

THE MALIKANE SYSTEM IN OTTOMAN TAX LAW

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Osmanlı Vergi Hukukunda Malikâne Sistemi

ÖZ

Malikâne sistemi, Osmanlı vergi hukuku bağlamında bir iç borçlanma yöntemi olarak tanımlanabilir. Osmanlı'da yaşanan siyasi ve askeri gelişmeler neticesinde devletin nakit ihtiyacını sağlamak için öncelikle geliştirilen iltizam usulünün uygulamada birtakım aksaklıklara yol açtığı anlaşılmış, bu eksikliklerinin giderilmesi amacıyla Malikâne sistemine geçilmiştir. Bu sistemle gelen yeniliklerin başında iltizam süresinin hayat boyu devam etmesi gelir. Malikâne önceden beklenen, bu süre zarfında hem tasarruf hakkına sahip olduğu vergi kaynağını hem de reayayı korumasıdır. Ayrıca başta vermek zorunda olduğu muaccelle bedeliyle birlikte devletin belirlediği miktarda yıllık vergileri düzenli olarak ödemesidir. Malikâne sisteminin uygulandığı dönemde büyük ölçüde devletin nakit ihtiyacını karşıladığı düşünülmektedir. Bununla birlikte bu sistemin de iltizam da olduğu gibi uygulamada bazı aksaklıkların ortaya çıktığı ve beklenen faydayı sağladığı görülmektedir. Bu sebeple de Osmanlı idaresi esham sistemine geçmiştir. Bu çalışmada malikâne sisteminin teorik çerçevesi ele alınmakta ve bunun uygulanmaya başladığı yıllara tekabül eden 49. ve 50. Konya Sicillerindeki görünümü ve pratik uygulamalara nasıl yansıdığı ele alınmaktadır. Maliyeden müdevver defterlerde yer alan malikâne fermanı ve 41. Defterde yer alan Konya'da tevcih edilen malikâne beratının içeriği araştırmada yer almaktadır.

Anahtar Kelimeler: Malikâne Sistemi, İltizam Sistemi, Esham, Malikâne Fermanı, Beytülmal Emni.

The Malikane System in Ottoman Tax Law

ABSTRACT

The malikane system can be defined as a method of domestic debt in the context of Ottoman tax law. As a result of the political and military developments in the Ottoman Empire, it was understood that the tax farming method, which was primarily improved to meet the cash need of the state, caused some problems in practice, and the malikane system was adopted in order to eliminate these deficiencies. At the beginning of the innovations coming with this system is the tax farming duration's being lifelong. What is expected from the malikane owner is to protect both the tax resource with the right of tenancy and the *raayah* during this period. Besides, it is to pay annual taxes regularly in the amount determined by the state with the *mu'accala* price that has to be paid at the beginning. It is thought that malikane system met the cash needs of the state to a large extent when it was implemented, however, it is seen that this system has some problems in practice like tax farming but provides the expected benefit. For this reason, the Ottoman administration moved into the *ashām* system. In this study, the theoretical framework of the malikane system, its appearance in the 49th and 50th Konya Registries corresponding to the years when it started to be implemented and how it is reflected in practical applications are discussed.

Keywords: Malikane System, Tax Farming System, Ashām, Malikane Edict, Treasurer.

Introduction

The malikane is one of the systems developed to meet the cash needs of the treasury as a result of the change in warfare methods and the improvements in the military field in the Ottoman Empire. It refers to a new economic system that was formed by correcting some of the deficiencies in the tax farming system applied before the malikane and combining it with the policy of protecting the people in the timar system. This system is closely related to systems such as Ottoman tax law, land law, military organization and central organization. The malikane system, which was developed in line with the needs of the state and applied for a while, could not provide the expected benefit in some aspects and turned into *the ashām system*.

The malikane system is a method of domestic debt by purchasing the right of collecting taxes determined by the state throughout life provided that certain conditions are fulfilled (Özvar, 2018, p. 31). The copy of the aforementioned farman is included in the Register of Maliyeden Müdevver Defter [MAD.d., 3423, H-7-01-1109]. Mehmet Genç published the transcription of the copy of the farman in the Prime Ministry Ottoman Archive (KK 5040, pp. 1-4) Kamil Kepeci classification (Genç, 1975, pp. 285-288). Erol Özvar, on the other hand, included both the farman published by Mehmet Genç and the transcription of its copy in Maliyeden Müdevver Defter (Özvar, 2018, pp. 159-167). The malikane system came into effect with an edict issued in 1695 (*Maliyeden Müdevver Defterler*, t.y., p. 6,7). Before this year, some mukataas were turned into malikanes, while they were operated with the tax farming method. *Mukataas'* right of tenancy, that is, the authority to collect the revenues obtained here, was given to entrepreneurs provided remaining under their own responsibility for life (Çakır, 2003, p. 154; Özvar, 2018, p. 23). As stated in the foundation edict, certain rights were granted to the owners of the malikanes under the supervision and responsibility of a committee consisting of shaykh al-Islam, chief of the prophet's descendants (naqīb al-ashrāf) and kādī askars (Genç, t.y.-c, 2013, p. 106). Those who want to own a malikane in this system buy the state revenues in return for a cash price called *mu'accala* and the price paid in installments named *mueccelle* every year (Akgündüz, 1990, p. 202). The annual tax, expressed as *mueccelle* (Suceska, 2011, p. 279) is also referred to as *māl* in the sources (Cezar, 1986, p. 22; Pamuk, 2012, p. 206). The malikane system functioned as an important institution in the Ottoman financial law for 100-150 years. The prices paid by the owners of the malikanes as *muaccala* met the urgent needs of the state. The application areas of the malikane system developed gradually; while villages and wicks were given before, *mukataa* types were started to be given as malikanes afterwards (Özvar, 2018, p. 30-31). Although the malikane system was requested to provide confidence in the *timar* system and to eliminate the drawbacks of tax farming, the desired result could not be completely achieved (Akgündüz, 1990, p. 202). While the malikane system were going on till the first half of the 19th century (Şārôn, 1986, p. 278) the *ashām* system, a continuation of this system but with some differences, was adopted.

The aim of the study is to determine the malikane system's theoretical framework, to bring up the discussions about the subject and to give some examples from the 49th and 50th court records of Konya regarding the years when it began implementing. Practical applications' examples are discussed such as the *berat* given to the owner of the malikane in the relevant years, the merger of the *mukataa* with another malikane owing to the failure of the malikane to fulfill its obligations and bankruptcy, the estate problems that the owner of the malikane had with the *raayah* as the *bayt al-māl* official, the demand for the correct determination of the *mukataa* boundaries been tenant in the malikane system. It is seen that some of the principles related to the malikane system, stated in the

edict in which the malikane system came into force in *Maliyeden Müdevver Defterler*, are included in the *berat* in the Konya 41st court registry.

It is possible to evaluate some of the current studies on the malikane system as follows. In Mehmet Genç's work named *Osmanlı İmparatorluğunda Devlet ve Ekonomi*, one of the most important works on this subject, the Ottoman economic worldview is discussed, the changes that the Ottoman finances experienced through history are explained and in the second part of these developments, the malikane system's functioning, development process and importance in the economic history are examined as well as the legal condition. In Erol Özvar's book titled *Osmanlı Maliyesinde Malikâne Uygulaması*, the foundation and functioning of the malikane system, the sales of malikanes between the years 1695 and 1697 throughout the empire and the sales of malikanes by region were analyzed within the framework of archival sources. In his work titled *Osmanlı Mukataa Sistemi (XVI-XVIII. Yüzyıl)*, Baki Çakır describes the malikane system within the *mukataa* undertaking methods and in the *mukataa* development and change section by examining the foundation and development of the *mukataa* system between the 16th and 18th centuries. Ottoman economic history is examined under different headings in Şevket Pamuk's *Osmanlı Ekonomisi ve Kurumları Seçme Eserleri I* while the evolution of the Ottoman domestic debt institutions between the years 1600-1850 is being explained, the malikane system, a kind of domestic debt method, is mentioned. In her doctoral dissertation titled *18. Yüzyılda Malikane Uygulaması ve Diyarbekir Voyvodalıđı*, Özlem Basarir examines the theoretical framework of the malikane system, the structure of the Diyarbekir Voivodeship, the functioning of the malikane system here and the owners of the malikanes. Mehtap Ergenođlu examines the operation of the malikane system in the Adana Sanjak and the owners of the malikanes, besides the theoretical information about the *mukataa* area, which is the financial and administrative unit, in her doctoral dissertation named *Osmanlı Maliyesinde Malikane Uygulamasının Taşra Yönetimindeki Bir Usul Olarak Kullanımı: XVIII. Yüzyılda Adana Sancađı*. In his doctoral dissertation named *Osmanlı Devleti'nde Divani Sistemden Malikane Sistemine Geçiş Süreci ve Uygulamaları (1695-1730) Ankara ve Bursa Örneđi*, Hakan Dođan deals with the functioning of the malikane system throughout the state, based on the examples in Ankara and Bursa, which are the commercial centers of Anatolia, and political, military, economic and social effects created by this system in the Ottoman Empire. Bora Altay examines the tax farming and malikane system, which was formed by transforming into decentralized structures after the economic changes in the Ottoman Empire in the light of the data obtained from the Ottoman archives through game theory in his doctoral dissertation named *Coordination, Commitment and Contract Enforceability in The Ottoman Empire: The Case of İltizam and Malikane Contracts With Game Theoretic Assessment*. Hacer Ay examines the historical and geographical structure of Crete and her adventure in Crete, the state where the malikane system was last applied, in her master's thesis titled *Girit'teki Mukataaların Malikane Olarak Satılması*. Abdulkadir Atar deals with how the malikane and iltizam systems are reflected in the fatwas in a part of his work "Şeyhülislam Fetvaları Işığında Osmanlı'da İktisadi Hayat (XVIII.Yüzyıl)."

There are articles written on the malikane system. M. Özyüksel translated Avdo Suceška's article named Malikâne (Estate of Freehold of Miri Lands in the Ottoman Empire) [*Malikâne (Osmanlı İmparatorluğunda Miri Toprakların Yaşam Boyu Tasarruf Hakkı)*] into Turkish. This article describes the historical process of the malikane system in the theoretical plan. Although there are other studies about the malikane system, this is enough not to prolong the subject. This study describes the historical process and development of the malikane system in the theoretical plan. In addition, documents related to the malikane in the 49th and 50th Konya registers of the first periods of the 18th century, which is close to the term when the malikane system was introduced, were examined

as an example in the research. In the 41st registry book of Konya (art. 1703-1704), it is seen that the malikane berats have started to be given (KŞS 41, 2015, p. 382-385/267-1).

In order to understand the reasons for the economic developments in the Ottoman Empire during the transition to the malikane system, it would be appropriate to mention the three main principles that Mehmet Genç identified as the Ottoman economic worldview. The principles that he classifies as *iasha* (provisionism), traditionality (traditionalism) and fiscalism can be summarized as follows: According to the principle of provisionism (subsistence), the main goal of the Ottoman economic activity was to meet the needs of the people. In order to ensure this principle, the Ottoman Empire adopted interventionism on production and trade to increase the supply of goods and quality in the economy and to keep the price low (Genç, 2013, p. 41-43). Those producing the goods and services sector should first meet their own needs and then respond to the needs of the whole society, respectively. For this reason, while the Ottoman Empire was releasing imports, it limited exports as much as possible (Genç, 2013, p. 64). On the other hand, the principle of *traditionalism*, was not to change and maintain tried and proved institutions in the socio-economic field as much as possible, as they have less risk in terms when technological developments and progress are not in question or are not expected (Genç, 2013, p. 65). Fiscalism was to take the necessary measures to maximize the revenues of the treasury and to maintain its position. Among these measures is to reduce expenditures when necessary, as well as increasing revenues as much as possible, (Genç, 2013, p. 60). The two most important reasons why the *timar* system, which was applied regularly in the classical period, underwent some changes in the following centuries and became implemented with tax farming, malikane and *ashām* systems, are to take measures for increasing the revenues of the treasury and for protecting the *raayah*. Therefore, this classification provides convenience to understand the change and transformation of tax systems.

I. Classical Period Ottoman Land Regime and Tax System

The basis of the Ottoman land regime was the *timar* system. German historian Ranke states that one of the three elements forming the power of the Ottoman Empire was the *timar* system. *Timar* (dirlik/livelihood) is the transfer of all or part of the annual income of a certain part of the *mīrī* land to a person in return for the specified services (Cin, 1987, p. 56, 57). It is possible to mention the views on the origin of the *timar* system like those arguing that came from the Islamic *iqtā'* system, those claiming that it passed from the Sassanids to the Arabs and from there to the Turks and those claiming that it was taken from Byzantium (Cin, 1987, p. 57-64). There are also different approaches to the Ottoman society and land order. While some say that the Ottoman society and land system is unique and not similar to the feudalism in the West, some think that it is similar to the centralized feudalism with its own specific details and some resemble it to the "Asian Type of Production" (Cin, 1987, p. 76-86; Dinler, 1983, p. 1-2).

The Ottoman Empire wanted to lay solid social foundations in the lands conquered. For this reason, he followed some policies to erase the traces of the farmer's oppressive practices by the previous feudalism in the newly conquered areas. Practices such as lowering the taxes that the *raayahs* had to pay in advance, preventing the oppression of the public by determining the powers of the tax collectors, appointing the previous ministerials as cavalryman (public administrators) instead of excluding them completely, not to pressure them to change their religion, etc. ensured that administrative/financial structure in the conquered regions was based on a solid foundation and continued (Aydin, 2020, p. 26-27).

The land system of the Ottoman Empire could not continue with the same system for 600 years. From its foundation to its last period, it underwent changes for some reasons (Dinler, 1983, p. 10). The *timar* system between the years 1300-1600 known as the classical age of the Ottoman Empire was the main pillar of the military-administrative organization. The *timar* system functioned as the determining factor of the *mīrī* land system functioning, the status of peasant-farmers, the tax determination they would pay and the agricultural economy (İnalçık, 2011, p. 117). In the *timar* system, lands belonging to the state were allocated to the military-administrative officials (İnalçık, t.y.). With this system, while the state was giving its own tax revenues to its officials in return for some obligations at the source of income without transferring to central treasure, many services were carried out interconnected (Doğan, 2018, p. 105). In this system, tax resources were allocated to soldiers and clerks because of difficulties such as the transportation of tax revenues collected as a crop, encashment and their collection and distribution by the central authority. Thus, while the public services were running without interruption, the system continued in harmony with the financial and economic opportunities and the tax source was protected (Genç, 2013, p. 96).

The reason why this system was one of the most important financial methods of the Ottoman Empire was that the owner of the *timar* (cavalryman) provided the maintenance, adjustment and development of the tax resource and protected the *raayah*. In addition, while the tax obtained from *timar* was collected easily and inexpensively, the formation of intermediaries was prevented by ensuring the compliance of taxes with services (Genç, 2013, p. 96). Implementing these systems changed over time, the main aim of the Ottoman Empire was to protect the local producer, the *raayah*, from the possible pressures of proxies such as tax farmers (Altay, 2018, p. vii). Cavalrymen were rural officials of the Ottoman administration, to whom the *timar* lands were entrusted. While the cavalryman was administering the *timar* land, he served in times of war in ways determined by the state in turn. As a result of this service, he would have the right to collect the taxes of the *timar* lands that he did not own (Karpat, 2014, p. 24-25).

Towards the end of the 17th century, the military function of the *timar* system weakened (İnalçık, t.y.). The weakening and transformation process of the *timar* system can be summarized as follows: In the Ottoman Empire, the land system was formed to support each other as financial and military organization (Faroqhi vd., 2004, p. 663). In the Ottoman order, the trained central army began to form during the foundation term. Going on its improvement over time, this army increased its importance gradually and became unable to fit into the *timar* system. In order to meet the needs of this army, the cash requirement of the central treasury emerged (Genç, 2013, p. 96). In addition, as a result of the developments in time, cavalrymen losing favor with the central bureaucrats weakened the *timar* system. The Ottoman administration's need for cash to transfer to the expanding army and the weakening situation of the cavalrymen determined the future of the *timar* lands (Karpat, 2014, p. 61, 62).

However, the Ottoman financial system consisted of *havāss-ı humāyun*, *havāss-ı umerā* and *timar*. The *timar* system included *havāss-ı umara* and *timar* lands. It became necessary to take precautions in the Ottoman army against European infantrymen using firearms owing to the reasons such as the change in the *timar* system, the changes and advancements in the armies of western states, and the decrease in the influence and importance of the Ottoman cavalrymen in the army. Over time, both the number and importance of soldiers using firearms in the Ottoman army increased (Faroqhi vd., 2004, p. 663). The duties of the cavalrymen have changed. The increase in the number of salaried soldiers in the Ottoman army and the decrease in the cavalrymen earning a living as *timarholders* affected the Ottoman finances (Özvar, 2018, p. 16). The new solution that the Ottoman Empire found and

developed except the *timar* system to meet the cash needs of the central treasury was the tax farming method (Genç, 2013, p. 96). Tax farming can be defined as the type of contract dealing with the right for collecting taxes (Altay, 2018, p. iv). Towards the middle of the 16th century, the *timar* system and the tax farming (*iltizām*) method became two elements forming a whole (Genç, 2013, p. 98).

One of the situations affecting the Ottoman finances in the 17th century was the long-term wars and the expenses they caused. Especially the siege of Crete and II. siege of Vienna required a significant expenditure of human and financial resources. The Ottoman finance managed to get through this process with some precautions and policies, without being worn out as much as its contemporary European rivals, but also by experiencing some problems (Özvar, 2018, p. 17). Although institutions similar to the tax farming (*iltizām*) and malikane system exist in the west, they are not exactly the same. The functioning of the *iltizām* and malikane systems, which were considered as decentralized institutions in the Ottoman Empire, and the institutions in the west were different. By keeping the ownership of the land in the state, the Ottoman Empire prevented the tax farmers (*multazims*) from becoming an organized institutional structure through making joint action arrangements. On the other hand, in European states, the lords who had the right for collecting taxes owned the land. For this reason, the lord class caused restrictive effects on the kings (Altay, 2018, p. vii).

Although efforts were made to adjust the *timar* system in the Ottoman Empire in the 17th century, it did not give the desired result. In the second half of this century, the Ottoman central army grew. The treasury's need for cash continued to increase because of the needs of the central army (Genç, 2013, p. 96; Özvar, 2018, p. 20). The fact that the central treasury or other influential people seized the *timar* lands for their own benefit and became a source of livelihood that could be purchased with money other than military purposes changed the *timar* system (Doğan, 2018, p. 106). During the long wars, the Ottoman Finance paid central soldiers (*kapikulu* soldiers) and *ulufa* soldiers quarterly *mavācib* (salary) and *julus* payments due to throne changes. Ottoman finance managed to overcome this burden with the measures it took. To summarize these measures briefly is to reduce military expenditures and the number of soldiers in times of peace, to postpone treasury debts, to impose new taxes and tax additions such as *djizya* reform, war tax (*imdād-ı safariyyah*) and *timar* price (*bedel-i timar*), confiscation, to connect *timars* to the central treasury by making *timar* fields as *mukataa*. In addition, this measures can be considered such as to meet the cash needs of the state within the tax farming (*iltizām*) system by giving tenders to tax farmers (*multazims*) by means of payment called "in advance / *pashin*" and to change the tax farming (*iltizām*) system into a malikane system and becoming applicable. In this case, it is possible to evaluate the malikane system as a system developed to meet the cash needs of the state emerging due to long-term wars and to end some of the negativities caused by the tax farming (*iltizām*) system (Özvar, 2018, p. 17-20).

It would be appropriate to mention the edict here explaining the benefits of the malikane system to the state and the precautions taken during the functioning of the system. We can analyze here the content of an edict (*farman*) sent to the province of Karaman. In the relevant edict (*farman*), it is requested to continue the practice in the form of handing over to the treasury the *in advance* cash amounts received from the land and income (*mukataat*) taken from the bailiff who aspires to the malikane and allocated with the tax farming (*iltizām*) method. It is stated that the salaries of the levends (*levendât*) and other soldiers will be paid with these incomes and it is important to receive the advance payments from the malikane without delay. In the edict (*farman*), the bailiff, who took on the duty of the malikane, is asked to collect the cash before the year starts, to demand taxes from the tenants without delay, to imprison those who do not pay their debts on time and ignore the warnings, and to make their malikanes invalid as a penalty after the receivables are collected from

such persons. The edict wants the necessary action to be taken by informing the governors and *kādīs* of Karaman Province about this issue (KŞS 49, 2015, p. 658,659/270-2).

In the edict, there are issues such as the advances taken from the malikane owners, the expense places of the taxes, the importance of making the tax payments on time, the penalty of the malikane owners when they do not make the payments and loss of their malikanes. In the year 1138/1725-6, in the sample registry document about the use of the taxes collected from the malikane owners for military expenditures, it is required to spend from the taxes of the province for the needs of the volunteer raiding forces (bouncers) called "right strangers" (the soldiers on the right side of the sultan from the sultan's *kapikulu* troops class while on the way to war, *gurabā-yi yamīn*) (Özcan, t.y.), if there is not, to transfer from the *mīrī mukātaa* as per the order of the sultan, and to be taken eleven day's food (*ta'yīnât*) in exchange for the collectors' debts to the *Konya İhtisāb Mukātaa* with the malikane method from tenants Ahmed Aga and Mustafa Çelebi, who were the deputy governors of the fees. Some measure units to be taken for food are specified at the beginning of the document (KŞS 50, 2014, p. 2/2-3, 2-4).

II. Mukātaa, İltizām and Malikane Systems

The regions where the malikane system was applied have developed gradually (Özvar, 2018, p. 30). Because of the increase in the number of *ulūfa* soldiers, *timars'* staying empty and the *timar* owner's conversion of one *timar* into a *mukataa* in order to save two sword *timars*, *timar* areas began to be transformed into state *mukataas* (Çakır, 2003, p. 43,44). *Mukātaa*; refers to the tax revenue unit in Ottoman finance and the tax unit that is the subject of tax farming (*iltizām*) or malikane (Cezar, 1986, p. 21; Genç, t.y.-d). The revenues obtained from the *mukataas* were transferred to the central treasury by various methods (Tabakoğlu, 2011, p. 404). The subject of the *mukātaa*; can be getting the right of tenancy of a real business such as a mine, a saltpan land, a mint, and also be the collection of taxes such as customs and (*ispence*) tax taken from the non-muslims (Basarır, 2009, p. 24). In the first periods of the application of malikanes, the places that were subject to this system were generally the sources with low tax revenues and spreading throughout the Ottoman Empire. Although the villages not in the *mukātaa* were given as malikanes, in cases they did not pay their taxes, they could be combined with other villages that could pay their taxes and they were turned into *mukātaa*.

An example of an edict (*farman*) on combining a *mukātaa* with another *mukātaa*, which was operated by the malikane method and later on because of non-payment of taxes and accumulation of debts, is as follows: In the *Farman*, the *kādīs* of the towns in Karaman Province were informed about the unified management of the Eşkun Mukātaa and the Suğla Mukātaa. Eşkun and dependent *mukataas* have three loads eleven thousand five hundred and eleven akce goods per year. Mehmed and Abdullah, the tenants of this malikane, went bankrupt. Since they had unpaid debts for about five years, their malikane registration was removed. An auction was held to give the malikane to someone else, a person named Ali was a bidder and it was decided for him. However, since Ali did not give a guarantor for the annual goods and *kalamıyya*, which was included in the conditions of the malikane, he was considered an unknown person and the malikane remained empty. Since the confiscation time of Eşkun and dependent *mukātaa* is in March, it must be received and transferred (*tafwīd*) as the inspection of goods is insignificant and majority of the goods are free of charge (*tayyārāt* means revenues from the heaven. It refers to the revenues received from the public for unplanned expenses (See Tabakoğlu, t.y. *Tayyārāt* are form *tekālif-i orfiyya*. Küçüker, 2019. p. 83). For this reason, the deputy voivode, malikane owner of the Suğla Mukātaa states that they will confer the Eşkun Mukātaa to Haji Ahmed on the condition that they fulfill the conditions of the malikane. Accordingly, by

submitting 1000 penny (kurush) cash payment (*mu'accala*), he will have the right to gather and collect the taxes on all crops, both general and partial, starting from the beginning of March. According to the edict, Haji Ahmed will manage the Mukātaa of Suğla and Eşkun from one hand and keep it in an order and discipline, collect his goods (taxes) without implicating anyone (KŞS 49, 2015, p. 644-645/264-1).

The practical application of concepts and practices can be seen in the *farman* such as *mu'accala* price, auction, timely payment of annual taxes to the state, taking their malikanes from those who cannot pay their annual taxes and transferring it to someone else which are taken part in the malikane system theory. As can be understood from the documents, single *mukātaa* could be the subject of a malikane or they could be processed together with other *mukātaas*. While the revenues of some of the *mukātaas* were directly transferred to the central treasury, the revenues of some of them could be allocated to the members of the military group in return for certain duties. These allocations were mostly tied to the *hāssas* (special guard forces), tax officials conferred with tax farming (*iltizām*), supervision, officers and voivodeships, or to the seedbeds used for military, agricultural, public works and similar expenditures. The central authority could change the status of *mukātaas* at will (Özvar, 2018, p. 33-35).

The undertaking (*deruhte*) methods of *mukātaas*, which are tax units in the Ottoman Empire, are consignment (*amanah*), tax farming (*iltizām*) and malikane (Çakır, 2003, p. 115; Özvar, 2018, p. 7; Tabakoğlu, 2011, p. 404). Consignment; It is the collection of taxes with the help of salaried state officials called *amin*. *Amins* did not have to be salaried and specialized personnel of the financial organization. Those who worked in other institutions of the state could be an *amin*. *Amin* used to fulfill this duty in return for the salary or livelihood he received from the state. *Amin* could be the collector of an individual tax unit or could be assigned to collect some or all taxes of a subprovince. *Amin*, who was given the task of collecting all the taxes, oversaw the taxes collected by the agents assigned with him. *Amin* could also be authorized to collect tax resources that were not aspired by the taxfarmer or militarily important. The collection of tax resources left behind due to some reasons such as war was carried out on consignment (Özvar, 2018, p. 7-8). *Mukātaa* could be operated with the consignment method for reasons such as the desire to determine the annual income of an income source turned into *mukātaa*, the lack of demand because of the low income of the *mukātaa*, and the failure of the taxfarmer (*multazim*) to comply with the operating conditions (Çakır, 2003, p. 150-151).

One of the methods of collecting taxes in *mukātaas* is the *iltizām* system. The functioning of the *iltizām* system helps to understand the malikane system. There were periods when the malikane system and tax farming were used together (Genç, 2013, p. 107). It can be said that tax farming (*iltizām*), which can be expressed as the collection of taxes by tender, has been used under different names since the early periods of Islam (Başarır, 2009, p. 30). It is thought to be a system that has been applied in similar ways in all states with similar economic conditions because of financial needs (Genç, 2013, p. 98). The tax farming system is the collection of state revenues by entrepreneurs called tax farmers. With the tax farming system, the Ottomans transferred the duty of collecting taxes to persons acting as private enterprises within certain rules (Genç, t.y.-b; Özvar, 2018, p. 8).

Although it is not known exactly when the *iltizām* system started in the Ottoman Empire, the first examples as a practice were seen in the second half of the XV century. When the examples of tax farming are examined, the developed and established terminology and mechanisms bring to mind the idea that this system has already started (Genç, t.y.-b). In a way, tax farmers working as private entrepreneurs were obliged to collect taxes in the amounts determined by the laws, generally in kind,

from taxpayers and to transfer them to the state treasury (Genç, 2013, p. 97). The tax farming system was developed due to the need for cash for the salaries of the central army and the central bureaucracy, the necessity of collecting taxes in kind (crop) in remote areas of the state, storing them and converting them into cash. The safest and easiest way for the state was to make cash payments at regular intervals through tax farmers (Başarır, 2009, p. 31; İnalçık, 2019, p. 60). It can be said that the Ottoman administration applied and developed the tax farming system as a precautionary measure (Genç, 2013, p. 96).

The taxed *mukātaa* units were transferred to private entrepreneurs called taxfarmer (*multazim*) by auction in the center or in the countryside (Yörük, 2021, p. 219). The Ottoman treasury gave the highest bidder the right to tax *mukātaa* for periods varying between 1-3 years, which is expressed by the term *tahwil / bond* (Genç, 2013, p. 97). It was expected from the entrepreneur, who would assume the right to operate a *mukātaa*, to be in good shape, to show a guarantor, and to bid the highest price for the taxes of the *mukātaa* he aspires to at the auction. A tax farmer should have known his profit and loss. Because if he did not pay the dues to the treasury on time, he would pay the loss from its own property or the guarantor might have to pay. In the tax farming system, some measures were taken to prevent entrepreneurs and tax farmers from making excessive profits. When the bond period approached, the entrepreneurs would apply to the finance department with a higher offer in order to undertake the high income *mukātaa*. If the taxpayer could undertake to pay more than this price, the business would remain with him. Otherwise, it could switch to a new taxfarmer (Özvar, 2018, p. 8). It was expected from the entrepreneur who gained the right to become a tax collector to behave well to the taxpayers (*raayah*) and to increase the tax revenues in the region (Başarır, 2009, p. 30).

III. Transition Process from Tax Farming to Malikane System

Despite the benefits of the tax farming (*iltizām*) system to the central treasury, some problems began to emerge. After the second half of the 17th century, the emergence of budget deficits, the shortening of the bond periods of *mukātaa* due to the cash shortage caused by the long wars, the constant change of tax farmers, and the pressures they gave to save their pursuit or profit owing to these changes adversely affected the *raayah*, the tax source and the production capacity. The destruction of the tax source caused a decrease in tax revenues and an increase in the cash need of the treasury (Özvar, 2018, p. 22). As stated in the malikane conferred *Berāts*, another problem for the *raayah* in the tax farming system is that the *raayah* has to borrow from the interest holders (*murabahacı*) to meet some of their needs such as seeds, animals, and loans in order to be able to collect taxes regularly. The debts of the *raayah*, who could not pay the debts from the products they obtained, increased as the debts of the *raayah* were postponed, and a situation that was not in the beneficiary of the *raayah* emerged. The malikane method has been developed to prevent such damages (Bay 2007, p. 136; Genç, 2013, p. 101). Here, we can cite a document that mentions the issue's reasons as an example:

“Memâlik-i mahrûsemde vaki Şâm ve Haleb ve Diyârbekir ve Mardin ve Adana ve Malatya ve Ayntâb ve Tokad câniblerinde ve sâir bazı mahallerde vali ve muhassıl ve voyvodaların t iltizâmları altında mîrî mukâtaa dahilindeki ekser köyleri ricâl-i devlet ve ayân-ı vilâyetten bazı kimesneler uhdesinde olup lâkin üzerlerinde müstekar olmayup her biri birer tarîkle senede birkaç âdeme deruhde olduğundan reâyâ fukarası gözedilmeyüp ve kuvvetleri için vakit ve zamanıyla tohum ve sair ihtiyaçları olan malzemelerine iane olunmamakla bizzarure faizcilerden (mürabahacılar) bir katı (dî'fi) ile akça aldıklarından her sene ziyade bulan kazancın (istirbah) edasına ziraat ve ekim (hırâset) ve bağ ve bağçe ve sâir kâr ve kesplerinin hâsılı vefa itmediğinden gayrı üstlenenler dahî “zapt edeceğim bir sene veyahud iki senedir” deyu cümle hâsılların almak için cevri ve eziyet

eylediklerinden ekserî perâkende ve perişan ve hâl ü harap ve bakiye kalanlar dahî kuvvet-i... (KŞS 41, 2015, p. 267-1/382).”

The fact that the central government started to use the tax revenues of the future as guarantee for debt started to transform the tax farming (*iltizām*) system into domestic debt. The deterioration of the Ottoman financial situation caused the state to use tax revenues as guarantee for debt, that is, to use the tax farming system for domestic debt, and to extend the bond terms for longer periods. An increasing part of the price determined at the auction began to be taken in cash (Pamuk, 2010, p. 136). In the tax farming (*iltizām*) system, the obligation to pay a part of the tax-farming price in advance during the auction caused a group of non-Muslim money changers to be included in the system besides the military group. The fact that this group having technical knowledge and ability about taxation is not interested in protecting this tax resource, which it has undertaken for a short time in order to make high profits, has started to have a devastating effect on the economy. In order to keep financial resources in shape, it became necessary to re-establish the protection and security conditions in the *timar* system (Genç, 2013, p. 98-99).

For this reason, the method of giving taxfarming began to become widespread provided that the members of the military group gave their salaries to the state and regularly paid the cash taxes recorded in the treasury books as long as they survived (*kayd-i hayat*). Thus, while the Ottoman Empire met the *mevâcib* payments required for the central army without any loss of income, the *raayah*, as in the *timar* system, had a protector who for self-interest took care of a tax resource whose lifetime profit belonged to it, gave them confidence and protection (Genç, 2013, p. 99). It is understood that before the malikane system, the practice of giving taxfarming for life started. However, there is no clear information about when this practice started (Özvar, 2018, p. 22). But, it can be said that the process has progressed towards the binding of mukataas on the condition of registered life. In summary; *Mukâtaas*, which started to be given to the military group in return for their salaries from the state on the condition of registered life, started to be given to all entrepreneurs with the malikane system in order to fulfill the necessary conditions (Genç, 2013, p. 100-101).

Thanks to its financial capacity and the nature of the *iltizām* system, the tax farming sector could provide short-term loans. On the other hand, the owner of the malikane could receive the remaining part as his own profit in the malikane system after the fixed tax determined by the state was paid to the treasury (Genç, t.y.-a). In the tax farming system and malikane system, the Ottoman State transferred the right to collect taxes to the taxfarmer or the owner of the malikane in return for a certain payment. In the tax farming system, the tax collector, who promised to pay the highest tax by auction, assumed the right to collect tax for a certain period of time, while in the malikane system, the owner of the malikane, by promising to pay *mu'accala* price by auction, won the right to collect taxes throughout his life (Altay, 2018, p. vii). Thus, the owner of the malikane, who had the right to collect taxes throughout his life, would treat the *raayah* better and long-term increases in production and tax revenues would be provided. The most important innovation brought by the malikane system compared to the tax farming system is that the Ottoman Empire had the opportunity to get into debt for a longer period by guaranteeing its tax revenues (Pamuk, 2012, p. 206).

IV. Sample Documents Regarding the Implementation of the Malikane System

In order to be able to undertake the malikane, the entrepreneur had the right of tenancy for the *mukâtaa* throughout his life by paying the annual income as the fixed income and *kalamiyya resmi* firstly in three and then four installments besides due payment named *mu'accala* (Çakır, 2003, p. 154). In order to qualify as a malikane owner, it was necessary to participate in the auction and to be

able to pay the highest *mu'accala* price. It was possible for the prepaid *mu'accala* price to vary between 2 and 10 times of the the average annual profit to be obtained from *mukātaa* (Çelik, 2020, p. 257; Özvar, 2018, p. 23). While the minimum amount for due payment in the auction was determined by the finance department (Özvar, 2018, p. 23), the malikane was given to the highest bidder. If the bids did not reach the minimum bid, the sale would not be made. If a sale was made even though the bids didn't reach the minimum limit, this sale would be deemed void and a re-auction would be made (Genç, 2013, p. 102).

The possibility of giving *mukātaa* to another taxpayer who made a high bid before the contract term in the tax farming system and the problems caused by this situation were resolved with the malikane system (Özvar, 2018, p. 23). When the malikane owner obtained the authority to collect taxes, he was given a *berāt* indicating the authority and rights he had acquired as the malikane owner. In this *berāt*, issues such as the *mukātaa*, in which the right to collect taxes were sold, and the taxes that he was obliged to collect were mentioned (Genç, 2013, p. 103; Özvar, 2018, p. 23-24). In some documents in the registry, it is seen that the malikane owner filed a law suit against the raayah regarding the amount of taxes collected from his estate.

For example, it is mentioned in a document as follows: Mustafa Çelebi, who was the malikane owner in the Mîrâbiya Mukātaa, filed a lawsuit against a person named Sayyid Hasan from the raayah. The subject of the law suit can be summarized as follows: Sayyid Hasan plants agricultural crops for paint on one acre of property land on the Mîrâbiya Mukātaa land. Eight kantar paint, each weighing 180 okka, are produced. The malikane owner Mustafa Çelebi demands the tithe of the paint. But Sayyid Hasan says that he obtained two kantars from an acre of field. He denies the rest. He is offered to swear an oath, but he does not want to swear. For this reason, the document (*emr-i âlişân*) belonging to Mustafa Çelebi is examined. According to the law, since the paint is considered as a crop, it is necessary to take a tithe. Since Sayyid Hasan was afraid to swear the oath, the court ordered him to pay the tithe required for eight kantars to Mustafa Çelebi (KŞS 50, 2014, p. 554-555/236-2).

In another case example in which the limits of the malikane owner's *mukātaa* were discussed, Haji Ahmed Aga, who was the owner of the Sugla Mukātaa in the Karaman Province with the malikane method, filed a law suit against some of the village residents named Göderegömu in the Larende district with the help of the person appointed as a bailiff by the governor of Karaman, Mehmed Pasha. The subject of the case is asking by saying that they do not want to pay despite payment is requested for half of the (crop) since the Ibrahim Bey Evkâf's İbra Hamlet and Hatuniye Madrasa Foundation's madrasa hamlet, Kal'a Mosque Hamlet, Kalecik Border Hamlet, Corner Hamlet and Tuta Hamlet, which are at the disposal of Göderegömu people, are irrigated with miri creek; and warning about paying. The people state that these lands they plant and protect belong to the Ibrahim Bey Foundation, therefore they are exempt from payments and this is known by everyone. They also state that they settled for 45 kurush every year as a Mîrâbiya tax since this issue had become a problem between them before. Haji Ahmed Aga accepts the previously made peace and states that the issue of peace was realized for Göderegömu land as it is also included in the witness document. But he says that the mentioned six hamlets are not included in this peace. The Court orders the raayah responsible for the planting and protection of these hamlets to give half of their crops to the voivode Haji Ahmed (KŞS 49, 2015, p. 32-33/18-1). The effort of the malikane owner to obtain the income of the *mukātaa* he bought after giving the necessary advance payments (*mu'accala*, annual tax) to the state and committing to give it draws attention in both examples. It is seen that the malikane owner sued the raayah in order to obtain the income of the *mukātaa* he bought. In both cases, the malikane owner was justified (KŞS 49, 2015, p. 32-33/18-1).

In addition to his financial rights, the owner of the malikane also had some administrative and disciplinary rights. That except for the *kādīs*, who had administrative and disciplinary powers, no civil servants had the right to interfere with the malikane owner is taken part in the *berāts* (Genç, 2013, p. 103; Özvar, 2018, p. 23-24). The malikane owner had promised to pay some fixed annual cash taxes and fees varying between 5-20% of this tax amount in installments every year, apart from *mu'accala* price (Genç, 2013, p. 104). The annual payment amount (*māl*) was determined by the state before the auction (Pamuk, 2012, p. 206). It is seen that the payments made by the malikane owner are given in installments and documented. For instance, Hidayetzāde Mustafa Çelebi and Haji Osman Aga were the tenants of the Mīrābiye Mukātaa in Karaman Province in 1136 with the malikane and tax farming method. This registry document is a *temessuk* (the document given to the other party in cases such as giving, paying or delivering the debt in the Ottoman bureaucracy (Kütükoğlu, t.y.). It has been prepared that the appointed bailiff collects the first installment of *akças* paid by the owners to the state in cash and the goods (annual tax) that should have been given to the state in previous years and delivers them to the treasury. It states that 400 kurush, some of which is the previous debt and some of it is the first payment of the 1136/1724 year's installment were received by the state (KŞS 49, 2015, p. 13/8-2).

The Ottoman state promised not to increase the taxes it received from the owner of the malikane without their consent. In some exceptional cases, raises could be made with the consent of the malikane owner. Annual tax payments were allowed to be delayed in case of a large drop in revenue for the tax unit. If the revenues of the *mukātaa* were constantly decreasing, the state did not demand the amount of annual tax, and allowed the owner of the malikane to leave his malikane to the treasury without making any demand, that is, without demanding the *mu'accala* price back (Genç, 2013, p. 105). The malikane owner had the right to sell his *mukātaa* to someone else, transfer and waive except for returning it to the treasury. This transfer process was called *kasr-ı yed*. *Kasr-ı yed* transactions were carried out under the supervision of the *kādī*, recorded in the registers and a witness document was issued. However, the approval of the Anatolian-Rumelian *kādīasker* was necessary for it to be taken effect. In *kasr-ı yed* transactions, it was neither impossible nor necessary for the parties to perform this transaction in return for an agreed price. While no tax was charged for transfer transactions at first during the transfer process, after 1735, the tax named "*resmi kasr-ı yed*" became levied. While the owner of the malikane was handing over the *mukātaa*, it was decided that 10 percent of the *mu'accala* price paid at the beginning would be given as the *kasr-ı yed resmi*. There were also cases where the malikane owner lost the *mukātaa* without his own will. If he oppressed the raayah by taking the unauthorized tax, if he misused his duty by not fulfilling his responsibilities, he could lose the *mukātaa* and *mu'accala* price he paid (Genç, 2013, p. 104; Özvar, 2018, p. 25).

In an edict in the registry, informed about the issue, Karaman Beglerbeg Mehmed and the *kādīs* in Karaman province were ordered to take necessary action. It is known that there is an edict if the malikane owners didn't deliver goods' (annual tax) *mukātaa* income till the end of the year 1135, and if the accounting is not seen, the malikanes under the tenant of them are taken from their hands and resold to others. For this reason, according to the notebook copy sent by addressing the *kādīs* with the information of the bailiff, it gives orders the fact that the taxes of the year 1135 be collected, the necessary precautions be taken and these transactions be carried out without delay, the malikanes be removed from those who still do not obey the order and their imprisonment, their debts be collected from their goods and belongings, the state be informed on sale of the malikane to someone else (KŞS 49, 2015, p. 679-680/280-1).

With the death of the owner of the malikane, his *mukātaa* would be escheated. Escheated (*mahlūl*); It is a term expressing that the state tax unit can be returned to the state after the death of the owner of the malikane and can be offered for sale again. The main problems encountered in the malikane system were that the escheated malikanes were not reported to the state and operated by other people. For this reason, the state appointed a minister to the provinces to prevent and control this situation. The ministers' responsibilities were to detect and resell malikanes that were escheated or abandoned. Ministers had the right to receive two percent of the *mu'accala* revenues from the transactions of transferring the *mukātaa* that were escheated or abandoned to their new owners (Özvar, 2018, p. 26).

Although the owner of the malikane had the right to sell his *mukātaa*, if he died, this right passed to the state. The deaths of the malikane owners began to be kept secret over time. Abuses of owning a malikane began to appear without paying the *mu'accala* price, by making it appear as if the malikane owner had sold his malikane before his death. For this reason, in 1705, a procedure was introduced for those who wanted to sell their malikane to come to the registrar themselves, and if it was not possible to come, financial officers such as tax official and voivode of the region were requested to report this situation in an official letter. Moreover, even if the malikane was sold with these methods, the sale of the old malikane owner who died within forty days would not be obeyed and the *mukātaa* would be deemed to belong to the state (Genç, 2013, p. 104). Despite the measures taken regarding the death of the malikane owner, the return of the malikanes to the state could not reach the desired level. For this reason, efforts to increase tax revenues reaching the state could not reach the desired level (Pamuk, 2012, p. 207).

V. People Entitled to Own a Malikane

In the malikane system, which is a domestic debt method, the central authority kept the social zones that could lend to the state as wide as possible in the early days (Özvar, 2018, p. 31). In order to own a malikane, there was no distinction between being a man or a woman, a *raayah* or a soldier. After 1714, *raayah* and women were forbidden to own malikanes except the sultan's daughters (Genç, t.y.-c). The reason why the *raayah* is prohibited from owning a malikane is that it is not considered possible for the malikane system to assume the duty of watching over the *raayah*, which is one of the main reasons for the entry into force of the malikane system. (Genç, 2013, p. 103).

Since higher *mu'accala* prices have to be paid for large *mukātaas*, these *mukātaas* were allowed to be taken jointly by a few people before in order to ensure that the malikane system becomes widespread. For example, see: "Bin yüz on dört senesi rûz-ı hızırında zabt etmek üzere ber-vech-i te'yîd ve malikâne duhân gümrüğüne 'ale'l-iştirâk mutasarrıf olan Mustafa Ağa asâleten müştereği olan Hüseyin Ağa tarafından husûs-ı âtiyyü'l-beyâna vekîl-i şer'îsi olan Mehmed bin Mustafâ Beg ve Ahmed Çelebi ibn (boş) mahzarlarında üzerlerine da'va ve takrîr-i kelâm idüp ..." (KŞS 41, 2015, p. 127, 128). In 1714, this number was limited and it was accepted that maximum two partners could own a malikane (Genç, 2013, p. 103). In a document on the crop of the Yorukan Mukātaa, the mîrî good' (annual taxes) collection of the yoruks in the province of Karaman in 1136 and taking them from the raayah were carried out by Sayyid Mehmed, and when the ledger was examined, it was noticed that some of them were not inadvertently registered when the Yorukan Mukātaa was given to the malikane in March hijri 1135. For this reason, there is an edict in the document regarding re-registration of the Yorukan raayah and their goods and reporting of the forgotten ones and collecting the mîrî goods in the debit of the Yorukan group. One of the malikane owners of this *mukātaa*, the kitchen manager Haji Halil, is trying to ensure the collection of taxes by presenting it to the divan and

expressing that he is the malikane owner of the Yorukan Mukātaa in partnership with another person (KŞS 49, 2015, p. 641/262-2). It is understood from this document that it is possible to be a joint owner of a malikane. In addition, that the attention of the malikane owner about the income of his malikane, the effort of the state and the measures it has taken in order to regularly pay the annual taxes included in the conditions of the malikane procedure draw attention.

When the malikane owner wanted to transfer his share to someone else with his own consent and this situation was accepted by the official authorities, a new *berāt* was given. If the malikane owner had an adult son at the time of his death and wanted to assume the right to collect taxes, the malikane could preferably be tendered to him on the condition that participating in the auction and paying the highest *mu'accala* price (Bay, 2007, p. 136). An example document regarding this is as follows:

“...mefrûzü'l kalem ve maktû'ü'l-kadem min külli'l-vücûh serbest üzere hayâtda oldukça malikâne te'yiden mutasarrıf olmak şartıyla yedlerine berât-ı şerifim i'ta olunup ve mutasarrıflarımdan birisi hâl-i hayâtında karyesin bir âhar kimesneye kasr-ı yed ve ferâgat eylemek murâd eyediklerinde ma'rifet-i şer' ve hüsn-i rızâsıyla ferâgât-ı hüccet-i şer'îye olunduktan sonra berâtı üzerine fermân olunup ferâğ ve kasr-ı yedinden müceddeden berât virilüp ve sâhibi bi-emrillahi teâlâ vefât idüp karyesi mîrîye 'âid ve râcî oldukta müzâyede ve rağabât-ı inktâ'ından sonra verdiği muacceleyi verir ise zabt ve rabta kâdir olur evlâd-ı zükûruna verilüp, olmadığı sûretde tâlibine tekrar fûrûht (boş) akçası teslîm-i hazîne olunmak üzere mezâdda 'avn-ı bâriyle terfiye-i 'ibâd ve ta'mîr-i bilâd için hayr hâhân-ı devlet-i 'Aliyye'm makbûl ve münâsib görüp cümle ittifâk ile...” (KŞS 41, 2015, p. 267-1/383).

Therefore, when the malikane owner passed away, the malikane would not be passed on to the heirs as a rule (Suceska, 2011, p. 280). An example of the practical theories described about the malikane is as follows. The application of the malikane system takes place at the beginning of the document, which includes the *berāt* of the Eşkun mukātaa. In addition, the document informs the divan that Eşkun mukātaa was *escheated* and wanted to be bought again with the malikane method because Zenneci Haji Ahmed, who was the previous malikane owner of the Eşkun mukātaa and owned half of the shares, passed away. By looking at the ledger, from Eşkun mukātaa's three loads of 51,511 akças goods per year, 47,213 akças of the specified amount starting from the beginning of March to the missions, two loads of 76,510 akças of 7900.5 okkas of rock salt (saltpetre) consisting of 35 right akças for each okka to the state's gunpowder quarry and 27900.5 akças to the treasury's bill of lading, it was decided to sell the *escheated* malikane on the condition of giving the goods (annual tax) and official document payment every year. After the auction was held and the demand for the malikane ceased, it was decided to give 500 kurush *mu'accala* to the deceased person's sons, Sayyid Osman and Sayyid Mustafa. On the twelfth day of Recep 1138, by taking the being malikane owner *berāt*, the malikane will be given to them forever as long as they are alive from the beginning of March. According to this *berāt*, there is a warning that no one should interfere with them if 47,213 akças of three loads of 51,511 akças are delivered to the missions at the end of the year, that each year 7900.5 okkas of rock salt from 35 akças per okka is sent to the state gunpowder quarry in return for two loads of 76,517 akças and a sealed *temessuk* is received, 27,781 akças are sent and the required payments are made with the partner in four installments. At the end of the edict with the *kādî* supply when owners' fulfilling the aforementioned conditions, it is warned the malikanes not to be taken from them and it is asked to fulfill the requirements of the edict (KŞS 50, 2014, p. 645-646/276-1).

This edict is one of the examples of the practical application of the malikane system. In the edict, it is seen that factors such as the amount of *mu'accala* price in the malikane system, the payment of annual tax payments in installments, the tax amounts, the declaration of the expense of these taxes by the

state, the escheated of the malikane and the fulfillment of the necessary conditions in order to become a malikane owner again after it has been escheated are taken into consideration.

In the malikane system, the malikane owner, after fulfilling certain conditions, was entitled to receive all the income included in his *mukātaa* he bought. In a document of the registry, that the issue of taxes collected by the malikane owner from the raayah is clarified. It is stated that Sayyid Osman and Sayyid Mustafa, who shared half of the Eşkun mukātaa with the malikane method in the Karaman Province, the beytulmāl-i amme, the beytulmāl-i hāssa, the yava (lost animal), the escaped servant and the concubine mujdegāne [this can be defined as the monetary award given to those who inform and help detecting the dead people without a heir (Bilgin & Bozkurt, 2010, p. 8); It is understood that this award is also given to those who help in finding lost animals and escaped slaves. It is included in the taxes called bād-ı Hevā (Sahillioğlu, t.y.)], which were added to the Eşkun mukātaa, mahlūlāt-ı mābeyn, walnuts counted by numbers, tayıārāt and castles' fixed mīrī goods, and tithe, crops and state taxes of the villages affiliated to the Eşkun mukātaa will be collected as before. It is reported that Alicanzade Sayyid Veli Çelebi, who was appointed as a proxy, will collect these revenues from the beginning of March, 1118 (KŞS 50, 2014, p. 646-647).

Beytulmāl-i āmme and hāssa is called *mukātaas*, which are established to direct the estates that do not have heirs to the state treasury or to the spending area determined by the center. Mukātaa officers would confiscate estates without heirs, determine the amount of the estate goods and put them up for sale. In some places, *mukātaas* given together or under the responsibility of a person could be operated separately from each other, or they could be combined with other *mukātaas* and tax farming could be given. Beytulmāl mukātaas could also be given to a person (Bilgin & Bozkurt, 2010, p. 1, 4, 16). In the examples of the registers, it is seen that the owners of the malikanes filed a law suit against the raayah regarding the income of the beytulmāl included in the *mukātaa* under their responsibility.

A person named Halil filed a law suit against Mustafa Çelebi, who is the tenant of the Mīrābiya mukātaa with the malikane method and is the officer of the beytulmāl collecting. The subject of the case is that the plaintiff, Halil demands that the estate of the son of Mehmed's uncle, who died before, be given to him and his mother Fatima, since he is his heir in terms of lineage. However, Mustafa Çelebi claimed that Mehmed did not have an heir and collected the estate. Halil proves with the witnesses that he has the right to have the estate, and Mustafa Çelebi, who is the owner of the malikane and is in charge of collecting beytulmāl, is asked to hand over his right in the estate to Halil (KŞS 49, 2015, p. 66-67/31-4). It is seen that the same malikane owner, Mustafa Çelebi, was the subject of other inheritance lawsuits as an officer in bayt al-māl collecting (KŞS 49, 2015, p. 231-232/101-2; 235-236/103-1; 249-250/108-2; 339-340/144-3; 432-433/181-2; KŞS 50, 2014, p. 311-312/136-2).

In these documents, the person named Mustafa confiscated the estate, which he claimed to be ownerless, but the court found the parties who proved their heirs with witnesses justified and ordered that the estates be handed over to them. In one of these documents, it is seen that the malikane owner Mustafa Çelebi was named "amīn", which means the official appointed by the state. In another document still, Mehmed, as the deputy of the malikane owner Mustafa Çelebi, seized the estate of İbrahim as the deputy of the beytulmāl officer and İbrahim proved that he was the heir and he was ordered to take the estate. In another case, the malikane owner Mustafa Çelebi confiscates the estate of Ayşe, who has no known heir, on behalf of bayt al-māl. The plaintiff Ayşe's chosen heir states that she chose him as a heir, and demands from Mustafa Çelebi to hand over the amount he stated for

the fulfillment of his wills. The court orders Bayt al-māl official Mustafa Çelebi to deliver the specified goods to the selected guardian Omar. There is a document related to an inheritance case in which Mehmed, the deputy of the Mîrâbiya Mukâtaa malikane owner and the beytulmāl officer Hidayetzâde Mustafa Çelebi, took part as the bayt al-māl officer. According to this document, the deputy of the bayt al-māl officer does not hand over the estate to Molla Mehmed, who is appointed as the guardian for the delivery of the estate to the heirs. Molla Mehmed proves that he is the guardian and the court instructs the bayt al-māl officer to deliver the goods to the guardian (KŞS 50, 2014, p. 311-312/136-2). It is understood that the owner of the malikane is involved in the transactions related to the estates that do not have heirs in his own region, as a malikane owner and as an officer in the bayt al-māl collecting.

VI. Discussions about the Malikane System

The malikane system was abolished for one year in 1716, twenty-one years later. The chief treasurer, Sarı Mehmed Pasha, who was influential in the abolition of this, stated that giving *mukâtaas* as malikanes was a *badâyi-i sayyia* (a bad start) and that this system was to the detriment of the Ottoman state (Özcan, 1983, p. 242; Özvar, 2018, p. 26). According to Sarı Mehmed Pasha, even if the malikane system provided temporary benefits, the losses that the Ottoman Empire could suffer owing to this system were clearly visible. While the state benefited a little from the *mu'accala* price by the malikane owner, the malikane owner was benefiting from all the advantages of the malikane that he had the right of tenancy throughout his life. He thought that the military benefits of the state in the previous systems were not in the malikane system, and that the condition of the military group might be miserable (Özcan, 1983, p. 242-243). With the coming into force of the military malikane system, they undertook from the state by giving advance payment appropriate for their financial situation and showing a guarantor, accepted the profit they would earn in return for their salary and made the necessary preparations for the war comfortably. With the malikane system, the military class would be deprived of this opportunity and the rise of wealthy people who were not in government service would be inevitable (Çakır, 2003, p. 58). Sarı Mehmet Pasha expresses this thought with the following words:

“Although when all the treasury land (mîrî land) services are sold in the malikane (method), an amount of akça is apparently generated per year from the due price (*mu'accala*) and paid to the mîrî land (treasury land); since the person who bought the malikane confiscated it as long as he was alive, the benefit from the income belongs only to him every year. However, in the past years, when services were sold, they were given to the military. They used the income as a source of livelihood given to them by the treasury with a suitable advance service and a guarantor and would not have any inability or trouble even in making preparations for war when necessary. The military classes were then deprived and hopeless of this benefit, and their condition was devastated. Non-military senior civil servants become prominent as wealthy. If fore-sighted scholars had considered this view appropriate from the foundation of the Ottoman Empire to the present, they would have been expected to implement it in some way up to now. They did not limit it because they considered it to be something ugly (*kabîh*) apparently. Other than that, some of the *mukâtaa*'s crop in this category is tithe, but most of it is taxes, which are also an overhead. It is not permissible to sell something that is not original but overhead as property. Although this time, because of the long wars, it was tolerated to meet the essential needs of the treasury, but some fore-sighted scholars expressed this in contemplation and consideration, as results were not expected. God always allow the state authorities to appreciate the measures of good deeds” (Özcan, 1983, p. 242).

Another of the main reasons of the malikane system's abolition is the annual taxes, which the malikanes could not increase as they promised in the foundation edict. The malikane system was abolished in many places in order to increase the fixed annual taxes of *mukātaas* (goods, *mueccelle*) by 50% to finance the increased war expenses between 1714-1717. When the malikane system was abolished, annual taxes were increased in line with the benefit of the treasury and they were given to the tax farming system again and managed with trust to learn the revenues, it was returned with the provision of these issues (Genç, 2013, p. 109; Özvar, 2018, p. 27).

After Sarı Mehmed Pasha's epitomizing the harms of the malikane system, the malikane system was abolished throughout the Ottoman Empire. It was decided to continue the system only in the lands of Damascus, Aleppo and Diyarbakir, where the malikane system was first implemented. As in his epitomising mentioned, Sarı Mehmed Pasha complained that, during Kösec Halil Pasha being provincial treasurer, after some *mukātaas* were given as malikanes under conditions in the surrounding regions, especially in Damascus, Aleppo and Diyarbakir, it became widespread in other parts of the country. He mentions that *mukātaas* were taken into the hands of everyone who was in good financial condition and they started to have tenancy like their own property. He draws attention to issues such as; after receiving the right to undertake the *mukātaas* from the provincial treasurers, benefiting from their income in turns with some other taxpayers, those who benefit from these *mukātaas* are limited to five or ten people, the landlords who used to live on tax farms became poorer, the owners of the malikanes undertook the *mukātaas* in return for their income, the buyers who want to get the money they gave to the *mukātaas* grove to the poor raayah and oppressed as much as they could, and after the raayah complained, the owners of the malikanes claimed that they had the right to this and that they were banned from the intervention of the governors and judges. Along with this epitomising, he announced that the tax farming system could be re-applied in *mukātaas* except counted places for the aforementioned drawbacks and that the malikane system was abolished (Özcan, 1983, p. 243-244).

However, after a short time, Sarı Mehmed Pasha was taken from the office of the treasurer and in 1717, after his murder, the malikane system came into effect again. The re-enforcement of this system can be attributed to the alleviating the financial burden from time to time. As, after 1703, the owners of the malikanes alleviated the burden of the treasury with the additional taxes they paid to the treasury at certain times, such as the *julūs resmi*, the equipped soldier (*jabalu*) municipality, apart from the *mu'accala* price (Özcan, 1983, p. 245). *Julūs resmi* is a tax that is expected to be paid by the owner of the malikane to the treasury with each new sultan's accession to the throne. The malikane owner would give the *julūs resmi* at the rate of 25% of the *mu'accala* price he had invested for *mukātaa*. On the other hand, equipped soldier (*jabalu*) municipality is a tax that is given by the owner of the malikane at rates varying between 10-15% of the *mu'accala* price, specific to the war years. It is possible to explain this tax as the conversion of the obligation to participate in the war into a cash obligation in short (Genç, 2013, p. 111).

After that considering the developments in the implementation of the malikane system, it becomes clear that the criticisms of Sarı Mehmed Pasha, who made the malikane system abolished in 1716 and returned to the tax farming system, are right (Özcan, 1983, p. 245). After the extensive powers given to the malikane owner with the aims of drawbacks of the tax farming system and protecting the tax resource and *raayah*, it could be expected to make investments in order to increase the efficiency of the tax resource for his own benefit, to ask the *raayah* increase their production and to show effort for this. Although there were malikane owners acting in this manner, they remained as an exception. In general, the malikane owners were a class living in Istanbul, far from the tax source, and managing

their malikane with tax farming. Therefore, the malikane system did not abolish the tax farming system and even became two systems applied together (Genç, 2013, p. 107). For instance, there is a document, in which the good behavior of Haji Huseyin Aga, the owner of Lârende *mukâtaa* with the malikane method, was registered in a parliament where Konya governor, Haji İbrahim Pasha was also there. It is a document in which the witnesses inform of his good condition, stating that he is the owner of the malikane on his own and that he has given his malikane to someone else with a tax farming fee and that he is not prosecuted in any matter (KŞS 50, 2014, p. 19, 20/12-2). In this document, it is seen that the malikane owner can give the malikane to another person in return for the tax farming fee.

Some changes different from the tax farming system in the intertwining of the malikane and tax farming system were lived. In tax farming system, the state chose those fulfilling the conditions while allocating *mukâtaas* through tax farming auction. When the malikane system was introduced, while the malikane owner was choosing a tax farmer who was not usually close to him and managing his *mukâtaa*, it could be expected that he was careful in choosing one who took care of the raayah, valued the tax source, and tried to increase his income. The malikane owner always had the right to choose his tax farmer as he wished, to dismiss him if he wished, or to replace him in line with the benefit he would obtain from his *mukâtaa*, which he had the right of tenancy throughout his life. Therefore, the malikane owner became a group that took on the responsibility of protecting the tax source between the Ottoman State and the tax farmer and received a certain amount of shares in return (Genç, 2013, p. 108). It has not always been possible for the malikane owner to protect his *mukâtaa* and raayah by using his authority and responsibility. The tax farmers chosen by the malikane owners for the tax resources under their responsibility caused more abuse by using the powers of the malikane owner. It has not always been possible for the malikane owners to prevent tax farmers at the desired level. Tax farmers who were in the malikane system later emerged as malikane owners (Genç, 2013, p. 108-109). Thus, this system formed a basis for the formation of a wealthy landed proprietor class, which became a problem for the Ottoman Empire over time (Özcan, 1983, p. 245).

After the malikane system, some changes were made because of the burden on the treasury due to the long wars with the Russians between 1768 and 1774, and a transition to the *ashām* system was made. Although the malikane system, which was put into practice to meet the cash need, did not exactly meet the expected benefit, it responded to important needs considering the spending areas it allocated (Özvar, 2018, p. 27). *Ashām*, on the other hand, was a new domestic debt system linked to previous systems (Pamuk, 2010, p. 138). By dividing the predetermined annual tax income into shares, the *ashām* system is selling the excess income obtained from these shares to the buyers during their lifetime in exchange for a fixed income called *muaccele*. The reason for the transition from the malikane to the *ashām* system is the desire to spread tax revenues from a small number of shareholders who have the right to collect taxes through auctions, to the benefit of more shareholders by dividing them into shares (Genç, t.y.-a; Pamuk, 2010, p. 138). The Ottoman finances continued the domestic debt with the *muaccele* price they received from the shareholder for each share and spent for the expenses. Although it was beneficial in the short term in terms of bringing new income sources to the treasury (Cezar, 1986, p. 84), the expected benefit from the *ashām* system could not be achieved owing to the inability to prevent the purchase and sale of shares between individuals and the heirs of the first buyers continuing to receive income from the state after the death of the first buyers (Pamuk, 2010, p. 138,139, 2012, p. 207).

Conclusion

After the increase in the cash need of the treasury owing to some negativities in the political and military fields in the Ottoman Empire, some economic policies were sought. While the tax farming method became widespread by transforming the timar areas into *mukātaa*, the malikane method was developed in order to solve some of the negativities caused by the tax farming method over time. The malikane process developed gradually and spread throughout the state. The malikane system differs from tax farming in some respects. The most important difference that distinguishes the two systems from each other is that the right to collect taxes, obtained by paying the muaccele price with the auction method in malikane continues throughout the life of the owner (*kayd-i hayat*). In addition, with the malikane method, the malikane owner pays the annual tax in installments determined by the state to the treasury or to the areas determined by the state. In return for these responsibilities, he gains the right to collect the taxes within the boundaries of the malikane. While the malikane method became effective with the edict passed in the research in 1695, it started to be applied throughout the Ottoman lands over time. It is seen in a document in the 41st Konya court records (1115-1116/1703-1704) of the malikane system that came into force in 1695 that the malikane berat was given in Konya. It is seen that the malikane system started to be implemented in Konya no long after it came into effect.

In the research, the 49th (1135-1136/1723-1724) and 50th (1138-1139/1726-1727) court records of Konya were examined and it was determined what kind of cases was reflected in the registers of the malikane system in Konya. It is seen that the malikane berats are given in the malikane system in Konya. In addition to the malikane berats, it is noteworthy that the malikane was taken from the bankrupt malikane owner who did not pay the taxes, and that it was given to a different reliable malikane owner known for paying taxes on time, after fulfilling the necessary conditions. Most of the cases between the raayah and both the malikane owner and the bayt al-māl officer are about the confiscation of the estate by the bayt al-māl official. The court found the raayah who proved that he was a guardian or heir right, and decided that the person who is the malikane owner and bayt al-māl official should withdraw from the estate. In some of the cases regarding the malikane in the registry, it is requested that the boundaries of the *mukātaa* purchased as a malikane be determined clearly. Thus, the taxes collected from the raayah within the boundaries of the malikane would be calculated more accurately. As a result of the death of the malikane owner in one of the malikane berats, an auction was held, and the sons of the old malikane owner became the new malikane owner, provided that the necessary conditions were met. According to the registers examined, it is understood that the malikane system was duly fulfilled in Konya and that the principles specified in the edict in which the malikane system came into force were implemented.

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