

The Taxation System (İltizam) of Tax Collection Methods in Ottoman Empire and Tax Account Sample Belonging to 1268 (H.)ÇıldırSanjack*

Ali Apalı¹Cihan Yılmaz²Ahmet Uyaniker³

I. INTRODUCTION

In the Ottoman Empire being one of the Turkish-Islam States, the collected taxes in the treasury incomes are one of the important income items. Collecting the tax incomes in fair, proper and systematic in Ottoman Empire was important both for the welfare of the people and the state. Therefore, different tax collecting systems were applied in the borders of state throughout the history. One of the tax collecting methods applied in the lands of the state is taxation system (İltizam system). Even though the taxation system having been applied as of the middle of XV. Century in the Ottoman Empire was interrupted time to time, it was used as an effective method on the collecting of tax incomes. The treasury incomes in the taxation system were used to be given to the people who knew the region highly and not less than three years. Çıldır state being one of the states where taxation system was applied within the Ottoman Empire borders was in the position of permanent border state in the empire lands. On the periods that lands were widened, it became a state; on the periods that lands were lost, it had an administrative restricting as state. On the periods when Çıldır became sanjack, it had at least six, at most twenty districts /in some archives). The issue of taxation being the important finance sources of a treasury for centuries at work had wide scope. Within this wide scope, the taxation system in the Ottoman Empire was determined as the narrowed scope of the working. In the direction of the narrowed scope of the working, how was the implementation of the taxation system in ÇıldırSanjack was aimed at examining in front of the document 2341 liner numbered and ML. VRD. D. Fund coded gotten from Prime Ministry Ottoman Archives dated 1268 (H.). In accordance with this purpose, firstly the taxation system and application system were mentioned, then the tax incomes of ÇıldırSanjack was analysed by based on the mentioned archives document

II. THE TAXATION SYSTEM (İLTIZAM SYSTEM) AS CONCEPT

The Finance of the Ottoman Empire had a systematic structure since the foundation year. The administrative of the Ottoman needed tremendous amount of cash especially because of organizing large armies, managing them and high costs in the far away wars (İnalçık, 2002: 96–97). By this purpose, the geographical borders, tax type and amounts were determined, the important income sources were defined as Mukataa (Pamuk, 1993: 127). Mukataa that was derived from kat' origin in Arabic on the meaning of "cut" in dictionary means "coincide". It has a general meaning to be defined as "mutual agreement on a certain amount". The various usage types changing according to time and sectors stem from this glossary meaning (Genç, 2006: 130). According to the information gotten from the Ottoman laws and the documents of khan, the concept of mukataa had been being used since the first periods of Islam. (İnalçık, 2009:30). This system that dates back to Abbasids became widespread on the last periods of Seljuks and especially on the times of Ilkhanids. Mukataa was used for the meaning of "giving taxes to tax holders in exchange for a certain amount". The Ottomans also intended this meaning as "give for mukataa", "buy for /keep for mukataa" or only "mukataa" for giving a part of taxes belonging to the state to iltizam (tax holder). When the budgets of the Ottoman Empire are examined, a significant portion of the resources to be used for finance of public spending consisted of mukataa incomes (Tabakoğlu, 2012:278). The method of mukataa is one of the tax (income) collection forms of the Ottoman Finance (Ünal, 1999:287). The mukataa incomes having a big proportion in public incomes constituted one of the significant resources of the empire. (Şahin, 2013:1020). Accordingly, mining enterprising, salt, cement etc. sources, covered bazaar, tanner,

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¹ Assist. Prof., Mehmet Akif Ersoy University.

² Lecturer, Ardahan University.

³ Assist. Prof., Ardahan University.

dyehouse, slaughterhouse, şemhane etc trade and businesses, custom tariffs such as stamp, libra and bac and landing stage were operated by the method of mukataa. As well as the names such as dyehouse mukataa, custom mukataa, landing stage mukataa were given to each one, mukata or mukataat were called in order to express all of the mukatas in a sanjack or district. (Ünal, 1999:287). The meaning of mukataa was changed from the meaning of “giving a part of taxes and dues belonging to the state to tax holder in exchange of a certain amount” to “tax unit being the issue of iltizam. According to the finance texts, the mukataa word, with this change appearing completed at the end of the century starting from the middle of XV. Century, won the content of “a financial unit being constituted from a part of taxes belonging to the treasury” as basic term staying valid until the middle of XIX century (Genç, 2006:130). It was given great importance to the collection of mukataa incomes (Şahin, 2013:1020). Mukataas weren't collected as dirlik (money given for public officers) but the incomes of mukataa were transferred to the treasury directly (treasury of supervisor). Supervisor of treasury conducted every kind of operation related to mukataa. The collection of mukataa incomes from the treasury were conducted by two ways: iltizam or deposit (Ünal, 1999:287). Iltizam being a term expressing “giving the tax belonging to state to a private person in Ottoman” was derived from the root of lüzum (requisite). Iltizam in the dictionary means such as “counting necessary, taking over, and taking a side”. As a term, it means “taking over any tax income belonging to state in exchange for a certain price by a special person” (Genç, 2000:155).

In the procedure of iltizam, every mukataa was auctioned in Muslim judge place where mukataa was found or in capital. During the auction, the person who proposed the highest price to state treasury and who accepted the price of mukataa in advance used to get iltizam. The surplus in the amount of cash was reason for preference. Because, the main reason of giving mukataa to tax holder was to ensure cash input to the state treasury immediately. Since all of the current expenditures were done in the treasury supervisor, it was given much importance to the collection of mukataa prices and taking cash (Ünal, 1999:287). To those who operate and take advantage of mukataas as a general rule for three years called bond in the language of government accounting are called Taxman (mültezim). Bond also pointed out the saving within the time mentioned for mukataa (Pamuk, 2006:171). Provided that there was not any person who could buy mukataa for taxation at the end of auction, the treasury, at this time, assigned the work of the tax collection to a public officer-who has the service pay in Ottoman Empire, so “ber-vech-i emanetemini” (the person who ensures safety) was called for this. The system of safety was operated by the officers called the bailee of safety and the income tax belonging to the treasury was being collected by a staff officer by the state (Şahin, 2013:1028).

For the control of the works related to mukataa except bailee and tax holder, a few districts or mukataas in the sanjacks were collected under a supervision. Nazır (minister) was called to the person on the top of the supervision. The duty of ministry could be given to bailee either it was deposited or it was bought for mukataa by tax holder. In this situation, this was mentioned as the person who ensures deposit safety (ber-vech-i emanetemin) and minister (nazır) or the person who ensure taxation safety (ber-vech-i iltizamemin) and minister (nazır) (Ünal, 1999:288).

III. TAXATION SYSTEM IN TERMS OF FINANCE

The administrative division in the Ottoman Empire were organized in the form of states and manorial system was applied in the demesne lands, the abstract property of which belonged to the empire; in addition to this, the center tried to do its best in order to assign economical resources to the regions that it collected itself, and the center collected the saved incomes for its spendings; all of these mentioned brought new applications (KüçükkalayveÇelikkaya, 2002: 887). In essence, since these activities conducted by an army from the profession, trained, under the disposal of the center together with the bureaucracy depended on the center were impossible to be conducted by assigning tax-in-kind in to be collected from the places found hundred kilometers far away from the wide state in individual style and directly, it was obligatory to take the taxes in cash or to be submitted to the central treasury by making them convert into cash and from then, to pay these activity groups. As a response to this requirement, the second method that the Ottoman Empire created and developed except manorial system became taxation system (Genç, 1975: 232). The ground system based on manorial system that the Ottoman Empire applied until taxation system was to prevent emerging of the local authorities that would threaten rulers and the central authority. However, together with the deterioration of the manorial system in XVIII. Century and the adoption of taxation system, the local powers emerged and the power of landed proprietors deteriorated, and started to be a threat to the central authority. But, the Ottoman Empire, since the beginning of the XIX. Century began to rebuild its authority over the province that it lost its dominance (Yeğen, 2003: 57). Generally, according to the classical understanding of the Ottoman Empire within the country, it will be not false to say that it was in the view of the central and financial state that tried to control the production factors (land, labor and capital). Since the Ottoman Empire was in the quality of the financial state that tried to maximize the taxes gotten from the rural economy, it tried to keep economical and commercial activities under control in order to apply this understanding, and it was in the effort to make its treasury strong

by getting the tax incomes immediately and at the amount it estimated. In order to actualize this effort and to provide fund to the treasury by less effort in a short time, it found correct to apply this taxation system

The fiscal policies in the Ottoman Empire were conducted according to provisionism, traditionalism, and fiscalism understandings. (Genç, 2000: 45-47). In general sense, provisionism means abundancy, traditionalism means the protection of balances, fiscalism means the richness of finance. (Toprak, 2005: 222). In the traditions of West communities, the strength of the state finance (fiscalism) means the rulers, government and army's being strong. Starting from this, it can be accessible to the idea that the way going into a strong government passes through increasing the state treasury. (Peker, 2015: 4). The finance structure of the Ottoman Empire was arranged by a policy being called fiscalism and aiming at dropping costs minimum as well as increasing the incomes of the state. In this regard, the subject matter in the Ottoman Empire became the principal field of occupation of the administrative, the degree of success of the Turkish government throughout history showed a change depending on clear sailing or things go wrong. (Akdağ, 1965: 143; Küçükcalayve Çelikkaya, 2002: 889). Just as today, the obligatory of getting financial resources as soon as possible, the desired amount, and low cost pushed the Ottoman Empire to find different methods about tax issue being the most important income resource. The Ottoman Empire started to take step of being centralization financially in a sense by privatizing tax collection. In order to realize the fiscalism policy that the Ottoman Empire tried to apply, there are logical basis to have gone to a kind of privatization about tax collection being one of the the most important sovereignty indicators of states, in other words, to have gone into taxation system. As a result of tender, the tax holders who were authorized temporarily in order to make tax collection guaranteed a certain amount of tax to enter into treasury, which the the emperor determined beforehand. Therefore, the emperor could realize the tax collection without being large costs on collecting them. While the states especially in Europe in XVII. Century met their fund needs by borrowing with interest, since interest processes were not preferred in Islamic communities and in Ottoman, the borrowing processes were tried to be conducted in more different ways. The Ottoman finance, instead of being borrowed by interest, tried to meet its fund needs firstly by taxation system. The taxation system, as it was in the Ottoman Empire, was used for the purpose of collecting tax almost in all Islamic States as of the medieval, (Pamuk, 2000: 93). However, since the end of the XVI. Century, the taxation system in the Ottoman was used for the internal debt instrument rather than collecting taxes, tax collection concession was started to be sold by auction from the unities called mukataa (Pamuk, 2000: 94). The Ottoman Empire tried to meet its public budget deficits that its military expenditures caused in order to finance them by going to the way of internal debt primarily in the Islamic context (Alperve Anbar, 2010: 47).

The taxation system meant starting of financial centralization in a sense. The first goal of the system was to close the budget deficits, without doubt, demanding large amounts at a time and immediately for the treasury (Cezar, 1986: 33; Genç, 2000: 105). The amounts of the cash paid could come up to 10 times from 2-3 times of year profit of the difference between the amount of the annual tax and annual property (Özvar, 2003: 21). Within the annual profit, there were also the expenditures that the emperor would have to take over in case it operated mukataa itself. Thus, the emperor both got rid of some operating expenses and found the opportunity of long-term borrowing. (Özbay, 2011: 2112).

The deterioration of financial conditions increasingly strengthened the using trend of taxation system of the central state by the purpose of internal borrowing, and in XVII. Century, the periods of the taxation contracts increased from one and three years to three and five years, even more long periods. One part of increasing the price determined at auction was started to be demanded in cash. Therefore, the order of taxation was converted into a internal borrowing, internal resources were provided by providing the future tax revenues as a guarantee (Pamuk, 2000: 206). Together with the decline of central government power in the XVII. Century, the control over taxation contracts lost. The fact that tax holder could not know how long time taxmans could keep the mukataa that they took the right of collecting tax caused mukataa to be exploited extremely. Because, the taxmans paid in cash at the predetermined amount during tender phase and they were let free about tax amount that they would collect. In this direction, the taxmans who wanted to regain in short time the cash amount they paid crushed the people by high tax burden. Since the difference between the tax that the taxman collected and the price he paid could constitute his own profit or loss, they endeavoured to collect more taxes as much as possible. The taxation system became available for the unjust and unfair practises. (Pehlivan, 2011: 116).

Since centralization means the collection of incomes in central and making costs in centre, taxation and centralization was provided through intermediaries. However, this system was also costly in terms of finance. The calculations made for XVIII showed that two out of three of the net tax incomes being the remaining amount after deducting the expenses from total tax revenues were given to the taxmans, moneychangers in the country and to senior bureaucrats who shared all tax resources among themselves by participating in taxation tenders in the capital (Karamanve Pamuk, 2009: 31). The taxation system continuing till 1839 year, people's avoiding from paying taxes across pressures and tyrannies, caused the system to decrease its operability and it was abolished from the application. Instead of it, since 1839, even though it was aimed to

collect tax incomes again by passing into the system of tax collector like old times, and not giving required results by this system and removing them in 1850 caused the taxation system to be applied again. In the years that the system re-entered the application, the application compass of the taxation system in Çıldır sanjack being one of Anatolia sanjacks has been analysed in next title.

IV. THE ANALYSIS OF TAXATION SYSTEM OF ÇILDIRSANJACK DATED 1268 (H.)

When Çıldır State (1578) was first established, it was consisted of Arpalı, İmirhev, Pertekrev, Ardanuç, Çeçerek, Aspinze and Udesanjacks. By addition of Livanesanjack in 1582, the number of sanjacks of the state became eight. The borders and administrative structure of the state changed constantly since it was end region. While the sanjacks of the state were, Ahıska, Altunkale, Osıkha, Çeçerek, Aspinze, Hirtıs, Ahılkelek and Posof, this number was decreased in 1595, and Çeçerek, Aspinze and Altunkale Ahıska being the sanjacks of the state were added to sanjack. In addition to this, one more sanjack called Bedre was connected to the state (Emecen, 1993: 300). Çıldır state consists of 16 sanjacks including Acara, Acara-i Süfla, Acara-i Ulya, Altunkal'ama'a Osha, Ardanuç, Asentuşah, Beterek, Emirhoy, Çıldır/ Ahıska, Hacerek, Hartos, Livane, Mahcil, Penek, Poshovi Şah, Şavşad between 1631-1632 (İnbaşı, 2000: 80). While there were twenty two sanjacks being connected to the state between 1682-1700 years, it had a structure consisting twenty sanjacks between 1717-1730 years, and a structure consisting fifteen sanjacks between 1740. (Kızılkaya, 2013: 407). The state that lost Ahıska and Ahılkelek sanjacks on Ottoman-Russia wars in 1828 became a sanjack being connected to Erzurum State by regulations being made after 1839. In 1876, the sanjack had eleven districts including Şavşat, Tavusger, Ardanuç, Göle, Posof, Çıldır, Ardahan, Mamrevan, Penek, Kiskim and Oltu (Emecen, 1993: 301). In addition, as it was understood from the taxation compass dated 1268 (H.) of Çıldır Sanjack, the sanjack had a nine district administrative structure including Livane, Ardanuç, Satlıl, Çıldır, Posof, Penek, Namrevan, Oltu and Ardağan. The document being the subject of the studying starts by the "pusula" (compass) and "meza" (auction) expressions. On the ongoing part of the document, it mentions about that the process to be made taxation from the treasury as of 1268 H. Year, which was the date of meza, would be done via treasury taxmans or the treasury deputy, and while collecting taxes, it should be fair and equitable, it shouldn't go beyond the law and they wouldn't be torture. Besides, in the document, while bidding, it was stated that an amount similar to today's warrant should be deposited. The Transcription Of This Document Is As Follows: *altmışsekizsenesinden i Tibâren hazîne-i elîleden iltizâm olunacak varidât hâzinemültezimive yâhûd vekîl tarafında idâre olunmak vefakatîkrâzatının¹ Asılmül tezîm tarafında nahâra² İhalesinemesâğ³ Gösterilmek ve gerek aslave gerek ikrâzatadâ' İrmünâza' A⁴ Zuhûrunda⁵ Asılmültezimininde⁶ Vâsınabakılı gayrısı tarafına arzuhâltakdimkılınurise hukûknazarıylabakılarak canib-⁶ Hazineden tanımlamak ve asılmültezimlerin beynlerinde faysal verilmek ve olmadığışûretdeşer' İşerîfima' Rifetiyleri'y etolunmak nizamından olduğundannizâm-i Mezkûr ile ihtikârîksûretiyle elden ele geçirilmemek ve hiçbirsûretlegadr⁷ Vetaaddi⁸ Vukû' A getirilmemek fikrasıtasdır⁹ Olunacak zabt ve emr-i Şerîfederc¹⁰ Olunacağızırde¹¹ Muharrervâridâtın Der Uhdesine tâlib bulunanların malûmları olmak ve onagörepey¹² Sürmek için şumüzâyede pusulasına şerh verildi." On The Ongoing Part Of The Document, Past Year's Wage Increase And (This Year's) Increase Of The Mentioned Districts Of Çıldır Sanjack Were Determined. The Previous Tax Determined For The Sanjack And Local Wage Increase Have Been Shown At Table 1.*

¹ İkrâzat: lending

² Ahara: transfer any good or right to any third party.

³ Mesâğ:

⁴ Münazaa: discussion

⁵ Zuhur: outbreak

⁶ Canib: side, party.

⁷ Gadr: tyrannize

⁸ Taaddi: injustice

⁹ Tasdir: putting the head.

¹⁰ Derc: Collect.

¹¹ Zird: Down

¹² Pey: deposit

Table 1.The Taxation incomes of the districts mentioned within ÇıldırSanjack

District	Taxes	Previous Price (Kuruş)	Local Wage Increase (1268)	Total (Kuruş)
Livane ¹	Kirpas ²	800	200	1000
Ardanuç	Kirpas	700		700
Satlil ³	Kirpas	1200		1200
	Sayd-ı Sülük ⁴	500		500
Çıldır	Sayd-ı Semek ⁵	1500		1500
Posof	Yaylakiye ⁶	500	50	550
Penek	Malikâne	4010	400	4410
	Siird?Memlehası ⁷	13050	2640	15690
Namrevan	Müctemi ⁸	1500	50	1550
Oltu	Buzhane	500		500
Ardağan	Yaylak	3000		3000
Total		27260	3340⁹	30600

Reference: BAO, Registry number 2341, Fund Code: ML.VRD.d.

According to the Table 1, the district having the maximum tax out of sanjack districts is Penek district. The manor house of Penek district is total 4.410 kuruş including previous year 4.010 kuruş and local wage increase 400 kuruş, siirdplace is total 15.690 kuruş including 13.050 previous tax, and 2.640 kuruş local wage increase. The one having the lowest tax within sanjack districts is Oltu.If we rank the tax incomes of other districts found in the sanjack from maximum to minimum, the previous tax of ice-house of Ardağan was 3.000 kuruş, the previous tax of council of the state of Satlil was 1.200 kuruş, the tax of slag hunt was 500 kuruş, total was 1.700 kuruş.The total taxes of Numrevan district was 1.500 kuruş, previous year was local increase, total 1.550 kuruş. The previous fish hunting tax of Çıldır district was 1.500. In the tax of the council of state of Livane district, 800 kuruş for previous year, 200 kuruş for local wage increase, total was recorded as 1.000 kuruş. On the ongoing of the document, the tax of council of Ardanuç district was 700 kuruş, summer camping ground tax of Posof district was recorded as 550 kuruş.The total of taxes belonging to nine districts of ÇıldırSanjack was 30.600 kuruş. 27.260 kuruş of them was recorded from previous taxes, 3.340 kuruş was recorded as local wage increase.After the taxes shoen totally at table 1 in the document, *The price of Summer Camping Ground Tax ofNamrevan/Mamervan district that hasnt hot signal related to tender was 510 kuruş*” was recorded, and this was kept except tax incomes

V. RESULT

In the Ottoman Empire, the collection of tax incomes in appropriate, fair and systematically was important both for the wealth of people and for the state. Therefore, different tax collection systems were applied in the borders of state throughout the history. The administrative division in the Ottoman Empire were organized in the form of states and manorial system was applicated in the demesne lands, the abstract property of which belonged to the empire; in addition to this, thecenter tried to do its best in order to assign economical resources to the regions that it collected itself, and the center collected the saved incomes for its spendings; all of these mentioned brought new applications. One of the tax colection incomes applied in the state lands is Taxation system İltizam being a term expressing “giving the tax belonging to state to a private person in Ottoman” was derived from the root of lüzum(requisite). İltizam in the dictionary means such as “counting necessary, taking over, and taking a side”. While the states especially in Europe in XVII. Century met their fund needs by borrowing with interest, since interest processes were not preffered in Islamic communities and in Ottoman, the borrowing processes were tried to be conducted in more different ways. The Ottoman finance, instead of being borrowed by interest, tried to meet its fund needs firstly by taxation system. The Ottoman Empire tried to meet its public budget deficits that its military expenditures caused in order to finance them by

¹Livane: Artvin.

²Kirpas: dervishconvent

³Satlil: Satlel, Yaylaaltı.

⁴Sayd-ı Sülük: Slughunt

⁵Saydı Semek: fishhunt.

⁶Yaylakiye: Summercampingground.

⁷Memleha: Salt.

⁸Müctemi: mass, collected.

⁹Mahalli müzayedesi zammı sene 1268.

going to the way of internal debt primarily in the Islamic context (Alperve Anbar, 2010: 47). Just as today, the obligatory of getting financial resources as soon as possible, the desired amount, and low cost pushed the Ottoman Empire to find different methods about tax issue being the most important income resource. The Ottoman Empire started to take step of being centralization financially in a sense by privatizing tax collection. In order to realize the fiscalism policy that the Ottoman Empire tried to apply, there are logical basis to have gone to a kind of privatization about tax collection being one of the the most important sovereignty indicators of states, in other words, to have gone into taxation system. Generally, according to the classical understanding of the Ottoman Empire within the country, it will be not false to say that it was in the view of the central and financial state that tried to control the production factors (land, labor and capital). Since the Ottoman Empire was in the quality of the financial state that tried to maximize the taxes gotten from the rural economy, it tried to keep economical and commercial activities under control in order to apply this understanding, and it was in the effort to make its treasury strong by getting the tax incomes immediately and at the amount it estimated. In order to actualize this effort and to provide fund to the treasury by less effort in a short time, it found correct to apply this taxation system. The taxation system, as it was in the Ottoman Empire, was used for the purpose of collecting tax almost in all Islamic States as of the medieval. The first goal of the system was to close the budget deficits, without doubt, demanding large amounts at a time and immediately for the treasury. Thus, the emperor both got rid of some operating expenses and found the opportunity of long-term borrowing. As a result of tender, the tax holders who were authorized temporarily in order to make tax collection guaranteed a certain amount of tax to enter into treasury, which the the emperor determined beforehand. Therefore, the empire could realize the tax collection without being large costs on collecting them. After 17th century, the deterioration of financial conditions increasingly strengthened the using trend of taxation system of the central state by the purpose of internal borrowing, and the periods of the taxation contracts increased from one and three years to three and five years, even more long periods. Together with the decline of central government power, the control over taxation contracts was lost. Since the difference between the tax that the taxman collected and the price he paid could constitute his own profit or loss, they endeavoured to collect more taxes as much as possible. The taxation system became available for the unjust and unfair practises. The taxation system became available for the unjust and unfair practises. In the direction of scope of the working, how was the implementation of the tax system in Çıldır Sanjak was aimed at examining in front of the document 2341 liner numbered and ML. VRD. D. Fund coded gotten from Prime Ministry Ottoman Archives dated 1268 (H.). As a result of the analysis of tax incomes of Çıldır Sanjak .it mentions about that the process to be made taxation from the treasury as of 1268 H. Year, which was the date of *mezad*, would be done via treasury taxmans or the treasury deputy, and while collecting taxes, it should be fair and equitable, it shouldn't go beyond the law and they wouldn't be torture. Besides, in the document, while bidding, it was stated that an amount similar to today's warrant should be deposited. It was determined that the historical Çıldır Sanjak being the subject of the study had nine districts including Livane (Artvin), Ardanuç, Satlıl, Çıldır, Posof, Penek, Namrevan (Narman), Oltu and Ardağan (Ardahan). It was seen that the district that had the maximum revenue among the sanjacks districts was Penek district, the district that had the lowest revenue among the sanjack districts was Oltu District.

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