

***Avariz* and *nüzul* levies in the Ottoman Empire: An assessment of tax burden on the tax-paying subjects. A case study of the Province of Karaman, 1628-1700**

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Özet

17. Yüzyıl Osmanlı İmparatorluğu için bir dönüm noktasıdır. Tarihçilerin bu dönem hakkında farklı yorumlara sahip olmasına rağmen, hepsi gerilemeden ziyade gelişmeyi vurgularlar. Halil İnalcık'a göre 17. Yüzyıl Osmanlı müesseselerinin "değişim" asrıdır. Sureyya Faruqi ise bu dönemi siyasi ve ekonomik anlamda "kriz ve değişim" in yaygın bir şekilde görüldüğü bir dönem olarak tarif eder. Benzer düşüncelere sahip olan Linda Darling ise aynı şekilde 17. Yüzyıl Osmanlı tarihi ile ilgili olarak yapmış olduğu değerlendirmelerinde bu dönemi "güçlenme/yeniden yapılanma" ve devlet yapısının şartlara uyumun sağlandığı bir dönem olarak görür. Bu bağlamda Rhoads Murphey 17. Yüzyıl Osmanlı tarihi ile ilgili değerlendirmelerde bulunurken söz konusu zaman dilimini "idari uygulamalar ve keşiflerin" yapıldığı ve devlet idaresinin yeniden gözden geçirildiği bir devir olarak değerlendirir.

Başbakanlık Osmanlı Arşivindeki 50'yi aşkın avârizhâne ve nüzul defterlerindeki kayıtlı bilgilerin temel başvuru kaynağı olarak kullanıldığı bu çalışma Karaman Eyaleti içerisinde 1628-1700 tarihleri arasında kullanılan defterlerde bahsi geçen 8 liva ve 48 adet kaza ve bu liva/kazalar dahilinde kayıtlı avarız vergi nispetlerini ilk defa sistematik bir şekilde incelemekte ve daha önce üzerinde pek çalışılmamış olan 17. Yüzyılda Osmanlı'da halkın vergi yükü üzerinde Karaman Eyaleti esas alınarak değerlendirmelerde bulunulacaktır.

Abstract

The seventeenth century was a turning point for the Ottoman Empire. Although historians differ in their precise interoperations of this, all stress the notion of development rather than decline. From İnalcık's point of view it was a century of 'transformation' of Ottoman institutions, while Faroqi describes it as an era of widespread 'crisis and change' both politically and in socio-economic terms. Darling sees a period of 'consolidation' and of adaptation of the state structure to circumstances; Murphey stresses the 'significant administrative experiments and innovation' and a re-assessment of government practices

This study is the first to use *avâriz/nüzul defters* systematically to examine the *avâriz-nüzul* tax burden on the tax-paying people over a significant period of time. Given the huge number of unstudied *avâriz defters* which exist, covering large areas of Anadolu and Rumeli over two-hundred years, it was decided to confine the present study to one specific geographic area, the Anatolian province of Karaman, to cash *avâriz* (*avâriz akçesi*) and cash *nüzul* (*bedel-i nüzul*) levies only, and to the period 1628-1700.

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The *avâriz* levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century *avâriz* and related levies had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces.²

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levies originally paid in cash, kind or services according to the needs of the government and the circumstances of the community upon which they were levied.³ They originated as emergency levies during time of war, and were payable by all Ottoman tax-payers, urban and rural, Muslims and non-Muslims. Built into the system were exemptions for particular services rendered, and flexibility to take into account the ability to pay.⁴

Avârizhâne. The term *avârizhâne* denotes an administratively-defined 'tax household' or 'tax house unit'. In the fifteenth and early sixteenth centuries one *avârizhâne* comprised just one *gerçekhâne* (real household) but by the seventeenth century the system had changed to one of larger groupings, with one *avârizhâne* comprising several *gerçekhânes*.

The number of *gerçekhânes* in an *avârizhâne* unit varied over time and place, according to government need, to administrative practice, and to the estimated financial circumstances of the tax-payers in a given area. The principle was simple. Each *avârizhâne* unit was required to pay the same amount in *avâriz* levies. However, the government recognised different levels of prosperity- *edna* (poor), *evsat* (average) and *ala* (rich) - and adjusted the number of *gerçekhânes* in each *avârizhâne* accordingly. For instance, if in an averagely prosperous area, 7 *gerçekhânes* comprised one *avârizhâne* which was required to contribute 400/600 *akçe* per year depending on the type of levy, then in a richer area 3 or 4 *gerçekhânes* might comprise one *avârizhâne* to yield the same sum, and in a poor area perhaps 12 or more *gerçekhânes* would be grouped together to generate this amount. This fine tuning took place at the local level, within urban *mahalles* (town quarters) and villages, and was an essential part of the assessment process.⁵

In this case study we use only the *akçe* for calculation of financial issues, despite the fact that the *akçe* was only one of several denominations in use. The reason for this is

that *avâriz-nüzul* registers themselves continue to calculate in *akçe* throughout the century and that work on commodity prices also is in *akçe*. This study helps us to determine how far *avariz/nüzul* taxation was a significant imposition/burden on the tax-paying population, or not. We can also see when these became regular taxes whether they were levied separately or together. Before c.1600 it is assumed that they were not levied annually and not they levied on the same groups of people. The position in the seventeenth-century appears significantly different.

An assessment of tax burden on the tax-paying subject

The registers examined for this study have shown that *avâriz* and *bedel-i nüzul* taxation in Karaman was fairly standardised and fairly stable during the seventeenth century, particularly from c.1659 onwards. Initial comparison with registers from other provinces suggests also that this was the case in other areas of Anadolu and northern Syria. Variations in yield occurred due to changes in the number of *avârizhânes*, not to frequent changes in the rate of assessment. Taken together at standard levels, the *avâriz akçesi* (400 *akçe*) and the *bedel-i nüzul* (600 *akçe*) give an annual total of 1000 *akçe* due per *avârizhâne* for the main *avâriz-i divaniye* levies (see table 1 below for occasional variations). The fact that these levies were collected efficiently and with relatively few complaints (as far as is known) suggest that the level of taxation which they represent was acceptable to taxpayers. What might 1000 *akçe* per *avârizhâne* have meant more specifically to the *gerçekhânes* or *nefers* within each group?

An attempt may be made here to establish how much money was regarded as 'wealth' in 17th-century Ottoman society, in order to be able to place the *avâriz* and *nüzul* taxes in some kind of perspective for the tax payers. How many *akçe* was normal accumulation and how many *akçe* constituted substantial wealth? Halil İnalcik attempted to define the economic status of individuals at the end of the fifteenth century on the basis of estates

entered in the *şer'iyye sicils*, concluding that a person was poor (*edna*) if their holdings did not exceed 20 Venetian ducats (about 1,000 *akçe*), as in 26% of the cases he studied. Fifty eight percent with between 1,000 and 10,000 *akçe* he regarded as of being a middle level (*evsat*), and 16%, with between 10,000 and 100,000 *akçe*, rich (*âla*).⁶ Relying on Haim Gerber's study on the same city on the basis of similar sources for the period between 1600 and 1700, Metin Kunt points out that by that era a person with an estate of less than 20,000 *akçe* was poor (*edna*), the middle group (*evsat*) held between 20,000 and 100,000, and the rich (*ala*) held more than 100,000 *akçe*.⁷ According to these estimates, an estate of 100,000 *akçe* is considered very large and established, not only in the 15th century but also after the inflation and devaluation of the *akçe*⁸ towards the end of 16th century. While these figures do not relate directly to our consideration of *avâriz/nüzul* impositions, they do provide a general context for assumptions about wealth and value in the seventeenth century.

Table 1: The tax burden on the tax-paying population, 1628-1700

Date	1.Cash <i>avâriz</i> and <i>bedel-i nüzul</i> per <i>avârizhâne</i> unit in <i>akçe</i>	2.Cash <i>avâriz</i> and <i>bedel-i nüzul</i> per <i>gerçekhâne</i> in <i>akçe</i>	3.Cash <i>avâriz</i> and <i>bedel-i nüzul</i> per <i>gerçekhâne</i> per month in <i>akçe</i>
1628	1000	90.9	7.5
1645	810	73.6	6.1
1648	700	63.6	5.3
1657	700	63.6	5.3
1658	705	64	5.3
1659	1000	90.9	7.5
1664	1015	92.3	7.6
1665	1000	90.9	7.5
1666	910	82.7	6.8
1668	1000	90.9	7.5
1670	1000	90.9	7.5
1671	1000	90.9	7.5
1672	700	63.6	5.3
1674	1000	90.9	7.5
1675	1000	90.9	7.5
1676	1000	90.9	7.5
1678	1000	90.9	7.5
1679	1000	90.9	7.5
1680	1000	90.9	7.5
1681	1000	90.9	7.5
1687	1000	90.9	7.5
1688	1000	90.9	7.5
1690	1000	90.9	7.5
1691	977	88.8	7.4
1692	1000	90.9	7.5
1693	1050	95.4	7.9
1694	1000	90.9	7.5
1696	1000	90.9	7.5
1699	1000	90.9	7.5
average	951.86	86.5	7.2

We will now look more specifically at the tax burden in question. Table 1 above offers a basis for this discussion. Column 1 gives the combined total of *avâriz akçesi* and *bedel-i nüzul* levied per *avârizhâne* in a particular year. Column 2 estimates the annual payment required of each *gerçekhâne* or *nefer* in an *avârizhâne*, based on a notional 11 *gerçekhânes* per *avârizhâne*.⁹ This annual figure averages 86.5 *akçes*. The figure of 120 *akçes* demanded as *rüşum* in the Kayseri area in 1645¹⁰ may also be an annual *avâriz-*

nüzul payment. If that it so, then our estimate of c.86.5 *akçes* per annum needs to be revised upwards. However, as it is not clear from the text exactly what taxes are included in the term *rüsum*, we can take this argument no further at present.

Returning to table 1, column 3 divides this by twelve to give an idea of an average monthly rate. This brings the tax burden down to single figures and makes it easier to see in the context of, for example, prices of everyday foodstuffs as given in Table 2. Prices are taken from the fixed prices (*narh*) specified in the *şer'iyye sicils* (court records) of Konya for the dates concerned. While commodity prices show a natural fluctuation, *avâriz/nüzul* levels remain relatively constant. The implications of this appear more clearly in table 3, which gives an indication of the percentage increase of commodity prices in the years between 1630 and 1674: practically all commodity costs shown have increased, some significantly so. Although these figures do not correspond exactly to the best-documented years of the *avâriz/nüzul* registers, and small changes in *avârizhâne* composition need to be considered, it is nevertheless clear that these particular taxes remained relatively stable while other essential prices were rising. Taxpayers would not have identified any financial difficulty with tax demands. For example, studying Ottoman warfare between 1500 and 1700, Murphey points out that in the 1653 Ottoman budget, 48.1 million *akçe* out of 580 million *akçe* was paid in the *bedel-i nüzul*, equivalent to 8.3% of the overall total. Considering these figures Murphey reached an interim conclusion saying that 'The *bedel-i nüzul* should not be regarded as a crippling extra burden on the peasantry'.¹¹

Avâriz and *nüzul* levies (and commodity prices) were calculated officially in *akçe* throughout the seventeenth century, despite the declining value of the *akçe* due to inflation and the likelihood that the actual cash given in tax was increasingly paid using some other coin.¹² Following the massive Ottoman debasement of 1585 to 1586, the

Ottoman central government had financially to cope with a period of wars, rebellions, fiscal crises, and extreme instability of the silver *akçe* up to the middle of the seventeenth century.¹³ The implication of these events and the decline in *akçe* value was a certain degree of tax increase and possible cause of some fluctuation in *avâriz* and *nüzul* rates in the earlier registers, 1621- c.1659. Levelling out thereafter, was also a contributory factor in relatively stable *avârizhâne* numbers. Darling has shown how, for the period 1555 to 1655, the percentage increase in the cash *avâriz* was slightly greater (21%) than the rate of inflation, in a period of unprecedented financial instability.¹⁴ Here again, the stable rates in the second half of the 17th-century show that *avâriz/nüzul* rates did not rise significantly and therefore would not have been perceived as an increased tax burden. However having said that, Darling points out that if the *per capita* income was decreasing in the 17th century, even a small increase in the tax rate would have placed a proportionately greater burden on tax payers.¹⁵ As far as we can indicate from the figures available in archival documents and, indeed, the government's budgets, the increase was minimal.

The increase in the amount of *avâriz* and *nüzul* levies in the general budget also supports this point. For example, in 1070/71-1660/61, the total *avâriz* and the *bedel-i nüzul* collected throughout the empire was 110,309,764 *akçe* (18% of the total income: 610,338,188).¹⁶ In 1079/80-1669/70, the *avâriz* and the *bedel-i nüzul* totalled 122,186,163 *akçe* (19.9% of the general income: 612,528,960 *akçe*).¹⁷ Finally the decreasing yield from *avâriz/nüzul*, shown in the registers for the province above, supports the general downward trend reported by Tabakoğlu in the *avâriz akçesi*, *bedel-i nüzul* and *bedel-i sürsat* throughout the empire in the last decade of the seventeenth century. Tabakoğlu notes that between 1691 and 1700 the percentage of *avâriz* levies in the total revenue declined significantly, from 19.8% (186,089,213 *akçe*) in 1691, rising

in 1694 to 20.1% (187,852,035 *akçe*), but then falling regularly to 14.3% (180,310,170 *akçe*) in 1698/99, and then to 12.0% (140,306,495 *akçe*) in 1700-1.¹⁸

In the case of Karaman however, the increase is well below the rate of inflation seen in the food prices. Table 2 and table 3 utilise data on the prices of standard commodities (foods) collected from more than 10 different *şer'iyye sicils* of Konya. In the first stage of the study, the fixed food prices (*narh*) for the 15 different items for a given year, have been constructed. To the extent that was possible, standard commodities have been used in the construction of Table 2, in order to be able to see the changing patterns of food prices to the affect of inflation. This will help us to produce a comparison picture between the rise in the food prices and the *avâriz* and *nüzul* tax burden on the taxable population in the province. These 15 leading items of consumption, comprise of sheep meat, goat meat, cow meat, bread, black grapes, nuts, chick peas, lentils, rice, bulgur, honey, cheese, garlic, plain oil (*sade yağ*), and flour. The weight of the items in the table is based on the Ottoman measuring system.

Table 2: Selected commodity prices in *akçe* in the city of Konya, 1630-1674

	W	1630-1	1632	1644	1646	1661	1662	1667	1670	1672	1673	1674
s.m	V	7	8-9	7	5	7-9	8-10	8-9	8	9-14	8-13	8-10
g.m	V	6	7	-	4	6-7	7-9	6-8	7	8-13	7-12	7-9
c.m	V	4-5	-	-	3	4-8	5-6	4-5	4	4-7	3-6	5
b	d/a	220/1	260/1	-	450/1	60/1	100-110/1	160-180/1	160/1	100/1	100-190/1	170/1
b.g	V	-	-	6	5	7-8	7-8	6	8-10	10	8-10	8
n	V	10	12	10	10	-	16	-	-	-	-	18
c.p	V	2	-	3	2	6	7-8	5	5	6	4	4
l	V	-	4	-	3	6	8	-	5	-	-	4
r	V	-	5-7	6-7	1 <i>kile</i> : 50-6	9	12	12	10	16-18	16	14
bul	V	3	4	3	2	10	10	4	5	7	-	5
h	V	-	11-20	17-18	14-20	20-28	20	-	30-36	26	32-36	36-39
ch	V	-	-	6	-	7-12	10-14	6	12	16	10	10
s	V	1.5v/1	1.5v/1	200d/ 1-2	2v/1	-	1	-	1	1	-	1
o	V	1.5v/1	-	-	-	-	2-3	1.5v/1	1	3	1	2
g	V	-	-	6	-	-	8	38	8-10	-	-	12
p.o	V	22	24	18-20 10-12	16-20 12	28	30-36	-	38-42	-	40-48	46
f	V	16	-	-	-	-	-	-	-	32	-	16-18

Abbreviations: W: weight, s.m: sheep meat, g.m: goat meat, c.m: cow meat, b: bread, b.g: black grape, n: nut, c.p: chick peas, l: lentils, r: rice, bul: bulgur, h: honey, ch: cheese, s: salt, o: onion, g: garlic, v: *vukiyye*¹⁹, d/a: dirhem²⁰/*akçe*, p.o: plain oil (*sade yağ*), f: flour. *Kile*: the value of the *kile* varied according to the region. The one most commonly in use was the *Istanbul kile(si)* which, in metric term, is equivalent of 25.656 kg.

Details are taken from Bayram Ürekli, "XVII.Yüzyılda Konya'da Bazı Eşya ve Yiyecek Fiatları", *Selçuk Üniversitesi Fen-Edebiyat Fakültesi Edebiyat Dergisi*, 6 (1991): 223-261.

Table 3: % Increase in 1674 over figures for 1630: There are obvious fluctuations in between, but this is as a general guide.

Item	%
Sheep meet (mutton)	10
Goat meat	10
Cow meat (beef)	0
Bread	22.72
Black grapes	33.3
Nut	80
Chick peas	100
Lentils	0
Rice	180
Bulgur	66
Honey	227
Cheese	66
Garlic	100
Plain oil (sade yağı)	109
Flour	12.5
Net increase	67.76

Obviously there were a number of reasons for the inflation, indicated by both tables 2 and 3, during the given period. The silver content of Ottoman currency declined most rapidly during the late sixteenth and early seventeenth centuries. From the long-term perspective offered by Pamuk, in his studies of the Ottoman currency, there is strong evidence that debasements, or the reduction of the silver content of the unit, by the monetary authorities of the Ottoman government, was the most important cause of Ottoman price increases.²¹ As seen from Table 2, there were some movements in the commodity prices expressed in *akçe*. They increased overall from 1630 to 1674 with fluctuation in between. This fluctuation, however, occurred as a fairly long-term trend which was rising modestly. Table 3 shows the rate of change of nominal prices. The results in the table indicates that food prices experienced a net increase of about 67.76 % from 1630s to 1670s. This overall increase corresponds to an average increase of 1.54% per year ($67.76\%/44 \text{ years} = 1.54\% \text{ per annum}$), for the period. Similarly, there was an overall increase in the amount of *avâriz* and *bedel-i nüzul* paid by each

gerçekhâne, by a total of 2.9 *akçe* (3.19%) during the course of 71 years. This overall increase corresponds to an annual increase of 0.045% (3.19%/71 or 0.045 per annum) increase per year for the same period. If we put the increase and decrease both in food prices and tax burden on the tax-paying population it will be clear that the per annum increase of food prices was 34 times greater than the per annum increase for taxes (1.54 % per annum/ against 0.045 % per annum = 34.22). The actual rise per year in the *avâriz* and *nüzul* levies was considerably less than the rate of food prices. This conclusion must be taken into account when evaluating claims about tax increases. For example, if *per capita* earnings were decreasing in the 17th-century Ottoman province of Karaman, even a small increase in the *avâriz* and *nüzul* rates would have placed a proportionately greater burden on tax payers. Further research needs to be done in order to be able to reach firmer conclusions. However having said all this, the figures in table 1 suggest that *avâriz* and *nüzul* levies on their own were not unbearably burdensome for the tax-payers. We know from the existing studies that in the 15th and 16th centuries in most of the empire the tax-paying population paid between 22 and 70 *akçe* in the name of *çift resmi*,²² which was collected by the *sipahi* in either kind or in cash.²³ The *çift-resmi* was abandoned later on upon the regularization of *avâriz* and *nüzul* levies as ordinary rather than extra-ordinary taxes.²⁴ This was due to immediate cash needs for the central treasury as a result of long term wars which forced the Ottoman administration to re-consider its classical tax system.²⁵ Considering the time span and the inflation rate, one could say that an average of 86.5 *akçe* per *gerçekhâne* for each calendar year should not be regarded as burdensome to the Ottoman tax-payers.

Conclusion

A possible conclusion to be drawn from the figures presented is as follows. *Avâriz* and *nüzul* were collected annually rather than occasionally from 1640, probably from at least 1621. Having become an ordinary source of income rather than an extraordinary revenue, in order to meet war-time expenses during the campaign period of the 1620s, they were levied in the same year and the same *avârizhâne* unit.

Rates remained stable at 400 *akçe* for *avâriz* from c. 1628, and *nüzul* at 600 *akçe* from c. 1659 in *Karaman eyâleti* which can also be seen to occur in other Anatolian and northern Syrian provinces.

The tax burden does not appear heavy, by comparison with commodity prices as known to exist and with the fluctuations in these. Although the tax burden on the tax-paying population did not remain the same, it did not rise significantly either, during the period under study. In the light of the archival documents used in this study, it can be said that *avâriz akçesi* and *bedel-i nüzul* impositions in the Ottoman province of Karaman during the 17th century did not become a greater hardship for the tax-paying subjects in general. Seeing the consistent stability in the *avâriz/nüzul* system, one could also suggest that the system had an acceptable manner of functioning in the empire.

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³ Ömer Lütfi Barkan, "avâriz", p. 13; Mehmet Genç, "XVIII. Yüzyıl'da Osmanlı Ekonomisi ve Savaş", *Yapıt*, 4 (1984), p. 58; Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 118; Darling, *Revenue-Raising*, p. 87.

⁴ Finkel, *The Administration of Warfare: the Ottoman Military Campaigns in Hungary, 1593-1606*, p. 130-31.

⁵ On this see, Demirci, *The functioning of Ottoman avâriz taxation*, especially chapter 2 on *avârizhânes*.

⁶ İnalçık defined a category of the very rich, big merchants, money-changers, jewellers and silk weavers, 1.3 percent of cases, who held more than 2.000 ducats or 100.000 *akçe*. On this see Halil İnalçık, *The Ottoman Empire*, p.162; "Bursa and the Commerce of the Levant.", *JESHO*, vol. III-2 (1960), pp.131-142; "Osmanlı İdari, Sosyal ve Ekonomik Tarihiyle İlgili Belgeler: Bursa Kadı Sicillerinden Seçmeler," I: *Belgeler* 10, No: 14 (1980-81):1-91; II:Belgeler 13,No:17 (1988):1-41; III: Belgeler 15, No:19 (1993):23-47.

⁷ For further information on the "wealth" issue in the Ottoman State see Metin Kunt, *The Sultans Servants: The Transformation of the Ottoman Provincial Government, 1550-1650*. Especially Chapter 3: The Umera Status: 31-56 and Chapter 4: The Structure of the Military-Administrative Career: 57-76.

⁸ On this see, Barkan, "The price Revolution of the sixteenth Century: A turning point in the economic history of the Near East", *International Journal of Middle Eastern Studies*, 6 (1975): 3-28; Şevket Pamuk, "Money in the Ottoman Empire, 1326-1914", in *An Economic and Social History of the Ottoman Empire, 1300-1914*. Edited by Halil İnalçık with Donald Quataert, (Cambridge University Press, Cambridge, 1994): 947-80; *A Monetary History of the Ottoman Empire*, (Cambridge University Press, Cambridge, 2000): 112-130; "The re-assessment of the price revolution in the Ottoman empire." in Kemal Çiçek, Ercument Kuran, Nejat Göyünç and İlber Ortaylı (eds). *The Great Ottoman-Turkish Civilisation, vol. 2, Economy and Society, Yeni Türkiye*, (Ankara, 2000): 111-119; cf. also his "The price revolution in the Ottoman empire reconsidered", *International Journal of Middle Eastern Studies*, 33 (2001): 69-89.

⁹ For variations in the Karaman region, see Demirci, *The Functioning of Ottoman Avâriz Taxation*, p. 139 (table 2.28).

¹⁰ See Demirci, *The Functioning of Ottoman Avâriz Taxation*, pp. 249-253.

¹¹ See Murphey, *Ottoman warfare*, p.51. For the revenues of the Ottoman central treasury in the 16th and 17th centuries, see Halil Sahillioğlu, "1524-1525 Osmanlı Bütçesi", *İÜİFM*, 41(1985): 415-432. "The Income and Expenditures of the Ottoman Treasury between 1683 and 1740," *Revue d'histoire maghre'bine*, 25-26 (1982): 65-84. Ömer Lütfi Barkan, "1070-1071 (1660/1661) Tarihli Osmanlı Bütçesi ve Bir Mukayese", *İÜİFM*, 17 (1955/56): 304-347; "1079-1080 (1669/1670) Mâli Yılına ait Bir Osmanlı Bütçesi ve Ekleri", *İÜİFM*, 17 (1955/56): 225-303; Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, pp. 74-82; "XVII ve XVIII. Yüzyıl Osmanlı Bütçeleri", Ord. Prof, Ömer Lütfi Barkan'a Armağan, *İÜİFM*, 41 (1985): 389-414.

¹² Pamuk, *A Monetary History of the Ottoman Empire*, pp. 142-48, 159-60.

¹³ Pamuk, "In the Absence of Domestic Currency: Debased European Coinage in the Seventeenth-Century Ottoman Empire", *The Journal of Economic History*, vol.57, no.2 (June 1997), p. 347.

¹⁴ Darling, *Revenue-Raising*, p. 116-17.

¹⁵ Darling, *Revenue-Raising*, p. 118.

¹⁶ 'mâl-i 'avâriz ve bedel-i nüzul tâbi'i Kalem-i Mevkufat': 110,309,764. See Barkan, "1070-1071(1660/1661) Tarihli Osmanlı Bütçesi ve Bir Mukayese", *İÜİFM*, 17 (1955/56), p. 308-309.

¹⁷ See Barkan, "1079-1080 (1669/1670) Mâli Yılına Ait Bir Osmanlı Bütçesi ve Ekleri", *İÜİFM*, 17 (1955/56), p. 225-26.

¹⁸ The *avâriz* revenue continued to decrease in the 18th century. In 1701-2 it was 141.597.720 akçe (11.9%), 141,115,650 akçe (11.5%) in 1702-3, 138,403,305 akçe (11.03%) in 1704-5, 137,684,475 akçe (11%) in 1706-7, 146,930,040 akçe (11.2%) in 1710-1, 146,104,740 akçe (9.4%) in 1746-7 and 156,554,580 akçe (9.4%) in 1748. See Tabakoğlu, *Osmanlı Maliyesi*, p.153.

¹⁹ Vukiyye=okka; unit of weight, in most cases corresponding to 1.2829 kg. See İnalçık, "Introduction to Ottoman metrology" in *Studies in Ottoman social and economic history*, (London 1985), p.340.

²⁰ Dirhem; unit of weight (3.207 gr) for further information see İnalçık, "Introduction to Ottoman Metrology", p.311 and Pakalın, "dirhem".

²¹ Pamuk, "Money and Prices in the Ottoman Empire, 1500-1914", A paper presented at the Department of Economics and Finance, University of Durham, (June 7, 2000), p. 2; "In the Absence of Domestic Currency", pp. 352-57; *A Monetary History of the Ottoman Empire*, pp. 112-30; "Money in the Ottoman Empire, 1326-1914", in Halil İnalçık and Donald Quataert (eds.), *The Ottoman Empire: its Economy and Society, 1300-1914*, (Cambridge University Press, 1995), pp. 947-80; also see his "The Disintegration of the Ottoman Monetary System During the Seventeenth Century", *Princeton Papers in Near Eastern Studies* no:2 (1993), pp. 67-81; c.f Haim Gerber, "The Monetary System of the Ottoman Empire", *JESHO*, 25 (1982), pp. 309-324.

²² *Çift resmi* was a kind of tax within the *Çift-hâne* system in the Ottoman empire: A system by which the state organised rural society and economy by appropriating arable land and distributing it under the *tapu tahrir* system to peasant families (*hâne*). Each family, in theory, in possession of a pair of oxen, was given a farm (*çiftlik*) sufficient to sustain the family and to meet its tax obligations. This was the basic fiscal unit which the state endeavoured to maintain. Families with less than a *çift* or *çiftlik* were separately categorised in the *tahrir* registers as *nîm çift*, *bennâk*, and were subject to lower rates of *çift*-tax. On the *çift-hâne* system, see Halil İnalçık, "The *Çift-hâne* System: The Organization of Ottoman Rural Society", in Halil İnalçık and Donald Quataert (eds.) *An Economic and Social History of the Ottoman Empire, 1300-1914*, pp. 143-154; cf. also Mehmet Öz, "Agriculture in the Ottoman Classical Period", in Kemal Çiçek, Ercument Kuran, Nejat Göyünç and İlber Ortaylı (eds). *The Great Ottoman-Turkish Civilisation, vol. 2, Economy and Society*, Yeni Türkiye, (Ankara, 2000), pp. 31-32.

²³ Halil İnalçık, "Osmanlılarda Râiyyet Rûsumu", *T.T.K Belleten*, (1959), pp. 575-609; "Çift-Resmi", *EF*² (1960), vol. II: 32; Neşet Çağatay, "Osmanlı İmparatorluğunda Reayadan Alınan Vergi ve Resimler", *AÜDTCFD*, 5 (1947), pp. 483-511.

²⁴ İnalçık, "Râiyyet rûsumu", p. 595; "Military and Fiscal Transformation in the Ottoman Empire.", p. 313-14; Şevket Pamuk, *A Monetary History of the Ottoman Empire*, (Cambridge University Press, Cambridge, 1999), p. 86, 128 & Personnel communications; cf. also his "The re-assessment of the price revolution in the Ottoman empire." in Kemal Çiçek, Ercument Kuran, Nejat Göyünç and İlber Ortaylı (eds). *The Great Ottoman-Turkish Civilisation, vol. 2, Economy and Society*, Yeni Türkiye, (Ankara, 2000), p. 117.

²⁵ On classical tax system see, İnalçık, "Osmanlı Timar Rejimi ve Sipâhi Ordusu", *Türk Kültürü* III/34 (1969): 758-65; "The Provincial Administration and the Timar System" in *The Ottoman Empire, 1300-1600*, pp. 104-118; "The *Çift-hâne* System: The Organization of Ottoman Rural Society", in Halil İnalçık and Donald Quataert (eds.) *An Economic and Social History of the Ottoman Empire, 1300-1914*, pp. 143-154. On the transformation of the Ottoman *timar* system, see Halil İnalçık "Military and Fiscal Transformation in the Ottoman Empire"; Mustafa Akdağ, "Timar Rejiminin Bozuluşu", *AÜDTCFD*, 3 (1945), pp. 419-431; Douglas A. Howard, "The Ottoman Timar System and Its Transformation, 1563-1656", (Unpublished PhD Dissertation, Indiana University, 1987).