

madde : Gift Resmi

A. Br. : c. — , s. ~~28~~ 28 AUGUSTOS 1900

B. L. : c. — , s. ~~26~~ 26 AUGUSTOS 1901

F. A. : c. — , s. —

M. L. : c. 10 , s. 226

T. A. : c. 21 , s. 305

- İktâ (İK) - Arazi (İK) + - Havâle (İK)  
- Himâ (İK) - Harac (İK)  
- Safî - Cıft resmi (İK) / Hıraz (İK)  
- Vakf (İK) - Vergî (İK) - Mülkâdağ (İK)  
- Sevâd-ı Irak - Tımar

## İSLAM ARAZI VE VERGİ SİSTEMİNİN TEŞEKKÜLÜ VE OSMANLI DEVRİNDEKİ ŞEKİLLERLE MUKAYESESİ

Prof. Dr. Halit İnalcık

İslâm hukuk ve müesseselerinin teşekkülünde örfün en şümüllü tesirini, şüphesiz vergiler ve mâli usuller sahasında bulmaktayız. Burada evvelâ bu konuda, İslâmın klasik devri, yani 9. asra kadar olan devir üzerinde Ferde Lokkegaard'ın yeni tetkiki<sup>1</sup> hülâsa olunacak, sonra Osmanlı vergileri ve maliyesinin esasları mukayeseli bir şekilde incelenecektir.

Lokkegaard, konuya yeni bir metodla girmekte ve Arapça papirüslerle son 20-30 yıl içinde yayınlanmış olan Miskavayhi (*Tajârib al-umam*, ed. H. F. Amedroz ve D. S. Margoliouth, 1-7 c., Londra 1920-21), Hilâl as-Sâbi (*Kitâb al-Wuzarâ*, ed. H. F. Amedroz Leyden 1904), As-Sûlî (*Kitâb al-Awrâk*, ed. H. Dunne, Londra 1934) gibi mühim kaynaklardan istifade etmektedir. Eski mekteb, Duperron ve Hammer'den van Berchem'e kadar bu konuyu, esas itibarile, sistemleştirilmiş fıkıh ve hadis el-kitaplarına göre tasvir ederek realite ile az ilgisi olan umumileştirmelere saplanmakta idi. S. Hurgronje'nin ve I. Goldziher'in hadislerin mahiyeti üzerinde esaslı incelemelerinden sonra konuyu tarihî tenkit usulleri ile ele alan yeni mekteb, papirüslerin ve başka kaynakların ehemmiyetini ortaya koymuştur. Mısır'da Arap istilasından önce ve hemen sonra idare metodlarını gösteren Yunanca ve Arapça papirüs (papyrus) üzerine yazılmış vesikaların meydana çıkması ve tedkiki bu sahadaki tedkikleri yepyeni bir safhaya sokmuştur. Bununla beraber, Lokkegaard'ın işaret ettiği gibi bu vesikaların yalnız Mısır'ı ilgilendirmesi ve dağılık malûmat vermesi dolayısıyla değeri mahduddur, ve diğer tarihi kaynaklarla tamamlanması zaruridir.

<sup>1</sup> *Islamic Taxation in the Classic Period*, Copenhagen 1950.

as a place for profitable investment. Using classic methods of usury and hoarding, they increased their agricultural exploitation, playing dual roles as usurers and country gentlemen." Barkan refers to "the founding of vast agricultural estates" in this period.

But such generalizations have not been substantiated. Although disruptions took place in Anatolia during the great turmoil of the *djelâli* depredations and the Iranian and Austrian wars, it is believed that it was too early to speak of the emergence of "vast agricultural estates" and "the destruction of the agrarian structure" in this period. On the other hand, it appears that the real cause of the Ottoman monetary disorders stemmed mainly from the influx of western silver *counterfeit* or debased coins. Barkan does not discuss phenomena such as the dearth of *akçe* and its constant flight to the east, the increase of counterfeit and clipped *akçe* in the market and ultimately state devaluations of this monetary unit upon which all imperial price and salary systems had rested.

Following the traditional interpretation, and asserting that the main reason for the devaluation of the *akçe* was simply to increase the monetary stock of the treasury Barkan was not able to explain these seemingly contradictory phenomena.<sup>139</sup>

Parallel monetary upheavals and state bankruptcy taking place in the kingdom of Naples in the same period can be referred to in order to explain the Ottoman case. Devaluation was actually a necessary step to correct the monetary disorders. The Ottoman government realized that European counterfeit coins invaded the Ottoman market because of their high rate to gold and low silver contents compared to *akçe*. While *groush* officially circulated at the rate of 80 *akçe*, its silver content was only worth 65. As a result, good money, *akçe* left the market or whenever it reached the market it was clipped or counterfeited. In 1589 by a monetary reform, the Ottoman government devalued *groush*, from 80 *akçe* to 70 to keep the *akçe* circulating in the market. Of course, the background to the disturbance was the growing disparity in the silver/gold ratio between east and west and frantic exchange of silver and gold between two zones during this period.<sup>140</sup>

MADDE TATBİKLANMAYAN  
SONRA GİLEN DÖRÜMÜN  
06 EYLÜL 1996

<sup>139</sup>See H. Inalcık, "Impact", mentioned in note 137.

<sup>140</sup>*Ibid.*

*Halil İnalcık, From Empire to Republic, İstanbul 1995  
s. 61-72 Dia Ktp-40399*

### III. THE ÇİFT-ĤĀNE SYSTEM AND PEASANT TAXATION

The basic fiscal and agrarian system of the Ottoman empire is revealed to us in what is called *çift-resmi*, the farm-tax, or peasant-tax system. In tax and population censuses, this particular tax precedes all other taxes. In addition to the originally Islamic taxes such as *djizya*, and tithes, the Ottomans continued most of the non-Islamic or 'urfî taxes and impositions under the name of *rusûm* or the *tekâlîf-i 'urfîyye* and 'awâriż-i dîwâniyye system to which the *çift-resmi*, was related.

Based upon pre-Ottoman customary dues or state taxes, *rusûm* and *tekâlîf* constituted the basis of the Ottoman taxation primarily reserved for the military in the provinces. Outside of those *tekâlîf* which were approved and sanctioned by the government there was a category of *tekâlîf* taxes called *shâkka*, exactionary, which were condoned by the state as local customs. But when they were abused and became subject to complaint, they were denounced and abolished by the central government as "oppressive injustices" (*meĥâ'if*). However, as was true in all medieval societies, custom was generally respected as the most dependable and just rule by both the government and the subjects. Pragmatically they were considered as rules long-tested and established in the society. Custom, 'âdet-i *kadîme* or *ologelmiş*, was the third important authority referred to after *defter* (official register) and *kânûn* (state law) in the case of disputes over a matter by the administration. The importance of the Islamic legal principle of consensus (*idjmâ'*) in Muslim society might have been a further support for this attitude. At any rate, extensive reference by the Ottomans to the living custom became a basis of their elaborate system of state laws (*kânûn*) and of integration of Byzantine and Balkan taxation practices into the body of Ottoman law.

*Rusûm* or *tekâlîf* were regular permanent taxes, while 'awâriż-i dîwâniyye were services and contributions which were, in principle, temporarily imposed for emergency situations. They were always imposed by and reserved for the government, thence the term "accidental government levies" ('awâriż-i dîwâniyye). For our discussion of peasant tax, it should be noted that both *tekâlîf-i 'urfîyye* and 'awâriż-i dîwâniyye included a number of labor services to be fulfilled either for the local military or the government.

fleuve, est indiquée par les publicistes comme l'endroit le plus proche de la Thrace et la place qui détermine l'origine bulgare de Ronsard. Celui-ci est considéré comme un génie de la Renaissance française – et les Bulgares pourraient en être fiers !

Il est évident qu'il y a un remodelage des données historiques et des vers poétiques. Ces interférences franco-bulgares révèlent un certain rattrapage du niveau moderne. Celui-ci se situe dans le temps européen selon l'évolution des mentalités. Les Muses orientales et danubiennes de Ronsard jouent le rôle de transmetteur d'une ancienne culture qui détermine l'esprit novateur de la Renaissance au moment où les Bulgares étaient soumis au pouvoir ottoman et ne connaissait pas le développement spirituel de l'Occident. Il fallait attendre quelques siècles pour que l'écho dix-huitiémiste des idées nationales et modernes trouve sa réception et son développement sur le sol balkanique. Entre temps, en France l'évolution du *National* est dépassé et petit à petit on a oublié le canevas étranger et le remodelage civilisationnel des siècles précédents, tandis que les Bulgares (ou certains parmi eux) ne sont pas encore arrivés à ce niveau culturel. Etant une petite nation du sud-est on continue, sciemment ou pas, à rechercher la culture de l'Autre pour tourner les regards vers « soi-même » et prouver que le *National* est toujours en rapport avec les « grands » de l'Occident qui ne sont que le critère du niveau, le plus développé en Europe. C'est un processus qui ne peut être dirigé, ni arrêté, seuls les témoignages reflètent la complexité des identités imaginaires et le multiculturalisme en Europe actuelle.

Çift Resmi

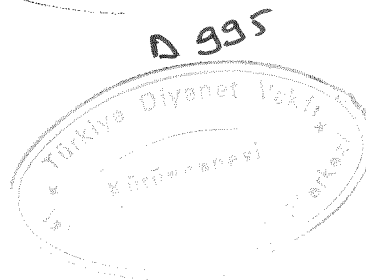
HALİL İNALCIK (Bilkent University)

### THE OTTOMAN ÇİFT-HÂNE SYSTEM AND PEASANT TAXATION

The basic fiscal and agrarian system of the Ottoman empire is revealed to us in what is called *çift-resmi*, the farm-tax, or peasant-tax system. In tax and population censuses, this particular tax precedes all other taxes. In addition to the originally Islamic taxes such as *djiziya*, and tithes, the Ottomans continued most of the non-Islamic or '*urfi*' taxes and impositions under the name of *rusûm* or the *tekâlîf-i 'urfiyye* and '*awâriż-i dîwâniyye* system to which the *çift-resmi*, was related.

Based upon pre-Ottoman customary dues or state taxes, *rusûm* and *tekâlîf* constituted the basis of the Ottoman taxation primarily reserved for the military in the provinces. Outside of those *tekâlîf* which were approved and sanctioned by the government there was a category of *tekâlîf* taxes called *şâkka*, exactionary, which were condoned by the state as local customs. But when they were abused and became subject to complaint, they were denounced and abolished by the central government as "oppressive injustices" (*meĥâ'if*). However, as was true in all medieval societies, custom was generally respected as the most dependable and just rule by; both the government and the subjects. Pragmatically they were considered as rules long-tested and established in the society. Custom, '*âdet-i kadîme* or *olagelmiş*, was the third important authority referred to after *defter* (official register) and *kânûn* (state law) in the case of disputes over a matter by the administration. The importance of the Islamic legal principle of consensus (*idjmâ*) in Muslim society might have been a further support for this attitude. At any rate, extensive reference by the Ottomans to the living custom became a basis of their elaborate system of state laws (*kânûn*) and of integration of Byzantine and Balkan taxation practices into the body of Ottoman law.

*Rusûm* or *tekâlîf* were regular permanent taxes, while '*awâriż-i dîwâniyye* were services and contributions which were, in principle, temporarily imposed for emergency situations. They were always imposed by and reserved for the government, thence the term "accidental government levies" ('*awâriż-i dîwâniyye*). For our



MADDE YAYINLANDIKTAN  
SONRA GELEN DOKÜMAN

19 SUBAT 2010

production rizicole dans plusieurs provinces<sup>72</sup>. Dans celle du Hamîd, il est même question de disette<sup>73</sup>.

Nous terminons donc cette étude par un souhait. Sans doute serait-il utile d'appliquer à l'histoire ottomane les apports d'une science encore toute jeune, la paléoclimatologie, qui pourront permettre de mieux comprendre certains phénomènes sociaux.

I. B.-S.

St. Michel-sur-Orge, 1976

publiées et présentées par  
 Jean-Louis BACQUE-GRAMMONT et Paul DUMONT  
 Contributions à l'histoire économique et  
 sociale de l'Empire ottoman, Leuven-1983,  
 s. 105-126. Z. Ebüzziya Ktp.



<sup>72</sup> *TT 30* (Hamîd), p. 445; *TT 45* (Kütahyâ), p. 154, 197, 313, 366, 380.

<sup>73</sup> «Qariye-i Köprü, hâssa-ı mirlivâ'. Hâriğden ekilür on çiftlik yer kayd olunmuş; teftiş olundu, yerleri kendü köylüsüne dâhi yetmezmiş, gâyet çillet varmış ...»: *TT 30* (Hamîd), p. 582.

Halil INALCIK

## THE EMERGENCE OF BIG FARMS, ÇİFTLİKİS: STATE, LANDLORDS AND TENANTS

The legal framework for landholding of agricultural lands in the Ottoman Empire was provided by the *Shari'a*, Islamic Law, and the *'urfî kânûn*'s, state laws issued by the Sultan. While the Islamic Law protected free-hold rights of the individual on land in general, the *kânûn* system was concerned with the maintenance of state control on agricultural lands. The history of landholding in the Ottoman Empire, or in Islamic countries in general, can be summarized as a constant struggle between the state and the individual for control of agricultural lands, which constituted the principal source of wealth for capital formation or state finances. The state's concern to maintain its control of agricultural lands was primarily determined by the state's absolute dependance on agrarian production for its finances and the maintenance of its *sipâhî*, mounted forces. The state was also concerned with the *çift-hâne* system as the basis of the traditional system in agrarian production peculiar to the Middle East.

### The Çift-Hâne System: Small Family Farm Units

The law guaranteed a tenant, normally a married man, and his heirs of male descendance the right to enjoy, permanently and freely, possession and use of *mîrî* or state-owned land when this land was duly acquired and used under the specified conditions<sup>1</sup>. Permanent tenancy under a

<sup>1</sup> For a comprehensive description of land tenure in the Ottoman *mîrî* regime see Ö. L. Barkan, «Osmanlı İmparatorluğunda Çiftçi Sınıflarının Hukukî Statüsü». *Ükü*, Ankara, IX-XI, 1937-1938; *Idem*, «Toprak Hukuku Tarihinde Tanzimat ve 1247 (1858) Arazi Kanunnâmesi». *Tanzimat*, İstanbul 1940, pp. 321-421; «Çiftlik», (İnalçık), *Encyclopaedia of Islam*, 2nd ed. (hereafter EI<sup>2</sup>), II, pp. 32-3.