



TRANSCRIPTION OF THE LEDGER DECLARING THE MONTHLY REVENUE STATEMENT OF İZMİR EFRENÇ CUSTOMS

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ABSTRACT

Throughout history, it is known that the Ottoman Empire had commercial relations with other states. It is possible to access customs records from the provide information about these relations and the maintained ledgers. However, studies focusing on transcription and analysis in the field of accounting history are limited. In this regard, the Presidency of Republic of Türkiye Directorate of State Archives (PMOA) transcription of brief ledger number ML.VRD.d, encoded as 867, belonging to İzmir Efrenç Customs, obtained from the Prime Ministry Ottoman Archives, was conducted in the study, and inferences were made. The transcription of the document was limited to the period from 13 Rabi'u'l-ahir 1259 (May 13, 1843) to 14 Cemaziye'l evvel 1259 (June 12, 1843), serving as the temporal boundary for the study. The purpose of the study was to contribute to individuals conducting research on accounting history by examining the accounting records in the brief ledger of İzmir Efrenç Customs. The results of the study, revealed that the records were related to the fundamental concepts of accounting, including complete explanations and expressions in terms of monetary values, and the total customs revenue amounted to 136,367.5 Guruş and 19 Akçe.

Keywords: Customs, Customs Tax, History of Accounting.

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İZMİR EFRENÇ GÜMRÜĞÜ'NÜN BİR AYLIK HASILATININ MÜBEYYİN İCMAL DEFTERİNİN TRANSKRİPSİYONU

ÖZ

Tarih boyunca Osmanlı Devleti diğer devletlerle ticari ilişkiler içerisinde olduğu bilinmektedir. Bu ilişkilerden ve tutulan defterlerden gümrük kayıtlarına Başbakanlık Osmanlı Arşivi'nden ulaşmak mümkündür. Fakat muhasebe tarihi alanında transkripsiyonu ve incelemelerin yapıldığı çalışmalar sınırlıdır. Bu doğrultuda çalışmada Başbakanlık Osmanlı Arşivi'nden elde edilen İzmir Efrenç Gümrüğüne ait ML.VRD.d kodlu 867 numaralı icmal defterinin transkripsiyonu yapılmış ve çıkarımlarda bulunulmuştur. Belgenin transkripsiyonu yapılırken 13 Rabi'u'l-ahir 1259 (13 Mayıs 1843) - 14 Cemaziye'l evvel 1259 (12 Haziran 1843) tarihleri çalışmanın zaman sınırı olmuştur. İzmir Efrenç Gümrüğü'ne ait icmal defterindeki muhasebe kayıtlarının incelenmesi ve muhasebe tarihi çalışmaları yapacak kişilere katkı sağlamak çalışmanın amacını oluşturmaktadır. Çalışma sonucunda kayıtların muhasebenin temel kavramlarından tam açıklama ve parayla ölçülme kavramlarıyla ilgili olduğu ve toplam gümrük hasılatın 136.367,5 guruş 19 akçe olduğu ortaya çıkmıştır.

Anahtar Kelimeler: Gümrük, Gümrük Vergisi, Muhasebe Tarihi.

INTRODUCTION

Customs tax, which is one of the oldest taxes in history, has been extensively studied due to its significance in this aspect. It can be observed from previous research that scholars have focused on customs, customs taxes, and tariffs for centuries.

In this study, firstly, information about customs, customs taxes, and customs ledgers in the Ottoman Empire will be presented. Then, a review of the literature regarding Ottoman customs, customs taxes, and customs based on document examinations from the Presidency of Republic of Türkiye Directorate of State Archives (PMOA) will be presented. Subsequently, the transcription of a document belonging to İzmir Efreñ Customs, obtained from the PMOA, with the date range May 13, 1843 - June 12, 1843, will be conducted as part of the ongoing research.

I. CUSTOMS IN THE OTTOMAN STATE

According to the Turkish Language Association, there are three definitions of customs. The first one is the tax imposed on goods and items entering or leaving a country. The second one refers to the government institutions responsible for collecting the tax. The third definition refers to the locations where inspections and surveillance are conducted at border gates (TDK).

The Turkish Customs Administration has a continuous history, evolving from Anatolian Beyliks to the Ottoman Empire and then to the Republic of Turkey. The first implementation regarding customs during the Republican Era was the “*Customs Tariff Law*” numbered 1499, which came into effect in 1929 (www.ticaret.gov.tr).

It is known that significant changes occurred in customs procedures in the 19th century regarding the commercial relations of states. As a result of the new trade treaty implemented between the Ottoman Empire and England in 1838, it can be observed that the tariff applied at Ottoman customs centers underwent significant differences, and shaped international trade accordingly. By 1851, the tariff treaty, which had not been renewed for thirteen years, came to an end (Işıktaş, 2021, p.236).

Moreover, it is understood that the financial balance of the Ottoman Empire was disrupted in the 19th century, which affected its foreign trade and customs policy. Although the classical Ottoman customs system was not fundamentally based on protectionist motives, it had managed to protect domestic elements in domestic trade until the Baltalimanı Treaty. However, after the treaty, it was not possible to protect local producers and traders against foreign competition. Although the unfavorable situation in which the Ottoman Empire found itself led to the implementation of protective measures with efforts towards industrialization, it is understood that the treaties signed with The Great Britian and other countries posed obstacles. Due to the impossibility of regulating customs tariffs to protect local producers, the Ottoman administration attempted to protect them through exceptions applied to internal customs taxes (Çeştepe and Güven, 2016, p.14).

In the Ottoman Empire, it is evident that customs were given different names based on their geographical location and the type of goods. Those located on the coast were called “*Coastal Customs*”, those established on the borders were referred to as “*Border Customs*”, and those situated inland were known as “*Land Customs*” (Üner, 2017, p.8).

Customs ledgers are records that indicate the owners, names, types, quantities and customs duties of taxed goods at customs. They are prepared monthly and annually. Customs ledgers are categorized into six groups. The separate nature of these ledgers and the detailed information they contain make it easier to access specific aspects such as the customs time frame, the composition of goods, and their respective nations. The customs records encompassing the Ottoman Empire are distributed among various classifications within the Prime Ministry Ottoman Archives, particularly the Mahiyeden Müdevver, Kamil Kepeci, Cevdet, and İrade classifications (Üner, 2017, p.17).

Customs ledgers are divided into six groups based on the information they contain. These are as follows:

1- Detailed (*Mufassal*) ledgers: These are the ledgers where daily customs accounts are recorded. They generally provide specific information. Changes can be observed within the same customs office or between different customs offices. Mufassal ledgers cover detailed

information based on the ship, including the port of arrival, captain’s name, trader’s name and nationality, and the incoming and outgoing goods.

2- Brief (*İcmal*) ledgers: These ledgers summarize the income and expenses compiled from the mufassal ledgers.

3- Delivery-arrears (*Teslimat-bakaya*) ledgers: These are the ledgers where collections made at customs are recorded, and the deliveries to the treasury are approved. As customs revenues are not paid in a single installment and the balance is carried over from one year to another, it is recorded in these ledgers. In this case, closing the accounts for a year can sometimes take several years.

4- Accounting (*Muhasebe*) ledgers: These consist of detailed ledgers that show all the accounts of customs and other related revenues.

5- Duty (*Vazife*) ledgers: These ledgers document the salary records of the personnel affiliated with customs.

6- Judicial (*Ahkâm*) ledgers: These are the ledgers that cover different regulations related to customs (Küçükalay, 2006, p.273).

However, the majority of these ledgers, which could provide guidance on many issues, have not survived until recent times, and the ones that have been preserved have often been damaged and difficult to use due to improper storage (Kütükoğlu, 1980: 219).

II. LITERATURE REVIEW

Examples of studies found in the literature regarding customs duties in the Ottoman Empire are listed below:

Kütükoğlu (1980) aimed to explain the Ottoman period customs records in his study. It was concluded that customs records were carefully and accurately maintained during the Ottoman Empire, and summaries and abstracts were prepared with the same meticulousness.

Küçükalay (2004) conducted a study examining the information contained in 15 registers related to İzmir Efreñ Customs recorded in the PMOA. D.HMK ledger, which was obtained from the PMOA archives. The study resulted in obtaining information on the number of merchants on the ships in the 15 registers, the taxes collected from the ships in each period, expenses incurred by the ships, and the net income.

Küçükalay (2006) aimed to contribute to the literature on Ottoman economic history by shedding light on the commercial structure of İzmir and the Ottoman Empire, particularly focusing on the context of İzmir and aiming to cover the years 1797-1799. It was concluded that Mediterranean ports gained importance, foreign nations dominated commercial transportation, and İzmir became a significant port in Ottoman foreign trade in the 18th century.

Tuncer (2007) aimed to examine customs duties from the perspective of tax technique in his study. The study concludes that there are operational differences between customs duties and other taxes, and it is correct and appropriate to evaluate both taxes separately through distinct laws.

Arslanboğa (2015) aimed to examine the customs revenues of the Ottoman Empire at the Uzuncaabad-ı Hasköy fair based on the data obtained from the Presidency of Republic of Türkiye Directorate of State Archives (PMOA) It was found that in 1818 compared to 1769, there was an increase in customs revenues, the number of merchants, and the quantity of goods, and this led to further development in the region in the 19th century.

Çeştepe and Güven (2016) aimed to address the lack of information in the literature regarding exceptions to internal customs duties in the Ottoman Empire. The study concluded that the exceptions covered products from various sectors and aimed to protect local industries, trade, and agriculture through these exceptions, leading to better fulfillment of the people’s needs.

Daei (2019) aimed to clarify the definitions of terms related to taxes and customs tariffs in the commercial relations between Iran and the Ottoman Empire in the 19th century. By providing explanations of the mentioned terms, it was concluded that customs tariffs in Iran were generally dependent on the orders of the ruler and local customs and traditions, and there was no specific law regarding customs in the country.

Işıktaş (2021) aimed to examine the customs procedures applied in the commercial relations between the Ottoman Empire and Austria using

the tariff of 1851. It was found that the tariff of 1851 was significant for the reorganization of Ottoman-Austrian relations and aimed to resolve customs issues effectively.

The studies found in the literature are related to the examination of customs records, the definition of customs terms, taxation and customs tariffs in commercial relations, exceptions to domestic customs duties, and the analysis of records found in 15 registers obtained from the Presidency of Republic of Türkiye Directorate of State Archives (PMOA) regarding İzmir Efreñ Customs. However, no access was obtained to the study specifically focusing on the transcription of document ML.VRD.d, register number 867, which examines expenses related to İzmir Efreñ Customs. Therefore, it is believed that this study will contribute to the field of accounting history with a specific focus on İzmir Efreñ Customs.

III. TRANSCRIPTION OF THE LEDGER DATED (1259. R. 13) - (1259 Ca. 14)

The register with document code ML.VRD.d, register number 867, obtained from the Presidency of Republic of Türkiye Directorate of State Archives, covers the period from 13 Rabiü'l-ahir 1259 (May 13, 1843) to 14 Cemaziye'l evvel 1259 (June 12, 1843). The document under study is an unbound and unmarbled manuscript measuring 17.6 x 44.3 cm, consisting of a total of 4 pages, with pages numbered 1, 4 left blank according to the page method.

The document begins with the statement: "This is the summary register that explains and records the revenue generated by İzmir Efreñ Customs from the beginning of the year 1259 until the end of the mentioned month." It is stated due to the reasons listed below.

Accounting of the Austrian Ship Captain Dimitri Arami? Fi 15 R sene 59 May 13, 1843, Trieste

Be-hesab (This account is defined as the "be" table in the budgets and includes the appropriations budget, that is, the separate amounts for the appropriations).

Gurüş ¹	Akçe ²	
4812	02	Old Customs
2102,5	26	new excess tariff
6914,5	28	excess of Rusyalu tariff

On May 13, 1843, there was a record of ship accounting with an Austrian captain named Dimitri Arami in Trieste. Regarding the account, it is noted that there was an old customs declaration with an amount of 4,812 *Gurüş* and 2 *Akçe*, an additional declaration based on the new customs tariff with an amount of 2,102.5 *Gurüş* and 26 *Akçe*, and in total, an excess tariff declaration with an amount of 6,914.5 *Gurüş* and 28 *Akçe*, described as "excess of Rusyalu tariff".

Accounting of the British Ship Captain Berkes Baken Fi 16 R. Sene 59, British

Be-hesab		
Gurüş	Akçe	
41569,5	21	Old
5210,5	22	New
46780	43	
0000	00	excess of Rusyalu tariff

In this section of the document, there is a record of ship accounting dated May 16, 1843, with an British captain named Berkes Baken in British. Regarding the account, it is noted that there is an old customs declaration with an amount of 41,569.5 *Gurüş* and 21 *Akçe*, a new customs declaration with an amount of 5,210.5 *Gurüş* and 22 *Akçe*, and a total of 46,780 *Gurüş* and 43 *Akçe* recorded.

Accounting of the British Captain Ship Vilan? (Fi 17 R. Sene) May 17, [blank] British

Be-hesab		
Gurüş	Akçe	
4724	3	Old
5716	17	New
10450	20	
0000	00	Rusyalu

In the ship accounting records, there is a record related to the account of British Captain Vilan, dated May 17th, with an amount of 4,724 *Gurüş* 03 *Akçe* based on the previous customs declaration, an amount of 5,716 *Gurüş* 17 *Akçe* based on the previous customs declaration, and a total of 10,450 *Gurüş* 20 *akçe*.

Accounting of the British Ship Captain Preta? (Fi 22 R. Sene) May 22, [blank] United States of America

Be-hesab		
Gurüş	Akçe	
1990	00	Old
9452,5	00	New
11442,5	00	
0000	00	Rusyalu

On May 22, there was a ship accounting record in the United States of America related to the account of Captain Preta from The Great Britian. The record includes an amount of 1,990 *Gurüş* based on the previous customs declaration, an amount of 9,452.5 *Gurüş* based on the new customs declaration, and a total of 11,442.5 *Gurüş*.

British Cruise Ship Accounting of (Fi 24 R. Sene 59) May 24, 1843 The Great Britian.

Be-hesab		
Gurüş	Akçe	
1712,5	38	Old
0772	10	New
2484,5	48	
0000	00	Rusyalu

In the continuing part of the document, there was a ship accounting record for each of the British ships dated May 24, 1843, in The Great Britian. The record includes an amount of 1,712.5 *Gurüş* 38 *Akçe* based on the previous customs declaration, an amount of 772 *Gurüş* 10 *Akçe* based on the new customs declaration, and a total of 2,484.5 *Gurüş* 48 *Akçe*.

Accounting of Ship (.....) (Fi 26 R. Sene) May 26, [blank] (.....)

Be-hesab		
Gurüş	Akçe	
1736	06	Old
5530,5	12	New
7266,5	18	
0000	00	Rusyalu

In the ship accounting record dated May 26, there was an entry with an amount of 1,736 *Gurüş* 6 *Akçe* based on the previous customs declaration, an amount of 5,530.5 *Gurüş* 12 *Akçe* based on the new customs declaration, and a total of 7,266.5 *Gurüş* 18 *Akçe*.

Hungarian Cruise Ship Accounting of (Fi 27 R. Sene 59) May 27, 1843 Trieste

¹ Ottoman currency.

² Ottoman currency.

Be-hesab

<i>Gurüş</i>	<i>Akçe</i>	
7339	57	<i>Old</i>
2092,5	35	<i>New</i>
9432	32	
0000	00	<i>Rusyalu</i>

In this section, there was a ship accounting record dated May 27, 1843, in Trieste with the description of *Çarh-ı Macar*. The record includes an amount of 7,339 *Guruş* 57 *Akçe* based on the previous customs declaration, an amount of 2,092.5 *Guruş* 35 *Akçe* based on the previous customs declaration, and a total of 9,432 *Guruş* 32 *Akçe*.

Accounting of Ship (Fi 3 Ca. Sene 59) June 1, 1843 Asitane-i Aliyye³

Be-hesab

<i>Gurüş</i>	<i>Akçe</i>	
163	15	<i>Old</i>
408	50	<i>New</i>
571,5	05	
0000	00	<i>Rusyalu</i>

In the ship accounting record dated June 1, 1843, there was an entry with the description of *Asitane-i Aliyye* for the vessel. The record includes an amount of 163 *Guruş* 15 *Akçe* based on the previous customs declaration, an amount of 408 *Guruş* 50 *Akçe* based on the new customs declaration, and a total of 571.5 *Guruş* 5 *Akçe*.

Accounting of the Austrian Ship Captain Boçiq (Fi 08 Ca. Sene 59) June 6, 1843 Trieste

Be-hesab

<i>Gurüş</i>	<i>Akçe</i>	
15076	44	<i>Old</i>
5192	07	<i>New</i>
20268	51	
216	40	<i>Rusyalu</i>
20487,5	31	

In the continuing part of the document, there was a ship accounting record dated June 6, 1843, with Skipper Boçiq from Austria in Trieste. The record for this account includes an amount of 15,076 *Guruş* 44 *Akçe* based on the previous customs declaration, an amount of 5,192 *Guruş* 7 *Akçe* based on the new customs declaration, and a total of 20,268 *Guruş* 51 *Akçe*. While there was no amount specified for the *Rusyalu* declaration until this part of the document, after the total is taken, it is recorded as 216 *Guruş* 40 *Akçe*. Lastly, the total is recalculated, and a record of 20,487.5 *Guruş* 31 *Akçe* is made.

Austrian Cruise ship Accounting of (Fi 14 Ca. Sene 59) June 12, 1843 Trieste

Be-hesab

<i>Gurüş</i>	<i>Akçe</i>	
6727,5	44	<i>Old</i>
1627	30	<i>New</i>
8355	14	
0000	00	<i>Rusyalu</i>
8355	14	

In the ship accounting record dated June 12th, 1843, in Trieste, there was an entry with the description of *Çarh-ı Nemçe⁴*. For this account, the record includes an amount of 6,727.5 *Guruş* 44 *Akçe* based on the previous customs declaration, an amount of 1,627 *Guruş* 30 *Akçe* based on the new customs declaration, and a total of 8,355 *Guruş* 14 *Akçe*.

While there is no specified amount for the *Rusyalu* declaration, it can be observed that the same total amount is written again afterwards.

Accounting of the English Ship Captain (Fi 14 Ca. Sene 59) June 12, 1843 British

Be-hesab

<i>Gurüş</i>	<i>Akçe</i>	
1281,5	45	<i>Old</i>
3596,5	15	<i>New</i>
4878,5	00	
0000	00	<i>Rusyalu</i>
4878,5	00	

There was a ship accounting record for the year 1843 with the British captain and located in The Great Britian. The record includes an amount of 1,281.5 *Guruş* 45 *Akçe* based on the previous customs declaration, an amount of 3,596.5 *Guruş* 15 *Akçe* based on the new customs declaration, and a total of 4,878.5 *Guruş*. While there was no specified amount recorded for the *Rusyalu* declaration, it can be understood that the same total amount is written again later on as a total.

Accounting of the British Ship Captain Birink? (Fi 14 Ca. Sene 59) June 12, 1843 The Great Britian.

Be-hesab

<i>Gurüş</i>	<i>Akçe</i>	
1067,5	50	<i>Old</i>
2592	38	<i>New</i>
3660	28	
0000	00	<i>Rusyalu</i>
3660	28	

In the final record before the total, dated June 12, 1843, there was a ship accounting entry with an British skipper named Birink located in The Great Britian. It can be observed that the last three entries have the same date. The record includes an amount of 1,067.5 *Guruş* 50 *Akçe* based on the previous customs declaration, an amount of 2,592 *Guruş* 38 *Akçe* based on the new customs declaration, and a total of 3,660 *Guruş* 28 *Akçe*. There is no specified amount recorded for the *Rusyalu* declaration, but afterwards, the same total amount is written again.

*Yekün (Total)**Be-hesab-ı*

<i>Gurüş</i>	<i>Akçe</i>	
92287,5	39	<i>Old Customs</i>
000000	00	<i>Müruriye-i Yapağı, hâli</i>
000000	00	<i>Gümrük-i amediye-i iştirâ, hâli</i>
92287,5	39	
04771	00	<i>masarifât-ı mutade</i>
87516,5	39	
48851,5	00	<i>fazla-yi tarifeha-yı cedide</i>
136368	39	
000220	00	<i>Mahiye-i emin-i rüsüm-ı kahve ve katib</i>
136148	39	
000219	40	<i>Fazla-i tarife-i Rusyalu</i>
136368,5	19	
<i>Kurüş</i>		
2300		<i>Matbah-ı Gümrük (Kitchen Customs)</i>
0500		<i>mahiye-i emin-i gümrük (Customs officer)</i>
0461		<i>mahiye-i hademe-i gümrük (Customs commissionaire)</i>
1500		<i>icare-i gümrük (Customs rents)</i>
0010		<i>mahiye-i (...)</i>
4771		

³ One of the Ottoman names of Istanbul.

⁴ The term used by the Ottomans to refer to Austria and Austrians.

In the total of the document, an amount of 92,287.5 *Guruş* 39 *Akçe* is recorded based on the previous customs declaration. After recording the explanations “*müruriye-i yapağı*” (customs duty on goods sent from foreign countries in the Ottoman Empire and sent to another country without staying in the country) and “*gümrük-i amediye-i iştırâ hâli*” (a tax levied on goods transported between certain places (by land or sea) within the borders of the Ottoman Empire, at the places where they are transported (at the entrance of the goods) as 0, the same total amount is recorded again. Following this, an amount of 4,771 *Guruş* is recorded with the explanation “*masarifât-ı mutade*” (customary expenses) and the total amount is 87,516.5 *Guruş* 39 *Akçe*. An explanation of “*fazla-yi tarifeha-yı cedide*” (new, unused) was given for the amount of 48,851.5 *Guruş*. In total, there was a record of 136,368 *Guruş* 39 *Akçe*. After recording 220 *Guruş* with the explanation “*Mahiye-i emin-i rüsum-ı kahve ve katib,*” there was a record of 136,148 *Guruş* 39 *Akçe*, 219 *Guruş* 40 *Akçe* with the explanation “*fazla-i tarife-i rusyalu,*” and again a total record of 136,368.5 *Guruş* 19 *Akçe*.

In the continuation of the document, it is observed that the amount of 2,300 *Guruş* was recorded with the explanation “*matbah-ı gümrük*”⁵ 500 *Guruş* with the explanation “*mahiye-i emin-i gümrük,*” 461 *Guruş* with the explanation “*mahiye-i hademe-i gümrük,*” 1,500 *Guruş* with the explanation “*icare-i gümrük,*”⁶ 10 *Guruş* with the explanation “*mahiye-i (...),*” and in total, there was a record of 4,771 *Guruş*.

As described (*Vech-i meşrûh üzere*)

(*Hasilat-ı mah-i mezkûr gayr-ez masarifât ceman yalnız bir yük otuz altı bin üç yüz altmış yedi buçuk gürüş on dokuz akçeye baliğ⁷ olmağla işbu mahalle şerh verildi.*)

Considering the aforementioned monthly revenue and total expenses: only one load of thirty-six thousand three hundred sixty seven and a half *Guruş* and nineteen *akçe* has been given an annotation appropriate to this field.

Mühür: An mülhakât-ı Asitane Places connected to Istanbul

The document bears a seal indicating its approval. The seal is noteworthy for its explanation stating that it belongs to the Customs

Yekûn	
<i>Guruş</i>	<i>Akçe</i>
87296,5	39 <i>atik</i>
48751,5	00 <i>fazla-i efrenci</i>
00219	40 <i>fazla-i rusya</i>
136367,5	19

Efrenc-i İzmir and is affiliated with the Asitane.

In the final part of the document, for the purpose of explaining the reasons, 87,296.5 *Guruş* 39 *Akçe* are recorded with the explanation “*atik,*” 48,751.5 *Guruş* with the explanation “*fazla-i efrenci,*” and 219 *Guruş* 40 *Akçe* with the explanation “*fazla-i rusya.*” The total, 136,367.5 *Guruş* 19 *Akçe*, is stated both in words and in numerals.

CONCLUSION

Significant changes occurred in customs procedures in the 19th century. In 1838, the Ottoman- The Great Britain. new trade treaty came into effect, leading to notable differences and shaping international trade accordingly.

It is understood that the Ottoman Empire assigned different names to customs based on their locations. Those located on the coastline were referred to as “*Coastal Customs,*” those along the borders were called “*Border Customs,*” and those in the middle were known as “*Land Customs*”.

Customs records are found in various types of books, including detailed ledgers, icmal brief ledgers, delivery and arrears ledgers, accounting ledgers, duty ledgers, and judicial ledgers. However, it has been revealed that a significant majority of these ledgers have not survived to recent times.

In the summary register of revenue for İzmir Efreñ Customs for the

month of 1259 (Hijri calendar), records were made regarding the old and new customs declarations, followed by the entry of the remaining amount. It is evident from the top section of the records that the date of entry, the skipper of the ship, and its location were noted. The highest number of entries is observed on May 16, 1843, for a ship with Skipper Berkes Baken in The Great Britian, where the ship’s accounting record with the old customs declaration amounts to 41,569.5 *Guruş* 21 *Akçe*. The lowest entry with the old customs declaration is recorded on June 1, 1843, for 163 *Guruş* 15 *Akçe*.

As for the new customs declaration, the highest amount is recorded on May 22 for a ship in the USA with skipper Preta, where the record shows 9,452.5 *Guruş*. The lowest entry with the new customs declaration is discovered to be on June 1, 1843, for 408 *Guruş* 50 *Akçe*. In the final part of the document, it is understood that a summary of the total records is provided. The total revenue is recorded as 136,367.5 *Guruş* 19 *Akçe*, both in writing and numerically.

The document contains a seal with the inscription of “*Customs Efrenc-i İzmir and Asitane*” to indicate its approval. The presence of explanations in the ledger entries can be inferred to be related to the concept of providing full descriptions, while the use of currency denominations in the records suggests the ability to express amounts in monetary terms.

In future studies, the summary registers of İzmir Efreñ Customs from different years, as well as other ledgers, can be examined and compared. Additionally, accounting records from customs in different locations can be explored to enable comparisons from various perspectives.

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- [14] Appendix: Transcribed Document Example.

⁵ Kitchen.

⁶ Rent revenue

⁷ To arrive.

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۷۰۱۰	کسبه	۱۰۰۱۰
صدور	۱۱۶۷	صدور	۲۹۶۴
موجود	۸۴۴۳	موجود	۷۰۴۶
مجموع	۸۴۴۳	مجموع	۷۰۴۶

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۰۰۱۰	کسبه	۱۰۰۱۰
صدور	۲۹۶۴	صدور	۲۹۶۴
موجود	۸۴۴۳	موجود	۷۰۴۶
مجموع	۸۴۴۳	مجموع	۷۰۴۶

کسبه	۹۴۲۱۰	کسبه	۹۴۲۱۰
صدور	۱۰۰۰۰	صدور	۱۰۰۰۰
موجود	۸۴۲۱۰	موجود	۸۴۲۱۰
مجموع	۸۴۲۱۰	مجموع	۸۴۲۱۰

و در شرح اورد
 مکتوبه مادی مذکور غرض مصادف است
 باطله اطمینان شده شرح در زیر



کسبه	۱۷۰۱۰	کسبه	۱۷۰۱۰
صدور	۱۱۶۷	صدور	۱۱۶۷
موجود	۸۴۴۳	موجود	۸۴۴۳
مجموع	۸۴۴۳	مجموع	۸۴۴۳



از مبادی و کسب اکتفا از اقطار سنه ۱۰۰۱۰ مطابق با سند مادی مذکور فایده تحقیق و کسب برابر است
 واقع اطمینان و صدق سببه تزیین تمام احوال و تزیین کسب بر روی آن تزیین و با...

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۰۰۱۰	کسبه	۱۰۰۱۰
صدور	۲۹۶۴	صدور	۲۹۶۴
موجود	۷۰۴۶	موجود	۷۰۴۶
مجموع	۷۰۴۶	مجموع	۷۰۴۶

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۰۰۱۰	کسبه	۱۰۰۱۰
صدور	۲۹۶۴	صدور	۲۹۶۴
موجود	۷۰۴۶	موجود	۷۰۴۶
مجموع	۷۰۴۶	مجموع	۷۰۴۶

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۰۰۱۰	کسبه	۱۰۰۱۰
صدور	۲۹۶۴	صدور	۲۹۶۴
موجود	۷۰۴۶	موجود	۷۰۴۶
مجموع	۷۰۴۶	مجموع	۷۰۴۶

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۰۰۱۰	کسبه	۱۰۰۱۰
صدور	۲۹۶۴	صدور	۲۹۶۴
موجود	۷۰۴۶	موجود	۷۰۴۶
مجموع	۷۰۴۶	مجموع	۷۰۴۶

سید احمدی امانت نامه		سید احمدی امانت نامه	
کسبه	۱۰۰۱۰	کسبه	۱۰۰۱۰
صدور	۲۹۶۴	صدور	۲۹۶۴
موجود	۷۰۴۶	موجود	۷۰۴۶
مجموع	۷۰۴۶	مجموع	۷۰۴۶

