AVÁRIZ AND NÜZUL LEVIES IN THE OTTOMAN EMPIRE:
A CASE STUDY OF THE PROVINCE OF KARAMAN,
1620s-1700

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The seventeenth century was a turning point for the Ottoman Empire. Although historians differ in their precise interpretations of this, they are increasingly defying it as a period of transformation rather than that of decline. From Inalcik's point of view it was a century of 'transformation' of Ottoman institutions, while Faroqhi 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 practices¹.

Assumptions about 17th-century Ottoman history based on documentary evidence have successfully challenged the once-dominant historiographical perspective of the observers' of 'decline'. Celâli disturbances, the sorry fates

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Author's note: I would like to thank Professor Christine Woodhead of Durham University and the anonymous referees of this Journal for their encouraging comments and suggestions on various points throughout the process of this paper.


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of sultans Osman II, Mustafa I, İbrahim I and the 'sultanate of women', through the Köprülü era to retreat from Vienna in 1683 and ultimate acceptance of defeat at Karlowitz in 1699 - such episodes once symbolised the inevitability of decay and decline in the Ottoman state and were apparently confirmed in the writings of Ottoman critics such as Koçi Bey. Whilst events themselves and historical texts cannot be changed, interpretations of them can, and so in consequence can the significance attached to them. For instance, both traditional and revisionist views hold financial weakness to be a fundamental Ottoman problem in the seventeenth century. For Koçi Bey and others, this was principally a matter of misuse of timar revenues for non-military purposes (with clear implications for military strength) and the unprecedented increase in numbers and therefore in corruption within the central administration3. The answer appeared to be restoration of the old system as near as possible to its original working order. Modern interpretations which rely more on archival data than on 17th-century opinion show the complexity and adaptability of Ottoman administrative procedures and demonstrate how, from the critical period of the financial crisis of the 1580s and 1590s onwards, the state mobilised increasing amounts of cash revenue in the attempt to meet its needs. While no nicely clear-cut 'model' can be drawn to

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3 Cf. Bernard Lewis, "Ottoman Observers of Ottoman Decline", _Islamic Studies_, 1 (1962): 82-87; for a comprehensive evaluation of the Ottoman observers and their ideas, see Mehmet Öz, _Osmanlı'da "Çözülme" ve Gelenekçi Yorumcular_.

parallel that of the *timar* system, Ottoman administration can more easily be seen for what it was - a flexible organisation motivated by practicality rather than ideology, and prepared to adapt to circumstances.

The study of *avařiz/nüzul* taxation presented in this paper contributes to this debate by extending our understanding of 16th-century Ottoman administrative development into a previously unresearched area. First, however, it will be useful to briefly review the principal events and issues which influence the interpretation of the Ottoman socio-economic history of this period in order to place the *avařiz/nüzul* system in a better context.

In the last quarter of the sixteenth century, the Ottoman Empire engaged in long and costly wars on two frontiers, against Safavid Iran in the east (1578-1590), and the Austrian Habsburgs in the west (1593-1606). During this time the Ottoman government faced considerable and unprecedented financial difficulty in meeting the extra expenses of warfare. This coincided with other major developments which adversely affected Ottoman government finances. First, population pressure and large-scale movement among the inhabitants of rural areas disturbed agricultural production, tax collection and local security. Second, the economy generally, and that of urban areas in particular, was affected by monetary fluctuations, notably the devaluations of the *akçe* from the 1580s onwards and consequent increase in the price of goods and foodstuffs. Third was the change in some trade routes caused by the Portuguese, and later the Dutch, diverting shipments from the East Indies away from the eastern Mediterranean route to the Atlantic route, and reducing Ottoman income from customs dues. Finally, the need to combat increasingly well-armed...
European forces on the Hungarian front resulted from the 1590s onwards in far-reaching changes in Ottoman military practice, i.e. the recruitment of more mercenary troops and increased expenditure on firearms, in place of the timar-holding cavalrman.5

Many of the new mercenary recruits appeared to have been young men of peasant origin, often landless and partially educated, of a type which had already proved to be an uncontrolled, destabilising element in rural society throughout the latter half of the sixteenth century, which were also the principal element in the so-called celâli disturbances. Looking to gain money, status and occupation, they willingly enrolled in the 1590s as levend or sekban in the armies of the state or in the service of a provincial governor, and acquired muskets. On losing this employment at the end of a campaign or on a change of governor, groups of armed sekbans tended to become brigands and to exploit rural areas, adding further to the general sense of insecurity and celâli lawlessness6. This problem became partially acute between the years 1596 and 1607 but the problem of armed peasant groups continued to threaten provincial stability and governmental control in Anatolia thereafter. It is apparent from the sicils of Kayseri and Konya, and from other types of archival documents, that celâli brigandage continued

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throughout the first half of the seventeenth century. More dangerously, sekban companies formed a large part of the forces of Abaza Mehmed Paşa, rebel governor-general of Erzurum 1623-28, and of other governors' rebellions later in the century. Paralleling levend/sekban depredations were the unlawful activities of some provincial officials (known as ehl-i őrif) who made a practice of touring rural areas village by village under the pretext of inspection, imposing illegal taxes and exacting money, food and animals from the villages in order to feed their retinues.

It is in this context of military necessity, economic disruption and widespread provincial unrest that the early 17th-century Ottoman government sought to adapt certain administrative practices, crucially those concerning the assessment and collection of taxes. One of the most significant of these was the avâriz and the closely-related nüzül taxes. By the mid-seventeenth century these avâriz levies had become one of the most important annual sources of government tax income, and remained significant well into the nineteenth century.

The study of avâriz-nüzül taxation presented here contributes to this debate by extending our understanding of 17th-century Ottoman administrative development into a previously unresearched area. This study is the first to use avâriz/niüzul defters systematically to examine the working of the avârizhâne-nüzül system over a significant period of time. Given the huge number of unstudied avâriz defters which exist, covering large areas of Anatolia and Rumeli over two-hundred years, it was decided to confine the

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8 Such illegal activities of provincial officials caused continuous complaints by the peasants and constituted one of the main subjects of the sultanic "justice decrees" (adaletnamânes) of the late sixteenth and early seventeenth centuries. For an analysis of these decrees, see İnalçık, "Adaletnameler", Belgeler (1965). Also see İnalçık, "The Ottoman Decline and Its Effects upon the Reaya"; Akdağ, Türk Halkinin Dirlik ve Düzenlik Kaygusu Çelâli İsyânlâr: 283-337.
present study to one specific geographic area, the Anatolian province of
Karaman, to cash avâriz (avâriz akcesi) and cash nüzul (bedel-i nüzul) levies
only, and to the period 1620s-1700.

Identification and examination of these archival sources was followed by
analysis of the data collected, and its integration with other research findings
and with secondary literature to produce interim conclusions. Once this first
study is published it will form a basis for future case studies of avâriz/nüzul
in other provinces and ultimately for an assessment of the avâriz system
throughout the empire. The avâriz and nüzul registers of the seventeenth
century provide a good example in this respect and, as revealed in this case
study, offer valuable data on the extent and nature of the changes which
took place in the province of Karaman during the seventeenth century. First,
however, it will be useful to define what avâriz/avârizhâne was in the
Ottoman practice.

Avâriz and Nüzul. The term avâriz as used by the Ottoman
administration originally denoted various types of levy set by the central
government in the sultan's name, and therefore referred to in full as avâriz-i
divaniye. Avâriz-i divaniye and the closely related tekalif-i örfiye were
'blanket terms' for a large number of dues which began as extraordinary
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. 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.

In the sixteenth century the avâriz appears intermittently as a cash tax.
Apparently the nüzul levies throughout their existence were associated with
the avâriz, as another wartime tax mostly levied in kind—usually as barley or
meat needed for a military campaign either being planned or one that was
already in progress. At an early stage, avâriz and nüzul seemingly constituted

9 Ömer Lütfi Barkan, "avâriz", İslam Ansiklopedisi, 2 (1949): 13; Mehmet Genc, "XVIII.
Dönemine Gireken Osmanlı Maliyesi, Dergâh Yayınları (İstanbul, 1985): 87; Halil Sahillioğlu,
Türkiye İktisat Tarihi (Giriş-Bazı Kurum ve Kavramlar), Meşte Kitabevi, (İstanbul 1989): 62.
10 Caroline Finkel, The Administration of Warfare: the Ottoman Military Campaigns in
alternatives, that is, in a given year one location might be confronted with either a demand for cash (avâriz akçesi), or else a demand for deliveries in kind (nüzul). In McGowan’s definition, the avâriz was the surrogate for the nüzul, and vice versa, and therefore until the late sixteenth century these taxes were levied alternatively, rather than simultaneously, on the same avârizhânes. Archival documents as well as the existing studies show that the nüzul was, in general, a levy in kind but not always and not always collected everywhere. When the Ottoman central administration proposed the nüzul collection for a given year, it was collected in some locations as a levy in kind and in others that were more distant from the centre of action, as the equivalent in cash, as the avâriz\textsuperscript{11}. However, the wars, budgetary deficits and inflationary pressures of the seventeenth century resulted in the more frequent conversion of the nüzul into a money payment that was to be collected in the same year as the avâriz\textsuperscript{12}.

Barkan has suggested that the original collections of the avâriz were probably in kind. The conversion of the avâriz to a cash tax would have accompanied the rise of the alternative irregular tax to be collected largely in kind - the nüzul. However, no example of the conversion of avâriz into a nüzul has yet been uncovered, because the nüzul was itself, at certain times and locations, a cash tax. Therefore, the rare appearance in the sixteenth century of the term bedel-i avâriz in place of avâriz ought to be interpreted differently. There is no indication in the earliest evidence on the Ottoman avâriz that its collection was in any other form than cash\textsuperscript{13}.

However, having said that, the term avâriz is itself seen by Barkan as synonymous with avâriz-i divaniye, and the obligation of supplying such provisions was only one of a number of ways in which the tax-paying subjects

\textsuperscript{11} Bruce McGowan, *Economic Life in Ottoman Europe: Taxation, Trade and Struggle for Land, 1600-1800*, (Cambridge: Cambridge University Press, 1981): 106-7; For a comprehensive evaluation of nüzul in the Ottoman Empire for the 16\textsuperscript{th} and 17\textsuperscript{th} Centuries, see Lütfi Güçer, *XVI-XVII. Asırlarda Osmanlı İmparatorluğunda Hububat Meselesi ve Hububattan Alman Végiler*, İstanbul Üniversitesi İktisat Fakültesi Yayın, (İstanbul 1964): 67-92.


were asked to assist in the war effort. It was varied according to the government needs which resulted in certain demands to which the term avâriz applied and was, therefore, regarded as 'accidental'\(^\text{14}\). Relying on Suceska, Finkel points out that the term avâriz-i divanîye extended to the performance of specific duties such as the transport of equipment or the building of a bridge. However, Suceska was of the understanding that the term avâriz could only be used for one type of the avâriz-i divanîye levy, but is not synonymous with it\(^\text{15}\). The 'avâriz' was defined in a 15\(^{th}\)-century imperial order as a tax paid in time of war. Additionally, a number of other types of avâriz levies were also in place\(^\text{16}\). For example, nüzul and sûrsat levies or their equivalent in cash, which were called bedel, or kiirekci etc. were part of this system. By the period in which we first find mention of the avâriz in the Karaman Kanunnamesi (1518) and Aydin (1528-9), the Ottoman nüzul also already exists. Therefore the sixteenth-century term bedel-i avâriz signalled a substitution of cash for kind, i.e. a change from the way in which it was originally collected before the appearance of the nüzul. Once the nüzul also began to be collected, largely as a cash tax, at the end of the sixteenth century, the need was felt for a new term to designate occasional levies of grain hence the appearance of the sûrsat which is so frequently mentioned in the Ottoman records of the seventeenth century\(^\text{17}\).

In this paper the term avâriz is used to refer to the assessment in cash i.e avâriz akcesi which can be used as a general term for all the avâriz levies\(^\text{18}\). The nüzul was a levy of provisions, such as barley and flour. The nüzul defters list only the amounts of flour and barley to be paid per avârzhâne in each kaza. Nüzul registers list the amounts of provisions or their equivalents in cash to be paid on the basis of avârizhânes in each kaza in the livas within the province. The registers of this kind were compiled for either one part or both parts, i.e. Rumeli and Anatolia, of the Empire. From these records, it is


\(^{17}\) McGowan, Economic Life in Ottoman Europe: 107-8; Cf. also Sahilioğlu, “avâriz”: 109.

\(^{18}\) Darling, Revenue-Raising: 87.
possible to find the amounts of nüzul and sūrsat\textsuperscript{19} taxes, or their equivalents, in cash that the tax-paying subject, the reaya, in the province of Karaman paid\textsuperscript{20}.

**Definition of an 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 hâne (household) but by the seventeenth century the system had changed to one of larger groupings, with one avârizhâne comprising several hânes.

The number of hânes 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- ednâ (poor), evsât (average) and alâ (rich) - and adjusted the number of hânes in each avârizhâne accordingly. For instance, if in an averagely prosperous area, 7 hânes comprised one avârizhâne which was required to contribute 400 akçe per year depending on the type of levy, then in a richer area 3 or 4 hânes might comprise one avârizhâne to yield the same sum, and in a poor area perhaps 12 or more hânes 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\textsuperscript{21}.

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 avâriz/nüzul taxation was a significant imposition/burden on the tax-paying population.

\textsuperscript{19} Sūrsat (compulsory sale to meet the needs of the army) was also an obligation which required the tax-paying subjects to bring and sell their provisions, such as barley, flour, sheep, fat and honey, at specific locations. On sūrsat, see Güçer, Hububat Meselesi: 93-114.

\textsuperscript{20} On this, see Güçer, Hububat Meselesi: 67-92.

\textsuperscript{21} On this see, Süleyman Demirci, "Demography and History: The Value of the Avârizhâne Registers for Demographic Research: A Case Study of the Ottoman Sub-provinces of Konya, Kayseri, Sivas and Bozok, 1620s 1700" a paper presented at an international conference held at the University of Chicago; April 30th and May 1st 2004: the 19th Annual Middle East History and Theory Conference, Chicago, Ill-USA.
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 on the same groups of people. The position in the
seventeenth-century appears significantly different.

1. Avâriz akçesi and the bedel-i nüzul in the Province of Karaman,
1620s-1700

As discussed above, there is only a small number of studies on avâriz in
the Ottoman empire in general. These have not been systematic enough to
show the development of avâriz and nüzul rates or how significant was the
total amount of money collected through these levies on a regular and
comparative basis, both within the empire and over a long period of time.
For example, Barkan reported relatively high figures of 1000 akçe per
avârizhâne in 1048/1638, 950 akçe in 1049/1639, and 1100 akçe in
1050/1640. As Darling pointed out, he did not specify his sources for the
figures nor the locations where there were assessed. She shows that different
amounts of money collected for the avâriz levies in general in one area as
opposed to another area depended on the types of levy, the time and place
or the central government’s demands. McGowan, for the period 1641 to
1834, and Darling, for the shorter period 1560 to 1660 studied avâriz rates.
Darling for the years between 1560 and 1660 relied on mostly secondary
sources and an ahkâm Defteri (KK2576) which gives the avâriz and bedel-i
nüzul assessments for the 1640s. The sample picture she gives is extremely
variable and includes various avâriz-type levies, which need to be
distinguished more specifically and considered separately.

23 Darling, Revenue-raising, table 7, p.114, 115-16.
24 Bruce McGowan, Economic Life in Ottoman Europe: Taxation, Trade and Struggle for
Land, 1600-1800, (Cambridge: Cambridge University Press, 1981); "Osmanlı Avâriz-Nüzul
Teşekkürleri, 1600-1830", VIII. Türk Tarih Kongresi, (3 Volumes, Türk Tarih Kurumu Basimevi,
25 Barkan, "avâriz"; Mustafa Akdağ; "Osmanlı İmparatorluğunun Kuruluşu ve İnkışafı
It is clear that during the sixteenth century the rate of cash avâriz payable by each avârizhâne rose significantly from around 10 akçe to 250 akçe per avârizhâne, depending on the year and location in the empire. Inflation also had a considerable effect. For example, in 1516 people living in Rumeli paid between 15 and 30 akçe as avâriz, while the tax-paying population in Anatolia paid for the same year between 10 and 20 akçe. Balıkesir livası paid 30 akçe as avâriz (kürekci bedeli) in 1521, 60 akçe in 1537 and 160 akçe in 1592. In 1593, Ankara paid the avâriz (kürekci bedeli) at 250 akçe per avârizhâne. In 1569-70 both Haleb and Diyarbekir paid 80 akçe for the cash avâriz, while Maraş paid 50 akçe in 1577. The variation occurred more widely from the middle of the sixteenth century to the end.

At first glance, a similar picture of wide differences appears to be the case in the first half of the seventeenth century. In 1606 the tax-paying population in Cyprus paid 300 akçe for the cash avâriz, and 360 akçe in Manastır for the year of 1621. The tax-paying population of Anatolia paid for the cash avâriz only 100 akçe per avârizhâne in 1622. The cash avâriz was collected from the avârizhânes of Rhodes and İstanbul at 325 akçe per hâne in 1050/1640-41, but at 160 akçe in 1053/1643-44, while people living in Yenişehir paid the cash avâriz at 400 akçe per hâne in 1055/1645-46. In the same year, avârizhânes in most of Bosnia paid the cash avâriz at 400 akçe per hâne. In 1653/54, the tax-paying population of Sam also paid the cash avâriz at 400 akçe per hâne. However, in 1066/1655-56, the cash avâriz for most of Rumeli was at 325 akçe per hâne, while it was 160 akçe for Rhodes, and 80 akçe for Tirhala, and in the same year Anatolia paid the cash avâriz at 300 akçe per hâne. The tax-paying population settling in İstanbul paid 429 akçe per hâne, the highest rate compared to the other places within the empire. The reason behind these differing amounts remains to be examined.

In our case, the avâriz and nûzul defters, together with the available şer'iyye sicilleri of Kayseri and Konya enable us to give the cash avâriz and bedelli nûzul rates and the total amounts of money regularly collected from the avârizhânes in the livas and their kaza subdivisions in Karaman eyâleti during the seventeenth-century. As far as these sources are concerned, there

20 See Mustafa Akdağ, "Osmanlı İmparatorluğu'nun Kuruluşu ve İnkılap Devrinde Türkiye'nin İktisadi Vaziyeti": 554-55.
27 Barkan, "avâriz": 15.
28 See Darling, Revenue-Raising: 114-117. Especially table 7 and 8 on avâriz rates.
is no significant variation at all in the rate of cash avâriz from the very first to the last register used. The rate tends to be constant, and the total amount of money collected from the avârizhânes varies only insignificantly, depending on the changes in the numbers of avârizhânes in the eyâlet.

Table 1 shows the rate of cash avâriz for the avârizhânes in each of the eight livas as specified in the registers. We do not know the cash avâriz rate, and the amount of money collected for the year 1030/1621 because the document does not give information on the avâriz rate. This is the only register which does not detail the cash avâriz rate or the total amount collected for the year due to the nature of this particular register that only gives us the total avârizhânes of each kaza/liva in the eyâlet.

Subsequent registers show that the rate of cash avâriz for the livas in the Karaman eyâleti is quite static. The tax-paying population in the entire eyâlet paid 400 akçe per hâne annually during the time period under study, and there is no variation in the amount of cash avâriz per hâne from 1628 to 1700. There is no variation between livas or over time. It is also clear that the avâriz akcesi had become a regular annual levy by the late 1620s. The rate is given usually as 400 akçe, but also in 1628 and 1640 the equivalent figure of 5 guruş-i tam is noted.

This standard assessment pattern for the livas in Karaman eyâleti appears to be the same as that in other Anatolian provinces. For example, the cash avâriz rate in the province of Adana is 5 guruş-u tam, the equivalent of 400 akçe, per hâne for the year 1050/1640, and 400 akçe per hâne again in 1051/1641. In 1055/1645, 1067/1657, 1068/1658, 1075/1665, 1081/1671 the tax-paying population in the provinces of Adana and Sivas paid 400 akçe per hâne for the cash avâriz. As far as can be seen in other avâriz registers, this cash avâriz rate was also in force for the Arab provinces of Trabulusam and Haleb. According to registers dating between 1640 and 1671, the tax-paying population of these provinces paid at 400 akçe per hâne as cash avâriz. Darling’s statement that in 1067/1656-57 the cash avâriz rate was assessed empire-wide at 125 akçe per avârizhâne is therefore not

20 KK2887, MM3845.
21 MM2808, KK2625, MM3850, KK2627, MM2783, MM3834.
22 KK2604, MM2808, MM4950, KK2627, MM3067, MM2783, KK3067.
supported by these figures. It would appear rather that the cash avâriz rate for at least the Anatolian and some of the Arab provinces of the empire had stabilised at 400 akçe per avârizhâne by the mid-seventeenth century, and in at least Karaman province from 1628.

As far as we can tell from the available information in the archival documents used here the daily payment (mübaşiriye) to collectors during the course of the collection process varied significantly in the first half of the seventeenth-century. The mübaşiriye for avâriz akçesi was paid at 17 akçe in the liva of Akşehir in the year 1641, while it was paid at 30 in the liva of Kırşehir. It varied more widely in the following year, 1642, 39 akçe in Konya, and 11 akçe in Beyşehir. This significant variation was also seen for bedel-i nüzul. The mübaşiriye as recorded in the registers of 1628 at the liva level are as follows; 7 akçe in İçil, 10 akçe in Beyşehir, 11 akçe in Kırşehir, and 26 akçe in Kayseri. In contrast to avâriz akçesi, the mübaşiriye was comparatively stable in 1641; 10 akçe in the livas of Konya, Beyşehir, Akşehir, Kayseri, Aksaray, Kırşehir, İçil, and 19 akçe in Niğde. Once the avâriz and nüzul system was firmly established by the middle of the Seventeenth-century, the mübaşiriye for the avâriz akçesi and bedel-i nüzul stabilised at 50 akçe for avâriz from c.1650s (table 1) and 30 akçe for nüzul from c. 1659 (table 2) in Karaman eyâleti.

Table 1: Cash avâriz rates in the Province of Karaman as whole: 1620s-1700

<table>
<thead>
<tr>
<th>Classification</th>
<th>Register</th>
<th>Date</th>
<th>Avâriz rates in akçe</th>
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<td>MM</td>
<td>3862</td>
<td>1038/1628</td>
<td>400</td>
</tr>
<tr>
<td>KK</td>
<td>2587</td>
<td>1050/1640</td>
<td>400</td>
</tr>
<tr>
<td>MM</td>
<td>3845</td>
<td>1051/1641</td>
<td>400</td>
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<tr>
<td>MM</td>
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<td>400</td>
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<tr>
<td>MM</td>
<td>3832</td>
<td>1058/1648</td>
<td>400</td>
</tr>
<tr>
<td>MM</td>
<td>3835</td>
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<td>400</td>
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<td>400</td>
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<td>KK</td>
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<td>1067/1657</td>
<td>400</td>
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<td>MM</td>
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<td>400</td>
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<tr>
<td>KonyaSS</td>
<td>-</td>
<td>1069/1659</td>
<td>400</td>
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34 Ibid: 181.
36 Ibid: 182.
38 Bulbul, *Konya’unun Merkezi Yönetim İle İlişkileri*: 58.
2. Bedel-i nüzül. Another avâriz levy is bedel-i nüzul and its rate within the livas in the Province of Karaman for the years between 1621 and 1699. The nüzül used to be a levy of provisions such as barley and flour to the Ottoman army during the campaign period. Our sources do not tell us whether any amount of nüzul was collected in kind. They simply state bedel-i nüzul (campaign provisions tax in cash)\(^{41}\).

No bedel-i nüzul register has been found for the year 1621 and therefore we are not able to give either the bedel-i nüzul rate or the amount of money collected in that year. There is almost a twenty-years gap between the first two registers found for this study - 1626 and 1628 - and a more regular series beginning in 1645. In order to present a more consistent set of data therefore we tried to find out the bedel-i nüzul rate by consulting other relevant sources. For example, the court records of Kayseri and Konya contain a number of imperial decrees addressed to the local kadis in relation to avâriz and nüzul levies within livas in Karaman eyaleti. A number of these have provided bedel-i nüzul rates for certain years in which nothing is available in the avârizhâne registers.

Evidence for rates elsewhere is again variable for the late sixteenth/early seventeenth century. In 1594, the kaza of Rodosucuk paid 300 akçe per avârizhâne as bedel-i nüzul\(^{12}\). In 1598-9, the bedel-i nüzul was collected for


\(^{40}\) Zeki Dinç, 45 Numara Konya şer’iyye Sicili: 39.

\(^{41}\) See fn. 11.

\(^{42}\) Finkel, The Administration of Warfare: 143.
the year at Güzelhisar in Rumeli at 600 akçe. In 1015/1606, bedel-i nüzul was collected at 300 akçe in Cyprus. In 1038/1628-29 and 1039/1629-30, the tax-paying population in Paşa livası in Rumeli paid the bedel-i nüzul at 5 kâmil guruş or its equivalent of 400 akçe. In 1042/1632-33, the bedel-i nüzul was apparently assessed at 20 kâmil guruş or 1560 akçe in Aksaray livası and 14 kâmil guruş or 1092 akçe in Haleb. This, however, was higher than the tax-paying population could bear and amounts were reduced by 25% on petition of the inhabitants. The bedel-i nüzul amounts in subsequent years show little evidence of major change. In 1046/1636, the government apparently proposed a standard rate throughout the empire of 12 guruş per avârizhâne which, at 80 akçe per guruş, would yield 960 akçe per hâne. This was very soon seen to be too high and a second order was issued setting the general rate at 5 guruş per hâne, which would yield an acceptable 400 akçe per avârizhâne. In 1056/1646-7, all tax-paying population in Rumeli paid bedel-i nüzul at 400 akçe per hâne. Nevertheless, this rate was apparently not automatic elsewhere. Uluçay points out that in 1061/1650 the bedel-i nüzul in Saruhan eyâleti was paid at 300 akçe plus 20 akçe for the mübaşiriye per avârizhâne. The bedel-i nüzul varied between 300 and 600 akçe. By 1041/1631 Koçi Bey’s treatise, however, disregarded this variation by citing the normal level of avâriz which he called the kanun (regulation) as 300 akçe.

The situation in Karaman eyâleti was as follows. In 1036/1626, the bedel-i nüzul was paid at 600 akçe. The MM3862 register gives bedel-i
nüzul for the year 1038/1628 in Karaman eyâleti as 600 akçe with one exception that the tax-paying population in İçil livas paid the bedel-i nüzul for the same year at 410 akçe per hâne. Another imperial decree dated 1055/1645 found in Konya şer'îyye sicilleri ordered the collection of bedel-i nüzul in Karaman eyâleti at 5 kâmil gurus, equivalent of 400 akçe, plus 10 akçe for the mübaşirîye per avârizhâne52. Three years later the tax-paying population within the livas in Karaman eyâleti paid the bedel-i nüzul at 400 akçe per hâne according to the entries in bedel-i nüzul register for Anatolia and Rumeli dated 1058/164853.

It appears that for the same year 1058/1648, a total of 400 akçe was also collected from the avârizhânes in the provinces of Trabulusam, Haleb, Maraş, Diyarbekr, Erzurum, Trabzon54, Sivas etc. and the livas of Malatya, Karahisar-i şarki55. However, for the same year the tax-paying population in the frontier provinces of Budin, Bosna, Timâşar and Eği paid 100 akçe per hâne according to this register56. An imperial order dated 1066/1657 in the Kayseri şer'îyye sicilleri gives the bedel-i nüzul rate for the entire Karaman eyâleti as a total of 325 akçe, 300 akçe plus 25 akçe mübaşirîye for the year 1656/5757. From another imperial order in sicils we know that in the following year bedel-i nüzul was paid again at 300 akçe plus an additional 20

52 "... umumen memâlik-i mahrusendê vaki kadîhklarîn avârizhânelerinden her bir hânësendên bêş kâmîl kûrus bedel-i nûzul cem' ve tâhsîl olunanmak babandan hâtê hûmâyûn-u saadet makrumuylû fermân-i âliyân sadur olûnûn ... hêr bir hânëlerindên tahsil fermânûn ohan bêş kâmîl kûrus bedelî nüzul akçelerînî âstûne-i saadetinde is sûl olan mûhûrlû ve nişânlî mevkûflû defterî nucebînê mûbaşîrî-i mâfûlîyê nişêccelen cem' ve tâhsîl îtdîrûp ... Bundan maadû her bir hânëlerinden olan akçe cihêti mîaştî ma'afin yolûmûstûr. Cited in Ahmet Ali Oter, 1645 Tarihinde Konya’ya Gönderilen Fermanlar, (Unpublished BA Dissertation, Selçuk University, Konya, 1986): 16-18.

53 MM3838: 38-40.

54 More on this see, Süleyman Demirci, *State, Society and Economy in the Ottoman Empire: Some notes on the avârizhânes and cash avâriz rate in the province of Trabzon, c.1640-1700* a paper to be delivered at an international conference CIEPO-17 held at Karadeniz Technical University; September 18th-23rd, 2006:Trabzon, Turkey. A detailed study is being carried out on the provinces of Sivas, Erzurum, Haleb and Diyarbekr in c. 1640-1700. Once this study is completed it will form a basis for future case studies of avâriz/nüzul in other provinces and ultimately for an assessment of the avâriz system throughout the Ottoman Empire.

55 MM3838: 41- 46.

56 MM3838: 46.

akçe for the mūbaṣṣirīye in Karaman eyaleti in the year 1067/1657.⁵⁸ According to the entries in MM2998, in 1068/1658, the bedel-i nüzul was paid again as 300 akçe in Karaman eyaleti. It is also mentioned in the register that the tax-paying population in other areas i.e. provinces of Adana, Erzurum, Trabzon and Haleb paid 300 akçe as bedel-i nüzul for the same year.⁵⁹ There is no mention of the additional 20 akçe paid in the name of the mūbaṣṣirīye as it was the case in previous year. This does not mean that in years without mention of it mūbaṣṣirīye charges were not levied. All collectors obviously needed to meet their expenses every year. This is clearly due to the short comings of the avâriz and nüzul registers that do not give us such details. There are probably two main reasons why this amount is only mentioned occasionally. First is the need to ensure that both mūbaṣṣir and local kadı were clear about the level of the fee, and to prevent any extortion on the post of the collector. Second was probably the need to record official changes in the fee level made by the central government.

Another imperial order regarding bedel-i nüzul collection in Kayseri livası in Karaman eyaleti dated 1069/1659 gives the bedel-i nüzul rate for the year 1070/1660 as 600 akçe per hâne for the Kayseri kazası itself and plus 30 akçe for the mūbaṣṣirīye.⁶⁰ Now we know from the existing information that in 1070/1660 the tax-paying population in Kayseri livası itself paid the cash avâriz at a flat rate of 400 akçe per hâne. It is quite likely that the bedel-i nüzul of 600 akçe per hâne in Kayseri did cause some complaints since some of the tax-paying population had also been asked for another levy i.e. sūrsat zahiresi. On receiving these complaints another imperial order was therefore issued regarding the bedel-i nüzul collection and sent out by the central government to the kadı of Kayseri, ordering him that the tax-paying population who had been asked to pay sūrsat and had already paid or were about to pay the bedel-i nüzul, should pay 150 akçe less than those who were asked for bedel-i nüzul only and not sūrsat. It is clearly stated that if the bedel-i nüzul was collected at the rate of 600 akçe, then 150 akçe must be given back to the complainants in accordance with the imperial order. This

⁵⁸ KŞ66, p.130 entry 343. See also Rüdvan Yurtlak, 66/1 Numarali Kayseri Şer'iiye Sicili (1067/1657), Transkripsiyon ve Değerlendirmesi. (Unpublished MA Thesis, Erciyes University, Kayseri 1995).
⁵⁹ MM2998.
AVARIZ AND NÜZUL LEVIES IN THE OTTOMAN EMPIRE 579
deduction was not implemented for all tax-payers but only those who paid bedel-i nüzul and had been asked to pay another levy, the sürsat zahiresi. Apparently, however, most of the tax-paying population did pay the sum originally set as 600 akçe and which corresponds to a 100% increase in bedel-i nüzul assessment over 1658. Our findings suggest that the bedel-i nüzul rate for the same year was the same in other areas in the eyâlet as in Kayseri kazası. This dramatic increase in the bedel-i nüzul rate was due to the celâlı terror around the region which forced the Ottoman administration to act and eliminate such unrest for good.

A number of avârizhâne registers used in this study list the bedel-i nüzul as 600 akçe between 1664 and 1671 with no information on mübaşiyye. Information on the latter can be found in the şer'iyye sâcîls of Kayseri and Konya. An imperial order of 1085/1675 states specifically that an additional 30 akçe per hâne was to be paid to the mübaşir to meet his expenses. It must be assumed that this fee was a standard addition to the levy itself.

The tax-paying population in the provinces of Sivas and Erzurum paid the bedel-i nüzul at 600 akçe per hâne which is the same with Karaman eyâleti in the year of 1074/75-1664. In some other areas in the empire i.e. the livas of Amasya, Çorum, Bozok, Canik, Arapgir and Karahisar-i şarkı paid bedel-i nüzul at 600 akçe per hâne in 1664. In 1086/1676, 1088/1678 and 1089/1679, again the bedel-i nüzul was paid at 600 akçe in the eyâlet. An imperial order dated 1089/1679 addressing particularly the bedel-i nüzul collection in Karaman eyâleti in Konya şer'iyye sâçîls makes it clear that an additional 30 akçe was paid in the name of mübaşiyye. It was again collected at 600 akçe in Karaman eyâleti for the years of 1091/1681, 1097/1687 and 1098/1688. No avârizhâne register was found for the years 1099/1689 and 1100/1690. We have the bedel-i nüzul for the years in

61 Naile Demir, 70/12 Numaralı Kayseri Şer'îyye: 27-28. For the original text see, KSS 70:181-408.
63 MM3354.
64 MM3354.
65 JJ2665, MM3841, MM3809.
question from an imperial order in 96 Nolu Kayseri şer'iiye sicili sent out by
the central government in relation to the collection of bedel-i nüzul in the
eyâlet. According to this imperial order the tax-paying population in the
entire Karaman eyâleti paid the bedel-i nüzul at 600 akçe plus 30 akçe for the
mübaşırîye. There is no change in the amount of money collected from
the avârizhânes of the Eyâlet till the turn of the century. It appears from
the archival document that in 1111/1699, the bedel-i nüzul was also
collected at 600 akçe per hâne in the province of Adana and the livas of
Malatya, Tarsus, Maraş, Hanidili, Ayintab and Sultanönu.

Darling, relying on McGowan's study, assumes that the bedel-i nüzul was
stabilised at 600 akçe only in the Eighteenth-century, rather than in the mid-
seventeenth century as shown here. It should also be noted here that the
bedel-i nüzul were collected as an annual tax from 1620s not after 1683 as
suggested by some historians.

We have already pointed out that the nüzul rate was higher than that of
avâriz after c. 1650s. But, when it comes to the mübaşırîye it is the other way
around, and that the mübaşırîye for avâriz was significantly higher than
nüzul, 50 akçe against 30 akçe. We should also note here that the most
significant variations in the mübaşırîye are seen in the first half of the
century. This was, probably, due to the collectors' own status. It is most likely
that the central government had taken into account the collectors' military
ranks before making any attempt to fix daily payment of the individuals.
Those of higher status (i.e. Yeniçeri) received a higher rate.

68 Ayse Türkmen, 96 Numarali Kayseri şer'iiye Sicili H.1099/1100-M.1687/89, Metin
69 MM2793, MM2471, MM2987, MM3820 and Süleyman Akbey, 37 Numarali (1103/1692
70 MM3820.
71 Darling, Revenue-Raising: 115 (footnote 96).
72 See Faroqi, "Crises and Change, 1590-1699": 532; Cf. Tabakoğlu, Osmanlı Maliyesi:
158. McGowan in his study of Economic life in Ottoman Europe has also suggested that this
Table 2: Bedel-i nüzul rate in the Province of Karaman, 1620s-1700

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74 Ibid: 57.
75 Zekeriye Bülbül, *Konya'nın Merkez Yönetimi İle İlişkileri*: 61.
Conclusion

The focus of this paper has been the development of avâriz and nüzul levies as an alternative major source of regular taxation for the Ottoman government during the seventeenth century. It is a line of research that has so far attracted little attention from scholars despite the fact that there is now more debate on Ottoman socio-economic history generally.

This paper has shown that avâriz akcesi and bedel-i nüzul levies were collected annually rather than irregularly, certainly from 1640 and probably from at least 1620s, and also that they were both apparently often levied in the same year and on the same avârizhâne units. This goes against the notion gained from 16th-century avâriz data that the cash avâriz and bedel-i nüzul were not regular taxes and were mutually exclusive. The seventeenth-century situation was quite different, though exactly how and when the change took place remains to be determined. Once the system was firmly established, from around 1659, bedel-i nüzul rates at 600 akçe per avârizhâne per year were always higher than avâriz akcesi at 400 akçe. These appear to have become standard rates in other Anatolian and northern Syrian provinces also.

The nüzul rate was higher than that of avâriz after c. 1650s, as shown in this paper. But, when it comes to the mûbasıриye it is the other way around, and that the mûbasıриye for avâriz was significantly higher than nüzul, 50 akçe against 30 akçe. We should also note here that the most significant variations in the mûbasıриye seen in the first half of the century. Seeing the consistent stability in avâriz/nüzul system, one could suggest that the system had a sufficient manner of functioning in the empire, including the eyâlet under study.

The fluctuations in the avâriz/nüzul rates in the early parts of the 17th-century may be evidence either of social unrest and population movement, or of a still-developing, relatively uncertain avâriz system in which the composition of avârizhânes was not standardised. There may be other factors to be considered.

This study of avâriz/nüzul rates is part of a larger study on avâriz/nüzul registers for the period between 1620s and 1700. These are little-used archival sources which are potentially as valuable for research on seventeenth-century history as the more well-known tapu tahrir defterleri
have been for the fifteenth and sixteenth centuries. This is particularly true when avâriz/nüzul registers are studied in conjunction with the seriyye sicilleri, and other relevant archival records. They can be usefully employed in the study not only of taxation practice, but also of aspects of Ottoman provincial administration, of the role of the kadi, of tax collectors, and to a certain degree, of demographic trends. Although this paper has concentrated on the province of Karaman, the existence of similar avâriz/nüzul register series for most Ottoman territories in Anatolia and Rumeli for a similar period will further allow us to analyse in a comparative perspective the similarities and dissimilarities of the avâriz system in these core parts of the Ottoman state. In the case of Karaman province, avâriz taxation seems just positive and efficient. We see the ability of the state administration to adapt to circumstances in the long-term, and in the short term to accommodate local problems without undue loss of revenue by the treasury or loss of confidence by ordinary people in the central government's judgment.

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1. Kamil Kepeci Classification [KK]

Avârizhane Registers

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77 These issues are examined in greater detail in my unpublished paper. Cf. Süleyman Demirci, "Demography and History: The value of the avârizhâne registers for demographic research: A case study of the Ottoman Sub-provinces of Konya, Kayseri, Sivas and Bozok, 1620s-1700" a paper presented at an international conference held at the University of Chicago: April 30th and May 1st 2004: the 19th Annual Middle East History and Theory Conference, Chicago, Ill.-USA.

2. Maliyeden Müdevver Classification [MM]

Avârizhane Registers

II- STUDIES


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