , Ankara, Orion Pres, p.362; Pamuk, Şevket (1987) *The Ottoman Empire and European Capitalism 1820- 1913*, C. U.P P. 56; Şahiner, Araks (1995) *Sarrafs of İstanbul: Financiers of the Empire*, Unpublished MA thesis, Bogazici University

<sup>15</sup> Issawi, Charles (1982) *An Economic History of the Middle East and North America*, New York: Colombia University Press; İslamoğlu- İnan, H. (1987) *The Ottoman Empire and the World Economy*, Cambridge: Cambridge University Press; Kasaba, R. (1988) *The Ottoman Empire and the World Economy: the Nineteenth Century*, State University of New York, Albany; Owen, Roger (1993) *The Middle East in the World Economy: 1800- 1914*, London: Tauris; Pamuk, Şevket (2003) *Osmanlı- Türkiye İktisadi Tarihi 1500- 1914*, İstanbul: İletişim;

<sup>16</sup> Cezar, Yavuz (1986) *Osmani Maliyesinde Bunalım ve Degisim Dönemi: XVIII.yy.dan Tanzimat'a Mali Tarih*, İstanbul: Alan Yayıncılık, pp. 81-83; Darling, T. Linda (1996) *Revenue-Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560- 1660*, Leiden: Brill Genc, Mehmet (1975) "Osmanlı Mliyesinde Malikane Sistemi", Türkiye İktisat Tarihi Semineri, Metinler/ Tartışmalar, Osman Okyar (ed), Ankara: Hacettepe Üniversitesi Yayınları; Salzmänn, Ariel

highlighted the negotiated and flexible characteristics of tax collection by focusing on alliances and negotiations between the agents depending on the conditions in the Ottoman Empire.<sup>17</sup>

This thesis takes a similar approach to the study of tax collecting practices, and therefore on the functioning of *sarrafs*. That is to say, in this thesis, *sarrafs* are analyzed as the main actors who provided financial and political support through the establishment of alliances with the state agents, who acted as intermediaries between the state and tax collectors. This is also the point, which the present study diverges from the only work on Cezayirliyan by Erdem Kabadayi. Although, he delinates the life story of Cezayirliyan and his biography with respect to his activities, he did not provide a detailed analysis of the intertwined relations Cezayirliyan established with various powerful actors by locating him in a more general picture of functioning of *sarrafs* in economic and political spheres.

Here the purpose of this study is not to compete with the above-mentioned works. The aim is to present a detailed analysis of Mıgırdıç Cezayirliyan as an intermediary agent with respect to the intertwined relations he established with state officials and his debtors by analyzing his activities from selected Ottoman

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(1993) “An Ancien Regime Revisited: “Privatization” and Political Economy in the Eighteenth Century Ottoman Empire”, *Politics and Society*, Vol. 21, 393- 423.

<sup>17</sup>Cezar, Yavuz (2005) “Economy and Taxation, The Role of the Sarrafs in Ottoman Finance and Economy in the Eighteenth and Nineteenth Centuries” ed. Imber Colin , *Frontiers of Ottoman Studies*, Volume 1, London, I. B. Tauris& Company, pp.69-83; Koksal, Yonca( 2002) “The Imperial Center and Local Groups: Tanzimat Reforms in the Provinces of Edirne and Ankara”, *New Perspectives of Turkey*, Fall, no.27, p. 107- 138; Salzman, Ariel (1993) “An Ancien Regime Revisited: “Privatization” and Political Economy in the Eighteenth Century Ottoman Empire”, *Politics and Society*, Vol. 21,393- 423.

documents. However, before moving to the analysis of the documents on Cezayirliyan, a general overview of the reforms of the nineteenth century and their implementation as well as a general overview of the *sarrafs*' functioning in the Ottoman Empire need to be provided.

The following chapter consists of two parts and aims to provide a general overview of the transformations and the conditions of the period-Tanzimat Era- in which Cezayirliyan lived and became powerful. With this aim, first, socioeconomic and political conditions of the Tanzimat Era were given in terms of the changes that took place in different spheres. General explanation of the aims and implementations of the reforms in many areas such as military, central bureaucracy, economy and education are provided. In the second part, the reforms initiated in the taxation system and their results are elaborated on. In that part, flexibility as the main characteristic of the tax collection is analyzed before and during the Tanzimat era. By this comparison, I aim to show that the negotiated characteristic of the tax collection, which had its roots in the fifteenth century, continued during the Tanzimat era despite the centralizing reforms of the time. This analysis of flexibility in tax collecting practices contributes to the literature about the Tanzimat that generally claims that the reforms were applied in the provinces through negotiations or flexibility rather than a top-down imposition<sup>18</sup>. Thus, this chapter lays the necessary background for understanding the negotiated structure of Cezayirliyan's activities and his relations with other agents in the mid nineteenth century.

The third chapter presents a general overview of the *sarrafs* and their activities in the Ottoman Empire from a historical perspective. After giving

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<sup>18</sup> Koksal, Yonca (2002) "The Imperial Center and Local Groups: Tanzimat Reforms in the Provinces of Edirne and Ankara", *New Perspectives of Turkey*, Fall, no.27, p. 107- 138;

information about their roles and activities, the fiscal and economic conjuncture of the Ottoman Empire in which *sarrafs* emerged and gained power especially after the seventeenth century is provided. In this part, it is argued that the willingness of the Ottoman state to ally with agents in order to adapt to the changing conditions of the time led to the rise of the *sarrafs*. Transformations then took place in the tax farming system throughout centuries in the Ottoman Empire were provided in order to examine how *sarrafs* became an essential part of taxation system. Lastly, *sarrafs*' activities are analyzed under different subtitles from a historical perspective. Other than money lending, their roles in trade as the guarantor of custom duties collectors as well as the tax collectors are analyzed. Their guild organizations and manufacturing practices are elaborated under the 'monopolistic practices' subtitle. Both primary and secondary sources are utilized in this chapter.

The fourth chapter aims to provide a critical analysis of the cases in which Mıgırdıç Cezayirliyan was involved by utilizing the documents from BOA. Firstly, Cezayirliyan is analyzed as a moneylender and his debtors are depicted. The political alliances and relations between him and his debtors, as well as state officials are highlighted. Then, the cases related to his involvement in tax collection and custom duties collection is brought into the picture. Within the light of the documents, intertwined relations between the actors involved in the tax collection and custom duties collection are depicted. The negotiated character of the payment process of the debts of powerful actors in the provinces is highlighted in every case. Moreover, his monopolistic practices are analyzed by focusing on the documents related to his establishment of silk factories and control of custom duties from silk at the same time. Lastly, his punishment and confiscation of his belongings are discussed in this chapter in a different section. By focusing on the conflicting explanations and the

documents selected, I argue that both his alliances with the government and his extraordinary power played a role in his punishment.

In the conclusion, I have made a short review of the whole study and introduced the possible research topics and questions, which this thesis may shed light upon. The significance of studying the activities of powerful actors such as Cezayirliyan who acted as intermediaries between state and other agents in different regions in the Ottoman Empire is highlighted. Moreover, a short comparison of another powerful actor from a merchant family from the Plovdiv region, Mihalaki Gumusgerdan, who was active during the same period with Cezayirliyan is introduced in order to highlight the significance of the topic at the end.

## 2 EVALUATION OF THE NINETEENTH CENTURY REFORMS AND TAXATION SYSTEM IN THE OTTOMAN EMPIRE

### 2.1 *Introduction*

The nineteenth century in the Ottoman Empire is generally characterized as a period of transformation and reform. The period beginning with the Tanzimat edict of 1839, and ending with the Ottoman- Russian war of 1876 (known as “The Tanzimat Era”) lies at the center of this.

The Tanzimat period was an important phase in the reorganization of the provincial administration and taxation system of the Ottoman Empire. With the Tanzimat edict, the state recognized problems in many areas that appeared in the last century and devised a series of reforms to solve those problems.<sup>19</sup> Many problems that became more prominent during the eighteenth century including; the disintegration of the taxation system, governors’ misuse of power in the provinces, pressures coming from the European powers, the integration of Ottoman economy to world market, the rural unrest in provinces, and the need for tax revenues to finance the military made it necessary to initiate the reforms for the Ottoman state. In addition, during the Tanzimat period many state officials blamed the decentralized structures that gained power in the 18<sup>th</sup> century for the problems mentioned above. Therefore, reforms mainly aimed to increase state’s control. In order to increase state control, modernizing and centralizing reforms began to be implemented in several

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<sup>19</sup> Köksal, Yonca& Davut Erkan (2007) Sadrazam Kıbrıslı Mehmet Emin Paşa’ nın Rumeli Teftişi, İstanbul: Boğaziçi Üniversitesi Yayınları, 13-15.

areas of administration including the tax collection, formation of a central bureaucracy, and establishing new health and education institutions.<sup>20</sup>

Although, the Tanzimat edict was signed in 1839, reforms to solve the problems and increase the state's control began to be implemented at the beginning of the nineteenth century. The thirty- year reign of Sultan Mahmud II can be regarded as the period during which the most important steps were taken for reforms after Sultan Selim III's attempts. After the death of Mahmud II, the reign of Abdulmecid had begun in 1839 and lasted until 1861. Unlike the death of Selim III, the demise of Mahmud II did not cause social and political reaction against the reforms. On the contrary, the reforms aimed at increasing the state's control and westernization continued during one more generation after 1839<sup>21</sup> and paved the way for the Tanzimat reforms.<sup>22</sup> Tanzimat reforms also encompassed areas similar to Mahmud II's reform programs such as military, central bureaucracy, local administration, tax system, education and communication. Yet, the *Gülhane Hatt- ı Hümayunu*, which is also known as the Tanzimat edict (1839) can be regarded as a beginning of a new period. With this edict, the state recognized the problems in those areas that appeared during the last century and came up with series of reforms to solve the problems<sup>23</sup>. In the edict, the codifications were summarized as: the fair and equal taxation, military service and provision of the security of the life, property and honour of every subject. The emphasis put on the concept of equality in the

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<sup>20</sup> Koksall, Yonca (2002) "Imperial Center and Local Groups: Tanzimat Reforms in Edirne and Ankara", *New Perspectives on Turkey*, 27: 107- 138.

<sup>21</sup> Zürcher, Erik Jan (2005) *Modernleşen Türkiye'nin Tarihi*, İstanbul: İletişim, pp. 79-87.

<sup>22</sup> The term 'Tanzimat-i Hayriye' was first used in an edict on the establishment of the Meclis-i Vala-yi Ahkam court in 1838. This shows the continuity between the Mahmud the 2<sup>nd</sup> and the tanzimat reforms.

<sup>23</sup> Köksall, Yonca& Davut Erkan (2007) Sadrazam Kıbrıslı Mehmet Emin Paşa' nın Rumeli Teftişi, İstanbul: Boğaziçi Üniversitesi Yayınları, 13-15.

codifications was crucial because it improved the rights of the non-Muslim subjects.<sup>24</sup>

However, to analyze the aims and achievements of the nineteenth century Tanzimat reforms in all areas of the empire is in many ways an impossible task. “The empire was too large, too complicated, too diffuse, and the reformers were too different in their backgrounds and approaches”.<sup>25</sup> Yet, it can nonetheless be said that the most important aim of the Tanzimat reforms was to increase state control by increasing regulations and forming a stronger state bureaucracy in several areas such as military, taxation, local administration, education, security, communication in order to cope with the problems.

In this chapter, it is not my intention to cover all of the parts of the empire or all reforms initiated in every sphere. Rather, in this chapter, a general explanation of the aims and results of the reforms in several spheres, such as the military, central bureaucracy, economy, and education will be provided. Secondly, the reforms initiated in the tax system will be elaborated on. In that part, the tax farming practices before and during the Tanzimat period will be discussed in order to show that flexibility was the basic element of the tax farming system initiated during the 16th century, and that it remained the same in the empire even during the Tanzimat period. This analysis of the tax farming system contributes to the literature about the Tanzimat that generally claims that the Tanzimat reforms were applied in the provinces through flexibility.

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24 For more detailed information about the tanzimat regulations and codifications, see. Davison, Roderic (1963) *Reform in the Ottoman Empire, 1856- 1876*, Princeton: Princeton Press; Ortayli, Ilber (2000) *Tanzimattan Cumhuriyete Mahalli Idareler*, Ankara: Turk Tarih Kurumu Yayinlari and Zurcher, Erik Jan (2005) *Modernlesen Turkiye'nin Tarihi*, Istanbul: Iletisim,

25 Shaw, J. Stanford (1968) “Some Aspects of the Aims and Achievements of the Nineteenth Century Ottoman Reformers”, *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press.

Here it is necessary to insert what I mean by the term flexibility, and how it relates to the longevity of the empire before moving to the following section. In this thesis, I adopt a similar approach to that of Karen Barkey with respect to the definition of this term as well as its role in the Ottoman context.<sup>26</sup>

As Barkey states, flexibility means: “not getting locked into enduring forms, being able to change according to circumstances, and maintaining a certain degree of elasticity of structure.”<sup>27</sup> For her, in empires, the very nature of segmented rule – the making of separate bargains of rule `relationships – is the hallmark of flexibility. The nature of the incorporation and brokerage that is necessitated by empire is also a source of its flexibility. Similarly, the ability to forge organizational structures and understandings that relate diverse ethnic, religious, and racial groups, and convince them to participate in the maintenance of the state control – that is, effective boundaries between groups and the continual adaptation of the boundary conditions – promotes flexibility. By adopting Barkey’s general definition of flexibility, and its functioning in the empires, then applying it to the Ottoman context, the Ottoman way of establishing authority over various provinces as well as diverse populations can be better understood.

Flexibility was one of the key characteristics of the Ottoman Empire since the fourteenth century, it also relates to the longevity, and to the definition of the Empire as a negotiated entity. Moreover, flexibility played a prominent role for the Ottoman state in remaining dominant, and in retaining its power over vast territories.

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<sup>26</sup> Barkey, Karen (2008) *Empire of Difference: The Ottomans in Comparative Perspective*, New York: Cambridge University Press. Also see: Barkey, Karen (1994) *Bandits and Bureaucrats: The Ottoman Route to State Centralization*, Ithaca, NY: Cornell University Press.

<sup>27</sup> Barkey, Ibid, p. 21.

It was also one of the basic characteristics of the nature of the Ottoman state from the beginning, which helped them to maintain the rule and apply the policies in various provinces.<sup>28</sup>

However, Barkey relates flexibility directly to the necessary components of the central authority and the imperial dominance in the Ottoman Empire.<sup>29</sup> It is without a doubt, in addition to the Ottomans, this applies to understanding of imperial rule in general. As also Barkey points out, ensuring control over the decision-making processes of elites, being able to rule over diversity, and claiming legitimacy for its authority are the necessary factors for an empire to remain dominant and establish its control.<sup>30</sup>

However, as she states, “the balance among these factors keeps changing throughout imperial rule, especially as the relations between the center and elites change, often in relation to larger, international, geopolitical, and economic transformations that affect the imperial polity’s capacity to rule and mobilize resources”. That is, states may choose to change the balance between these components by being flexible in applying the policies depending on the circumstances. In the Ottoman context, since the beginning of the fourteenth century, the state chose to negotiate with various actors, and it was also willing to distribute its power among these actors in order to maintain its control among diverse populations.

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<sup>28</sup> Kafadar, Cemal (1995) *Between Two worlds: The Construction of the Ottoman State*, Berkeley: University of California Press; Lowry, H. W (2003), *The Nature of the Early Ottoman State*, Albany: State University of New York Press.

<sup>29</sup> Barkey, Karen (2008) *Empire of Difference: The Ottomans in Comparative Perspective*, New York: Cambridge University Press, p. 34.

<sup>30</sup> *Ibid.*

Recent scholarship points out this fact of flexibility in the Ottoman state especially for the early and the classical periods of the Empire. Heath Lowry argues nature of the early Ottoman state can be best understood within the context of negotiation processes, and the flexibility of the state.<sup>31</sup> Similarly, Cemal Kafadar highlights the flexibility in the implementation of policies as well as tolerance shown by the state, and the changes in the reactions of the state in various cases depending on the circumstances in the fifteenth century.<sup>32</sup> Similarly, Ariel Salzman, attempted to delineate the relationships between the state and various actors as well as the negotiated nature of them by focusing on the tax collecting practices in the sixteenth century in the Ottoman Empire.<sup>33</sup> Then, Linda Darling showed the financial functioning of the Ottomans in the seventeenth century can be best understood in terms of flexibility and the bargaining processes between the actors involved.<sup>34</sup> Although each of these studies are independent from each other, and mostly focus on different periods, their common point is their analysis- either of the nature of the state or of the taxation system- are based on the relationships and the bargaining processes between the state and various actors in various provinces.

Lastly, Karen Barkey contributes to these studies by bringing her own definition of the empire based on the term of flexibility, which has just been defined early in this section. For her, an empire is a composite and differentiated polity

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<sup>31</sup> Lowry, H. W (2003), *The Nature of the Early Ottoman State*, Albany: State University of New York Press.

<sup>32</sup> Kafadar, Cemal (1995) *Between Two Worlds: The Construction of the Ottoman State*, Berkeley: University of California Press

<sup>33</sup> Salzman, Ariel (1993) "An Ancien Regime Revisited: "Privatization" and Political Economy in the Eighteenth Century Ottoman Empire", *Politics and Society*, Vol. 21, 393- 423.

<sup>34</sup> Darling, T. Linda (1996) *Revenue- Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560- 1660*, Leiden: Brill.

linked to a central power by networks of various relations.<sup>35</sup> In such a structure, the center can only maintain its control through hierarchical and intertwined relations over groups. In the Ottoman context, similar to the studies discussed above, these relations were subject to ‘negotiations over the degree of autonomy of intermediaries in return for military and fiscal compliance’.<sup>36</sup> The level and the nature of the negotiations can change over time as well as the actors involved in those processes. This level of the power and the responsibility distributed to the parties other than state also show variations in different periods in the Ottoman Empire.

Especially the historians of the nineteenth century see such changes in the power of the actors in provinces, and in their bargaining power as one of the main causes of the problems that the Ottoman state experienced in this period. It is true that, in the nineteenth century Ottoman Empire, such increases in the bargaining power of those actors sometimes led to changes and differences between the actual practices and the intentions of policies depending on the circumstances. However, instead of pointing the ‘weakness’ or the deterioration of the Ottoman state, these processes highlight that intentions of the policies or reforms can be reached by different means i.e; centralization can be achieved by giving power to actors acting as intermediaries involved in bargaining processes.

Therefore, the nineteenth century reforms, and the transformations the Ottoman state had, first, can be best understood by analyzing them as a set of slow-moving, temporally based, yet also changing political formations. This ultimately sheds light upon how the Ottoman state tried to adapt, and to move on to maintain its

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<sup>35</sup> Barkey, Karen (2008) *Empire of Difference: The Ottomans in Comparative Perspective*, New York: Cambridge University Press, p.32

<sup>36</sup> Ibid. , p.32.

control. As Barkey argues, this maintenance can be partly through reproduction and partly through innovation of their institutional structures. This also applies to understanding the reforms and the transformations of the nineteenth century in the Ottoman Empire in general, and of the Tanzimat period in particular.

Studies focusing on the Ottoman Empire mainly go in two directions in explaining the transformations in general. Some studies blamed on the increasing power and autonomy of those actors, i.e. decentralization, in the provinces for the problems of the nineteenth century and saw this as a decrease in state's control in the provinces<sup>37</sup>. Whereas, some argued that state's willingness to share its power with the powerful actors acting as intermediaries in the provinces helped state to adapt the conditions in the provinces<sup>38</sup>. Following section is devoted to a detailed analysis of these debates with a specific focus on the reforms and taxation system.

## ***2.2 The Nineteenth Century Reforms***

Scholars of the Tanzimat period have generally concentrated on the provinces of the Ottoman Empire in terms of their landholding patterns, and the attempts of the Ottoman authorities to deal with the nationalisms of its Balkan subjects. Although scholars' case studies typically allowed for diversity among the different provinces and regions, the common assumption in many of them was that

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<sup>37</sup> Inalcik, Halil (1980) "Military and fiscal transformation in the Ottoman Empire, 1600-1700", *Archivum Ottomanicum* 6, 283-337; Genc, Mehmet (2000) *Osmanli Imparatorlugunda Devlet ve Ekonomi*, Istanbul: Otuken Nesriyat (State and Economy in the Ottoman Empire)

<sup>38</sup> Darling, Linda (1996) *Revenue-Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560-1660*, E.J. Brill, Leiden; Hourani, Albert (1968) "Ottoman Reform and The Politics of Notables", *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press; Salzman, Ariel (1993) "An Ancien Regime Revisited: "Privatization" and Political Economy in the Eighteenth Century Ottoman Empire", *Politics and Society*, Vol. 21, 393- 423,

all of the attempts initiated by state aimed for centralization. Along these lines, the Tanzimat Reforms had been interpreted by many scholars as a process planned at the center and applied in the provinces without any negotiation or flexibility.<sup>39</sup>

This literature generally suggests that the local autonomy allowed in the old system before the Tanzimat period was replaced by central regulations applied increasingly in all parts of empire regardless of local conditions. These arguments tend to place the blame on the decentralized and flexible structures of the 17th and 18th centuries. In other words, in the eyes of many Tanzimat scholars, decentralization and some autonomy of the local groups in the provinces were held responsible for the problems that emerged in the nineteenth century in the Ottoman Empire.

Such explanations ultimately contribute to the accounts of the nineteenth century on the 'decline' of the Ottoman Empire, which see state's willingness to redistribute its power to various groups as the cause of the Ottoman turmoil that started with military, and internal revolts.<sup>40</sup>

However, a few recent studies attempt to address the role of the state in the periphery in general, and state /society relationships during the 18th and 19th century in particular.<sup>41</sup> While some of these studies on provincial geography and socio- economic

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<sup>39</sup> Shaw, J. Stanford (1968) "Some Aspects of the Aims and Achievements of the Nineteenth Century Ottoman Reformers", *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press; Inalcik, Halil (1994) *An Economic and Social History of the Ottoman Empire, 1300-1914*, ed. by Halil Inalcik & Donald Quataert. Cambridge: Cambridge University Press.

<sup>40</sup> For example, Lewis Bernard (1961) *The Emergence of Modern Turkey*, London: Oxford University Press; Berkes Niyazi (1964) *The Development of Secularism in Turkey*: Montreal: McGill University Press.

<sup>41</sup> Karpaz, H. Kemal (1968) "The Land Regime, Social Structure, and Modernization in the Ottoman Empire" *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press; Salzman, Ariel (1993) "An Ancien Regime

structures are important for our understanding of the nature of the nineteenth-century Ottoman Empire, they also present a problematic picture of the political history of the period, since they rely on the premise of decentralization, center- periphery conflict, and ultimately, imperial decline.<sup>42</sup> On the other hand, some scholars argue that the actual practice of decentralization and flexibility in the implementation of the reforms was a positive phenomenon, which served to actively readjust the state structure to the changing realities of Ottoman society. This literature points out the flexibility in implementations of reforms. By emphasizing these characteristics, this literature also goes on to argue that the reforms might have been planned at the center but were not in fact always implemented in the same ways and levels in the provinces.<sup>43</sup>

Sevket Pamuk's work on the changes and reforms in economic institutions of the Ottoman Empire exemplifies this scholarship.<sup>44</sup> Similarly, Gabor Agoston's work on the variation and flexibility of Ottoman frontiers underscore the degree to which the Ottoman state adapted to changing circumstances of the nineteenth century.<sup>45</sup> Yet, as Barkey points out, what is not clearly shown is that the negotiation between various actors and the state in this adaptation process was also a prominent factor. Barkey's work on Ottoman centralization and bargaining raised these processes of negotiation with groups, which seem in conflict with each other.<sup>46</sup> By showing that the regional powerful men were key to reestablishing order at the center, she argued that their intervention at the center of imperial politics did not result in a decrease in state's power; on the contrary, it was a strategy, which

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Revisited: "Privatization" and Political Economy in the Eighteenth Century Ottoman Empire", *Politics and Society*, Vol. 21, 393- 423.

42 Salzmann, Ariel (1993) "An Ancien Regime Revisited: "Privatization" and Political Economy in the Eighteenth Century Ottoman Empire", *Politics and Society*, Vol. 21, 393- 423.

43 Koksal, Yonca (2002) "The Imperial Center and Local Groups: Tanzimat Reforms in the Provinces of Edirne and Ankara", *New Perspectives of Turkey*, Fall, no.27, p. 107- 138; Rogan, Eugene (1999) *Frontiers of the Late Ottoman Empire: Transjordan 1850- 1921*, New York: Cambridge University Press.

44 Pamuk, Sevket (2004) "Institutional Change and the Longevity of the Ottoman Empire, 1500-1800," *Journal of Interdisciplinary History*, p. 225-247;

45 Agoston, Gabor (1993) "A Flexible Empire; Authority and Its Limits on the Ottoman Frontiers," *International Journal of Turkish Studies* 9:1-2, p. 15-31.

46 Barkey, Karen (1994) *Bandits and Bureaucrats: The Ottoman Route to State Centralization*, Ithaca, NY: Cornell University Press.

helped the state to maintain its power.<sup>47</sup>

Yet, these explanations focus on the periods before the nineteenth century. They should also be used as tools in understanding such strategic movements of the state and its willingness to negotiate, as well as its willingness to make changes in implementations of the reforms depending on the circumstances in the nineteenth century. However, there are few scholars arguing that strategies of the state in order to adapt, and the flexibility in the implementation of the reforms were positive phenomenon, which served to actively readjust the state structure to the changing realities of Ottoman society. By emphasizing these characteristics, this literature also goes on to argue that the reforms might have been planned at the center but were not in fact always implemented in the same ways and levels in the provinces.<sup>48</sup>

As the debates and the studies about the characteristics of the reforms and their implementation in the provinces became more prominent in the spheres such as military, local administration, and tax collecting practices in the provinces, they will be analyzed in the following section.

### **2.2.1 Military Reforms**

The Tanzimat Edict (1839) pointed out a beginning of a new era also for military organization and order. With this edict, the Ottoman state recognized the disorder that appeared during the last century and it proposed series of reforms in many areas.<sup>49</sup> In the edict, these reforms were summarized as the military

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<sup>47</sup> Barkey, Karen (2008) *"The Empire of Difference"*, p. 282.

<sup>48</sup> Davison, H. Roderic (1963) *Reform in the Ottoman Empire 1856-1876*, Princeton, N.J: Princeton University Press; Karpat, H. Kemal (1968) "The Land Regime, Social Structure, and Modernization in the Ottoman Empire" *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press; Köksal, Yonca (2002) "The Imperial Center and Local Groups: Tanzimat Reforms in the Provinces of Edirne and Ankara", *New Perspectives of Turkey*, Fall, no.27, p. 107- 138; Rogan, Eugene (1999) *Frontiers of the Late Ottoman Empire: Transjordan 1850- 1921*, New York: Cambridge University Press.

<sup>49</sup> Köksal, Yonca & Davut Erkan (2007) *Sadrızam Kırılışı Mehmet Emin Paşa' nın Rumeli Teftişi*, İstanbul: Boğaziçi Üniversitesi Yayınları, 13-15.

conscription, security of life, property and honour for every subject. The concept of equality was emphasized in all reforms for all areas and it aimed to improve the rights of the non-Muslims. Military is one of those areas in which the equality was emphasized in reforms. Although the rights of non-Muslims were recognized in some areas such as worship and education before the Tanzimat, the existing administrative system did not provide full equality in all areas for non-Muslims. Basically, non-Muslims were responsible for paying an additional tax called the *cizye* and were exempted from military service. Thus, the concept of equality became more significant for the reforms in taxation and military.<sup>50</sup>

The military reforms had begun before the Tanzimat edict. During the reign of Mahmud II, the army was named as ‘*Nizamiye*’, and it was attempted to be more centralized and modernized. The Janissary corps were also abolished. In addition, the military was enlarged and equipped with the European facilities. Mahmud II took the Egyptian army as a model and attempted to introduce obligatory military service for all subjects in empire before the Tanzimat, yet it was only introduced in 1845.<sup>51</sup> With this change, both non-Muslims and Muslims were kept responsible of military service.<sup>52</sup> Beginning with the Tanzimat edict, non-Muslims were obliged- or according to the Muslim subjects, they were permitted- to do the military service. The implementations of these reforms were not as expected by both the subjects and the state. Both non-Muslim and Muslim subjects opposed to the entrance of non-Muslims to the army for different reasons.

The Muslim population thought that arming of the non-Muslims during the period, which the nationalist movements were on the rise in the provinces would not

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<sup>50</sup> Ibid. , p. 17.

<sup>51</sup> Zurcher, Erik Jan (2005) *Modernleşen Türkiye'nin Tarihi*, Istanbul: İletişim, pp. 79-87.

<sup>52</sup> Zurcher, “*Modernleşen Türkiye.* ”, p. 152.

be appropriate for the empire. In addition, they thought that controlling the non-Muslims in the army would bring additional problems to the military.

In addition, non-Muslim populations also opposed to this change because of the length of the obligatory military service.<sup>53</sup> (Before the Tanzimat edict, the military service was nearly life long. However, it was shortened to ten years with Tanzimat reforms). Non-Muslims were unwilling to serve in the military for ten years because their crafts and activities such as trade would be interrupted during that time period. This unwillingness of non-Muslims and opposition of Muslims created a problem. Yet, this problem was attempted to be solved by hiring some non-Muslims as craftsmen such as carpenters which were needed in the military for specific works and offering a new tax (bedel-i askeriye) for the non-Muslims who were unwilling to participate in military. Thus, the new option for non-Muslims was paying a specific kind of tax called bedel-i askeri instead of doing obligatory military service.<sup>54</sup> The vast majority of the non-Muslim subjects preferred this option. This option was available also for Muslims but since the amount of the tax was higher than the amount many of the Muslim subjects could pay, they could not use that option.<sup>55</sup>

Apart from the non-Muslims, resident community of Istanbul and immigrants were exempted from military service. However, for the proportion of population who were obliged to do military service, it became a burdensome responsibility due to its length. The length of the military service was five years officially, however when the

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<sup>53</sup> Köksal, Yonca & Davut Erkan (2007) Sadrazam Kıbrıslı Mehmet Emin Paşa'nın Rumeli Teftişi, İstanbul: Boğaziçi Üniversitesi Yayınları, 13-15; Zürcher, Erik Jan (2005) *Modernleşen Türkiye'nin Tarihi*, İstanbul: İletişim, p. 87.

<sup>54</sup> Shaw, J. Stanford (1968) "Some Aspects of the Aims and Achievements of the Nineteenth Century Ottoman Reformers", *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, p. 113-117.

<sup>55</sup> Genc, Mehmet (2000) *Osmanlı İmparatorluğunda Devlet ve Ekonomi*, İstanbul: Otukent Nesriyat (State and Economy in the Ottoman Empire)

additional services, are taken into consideration, the total term became twenty- two years in many cases.<sup>56</sup>

In addition to the military service for non-Muslims with the emphasis on equality, the reforms in organization of military were also other significant changes during the period. In terms of organization of the military, the establishment of provincial armies with their own local commanders was a striking change in 1841. These armies, which were established in provinces, were connected to the Serasker's command in Istanbul. Thus, the impact of governors, and ayans impact on the local headquarters was aimed to be decreased.<sup>57</sup> It is true that, these reforms aimed to increase the state control and centralization in the provinces by establishing local entities in provinces with commanders appointed from the center. However, as discussed in previous section, redistribution of power and responsibility to local actors was a strategy of the Ottoman state to maintain its control. Thus, I would argue that by delegating the power and control to the elements other than the actors at the center, state aimed to achieve more centralization depending on the circumstances in this period. This centralization and practices will be analyzed in the second part of this chapter while focusing on taxation during the Tanzimat era.

### **2.2.2 Reforms in Central Bureaucracy and Local Administration**

During the Tanzimat period, in addition to the reforms in taxation and military, there were changes in central bureaucracy and local administration. Both the central and the local administration became more centralized, and the modern

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<sup>56</sup> Zurcher, Erik Jan (2005) *Modernlesen Turkiye'nin Tarihi*, Istanbul: Iletisim, Shaw, J. Stanford (1968) "Some Aspects of the Aims and Achievements of the Nineteenth Century Ottoman Reformers", *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press.

<sup>57</sup> Zurcher, Erik Jan (2005) *Modernlesen Turkiye'nin Tarihi*, Istanbul: Iletisim, Shaw, J. Stanford (1968) "Some Aspects of the Aims and Achievements of the Nineteenth Century Ottoman Reformers", *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press.

bureaucracy started to be established. The main goal was to eliminate the intermediary elements and to increase the efficiency and specialization in central administration. With this aim, a series of ministries called *nezaret* and administrative councils were established. The officials, who were educated in western style schools, were hired in ministries such as foreign affairs and translation bureaus. This shows that the center of power shifted from the palace to the Porte and thus to the bureaucrats. During this time, the officials who were assigned from Istanbul started to have majority in positions both in central and local administration.<sup>58</sup>

The Ministry of Foreign Affairs (*Hariciye Nezareti*) had an exclusive role among the other organs of central bureaucracy. Resid Pasha- who was the most prominent figure of the early Tanzimat era- and, Ali and Fuad Pashas -who were also coached by Resid Pasha- were assigned to the Ministry of Foreign Affairs for thirteen times and kept their status in the government for nearly all of the Tanzimat period.<sup>59</sup> Yet, the more important point is that Ministry of Foreign Affairs did not only perform, and control the foreign affairs, but also led the formation of reforms.

Thus, the Ministry of Foreign Affairs was an organ, which, also dealt with the reforms and their implementations in the Ottoman Empire for a variety of reasons. First, since the eighteenth century, the role of the foreign affairs increased in the Ottoman Empire due to the external pressures coming from Europe and decrease in the efficiency of the military power of the empire. As modernization and the European powers's influence increased in the Empire, Ministry of Foreign Affairs gained more importance. Secondly, and more importantly, it was of great significance in carrying out the reforms. Officials who received a western style

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<sup>58</sup> Köksal, Yonca& Davut Erkan (2007) Sadrazam Kıbrıslı Mehmet Emin Paşa' nın Rumeli Teftişi, İstanbul: Boğaziçi Üniversitesi Yayınları, 13-15; Ortaylı, İlber (2000) *Tanzimattan Cumhuriyete Mahalli İdareler*, Ankara: Türk Tarih Kurumu Yayınları, p. 57.

<sup>59</sup> Zurcher, Erik Jan (2005) *Modernleşen Türkiye'nin Tarihi*, İstanbul: İletişim, 110- 114.

education and were able to speak European languages and specialized in technical issues were mainly present in Ministry of Foreign Affairs.<sup>60</sup> In addition, pressures of the European countries in implementation of reforms especially for non- Muslims increased the necessity of the Ministry of Foreign Affairs in carrying out the reforms.<sup>61</sup> This situation can be seen in any kind of reforms related to the non- Muslims. In short, it was also responsible for the implementation of reforms especially for non- Muslims due to the pressures coming from European states.

In addition to the establishment of Ministries at the center, consultative assemblies and councils were introduced. In many of the Ministries, councils specialized in areas such as public works, trade, and settlement were established. The main aim of these councils was to assist to the implementation of reforms and formulation of new rules and organizations. In this respect, an organization called *Meclis-i Vala-yi Ahkam-i Adliye* (The Supreme Judicial Council) gained more control after 1839. *Meclis-i Vala* was consisted of the advisory councils. They were not elected and not representative of the society. Although its organization seemed like a parliamentary organization, *the Meclis-i Vala* had no real authority over the sultan.<sup>62</sup> The Supreme Council had two basic roles: formulating the new rules and reforms and acting as an appeals court in administrative issues.<sup>63</sup>

However, in a short period of time, the Supreme Council remained inadequate in dealing with all appeals in administrative courts and formulating reforms at the same time. In addition, disputes and gaps between the ideas of the first generation of

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<sup>60</sup> Findley, V. Carter (1980) *Bureaucratic Reform in the Ottoman Empire: The Sublime Porte, 1789–1922*, Princeton, New Jersey: Princeton University Press.

<sup>61</sup> Ortaylı, İlber (2000) *Tanzimattan Cumhuriyete Mahalli Idareler*, Ankara: Turk Tarih Kurumu, p. 34.

<sup>62</sup> Zürcher, Erik Jan (2005) *Modernleşen Türkiye'nin Tarihi*, İstanbul: İletişim, 84- 90.

<sup>63</sup> For further explanation about the characteristics and authority of Meclis-i Vala see; Davison, H. Roderic (1963) *Reform in the Ottoman Empire 1856- 1876*, Princeton, N.J: Princeton University Press, 76- 100.

reformers –in which Resid Pasha was the leading figure- and the second generation of reformers led by Ali and Fuad Pasha were on the rise. At the beginnings of the 1850s, these disputes and the inefficiency of the Supreme Council became more prominent.<sup>64</sup>

Because of the inefficiency of the Supreme Council due to the disputes between generations and the heavy workload, it was separated into two organs as a solution in 1854.<sup>65</sup> Jurisdictional issues were left to *Meclis-i Vala* and a new assembly called *Meclis-i Ali-i Tanzimat* was established for legislative issues. This new assembly consisted mainly of second-generation reformers. This change solved the problems of dispute. However, the heavy workload was not still solved with this separation of the assembly into two. After Reshid Pasha's death in 1860, the *Meclis-i Ali-i Tanzimat* and *Meclis-i Vala* were again united.

The changes and the reforms documented so far were mainly carried out by the center and aimed to increase centralization and Istanbul's direct control by establishing modernized organizations and bureaucrats. In addition to the changes in central bureaucracy, the reforms in taxation and local administration were of great significance in elaborating the Tanzimat reforms and their results. The taxation system and its transformations during the Tanzimat period will be analyzed in the next part of this chapter in detail by providing a comparison of taxation practices before and during the Tanzimat.

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<sup>64</sup> Shaw, J. Stanford (1968) "Some Aspects of the Aims and Achievements of the Nineteenth Century Ottoman Reformers", *Beginnings of Modernization in the Middle East 19th Century*, (eds) W. R. Polk & R.L. Chambers, Chicago: The University of Chicago Press.

<sup>65</sup> Zurcher, Erik Jan (2005) *Modernleşen Türkiye'nin Tarihi*, Istanbul: İletişim, p. 82- 88.

## 2.3 Taxation

The reforms documented so far show that the main aim of the Tanzimat reforms was to increase state control by replacing the old decentralized structures with highly centralized bureaucratic ones. There were many series of reforms in different areas such as education, health, military, local administration and central bureaucracy. Although the implementation of many reforms was attempted, the taxation system was the least centralized during the Tanzimat period. The negotiated and flexible characteristics of tax farming (iltizam) which reached all the way back to the 16<sup>th</sup> century survived during the Tanzimat period. Therefore, the taxation system before the Tanzimat period should be discussed in order to show the changes in tax collection during the Tanzimat period.

### 2.3.1 Taxation Between 16<sup>th</sup>- 19<sup>th</sup> Century

According to Ariel Salzman, the structural changes in the Ottoman Empire after the middle of the sixteenth century “stemmed from the slow disintegration of the land tenure system”.<sup>66</sup> The state could control the rural groups and relations on land cultivation through the land tenure system and taxation. Thus, the tax farming system played a central role not only in providing the major economic foundation for the state but also in enabling the government to have contact with the largest section of the population in the provinces before the Tanzimat period.

Tax collection practices and regulations during the seventeenth and the eighteenth centuries in the Ottoman Empire illustrate the state's “ability and willingness to reorganize as a way of adapting to changing circumstances”.<sup>67</sup> In order to implement its policies effectively, the state was willing to share tax revenues and

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66 Salzman, Ariel (1993) “An Ancien Regime Revisited: “Privatization” and Political Economy in the Eighteenth Century Ottoman Empire”, *Politics and Society*, Vol. 21, 393-423.

67 Pamuk, Sevket, “*Osmanli Iktisadi*.” p. 92.

power with the provincial powerful actors during the late sixteenth, seventeenth and eighteenth centuries.<sup>68</sup>

The agricultural taxes, which constituted the largest part of the tax- revenues were collected locally within the *timar* system until the seventeenth century. “*Sipahis*- state employees who were placed in the rural areas- had to spend a certain amount of these revenues to equip a given number of soldiers for the military”.<sup>69</sup> Until the second half of the sixteenth century, the state did not come under pressure to increase revenues from the taxes collected from the provinces, since the financial situation of the state was strong thanks to several factors.<sup>70</sup>

In the second half of the sixteenth century, the *timar* system began to be left for several reasons, such as the need for revenue to maintain a strong army at the center, peasants’ discontent in the provinces, and local groups’ reactions to the changing conditions and organizations.<sup>71</sup> After the shift from *timar* system, tax-farms were auctioned off in Istanbul.<sup>72</sup> Beginning in the seventeenth century, with the shift from *Timar* system to tax farming (*iltizam*), state officials in the capital and local provincial groups began to share the tax farming revenues with the central government. They also began to share power in addition to the revenues, since tax farming was an obvious way to establish control over a region.

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68 Epstein, S. R (2000), *Freedom and Growth, The Rise of States and Markets in Europe, 1300- 1750*, Routledge, London and New York, 16-29.

69 Pamuk, Sevket (2005) *Osmanli Iktisadi*. pp.92

70 Pamuk, Sevket (2005) *Osmanli- Türkiye Iktisadi Tarihi, 1500- 1914*, Istanbul: Iletisim Yayinlari ; Genc, Mehmet(2000) *Osmanli Imparatorlugunda Devlet ve Ekonomi*, Istanbul: Ötüken Yayinlari; Faroqhi, Suraiya (1994) “Making a Living”, *An Economic and Social History of the Ottoman Empire*, v.2. (eds.) Halil Inalcik & Donald Quataert. Cambridge: Cambridge University Press.

71 Faroqhi, Suraiya (1994) “Making a Living”, *An Economic and Social History of the Ottoman Empire*, v.2. (eds.) Halil Inalcik & Donald Quataert. Cambridge: Cambridge University Press; Akdag, Mustafa (1963) “Celali Isyanları (1550- 1603)”, *Ankara Universitesi Dil ve Tarih- Coğrafya Fakültesi Yayinlari* no: 144, Ankara; For more recent study on the relationship between the peasant society and the state see also Islamoglu- Inan, Huricihan (1994), *State and Peasants in the Ottoman Empire during the 16th Century*, Leiden: Brill.

72 Darling, Linda (1996) *Revenue-Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560-1660*, E.J. Brill, Leiden; Inalcik, Halil (1980) ‘Military and fiscal transformation in the Ottoman Empire, 1600-1700’, *Archivum Ottomanicum* 6, 283-337.

During the seventeenth century, “the further deterioration of the state’s finances coupled with the worsening conditions in the provinces in several spheres increased the dependence of the central government on the tax-farming system”<sup>73</sup>. As a result, the state began to increase the length of tax farming contracts.<sup>74</sup>

In 1695, the *malikane* system was introduced and the length of the tax farming contracts was extended to encompass a lifetime. That is to say, a person who got the right to collect taxes for a region by bidding the highest price could collect taxes throughout his entire lifetime. By giving these lifetime tax- collecting rights, the state hoped that tax collectors might take better care of the tax base, and devise ways to increase their revenue.<sup>75</sup>

The introduction of the *malikane* system in the Ottoman Empire led to the creation of a “parcellized system of administration”, marked by the division of responsibility among different agents.<sup>76</sup> Thus, “the state was depended more on non-state actors in the provinces like the provincial elites or notables, who obtained lifetime rights to collect taxes on small scale rural tax farms”.<sup>77</sup>

With the extension of tax farming rights and the introduction of the *malikane* system, other actors such as financiers and *sarrafs*, began to play an increasingly significant role in the tax collection process.<sup>78</sup> In addition to the individuals such as tax farmers who placed bids in the tax-farming auctions, there often existed partners

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73 Pamuk, Sevket (2005) *Osmanli- Turkiye Iktisadi Tarihi, 1500- 1914*, Istanbul: Iletisim Yayinlari, p. 97.

74 Ibid. , p. 96-98.

75 M. Genc, ‘A study of the feasibility of using eighteenth century Ottoman financial records as an indicator of economic activity’, in Huri Islamoglu-Inan (ed.), *The Ottoman Empire and the World Economy*, (Cambridge University Press, 1987), pp. 352..

76 Salzman, Ariel (1993) “An Ancien Regime Revisited: “Privatization” and Political Economy in the Eighteenth Century Ottoman Empire”, *Politics and Society*, Vol. 21, 393- 423.

77 Ibid. , p. 402.

78 Pamuk, Sevket (2005) *Osmanli- Turkiye Iktisadi Tarihi, 1500- 1914*, Istanbul: Iletisim Yayinlari.

such as financiers and guarantors.<sup>79</sup> As Sevket Pamuk has stated, “Non-Muslims were prohibited from holding most malikane contracts but Greeks, Armenians and Jews were very much part of this elite as financiers, brokers and accountants or guarantors”.<sup>80</sup>

Therefore, an intertwined relationship between different actors began to gain importance in the tax farming process. These actors included: local administrators in the province; tax farmers and a guarantor or financier from Istanbul.<sup>81</sup> The agents, who established strong connections in the capital city and in the provinces started to become involved in other activities than collecting taxes. Trade or manufacturing also became attractive for the actors involved in tax farming due to their ability to tap into the well-established networks between provinces, the capital and cultivators.

However, these changes did not alter the patterns of land holding. Despite the rise of these provincial actors, most agricultural lands remained *miri* or stateland.<sup>82</sup> State ownership of land (which is a key institution of the Ottoman order) thus remained the same until the nineteenth century.<sup>83</sup>

In the second half of the 18th century, the malikane system started to become less efficient for the state. In other words, it did not fulfill the state’s expectations. On the contrary, it led to a “decrease in tax revenues because of the inability of the state to regain control of its revenue sources after the death of the individuals who had purchased them”.<sup>84</sup>

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<sup>79</sup> Ibid. p.207.

<sup>80</sup> Ibid. p. 92

<sup>81</sup> Cizakca, “A Comparative Evolution of Business Partnerships”.

<sup>82</sup> Pamuk, Sevket (2005) *Osmanlı- Türkiye İktisadi Tarihi, 1500- 1914*, İstanbul: İletişim Yayınları.

<sup>83</sup> Ariel Salzman, “An Ancien Regime Revisited: “Privatization” and Political Economy in the Eighteenth Century Ottoman Empire”, *Politics and Society*, Vol. 21, 1993, 393- 423.

<sup>84</sup> Erol Ozvar, *Osmanlı Maliyesinde Malikane Uygulaması*, İstanbul, 2003.

Thus, “the state began to search for alternative methods for tax collection and domestic borrowing under the war conditions from the 1770s onwards”.<sup>85</sup> The war of 1768- 1774 resulted in both military and financial losses for the empire. After the wars of 1768- 1774, the state initiated an internal borrowing system called *esham*.<sup>86</sup> The annual taxes continued to be collected by the tax farmers. “One motivation for the new system was to control the large financiers who tended to dominate the malikane auctions”.<sup>87</sup> This new kind of borrowing called *esham* increased the power of *sarrafs* during the 18th century.

To sum up, as the changes in tax collection practices since the 16<sup>th</sup> century indicate, rise of intermediaries such as tax farmers, *sarrafs* and tax collectors, (or decentralization in general) was not simply a fiscal strategy dedicated to increase the revenues. Secondly, the modalities of decentralization in Ottoman taxation during the 16th- 18th centuries were the unintended consequences of the changing conditions in the Empire. Finally, different modalities of the decentralization of tax farming created different actors and intertwined relations between them, which also continued through to the 19th century. These conclusions on the characteristics of taxation practices during the 16th, 17th, and 18th centuries shed light upon the changing state-society relations during that period.

To begin with, the collection of taxes through an intermediary was a basic characteristic of the Ottoman financial system and was retained in the later periods when the iltizam system was introduced<sup>88</sup>. “Before the iltizam system, the tax was

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<sup>85</sup> Pamuk, Sevket (2005) *Osmanlı- Türkiye İktisadi Tarihi, 1500- 1914*, Istanbul: İletisim Yayinlari, p. 58.

<sup>86</sup> Pamuk, Sevket (2005) *Osmanlı- Türkiye İktisadi Tarihi, 1500- 1914*, Istanbul: İletisim Yayinlari.

<sup>87</sup> Pamuk, Sevket (2005) *Osmanlı- Türkiye İktisadi Tarihi, 1500- 1914*, Istanbul: İletisim Yayinlari, p.102

<sup>88</sup> Karpat, H. Kemal (1968) *The Land Regime, Social Structure, and Modernization in the Ottoman Empire*, ed. by William Polk & Richard L. Chambers, Chicago University Press

fixed, whereas in the latter case the tax came to be allocated more arbitrarily by the state".<sup>89</sup> Yet, the important point in both cases is that state's need for revenue made the state show tolerance of the growing power of the tax collectors.<sup>90</sup> However, by the early 19th century, the Ottoman reformers took great interest in the decentralization of the 17<sup>th</sup> and 18th century. Likewise, a group of scholarly studies sought to place the blame on the decentralization and disintegration of the *timar* system during 18<sup>th</sup> century for the problems of nineteenth century.<sup>91</sup>

Here, before moving on the taxation during the Tanzimat Era, it is necessary to revisit the functioning of the *timar* system, and the transformations it had in the Ottoman Empire prior to the nineteenth century. The family farm unit, a basic productive, fiscal, and administrative form of land exploitation was at the core of the agrarian system. Such a system was based on the living of a peasant family on the land, and taxes paid by that family to the state. The landed cavalrymen (*timarlı sipahi*) were given the rights to collect taxes from the peasants in a specific region. In return, they had to maintain themselves, and their local armies. In order to keep the order in provinces, and to prevent these local military leaders from allying with the peasants, or rebelling against the state, the Ottoman state rotated these men every 3 years, sent them to other provinces. In addition, thanks to the functioning of such system, all provincial actors, even from peasants at the lowest level to the governors

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<sup>89</sup> Pamuk, Sevket (2005) *Osmanlı- Türkiye İktisadi Tarihi, 1500- 1914*, İstanbul: İletişim Yayınları, p.84.

<sup>90</sup> Genc, Mehmet (2000) *Osmanlı İmparatorluğunda Devlet ve Ekonomi*, İstanbul: Otügen Nesriyat (State and Economy in the Ottoman Empire).

<sup>91</sup> Shaw, Stanford (1992) "Local Administration in the Tanzimat" in *150. yılında Tanzimat*, (ed) H.D. Yildiz, Ankara: Türk Tarih Kurumu Yayınları; Inalcık, Halil (1973) "Application of the Tanzimat and its Social Effects", *Archivum Ottomanicum*, V. 97- 128; Inalcık, Halil ( 1991) "The Emergence of Big Farms, Ciftliks: State, Landlords, and Tenants", *Landholding and Commercial Agriculture in the Middle East*, (eds) C. Keyder& F. Tabak, Albany: State University of New York, pp. 17- 35.

at the highest, were forced to break their local ties, but remaining loyal to the Ottoman state.<sup>92</sup>

However, as discussed earlier, beginning with the early sixteenth century, maintaining a very large army started to become more difficult for the Ottoman Empire, as Europeans were developing new military technology, and the states Ottomans fought, such as Russia, were becoming more powerful. In addition, pressure from the Balkan lands in the west, and Shiite–Sunni frontiers in the East continued to absorb Ottoman’s fiscal and militarist revenue throughout the seventeenth and eighteenth centuries. These wars and the pressures overburdened the Ottoman state’s socioeconomic and military tools.<sup>93</sup> Thus, Ottoman state started not to meet the expenses of wars and maintenance of the various provinces. Combined with the decrease in cultivation, unrest in the provinces the Ottoman budget ran a deficit beginning with the seventeenth century. State’s main and most significant aim was to increase its revenue collected from taxes.<sup>94</sup>

As shown earlier in this section, state looked for solutions and implemented various changes in the taxation system, which all served to increase the immediate need of the Ottoman treasury. Parallel to the changes in taxation system, relations between state and various actors in the provinces also started to change. First, with the Implementation of life-term tax farming (Malikane) contracts, as Barkey argues, the “Ottoman state had bargained both to extend its financial resources and to bolster

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<sup>93</sup> Barkey, Karen (2008) *Empire of Difference: The Ottomans in Comparative Perspective*, New York: Cambridge University Press; Inalcik, Halil (1991) “The Emergence of Big Farms, Ciftliks: State, Landlords, and Tenants”, *Landholding and Commercial Agriculture in the Middle East*, (eds) C. Keyder & F. Tabak, Albany: State University of New York, pp. 17- 35; Inalcik, Halil (1980) “Military and fiscal transformation in the Ottoman Empire, 1600-1700”, *Archivum Ottomanicum* 6, 283-337; Darling, T. Linda (1996) *Revenue-Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560- 1660*, Leiden: Brill.

<sup>94</sup> Darling, T. Linda (1996) *Revenue- Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560- 1660*, Leiden: Brill.

its relationships with central and regional elites.”<sup>95</sup> In this new type of tax farming system, the number of the actors involved in tax collecting process increased as well as the relations they established with each other. Influential actors from the provinces such as notables started to become more strategic as they involved more activities compared to the previous centuries such cultivation, trading, tax collection, moneylending, and local and international affairs. They started to establish more complicated and intertwined relations between the state, the peasantry, money-lenders, and a rising group of Ottoman Muslim and non-Muslim merchants. Thus, they became essential for the functioning of the Ottoman fiscal and political system as their power and influence increased rapidly in various spheres, which also shaped the reform attempts in taxation in the nineteenth century.

The arguments documented above concerning the changes in taxation in the pre- Tanzimat era set the background for the next part of this chapter, in which I will depict the taxation practices themselves during the nineteenth century.

### **2.3.2 Taxation in the nineteenth century**

The nineteenth century was characterized by administrative attempts, which aimed to increase state’s control in the provinces of the Empire. Most studies examining the nineteenth century argue that the scope of the state was enlarged to include all areas of life in the empire. Those studies claim that the old decentralized bureaucracy was replaced by a highly centralized structure in the Tanzimat Period.

However, as far as tax farming practices concerned, decentralization continued *during* the Tanzimat period. In this next part this section, I will argue that

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<sup>95</sup> Barkey, Karen (2008) *Empire of Difference: The Ottomans in Comparative Perspective*, New York: Cambridge University Press, p. 234.

the decentralization in tax collecting practices served the state to adjust itself to newly emerging circumstances.

As discussed earlier, beginning with the disintegration of the timar system, followed by the failures of the malikane system, the result was an impasse in the provinces in terms of tax collection. In addition, different actors and intertwined relations between them appeared at the end of the 18th century. Thus, the main aim of the reforms and the policies of the nineteenth century were to increase the efficiency of tax collection by increase the centralization.

Nadir Ozbek argues that there were three main shifts, which were attempted to beachieve by the reforms in the taxation. First, a move from the realm of private tax farming to public tax collection was required.<sup>96</sup> Parallel to this shift, with the aim of better tax collection for the central treasury, indirect taxation started to be transformed into a direct one. Thirdly, tax burden on rural areas shifted to urban areas.<sup>97</sup> Within the light of these aims, a large reform was announced in the taxation system. Many of the specific tax types in rural areas were abolished, and only three taxes remained in the new one.<sup>98</sup> The *cizye* paid by non- Muslims, *aşar* and *mürettebat* taxes were the ones kept in the new system.<sup>99</sup> In addition, a new tax type, the income tax, was introduced in order to standardize all taxes in the urban areas.<sup>100</sup> At the same time, state officials in the provinces were put on a gradually salary rather than keeping the local people responsible for their expenditures.<sup>101</sup>

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<sup>96</sup> Ozbek, Nadir (2010) “Osmanli Imparatorlugu’nda Gelir Vergisi: 1903- 1907 Tarihli Sahs-I Vergi Uygulamasi”, p. 51.

<sup>97</sup> Ibid. , p. 59

<sup>98</sup> Şener, Abdullatif (1990) *Tanzimat Donemi Osmanli Vergi Sistemi*, Istanbul: Isaret Yayinlari.

<sup>99</sup> Ibid. , p. 127.

<sup>100</sup> Ozbek, Nadir, “Osmanli Imparatorlugu’nda Gelir Vergisi”, p. 53.

<sup>101</sup> Zurcher, Erik Jan (2005) *Modernlesen Turkiye’nin Tarihi*, Istanbul: Iletisim, p. 89.

However, those attempts at standardization and rationalization were only partially successful in that, imperial forms of state–notable bargains continued and were flagrant examples of an old and rejected mode of imperial relations.<sup>102</sup> For instance, the *iltizam* system was abolished just after the Gulhane edict of 1839 in order to eliminate local tax collectors in the provinces. The *muhassils* were appointed from Istanbul and sent to the provinces to collect taxes. The tax revenues from several provinces did in fact increase during the period when *muhassils* were assigned. However, the question of whether muhassil experience was a failure or not is open to discussion, because it ended with a tremendous decrease in the tax revenues, and was thus abandoned immediately.

In addition to the muhassil experience, efforts made to limit the powers and revenues of the tax farmers from the *cizye* were largely unsuccessful.<sup>103</sup> “The tithe continued to be the most important single state revenue under the new system”<sup>104</sup>.

Despite these attempts, tax revenues decreased dramatically in many provinces due to two main reasons. First, the Resid Pasha government did not have enough number of the state officials capable of working as muhassils. Also, as Barkey points states “there were not enough officials ready to accept a salary and collect taxes, and the tax farmers were certainly not willing to relinquish their positions to become salaried officials”.<sup>105</sup> Secondly, the notables in the provinces who were influential in the *iltizam* system formerly prevented muhassils from

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<sup>102</sup> Stanford Shaw (1975) The Nineteenth Century Ottoman Tax Reforms and Revenue System, *International Journal of Middle East Studies* 6, 4: 421- 59; Guran, Tevfik (2006) “Osmanli Kamu Maliyesi, 1839- 1918” in *Osmanli Maliyesi Kurumlar ve Butceler 1*, ed. Mehmet Genc& Erol Ozvar (Istanbul: Osmanli Bankasi Arsiv ve Arastirma Merkezi), 65-93.

<sup>103</sup> Shaw, J. Stanford (1975) “The Nineteenth- Century Ottoman Tax Reforms and Revenue System” *Int. J. Middle East Stud.* 6, 421-459.

<sup>104</sup> *Ibid*, pp. 440.

<sup>105</sup> Barkey, “Empire of Difference”, p.234.

collecting the taxes efficiently. They did not provide information about the key issues for taxation such as the size of the local population or land, or the number of animals. Due to these two reasons, muhassils could not collect the taxes efficiently and the profit of the treasury coming from collected taxes decreased dramatically in 1840.<sup>106</sup> As a result, the iltizam system was reintroduced.

Apart from the muhassil experience, other reforms in taxation that affected people's lives were the abolition of the *cizye* and the reform in *ağnam tax*. The tax called *cizye* was completely against the policies of Tanzimat that aimed equality and fairness for both non- Muslim and Muslim population. So, the reform for abolition of the *cizye* was welcomed by the non- Muslims at the beginning. (It was never abolished in practice). However, non- Muslims were kept responsible for paying *bedel-i askeri* in the case that they did not work in the military. Thus, from this perspective, the tax burden on non- Muslims had continued.

During 1840-1841, after the failure of the attempts for elimination of intermediaries in tax collection by assigning muhassils, the government sought a solution that would also increase state centralization. Thus, the government carried out a series of changes in local administration in order to eliminate the power of the governors in the provinces. Firstly, local military commanders who were directly connected to the Porte rather than the governor were appointed. Then, several councils such as district (*sancak*) councils and province (*eyalet*) councils were established in order to delegate the governor's power. According to Zurcher, these assemblies can be regarded as the first representative organizations in the empire. Through these assemblies, the government and state officials- vali, kadı, zaptiye

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<sup>106</sup> Pamuk, Sevket (2005) *Osmani- Turkiye İktisadi Tarihi, 1500- 1914*, Istanbul: İletisim Yayinlari.

müdürü etc. – could negotiate with significant local representatives, notables and representatives of different millets.

Yet, during the 1850s, it became more prominent that the attempts to reduce the power of Vali and to increase the centralization in provinces were affecting the administration of provinces negatively. Thus, in 1864 a new code called Vilayet Nizamnamesi was introduced, again connecting all officials to the Vali.<sup>107</sup>

The land code reform (*Arazi Kanunnamesi*) was another nineteenth century reform, which was introduced in 1868. In this system, the assignment of the tax farms was given to the provincial governors. Thus, their local knowledge and power would enable them to regulate and control the system better than the central governors.

As the reforms in tax collection and land tenure documented above indicate, the reforms did not change the negotiated and flexible structure of the tax farming practices in the provinces during the Tanzimat period. Yet, it was the only time when tax farms were abolished when a law passed by (24- 21April 1877) by Abdul Hamid, namely, “Department of Cultivation and Sheep Tax” (*Aşar ve Ağnam Emaneti*).<sup>108</sup>

To conclude, the foundational idea behind the Tanzimat, which was to replace the old- decentralized structures with highly centralized bureaucratic ones, does not apply to tax farming during the Tanzimat period. On the contrary, tax collecting was one of the least centralized areas in the Ottoman Empire during the nineteenth century. The negotiated and flexible characteristics of tax farming which reached all the way back to the 16<sup>th</sup> century continued during the Tanzimat period.

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<sup>107</sup> Shaw, J. Stanford (1975) “The Nineteenth- Century Ottoman Tax Reforms and Revenue System” *Int. J. Middle East Stud.* 6, 421-459

In this section, my first intention was to elaborate on the taxation system of the Ottoman Empire over several centuries and to analyze the negotiated and flexible character of tax collection. By making the comparison between pre- and post- Tanzimat periods in terms of tax collection, I argue that the negotiated and flexible character of tax collection did not change during the Tanzimat period.

### 3 “GENERAL OVERVIEW OF THE *SARRAFS* IN THE OTTOMAN EMPIRE”

#### 3.1 Introduction

The main craft of *sarrafs* was money lending in the Ottoman Empire since the beginning of the fifteenth century. However, they undertook many other tasks which were essential for the functioning of the Ottoman economic system.<sup>109</sup> The role of *sarrafs* was not limited to money lending as bankers.<sup>110</sup> Some of them were also merchants and involved in taxation system as well as monopolistic and industrial practices.

Although *sarrafs* involved in many activities to accumulate wealth, their participation in the tax farming system was the main source of their wealth and power in the Ottoman Empire.<sup>111</sup> Tax farming which is also known as the *iltizam* system in the Ottoman Empire dated back to the beginning of the fifteenth century.<sup>112</sup> *İltizam* system meant that the right to collect taxes in the provinces was determined at the auction and given to the highest bidder. The bidder had to show the guarantee of a *sarrafa* for the payments, which he had to give to the state treasury. As a result, this system of tax farming gave *sarrafs* a central role in functioning of tax collection, and *sarrafs* became essential actors of *iltizam* system.

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<sup>109</sup> Şahiner, Araks (1995) *Sarrafs of İstanbul: Financiers of the Empire*, Unpublished MA thesis, Bogazici University, p. 25.

<sup>110</sup> Bankers are defined as the financiers who were recognized by the state and got the right to lend money to individuals or institutions. However, there is no clear definition of *sarrafa*. Although *sarrafs* are mainly defined as ‘financial guarantors’ of individuals such as tax collectors, merchants and state officials, they also got the right to involve in trade and manufacture in various ways in the Ottoman Empire. In this sense, *sarrafs* are different than the bankers because *sarrafs* were not only moneylenders as bankers.

<sup>111</sup> Kabadayı, Erdem (2008) “Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur” in: *Merchants in the Ottoman Empire* ed. by Suraiya Faroqhi and Giles Veinstein, p. 282

<sup>112</sup> Sevket Pamuk, “Osmanli İktisadi”, p. 157.

Moreover, due to the changing fiscal and economic dynamics of the Ottoman Empire after the end of sixteenth century- which were analyzed in the previous chapter and will be elaborated in detail in following section -such as the increasing monetization, military& fiscal expenditures, decrease in cultivation<sup>113</sup>, *sarrafs*' significance for the state increased since they provided cash to the state treasury.

Combined with all these conditions and activities mentioned above; *sarrafs* could manage the capital for their own benefit, building large firms and involved in trade in many areas. In consequence, the rise and fall of *sarrafs* were closely connected to the workings of the *iltizam* system. In addition, it should also be highlighted that the *sarrafs*' involvement in various activities was related with the amount of their wealth.<sup>114</sup> Their career path was directly related with their link to the government. An individual *sarrafs*' career path and the power he gained was directly linked to his involvement in the *iltizam* system and his relations with the state.

Thus, in order to elaborate *sarrafs*' various activities as well as their career paths and their involvement in tax farming system as the major source of their economic and political power, the economic conjuncture of the Ottoman Empire beginning from the sixteenth century in which *sarrafs* emerged and became an essential part of the tax farming system should be provided as well as the tax farming system itself. The aim of this chapter is to focus on *sarrafs*' role in the Ottoman financial system from the sixteenth century to the second half of the nineteenth century. To achieve this aim, the economic conjuncture and tax farming system will

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<sup>113</sup> Faroqhi, Suraiya(1994) "Making a Living", *An Economic and Social History of the Ottoman Empire*, v.2. (eds.) Halil Inalcik & Donald Quataert. Cambridge: Cambridge University Press; Inalcik, Halil (1980) "Military and fiscal transformation in the Ottoman Empire, 1600-1700", *Archivum Ottomanicum* 6, 283-337; Akdag, Mustafa( 1963) "Celali Isyanları (1550- 1603)", *Ankara Üniversitesi Dil ve Tarih- Coğrafya Fakültesi Yayınları* no: 144, Ankara;Islamoglu- Inan, Huricihan (1994), *State and Peasants in the Ottoman Empire during the 16th Century*, Leiden: Brill.

<sup>114</sup> Inalcik, Halil (1980) "Military and fiscal transformation in the Ottoman Empire, 1600-1700", *Archivum Ottomanicum* 6, 283-337

be provided beginning from the sixteenth century successively. Then, the additional main activities of *sarrafs* will be elaborated under subtitles.

### 3.2 The Fiscal and Economic Conjunction of the Ottoman Empire

*Sarrafs*' becoming an essential part of the economic system and increase in their power coincided with the period which state treasury needed cash and revenue extremely due to fiscal and economic conditions of the sixteenth century. Beginning with the late sixteenth century, there was a very heavy burden on the Ottoman Empire's budget. The expenditures were increasing mainly due to long lasting wars and population changes whereas the incomes were decreasing due to several dynamics such as decrease in cultivation.<sup>115</sup> Thus, state became unable to meet the rising expenses.<sup>116</sup> As a result, state tried to find ways to increase its revenues. The need for revenue and cash necessitated *sarrafs*' involvement in financial and economic system in the Ottoman Empire. In order to increase the state's revenue to keep up with the increasing expenses, the government tried to implement several methods such as tax farming and imposing extraordinary taxes.

The government introduced various taxes in order to increase the revenue of the state.<sup>117</sup> *Avarız-i divaniye, tekalif-i örfiye, tekalif-i şakka, imdad- i seferiyye* were

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<sup>115</sup> Inalcik, 'Military and fiscal transformation in the Ottoman Empire, 1600-1700', *Archivum Ottomanicum* 6 (1980), 283-337

<sup>116</sup> See Cezar, Yavuz (1986) *Osmani Maliyesinde Bunalım ve Değişim Dönemi: XVIII. yy.dan Tanzimat'a Mali Tarih*, İstanbul: Alan Yayıncılık; Darling, T. Linda (1996) *Revenue-Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1560- 1660*, Leiden: Brill; Inalcik, Halil (1980) "Military and fiscal transformation in the Ottoman Empire, 1600-1700", *Archivum Ottomanicum* 6, 283-337.

<sup>117</sup> As Linda Darling stated; in the seventeenth century the largest source of central government income became the *avarız-I divaniye* and *tekalif-i örfiye*( extraordinary impositions and customary levies, also called simply *avarız*). This was a blanket term for a large number of different types of levies in cash, in kind, or in service.

the most common and known taxes among the introduced ones.<sup>118</sup> Another method was the debasement of currency, which was a very common technique until mid-nineteenth century.<sup>119</sup>

Final method was the introduction of a new coin system. According to Pamuk, the Ottoman Empire aimed to reestablish the control over its currency in order to establish its control over the whole economy.<sup>120</sup> Thus, the state adopted a new coinage system that is based on the unit called *Ottoman Kuruş* in late seventeenth century.<sup>121</sup> These attempts to establish a new coinage system and currency can be regarded as the first step of the monetization in the Ottoman Empire.<sup>122</sup> Yet, these led to increase in inflation. In addition, some groups started to accumulate and to have the control of the money in circulation such as *sarrafs* during the seventeenth century.

However, all these new methods to solve the financial problems did not keep up with the military expenses in the long run, and price inflation due to the successive *tağyış* –devaluation- coupled the fiscal problems in the seventeenth century.<sup>123</sup> In addition, population growth, urbanization, peasant unrests and decrease in cultivation combined with the mentioned conditions.<sup>124</sup>

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<sup>118</sup> Genc, Mehmet (2000) *State and Economy*; İnalcık, Halil (1980) “Military and Fiscal Transformation in the Ottoman Empire, 1600- 1700” in *Archivum Ottomanicum*, no.6, pp. 283- 288.

<sup>119</sup> Pamuk, Şevket (1987) *The Ottoman Empire and European Capitalism 1820- 1913*, C. U.P P. 56; Pamuk, Şevket (1994) “Money in the Ottoman Empire” in İnalcık with Quataert (eds) *An Economic and Social History of the Ottoman Empire 1300- 1914*, C.U.P, p. 966- 968.

<sup>120</sup> Pamuk, Şevket (1993) “The Disintegration of the Ottoman Monetary System During the Seventeenth Century” in *PrincetonUniversity Papers* no, 2, pp. 78- 80.

<sup>121</sup> 1 Ottoman Kuruş equals to 120 akçe or 40 para.

<sup>122</sup> Pamuk, Şevket (2005) *Osmani- Türkiye İktisadi Tarihi, 1500- 1914*, İstanbul: İletişim Yayınları

<sup>123</sup> *Ibid*, p. 152.

<sup>124</sup> Faroqhi, Suraiya (1994) “Making a Living”, *An Economic and Social History of the Ottoman Empire*, v.2. (eds.) Halil İnalcık & Donald Quataert. Cambridge: Cambridge University Press; Akdag, Mustafa (1963) “Celali İsyanları (1550- 1603)”, *Ankara Üniversitesi Dil ve Tarih- Coğrafya Fakültesi Yayınları* no: 144, Ankara; For more recent study on the relationship between the peasant society and the state see also Islamoğlu- İnan, Huricihan (1994), *State and Peasants in the Ottoman Empire during the 16th Century*, Leiden: Brill

Under these conditions, *sarrafs* were the main actors who had cash money and control led the money in circulation thanks to the financial reform attempts and their networks with the merchants. Their integration into the Ottoman economic system and becoming an essential part for the economic system were related to these financial problems of late sixteenth and seventeenth century.<sup>125</sup> During and after the financial crises, *sarrafs* became a source of cash for the government and continued until the opening of a bank in the Ottoman Empire in 1863.<sup>126</sup> Although they had been essential for the functioning of the financial system in the empire since the late sixteenth century, their period of prominence was the eighteenth and the beginning of nineteenth century. The financial and political power of *sarrafs* reached its peak around these periods.<sup>127</sup>

At this point, before moving to *sarrafs*' role and the changes in the iltizam system in the Ottoman Empire, it is noteworthy to provide an overview of the debates and discussions regarding the changes and transformations took place between the 16<sup>th</sup> and the 19<sup>th</sup> centuries, which led to increase in *sarrafs*' economic and political power.

First, the alteration of the conditions resulting in turmoil in Ottoman economy were regarded as the signs of decline and equated with inefficiency in many realms, but mainly in taxation. This literature also blamed the decentralized structures rooted from the sixteenth century for the nineteenth century problems and reforms.<sup>128</sup> Although these studies are important since they set the necessary background for

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<sup>125</sup> Tunçsiper, Bedriye, Arzu Tay & Fatih Bayramoğlu (2009) "Ottoman Empire's Debt Management in 19<sup>th</sup> Century and Role of the Galata Bankers 1838- 1881", *Balıkesir Üniversitesi İktisadi İdari Bilimler Fakültesi Yayınları* no: 42 p.4

<sup>126</sup> Tabakoğlu, Ahmet (2003) *Osmanlı İktisat Tarihi*, Dergah Yayınları, İstanbul.

<sup>127</sup> Pamuk, Şevlet (2000) *Monetary History of the Ottoman Empire*, Port Chester, USA, Cambridge University Press p. 230.

<sup>128</sup> For detailed explanation and bibliography; see Chapter 2- Part1.

our understanding of the relationship between the structures of the previous centuries and of the problems of the nineteenth century Ottoman Empire, they ultimately rely on the imperial decline. In contrast to this viewpoint, other scholars have argued that the practice of flexibility and decentralization in the taxation served the state to readjust the changing conditions of the time.<sup>129</sup>

The turmoil of period and social unrest in the villages due to the mentioned conditions combined with decrease in cultivation.<sup>130</sup> Thus, the state tried to consolidate its power by requesting control in order to adjust itself to the changing conditions. This required establishing alliances in the provinces in order to consolidate state power.<sup>131</sup> Similarly, Salzmann applied this concept of control through negotiation of privileges to the distribution of revenue farming rights among central and local elites.<sup>132</sup> This thesis takes a similar approach to the study of taxation policies and practices- as also mentioned in the previous chapter, thus to the functioning of *sarrafs* in tax collecting. That is to say, *sarrafs* emerged and gained power as the main actors who provided the financial and political support via establishing alliances with state and acting as intermediaries between the state and tax collectors.

In short, *sarrafs* emerged as an essential part of functioning of financial system in the Ottoman Empire in a period when conditions made state look for ways to increase its revenues in late sixteenth century. They gained both political and economic power by establishing alliances with state officials, and providing cash to

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<sup>129</sup> Salzmann, Ariel (1993) "An Ancien Regime Revisited: "Privatization" and Political Economy in the Eighteenth Century Ottoman Empire", *Politics and Society*, Vol. 21, 393- 423

<sup>130</sup> Darling, Linda, "Revenue- Raising", p. 14.

<sup>131</sup> See Karen Barkey(1991) "Rebellious Alliances: The State and Peasant Unrest in Early Seventeenth- Century France and the Ottoman Empire" *American Sociological Review* no 56: 699- 715.

<sup>132</sup> Salzmann Ariel (1993) "An Ancien Régime Revisited: 'Privatization' and Political Economy in the Eighteenth Century Ottoman Empire", *Politics & Society* no.21, p: 393- 423.

the state treasury in the following century. In addition, by giving financial support to the tax collectors in the provinces, they gained more wealth and power during seventeenth century.

In the eighteenth century the definition of a *sarraf* began to change and they started to involve in foreign trade by establishing networks with foreign merchant.<sup>133</sup> In the years between the 1750s and the 1850s they became very important in the commerce of the Ottoman Empire in comparison with the previous centuries due to the dramatic increase in trade with foreign markets. Beginning with the eighteenth century, trade started to increase in the Ottoman Empire especially in the areas where the traded goods were produced such as port cities. Combined with the beginning of integration of the Ottoman economy into the European markets, the capitulations issued during the 17<sup>th</sup> and 18<sup>th</sup> centuries led to the rise of European merchants.<sup>134</sup> European merchants gained a more competitive advantage compared to the Muslim and the non- Muslim merchants of the Ottoman Empire as a result of increase in trade and the privileges provided by the capitulations.<sup>135</sup> Through their networks with the European merchants, the non- Muslim merchants in the Ottoman Empire appeared as the mediators in this trade. Through these non- Muslim merchants of the Ottoman Empire, mainly agricultural goods were exported in the trade areas. Through this trade, non- Muslim merchants prospered and increased their economic and political power after the mid eighteenth century.<sup>136</sup>

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<sup>133</sup> Cezar, Yavuz (2005) "Economy and Taxation, The Role of the Sarrafs in Ottoman Finance and Economy in the Eighteenth and Nineteenth Centuries" ed. Imber Colin, *Frontiers of Ottoman Studies*, Volume 1, London, I. B. Tauris& Company, pp. 69- 73.

<sup>134</sup>Kasaba, R. (1988) *The Ottoman Empire and the World Economy: the Nineteenth Century*, State University of New York, Albany.

<sup>135</sup> Pamuk, Şevket (2001) "Osmanlı Devleti' nin Dış Borçlanma Deneyimi", *Muhasebe ve Finansman Dergisi*, no. 12, October, p.6-.9.

<sup>136</sup> Kasaba, Reşat (1988) *The Ottoman Empire and the World Economy: The Nineteenth Century*, State University of New York, Albany.

In such an environment, *sarrafs* were the actors who established contacts and networks with non- Muslim merchants. *Sarrafs* had networks of non- Muslim merchants from different provinces and they began financing the non- Muslim merchants. Many of the merchants in different provinces were financed by *sarrafs* in addition to the tax collectors in the provinces during the eighteenth century. As Kazgan stated, until the end of the nineteenth century when telegraph lines were established in rural areas, financial resource for trade of agricultural goods, for army expenses and even for local administration expenses was provided by *sarrafs*.<sup>137</sup>

Furthermore, as the volume of external trade increased dramatically after the beginning of the eighteenth century, *sarrafs* also had control over foreign currency circulating in the Empire thanks to their networks with foreign merchants since they were the ones who had contacts with the European merchants and had cash money.<sup>138</sup> Their capital began to gain importance for the state in the above-mentioned conditions of the period. *Sarrafs* were essential actors of the economic system of the Ottoman Empire with cash money and provided financial support to the tax collector beginning in the sixteenth century. Their significance increased dramatically after the beginning of the eighteenth century. Their role and significance lasted until the end of the nineteenth century when the Ottoman state began to supply its revenues by foreign borrowing.

From the second half of the eighteenth century on, the Ottoman financial system began to be centralized, and the foreign trade continued to increase.<sup>139</sup> Since *sarrafs* also began to finance the non- Muslim merchants and involved in trade after the eighteenth century, they increased their wealth as import demand for

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<sup>137</sup> Kazgan, Haydar (2005) *Galata Bankerleri*, vol .2 , Ankara, Orion Pres, p. 62.

<sup>138</sup> Pamuk, Şevket (2001), “Osmanlı Devleti’ nin Dış.,” p. 16.

<sup>139</sup> Pamuk, Şevket (2000), *Monetary History of the Ottoman Empire*, Post Chester, Usa, Cambridge University Pres, p.226.

manufactured goods increased as well as their partners and agents in various port cities in the Ottoman Empire.<sup>140</sup> That is to say, *sarrafs* were lending money and supporting non- Muslim merchants as their partners. This *sarrafs*- merchant relationship enabled them establish control over the goods exported to the European markets from the port cities, especially agricultural raw materials such as silk, grains etc. which also continued during the nineteenth century.<sup>141</sup>

In the nineteenth century, as trade continued to increase, *sarrafs* accumulated more wealth and became more important due to the merchant- *sarrafs* relationship mentioned above. After the trade agreements and reforms, custom duties also increased dramatically after 1838-1839.<sup>142</sup> These revenues of custom duties were also auctioned, and the right to collect the custom duties was given to the highest bidder at the auctions. *Sarrafs* usually cooperated in these auctions by getting the right to collect the customs (gümrüks) themselves or by being financial guarantors of collectors (mültezims) of customs in the auctions. The *sarrafs* who won the custom duties collection right cooperated with many people in the provinces and this made them more powerful in their relations with the state. That is to say, their political and economic power continued to increase during the nineteenth century despite the centralizing reforms.

Some additional remarks on the ethnic and religious composition of the *sarrafs* should be made before moving to the following part in which changes in tax farming system over time and *sarrafs*'s role are analyzed. As Cezar stated, the ratio of Muslim *sarrafs* was very low in the Ottoman Empire since the beginning of

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<sup>140</sup> Tuncsiper, Bedriye, “*Ottoman Empire’s Debt Management*”, p.14

<sup>141</sup> Kazgan, Haydar (1995) *Osmanlı’ da Avrupa Finans Kapitali*, İstanbul: Yapı Kredi Yayınları.

<sup>142</sup> Pamuk, Sevket, “*Osmanlı İktisadi*”, p.211.

sixteenth century. After the eighteenth century, Muslim *sarrafs*' ratio never exceeded the % 2.<sup>143</sup>

In sixteenth century, Jews were prominent among *sarrafs*. However, after the mid seventeenth century the number of the Greek and Armenian *sarrafs* increased. Greeks especially gained more prominence in the 17<sup>th</sup> century and involved in commerce with foreign merchants. In addition to their strong position in commerce, they also established commerce schools. Moreover, thanks to the Capitulations of 1740, they became more influential in the Black Sea, Aegean and Balkan trade.

From the beginning of the nineteenth century and especially during the reign of Mahmud II (1808-1839), Armenian *sarrafs* became more prominent.<sup>144</sup> Armenians' relations with European merchants and trade networks they established through the Armenian religious community were effective in the rise of Armenian *sarrafs* in this period. They also established relations with the Ottoman bureaucracy and more importantly, they became the intermediaries between Armenian people and the Ottoman government.<sup>145</sup> After the beginning of the nineteenth century, revolts in the Balkans, and especially Greek independence, decreased the number of the Orthodox Christian *sarrafs* in the Ottoman Empire and the rise of the Armenian *sarrafs* gained speed. Az Cezar stated, we can find *sarrafs* with the same family names, such as Tingiroğlu and Düzoğlu. A family name could remain in the profession for generations.<sup>146</sup>

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<sup>143</sup> Cezar, Yavuz (2005) "Economy and Taxation, The Role of the Sarrafs in Ottoman Finance and Economy in the Eighteenth and Nineteenth Centuries" ed. Imber Colin, *Frontiers of Ottoman Studies*, Volume 1, London, I. B. Tauris& Company, pp. 69- 73.

<sup>144</sup> Tabakoğlu(2003), *Osmanlı İktisadi Tarihi*, İstanbul: Dergah Yayınları p. 279.

<sup>145</sup> Hagop Barsomunian (Barsoumian, Hagop Levon (1982) "The Dual Role of the Armenian Amira Class within the Ottoman Government and the Armenian Millet (1750- 1850)" in: *Christians and Jews in the Ottoman Empire*, ed. By Benjamin Braude and Bernard Lewis, New York, p.177.

<sup>146</sup> Cezar, Yavuz (1986) *Osmani Maliyesinde Bunalım ve Degişim Dönemi: XVIII.yy.dan Tanzimat'a Mali Tarih*, İstanbul: Alan Yayıncılık, pp. 81-83.

In short, the ethnic composition of *sarrafs* in terms of millets had changed in the period between 16<sup>th</sup> and 19<sup>th</sup> centuries. Jews constituted the majority of the *sarrafs* in the sixteenth century, whereas Greek *sarrafs* gained power and nearly became the monopoly in *sarrafs* in the seventeenth century. Meanwhile, Armenian and Jewish *sarrafs* mainly involved in financing the needs of courts and bureaucracy. During this period, the government for various tax collection duties preferred Armenians.<sup>147</sup> Moreover, in the nineteenth century, due to the revolts in the Balkans and Greek independence, Greek *sarrafs* decreased dramatically and Armenians constituted the majority of *sarrafs* in the nineteenth century. They became the key actors in many realms due to their role in bureaucracy, commerce and tax collection.

### **3.3 *Sarrafs* and The Tax Farming System**

Clarifying the *sarrafs*'s contribution to the social, economic or political spheres involves understanding their functioning and their relations with other actors. To do so, their involvement in tax farming should be studied because tax farming was one institution that brought the empire's diverse populations together and gave them a reason to cooperate with the state and with each other.<sup>148</sup>

As mentioned in the previous section, taxation has always played a central role in arguments of Ottoman decline as a primary cause of peasants' unrest, deportation from the land, decrease in cultivation, loss of prosperity etc.<sup>149</sup> In contrast, here taxation is considered not as a cause of decline or corruption but as a tool in the hands of government to adjust itself to the changing circumstances and to

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<sup>147</sup> Kazgan, Haydar (1995) *Osmanlı' da Avrupa Finans Kapitali*, İstanbul: Yapı Kredi Yayınları

<sup>148</sup> Darling, "Revenue- Raising", p.136.

increase its revenue.<sup>150</sup> In addition to the conditions analyzed so far, with the introduction of the iltizam system, *sarrafs* appeared as the essential actors because any tax collector had to show the guaranty of a legally recognized *sarraf* to get the right to collect taxes of a specific region.

With the extension of tax farming rights and the introduction of the *malikane* system, other actors such as financiers and *sarrafs* began to play increasingly significant roles in the tax collection process.<sup>151</sup> In addition to the individual who was the bidder in the tax-farming auctions, there often existed partner such as his financier or guarantor.<sup>152</sup> Therefore, an intertwined relationship between different actors began to gain more significance in the tax farming process. These actors included: local administrators in the province; *mültezim*-the agent who bid for tax collecting of that province-; and a *sarraf* as a guarantor or financier from Istanbul.<sup>153</sup> In this new system *sarrafs*' role and significance in tax farming system increased since they were the ones who accumulated cash.

As Şahiner stated, the *sarrafs* occupied a very central role in the functioning of the both versions of tax farming system in the Ottoman Empire (both in former iltizam system and the new *malikane* system.<sup>154</sup>). They were in a strategic position because they became the intermediaries of agents involved in both systems. Yet, their position became more critical with the introduction of the *malikane* system because they provided bigger amounts of cash to the state treasury since the payment

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<sup>150</sup> Darling, "Revenue Raising", p. 16.

<sup>151</sup> Pamuk, Sevket (2005) *Osmanlı- Türkiye İktisadi Tarihi, 1500- 1914*, İstanbul: İletişim Yayınları.

<sup>152</sup> Ibid. , p. 32.

<sup>153</sup> Cizakca, Murat (1996) *A Comparative Evolution of Business Partnerships: The Islamic World and Europe, with Special Reference to the Ottoman Archives, The Ottoman Empire and Its Heritage*, Leiden: E. J. Brill.

had to be given to the state was much bigger in the malikane system compared to the iltizam due to the length of the contract.<sup>155</sup>

However, the main structure of the relationship between the actors remained the same. In both the previous iltizam system and the new malikane system, *sarrafs* were the intermediaries between the actors who got the revenue from tax farm (*malikaneci* or *mültezim*) and the state treasury.<sup>156</sup>

Finally, it should be also noted that the malikane system was an attempt to increase the revenues for immediate cash in the state treasury. However, it lasted for a short time period, and the former iltizam system started to be applied again beginning with the mid-eighteenth century due to several economic, social and political dynamics, which were discussed in the first chapter.<sup>157</sup> After the mid eighteenth century, the former iltizam system was reintroduced again and lasted until the end of the nineteenth century in the Ottoman Empire.<sup>158</sup>

In addition to the transformations took place in taxation system in the Ottoman Empire, during the eighteenth century, the intertwined relations between the vizier, local governer and the *sarrafs* combined with the state treasury's immediate

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<sup>155</sup> Genc, Mehmet (1975) "Osmanlı Mliyesinde Malikane Sistemi", *Türkiye İktisat Tarihi Semineri, Metinler/ Tartışmalar*, Osman Okyar (ed), Ankara: Hacettepe Üniversitesi Yayınları; Genc, Mehmet (1987) "A study of the feasibility of using eighteenth century Ottoman financial records as an indicator of economic activity", in Huri Islamoglu- Inan (ed.), *The Ottoman Empire and the World Economy*, Cambridge University Press, pp. 345-73.

<sup>156</sup> This discussion arose from several articles: For detail see: Salzman, Mehmet Genc, Erdem Kabadayı, Araks Şahiner, Şevket Pamuk.

<sup>157</sup> See pages 15- 32 in the first chapter and the bibliography.

<sup>158</sup> Genc, Mehmet (2000) *Osmanlı İmparatorlugunda Devlet ve Ekonomi*, İstanbul: Otuken Nesriyat( State and Economy in the Ottoman Empire); Genc, Mehmet (1987) "A study of the feasibility of using eighteenth century Ottoman financial records as an indicator of economic activity", in Huri Islamoglu- Inan (ed.), *The Ottoman Empire and the World Economy*, Cambridge University Press, pp. 345-73; Salzman, Ariel (1993) "An Ancien Regime Revisited: "Privatization" and Political Economy in the Eighteenth Century Ottoman Empire", *Politics and Society*, Vol. 21, 393- 423.

need of cash resulted in extraordinary importance of *sarrafs* in tax collection. From the late eighteenth century on, taxation system was attempted to be centralized by the government with several reforms as analyzed in Chapter 1. Especially nineteenth century was an age of transformation for the Ottoman Empire in many realms as analyzed in first chapter. Several reforms had been launched in many spheres with the aim of increasing centralization of the government. Although attempts to reform the tax collection were launched, they were not implemented fully in many areas. The government continued trying to find practical solutions depending on the conditions.

To summarize, both in the malikane system which was introduced at the end of the seventeenth century and lasted until mid eighteenth century and in the iltizam system which began in the sixteenth century and continued until the end of the nineteenth century with some breakdowns such as abolitions and reintroductions; *sarrafs* appeared as the essential actors of the tax farming system. They were the intermediaries between the actors involved in tax collection and state in both cases.

#### **3.4 *Sarrafs* and Abolition & Reintroduction of Tax Farming (1840- 1842)**

The Tanzimat reforms, which began in the mid nineteenth century and with the Tanzimat edict of 1839, had considerable short- term effects on *sarrafs*. After one year from the edict, in 1840, the tax farming system was abolished and the muhassıls were appointed to the provinces to collect the taxes from Istanbul by the state. With this change, *sarrafs* who previously could guarantee the purchase of tax farm by a mültezim by providing cash to mültezims or state officials lost their contracts.

The abolition of tax farming weakened the *sarrafs*' position dramatically. The *sarrafs* who bought tax farms and the ones who lent to state officials or mültezims

for buying the tax collection rights lost their contracts. However, although their positions were weakened, the state declared that *sarrafs* were under the protection of the state and *sarrafs* might continue their activities.<sup>159</sup> Two years after the abolition of tax farming system, the *iltizam* was readopted due to several reasons -which were discussed in Chapter 1 in detail- and *sarrafs* began to gain their previous positions. Whether they really recovered from the situation is open to discussion.

Although it is not clear whether they had been affected negatively in the long run from the abolition of the *iltizam* system or they recovered from the situation, an attempt of *sarrafs* to deal with the situation should be highlighted. Just one month after the reintroduction of the *iltizam* system, the twelve most influential and powerful *sarrafs* established companies called Anatolian and Rumeli Companies.<sup>160</sup> With this institution, *sarrafs* aimed to protect themselves from the possible fluctuations and bottlenecks. Yet, the entire *sarrafs* companies were abolished in 1852.<sup>161</sup>

### 3.5 *Sarrafs* as Money Exchanger and Lender

The basic function of *sarrafs* was money exchange and financing the taxation system of the Empire. These were main sources of income for *sarrafs*. Yet, money lending goes beyond constituting a source for income for them. Lending to *mültezims* or to powerful merchants both in the capital city and in the provinces also gave political power to *sarrafs*. Similarly, money exchange gave them political power. Via money exchange, they also became able to control the circulation of cash to some extent and provide cash to the government in times of need.

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<sup>159</sup> Şahiner, Araks (1995), “*Sarrafs*”, pp. 48- 49.

<sup>160</sup> Kabadayı, Erdem (2008) “*Mkirdich*”, p. 284.

<sup>161</sup> *Ibid.* , p. 284.

The conditions analyzed in previous section such as failures in wars, inefficiency in taxation and various internal and external factors increased the need and the necessity of *sarrafs* for the state in order to continue the functioning of the economic system<sup>162</sup>. These conditions combined with the rapid increase in the volume of internal and external trade led to a tremendous increase of the capital and cash accumulated in the hands of *sarrafs* in the late eighteenth and nineteenth centuries. State also supported the *sarrafs* and their control on circulation of money and exchange in order to ensure and secure the functioning of external trade and commerce. As the trade increased, the circulation of money started to be at the hands of *sarrafs* and merchants during the eighteenth and nineteenth centuries. According to Şahiner, *sarrafs* became the only possible authority on the exchange of cash money and coins apart from the Imperial Mint.<sup>163</sup>

It should also be noted that the control of the Imperial Mint was given to an Armenain family from Amira class who were *sarrafs*. Members of this family became the superintendent of the Imperial mint for generations.<sup>164</sup> That is to say, after late eighteenth century, the whole circulation of money was in the hands of *sarrafs* as well as the control of the Imperial Mint.<sup>165</sup> This can also be regarded as one of the monopolistic practices of the *sarrafs* in the Ottoman Empire which will be elaborated under the following title of this section.

As mentioned above, control over the circulation of cash and the financing the taxation system were the main sources of income for *sarrafs*. It should also be noted that the traditional structure of the Ottoman Empire aimed to prevent the

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<sup>163</sup> Şahiner “Sarrafs”, p. 30

<sup>164</sup> *Düzoğlu* family held the twin positions of superintendent of the Imperial Mint and the Chief Goldmith.

<sup>165</sup> Barsomunian, Hagop, “The Dual Role”.

capital accumulation. But as we see from their privileges and support given to the *sarrafs* by the state for controlling the circulation of money, *sarrafs* were the exception of this traditional structure of the state.<sup>166</sup> The capital accumulation in the hands of *sarrafs* was seen as a source of cash for the financing of the taxation system. High ranking state officials and the *mültezims* needed *sarrafs* in order to purchase the tax farming rights. Via lending money to the bidders- mostly high ranked state officials or powerful people in the provinces- for tax farm auctions, *sarrafs* participated in the tax farming system indirectly or directly.

Moreover, *sarrafs* were not lending money only to the actors involved in the taxation system such as the bidders at the auction of tax farms, high ranked state officials or tax collectors in the provinces. *Sarrafs* were also lending to the state. This kind of lending can be regarded as internal borrowing, which was the main source of revenue for state treasury in immediate need at the end of the eighteenth century. Especially, in the nineteenth century, state needed great amounts of money due to reforms in city planning, urbanization, and in infrastructure.<sup>167</sup> To meet the expenses, state borrowed from *sarrafs* heavily during the beginning and mid nineteenth century.

*Sarrafs* gained profit from the interest they charged from the amount of the money they lent. Although the interest rate was fixed and determined by the state, in cases in which the debtor was very powerful politically, interest rates were reduced dramatically. This shows the political relation between the *sarrafs* and their debtors.

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<sup>166</sup> İnalçık, Halil (1969) "Capital Formation in the Ottoman Empire", *Journal of Economic History* no.13, pp. 97-140.

<sup>167</sup> See: Ortaylı, İlber (2000) *Tanzimattan Cumhuriyete Mahalli Idareler*, Ankara: Türk Tarih Kurumu Yayınları; Shaw, Stanford (1992) "Local Administration in the Tanzimat" in *150. yılında Tanzimat*, (ed) H.D. Yıldız, Ankara: Türk Tarih Kurumu Yayınları.

If the debtor had political power, he had also power to negotiate and reduce his debts. Let me give you an example of this process from Cezayirliyan's debtors. Cezayirliyan gave money to Iskeceli Emin Beg in 1840, and the state could not get the money, which had to be paid to Cezayirliyan. The issue on payment of Iskeceli Emin Bey' debt lasted until 1856 and it is not clear if the state was able to get the money from him or not. The series of four different documents shows the negotiated structure of the payment process. <sup>168</sup>

Iskeceli Emin Bey owed 850.000 kuruş to Cezayirliyan. Since he did not pay anything to the state officials who were sent to get the money for seven years, the interest was added to his debt. The interest rate was 12 percent for the years 1841-1847, and his debt from that period became 850.000+ 626.000= 1.529.000 kuruş. The interest for the years between 1846- 1848 was 131.000 kuruş, and it was also added to his total debt. Although several state officials were sent to Iskece to take the payment from him, Iskeceli Emin Bey did not pay anything to Cezayirliyan or to the state, but he made payments to the state officials for their expenditures. <sup>169</sup>

Moreover, he requested exemption from the interest rate because of his payment of expenditures of state officials sent to him. <sup>170</sup> His request was accepted and his total debt was reduced to less than its half amount <sup>171</sup>. Yet, he requested

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<sup>168</sup> BOA. A. MKT. MVL. 21. 61; A.MKT. UM.125.13; A.MKT.MVL.87.20

<sup>169</sup> A.DVN.MHM.4.25.- "elli altı senesi zi'l-ka'desinde tahvile rabt kılınmış ve keyfiyet defter-i mezkur yerine dahi şerh verilerek mîr-i muma-ileyh tarafından ve Gümülcine Meclisi ve muma-ileyh Şefik Bey caniblerinden başka başka temhîrolunmuş ise de o tarihten şimdiye kadar mîr-i muma-ileyhe nasıl matlubatından ve ne güzeşteden bir akçe teslim etmemişler terakkim eden güzeşteyle beraber matlub-ı mezkuru on beş yük yirmi bir bin bu kadar guruşa kabarmış ve gönderilen mübaşirlerin bir akçe tahsilatları olmadığı halde kendüsü hizmet-i mübaşiriye ve masraflarını kamilen vererek ..."

<sup>170</sup> Ibid. , "bu vechle dahi me'zun(izinli) olmuş olduğunu mersûm ifade ve beyan eylemiş ve tahvil-i mezkur mersumdan alınub Maliyen nazar olundukda fi'l-hakika tarih-i mezkurede meblağ-ı mezkur senevî kisesi beşer guruşdan icab eden faizi teslim olunmak şartı münderic olub şimdiye kadar mîr-i muma ileyhe bir akçe faiz vermemiş olduğuna ve ma'lum-ı aliyyeden buyrulduğu üzere..."

<sup>171</sup> Ibid. , "mîr-i muma ileyhin marü'l-zikr tahakkuk olan on beş yük yirmi dokuz bin şu kadar guruş deyni yedi yüke yani nisfi raddesinden daha bile aşağıya tenezzül ettirilmiş ise de.."

further reductions, which was illogical. However, this request was again accepted since he was one of the oldest and the most notable person from a very powerful and well-known family in the Iskece province.<sup>172</sup> Although all his petitions were accepted and his total debt was reduced tremendously due to his nobility and power, he still did not make the payment. The officials again could not get money from him. Moreover, he showed many obstacles to the officials that were sent to the province.<sup>173</sup> The issue ends with a decision: Whatever the explanation or any kind of obstacle he shows, the decreased debt would be taken from him. An official will be sent for the last time to get the payment from him. If he was not willing to pay the decided amount, one or two of his belongings such as a house or farm would be sold by the state to get the payment. This final decision and the process were announced to the governor of Selanik via this document.<sup>174</sup>

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<sup>172</sup> BOA-A.MKT.MVL.21.61- “*olunub sarrafan şurut ve kaidesine tevfikân sarraf-ı mersumun mir-i muma ileyh zimmetinde cem’ en on beş yük yirmi dokuz bin bu kadar guruş sahihen alacağı tahakkuk ederek buna denilecek bir şey kalmamış olduğu halde mir-i muma ileyh defter-i muhasebe ve senedat-ı kuvviye mantuk ve maznunundan haric bir takım ifadat-ı gayr-i müterride beyanıyla sahihen ve nizamen iskan ve irza taraflarına bina olunduğu ve sahibi-i matlub olan alacağının tahsili emelinde alacağı istibahdan biri olduğu misillü muma ileyh dahi mısre’l-kadim hanedan zade olduğundan başka ihtiyar olmasıyla şayeste-i hürmet görüldüğüne binaen hürmeten bunların hazine-i amirede ve rıf’atle meclis-i valada icra olunan muhakemelerinde her ne hal ise mersum rızasıyla derece derece kamilen güzeste matlubundan bir kalem altı yük yirmi altı bin guruşdan vazgeçirildiğinden ma’ada asl mal-ı sahihden dahi bir çok şey aşağı vardiılarak el-hasil mir-i muma ileyhin marü’l-zikr tahakkuk olan on beş yük yirmi dokuz bin şu kadar guruş deyni yedi yüke yani mısfi raddesinden daha bile aşağıya tenezzül ettirilmiş ise de..”*

<sup>173</sup> Ibid- “*bu hesap ve riayet ve fedakarlığa kana’at ve muvafık etmeyerek adeta ta’annüd ve açıktan gadr ve ibtal-i hak demek olduğundan artık bunun üzerine mir-i muma ileyh yine adem-i muvaffakiyet halinde bulunur ve her ne suretle ifade ve maruzata kalkışıyor ise istima olunmayarak tahsili lazım gelen yedi yük guruşun mir-i muma ileyhin mevcudundan veyahud..”*

<sup>174</sup> BOA-MKT.MVL.21.61-“*mir-i muma ileyh yine adem-i muvaffakiyet halinde bulunur ve her ne suretle ifade ve maruzata kalkışıyor ise istima olunmayarak tahsili lazım gelen yedi yük guruşun mir-i muma ileyhin mevcudundan veyahud ol tarafda bulunan çiftlikatından bu borca vefa edecek suretde bir ikisi satdırılarak esmanından tesviye etdirilmesi lazım gelecek ve meclis-i vala ve umumiyede tensiz ve hak-i pa-ı hümayun-ı hazret-i cihandariden istizan olunarak irade-i seniyye-i cenab-ı mülükane dahi ol merkezde müte’allik ve şeref-südur buyrulmuş olunub mantuk-ı aliyyesi mergube-i hakkaniyetkârları mukteza üzere meblağ-ı mezburun mir-i muma ileyhin mevcudundan veyahud çiftlikatından bir ikisinin fûruhtuyla esmanından tesviyesi zimmînında iktiza-ı halin icra ve iş’arı hususuna himmet buyrulmak lazım geleceği beyanıyla”*

As the Iskeceli Emin Bey's case illustrates, *sarrafs*' debtors were mostly the powerful state officials or people from the well known and powerful families in the provinces. In addition, although the amount of debt and the interest rate was determined by the state; it is open to negotiation. If the debtor had political power in the province, he would hold power to negotiate.

### 3.6 Monopolistic Practices of the *Sarrafs*

Financing the taxation system, money exchange and lending were the main activities of the *sarrafs* in the Ottoman Empire as mentioned above. Yet, those activities combined with commerce and industrial activities also led to monopolistic practices of *sarrafs* in some spheres. The restrictions on number of people or the support to some group of people for a specific activity can be regarded as monopolistic practices.<sup>175</sup> The restrictions or the supports were assumed to be beneficial to the functioning of the economic and political system. The rights given to a specific group of people or to a person to gain revenue from an activity was the main characteristic of a monopolistic organization.<sup>176</sup> *Sarrafs*' rights and privileges given by the state should be analyzed also as monopolistic practices. The number of the licensed *sarrafs* was limited and they hold the control over the circulation of money and commerce. They were supported by the state at this point.

In addition, trade can be regarded as another monopolistic activity of *sarrafs*. No doubt that it is a major issue to examine, but it is not the main focus of this section. Briefly, the foreign trade was in the hands of the non- Muslim merchants in the Ottoman Empire, especially from the eighteenth century onwards. As analyzed

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<sup>175</sup> Baer, G(1970) "Monopolies and Restrictive Practices of Turkish Guilds", *Journal of the Economic and Social History of the Orient*, vol. 13, pp.145- 165.

<sup>176</sup> *Ibid.* , p. 147.

before, thanks to their networks and contacts they established with these non-Muslim merchants, they are involved in commerce by giving financial support to those merchants. In this way, by acting together with the merchants they supported, *sarrafs* had the control over production and custom duties collection of the goods traded. For example, in the eighteenth century Greek *sarrafs* were the dominant group that controlled the commerce of the Ottoman Empire with European merchants. Some *sarrafs* also got the right to collect the custom duties of some goods being exported. They also gave financial support to the *multezims* of the region where those exported products were raised such as dried fruits and tobacco. Furthermore, some merchant *sarrafs* also supplied the goods ordered or needed by the Ottoman administration. The trade of these goods was also in the hands of some *sarrafs*.

More importantly, some *sarrafs* were given the permission to organize and manage guilds. These *sarrafs*- guilds had the right to give *gediks* (special permission to produce and sell a specific craft) to the producers they determined.<sup>177</sup> As Cezar stated, they are called artisans (*sarrafs* *esnafi*). They had a separate guild and they practiced their trade according to the rules of that guild. To open a shop and to practice a job without the permission of that guild was forbidden.<sup>178</sup> Each *sarrafs* had to be a member of the guild and get a *gedik* or a permit to practice his profession. As a result, the number of the *sarrafs* and shops were limited. Moreover, these guilds determined the price of the goods they had monopoly over.

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<sup>177</sup> Baer, G(1970) "Monopolies and Restrictive Practices of Turkish Guilds", *Journal of the Economic and Social History of the Orient*, vol. 13, pp.145- 165.

<sup>178</sup> Akarli, Engin (2004) "*Gedik: A Bundle of Rights and Obligations for Istanbul Artisans and Traders, 1750-1840*" in *Law, Anthropology and the Constitution of the Social: Making Persons and Things*, ed. by Alain Pottage and Martha Mundy, Cambridge University Press, 166-200.

Without the special permission, entering to the profession was possible only in a case of death. When this happened, in many cases, the son of an *ex-sarraaf* received his father's *gedik*. Sometimes, the free *gedik* was sold to whoever paid the maximum amount of licence fee. As these practices illustrate, both entering to the profession of a specific craft and practicing it were in the hands of the *sarrafs* of the guilds of that crafts.

### **3.7 Conclusion**

This chapter has presented a general overview of the *sarrafs* and their activities in the Ottoman Empire from a historical perspective. After giving information about their roles and activities, the fiscal and economic conjuncture of the Empire in which *sarrafs* emerged and gained power especially after the seventeenth century is provided. In this part, it is argued that the willingness of the Ottoman state to ally with agents in order to adapt to the changing conditions of the time leads to the rise of *sarrafs*. Transformations then took place in the tax farming system throughout centuries in the Ottoman Empire were provided in order to examine involvement of *sarrafs* and becoming an essential part of the taxation system. Lastly, *sarrafs*' activities are analyzed under different subtitles from a historical perspective. Other than money lending, their roles in trade as the guarantor of custom duties collectors as well as the tax collectors are analyzed. Their guild organizations and manufacturing practices are elaborated under the 'monopolistic practices' subtitle. Both primary and secondary sources are utilized in this chapter.

## CHAPTER 4

### 4 A NINETEENTH CENTURY *SARRAF* IN THE OTTOMAN EMPIRE:

#### MIGIRDIÇ CEZAYIRLIYAN

##### 4.1 Introduction

Mıgırdıç Cezayirliyan was born in 1805 in Istanbul and lived in the same city until his death in 1861.<sup>179</sup> As Erdem Kabadayı shows, he was a member of a powerful Amira family, which came to Istanbul from Eğin in the first years of the nineteenth century.<sup>180</sup> His grandfather was Ohaness, and he accumulated great wealth thanks to his trade with Algeria, which led him take “Cezayirliyan” as a family name. In addition, Mıgırdıç’s father Sarkis was a *sarraaf* who had established relations with the Ottoman government.<sup>181</sup> Sarkis was one of the specially recognized *sarrafs* who were called *kuyruklu sarraf*<sup>182</sup> and was given the permission to involve in tax farming and trade.<sup>183</sup> Thus, as a grandson of Ohannes, who was a powerful merchant and as a son of a *sarraaf*, Mıgırdıç Cezayirliyan began his carrier as a *sarraaf* at a very young age just after he finished his primary education.<sup>184</sup> In 1830, at the age of twenty-five, he was appointed as the supervisor of the custom duties<sup>185</sup>.

He became one of the most influential financiers of the Ottoman state in the 1840s because he played a key role not only within the Ottoman financial system, but also in political and taxation issues. In so doing, he made a great deal of money. Although he was referred as a merchant and as a *sarraaf*, the activities he involved in

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<sup>179</sup> Kabadayı Erdem (2008) “Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur” in: *Merchants in the Ottoman Empire* ed. by Suraiya Faroqhi and Giles Veinstein, p 282.

<sup>181</sup> Seropyan, Vağarsag, *Dünden Bugüne İstanbul Ansiklopedisi*, p.426.

<sup>182</sup> Kuyruklu sarrafs were also merchants and they were given the right to be merchants by the state.

<sup>183</sup> Pakalın, p.

<sup>184</sup> Kabadayı, “Mkirdich”, p. 282.

<sup>185</sup> Seropyan, Vağarsag, *Dünden Bugüne İstanbul Ansiklopedisi*, p. 426.

were more various. He became a tax farmer, an industrialist and an important figure in political and religious affairs. As a tax farmer he had controlled enormous financial resources including the customs in different provinces such as İzmir, İzmid, Sayda, Girit and Aydın.<sup>186</sup> He also controlled the financial resources of the customs administration of Istanbul.

Moreover, he established close contacts with the Grand Vizier, Mustafa Reshid Pasha. Through these contacts, he involved in politics.<sup>187</sup> He was one of the most powerful members of the *commission municipale* of the first municipality in the Ottoman Empire.<sup>188</sup>

As an industrialist, he owned and managed three silk factories in Bilecik, Mudanya and Bursa.<sup>189</sup> Related to this, he also got the right to collect and control the customs on silk trade in Bursa and Mudanya region.<sup>190</sup> By controlling both the production and trade of silk in these regions, he gained great political and economic power. As mentioned before, he was also involved in intertwined relationships as a financial guarantor for multezims and having a supporter such as a Grand vizier in Istanbul and other state officials in the provinces.

After his involvement and successes in mentioned areas, he was imprisoned. Most of his property was confiscated in 1852.<sup>191</sup> His imprisonment and the distribution of his assets are highly complicated. Confiscation of his property and its

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<sup>186</sup> BOA, A. MKT.UM.101- 63, In the same document, sancak of Hudavendigar, Konya, Trabzon, Silistre and Amasya were also counted as the regions over which he held the responsibility of collecting of customs.

<sup>188</sup> Kabadayi, “Mkirdich”, p.283; Neumann, K. Christoph (2004) “Marjinal Modernitenin Çatışma Mekanı Olarak Altıncı Daire-i Belediye” in: *İlk Belediye- Beyoğlu'nda İdare, Toplum ve Kentlilik, 1857- 1913*, İstanbul, p. 8- 10.

<sup>189</sup> BOA, A.MKT. NZD 101-58 and A.MKT.NZD 105- 34. Also See Kabadayi, “Mkirdich”, p. 284.

<sup>190</sup> BOA, İ.DH 16755/2.

<sup>191</sup> Şahiner, “Sarrafs”, p. 25. Kabadayi, “Mkirdich”, p. 282, 287.

redistribution will be analyzed in detail in addition to the political reasons of this confiscation and imprisonment process in a separate section in this chapter.

Apart from his relations and activities in the political and economic realms, he invested in areas such as education, architecture and theatre during his life. He invested in the construction of buildings such as bridges, roads and schools. The most significant building he invested in for its construction was the bridge in Ayvansaray in Istanbul. This bridge's construction was completely financed by Cezayirliyan. In addition, he supported the construction of the Armenian Theatre in Haskoy.<sup>192</sup> He also invested in the establishment of the first sea transportation company (Şirket-i Hayriye) in Istanbul.<sup>193</sup> These investments show that he did not only contribute to the Armenian community, but also to the infrastructure of Istanbul in general.

Moreover, he gave financial support for the establishment of an educational institution for Armenian students, who want to specialize in trade and sent many students to France for further education.<sup>194</sup> He also financed the construction of the Nersesyan School in Hasköy and became its director<sup>195</sup>. It should also be noted that he was the first Armenian to finance the education of Armenian students in Europe.<sup>196</sup>

His activities and the relationships he established documented so far can be regarded as his brief biographical information, which will set the necessary

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<sup>192</sup> Seropyan, "Cezayirliyan" cited in Erdem Kabadayı( 2008) "Mkirdich," p. 287. I preferred to take these information on Mıgırdıç Cezayirliyan's life from Erdem Kabadayı's article, which I mentioned in the introduction chapter as it is the only work on Cezayirliyan in which Ottoman documents were utilized. Yet, biographical information about Cezayirliyan is available in several places such as Pamukciyan's work.

<sup>193</sup> Aktepe, Münir (1984) *Vak'a- Nüvis Ahmed Lütfi Efendi Tarihi*, no. 3130 cilt 9, İstanbul: İstanbul Üniversitesi Edebiyat Fakültesi Yayınları, p. 40.

<sup>194</sup> Barsoumian, "The Dual Role", p.177.

<sup>195</sup> Pamukciyan, "Cezayirliyan," p.3536; Erdem Kabadayı, "Mikirdich," p. 286.

<sup>196</sup> Barsoumian, "The Dual Role," p. 177, 212.

background in analyzing the relationship between tax collecting practices, merchants, and local communities he was involved. In this chapter, Mıgırdıç Cezayirliyan's activities and the relations he established with different actors will be explored through an analysis of the archival materials from BOA in Istanbul.

Before moving to the analysis of documents, it should be noted that there are very limited number of studies dealing with Cezayirliyan apart from the archival materials. As I have already mentioned in the introduction chapter, few of those studies analyzing Cezayirliyan utilized the documents available in the Başbakanlık Osmanlı Arşivi (BOA). Erdem Kabadayı's article "*Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur*" is the only work, which analyzes Cezayirliyan by focusing on his activities in detail.<sup>197</sup> As he states "only two brief encyclopedia entries deal with Cezayirliyan's biography".<sup>198</sup>

Moreover, there are two different articles by Hagop Levon Barsoumian and Onnik Jamgocyan<sup>199</sup> focusing on the role of the Armenian financiers which Cezayirliyan family belongs to. As Araks Şahiner mentioned, Jamgocyan analyzed the financiers of the Ottoman Empire during the years between 1732-1853 in his PhD dissertation<sup>200</sup> and his primary sources were the correspondence of foreign ambassadors in Istanbul.<sup>201</sup>

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<sup>198</sup> Two entries are: Kevork Pamukciyan's entry in *İstanbul Ansiklopedisi* edited by Resad Ekrem Koçu and Vağarsağ Seropyan's entry in *Dünden Bugüne İstanbul Ansiklopedisi*.

<sup>199</sup> Kabadayı, "Cezayirliyan,"p.282.

<sup>200</sup> Jamgocyan, O. (1988) *Les Finances de l' Empire et les Financiers de Constantinople (1732- 1853)*, Sorbonne (Unpublished Ph.D Dissertation) cited in "Sarrafs of Istanbul: Financiers of the Empire".

<sup>201</sup> Şahiner, Araks (1995) *The Sarrafs of Istanbul: Financiers of The Empire*.

Similarly, Barsomunian used Armenian chronicles and secondary sources written by the foreign ambassadors in his dissertation in which he examined the dual role of the Armenian Amira class as *sarrafs* in the Ottoman Empire.<sup>202</sup>

Thus, as far as the sources documented so far concerned, Erdem Kabadayı's work on Cezayirliyan is the only study in which the Ottoman documents from BOA have been used. Although, I benefited from his analysis of the documents on Cezayirliyan, especially from the ones on Cezayirliyan's life story, I also selected the documents on Cezayirliyan's activities, which have not been used in Kabadayı's study. Thus, the materials from BOA used in this chapter in the analysis activities of Cezayirliyan's activities are of great importance because most of them have not been used in any specific research on him.<sup>203</sup>

The documents show that, Cezayirliyan acquired great wealth and power as a *sarrafs*, money-lender, fabricator and collector of custom duties from the relevant tax farms. According to Kabadayı, for a considerable period of time, he was one of the most influential and powerful financiers.<sup>204</sup>

The titles that were used to describe him were diverse. In the documents, he was also referred as merchant (*bezirgan*), manufacturer (*fabrikator*). However, Cezayirliyan was mainly referred as "*sarrafs*" in the documents written by Dersaadet or *Meclis-i Vala*. Here, it is necessary to revisit the definition of "*sarrafs*" because it will highlight the relationship between Cezayirliyan, the tax farmers he supported financially and his debtors. To begin with, as a *sarrafs*, he gave financial support to some *mültezims* in the provinces, which can be regarded as his main activity that

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<sup>202</sup> Barsomunian, H (1977) "The Dual Role of the Armenian Amira Class within the Ottoman Government and the Armenian Millet (1750- 1850) in Braude and Lewis (eds) *Christian and Jews in the Ottoman Empire*, New York University Press.

<sup>203</sup> See Kabadayı, "Cezayirliyan" for the Ottoman archival materials used in his analysis. He utilized documents only from the Irade-i Dahiliye and Meclis-i Vala catalogues.

<sup>204</sup> Kabadayı, "Mkirdich", p. 282.

gave him political and economic power. Moreover, he also had the right to collect custom duties directly from the relevant tax farmers and the merchants, which was an extremely profitable business providing him political power.

Consequently, the rise and fall of Cezayirliyan, such as many individual *sarrafs*, and moneylenders was closely connected to the working of the *iltizam* system.<sup>205</sup> In order to understand the imprisonment and the end of Cezayirliyan, his relationship with the state and tax farmers have to be discussed. In order to do so, the historical background of his career and his family history were briefly discussed in the previous sections.

As it can be seen in Table- 1, in 1840, when the tax farming was abolished, Cezayirliyan was the greatest debtor who owed 800.000 kuruş to the treasury. This amount was twenty percent of the total debt of all *sarrafs*.<sup>206</sup> At that period, he was thirtyfour years old (he was born in 1805). This shows his power and wealth compared with the total debt. However, *iltizam* system was reintroduced in 1841 to overcome the financial bottlenecks resulted from the failure of the tax collection in the provinces. He regained his contracts and rights after the reintroduction of *iltizam* system.<sup>207</sup>

One year after the reintroduction of the *iltizam* system, the most influential *sarrafs* established a big company in 1842. Through this company, they aimed to continue their activities without being affected by the changes in the *iltizam* system.<sup>208</sup> However, the company was abolished in 1852.<sup>209</sup> Just after the closure of

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<sup>205</sup> Ibid. , p. 284.

<sup>206</sup> Şahiner, Araks (1995) *Sarrafs of İstanbul: Financiers of the Empire*, Unpublished MA Thesis, Bogazici University, p. 48

<sup>208</sup>Kabadayı, “Mkirdich”; Genc, Mehmet (2000) “*Osmanlı’da Devlet ve Ekonomi*”; Barsumian “*The Dual Role*”p. 225

the *sarrafs* companies, Mıgırdıç Cezayirliyan's property was confiscated. On October 23<sup>rd</sup> in 1852, after confiscation of his belongings, his activities came to a sudden end.<sup>210</sup> In addition, a commission was established to investigate his registers.<sup>211</sup>

The confiscation and redistribution of his belongings is a debated issue that is analyzed in a separate section in this chapter. The majority of the studies on this issue argued that it is impossible to reach to a proper conclusion on his punishment due to the lack of documents and accounts kept at that time.<sup>212</sup>

However, these arguments about the lack of the registers and documents related to the confiscation of Cezayirliyan's property and his punishment are problematic because there are several archival documents related to the redistribution of his assets and the commission established to investigate his registers. In addition, there are several documents dated after his death specifically focusing on the detailed information of his accounts and his various debtors. Thus, it can not be claimed that the administration did not keep detailed information on the confiscation of his property, his financial activities and the structure of his fortune.<sup>213</sup>

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<sup>209</sup> Şahiner, Araks (1995) *Sarrafs of İstanbul: Financiers of the Empire*, Unpublished MA Thesis, Bogazici University, p. 48 cited in Erdem Kabadayı (2008), "Mkirdich" p. 284.

<sup>210</sup> Kabadayı, "Mkirdich" p.287

<sup>211</sup> BOA, Irade Catalogue, Meclis-i Vala 12089; BOA Irade Catalogue, Meclis-i Vala 9928, BOA Irade Catalogue, Meclis-i Vala 13036

<sup>212</sup> See, the discussion on Kevorkciyan and Omnik's Works.

<sup>213</sup> Kabadayı, Erdem, "Mkirdich" p. 288.

## 4.2 Cezayirliyan as a Lender

### 4.2.1 Profile of his debtors

One year after his imprisonment, in 1853, a commission was assigned to investigate Cezayirliyan's registers and accounts as well as the list of his debtors.<sup>214</sup>

(Table 1 illustrates this list)<sup>215</sup>

Title	Name	Amount
The Grand Vizier Reşid Pasha	Reşid Pasha	5.845.209
The Grand Vizier Sarım Pasha (former)	Sarım Pasha	250.250
The Grand Vizier Ali Pasha (former)		379.629
Meclis-i Vala Member	Tahsin	2.950
A minister of Finance (deceased)	Halid Efendi	54.300
The Director of the Registry of Land Property	Tevfik Efendi	16.412
A member of the Council of Finance	Suat Efendi	5.000
A private Secretary of the Department of Foreign Affairs (former)	Tevfik Efendi	253.007
An Accountant of Shares esham (former)	İzzet Efendi	32.000

<sup>214</sup> Kabadayı, Erdem, "Mkirdich", p.288

<sup>215</sup> This table's structure is based on the list Kabadayı (2008) used in his article. I preferred to combine that list with the documents I analyzed in order to double check the reliability of the existing data from his article.

A tax collector of Drama (former)	Hüsni Bey	1.150.000
	İskeçeli Emin Beg	700.000
A Kaymakam of Bolu (former)	Tahir Efendi	155.707,00
A mültezim of the dried fruit customs (former)	Osman Aga	4.666.920
The Customs Superintendent of İzmir	Abdülkadir Pasha	8.326.331
The Custom Supernintendent of Varna	Mehmet Efendi	3.000
The Custom Superintendent of Bandırma	Ahmed Aga	1.600
A Chief Treasurer	Aziz Efendi	2.500
Subject	Reşid Aga	850
Imperial Medical School Messenger	Seyid Aga	2500

Combined with the documents, in Table 1, we find that there were debtors from almost all levels of Ottoman society. However, as also Erdem Kabadayı shows, all of the debtors mostly belonged to the high level groups of Istanbul or provinces.<sup>216</sup> The list also shows that the debtors' positions were varying from Grandvizier to an ordinary subject.<sup>217</sup> Reşid Aga at the bottom of the list who owed

<sup>216</sup> Kabadayı, "Mkirdich", p. 287.

<sup>217</sup> Kabadayı, "Mkirdich", p.288. and BOA, Irade-i Dahiliye 16402, 16794.

850 kuruş, might be a local notable or an ex soldier because the term “Aga” was used to describe his position. We see that from the list, that three of the debtors located at the top were Grand Viziers. A minister of Finance and a member of the Council of Finance were also among the debtors. Moreover, four of the debtors were custom superintendent of different provinces such as İzmir, Varna, Bandırma and Bolu.

In short, although the debtors’ range was very broad in terms of their status and titles, all of the debtors were coming from high ranks of Istanbul or mentioned provinces. It should be also noted that, all of the debtors were powerful Muslims actors.

The names documented in the list show that Abdulkadir Pasha (customs superintendent of Izmir), Grand Vizier Resid Pasha, İskeceli Emin Beg, Hüsnü Bey (the former tax collector of Drama) and Osman Aga (the mültezim of the dried fruits customs) were the ones who had the highest amount of debts to Cezayirliyan. (also highlighted in the list). Since they were the debtors with highest amount among other actors, those people had established closer relations with Cezayirliyan.

#### **4.2.2 Political Alliances & Relations**

The relations of Cezayirliyan with his debtors are beyond borrowing, lending or payment processes. The negotiations in the payment process, the titles and the activities of the debtors’ all illustrate the intertwined relations between these actors. In many cases, debtors appear as the powerful mültezims in the provinces or high-ranking state officials. Yet, they were also involved in other activities related with taxes/ customs they collected. Furthermore, the debtors’ activities and the documents about the payment of the debts illustrate Cezayirliyan’s relation with these powerful people in the provinces.

The alliances between Cezayirliyan and his debtors in the provinces were regardless of their religion is another striking point. Most of his debtors were Muslims from the aforementioned provinces and were involved in collection of taxes or custom duties. He established contacts and gave financial support to the Muslim actors. In turn, he received political support.

After Cezayirliyan's imprisonment, his debtors had to pay their debts to the state treasury or they requested payment from the state on behalf of Cezayirliyan.<sup>218</sup> The documents regarding the payment of these debts by Cezayirliyan's debtors to the state treasury reflect the negotiations between the debtors and the state as well as Cezayirliyan's relations with his debtors.

#### 4.2.2.1 Abdulkadir Pasha and Cezayirliyan

A set of documents on the case of Abdulkadir Pasha shed light upon the intertwined relations between a debtor in the province of İzmir- Abdulkadir Pasha, Cezayirliyan and the state. In addition, Abdulkadir Pasha's profile as a debtor of Cezayirliyan shows that Cezayirliyan established contacts with the merchant-*mültezims* and established joint companies with the powerful Muslim merchant *mültezims*.

As for the customs duties of İzmir, they were formerly farmed by Abdulkadir Pasha<sup>219</sup> (he was defined as the superintendent of the custom duties of İzmir region) and before his disgrace, Cezayirliyan was the financial guarantor of this *mültezim*.<sup>220</sup> As a result, he owed Cezayirliyan 8.326.330 kuruş, a sum, which had to be paid

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<sup>218</sup> BOA. Irade Dahiliye( I.DH. ) 16402.

<sup>219</sup> “*izmir ve tevabii gümrükleri sabık mültezimi Abdulkadir Paşa*”

<sup>220</sup> BOA, Irade Dahiliye( I.DH. ) 16402 ,dated 1852

directly to the state treasury after Cezayirliyan's arrest.<sup>221</sup> The government ordered Abdulkadir Pasha to come to Istanbul in 1852 immediately in order to account for the custom revenues he collected; for the pasha this was a problem and it is referred as a "disagreement between Abdulkadir Pasha's debts" in the document.<sup>222</sup>

According to the decision on the amount; Abdulkadir Pasha had to pay the specified amount he previously owed to Cezayirliyan to the state because Cezayirliyan was imprisoned. In the same document Abdulkadir Pasha was again referred in the same way.<sup>223</sup> The statement used to describe Abdulkadir Pasha again shows that he was the collector of custom duties on relevant items. As the collector of custom duties, Cezayirliyan had some control over the trade of the goods cultivated in that region. In short, by giving financial support to Abdulkadir Pasha in order to help him to get the right to collect both the taxes and the custom duties on the relevant region; Cezayirliyan established trade relations with the region and had some control over custom duties and taxation as well. Moreover, Cezayirliyan and Abdulkadir Pasha established a joint company on the revenues coming from the collection of custom duties.<sup>224</sup>

Abdulkadir Pasha's debt to Cezayirliyan, rooted from the customs of 1849 and to 1850, equals 8.990 kise.<sup>225</sup> A commission was established to investigate and organize the amount that had to be paid directly to the treasury by Abdulkadir Pasha. This commission would also investigate the accounts of their joint company. The expenditure for the service and investigation costed 626 kise. Abdulkadir Pasha had to pay both his debt to Cezayirliyan, 8990 kise and the service cost 626 kise, to the

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<sup>221</sup> Ibid.

<sup>222</sup> BOA, Irade-i Dahiliye 16402 and A.MKT.NZD.98.74

<sup>223</sup> A.MKT.NZD.98.74, "*Izmir ve tevabi g m r klerinin sene-I sabika bedelatından sabık m ltezimi saadetli Abdulkadir Pasha*"

<sup>224</sup> BOA. A.MKT.NZD.98.74, "*mersumun mumaileyh ile olan Őirketi*"

<sup>225</sup> BOA. A.MKT.NZD.98.74

state. Although he was called to come to Istanbul and to make a decision about the total debt, Abdulkadir Pasha did not attend. At the end of the document, he is again called to come to Istanbul and it is mentioned that he had to be judged or questioned (*istintak*) in order to come up with a final decision.<sup>226</sup>

However, another document related with the same issue dated 1852-1853 (1270) was summarized as the disagreement between Abdulkadir Pasha and Cezayirliyan.<sup>227</sup> Abdulkadir Pasha had to pay the amount he owed to Cezayirliyan directly to the state. The debt came from the alliance between Abdulkadir Pasha and Cezayirliyan between 1844(1260) and 1849 (1265).<sup>228</sup> Abdulkadir Pasha opposed three points in this issue. First, he opposed the date that the discount was calculated in the previous document. Secondly, he opposed the interest rate on discount. Thirdly, he opposed the number of the days to which interest rate was applied. At the end, the Minister of Trade Bekir Efendi, Abdulkadir Pasha and other related *sarrafs* were called to Istanbul in order to investigate the situation in detail.<sup>229</sup>

Then, Abdulkadir Pasha again was invited to Istanbul in order to solve this situation and to be judged. Hasib Pasha gave the decision and sent it to the Supreme Council (*Meclis-i Vala*) for the approval of the sultan.<sup>230</sup> It was decided that Abdulkadir Paşa's oppositions would be taken into consideration and accounts would be investigated again.

According to the document, the problem was between the state and Abdulkadir Pasha and he was asked to come to the court in Istanbul in order to be judged for his accounts. Just after the imprisonment of Cezayirliyan and the downfall

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<sup>226</sup>BOA. A.MKT.NZD.98.74

<sup>227</sup>BOA. A.MKT.NZD.102.21

<sup>228</sup>BOA. A.MKT.NZD.102.21

<sup>229</sup>BOA. A.MKT.NZD.102.21

<sup>230</sup>BOA. A.AMD.41.61

of Mustafa Resid Pasha, Abdulkadir Pasha was asked to make all payments he owed to Cezayirliyan directly to the state. Abdulkadir Pasha opposed the miscalculation, and organization of the accounts.

A commission composed of state officials was established in order to analyze the situation, and Abdulkadir Pasha was invited to Istanbul<sup>231</sup> The debt of Abdulkadir Pasha to Cezayirliyan was investigated by the commission. Yet, the more important point is the negotiated character of the payment and the investigation process. As the three different documents on the same case illustrate, Abdulkadir Pasha had the power to negotiate with the state. He refused to go to the court although he was invited. Then, he opposed three points, and he requested for a commission to investigate his accounts. Furthermore, although Abdulkadir Pasha was a Muslim, he allied with Cezayirliyan and established a joint venture, establishing trade and tax farming alliances with him.

Apart from the previous case, the payment process and accounts between Abdulkadir Pasha and a French trader (*bezirgan*) named Malton shows that Cezayirliyan was involved in foreign trade together with Abdulkadir Pasha. These accounts between Abdulkadir Pasha and the French trader were to be analyzed from Cezayirliyan's register notebooks by a commission.<sup>232</sup> In addition it was ordered that an official from Hazine-i Hassa had to be sent to the commission. The French Ambassador assigned this commission.<sup>233</sup> The katib of the commission was Gashel Efendu and the Frenchman (Fransalı) Roberd Bezirgan was the member.<sup>234</sup> Here, it is noteworthy to ask why the commission was not assigned by the Sultan or a vizier, but by the French Ambassador. The answer to this question could not be reached

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<sup>231</sup>BOA. A.MKT. NZD.102. 21; BOA. A.AMD.41.61; BOA. A.MKT. NZD. 98.74

<sup>232</sup>BOA. HR.MKT.67.48 dated 1853.

<sup>233</sup> Ibid.

<sup>234</sup> Ibid.

from this single document. Yet, at least, it shows the foreign impact on Ottoman administration and juridical practices, which were logical as far as the reforms of the period were concerned.

It is also significant to note that the accounts between a French merchant and Abdulkadir Pasha were ordered to be investigated through Cezayirliyan's notebook. It is probable that Abdulkadir Pasha traded some raw materials such as silk with the French merchant. Cezayirliyan might have provided financial support to him in this process. In addition, Abdulkadir Paşa might have exported silk and silk products which had been produced in Cezayirliyan's factories to the French merchant. It is also noteworthy that Abdulkadir Pasha also had the right to collect custom duties from silk products in Bursa and Mudanya.<sup>235</sup>

Furthermore, as far as the actors involved in this payment process and the investigation of the accounts between Abdulkadir Pasha and the French trader were concerned, one can see that the intertwined relations and the alliances were existent between powerful Muslim and non-Muslim actors in the provinces. An additional point is about Abdulkadir Pasha's involvement in trade with a foreign non-Muslim merchant. Apart from the possible alliances and the intertwined relations between Abdulkadir Pasha and powerful non-Muslim merchants in the provinces, it is also possible that he was simply collecting taxes from the French merchant whom was trading with Cezarliyan. Although there are two possible interpretations of the documents as mentioned, the first one, which shows the intertwined relations

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<sup>235</sup>BOA. A.MKT. NZD.105. 34

between the powerful non- Muslim actors and Abdulkadir Pasha becomes more prominent when combined with the documents analyzed previously.

To summarize, the profile of debtors of Cezayirliyan and the payment process of the debts to the state illustrate the negotiated character of the payment process as well as the negotiation power of the powerful debtors from provinces. Analysis of the documents on the case of Abdulkadir Pasha shed light upon political alliances and the relations established between Cezayirliyan and the powerful Muslim actors. The intertwined relations between the debtors of Cezayirliyan and the state analyzed so far were also existent in the documents about the debts and petitions of İskeçeli Emin Bey and Hüsnü Bey who was a former governor of Drama.<sup>236</sup> Analysis of the documents related with these two actors and Cezayirliyan takes us one step further in depicting the negotiated character of the payment processes and the intertwined relations of the powerful actors in the provinces.

### **4.3 Cezayirliyan's Involvement in Taxation and Custom Duties Collection:**

#### **4.3.1 Cezayirliyan as a Guarantor of a Tax Collector: The Case of İskeçeli Emin Bey and Hüsnü Bey**

Documents analyzed below on İskeçeli Emin Bey illustrate the bargaining power of Cezayirliyan's debtors with the state. Moreover, the same documents depict Cezayirliyan involved in taxation as a financial guarantor of a tax collector.

In addition to the intertwined relationship shown from the documents, another actor's, Hüsnü Bey's, case sheds light upon Cezayirliyan's involvement in taxation as a financial guarantor of a tax collector. Hüsnü Bey was the former collector of the

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<sup>236</sup>BOA. A.MKT. UM.125.13

annual taxes (*aşar and rüsum*) in Drama and Selanik. Cezayirliyan financed him in order to make him take the right to collect the *aşar*.<sup>237</sup> Moreover, Cezayirliyan gave financial support to Hüsnü Bey for ten years.<sup>238</sup> Since Cezayirliyan guaranteed Hüsnü Bey financially, Hüsnü Bey was in debt to Cezayirliyan. After Cezayirliyan was punished, Hüsnü Bey also was called to pay the amount of money he took from Cezayirliyan.

In some of the documents, İskeçeli Emin Bey and Hüsnü Bey's debt and their petitions exist together. The documents in which both İskeçeli Emin Bey and Hüsnü Bey mentioned together were written by *Sadaret* and sent to the governor of Selanik.<sup>239</sup> Thus, it is necessary to revisit the case of İskeçeli Emin Bey, which was analyzed in previous chapter because İskeçeli Emin Bey was also a collector of *aşar* tax in the İskeçe region. A set of three documents analyzed begins with the case of İskeçeli Emin Bey and continue with the former governor of Drama, Hüsnü Bey.

To summarize, Mıgırdıç Cezayirliyan gave money to İskeçeli Emin Beg in 1840 and the state was unable get the money owed to Cezayirliyan. The issue on the payment of İskeçeli Emin Bey's debt lasted until 1856, and it is not clear if the state was able to get the money from him or not. A series of four different documents show the negotiated structure of the payment process.<sup>240</sup> Although several state officials were sent to İskeçe to take the payment from him, İskeçeli Emin Bey did not pay anything to Cezayirliyan or to the state, but he made payments to the state officials for their expenses.<sup>241</sup> However, his request for a decrease in his total debt

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<sup>237</sup> “Tefsilden müstagni olduğu üzere bedelat-ı aşar ve rüsumatdan ve güzışt ve saireden müte’ ahhidi bulunan Cezayirli oğlu Mıgırcıç’ a kalub”

<sup>238</sup>BOA. İ.MVL. 299. 12204

<sup>239</sup>BOA. A.MKT. UM.125.13;BOA. A. MKT. MVL. 65. 71;BOA. A.MKT. MVL.87.20

<sup>240</sup> BOA, A.MKT. MVL.21.61;BOA. A.MKT. UM.125. 13; BOA. A.MKT. MVL.87.20

<sup>241</sup> BOA. A.DVN. MHM.4.25.

was again accepted since he was one of the oldest and most notable people from a very powerful and well-known family in Iskeçe.<sup>242</sup>

At the end of this set of documents it was decided that both Hüsni Bey's and İskeçeli Emin Bey's belongings should be sold immediately and the payment should be taken by the state.<sup>243</sup> However, the former kaymakam of Drama and the collector of aşar tax- Hüsni Bey- claimed that he would not be able to pay his debt to Cezayirliyan even if his belongings were sold. He explained that the amount of money that would be gained from the sale of his belongings would not cover the total amount of his debt. Thus, if he would be given the chance to make the payment in annual installments, he could pay the debt. However, his request was not accepted. According to the document, both some of Hüsni Bey's and Emin Bey's belongings were to be sold immediately, and the payment was to be taken by state.<sup>244</sup>

According to another document which was also sent to the governor of Selanik from the Prime Ministry (*Sadaret*) (also within the light of the previous documents), a commission formed by the state decided that Hüsni Bey's debt would be paid by selling some of his belongings.<sup>245</sup> Although the decision was announced to the governor of Selanik, the sale process did not begin. It was also clearly mentioned that delaying the state's decision and the sale of the belongings was not appropriate and the process must be completed immediately by selling the belongings and making the payment to the treasury.<sup>246</sup> Additional expression was at the last two lines of the document. It was mentioned that, the belongings such as

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<sup>242</sup> BOA-A.MKT. MVL.21.61

<sup>243</sup> BOA. A.MKT. UM.125. 13

<sup>244</sup> BOA. A.MKT.UM.125.13

<sup>245</sup> BOA. A. MKT. MVL. 65. 71

<sup>246</sup> BOA. A. MKT. MVL. 65. 71

farms or houses should not be sold to the foreigners and that the governor had to oversee this process.<sup>247</sup>

Apart from the documents analyzed above that were written by *Sadaret* and sent to the governor of Selanik in which issues of Iskeçeli Emin Bey and Hüsni Bey were explained, a series of documents exist on Hüsni Bey and shed light upon Cezayirliyan's involvement in tax collection in the Drama region as a financial guarantor of the tax collector.<sup>248</sup>

Hüsni Bey opposed the selling of his belongings and he requested to pay his debt in installments. Hüsni Bey's petition to explain his situation and his payments shows that Cezayirliyan financially supported Hüsni Bey in order to make him get the right to collect the *aşar* tax in the region.<sup>249</sup> According to the document, Hüsni Bey was the former collector of the annual taxes (*aşar and rüsum*). Cezayirliyan financed him in order to assure that he retook the right to collect the *aşar*.<sup>250</sup> Since Cezayirliyan guaranteed Hüsni Bey financially, Hüsni Bey was in debt to Cezayirliyan. After Cezayirliyan was punished, Hüsni Bey's debt to Cezayirliyan should be paid to the state.

Hüsni Bey's debt was eleven *yük* and fifty thousands *kuruş* in total.<sup>251</sup> Hüsni Bey was unable to make the total payment at once since the revenue he gained from his land was less than that amount. His debt was divided into two types of payment:

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<sup>247</sup> "Hüsni-i icrasıyla zikr olunan emlakından hane ve arazi gibi şeylerin teba-ı ecnebiye uhdesine geçirilmemesine itina ve himmet buyurmaları seyakında( or siyakında)

<sup>248</sup>BOA. MVL. 260. 32; A.MKT.NZD.95.41; İ.MVL. 299.12204

<sup>249</sup>BOA. MVL. 260. 32.

<sup>250</sup>BOA. MVL. 260. 32, "Tefsilden müstagni olduğu üzere bedelat-ı aşar ve rüsumatdan ve güzest ve saireden müte' ahhidi bulunan Cezayirli oğlu Mıgırcıç' a kalub"

<sup>251</sup>BOA. MVL. 260. 32

three *yük* and a thousand *kuruş* at once, and the remainder in installments.<sup>252</sup> The rest consists of seven *yük* and eightyseven thousands and ninety one *kuruş*. This debt would be divided into annual installments. In the document, Hüsnü Bey asks for some accommodation such as exemption from the first main installment of three *yük* and a thousand *kuruş*. It is also explained why he would not be able to make this payment at once. His revenue from his land will not be enough for the payment and the management of the farm (*çiflik*).<sup>253</sup> He asks for an official to be sent in order to check his accounts and help him in the payment.

A year after his petitions, the previous decision of the court on the payment process of Hüsnü Bey's debt changed.<sup>254</sup> He claimed that he had paid some amount of his total debt before the decision was taken to sell his belongings and before he requested to pay in installments. Cezayirliyan agreed and supported Hüsnü Bey's claim in the commission. In this document, it is noted that his request was accepted and that the court's decision on the payment process had changed. Rather than selling his belongings, he could pay his debt in annual installments. However, it was also decided that a commission would be sent to the province to further investigate the accounts.<sup>255</sup>

At the end, Hüsnü Bey's petitions were accepted according to the official report of the commission sent to investigate Hüsnü Bey's debt, and the final decision

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<sup>252</sup>BOA. MVL. 260. 32, "kalub Hazine-i Celileden zabt ile te'diyesi ifade buyrulan on bir yük elli bin kuruşun kamilen tesviyesine ber-vech-i iktidarım olmadıgından meblag-ı mezbur meyanında olan üö yük bu kadar bin guruşun sarf-ı gezüşte ve sairenin af ve tenziliyle Hazine-i Celile bedel-i mütebakiyesi olarak asıl zimmet-i çakeranem olan yedi yük seksen yedi bin sekiz yüz doksan bir kuruşun varidat-ı acizaname göre be sene verilmek şartıyla taksite rabtı mukaddema bi2l takrir kılındığı ve mahallince vaki olanmazbata üzerine"

<sup>253</sup> BOA. MVL. 260. 32, "bedel i mezburun taksite rabtı ifade buyrulmuş ve bu keyfiyet hak-ı acizanemde bir nev' inayet demek bulunmuş ise de varidat- ı çakeranem denilen şey çiftlikten ibaret olub bir kimse olmadığı halde senede yirmi otuz bin kuruş ibrar hasıl olarak ancak Hazine-i Celile mütebakiyesinin ifasına vafi olabilmeyüb"

<sup>254</sup>BOA. A.MKT. NZD.95.41; This document is different from the previous one on the same issue, because it was sent to a ministry in Istanbul. The previous ones were sent to the province of Selanik.

<sup>255</sup>BOA. A.MKT. NZD.95.41

was given by *Meclis-i Vala*.<sup>256</sup> The commission did not find any inconsistencies or tricks in Hüsnü Bey's words. It was confirmed that he paid some amount of the total debt before the sales decision was taken by the state. In addition, his and his brother's-Tahsin Bey- belongings would not cover the amount of the debt if they were sold. Thus, his justifications for his request for installment were confirmed by the commission. The striking point in the report of the commission was that Hüsnü Bey could not find any *sarrafs* to give any financial support to him.<sup>257</sup>

Although Hüsnü Bey was a former Kaymakam, meaning he had a politically powerful position, and his justifications were confirmed by the commission, he could not get the support of any *sarrafs*. Moreover, although Cezayirliyan was his guarantor for more than ten years, none of the *sarrafs* gave support to Hüsnü Bey on this issue. None of the *sarrafs* or financial guarantors was willing to support Hüsnü Bey probably because his former financier had been disgraced and lost his support from the government. No doubt these expressions in the document are not enough to claim that the willingness of *sarrafs* to cooperate with the tax collectors totally depends on the tax collector's political and economic links with the government. However, it clearly shows the linkage between the tax collector and his financial supporter's link with the government. If Cezayirliyan as Hüsnü Bey's financial guarantor did not lose his powerful links with the government, Hüsnü Bey would not be in this situation without any support from any financial supporter. Yet, a final conclusion cannot be reached on the relations between the tax collectors and the *sarrafs*' links with government from this single document.

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<sup>256</sup>BOA. İ.MVL. 299. 12204

<sup>257</sup>BOA. İ.MVL. 299.12204; In the document it was mentioned as "mir-i muma ileyh düyun-i mezkuresine mahsuben vakt-i taksitinde kırk bin guruş ita edeceğine dair sarrafadan müte'ahhid gösteremediginden.."

Apart from the Iskeçeli Emin Bey and Hüsni Bey's cases, there are cases in which the state supported Cezayirliyan against a Muslim tax collector. Salih Bey's case illustrates this clearly. Salih Bey was a former high-ranking soldier and the collector of the various taxes (*ondalık ağnam and aşar taxes*) of some kazas in Bulgaria.<sup>258</sup>

#### 4.3.1.1 The Case of Salih Bey

Beginning from 1836, Salih Bey had the right to collect the taxes of Dubniçe and Radomir kazas, and Cezayirliyan was his financial guarantor. Although Salih Bey collected the revenue from the taxes of these kazas, he did not make his payment for the years 1836 and 1837.<sup>259</sup> Salih Bey had to make his payment to treasury immediately rather than giving it Cezayirliyan directly. An official would be kept responsible for controlling of this process. If Salih Bey would not make his payment immediately, Cezayirliyan would no longer be assigned as his financial guarantor.

It is worth noting that the state supported Cezayirliyan during the years before his fall and warned Salih Bey who was a former Binbaşı and the tax collector of the two kazas. Salih Bey appears as a significant actor in this case because he was also a former binbaşı and a tax collector at the same time. The date of the document is also significant. The document was written before the Tanzimat edict. Although the document was written before the Tanzimat Edict, the state supported a non-Muslim *sarrafi* against a former soldier and a Muslim tax collector. The state's support of Cezayirliyan depicts his powerful position and his relations with government.

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<sup>258</sup>BOA. C.ML.453. 18302, "Asakir-i Redif Binbaşlarından Dubniçe ve Radomir Kazaları Voyvodası Salih Bey' e"

<sup>259</sup>BOA. C.ML.453. 18302, "Uhde-i şeriflerinde bulunan Dubniçe ve Radomir kazaları iltizamı ve sairesinin elli iki senesi emvalinden sarrafları Cezayirli oğlu Mıgırdıc Bazargana teslimatı haylice kalmış ve elli üç senesi emvalinden dahi henüz bir akçe irsal teslim olunmamış ve."

### 4.3.2 Cezayirliyan as a Guarantor of a Custom Duty Collector

Cezayirliyan's involvement in trade was mainly based on acting as a guarantor of custom duty collectors in the provinces where specific goods were exported. In addition to giving financial support to the custom collector or merchants; he also got the right to collect the custom duties of some regions himself.<sup>260</sup> By giving financial support to the collector or by collecting the custom duties himself, he established control over the traded goods in some regions as well as accumulating wealth. Documents about the debt of Osman Aga to Cezayirliyan illustrate Cezayirliyan's involvement in trade as the guarantor of a custom duty collector. Osman Aga was the collector of the customs of dried fruits and grains.<sup>261</sup> Accounts between Cezayirliyan and Osman Aga were analyzed in Hazine-i Hassa-ı Şahane Dairesi couple of times.<sup>262</sup> Their accounts were mainly about two issues.<sup>263</sup>

The first issue is that Cezayirliyan became the financial guarantor of Osman Aga for the collection of customs of dried fruits for the years 1846, 1847, 1848 and 1851. In addition, he was the guarantor of Osman Aga for the collection of customs on grains (*zahire*) for the years 1848, 1849 and 1852 separately.<sup>264</sup> His debt to Cezayirliyan coming from the right to collect customs of mentioned goods for those mentioned years was twenty yük and 71,843 kuruş.

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<sup>260</sup> BOA. İ.MVL.264.10044

<sup>261</sup>BOA. A.MKT.NZD.197.20 ;“Meyve-i huşk ve zahire gümrükçüsü müteveffa Osman Ağa' nın Cezayirli oğlu muhasebesi dahilinde bulunan zimmet-i malumenşn suret-i tahsili hakkında şerefsüdur buyrulan..”

<sup>262</sup>BOA. A.MKT.MVL.67.61 ; “Cezayirli oğlu Mıgırdıç' ın Hazine –i Hassa-ı Şahane Dairesinde bakılan muhasebatı takımından olmak üzere meyve-i huşk ve zahire gümrükleri mültezimi sabık Osman Ağa' nın dahi ruiyyet olunan hesapları birkaç defa daire-i mezkurede akd-i cemiyet ile ağa-ı muma ileyh dahi hazır olduğu halde tedkik olunub..”

<sup>263</sup>BOA. A.MKT.MVL.67.61 ;“...netice-i hükm ve kararına dair tanzim ve takdim kılınan malkuf iki bend ve bir kıta mazbata ve hülasa meallerinden müsbat olunacağı vechle ağa- ı muma ileyhın mersum ile olan muhasebesi iki cihet üzerine olub..”

<sup>264</sup>Ibid. “ birisi mersum ta' ahhüdüyle muma ileyhe ihale olunmuş olan meyve-i huşk gümrüğünün altmış iki ve üç ve altmış altı ve yedi ve zahire gümrüklerinin dahi altmış dört ve beş ve yedi senelerine mahsuben dörder senelik hesabı olmağla eğerçü...”

The second point is that their accounts dated back to 1840. After the accounts were analyzed, it was understood that Osman Ağa also had debt to Cezayirliyan due to their transaction with Nevruz Ođlu in 1840. Apart from the financial support for the collection of the customs for specified years, Cezayirliyan gave financial support to Osman Ağa in his transaction with Nevruz ođlu. His total debt combined with the previously mentioned one, was fortysix *yük* and sixtyseven thousands of kuruş.<sup>265</sup> Osman Ağa opposed the two points, and his opposition was analyzed by *Hazine-i Hassa –i Şahane Dairesi*. Yet, he was still kept responsible for paying the mentioned debt to the treasury.

The second point was significant in the sense that Cezayirliyan’s financial support to Osman Ağa for not only in collection of customs but also in one of Osman Ağa’s business transactions with a third agent (Nevruz Ođlu in this case). According to the first point, Cezayirliyan was the gurantor of Osman Ağa in the years 1846, 1847, 1848, and 1851 for the collection of customs of dried fruits and grains separately. But, according to the second point, Cezayirliyan lent money to Osman Ağa in 1840 apart from the collection of customs.

When both of the points about the accounts were taken into consideration, it can be shown that they had relationship in different periods and for different issues. This highlights the fact that they had established an enduring alliance, which lasted through different periods. Since the position or the title of the Nevruz ođlu was not mentioned in the document, I cannot make a conclusion about the nature of the support of Cezayirliyan to Osman Ağa in 1840. Cezayirliyan supported Osman Ağa

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<sup>265</sup>BOA. A.MKT.MVL.67.61\_ı; “..ağa-ı muma ileyhin mersum ile olan ilişkinin öbür ciheti dahi mazbata-ı merkumenin bend-i sanisinde gösterildiđi vechle mumaileyhin ellialtı senesinde Nevruz Ođlu ile olan hesablarından dolayı olarak muhasebede dahi bir kıt’ a deyn tahvili mücebince güzeşte yirmi yük üç mersuma olan düyununa sahihesi kırk altı yük altmış yedi bin şu kadar guruş demek olarak eđerçü...”

financially during different periods and in different issues. This highlights the enduring characteristic of the relationship between them.

#### **4.4 Cezayirliyan's Monopolistic Practices**

##### **4.4.1 Cezayirliyan as an Industrialist: Silk Factories**

Cezayirliyan's wealth and power mainly came from his involvement in taxation and custom duties collection by giving financial support to the mültezims as mentioned previously. Related with his activities as being a financial guarantor to a tax or custom duties collector in specific regions, he established silk factories in Bursa, Mudanya and Bilecik regions.<sup>266</sup> He was referred as the "director of the factories" in the documents.<sup>267</sup> He was the only person who controlled the silk production in the Ottoman Empire by managing those factories. He also controlled the major customs farms and other important sources of revenue in the Bursa, Mudanya and Bilecik region.

##### **4.4.2 Cezayirliyan as Custom Duty and Tax Collector of Silk**

In addition to the Bursa, Mudanya and Bilecik regions where he established and managed the silk factories and controlled the customs taken from silk trade, he got the custom duty collection rights in Izmir, Sayda, Girit, Gelibolu and Sinop.<sup>268</sup> These were the port cities in which goods were traded in the Ottoman Empire in the nineteenth century. That is to say, his activities as an industrialist went beyond just establishing and managing the production of silk in the regions where factories were

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<sup>266</sup>BOA. A.MKT. NZD.105.34

<sup>267</sup>BOA. A.MKT. NZD.105.34 "meblağ-ı malumenin tahsili hakkında zikr olunan fabrikalar direktörü Cezayirli Oğlu Mıgırdıç' ın..."

<sup>268</sup>BOA. A.MKT.UM.101.63

established. He also controlled the silk trade by acting as a guarantor of the custom duty collectors in the specific regions. The Ottoman state also supported Cezayirliyan and sent officials in order to help Cezayirliyan in the management and collection of the customs in those areas.<sup>269</sup> The officials were responsible for giving the full support and necessary accommodation and easiness to Cezayirliyan in collection of customs.<sup>270</sup>

The striking point I have come across in the documents is that, apart from being a guarantor of custom duty collectors in the regions in which volume of silk trade was high, Cezayirliyan also got the right to collect the custom duties and the tax from silk in those regions.<sup>271</sup>

Cezayirliyan was granted the right to collect the öşür tax on silk production and custom duties from silk trade in the province of Hüdavendigâr himself between the years 1850 and 1855.<sup>272</sup> His silk factories were also in the same region because the province of Hüdavendigâr includes all Bursa, Mudanya, Bilecik and surroundings. Combined with the previous documents analyzed so far, it becomes obvious that Cezayirliyan established control over the region where silk was produced and traded. He achieved this by controlling the custom duties collectors of silk in addition to the tax collectors of the region by acting as the financial guarantor of both collectors. Moreover, as mentioned previously, Cezayirliyan received state support in establishing and managing silk factories in the specified regions. Finally, when the last document was taken into consideration, we see that he also received the right to collect the taxes and custom duties from silk on behalf. All these indicate

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<sup>269</sup>BOA. A. A.MKT. UM.101.63 “mezkur gümrüklerin istihsal-i hüsn-i idareleri esbabıyla memurin haklarında muavenet kamile ve teshilat lazimenin icarsına himmetleri mütezemmin”

<sup>270</sup>BOA. A.MKT.UM.101.63

<sup>271</sup>BOA. İ.MVL.264. 10044

<sup>272</sup>BOA. İ.MVL.264. 10044

that, he established complete control on the silk production and silk trade in the region.

Thus, we see that Cezayirliyan gained a total monopoly over the silk trade, which helped him accumulate great wealth and political power. Yet, he was imprisoned and all of his belongings were confiscated when he was at the peak of his career. His right to collect taxes and the custom duties were abolished and given to another *sarrafi*.<sup>273</sup> The exact date when he was punished is not clear in the documents. However, it can be argued that he was punished in 1852 within the light of the documents. He was given the right to collect the taxes and custom duties for five years in 1850, yet the contract was abolished in 1853 and his rights were taken.<sup>274</sup>

In addition to the exact date of his punishment, the reasons for his imprisonment and confiscation are also unclear. Yet, the documents allowed me to make strong interpretations on the motives behind his punishment, which are analyzed in the following section.

#### 4.5 Confiscation and Imprisonment of Cezayirliyan

Just after the closure of the *sarrafi* company, Cezayirliyan's property was confiscated and he was imprisoned. On October 23<sup>rd</sup> in 1852, he was punished and

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<sup>273</sup>BOA. İ.MVL.264. 10044. "Cezayirli ođlu Mıgırdıç'ın muhavvel uhdesi olub mü'ehheran fesh olunan Hüdavendigâr ve elviye-i saire ma' lûme harir öşrü ve gümrük rûsumuyla rûsumat-ı müteferri' asi lede'l- müzayede senevi on üç bin beş yüz kise hesabıyla altmış dokuz senesinden ytmış iki senesi gayetine deđin seneliđi elli dört bin kise akçe bedel ve şesayit-i malume Sarraf Hüdaverdi ođlu Hoca Ibrahim Te' addisiyle kıstanen amire fabrikatörü Hoca Ohannes uhdesinde takrir etmiş ve kılınmıştır"

<sup>274</sup>BOA. İ.MVL.264. 10044

his activities came to a sudden end.<sup>275</sup> In addition, a commission was established to investigate his registers.<sup>276</sup>

Although there are few studies focusing on Cezayirliyan, different arguments about his imprisonment and confiscation of his property exist. According to Hagop Levon Barsoumian, Cezayirliyan's confiscation and imprisonment is directly connected to the death of Grand Vizier Mustafa Resid Pasha who had been the Cezayirliyan's long- time protector. He also claimed that no official investigation was conducted for his confiscation.

Similarly, Onnik Jamgocyan claimed that the target was the Grand Vizier Mustafa Resid Pasha. He argued that Resid Pasha was the largest debtor of Cezayirliyan, and after his loss of status in 1852, when Cezayirliyan's career was terminated. Moreover, he argued that a fire destroyed all of Cezayirliyan's accounts and it became impossible to cover the information regarding his relations with different actors in terms of debts.

Whether the alliance between Cezayirliyan and Resid Pasha was the main motive behind his punishment or not cannot be concluded in this study. However, his relations with Resid Pasha and the support they gave each other contribute to the discussion on the issue.

He was imprisoned in 1852, yet a document dated 1844- when he was at the peak of his career- shows that he was punished for his swindling, and Resid Pasha gave him support to be released.<sup>277</sup> According to this document, he was punished and exiled to Bursa because of his misbehaviors.<sup>278</sup> But he was released and permitted to

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<sup>275</sup> Kabadayı, Erdem p.287

<sup>276</sup> BOA, Irade Catalogue, Meclis-i Vala 12089; BOA Irade Catalogue, Meclis-i Vala 9928, BOA Irade Catalogue, Meclis-i Vala 13036

<sup>277</sup> BOA. A.DVN.MHM.1.49

<sup>278</sup> BOA. A.DVN. MHM.1.49

come back to Istanbul. An order (*hüküm*) was sent to the mullah of Bursa in order to free Cezayirliyan.<sup>279</sup>

According to this document, Cezayirliyan was punished for swindling. He attempted to show the money that he was to receive from Bayraktarzade Mehmet Pasha (former governor of Musul) was 45,000 kuruş, that is more than the actual debt. Yet, the financier of İnce Bayraktarzade Mehmed Pasha detected this excess in the debts and he reported Cezayirliyan to the court. Thereafter, Cezayirliyan was exiled to Bursa as punishment. These former events were summarized in the document. In the end, it was decided to free Cezayirliyan and to make him decrease Bayraktarzade Mehmet Pasha's debt. In close relation with this specific case, Oya Şenyurt claimed that Reşit Pasha supported Cezayirliyan during this event and helped him regain his position as a financier again after he was released.<sup>280</sup> This argument seems quite consistent with the documents because a document dated 1852 shows that Resid Pasha and Cezayirliyan continued to establish alliances after that event.<sup>281</sup>

A document dated 1851 (just one year before Cezayirliyan's imprisonment) summarizes the joint company of Cezayirliyan and Reşid Paşa (*şirket*) and their debts to the Hazine-i Hassa and other actors with whom they made business.<sup>282</sup> The same statement in the document also shows that they were doing business in 1851.<sup>283</sup> Erdem Kabadayı, also highlighted the same point while explaining Cezayirliyan's influential position. He argued that, Reşit Pasha and Cezayirliyan had close contacts

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<sup>279</sup> BOA. A.DVN. MHM.1.49

<sup>280</sup> Şenyurt, Oya (2008) "Konstantin Kalfa'nın Mektubu", *YTÜ Arch. Fac. Journal*, Volume 3, Issue 2, p.226-229.

<sup>281</sup> BOA. A.MKT. MHM.54.100

<sup>282</sup> BOA. A.MKT.MHM.54.100

<sup>283</sup> BOA. A.MKT. MHM.54.100, "...Reşit Paşa ile Cezayirlioğlu'nun demir, kürek ve saireden dolayı Hazine-i Hassa ile bazı şahıslara olan borclarının tesviyesi amacı."

throughout his career and Reşit Pasha supported Cezayirliyan in nearly every situation.<sup>284</sup> Oya Şenyurt also argues that when Ali Pasha married Abdulmecid's daughter, Mustafa Reşid Paşa started to lose power over time.<sup>285</sup>

Like Omnikciyan and Barsoumian<sup>286</sup>, Şenyurt also claimed that the downfall of Reşit Pasha led to the imprisonment of Cezayirliyan and confiscation of his property.<sup>287</sup> On the other hand, Kabadayı argues that disgrace of a single vizier cannot be the real reason behind the end of such an important political and economic figure that had his roots in an Amira family dating back to Mahmud II. According to him, the reason was his extraordinary success.<sup>288</sup>

Cezayirliyan almost monopolized the major custom farms and other important sources of revenue. He gained control of financial resources not only in Istanbul, but also in various provinces such as Gelibolu, İzmir, Trabzon, Sayda, Silivri, Sinop.<sup>289</sup> In light of the documents I have analyzed, the close relationship between Resit Pasha and Cezayirliyan is obvious. Although the downfall of Reşit Paşa may have led to the imprisonment of Cezayirliyan, it cannot be the only reason. The state's policy of eliminating extraordinary powerful actors was also influential in the imprisonment of Cezayirliyan. Therefore, based on the archival documents and discussions mentioned, the fall of Cezayirliyan can be explained: The Ottoman

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<sup>284</sup> Kabadayı Erdem (2008) "Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur" in: *Merchants in the Ottoman Empire* ed. by Suraiya Faroqhi and Giles Veinstein, p 82

<sup>285</sup> Şenyurt, Oya (2008) "Konstantin Kalfa' nın Mektubu", *YTÜ Arch. Fac. Journal*, Volume 3, Issue 2, p.226-229.

<sup>287</sup> Şenyurt, Oya (2008) "Konstantin Kalfa' nın Mektubu", *YTÜ Arch. Fac. Journal*, Volume 3, Issue 2, p.226-229.

<sup>288</sup> Kabadayı Erdem (2008) "Mkirdich Cezayirliyan of the Sharp Rise and Sudden Fall of an Ottoman Entrepreneur" in: *Merchants in the Ottoman Empire* ed. by Suraiya Faroqhi and Giles Veinstein, p 282.

state's policy towards extraordinary powerful actors, combined with the disgrace of Reşit Paşa paved the way for imprisonment and elimination of Cezayirliyan.

#### 4.6 Conclusion

Mıgırdıç Cezayirliyan, as a *sarrafi*, was involved in many activities varying from investing in education and infrastructure to giving financial support to tax collectors in the provinces. He gained great economic and political power as a *sarrafi* who was also involved in money lending, tax collection and custom duties collecting. Combined with these activities, he also established and managed silk factories, which enabled him to monopolize the silk production and trade around the Bursa and Mudanya region.

After laying out the biographical information about him, his activities were analyzed in this chapter by focusing on specific cases from the documents in the BOA. Firstly, Cezayirliyan was analyzed as a moneylender and his debtors were depicted. The political alliances, and relations between him and his debtors as well as the state were highlighted by close reading of the cases from documents. Then, his involvement in the taxation system and custom duties collection were brought to the fore. By analyzing his involvement in tax collection and custom duties collection as a financial guarantor of powerful collectors in the provinces, I aimed to show the intertwined relations between the actors involved in the process. The negotiated character of the payment process of the debts of powerful actors in the provinces was highlighted in every case.

Thirdly, within the light of the analysis made on his alliances and relations he established with his debtors and the state, his monopolistic practices were analyzed. I argued that his management of silk factories and his control over the custom duties

taken from silk trade enabled him to monopolize the silk production and its trade in the region. Moreover, I showed that he was also a tax collector himself in addition to his involvement in taxation as the guarantor of tax collectors. This was the striking point in the documents and shed light upon the further questions to be asked on this issue. Cezayirliyan's right to collect taxes himself clearly illustrates his power and control on the production and trade of silk as well as the taxes collected on silk.

Last but not least, his punishment and confiscation of his property was discussed in the last section. After analyzing the conflicting explanations of his punishment, it is claimed that his imprisonment and punishment could not be explained only by his relations with government or by his extraordinary power. Combination of both paved the way to his punishment.

## CHAPTER 5

### 5 CONCLUSION

The discussion so far in this thesis has revolved around Cezayirliyan and his activities. However, at this point, it is necessary to introduce a comparison with another powerful actor from another region in the same period of the Ottoman Empire. My aim in this comparison is to show that Cezayirliyan was not an exceptional figure in terms of his intertwined relations with state officials and provincial actors. There were also others like him such as Gümüşgerdans in Bulgaria<sup>290</sup>.

This comparison is important in the sense that it gives the opportunity to highlight the possible further research topics related to this study.

#### 5.1 A Short Comparison: Cezayirliyan and the Gümüşgerdan Family

The Gümüşgerdans were one of the most powerful merchant and manufacturer families in the Plovdiv<sup>291</sup> region during the same period when Cezayirliyan lived. The largest cotton and coarse wool cloth (*aba*) manufacture industry in the Balkan region was established and managed by them.<sup>292</sup> Although their main craft was manufacturing and production, their activities varied from tax

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<sup>290</sup> For additional ones see also: Gilbar, Gad (2003) "The Muslim Big Merchant-Entrepreneurs of the Middle East, 1860-1914", *New Series*, Vol. 43, Issue 1, pp. 1-36; Ianeva, Svetla (2006) "The Commercial Practices and Pro industrial Activities of Hacı Hristo Rachkov: A Bulgarian trader at the end of the eighteenth to the beginning of the nineteenth century" *Oriente Moderno*, 25; Kalustian, Mark (1986) "The Fabrikatorian Brothers. Textile Kings of Ottoman Turkey", *Armenian Mirror Spectator*, Feb. 1.; Masters, Bruce (1992) "The Sultan's Entrepreneurs: The Avrupa tüccari and the Hayriye tüccaris in Syria" *International Journal of Middle East Studies*, 24, pp. 579- 97.; Mermerian, Haroutiun (1909) *Partial History of the Wealthy Armenian Families*, Istanbul.

<sup>292</sup> Todorov, Nikolai (1983) *The Balkan City, 1400- 1900*, Seattle: University of Washington Press, p.238

collection to trade and guild management.<sup>293</sup> Since they were very influential in politics and economy in the region through generations, materials are available in BOA in Istanbul. Apart from the existence of rich available archival documents, another reason for selecting the Gümüşgerdans for comparison is their similarities with Cezayirliyan in terms of the activities they were involved. Moreover, relations the Gümüşgerdans established with state officials were also influential in this selection. It should also be noted that the Gümüşgerdans were a family whereas Cezayirliyan was an individual. Cezayirliyan was also a member of a very powerful family. However, Gümüşgerdans as a family and Cezayirliyan as an individual are actually not comparable. Yet, it should also be noted that family continuity was stronger in the Gümüşgerdans while Cezayirliyan accumulated his power individually.

Both Cezayirliyan and the Gümüşgerdans were involved in many activities other than their main craft. First, they established manufacturing places and ateliers in several regions in addition to trading. For instance, Cezayirliyan obtained silk factories around Bursa and Mudanya. He also operated other small ateliers around Bursa. Likewise, Gümüşgerdans opened a textile mill in Dermendere and expanded these mills to Rodop and Plovdiv, which implies the huge increase in the wool and coarse wool (*aba*) production.<sup>294</sup>

Secondly, both Cezayirliyan's and the Gümüşgerdans' establishment of such small- scaled industries required the support of the state both politically and financially. Yet, the ways and levels they received support from state were different from each other.

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<sup>293</sup> Todorov, "The Balkan City", p. 312

<sup>294</sup> Ibid. p. 257

Gümüşgerdans got state's guarantee and support by making contracts on the amount of *aba* production in their factories<sup>295</sup>. Specific amount of the products Gümüşgerdans made in their factories were bought by the state, and they made a contract with state before the production in order to prevent the deficits. As Nikolai Todorov stated, "there is no doubt that the Ottoman government was the principal consumer of Gümüşgerdan's production, and the government wanted Gümüşgerdans to keep producing the *aba* for the army's clothing need."<sup>296</sup> State directly supported Gümüşgerdans to establish a monopoly in *aba* and cloth production in Plovdiv and Rhodope regions.

Similarly, Cezayirliyan was supported by the state to produce silk in the Mudanya and Bursa region. However, the nature of the support he got was quite different than the Gümüşgerdans. He was given the right to own and manage the silk factories and he was given the right to control the price of the silk. Yet, the state was not his principal consumer. Rather, foreign merchants were the main buyers of the silk produced in his factories.<sup>297</sup> However, he was given the opportunity to blend the privileges on different activities to establish a monopoly. Combined with these rights for production, he was also given the right to collect the custom duties of silk in relevant provinces as analyzed in the previous chapter. In short, state did not directly support Cezayirliyan by purchasing his products or by making contracts as Gümüşgerdans. Rather, state gave some privileges to Cezayirliyan in trade and the production of the same material- (silk)-, which helped him to combine different activities to establish a monopoly. That is to say, both Cezayirliyan and Gümüşgerdans were supported by the state and were helped to establish monopolies

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<sup>296</sup> Todorov, Nikolai (1983) *The Balkan City: 1400- 1900*, USA: University of Washington Press, p. 256.

<sup>297</sup> BOA. A.MKT. MHM.54.100

in their regions on specific goods. The differences in the nature of the state's support they got may have been probably due to the differences in political and social conditions of two regions.

In addition to the state, both Cezayirliyan and Gümüşgerdans allied with other important agents, which promoted their products. For instance, Gümüşgerdans allied with the guild of Plovdiv, and the head of the guild implemented the policies, which promoted the Gümüşgerdans' products. Buying the materials for dyeing the wool other than Gümüşgerdans' dyes was prohibited. Similarly, Cezayirliyan might have had close relations with the *sarraf* guilds in Istanbul and with the master of silk craft. Although the documents analyzed so far are not enough to come with a proper conclusion on Cezayirliyan's relations with the guilds, some conclusions can be made. As analyzed in the second chapter, *sarrafs* had rights to establish their own guild for specific crafts and those guilds determined the prices of their goods. Thus, we can expect that Cezayirliyan established a relationship with the silk guilds in Istanbul because those guilds determined the price of silk products that were produced in his factories in Bursa and Mudanya.

Thirdly, both Cezayirliyan and Gümüşgerdans combined tax farming and industrial activity. In addition to the production and trade in specific regions, their major source of power and wealth, which helped them to gain more power and to accumulate more wealth was their involvement in tax farming of the raw materials they produced in their factories. Both had some control on the tax collection of some specific goods by allying with the tax collectors.

They both became the financial guarantors of the Muslim tax collectors of the provinces where they produced their specific goods. For instance, Mihalaki Gümüşgerdan became the guarantor of Hacı Mehmed Ağa who was the tax collector,

*mültezim*, of Tatarpazarı and Plovdiv. This relationship between *mültezim* and Gümüşgerdans helped Gümüşgerdans to establish control over wool and cotton planted by peasants. As the tax was collected in kind, the tax farmer controlled the significant quantity of raw material and this alliance between the *mültezim* and the merchants helped both to grasp the opportunities involved. Similarly, Cezayirliyan became the guarantor of Abdulkadir Efendi who was the *mültezim* of Bursa and Mudanya. Abdulkadir Efendi collected the taxes from these regions where silk was the raw material planted and produced by peasants. Thus, he had the control over the production of the raw materials for silk in the region. Consequently, both Cezayirliyan and Gümüşgerdans were able to establish control over the raw materials in specified regions by making alliances and negotiations with tax collectors.

Apart from the similarities in the ways they allied with tax collectors, there were also minor differences. For instance, Cezayirliyan got the right to collect taxes on silk in Bursa and Mudanya, and he acted together with tax collectors he allied. However, it is not clear if Gümüşgerdans were tax collectors or not. Moreover, Gümüşgerdans made marriage alliances in some cases. For instance, Mihalaki Gümüşgerdan- who was a member of the second generation of the Gümüşgerdan family- supported the marriage of his sister with the tax collector of Tatarpazarı and Plovdiv.<sup>298</sup> On the other hand, there is no document showing Cezayirliyan's marriage alliances with the tax collectors or state officials.

To summarize, both Cezayirliyan and the Gümüşgerdans combined several activities, which helped them to establish their monopoly in their regions. By blending trade, tax collection and industry they increased their economic power in the region. In this process, both got the state support and allied with several powerful

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<sup>298</sup> Todorov, "*The Balkan City*", p. 282.

actors in the provinces. The differences in the ways they got support from state and allied with agents highlight the regional differences. Yet, common point is that the existence of the intertwined relations between them and other actors.

However, these intertwined relations did not only base on negotiations or alliances. Depending on the situation and the conditions, both parties preferred to make an alliance or to end with a dispute. More importantly, these alliances were not permanent. There were also disputes between the parties in many cases. As shown in the previous chapter, documents dating after 1852 include many disagreements between Cezayirliyan's debtors such as Abdulkadir Paşa, Hüsnü Bey, Osman Ağa, and the state although previously they were supported by state.

Similarly, names of some actors, which appear in many of the documents mentioned by Todorov, related with Gumusgerdans also reflect the existence of disputes between agents who allied previously.<sup>299</sup> For instance, there is a document about the alliance between the tax collector of Tatarpazarı, Hacı Mehmed Ağa, and Mihalaki Gümüşgerdan in 1858.<sup>300</sup> There are also other documents showing the conflict between the same people in 1860.<sup>301</sup>

That is to say, the negotiations or coalitions between state officials, merchants, and mültezims were temporary alliances, which reflected the intertwined relationship between the actors. However, the underlying motives for the decisions on negotiating or conflicting were also intertwined with the politics of the time in addition to regional differences in socio economic conditions.

Based upon the similarities and minor differences between Cezayirliyan and Gümüşgerdans discussed so far, it can be concluded that: first, they were involved in

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<sup>299</sup> Todorov, "*The Balkan City*", p. 301.

<sup>300</sup> BOA, Sadaret Evrakı- Mektubi Umumi, A) MKT. UM. 346/44

<sup>301</sup> BOA, Sadaret Evrakı- Mektubi Divani, A) MKT. DV. 172/ 78

various activities which helped them to increase their control in the specific provinces. Second, they both combined trade, tax collection and industrial activities. Third, they got state's support in these processes and established alliances with additional powerful actors. Fourth, they were given several privileges by the state to establish their monopoly on specific products. Both were involved in the production, trade, and tax collection of specific goods thanks to the intertwined relations they established with the actors. Last, their alliances and negotiations were not permanent. There were also disputes as well as the negotiations depending on the conditions.

Apart from the similarities documented above, there were minor differences in the ways they allied with the state and other actors. The state supported Gümüşgerdâns directly by giving them the right to do commerce, and by purchasing their products. On the other hand, the state supported Cezayirliyan by helping him blending his activities in the Bursa and Mudanya regions to establish his control in silk production. Yet the main point is that, the state supported both Cezayirliyan and Gümüşgerdâns to ally with several actors and, to prosper.

However, as far as Cezayirliyan concerned, his alliances with tax collectors and state officials were more fragile than Gümüşgerdâns'. In some situations, state officials ended supporting Cezayirliyan. For instance, Reşid Paşa promoted Cezayirliyan in his activities and he supported Cezayirliyan when a conflict between a tax collector and Cezayirliyan occurred. However, in documents dating after 1852, none of the state officials he allied before supported him. At the end, he was imprisoned. Yet, state continued supporting Gümüşgerdâns even when they did not follow the contracts they made with the state officials. Moreover, their further requests for further support and privileges were accepted.

This big difference between Cezayirliyan and Gümüşgerdans in the level and the duration of the state's support they got is worth to be elaborated on in further studies. As a result of revolts in the Balkans, and especially Greek independence in the early nineteenth century, the Ottoman state preferred to ally with the powerful actors in provinces such as in Bulgaria where Greek and Serbian influence was high in order to prevent the nationalist movements.<sup>302</sup> Gümüşgerdans' case also illustrates these points. Thus, the reasons behind this difference in level of state's support to Cezayirliyan and Gümüşgerdans will ultimately shed light upon the role of the political conditions in characteristics of relations between state and society in the provinces.

In this thesis, the discussion has been mainly focused on the role of Mıgırdıç Cezayirliyan as a *sarrağ* and a moneylender in general; and his involvement in tax and custom duties collection in the provinces in particular. Although it is my aim to depict the intertwined relations between the actors involved in by focusing on a single *sarrağ*'s- Cezayirliyan's- disputes and conflicts as well as the alliances, this study introduce further possible research topics as shown above.

In this study, I have attempted to analyze Mıgırdıç Cezayirliyan by examining his economic and political activities. I aimed to depict the relationship he established with state officials, tax and custom duties collectors and his debtors by focusing on

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<sup>302</sup> See also: Frangakis- Syrett, Elena (1991) "The Greek Mercantile Community of Smyrna in the first half of the Nineteenth Century" in: *Les villes dans l' Empire ottoman, activies et societes*, vol.1, ed. by Daniel Panzac, Paris, pp. 391- 416; Inalcık, Halil (1943) *Tanzimat ve Bulgar Meselesi* [The Tanzimat and the Bulgarian Question], Ankara; Matossian, Bedross Der (2006) *Competing Networks: Greek and Commercial Houses in the Mediterranean in the Long 19<sup>th</sup> century*, paper presented in Haifa University, June 5- 7 2006

the negotiations and disputes between them by utilizing the primary sources from BOA.

First, negotiated and flexible structures of tax collecting practices during nineteenth century despite the centralizing reforms of the period were examined. This analysis set the necessary background in understanding the relations between the actors involved in taxation in the Ottoman Empire in the nineteenth century. Then, the second chapter provided a general overview of the *sarrafs*. Their role in taxation in the nineteenth century was elaborated on before moving to the analysis of the documents related to Cezayirliyan. The third chapter analyzed Cezayirliyan's activities with a specific emphasis on his relations with state officials and his debtors by utilizing the archival documents.

Significance of this study lies on the scarcity of the studies on the *sarrafs* and their relations with state officials and provincial actors. Additional significance of this study is that it gives the opportunity to make comparison with other powerful merchants, tax collectors or *sarrafs* for further researches. As the Ottoman Empire was very complicated and diffuse, the structure of the relationships established between actors was also different from each other in regions. There were also powerful actors other than Cezayirliyan, which played a central role in the economic and political spheres of the period in various provinces.

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## 7 APPENDIX

A.MKT. MVL. 70.96.

“Devletlü Mehmed Ali Paşa Hazretleriyle Cezayirli oğlu Mıgırdıç arasında üç kıt’a senedât mucebince te’atti olunmuş olan meblağ keyfiyetinden dolayı mukeddema tertîb olunan komisyon azası olan zevat beraber bulunduğu halde maslahatın cüzî bakiyesi için lazım gelen tedkikât ve tahkikât ve muhakemâtın icrası için Meclis-i Vükela kararı üzerine müte’allik müşerresünûh buyrulan *irade*-i seniyye-i hazret-i padişahî iktiza-ı celili üzere keyfiyet meclis-i tanzimata havale buyrulmuş olduğundan ifa-ı vazife-i me’muriyete ibtidar olunub çünkü bu maddenin zikr olunan komisyonda ibtida-ı müzakeresinde sened iddi’a olunan üç kıt’a tahvil üzerinde müşarü’l-ileyh Hazretlerinin memhûr bulunan mühürleri hakkında bazı mertebe şekk ve iştibah izhar olunmuş olduğu ma’lum olub işbu tahrirler ber-vech-i muharrir sened ve o cihetle esasî da’va olarak sahih-i müşebbeheden ârî olduğunun tebeyyün ve tahakkuk eylemesi zâten maslahatca lazım olduğundan başka işbu mühürlerin sahte olmasında bir başka dava-ı cinayet meydana gelerek maslahatın rengi değişeceği cihetle emr-i hakkaniyet ibtida-ı halde işbu mühürler üzerine icra-ı tedkikât olunmasını istilzam eylediğinden buna mübaşeret olunmuşdur mühür üzerine olunacak tedkikatda esasî üç kaide olub birincisi kaide-i hat ve ikincisi kaide-i hendese ve üçüncüsü kaide-i san’at olmağla bu üç kaideyle taharri-i hakikat-i hale girilmek iktiza-ı maslahatdan bulunmuşdur ibtidâ ki tedkikatda kava’i-i hat ve hendese ile işbu mühürlerin asıl mührün mutabık olduğu erbab-ı vukuf tarafından beyan olunub izhar olunan şekk ve iştibah yalnız san’at erbabı taraflarından vuku’ bulmuş olduğundan yalnız bu kaide üzerine icra-ı tedkikat ibtridası lazım gelir ise de maslahatın bi’t-tekrar her cihetinin meydana çıkarılması ve kaide-i hat ve hendese ile sabit olan halin kaide-i san’at olan esas ve mukayesi ithaz kılınması münasib olduğundan bu yolda tedkikata ibtidar olunmağa karar verildi İbtida-ı Meclisde usûl-ı hat ma’lumat-ı kamilesi olan Meclis-i Vala azasından İzzet Efendi Hazretleri hazır buldukları halde Takvimhane-i Amire me’murlarından Raci Efendi ve Abdülfettah Efendi celb olunarak işbu üç kıt’a tahvil ile Paşa-ı müşarü’l-ileyh hazretlerinin sair evraklara basılmış olan mühürleri ira’ie olunmakta kaide ve usul hatt-ı iktizasınca işbu tahrirlerde olan mühürler ile sair evrakda olan mühürler birbirine tamamı tamamına mutabık olarak hiç farkları olmadığını İzzet Efendi Hazretleriyle Raci

Efendi beyan ve tasdik edüb Abdülfettah Efendi hattat olduğundan başka san'atda dahi mahareti olmağla ka'ide-i hatca o dahî şekk ve iştibah göstermeyüb fakat yetmiş beş bin guruşluk bir kıt'a tahvilin mührünün ismi Mehmedin ikinci miminde ve lafz-ı seyyidin harf-i sininde biraz fark görülüb bu dahi basılışın eseri olmak ihtimalini beyan ile eğer bi'l-hendese ölçülüb makyâsı nam gelür ise kendisince olan bu şekk ve zühr-i cüzinin dahi ber taraf olacağını irad etmekle gerek İzzet Efendi Hazretleriyle Raci Efendi'nin ve gerek Abdülfettah Efendi'nin ifade-i vakı'aları zabt olunub taraflarından temhîr olunmuş ve hendesece icra-ı tedkikat için mukaddem bu mühürleri görmüş olan mühendis Mösyöülü (?) dahi celb edilmiş olduğundan o dahi meclise işbu mühürler ira'ie oldundukda bazı mertebe ölçüb tedkik ile mukaddem dahi ifade eylemiş olduğu vechle işbu mühürlerin sahih olduğuna hükm eder ise de böyle şeylerde müşkâfâne tedkikat icrası lazım olub bunun için iktiza eden bergâr ve makyası beraber olduğundan sonra anları getirüb ölçerek kat'iiyen beyan-ı re'y edeceğine ifade etmeğle bunun tedkikatı bir başka güne bırağılarak ol günki mevlise hıtam verilmiş ve harichane-i (?) amirede Seğerzen Başı olan Sabit Efendi'nin bu mühürler üzerine bazı mertebe re'y ve mutala'a beyan eylemiş olduğu malum olduğundan o dahi celb ile mütala'ası sual olundukda işbu mühürlerde badi-i nazarda bazı mertebe fark görülse bile bu fark basılışın eseri olduğunu söylemiş idim diyerek yine bu re'yde sabit olduğunu tekrar etmekle ifade-i vakı'ası dahi zabt olunarak kendisine ira'ie ile dediğine kamilen muvafık olduğundan o dahi temhir idüb gitmiş idi.

İkinci Meclisde yine İzzet Efendi Hazretleri ile Raci Efendi ve Abdülfettah Efendi mevcut buldukları halde Mühendis Mösyöülü (?) gelüb ve lazım olan edevatı beraber getirüb işbu mühürlerin her birini tekrar tekrar kemal-i dikkat ile ölçüb ve her harfin yek diğeriyle olan bağ ve nisbetini mukayese edüb nihayet hendesece birbirinden asla farkı olmadığını beyan edüb işbu ifadesini bir kağıda yazub imza ile ita eylemiş ve bu vechle hendesece dahi hasıl olan hükm üzerine Abdülfettah Efendi dahi evvelki gördüğü farkın basılış eseri olduğunu ve kendüsünce vuku' bulan şekk ve iştibahı ber-taraf etdiğini ifade ederek işbu ifadesini dahi mukaddem yazılıub temhir eyledikleri varakanın zeyline testîr ile temhîr eylemiş idi.

Bu suretler mühürlerin hatt ve hendese kaidelerince diğer mühürlerden farkı olmayarak cümlesi sahih olması üzerine mukaddem vuku' bulan hükmü te'kid

eylediğinden kaide-i san'atca dahi Abdülfettah ve Sabit Efendiler bu sanatta maharet ve malumatları iktizasınca beyan-ı re'y ederek bu cihetle kamilen dahi şüphe edilmiş yani hat ve hendese ve san'at kaidelerince hakikat-i hal mertebe-i sübûta varmış ise de kaide-i san'at üzerine denilerek (?) mukaddem hakkâkları tarafından irad olunmuş olan iştibahın def'i zımminında anlara dahi tekrar icra-ı tedkikat etdirilmesinde ve diyeceklerinin anlaşılmasına karar verilüb üçüncü Mecliste yine İzzet Efendi Hazretleriyle Raci ve Abdülfettah Efendi mevcûd bulunduğu halde

Mukaddema bu mühürleri görüb meşkûk olduğunu ifade etmiş olan Azmi ve Salih ve Hüsnü ve Mes'id (Mösyö) Efendiler celb ile her biri başka başka meclise getirilüb meşkuk denilen mühürlerin hatt ve hendese kaidelerinde malumatı olan zevatın bi'l-defa'at ve bilâ-taraf tedkik ve muayenesiyle birbirinden farklı olmayub cümlesi aslına mutabık ve sahih olduğunu ta'yin eyledi şu üç kaide-i asliye üzerine vaki olan ifadeyi tekzîb edecek müdde'aya ibtidar olunmak lazımdır deyü irad olunan suallere cevaben her birinin ayrı ayrı vuku' bulan suallerinin hûlasası kendülerinin hatt ve hendese kaidelerince ma'lumatları olmayub fakat san'atca olan işbu mühürleri meşkûk görmüş olduklarını ve yine bu iddiada olduklarını iraddan ibaret olarak içlerinden Seyyid Efendi eğerçü işbu mühürler mukaddema muayene olunmuş ise de layıkıyla dikkat olunmayub ibtidâki bakışda hata olmak ihtimali olduğundan tekrar dört usta bir yere gelerek layıkıyla bakılıb cevap verilmek lazım gelir deyü ifade etmeğle eğerçü hatt ve hendese kaideleri en büyük mizan ve mukayıs (makayıs) ise de madem ki hekkâklar san'at iktizasınca diyere şekk-i iştibah arz ü beyan etmişlerdir bunların dahi ifadeleri ne mertebeye kadar sahihtir burası dahi anlaşılması lazım geldiğinden ve mukaddem ki gördükleri tahviller açıktan kendilerine ira'ie olunmuş şekl ve hey'etlerini hatırlarında tutub ifade-i sabıklarınını nüks (naks) eylemek için yine meşkûk diyecekleri ve zaten mecrûh olsa bile san'atca şu fark vardır diyerek bir takım delilsiz sözler ile davalarında ısrar edecekleri aşikar olmasıyla kendülerince yine kendilerini techîl etdirecek suretle bir şey yapılmasına karar verilmişdi

Dördüncü Mecliste mukaddema bi'l-mütala'a karar verilmek üzere bunların meşkûk add eylediği mühürler basılı kağıdlardan yalnız ikisiyle Paşa-ı müşarü'l-ileyh hazretlerinin mührüyle memhûr bazı evrak hepsi bir kıt'a olarak başka başka bir zarf dârununa konularak ve üzerlerinde yalnız mühür görülecek kadar yer açılarak

cümlesi yedi kıt'a olduğu halde bir bir hekkâklara ira'ie kılındıkda her biri uzun uzadıya muayene ve tedkîk ederek içlerinden Azmi ve Salih Efendiler üçer kıt'asını ve Hüsnü Efendi iki kıt'asını meşkûkdür deyi tefrîk etmeğle ayırdıkları kağıdalara imzaları vaz' etdirildikden sonra bakıldıkda ikisinin ayırmış olduğu üçer kıt'a kağıdların ikişer danesi mukaddem meşkûk demiş oldukları mührüyle memhûr olub birer danesi hiç şüphesi olmayan mühürler ile memhûr evrakdan ve birisinin tefrîk eylediği kağıdların birisi meşkûk denilen ve ikisi şüphesiz olan mühürlü kağıdlardan olub yalnız Hüsnü Efendi müsadif etdirerek meşkûk denilen mührüyle memhûr iki tahvili ayırmış olduğu görülüb içlerinden üç kişinin meşkûk deyü şüphesiz mühürleri ayırmış olmaları kendilerini tekzibe kâfi ve diğer birinin iki meşkuku ayırması dahi yine nişan koymuş olmasından iktiza edüb diğerlerinin hatası bunun dahi esassız olduğunu isbat edeceği bedîhi ise de bu Hüsnü Efendi'nin dahi iki kağıdı bulması tesadüf bir şey olduğuna kana'at gelmek için tekrar bir tahrîre karar verilerek bu meclis dahi bu kadar tekmîl olmuş idi

Beşinci Mecisde geçenki hekkâklardan üçünün meşkûkdür deyü ira'ie etdikleri kağıdlardan hiç şübhesi olmayan mühürleri dahi şübhelü deyü ayırmaları cihetiyle bunların hataları tebhîn edilüb fakat Hüsnü Efendi'nin ayırdığı iki mühür şübheli denmiş olan kağıdlardan olduğundan işbu tefrîki tesadüf kabilinden midir yohsa san'at icabınca malumat üzerine isabet etdirdiğinden midir burası dahi layıkıyla tebhîn etmek için yine böyle bir takım zarflar yapılarak ve fakat bu def'a içlerine yalnız mühürlerinin kıt'asının ve iştibah olmayan evrak-ı resmiye konularak Hüsnü Efendi celb ile ira'ie olundukda mu'ayene ve tedkik etdikden sonra şüphesiz mühürlerden yine iki danesini meşkûkdür diyerek ayırmış olmağla imzası vaz' etdirildikden sonra diğer üçü dahi meclise çıkarılıub hepsi hazır oldukları halde mukaddem meşkûk demiş olduğunuz mühürlü kağıdları ayırınız ve üzerlerine imzalarınızı koyunuz bunlar fi'l-vaki meşkûk müdür deyü vakı' olan suale cevaben cümlesi meşkûkdür şu tefrîk ve temyîzde bir gûnâ hata yokdur deyü alınan suale cevaben bunu sanatımız iktizasınca biliyoruz hiç hatamız yokdur deyü vuku' bulan ifadeleri üzerine meşkûk diyerek ayırub imzalarını koymuş oldukları kağıdlar kendülerine ira'ie olundukda üçü bir ve biri iki dane hiç şüphesi olmayan mühürleri meşkûk deyü ayırub imza etmiş olduklarını gördüklerinde itiraf-ı hatadan bir diyecekleri olmayub eğer imzaları vechle meşkûk mührü sahihden fark ve temyize

mukadder olsalar idi şüphesiz mühürleri dahi meşkûk diyerek ayırmatacakları bedîhi olduğunu ve şu tedkîk kendilerinin bilmediklerini bildirüb ve evvelki görüşleri ve bakışları hata olub ve ifadelerinin sahîh olmadığı kendülerince isbat olduğunu yegân yegân itiraf ve beyan ve mühürler üzerinde artık kendülerinin şekk ve şüpheleri kalmayub huzur-ı bâride bile böyle diyeceklerini ifade etmeleriyle tedkîkat-ı vakı'anın nasıl olduğu ve derece derece ifadeleri \_\_\_ olub nihayet itiraf ve tasdikleri ne vechle olduğu kendüleri hazır iken kaleme alınub kıra'at ile hükm-i vâki ve ifadelerini temhîrle mutabık olduğunu tasdik ederek bi'l-rıza temhîr idüb kendiler işbu meclisi ya'ni maslahatın kısım-ı evli olan mühürlerin tedkikatı meclislerin en sonrası dahi bu vechle hitam bulmuşdur. Bâlâda tefsîlan arz ü beyan kılındığı vechle iddi'a olarak meydanda olan üç kıt'a tahvillerin mühürleri üzerine icra olunan tedkikatın neticesinde hatt ve hendese kaidelerince işbu mühürlerin şekk ve iştibâhdan beri olduğu yani bu mühürler sahte ve taklîd olmadığı erbâb-ı maharetin tasdik ve itirafları ile sabit olarak bu vechle maslahatın ru'yye-i evvelâsı olan mühürlerin tedkikatı maddesi hitam bulmuşdur ol bâbda emr ü fermân Hazret-i Men Lehü'l-Emrindir.

4 Cemazi'e'l-Ahir (C) Sene 71

A. MKT. MVL. 67.71

Cezayirli oğlu Mıgırdıç'ın Hazine-i Hassa-ı Şahane Dairesinde bakılan muhasebatı takımından olmak üzere meyve-i huşk ve zahire gümrükleri mültezimi sabık Osman Ağa'nın dahi ruiyyet olunan hesapları bir kaç defa daire-i mezkurede akd-i cemiyet ile ağa-ı muma ileyh dahi hazır olduğu halde tedkik olunub netice-i hükm ve kararına dair tanzim ve takdim kılınan malkuf iki bend bir kıta mazbata ve hülasa meallerinden müsbat olunacağı vechle ağa-ı muma ileyhin mersum ile olan muhasebesi iki cihet üzerine oub birisi mersum ta'ahhüdüyle muma ileyhe ihale olunmuş olan meyve-i huşk gümrüğünün altmış iki ve üç ve altmış altı ve yedi ve zahire gümrüklerinin dahi altmış dört ve beş ve yedi senelerine mahsuben dörder senelik hesabı olmağla eğerçü bu muhasebe ber-vech-i müfredat ruiyyet olunmasıyla güzeşte maddesinden ve saireden dolayı ağa-ı muma ileyhin mü'ehhiran bazı iddiası vuku'una mebni tekrar ruiyyet ve tedkik ve kuyudat-ı mevcudeye tatbik ile bazı suhuyat-ı vakıası dahi tesviye ve tenzil olunduktan sonra bend-i evvelde beyan olunduğu üzere ağa-ı muma ileyhin mezkur gümrüklerden dolayı sene-i merkumeye mahsuben asl-ı mal ve ta'ahhüd olarak *sarrafan* kaidesi üzere Mıgırdıç'a cem'an yirmi yük yetmiş bir bin sekiz yüz kırk üç guruş zimmeti zühur etmiş olub ağa-ı muma ileyhin mersum ile olan ilişkisinin öbür ciheti dahi mazbata-ı merkumenin bend-i sanisinde gösterildiği vechle muma ileyhin elli altı senesinde Nevruz oğlu ile olan hesaplarından dolayı olarak muhasebede dahi bir kıt'a deyn tahvili muccebince güzeşte yirmi üç yük doksan beş bin altı yüz guruşun ağa-ı muma ileyhin mersuma başkaca deyni olduğu tahakkuk etmiş olmasıyla bu halde ağa-ı muma ileyhin mersuma olan düyununa sahihesi kırk altı yük altmış yedi bin şu kadar guruş demek olarak eğerçü bunların içinden bir kaç madde hakkında kendüsü bazı adem-i muvafakat sureti göstermek istemiş ise de hülasada muharrir maddeleri balalarında beyan olunduğu vechle muma ileyhin teşebbüs eylediği sair itirazat vahi olarak her birine icabı vechle cevap verilmiş olduğundan ve bu cihetle muma ileyhin şu karara bir diyeceği olmamak lazım geleceğinden mazbata-ı mezkurenin icra-ı hükmü zımminında keyfiyetin *Maliye* Nezaret-i Celileye havalesi Meclis-i Valada dahi tezekkür kılınmış ise de her halde emr ü ferman Hazret-i Men Lehü'l-Emrindir.





سوليك والبسة

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