

A Study on Tax Case Decisions in the Sharia Registers in İstanbul, Particularly (16th-20th Centuries)

Derya YAYMAN (<https://orcid.org/0000-0002-7098-5277>), Akdeniz University, Türkiye;
dyayman@akdeniz.edu.tr

İstanbul Özelinde Şer'iyye Sicillerinde Yer Alan Vergi Dava Kararları Üzerine Bir İnceleme (16.-20. Yüzyıllar)

Abstract

Sharia Registers (Court Records) are among the most important archival records that can illuminate the Ottoman period in all its aspects. Sharia registers are referred to as court records in this text, depending on the subject matter. This study will make significant contributions to the literature on Ottoman tax adjudication and the procedures of tax cases. This study aims to shed light on the history of Ottoman tax adjudication by considering the legal structure, institutional framework, and tax practices of the Ottoman Empire. The document review method was employed in this study. Accordingly, 100 volumes of Sharia Registers, covering the years 1557-1911, published by the Islamic Research Centre, have been utilised, regarding the İstanbul courts. İstanbul was the capital city of the Ottoman Empire until its final years. Therefore, İstanbul city has been taken as an example in this study. Tax case decisions in the court rulings have been classified, subjects have been determined, and a data summary has been created. The total number of decisions in the court records is 52,035. Tax case decisions constitute a tiny portion of this number (0.74%). The most common decision relates to interventions in the collection of tax revenues. It is noteworthy that there are cases related to taxpayer competition in the records, which are not encountered in today's examples. Examples of decisions that adhere to modern principles of adjudication and tax adjudication functions are found in the court records. Ultimately, the qadi (judge) plays a vital role in the court process. From the examples of decisions, it is evident that decisions are made in consideration of modern principles of adjudication and the functions of adjudication.

Keywords : Sharia Registers, İstanbul, Tax Case Decisions, Ottoman Empire, Qadi.

JEL Classification Codes : K34, H20, N95.

Öz

Şer'iyye sicilleri, Osmanlı dönemini tüm yönleriyle aydınlatabilecek en önemli arşiv kayıtlarından birisidir. Bu çalışma, Osmanlı vergi yargılaması ve vergi davalarının işleyiş yöntemleri konusunda literatüre önemli katkılar sağlayacaktır. Bu çalışmanın amacı, Osmanlı hukuki yapı, kurumsal alt yapı ve vergi uygulamalarını göz önünde bulundurarak Osmanlı'nın vergi yargılama tarihine ışık tutmaktır. Çalışmada döküman inceleme yöntemi kullanılmıştır. Bu doğrultuda bu çalışmada, İslam Araştırma Merkezi tarafından yayınlanan 1557-1911 yıllarını kapsayan İstanbul mahkemelerine ait 100 ciltlik şer'iyye sicillerinden yararlanılmıştır. İstanbul, Osmanlı'nın son dönemlerine kadar payitaht olmuş bir şehirdir. Bu nedenle bu çalışmada İstanbul şehri örnek alınmıştır. Mahkeme kararlarında yer alan vergi dava kararları tasnif edilmiş, konular belirlenmiş ve veri özeti oluşturulmuştur. Mahkeme kayıtlarında yer alan toplam karar sayısı 52.035'dir. Vergi dava kararları ise bu sayının çok az bir bölümünü (%0,74) içermektedir. En çok alınan karar, vergi gelirlerinin tahsiline müdahale konusuyula ilgilidir. Sicillerde günümüzde örneğine rastlanılmayan mükellef

rekabetine ilişkin davaların olması dikkate değerdir. Mahkeme kayıtlarında günümüz yargılama ilkelerini ve vergi yargılama işlevlerini gözetken karar örneklerine rastlanılmıştır. Sonuç itibarıyla, kadı/hakim, mahkeme sürecinde çok önemli role sahiptir. Karar örneklerinden, kararlarını, günümüz yargılama ilkeleri ve yargılama işlevlerini gözeterek verdiği anlaşılmaktadır.

Anahtar Sözcükler : Şer'iyye Sicilleri, İstanbul, Vergi Davası Kararları, Osmanlı İmparatorluğu, Kadı.

1. Introduction

The Ottoman Empire is a state that has adopted the religion of Islam. Therefore, the financial principles of the Ottoman legal system are based on religious provisions and derive their legitimacy from the Islamic faith. Islam envisions an equitable and fair tax system, which is based on the principles of the Quran and Sharia. The understanding of taxation in Islamic law is based on the provision of surplus and aims to meet the needs of those in need who cannot meet their expenses with their income. In the Islamic economy, taxes are collected on production and commercial goods. The amount of tax is determined according to the taxpayer's ability to pay. The criteria that tax collectors should not collect arbitrary taxes and should be ethical are observed (Çoban, 2021). In the classical period, the primary sources of wealth in the Ottoman Empire were land and the tithe, specifically the zakat on crops. It is observed that capital and enterprise were used as the basis for taxation in the 19th century.

Taxes collected from the public in the Ottoman Empire were divided into three groups: Sharia taxes (Rüsum-u Şer'iye), Örfi taxes and Avârız-ı Divaniye Taxes (avarız akçe, nüzûl fee, sürsat, imdâd-î seferiye, imdâd-î hazeriyye, etc.). Sharia taxes are taxes whose amount and rate are determined by religious provisions taken from the Quran and the Sunnah. They were collected directly from products and were based on individual obligations. Sharia taxes included nearly eighty kinds of taxes, such as zakat, tithe, harac (tribute tax), jizya and their subdivisions. Zakat, as a tax, was collected from gold and silver, as a tithe from agricultural products, as a tax on animals, as a state share from mines, and as a customs duty from trade in goods. Since the taxpayers believed they were fulfilling their religious obligations by paying these taxes, the state was able to collect them easily. For this reason, tax rebellions similar to those in the West were not seen in the Ottoman Empire. In addition, the tithe, the aghnam and the customs duty were among the most critical taxes. Unlike the practice in Islam, the tithe was also collected from non-Muslims. One of the most significant sources of income for the state was the jizya tax, which was included in Sharia Taxes (Rüsum-u Şer'iye). According to Islamic law, jizya, a tax that closely concerned the non-Muslim citizens of the state, was initially collected by the state from those who did not accept Islam to protect life, property and honor, but later became a type of graduated head tax collected from non-Muslims in return for not fulfilling their military duties (Tekin, 2019: 59-68).

Örfi taxes constituted the centre of gravity of the Ottoman tax system and were collected from everyone regardless of religion. The customary taxes, which were initially collected irregularly, evolved into permanent taxes over time. The amount and rate of customary taxes were determined according to the authority of Muslim administrators and jurisprudential rulings. It is seen that these taxes were first collected under the name of avârız tax during the reign of Beyazıd II. In addition, customary taxes were as follows; Taxes such as tevzii; bac; çift tax, which was collected in cash according to the amount of land used, in other words, land rent; ispence, which was no different from çift tax but was taken from non-Muslim subjects; arus, which was taken from men for girls or women who got married; felony, which was taken from those living on timar lands in return for the crimes they committed; imdâd-î seferiye to meet the needs of governors participating in war; imdâd-î hazeriyye to meet the expenses of governors during peacetime when they were not on campaign, etc. (Kaya 2021: 436-439).

In the Ottoman Empire, taxation followed a parallel course to the development in the West. A complex taxation structure existed in the pre-Tanzimat period. As the number of conquered countries increased, the state expanded and had to collect a substantial amount of taxes. While the taxation mentality had a regional character in the classical period when the timar system was implemented, it is evident that it transformed into a cash-centred identity in the post-Tanzimat period. With the Tanzimat, taxation efforts were made to simplify the tax system, and numerous customary taxes were consolidated under a single roof and transformed into a "noble tax". In this way, it is evident that an attempt was made to remove customary taxes from the status of a head tax and to tax everyone according to their wealth or income value, using the registration method. In other words, taxes were distributed according to their ability to pay. Taxation was not based on the goods sold by the tradespeople, but rather on their earnings, which were determined as a result of registration. The Noble tax is a personal and distributional tax that taxes both income and wealth. The people's representatives collected this tax, whereas the official tax collectors did not. It was implemented from 1840 onwards for twenty years, and two taxes, real estate and dividend taxes, were introduced in its place from 1860 onwards. The consolidation movement in taxation that began with the Tanzimat continued from 1876 to 1908. During the First Constitutional Era, land and buildings were taxed collectively, under a single property tax. During the Second Constitutional Era, this single roof was changed, and a "Musakkafat Tax" was introduced for buildings. With this tax, the method of determining the tax base by value was abandoned, and instead, the tax base was accepted as gross income. Some changes were made, including an increase in the registration value. In 1880, due to financial difficulties, the subject of the aghnam tax was expanded. For example, for the first time, camels that were not used in transportation and whose milk was used were also included in the subject of the tax. Taxes were also collected from camels to a certain extent. Camels used in transportation were already subject to dividend tax. With a decree issued in 1839, all taxes collected until then, except for the "Agriculture Tax", "Animal Tax" and the "Jizya" collected from non-Muslims, were abolished, and the "Earnings Tax" was imposed on those engaged in trade and industry. However, since budget deficits could not be covered, the

number and rate of taxes were increased over time. In this context, the "Stamp Tax" was imposed in 1845 and the "Property Tax" in 1858 (Mutlu, 2009:56-66).

Throughout history, the Ottoman Empire stands out as the longest-reigning state on the world stage. Western scholars, attributing this endurance to Ottoman notions of justice, have shown a keen interest in the Ottoman judicial system, with Court Records becoming a focal point. Even the most severe critics of the Ottoman Empire acknowledge that Ottoman courts, excluding the ruler (the Sultan), did not differentiate between rulers and the ruled. Furthermore, they emphasise that cases were examined within a reasonable time frame and decisions were generally fair.

Sharia Registers are registers containing court records and are significant archival sources reflecting the political, legal, and administrative structure of the Ottoman state. Although numerous researchers have examined Sharia Registers on various topics, there has been a notable absence of studies focusing on tax adjudication. This study aims to address this gap. Focusing primarily on İstanbul courts due to the city's status as the Ottoman capital for nearly four centuries and its cosmopolitan population, which reflects the entire society, this study also takes into account the fact that over 10,000 of the more than 28,000 registers in Türkiye are located in İstanbul.

The primary sources for this study are 100 register books published by the Centre for Islamic Studies (İSAM) of the Turkish Religious Foundation (TDV)¹. Analysing tax-related court decisions found in these registers will contribute to the literature on Ottoman tax adjudication. The study involves scanning, classifying, and interpreting 100 registers covering the years 1557-1911 from the İstanbul courts.

This study addresses four historical topics. Firstly, it examines the institution of the qadi (judge) in the Ottoman Empire. Some scholars, utilising rich Ottoman court records and other archival evidence, have recently explored various aspects of this topic, including the duties and appointments of qadis. This study provides a new perspective on the role of Qadis in tax adjudication. Secondly, it discusses Sharia Registers, which hold a significant place among Ottoman archival sources. Thirdly, it focuses on İstanbul, which served as the capital of the Ottoman Empire. Lastly, this study examines and analyses tax case decisions from court records spanning the 16th to 20th centuries in Ottoman İstanbul.

2. The Institutional Framework of "Qadi"

The Ottoman legal system appears as a dualistic structure, yet it presents a coherent framework. One of the significant evidences of this coherence is the application of both Sharia law and customary law in the same judicial institution, namely the general courts known as sharia courts (Akgündüz, 2006: 87). These two branches of law have formed such

¹ ISAM made the content of the 40-volume publication, prepared with the support of the 2010 European Cultural Agency and published in 2012, available for access in 2014. The 60-volume corpus published in 2019 was also made accessible in 2019. See, <<https://kadisicilleri.org>>.

an integral whole that there was no need for a separate court structure or the appointment of separate qadis/judges. Qadis were tasked with applying both laws. While performing their judicial duties, Qadis utilised compilations of sultanian law at their disposal. They recorded the orders and decrees received from the sultan in official registers and made necessary amendments when required. Hence, the Ottoman qadi was not only a legal professional but also a bureaucrat fulfilling various administrative duties (İnalçık, 2009: 81). Apart from the sharia courts, various central institutions such as the Imperial Council (Divan-ı Hümayun)², grand vizier councils, kazaskers, guilds and similar professional organisations for artisans, defterdars for financial matters, Janissary agas and captains of the sea for military cases, and beylerbeys and sanjakbeys councils for land and estate-related issues were endowed with certain judicial authorities.

Due to its policy of non-interference in the judiciary, the Sublime Porte (Babıali)³ completely left the legal procedures to the qadi. The Sublime Porte received complaints from individuals of all statuses from all over the empire and sent those that required evaluation to the qadi/judge in the form of orders. The Sublime Porte even ordered the reopening or re-examination of a case, but never commanded a specific decision. However, fatwas⁴ (legal opinions) and orders were accepted into the procedure after accusation and denial, when both parties failed to present satisfactory witnesses to resolve the dispute. Sometimes, the fermans⁵ were also sent to the qadi.

In Ottoman history, archival sources indicate that provincial governors were the primary rivals of qadis (judges) in terms of authority (Jennings, 1979). Caliphs could supervise and dismiss qadis. However, since the caliph's rule was considered to be against the community, dismissal without cause was not possible. Moreover, since the source of the qadi's/judge's public power was the people, the end of a qadi's duties was not determined by the death or dismissal of the caliph. From this perspective, it can be argued that there was judicial independence akin to contemporary judicial guarantees. When evaluating the formative periods of Islamic law historically, it is not possible to mention these principles alongside those of the most well-known Roman law and canon law during the same periods (Yurtseven & Şahin, 2016:175-180).

² *In the Ottoman Empire, these were the parliament and its affiliated government offices where official affairs were discussed and decided. The Imperial Council convened for the first time during the reign of Sultan Orhan. The institution, inspired by Turkish states such as the Ilkhanids and Seljuks, convened in the presence of the sultan or his deputy, the grand vizier, and became a place where matters related to state affairs, public and provincial administration, and the calculation of state revenues and expenses were discussed. In addition to state affairs, he also handled complaints and cases from the public, and assisted the sultan in legislative, judicial and executive matters. For further information, see Kanberoğlu (2021).*

³ *In the Ottomans, it was used to mean "palace of the sultan and grand vizier, state and government office". On this subject, see; Uzunçarşılı (1988); Mumcu (2007).*

⁴ *A Fetva, an answer given to resolve any issue, carries significant weight. In the Ottoman Empire, one of the most significant responsibilities of the Şeyhülislam was to issue fetvas.*

⁵ *It means the sultan's tuğral order, which is called the sign of the sultan. Since the sultan issued this order, it is generally referred to as ferman-ı hümayun and emr-i şerif. See Gök (2001).*

The Ottoman Empire was divided into judicial jurisdictions bearing the name "kaza"⁶ In the Ottoman judiciary, there were three categories: kaza, fetva, and judiciary, and only graduates of religious schools (medrese) could become qadis/judges. Candidates started their duties as qadis in kaza, and by following the hierarchy, they could rise to become kazaskers of Anatolia and Rumelia. By the 18th century, individuals transitioning from Süleymaniye professors to kaza began to be seen, and over time, permeability between the categories of kaza, fetva, and judiciary increased (Küçük, 2020: 13).

In the Ottoman State, qadis were first appointed by Osman I (1299-1326); during the reign of Sultan Murad I (1359-1389), a similar institution to the kadiyul-kudat⁷ of previous Islamic states, namely the office of kazasker, was established, and qadis/judges began to be appointed to this position. The institution of Kazasker was later divided into two, namely Rumelia and Anatolia. The Kazasker, head of the judiciary class dealing with kaza, fetva, and educational affairs, was at the forefront. After the 16th century, the office of Shaykh al-Islam gradually surpassed the kazaskerlik and became the head of the judiciary class. The Shaykh al-Islam⁸ gained the authority to appoint certain high-ranking qadis, or judges.

During the reign of Fatih Sultan Mehmet (1451-1481), with the establishment of the Sahn-ı Seman madrasas, qadis needed to undergo education in these madrasas. With the Law on Educational Practices dated 1838, they were required to pass an exam. In 1854, during the tenure of Shaykh al-Islam Meşrepzâde Mehmed Ârif Efendi, the School of Jurisprudence (Muallimhâne-i Nüvvâb) was established, and it became mandatory for qadis to graduate from there. On July 30, 1914, the conditions for becoming a qadi were determined as being over 25 years old, not having been sentenced to imprisonment for more than a week for ordinary crimes except for legal excuses, possessing the qualifications specified in articles 1792 and 1793 of the Mecelle⁹ and being a graduate of the School of Jurisprudence (Avcı, 2016: 33-58).

While the term of office for qadis was three years in the 16th century, it was determined as 20 months in the 17th and 18th centuries (Kundakçı, 2019: 43-72). In prestigious places like Mecca and Medina, this period was one year. The personal affairs of

⁶ In the Ottoman Empire, disputes and cases arising between the parties were duly heard and decided by the judge.

⁷ The position corresponding to today's civil servant positions, such as the Ministry of Justice, the court of appeal and the head of the high administrative court.

⁸ He was the head of the ilmiye class in the Ottoman Empire and was the person with the highest knowledge and experience in religious matters. The most important duty of the person who ascends to the position of Shaykh al-Islam is to give fatwas. Sheikh al-Islam did not have jurisdiction and was not a member of the Imperial Council. See Aykanat (2019).

⁹ Mecelle-i Ahkâm-ı Adliye, known simply as Mecelle, is simply known as Mecelle. It was prepared within the framework of Islamic law by a scientific committee headed by Ahmet Cevdet Pasha in the last periods of the Ottoman Empire. Mecelle is a code of law that generally includes the principles of debts, property and jurisdiction law. Mecelle started to be implemented in all Ottoman courts except Egypt and the Arabian peninsula since 1877 and remained in force until the Ottoman Empire actually ceased to exist. See İbrahim (2017).

Qadis were managed by the Kadiaskerlik (The kadi asker of Anatolia) in the centre. However, starting from the second half of the 16th century, their personal affairs began to be managed by the Shaykh al-Islam and the Grand Vizier. Initially, qadis did not have fixed salaries; they made their living from endowments or court revenues and also covered the wages of their assistants, such as deputies, clerks, executioners, and couriers. Qadis were required to register in the "RuznâmeAkdiye" (Qadis register) books in the Kadiaskerlik offices. Later, this book was called the "Tarik register." Qadis without registration in the book had invalid warrants.

In addition to their judicial duties, qadis were also responsible for the administration, finance, and municipal affairs of their jurisdiction (judge, notary, mayor, and inspector of foundations, etc.). Furthermore, they performed various tasks, such as tax collection, tax inspection, recording and announcing imperial decrees and orders, controlling artisans and craftsmen, determining prices, and overseeing guilds (Doğan, 2019: 34-40). In this context, they made decisions on issues that directly affected economic activities or producers and/or consumers. In addition, some of the decisions they made were related to environmental protection as a social regulation (Uçar & Yereli, 2017: 111). In places where the workload was high, qadis could appoint deputies with qadi qualifications. The determination of the jurisdictional areas of Qadis was left to the authority of the Kazaskers. Qadis judged Sharia cases according to the provisions in jurisprudence books and civil cases according to the provisions in legal codes. Until the establishment of an official building in İstanbul in 1837, they would hear cases either at their homes or in mosques. Sometimes, people would even approach the qadi on the road and present their cases, which would be heard immediately and decisions made on the spot. Qadis were distinguished from each other in terms of rank and income. Apart from that, there was no hierarchy among them. Civil authorities did not have control over qadis (Ekinci, 2010: 9-10).

Until proven guilty by the courts, the defendant was presumed innocent, and no one was arrested without a court order. Torture was prohibited according to the saying of the Prophet Muhammad, "*Verily, Allah will punish those who torment people in this world in the hereafter.*" The courts provided special protection for the "vulnerable" segments of society (usually women, children, and orphans). Those living in a district where a court was located could have complete confidence in Sharia law and the qadi/judge who would apply it, and they could be sure that disobedience to the court's decision by public officials would not occur (Aral, 2004: 473). Listeners and witnesses were present at the hearings in court, and trials were conducted openly for all to see. The qadi could not avoid hearing cases within his jurisdiction except for legal reasons. In this regard, qadis were constantly warned by decrees sent from the centre to the provinces. The qadi would decide on the date and time of the trial and would generally choose two days. Individuals had the right to appeal directly to the court. Sometimes, a decree is obtained from local authorities to enable the woman to attend the case. If the defendant confessed to the crime and it was recorded, and they later denied or did not accept it, they would not receive a hadd penalty according to Sharia law. In significant cases, two witness testimonies were sought; except for inheritance cases,

witnesses did not testify under oath. Those who testified falsely were given a *tazir*¹⁰ punishment. The plaintiff was responsible for proving their claim with witnesses or tangible evidence. If the plaintiff proved their case, the case would be ruled in their favour. If witnesses refused to take an oath, they would be summoned to do so, and no decision would be made until they complied with the summons. If the defendant did not take an oath, the case would be ruled in favour of the plaintiff.

In court, the qadi could make independent decisions regardless of the customs of the people and the orders of the ruler because the qadi was a legal expert and a Sharia judge. They were independent and were the absolute representatives of the ruler in the judiciary. Therefore, no one could be punished or executed by the customs of the people before the qadi made a decision. The independence and impartiality of the judiciary were highly valued. Sometimes, it can be said that prominent members of the local community cast a shadow over the qadi's independence. In the 16th century, it was observed that some appointed officials in cities and towns frequently intervened in court proceedings, thereby increasing oppression and cruelty to the public, threatening and robbing people with low incomes. This situation continued in the 17th century as well. Occasionally, local elites in different regions and Anatolia obstructed the functioning of justice.

Decisions made by the Qadis were immediately enforced by law enforcement officials (chief constable in the centre, subaşı in the provinces, etc.). The qadi would consult with experts if necessary. However, they did not conduct consultations with the parties when making decisions. Two copies of the court decision were prepared, one for the plaintiff and one for the defendant. The decisions were recorded in registry books, then bound and preserved in court. Documents such as central decrees and blocklists were also found in the registry books, and the qadi would hand over these books to their successors. The qadi could not rule in cases involving their immediate relatives by blood. They could not rule against the absent party, and they were obligated to consider the proposals and requests of the parties during the trial. The qadi did not rely solely on oaths; they sometimes conducted investigations to verify the truth. The decisions they made were final and immediately recorded in the registry. When qadis' decisions were complained about to the Imperial Council, they were discussed in the afternoon councils of the Grand Vizier or the councils of the kazaskers. These councils acted as appellate courts (Doğan, 2019: 34-40). The Council would review the judgment, and if it found any legal irregularities, the case would be sent back for a retrial to the court that made the decision or to another court. If necessary, it would personally handle the case and conclude. Everyone had the right to appeal to the Sultan against the Council's decision. Cases reflected here were initially recorded in the critical registers (*mühimme* notebooks) and later began to be recorded in the complaint registers. When it was determined that the duties of the qadis were being abused, they would be subject to investigation.

¹⁰ It means the punishment given for prohibited acts for which no definitive punishment has been determined. See Akbulut (2003).

In the centre, there was the Kazasker Divanı, which dealt with the division of inheritances by high-ranking officials. Additionally, various judicial powers were vested in different bodies for different sectors of society: guilds and similar professional associations oversaw artisans, muhtesibs handled financial disputes, defterdars dealt with financial matters, the New Soldier Aga and the Captain of the Sea had jurisdiction over the military, nakibuleşrafs¹¹ oversaw those descended from the lineage of the Prophet Muhammad, and in matters concerning timars (land grants), the provincial governors (beylerbeyi) and district governors (sanjakbey) had their councils with certain judicial authorities. Non-Muslims could settle personal, family, and inheritance disputes within their religious councils, while foreigners resolved their conflicts among themselves at their respective consulates (Ekinci, 2010: 9-10).

3. Sharia Registers

Sharia Registers are significant Ottoman sources that provide new insights and interpretations for areas of study such as the work of judges (kadı), Muslim-non-Muslim relations, and material culture. Also referred to as Ottoman court records or Ottoman court registers, these records were maintained by judges or their deputies. They documented various legal events occurring in both central and provincial judicial centres. Researchers note that such records are primarily associated with the Ottoman period, as similar records are not commonly found in the early Islamic world.

Sharia Registers typically consist of narrow and elongated registers ranging from 10 to 200 pages, with around 400 or 500 registers in total, each averaging around 100 pages. These registers contain records of court proceedings, including announcements (i'lam), evidence (hüccet), and inheritance (terekke), as well as records of decrees, orders, and warrants issued from İstanbul. These records are found both within Türkiye and abroad. The oldest examples date back to the Bursa registers of 1455. It is estimated that around 8,000 registers are located in the Middle East and Balkan countries. Of these, 337 are in Greece, 121 in St. Petersburg, 2368 in Syria, 730 in Jerusalem, 1851 in Cairo, 117 in Medina, and 70 in Lebanon. There are a total of 28,000 surviving court records from the Ottoman era, with approximately 10,000 originating from İstanbul. The İstanbul Mufti's Office Archives comprise 9,885 volumes of court registers from 27 different Ottoman courts, primarily located in İstanbul, as well as in Galata, Eyüp, and Üsküdar. Details regarding these registers¹² are provided in Table 1 below (Yıldız, 2018: 74-88).

¹¹ He is in charge of the institution established to care for the descendants of the prophets.

¹² Sharia Registers are preserved in the İstanbul Mufti Office Archive. Digital images of the records are in the ISAM Library. Some of the registers were translated into Turkish and published by the İstanbul Kadi Registers Project.

Table: 1
İstanbul Sharia Registers

Registers	Number of Notebooks	Date Range of Ledgers
İstanbul	335	1021-1342 / 1612-1923
Ahi Çelebi	665	1063-1327 / 1653-1909
İstanbul Bâb	544	1076-1327 / 1665-1909
Balat	155	964-1255 / 1556-1839
Bakırköy	16	1302-1341 / 1884-1923
Davutpaşa	192	1196-1342 / 1782-1923
Evkâf Muhasebeciliği	129	1043-1263 / 1633-1846
Mahmutpaşa	248	1241-1341 / 1825-1923
Mülgâ Beledi Kassamlığı	155	1066-1303 / 1655-1885
Evkâf-ı Hümâyûn Müfettişliği	801	888-1342 / 1483-1923
Rumeli Kazaskerliği ve Sadareti	648	950-1332 / 1543-1914
Kısmet-i Askeriyye	2144	1000-1342 / 1591-1923
Mahfel-i Şer'iyyat	108	1271-1327 / 1854-1909
Anadolu Kazaskerliği ve Sadareti	178	1247-1341 / 1831-1923
Galata	1041	943-1343 / 1536-1924
Beşiktaş	231	960-1327 / 1553-1909
Kasımpaşa	179	1004-1342 / 1595-1923
Tophane	277	960-1327 / 1553-1909
Yeniköy	174	959-1333 / 1552-1914
Havass-ı Refia (Eyüp)	631	978-1342 / 1570-1923
Hasköy	40	955-1254 / 1548-1838
Üsküdar	801	919-1342 / 1513-1923
Adalar	8	1178-1330 / 1764-1912
Beykoz	3	1328-1342 / 1910-1923
Karta	40	1129-1342 / 1717-1923
Bilâd-ı Metruke	36	1190-1295 / 1776-1878
Beytûlmâl Kassamlığı	106	1254-1327 / 1838-1909
TOTAL	9885	

Source: Yıldız, 2018: 76.

As shown in Table 1, the date range of the registers spans from 1483 to 1924, encompassing a vast collection of documents that covers approximately 450 years. Within the Court Records, various topics are documented, including the economic, social, and legal structures of districts, demographic compositions, production methods, urbanisation trends, interpersonal relationships, disputes among family members, marriage and divorce proceedings, application of customary and Sharia law, contracts related to marriage and inheritance, organisation of guilds, imports and exports, household items, wealth distribution in society, endowments (vakıflar), types of animals, tax collection and rates, appeals to Sharia courts by non-Muslims, prevalence of crimes such as adultery and murder, adherence to legal principles in criminal cases, land distributions, military campaigns, financial responsibilities imposed on the populace, appointment of guardians for orphans, literacy rates, rights of the slave class, polygamy and number of children, and the value of currency. These records are considered highly valuable historical sources and are classified into administrative and judicial records.

Adli (judicial) records include documents such as announcements (i'lam), evidence (hüccet), endowment deeds (vakfiye), petitions (maruz), and correspondences (mürâseleler). İdari (administrative) records consist of appointments, leasing of endowed properties, inspections of guilds, and price controls (narh). Various officials, including judges (kadı), deputies (nâip), accountants (kassam), witnesses (şühûdü'l-hâl), clerks (kâtip), and court officers (muhzır and mübaşir), served in these courts.

"İlâm" refers to a woman's presentation of research on any subject to the relevant authority with her signature. It is mandatory to record court decisions in execution documents. İlâm documents contain the claims, evidence, and responses of both the plaintiff and defendant, as well as the court's decision and its reasoning.

"Hüccet" signifies a document bearing the seal and signature of a woman, indicating approval by one party and acceptance by the other. These documents are considered evidence of rights or ownership conveyed by Sharia courts and have helped foster trust in these courts among the public.

"Vakfiye" documents, crucial for social welfare in the Ottoman Empire, specify the allocation of endowed property for charitable purposes. Sharia courts and judges were the authorities responsible for establishing endowments, thus recording all relevant information in their registers.

"Ma'rûz" refers to petitions submitted to administrative authorities or courts by citizens or officials regarding administrative issues or complaints. These records include complaint petitions and reports from deputies regarding investigations and inquiries, covering both civil and criminal cases.

"Mürâseleler" are letters written by women to individuals or authorities of equal or lower rank, usually concerning the implementation of decrees issued by higher authorities. They may also be official documents transferring a woman's duties to a deputy.

These various types of records within the Court Records provide valuable insights into the socio-economic and legal aspects of Ottoman society, making them indispensable for historical research.

4. İstanbul in the 16th-20th Centuries

İstanbul has always been one of the enchanting cities of the Mediterranean (Koleva-Zvancharova, 2023). Situated at the crossroads of Europe, Asia, and the Middle East, İstanbul also connects the Black Sea to the Mediterranean (Rubin, 1992: 18). İstanbul came under the rule of the Ottoman Empire in 1453 and became its capital in 1457. Until the reign of Kanuni (1520-1566), the Turkish population gradually increased, and the city's character underwent a significant shift in favour of Muslims (Ergin, 1950: 292). The urban development initiated by Fatih was continued by Kanuni, transforming İstanbul into the world's foremost centre for science, culture, economy, art, and politics, adorned with unparalleled works of Islamic civilisation (Mantran, 1991: 47).

During the Ottoman period, İstanbul was divided into four regions: the walled city of İstanbul and the three districts (bilâd-i selâse) of Üsküdar, Galata, and Eyüp. İstanbul, being the capital, continuously operated under a distinct and special system in Ottoman legal history. It remained a city dominated by the central administration until the end of the Ottoman Empire, lacking local governance traditions. İstanbul's residents were exempt from

certain taxes and military obligations, and there were no local council elections. Migration from rural areas to the city was also minimal. Legal regulations treated the capital differently from the provinces, sometimes with similar and sometimes with different organisational structures (Ekinci, 2010: 9-10).

Until the 1650s, İstanbul maintained its central position in the Ottoman Empire. From the era when IV. Mehmed and subsequent sultans such as II. Süleyman, II. Ahmed, and II. Mustafa preferred Edirne, and significant investments and growth continued. However, from the 1650s to the 1710s, the city experienced political and economic turmoil. During the "Tulip Period" (1718-1730), development expanded beyond the city walls. Yet, unlike the rapid rise of European cities, İstanbul's population remained relatively stable. The emergence of the new and modern world, centred around the Atlantic, America, and Europe, marginalised İstanbul both geographically and demographically (Uğur, 2015: 234-249).

Starting from the late 16th century, increasing political and economic turmoil led to a rise in the tax burden on Ottoman subjects. While the extent of changes in the tax burden over time is not precisely known, available information indicates the widespread imposition of extraordinary taxes (avarız) and an increasing tax burden. To escape the burden of avarız taxes, İstanbul residents established cash or real estate endowments (vakıflar). Establishing a cash endowment for avarız tax relief not only benefited the founder but also the residents of the neighbourhood where the endowment was established. This is because a portion of the income from the endowment was allocated to paying the avarız taxes of the neighbourhood residents.

The increasing importance of the Mediterranean in the 17th and 18th centuries turned İstanbul into a city that bridged Europe. Naturally, İstanbul became a significant port of entry for trade with Europe, resulting in significant changes to its commercial landscape. As the central authority weakened, foreign capital and commercial interests in İstanbul grew, boosting the commercial activities of Armenian and Greek merchants. Consequently, the northern part of the Golden Horn (Galata and Pera) began to gain importance.

It is estimated that around 500,000 people lived in İstanbul in the 18th century, with non-Muslims accounting for approximately 42% according to the 1740 census for jizya tax, and 28% according to the 1776 tax records. Factors such as religious and ethnic affiliation, or belonging to the same profession or specific social class, brought neighbourhoods together. Muslims and non-Muslims lived their lives within these affiliations, resulting in neighbourhoods and communities overlapping. Consequently, neighbourhoods known as Armenian, Greek, Latin, or Jewish began to emerge in İstanbul (Özyalvaç, 2023: 245).

The 19th century was a period marked by political instability, prolonged wars, military defeats, and efforts to reform deteriorating political conditions. The territorial losses against Russia during this period resulted in a significant influx of migration to İstanbul, once again shaking the city's order and security. Due to ongoing military failures, Sultan III. Selim (1789-1807) initiated a reform movement in the army and was subsequently dethroned

as a result. İstanbul consequently experienced turmoil. Political struggles persisted during the reign of Sultan IV. Mustafa (1807-1808) led to bloodshed in the city. II. Mahmud (1808-1839) initiated the Tanzimat (1839) reforms to restore order in İstanbul.

The reforms and economic transformations in the 19th century had a significant impact on the cultural system. The growth of the commercial bourgeoisie replaced the classical Ottoman social system. The Sublime Porte-centred bureaucratic elite played a role in this change. In addition, the growth of the commercial bourgeoisie, the primary driver of social change and economic development, has also facilitated this transformation. While İstanbul was predominantly composed of Armenian, Greek, Jewish, and Ottoman communities, it gradually evolved into a city with a diverse foreign community.

The Anglo-Turkish Trade Agreement, signed in 1838, marked a turning point in a series of agreements with various European countries that facilitated the integration of Ottoman markets with the expanding economies of industrialising countries. Since these agreements granted privileges to European merchants, İstanbul became an important centre of attraction.

The growth of new connections, industries, and cultural forms has stimulated population growth. Between 1829 and 1885, the population of İstanbul increased from 359,089 to 873,575. At the beginning of the 20th century, İstanbul expanded beyond its borders, which had been established at the start of the 19th century. It continued northwards towards Galata and Pera, as well as the Bosphorus. Pera, located north of Galata, has developed as a prestigious residential area. The penetration of Western lifestyles has led to the emergence of new consumption patterns, resulting in the creation of institutions and businesses that reflect global influences. In particular, the gathering in Pera of Muslim ruling elites who adopted European tastes, as well as the newly emerging bourgeoisie and new professional classes, made the region a cultural centre where European urban life was imitated. The wealthy non-Muslim commercial bourgeoisie moved their residences from the old city to Pera, near their workplaces in Galata. The relocation of the imperial residence from Topkapı Palace in the old town to Dolmabahçe Palace on the Bosphorus and then to Yıldız Palace on the hill above Beşiktaş contributed to the city's development towards the north. As the Muslim elite settled in new residential areas near the palace, the old town was left to people with more modest means. Most parts of the old city were ruined until it was revitalised by a large population influx in the mid-twentieth century (Hosainy, 2015: 21-36).

5. Data and Methodology

In this study, the document review method was utilised. The records of the Ottoman Archives, housed in the Directorate of State Archives¹³, were scanned. These records cover all Ottoman provinces. A total of 1,313 records related to excessive taxes, 1,474 records about irregular taxes, and 24,588 records related to poll taxes were found in various archival

¹³ See; <<https://katalog.devletarsivleri.gov.tr/Sayfalar/Default.aspx>>.

books, including Bab-i Defter Başmuhasebe Kalemleri Defterleri (D.BSM.d.09896), Maliyeden Müdevver Defter (MAD.d), and Divan-ı Ahkam-ı Adliye. The Divan-ı Hümayun, a council convened in the imperial palace of the Ottoman Empire, made decisions similar to those of today's Council of Ministers and acted as a kind of high court, accepting applications and deciding cases. It was observed that the decisions regarding tax disputes found in the archive records bore similarities to the judgments in the qadi records. For example, it was noted that customs tax collectors were collecting excessive taxes at the customs gates of Üsküdar, Galata, and İstanbul. This led to the appointment of a customs supervisor to prevent excessive taxation, prevent taxation of duty-free goods, and ensure that no one was left in distress. Another example involved a decision sent to the judges of İstanbul and Galata regarding the exemption from excessive taxes of the Jewish community engaged in handicrafts, which exemplifies Ottoman Islamic legal understanding. The economic, political, legal, and cultural characteristics of the period are reflected in all archive records. Therefore, the study was limited to qadi records alone. The primary sources of the study are the 40 volumes published as part of the İstanbul Qadi Registers Project¹⁴ initiated by the Türkiye Diyanet Foundation Islamic Research Centre (İSAM) in 2008, covering the 16th and 17th centuries (1500s and 1600s), and the 60 volumes published by İstanbul Metropolitan Municipality Culture Inc. and Medipol University Faculty of Law covering the 16th to 20th centuries. These 100 volumes of sharia registers contain the records of the İstanbul courts. Due to the lack of previous studies on the subject, only general information from secondary sources was consulted. Court records covering the legal proceedings in İstanbul courts from the 16th to the 20th centuries were scanned to identify cases involving tax disputes in the judicial process. Tax litigation decisions in court records were classified by topic, and the main issues of the study were determined as follows: collection of taxes from non-payers or under-payers, excessive or unjust and illegal tax claims and collections, intervention in tax collection by tax collectors, intervention in tax revenue collection, tax exemption, and other tax disputes. Accordingly, a database was created by summarising the dates of tax litigation decisions, the names of the courts where the decisions were made, the Sharia register numbers, and the tax litigation case numbers. A total of 9,085 volumes of sharia register entries were kept during the relevant period in Ottoman İstanbul. The limitation of this study is the inability to examine all of these records due to their immense size. However, the pertinent records that are generally considered can provide significant clues about the history of Ottoman tax litigation and offer sufficient evidence of Ottoman sensitivity regarding tax litigation.

İstanbul Şer'iyye Registers Tax Litigation Decisions (16th-20th Centuries)

Upon examining court decisions in İstanbul, it has been observed that cases involving debt relations, the freeing of enslaved people, the freeing of concubines, real estate transactions, wills, divorces, alimony, and inheritance procedures are the most common types of cases in all courts.

¹⁴ See; <<https://www.kadiscilleri.org/>>.

The İstanbul courts and the number of cases, including tax litigation cases, contained in the İstanbul courts' Sharia Registers from the 16th to the 20th centuries are shown in Table 2, utilising the specified Ottoman archive sources.

Table: 2
Summary of Tax Litigation Decisions in İstanbul Sharia Registers

Period	Court Name	Registration Number	Number of Cases	Tax Collection from non-payers or under-payers of Taxes	Excessive or Unjustified Tax Demands and Collections	Interference with Tax Collection by the Mültezim	Tax Dispute Judgments on Intervention	Tax Exemptions	Other Tax Dispute Judgments
1764-1771	Adalar	1	182			3	1		15
1652-1653	Ahi Celebi	1	534	1					
1831-1834	Anadolu sadaret	1	185			1			
1835-1841	Anadolu sadaret	2	253						2
1691	Bab	54	537	1	1		2	1	
1709	Bab	92	644				2		
1730-1732	Bab	150	829	1	1	3	6	1	
1731	Bab	151	461				3	1	
1740	Bab	172	872				3	3	1
1749-1750	Bab	197	770				1		
1839-1840	Bab	397	590						
1666-1667	Bab	3	1159				3	1	3
1685-1686	Bab	46	796		2		1		1
1557-1558	Balat	1	572						
1563	Balat	2	543						
1651-1652	Beşiktaş	63	381			1	3		2
1670-1671	Bab	11	625		1				
1782-1783	Davutpaşa	1	788						
1608-1626	Evkaf-ı hümayun müfettişliği	1	282						
1632-1635	Evkaf muhasebesi	1	586			2		2	
1883-1884	Evkaf-ı hümayun	673	238						
1585-1587	Eyüp	3	346		2	3			4
1619-1620	Eyüp	19	629					1	2
1637-1638	Eyüp	37	604						4
1644	Eyüp	49	319				1		1
1655	Eyüp	61	353			1			2
1661-1662	Eyüp	74	451		1	1	5	3	2
1670-1671	Eyüp	82	233		1	1	3		1
1679-1680	Eyüp	90	775		1	1	3	1	
1717-1718	Eyüp	138	212						
1734-1736	Eyüp	163	242						
1745-1746	Eyüp	175	338						
1741-1748	Eyüp	182	1066		1	2	2		1
1575-1576	Galata	5	238						
1577-1578	Galata	7	223						
1573-1591	Galata	15	507				1		
1596-1599	Galata	20	577				1		
1606-1607	Galata	32	276						
1613-1615	Galata	37	207						
1615-1620	Galata	46	154						
1641-1644	Galata	65	312						
1663	Galata	90	546				1		
1672-1674	Galata	114	619						
1724-1725	Galata	259	456				1		2
1806-1808	Galata	580	718						
1558-1559	Tophane	2	893						
1625-1827	Mahmutpaşa	1	571						
1857	Mahfel-i ser'iyat	3	143						
1623-1624	Rumeli sadareti	40	372			1	1		
1633	Rumeli sadareti	56	318			2	1		
1647-1649	Rumeli sadareti	80	292				1		
1656-1658	Rumeli sadareti	106	870			1	3	2	2

1704	Rumeli sadareti	161	575			2			1
1758	Rumeli sadareti	272	632			4	1		5
1679-1680	Rumeli sadareti	127	381						
1594-1595	Rumeli sadareti	21	339				1		1
1615-1670	Hasköy	3	314						
1612-1643	Hasköy	5	613						
1674-1679	Hasköy	10	262						
1618	İstanbul	3	781		2	1	4	2	2
1661-1663	İstanbul	10	1122				1	2	
1663-1664	İstanbul	12	1325				1	3	1
1675-1676	İstanbul	18	689	1	1		1		1
1688-1689	İstanbul	20	390				4		
1695-1697	İstanbul	22	561				4	1	4
1726-1738	İstanbul	24	307						
1765-1767	İstanbul	25	643			1			1
1769-1770	İstanbul	33	266						
1779-1780	İstanbul	44	257				2		
1786-1787	İstanbul	56	295						3
1801-1803	İstanbul	78	653						
1807-1809	İstanbul	94	588						
1802-1810	İstanbul	97	429	1	1		10	13	1
1821-1822	İstanbul	137	471						
1821-1822	İstanbul	138	385						
1826	İstanbul	147	142						
1826-1827	İstanbul	148	479						
1822-1831	İstanbul	154	270			7	8	1	2
1831-1832	İstanbul	156	474						12
1841-1842	İstanbul	172	485						
1591-1617	İstanbul	191	536						
1862-1863	İstanbul	211	250						6
1863-1911	İstanbul	334	527						1
1716-1721	Kartal	1	491			11	2		7
1698-1699	Kısmet-i askeriye	19	860						
1730-1731	Kısmet-i askeriye	59	431						
1558-1559	Tophane	2	893						
1513-1521	Üsküdar	1	826			2	1		5
1518-1521	Üsküdar	2	902				1		
1524-1530	Üsküdar	5	688			3			
1534-1536	Üsküdar	9	1072			12	11		1
1546-1549	Üsküdar	14	657			1	18		
1549-1556	Üsküdar	17	873				7	1	
1562-1563	Üsküdar	26	1032				5		
1579-1580	Üsküdar	51	750			4	3		
1582-1583	Üsküdar	56	497				1		
1590-1591	Üsküdar	84	1379			16	7		
1737-1738	Üsküdar	396	291						
1740-1742	Üsküdar	403	422						
1790-1793	Üsküdar	531	1645		1		1		
Total		100	52035	3	16	89	143	39	99
Total number of tax cases									389

Note: The published compendium of 100 volumes contains records from 22 courts in İstanbul. Additionally, there are some missing judgments in certain parts of this compendium.

The total number of cases in the 100 registers of the Sharia registers is 52,035. Among these cases, the number of judgments related to tax disputes is 389. As observed, the number of tax dispute cases constitutes a tiny portion (0.74%) of the total number of cases.

As shown in Table 2, the highest number of tax dispute judgments pertains to intervention in tax revenue collection. In this regard, 143 decisions have been issued. Following this, other tax dispute judgments, interference with tax collection by the mültezim (tax farmer), tax exemptions, excessive or unjustified tax demands and collections, and finally, tax collection from non-payers or under-payers of taxes, are observed with 99, 89, 39, 16, and 3 judgments, respectively. Other tax-related judgments include issues such as

tax reduction, tax evasion, records of who the mukataa revenues were farmed out to, records of decrees that administrative and military officials must adhere to in taxation, the appointment of a kethüda (manager) from specific professional groups or localities for tax collection, demands for tax certificates in disputes related to real estate and land, incomplete records of collected taxes, or issues related to the amounts of tax collected. Some sample judgments regarding identified case subjects are as follows:

Examples related to intervention in tax revenue collection:

A decision was made to forbid those who did not cultivate the lands belonging to the Abdullah Ağa Foundation in Üsküdar for three years from intervening, and to collect the tithe (öşür) from the foundation lands (Üsküdar Court, Registry No. 84, Volume 10, Page 647, Judgment No. 1302, Date: H. 999-1000 / AD 1590-1591). It was decided that no one should interfere with Ahmed, who owns half of the Kartal and its subsidiary tax revenues in the Üsküdar district (Adalar Court, Registry No. 1, Volume 75, Page 73, Judgment No. 68, Date: H. 1178-1184 / AD 1764-1771).

Examples related to other tax disputes:

It was recorded that all taxes related to real estate and land should be paid before any transaction takes place. This condition should be proven with official documents, and a method was adopted to apply this procedure in İstanbul and other provinces (Eyüp Court, Registry No. 82, Volume 29, Page 175, Judgment No. 212, Date: H. 1081 / AD 1670-1671).

A decision was made to punish officials who processed documents without stamps, as it is mandatory to affix stamps to official documents submitted to public offices for personal matters (İstanbul Court, Registry No. 334, Volume 99, Page 253, Judgment No. 261, Date: H. 1280-1329 / AD 1863-1911).

Examples of intervention in tax collection by tax farmers:

In Terkos subdistrict, the tax farmer named Palago v. Petro, upon collecting the tithe from the fields on the border of Azadlı village, which belonged to Ayagorgi village, was sued by Muslu Bey, the tax farmer of Azadlı village. In response, a religious decree (fatwa) was obtained from the Sheikh ul-Islam and the mufti. According to the decree, Palago was reminded that he must deliver the tithe he had unlawfully acquired to Muslu, as per Sharia law (Eyüp Court, Register No. 61, Volume 27, Page 175, Verdict No. 183, dated H. 1065-1066 / AD 1655).

Example of tax exemption:

Dimitri v. Yani, Panayot v. Yani, and Kosta v. Hristo, all zimmi citizens from the village of Litroz, complained that they had paid the jizya, avârız fee, and other taxes for the year 1077, but Polihroni v. Aleksandra had not. Polihroni, however, argued that he belonged to the class of mîrî water carriers and provided free services in the palace gardens. He

claimed exemption from these taxes, presenting seven high exemption documents as evidence. As a result, the court rejected the demands of Dimitri, Panayot, and Kosta (Bab Court, Register No. 3, Volume 17, Page 95, Verdict No. 10, Date: H. 1077 / AD 1666-1667).

Examples of excessive or unlawful tax demand and collection:

Complaints from peasants working on the repair of aqueducts and waterways in Kağıthane and Halkalı regions of İstanbul against tax collectors from Çekmece who demanded taxes resulted in a decision by the Haslar Judge in favour of the peasants (Eyüp Court, Register No. 90, Volume 31, Page 558, Verdict No. 701, Date: H. 1090-1091 / AD 1679-1680).

Danyal v. Yani, a zimmî from the village of Çiftburgazı, complained about being charged excessive taxes by various officials, including the beylerbeyi and subaşı, despite paying his taxes diligently. The court ruled in favour of Danyal, protecting his rights from unjust taxation (Eyüp Court, Register No. 3, Volume 22, Page 51, Verdict No. 4, Date: H. 993-995 / AD 1585-1587).

El-Hâc Osman, El-Hâc Mehmed, Hasan, and others from the Kasab tâife brought a case against tax collectors from Edirne who were demanding excessive taxes from the animals they obtained from the Podime, Karacaköy, and Belgrad villages for transportation to İstanbul's Yedikule. The court ruled against the tax collectors (Bab Court, Register No. 46, Volume 19, Page 637, Verdict No. 792, Date: H. 1096-1097 / AD 1685-1686).

Examples of tax collection from non-payers or under-payers:

Avadik v. Arakil, a zimmî from Kayseriye's Kostere district, was responsible for collecting customary revenues. It was decreed that he must collect taxes from Dikos v. Barak, who had not paid the jizya and other taxes (Bab Court, Register No. 54, Volume 20, Page 64, Verdict No. 20, Date: H. 1102 / AD 1691).

In İstanbul, Jewish rabbi Sabetay v. Robin Luyi stated that he had collected the community's avârız fees and handed them over to trustee Yasef v. 'ye, but Yasef failed to deliver the full amount. The court ruled that Yasef must pay the outstanding tax (Ahi Çelebi Court, Register No. 54, Volume 49, Page 80, Verdict No. 54, Date: H. 1063-1064 / AD 1652-1653).

Notably, disputes between tax collectors themselves and between taxpayers are recorded in the court records, illustrating attempts to increase their share of tax collection. The wide-ranging tax exemptions contributed significantly to these conflicts.

Figure: 1
Tax Decisions by Century



As shown in Figure 1, tax litigation decisions related to intervention in tax revenue collection were most prevalent in the 16th and 17th centuries. In comparison, other tax litigation decisions were most common in the 1700s and 1800s. There were no tax litigation decisions regarding tax collection from non-payers or under-payers of taxes in the 1500s and 1800s.

The decision of the İstanbul Qadi regarding the exemption of customs duties on hides purchased by French merchants from Edirne and sent to France via İstanbul is an example of compliance with intergovernmental taxation agreements (Galata Court, Register No. 259, Volume 63, Page 403, Judgment No. 453, Date: H. 1137-1138 / M. 1724-1725).

Examples from the court records of the Bab Court include decision number 528, which states that no excessive tax should be levied on animals sold by Jewish butchers, decision number 533, which prohibits the collection of jizya (poll tax) from Muslim Copts¹⁵, and decision number 535, which exempts a poor individual named Isa from paying jizya. These examples suggest that the Ottoman Empire treated individuals from diverse religions, races, and nationalities with equal and just treatment.

From the examples of decisions regarding which types of taxes would be collected, by whom, from whom taxes would not be collected, who would be exempt from taxes, agreements between parties regarding taxes, or decisions regarding the distribution of untaxed animals to butchers, it is understood that the Qadi complied with the laws, fatwas, and orders in the taxation process.

No tax decisions were found in the records of the Balat, Davutpaşa, Evkaf-ı Hümayun Inspectorate, Evkaf-ı Hümayun, Tophane, Mahfel-i şer'iyat, Mahmutpaşa, Hasköy, and

¹⁵ It is a name mostly used in the Ottoman Empire for people from ancient Egypt or gypsies.

Kısmet-i Askeriyye courts. The decisions recorded in the Balat court records primarily pertain to the manumission of enslaved people or concubines, debt and credit relations, inheritance, or endowments of money and real estate. The Evkaf-ı Hümayun Inspectorate, Evkaf Accounting, Anatolian Governorate, Rumelian Governorate, and Kısmet-i Askeriyye courts are specialised courts that handle specific matters. Upon examination of the records of the Mahfel-i şer'iyyat court, it is generally observed that they involve divorce through mutual agreement, inheritance, succession, and debt-credit litigation records. It is observed that the Kısmet-i Askeriyye court typically makes decisions on matters such as inheritance, determination of dowry, succession, estate, debt, and credit, among others.

Sharia registers not only contain decisions made by the Qadi but also Sultan decrees and orders. For example, due to the continued unlawful tax demands from individuals engaged in ferrying at the Eyyûb-i Ensârî dock, the Sultan sent a decree to the Qadi of Haslar, stating that the ferry operators were poor and should not be hurt in terms of taxes (Eyüp Court, Register No. 90, Volume 31, Page 556, Judgment No. 698, Date: H. 1090-109 / M. 1679-1680).

The summary of the decision regarding the request for the exemption of the irrigation canal tax and similar taxes by the waterway peasants is as follows:

"These waterways consist of seven channels designated by the Sultan's decree and are utilised by approximately 150 poor waterway peasants. These individuals provide services for a fee during the winter months and fulfil certain conditions in exchange for these services. They are registered in the Maden Mukataa (Mining Tax) records and have continued their services without complaint so far. Despite being protected by a high decree from the Treasury, those appointed by Çekmece to collect taxes still demand preferential treatment from these servants and offend them. In their petition, the waterway peasants said, 'May Allah protect our noble Sultan from errors. We have gone bankrupt in the service of the waterways; we are only a little impoverished, but under the Sultan's decree, we have provided our full service by cleaning and repairing the waterways. We request a high decree addressed to the Qadi in order not to be offended by tax demands and complaints, as stipulated in the previous judgment, for the remaining decree is in the presence of our Sultan.' The Qadi has ruled that the poor waterway peasants should be treated under the exemptions they hold and should not be offended. The decision was written on the 15th of Sha'ban, 1091 (Hijri calendar), by Mehmed Efendi, one of the scribes of the Imperial Council" (Eyüp Court, Register No. 90, Volume 31, Page 558, Judgment No. 701, Date: H. 1090-1091 / M. 1679-1680).

Table: 3
Taxes Subject to Lawsuit in Sharia Registers

<p>cizye (Jizya) gümrük resmi (Customs duty) kürəkçi bedeli (Oarsman's fee) raiyyet rüsumu (Peasant tax) resm-i nüzul (Tax on accommodation of officials) danga resmi (Stamp duty) köprüci ve suyuolu (Bridge and waterway toll) resm-i sürsat (Tax on market transactions) harç (Fees, dues) Adet-i Ağnam (Sheep tax) öşür (Tithe, one-tenth tax) zeamet (Tax-farming fief) resm-i sürsat (Tax on market transactions) ımdıdiye (Extraordinary tax)</p>	<p>çingene cizyesi (Gypsy poll tax) resm-i şıra (Tax on grape juice/wine production) resm-i bostan (Tax on vegetable gardens) avarız (Extraordinary taxes) örfi vergiler (Customary taxes) resm-i zemin (Land tax) İhtisab vergisi (Market/town taxation) resm-i ispenç (Tax on non-Muslim males) salarıye (Salary, wage) cerime (Penalty, fine)</p>
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The taxes that are the subject of lawsuits in Sharia records are indicated in Table 3. However, the most common taxes in these records are the *jizya*, *avarız*, and *sursat* taxes. If these taxes are briefly explained:

Jizya. It is a Sharia tax collected from non-Muslim people. It has been one of the most important sources of income for the Ottoman state.

Customs Duty. It is a tax levied on goods of foreign origin passing through customs.

Oarsman Fee. It is a tax collected to cover the wages of those rowing and using sails on ships.

Raiyyet Tax. These are taxes collected from the people. It is a personal tax, and there are privileges in taxation between Muslims and non-Muslims.

Resm-i Nuzul. It is a tax collected from grain products such as wheat and barley to meet the food needs of the army going on campaign. It is collected from Muslims and non-Muslims at the same rate (Bekci et al., 2021: 218).

Stamp Duty. It is a tax collected from the state's processes regarding the quality of manufactured goods. The Ottomans attached importance to the stamping of durable consumer goods such as fabric, gold, silver, and other metal items because this process ensured the quality standards of the sold goods and acted as a guarantee for the goods (Becermen, 62).

Bridge and Aqueduct Tax. It is a tax collected from villages or communities to maintain bridges and aqueducts. This tax was abolished during the Tanzimat period (Becermen, 79).

Resm-i Sürsat. After the conversion of avârız and nüzul taxes into currency, the tax levied on grains to meet the food needs of the army was named "sürsat." Sürsat tax was mainly collected from products such as barley, wheat, honey, sheep, wood, and straw (Bekci et al., 2021: 218).

Haraç. It is a state share taken from the non-Muslim population in the territories left to them in the occupied countries.

Ağnam Resmi. It is a tax collected from the Muslim population who own sheep and goats.

Öşür. It is a type of tax collected from lands in the Ottoman land system with an annual income between 20,000 and 100,000 akçes. The rate of Öşür tax is one-tenth of the land products.

Zeamet. It is a tax collected from lands with an annual income between 20,000 and 100,000 akçes in the Ottoman land system.

İmdadiye. This tax, divided into İmdadiye-i seferiye and İmdadiye-i hazariye, is a tax collected during expeditions and wartime (Becermen, 70).

Çingene Cizyesi. It is a tax collected from the Gypsies. Although Cizye is a tax levied only on non-Muslims, it is also collected from Gypsies.

Resm-i Şıra. This tax is referred to as "pekmez öşrü." The rate of tax collected on grape syrup varies between 10% and 50%, depending on the region and period.

Resm-i Bostan. It is a tax collected at rates ranging from 10% to 50% on garden products, such as melons and watermelons.

Avarız: Avarız is a monetary, financial, and in-kind tax collected from the public during extraordinary periods. The population recorded in the census registers under the terms "hane" (married) and "mücerred" (single) refers to male heads of households and male family members capable of providing income for the family, excluding those exempt from military service. The population is divided into "avârız hâneleri" (taxable households), referring to households subject to taxation, and "hâne-i gayr ez avârız" (non-taxable households), indicating households exempt from taxes. In the Ottoman budgets, avarız refers to irregularly obtained revenues (Altınöz, 2020:6). The state used to distribute avarız taxes to avarız households based on their wealth status. As a result of this distribution, each household received money ranging from 50 to 1000 akçe, or its equivalent in grain, straw, or cereals. Military classes, scholars, administrative personnel, herders, miners, tentmakers, bridgekeepers, rice farmers, and other heavy-duty workers, as well as those obligated to provide various goods for the palace kitchen and Janissary uniforms, were exempt from aynî obligations, along with the tenants of religious endowments (Sertoğlu, 1986: 370).

Örfi Taxes: Örfi taxes are based on local customs in the Ottoman Empire. Örfi taxes are taxes such as "İmdadiye-i Seferiye" collected for war aid, "İlâne-i Cihadiye" collected to meet war needs, and "Bac" tax, a type of transaction tax collected from the sale of goods brought to cities, towns, fairs and markets (Yılmaz, 2019: 12-13).

Resm-i Zemin: This tax is also known by various names, including land tax, servitude tax, agalik tax, and slavery tax. Resm-i zemin is a type of tax levied on land cultivated by subjects of the state under certain conditions of representation by the timar holder. This tax, known as the resm-i çift value, is collected from subjects who cultivate untitled land owned by timar holders from other regions in exchange for the right to develop these lands (Becermen, 31).

İhtisab Tax: The İhtisab tax is levied to determine and regulate the positions, employees, and business volumes of individuals engaged in commercial and trade activities within a city (Taş, 2007: 412).

Resm-i İспенç: A tax collected from non-Muslim adolescent citizens.

Salariye: A tax collected from agricultural products.

Müruriye Tax: Customs duty collected on goods imported from foreign countries and re-exported to another foreign country without entering the country.

Cerime: Cerime can be described as an act for which Allah has prescribed punishment when committed. It has been included in a tax class deemed useless due to the uncertainty of when the offence will occur and what penalty will be imposed, thus making it unpredictable (Sahillioğlu, 1991: 416). The framework of the concept of cerime was primarily defined by legal codes, especially by the Fatih Kanunname (Cıkay, 2021: 274).

One of the most frequently mentioned concepts in Sharia court records is mukataa revenues, and the other is the tax collection method known as the iltizam system.

Mukataa Revenues: Budget revenue sources during the Ottoman period include mukataa, jizya, and avarız. The Ottoman state could turn any commercial or agricultural enterprise into a mukataa and collect its share from these mukataas through the private sector. Although mukataa revenues belonged to the state, they could be allocated to endowments, donated, or separated as personal income. There were three methods of managing mukataas: iltizam, trust, and malikane (Becermen, 84). Since there was no municipal organisation in the Ottoman Empire, most urban residents did not pay taxes. Religious communities, guilds of artisans and craftsmen, and institutions such as endowments would perform this service and collect taxes from their members in return. However, this traditional system ensured that a significant portion of tax revenues remained outside the treasury. The timar system, which functioned smoothly until the end of the 16th century, was one of the most important institutions that ensured harmony between the Ottoman administrative, military, and economic policies. The revenues of a particular region were allocated to timar holders by the sultan, and these individuals were responsible for providing soldiers to the Ottoman army according to their income. External threats increased the need for money, and all of the state's revenues were sold to tax farmers for cash. Known as mukataa revenue, this income was sold to an individual for either one year or for life, and that person would utilise the income source to its fullest extent to cover expenses. Thus, the

people were burdened with more than what they had to pay, leading to distrust in the government and problems with capital accumulation (Günay & Tekir, 2018: 724).

The Iltizam System: In the Ottoman Empire, the financial crisis that began in the second half of the 16th century continued into the 17th and 18th centuries, necessitating the centralisation of all revenues due to reasons such as wars. The timar system, which granted certain soldiers and officials the right to collect taxes from specific regions in their name and for their account without the need for intermediaries, facilitated the easy and cost-effective collection of taxes. However, as it was not possible to incorporate certain activities into the timar system and due to the impact of the ongoing financial crisis, the iltizam system began to be implemented. The iltizam system, which complemented the timar system, had covered almost half of the central treasury's tax revenues by the mid-16th century (Batmaz, 1996: 40).

6. Discussion

The Sharia registers are not only legal documents but also records of the economic, political, social, and administrative life of Ottoman society. Many studies have examined Sharia register records on various topics. However, no study investigating tax decisions within the scope of tax litigation during the specified period has been encountered in the literature. Only one study has evaluated tax decisions in 17th-century qadi registers within the framework of the ability-to-pay approach to taxation. In this study, researchers concluded that the Ottoman state took into account the ability to pay in tax distribution, immediately ended practices that exceeded the ability to pay, and prevented oppression of the people (Yereli et al., 2015).

Tax litigation records in the İstanbul Sharia registers provide concrete evidence that qadis/judges could make independent decisions, occasionally implementing orders and fatwas from the Sultan, and performing various duties, including mediation, notarisation, tax inspection, military service, administrative roles, and arbitration. In the Ottoman legal system, qadis (judges) attached great importance to witness testimony and almost exclusively based their final decisions on the testimony of witnesses. Therefore, great importance was given to the selection of witnesses, and careful methods were developed to prevent false testimony (Erünsal, 2019). Moreover, they valued the preliminary investigation institution and established committees consisting of reliable individuals (ümenâ) or fair observers (şühûdü'l-udûl) in this regard. Carefully maintained reports by fair observers on determining how the incident occurred facilitated the judgments made by qadis/judges, ensured swift trials, and led to the speedy administration of justice (Aslan & Korkmaz, 2017).

Kadis fulfilled the duties of kazaskers, who were the commanders of the judicial organisation in the centre and the provinces. Orders and decrees sent from the centre were often sent together to beys and judges. Thus, the central government controlled local administration. Since it was believed that justice was the most crucial principle that kept the

state standing, the primary purpose of this control was to protect the peasants from all kinds of oppression and to prevent corruption (İnalçık, 2009: 320). Because the impoverishment of the peasants meant the loss of the state's sources of income, the central authority took such measures to prevent corruption. It could implement them as long as it was powerful enough.

Since the 17th century, the avarız tax, which was frequently collected by the state to redistribute to those who remained on their lands due to the migration of peasants and to meet the state's increasing needs, has become a significant problem for the peasants. The Ottoman State frequently issued justice decrees to overcome this problem. Justice decrees are imperial orders of declaration that prohibit state authorities from abusing their power against peasants. In the justice decree of Sultan Ahmed I, dated 1609, it is mentioned that qadis and deputies feed their retinues and animals to the peasants while travelling from village to village to capture criminals, demand more than the necessary fees in inheritance shares, and perform inheritance sharing tasks that do not belong to them. Therefore, it is ordered that all these matters should be punished.

The state's efforts to protect the peasants continued throughout the 17th century. For example, because the governors sent to suppress the Celali rebellions in Anatolia began to collect taxes from the peasants as a common practice, Sultan Murat IV allowed the peasants to refuse entry to governors and their men into the villages.

In the face of increasing banditry activities in the 18th century, the state allowed the local people to arm themselves and resist. The state even accepted the protection of the peasants by the aghas¹⁶. In the later periods of the Ottoman State, as the terms of office of the judges, who played a regulatory role in the collection of taxes, decreased to less than two years and their activities gradually reduced, the duties of the judges began to be taken over by the aghas (Türkmenoğlu, 2021: 485-503).

In the Ottoman State, it was always possible for the people to sue the timarlı sipahis. Tax disputes in provincial councils during the early years of the Tanzimat period were typically cases in which the defendants were found guilty, with the administration serving as the plaintiff. In this period, the powers of the sharia courts were limited in some respects. Therefore, a significant gap existed in terms of tax jurisdiction, as the taxation process was not subject to judicial supervision, and consequently, tax disputes could not be brought to court. The provincial administrative councils established with the "Vilayet Nizamnamesi" dated 1864 are the first tax judiciary organisation responsible for resolving tax disputes. With this regulation, provincial administrative councils were authorised to deal with complaints against senior executives, disputes arising from the distribution of taxes among individuals, disputes related to farming and contracts, and many decisions given were subject to scrutiny depending on the governor's decision (Hatipoğlu, 2007).

¹⁶ The local ruling class gained power from the 18th century.

Following the Tanzimat, it is evident that the French tax jurisdiction system had an impact. The "Şura-i Devlet Nizamnamesi" (Council of State), established under the influence of the French system in 1868, was endowed with the duty and authority to examine and decide on tax disputes. Subsequently, with the issuance of legal regulations, a tax jurisdiction organisation specific to each tax was established. In addition, it was decided that disputes related to indirect taxes and conflicts for which no solution authority was determined in the laws would be resolved in judicial courts, and disputes other than these would be resolved in provincial and district administrative councils and the Council of State (Yıldız & Bostan, 2017: 126).

7. Conclusion

The Sharia registers, which are fundamental documents of the legal practices of the Ottoman Empire, are court records reflecting the administrative, social, and economic life of the period. İstanbul remained the capital city until the late Ottoman period. Therefore, in this study, the records of 22 courts in İstanbul, spanning the period from the 16th to the 20th centuries, were examined. While the total number of decisions in the examined 100 court registers was 52,035, the number of decisions related to taxes was 389. It was observed through the classification of court records that the majority of tax decisions involved intervention in tax revenue collection. This indicates that judges intervened in unjust tax demands by those authorised to collect taxes and had the authority in the distribution of tax revenues and the issuance of tax farming contracts.

Although the number of tax decisions in the registers of Ottoman İstanbul courts is limited, they serve as concrete evidence. It is important not only how many tax cases are brought to the courts but also how judges approach these cases during proceedings and in the decision-making process. Sharia register records show that judges made fair decisions without discrimination based on religion or nationality among the populace. Decrees sent by the Sultan in response to complaints from the people were promptly implemented, thereby enhancing public trust in the government. Decrees regarding tax exemptions granted to non-Muslims or certain professional groups due to their contributions to society were also swiftly enforced.

Decisions regarding tax competition among taxpayers, which are not seen today, are also noteworthy. Examples of cases where taxpayers tried to hold exempt individuals accountable for their tax obligations serve as concrete evidence of this situation. There are also examples of cases where judges, tax collectors, or certain public officials intervened in each other's jurisdiction and duties to obtain a larger share of tax collection.

The most common taxes subject to litigation in court records are jizya (poll tax), avariz (extraordinary taxes), and sürsat (land taxes). However, the provisions regarding these taxes generally concern who should pay taxes or who has underpaid taxes, as well as decisions related to the collection of outstanding taxes. From these examples of decisions, it is understood that judges played a regulatory role in taxation.

Due to the financial crisis that began in the second half of the 16th century, the state sold all its revenues in advance to tax farmers. These revenues, known as mukataa revenues, resulted in an excessive tax burden on the population due to the tax farmers' arbitrary tax collection practices. Therefore, the concepts of both iltizam and mukataa revenues frequently appear in court records.

The predetermined hearing dates in courts, the use of witness statements, and, if necessary, conducting investigations indicate that judges adhered to the principle of procedural economy, a principle of contemporary legal proceedings. The involvement of Qadis in conducting trials, as well as the delegation of authority to deputies when necessary, also demonstrates adherence to the principles of contemporary legal proceedings, including the principle of judicial adjudication by a judge and the judge's application of the law. Additionally, it is observed that qadis rendered extremely fair decisions regarding unjust or unlawful tax demands by tax collectors. However, occasionally, qadis succumbed to corruption and bribery or engaged in activities beyond their jurisdiction due to the financial crisis and various adversities faced by the state. These activities, combined with the legal reforms and transformations undergone by the Ottoman Empire during the Tanzimat period, significantly limited the powers of qadis. Nevertheless, despite this situation, the institution of qadis remained intact until the fall of the Ottoman Empire.

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Appendix

Annexe: 1

İstanbul Adalar Court Registry Number 1, Inner Cover, Original Page (H. 1178-1184 / M. 1764-1771)



Source. *İstanbul Kadı Sicilleri 75. proje yönetmeni M. Âkif Aydın; editör Coşkun Yılmaz; çeviri yazı / mukabele Abdülkadir Altın - Nedim Pakırdağ; kontrol M. Âkif Aydın - Mehmet Akman - Feridun M. Emecen - Idris Bostan - Mehmet İpşirli. - İstanbul: Kültür AŞ, 2019.*

Annexe: 2
İstanbul Adalar Court Registry Number 1, Inner Cover, Original Page
(H. 1178-1184 / M. 1764-1771)



Source: Yilmaz, 2019.

Annexe: 3

Matrakçı Nasuh¹⁷, Depiction of İstanbul, Matrakçı Nasuh



Source: Bülent Özukan (2020). *Tarihte İstanbul Haritaları (Maps of İstanbul Through the Ages)*, Boyut Yayıncılık, İstanbul, 19.

Annexe: 4

İstanbul's Appearance by Galata from Moscow State Historical Museum, 1895



Source: Özukan, 2020: 18.

¹⁷ Matrakçı Nasuh is an artist of the Ottoman Renaissance who lived during the reign of Suleiman the Magnificent. This map dates back to the 16th century (1537). It is considered the oldest and original map of the Ottoman period.