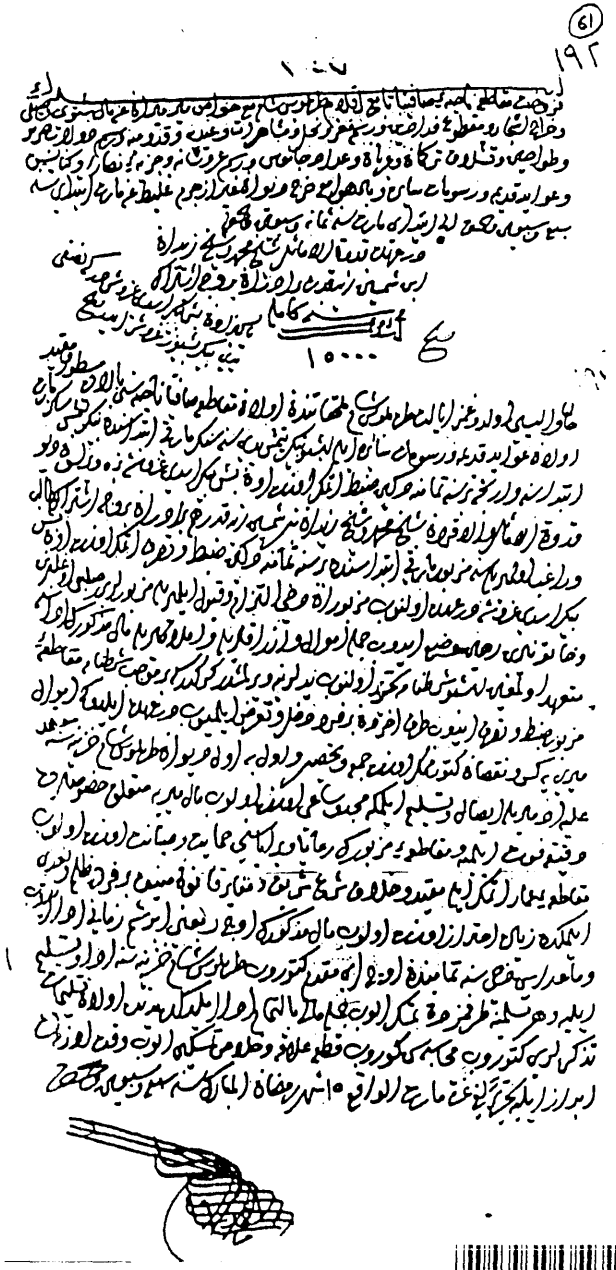
Document 3



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Tax Collection, Embezzlement and Bribery in Ottoman Finances

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The three Ottoman documents discussed and published here concern the embezzlements and malpractices of Ottoman finance officials in Syrian Tripoli, and the procedures the government followed to recover the treasury's loss. The first document is a secret report to the Porte on the embezzlements for which the *defterdar* Ali Beg was responsible. The second deals with the actual procedure of inspection and investigation used to uncover the embezzlements and recover the stolen funds. The third considers tax farms in the late-seventeenth century. An analysis of these documents, which confirm contemporary observations about the widespread practices of bribery and embezzlements in Ottoman administration,[1] first demands a discussion of Ottoman Tripoli.

Tripoli, the Main Port City of Syria-Lebanon

Under the Ottomans, Syrian Tripoli became the principal port for imports and exports to and from Aleppo and Damascus. In the second half

1 Ottoman memorialists, including Koçi Bey (*Risale*, A. K. Aksüt [ed.], 1939, pp. 21, 31, 46, 49, 60, and 73–74), find bribery the main cause of the troubles in Ottoman administration. In his *relazione* dated 1596, Venetian Bailo Malipiero says that the grand vezirate is obtained through eighty-thousand gold pieces, and the finance ministry through forty- or fifty-thousand. Once in the office they redeemed the bribe money by taking bribes for other major appointments so that all officials were involved in bribery (cited by N. Jorga, *Geschichte des osmanischen Reiches*, vol. 2 [Gotha, 1908], p. 268). In a letter to the king, dated 13 March 1607, French ambassador De Salignac wrote: "Voilà, Sire, ce qu'll y a icy de nouveau qui fera juger à Vostre Majesté l'estat de ce grand Empire où toutes choses defaillent; mais surtout les hommes de commandement et l'argent qui fait qu'il faut qu'ils se servent de personnes très incapables, et qui, pour recouvrer de l'argent ils facent mille injustices et ruinent tout le pays" (cited by Adel Ismail, *Histoire du Liban du XVII^e siècle à nos jours*, vol. 1, *Le Liban au temps de Fakhr-ed-din II (1590–1633)* (Paris, 1955), pp. 51–52). On bribery in the Ottoman empire see Ahmed Mumcu, *Osmanlı Devletinde Rüşvet* (Ankara, 1969).

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of the sixteenth century European trade shifted there initially because the ship tax for foreign vessels was lower at Tripoli than at other ports.[2] Then, a new regulation was issued in 1571 (see Tables I and II) which ordered large European ships departing from this port to pay 614, middle-sized ones to pay 200, and small ones to pay 25 *akçes*. Interestingly, this regulation was agreed to, after long negotiation, by the Ottoman customs agents and European merchants. Only then did the sultan approve it and make it law. By 1571 the ports of Lazikiye (Latakia), Cebele (Djbail), Banyas (Banias), and Antartus were dependencies of Tripoli, making a customs zone of that part of the Syrian coast.[3] Tripoli became a principal port for the import of European textiles, woolens and silks, minerals, tin and steel; and the export of spices, raw silk and cotton. As the sixteenth-century Ottoman regulations make clear, ships visited Tripoli from Venice, France, Chios, or Cyprus, the latter two of which were important transit centers for European merchants who did not have capitulatory guarantees for trade within Ottoman dominions. Indeed, most European states used these islands to import their goods and obtain oriental goods. The French in 1517 and the English in 1580 obtained capitulations from the sultan and began to frequent the port. The Tripoli regulation even makes special reference to the corals of Tunisia. In fact, when the merchants of Marseilles had obtained the rights to coral fishing off Tunis, they took most of the coral to Alexandria and Tripoli to exchange for spices.

Spices from Tripoli competed with those imported from Lisbon on the French market. Some of these spices, landed at Marseilles, found their way as far as Rouen and England.[4] Even at Antwerp, the European emporium for spices under Spanish control, the Levant spices arriving regularly competed with those coming from Lisbon. After the English were granted capitulations, they also imported large quantities of oriental goods, mainly from Tripoli. In May 1609 an English ship from Syria had a cargo worth about 150,000 crowns in silk, indigo, gall-nuts and cotton goods.[5] The Ottomans permitted the English at Tripoli to buy

2 Ömer Lutfi Barkan, *XV. ve XVI. Asırlarda Osmanlı İmparatorluğunda Ziraî Ekonominin Hukukî ve Malî Esasları* (Istanbul, 1943), p. 211.

3 For a comparable zone in western Anatolia, see Daniel Goffman, *Izmir and the Levantine World (1550–1650)* (Seattle, 1990).

4 Fernand Braudel, *The Mediterranean and the Mediterranean World in the Age of Philip II*, vol. 1 (Harper & Row, 1966), pp. 547–48.

5 *Calendar of State Papers, Venice*, vol. 12 (London, 1880) doc. 497.

even cotton and cotton yarn, which were as a rule among the goods prohibited for export.[6]

Goods caravaned from Iran and Syria arriving at the Tripoli market were subject to the scales tax (see Table III): valuable goods such as silk were weighed at small precision scales (*mîzān*) and bulky goods such as cotton or leather at big scales (*kanṭār*). The scales tax, which was much lighter than customs duties, corresponded to marketplace dues. In addition to the scales tax which seller and buyer usually shared equally, a dragoman fee (*tercümāniyye*) at the rate of 0.75 or 1.5 percent *ad valorem* was to be paid for every transaction between a European merchant and a Muslim or a Jew. Many Europeans, however, seem to have concluded their transactions in Damascus or Aleppo and thus did not pay the taxes in Tripoli.

Tripoli's trade with other parts of the empire was also important. Goods from Egypt including rice, henna, dates and all kinds of cloth imported by sea paid a customs duty of 2 percent. When weighed at the government scales, they paid in addition one *akça* scales tax and one *akça* pen-fee.

Goods loaded on ships at Tripoli destined for Ottoman and other Muslim countries also paid this 2 percent customs duty. Abundant supplies of olive oil and alkali ashes in Syria supplied an active soap industry in Tripoli and other Syrian towns. The region exported large quantities of soap to Istanbul and other parts of the empire. The customs duty was two gold pieces for each box of soap or ten *akça*s per *kantar* of soap. Four state-owned soap factories that existed in Tripoli before 1571 subsequently shut down, apparently as a result of competition from private soap factories. One-thousand *kantar*s (about fifty-six tons) of soap were sent to the imperial palace in Istanbul annually.[7]

In addition to wool, Tripoli imported from Anatolia comestible goods such as dried fruit, cheese and honey for consumption in Syrian cities. These goods were subject to a high rate of customs duty (5.5 percent *ad valorem* in 1571).

The spice trade remained the most important branch of international

6 Mübahat S. Kütükoğlu, *Osmanlı-İngiliz İktisadi Münasebetleri (1553–1610)* (Ankara, 1974), p. 17, n. 43.

7 Başbakanlık Archives, Istanbul, Osmanlı Arşivleri, Fekete Tasnifi, no. 165. On soap manufacture and trade see E. Ashtor, "The Economic Decline of the Middle East during the Later Middle Ages," *Asian and African Studies* 15(1981): 253–86. Soap making flourished in Tripoli and other Syrian towns under the Mamluks. Venetians and other Italians learned how to make it in the mid-fourteenth century and became exporters to Egypt and other parts of the Levant in the fifteenth century. Gaeta was the center of soap industries in Italy.

trade throughout the sixteenth century. Along with precious textiles, raw silk and precious stones, trade in spices was big business in terms of capital investment and profit margin. "Capitalist spirit," Hermann Kellenbenz pointed out in a European context,[8] "found in the commerce of pepper one of its most important fields of activities." To a great extent this statement also applies to the Ottoman world. According to the Bursa court records of 1480–1550, the wealthiest merchants were those involved in the spice trade and, next to silk, the largest capital investments were in spices.[9] In 1479, for example, Khodja Surur of Aleppo brought to Bursa the equivalent of 33,242 *akça*s (665 gold coins) in pepper and the cloth of Yemen; and another Aleppan merchant, Hajji Abu Bakr, in 1500 imported spices valued at 200,000 *akça*s (4000 gold coins).

As we have seen, the Ottomans acquired revenue from this rich commerce through a series of regulations. Our three documents help us gauge their success.

Document I

Document I (see facsimile 1) comes from the Topkapı Palace Archives. It bears no date. To date our document we have to identify the *defterdar* Ali Bey and İbrahim Pasha, the governor.[10] Defterdar Ali Bey appears to have been at the same time a *nazir al-amwal*, a high official supervising the financial affairs in a large area. The one who may be our İbrahim is Mısırlı-zade İbrahim, the governor of Tripoli in the years 1083–87/1671–76, who had to flee to Egypt upon the uprising of the population of Tripoli.[11] In the eighteenth century, there were three İbrahims who were governor of Tripoli (in the years 1119/1707, 1139/1727, and 1147/1734 respectively).[12] However, the low rate of the "registration fee" (four *akça*s) cited in the document and its reference to the spice trade in Egypt and Syria may indicate an earlier date. In short, our document cannot be conclusively dated.

8 H. Kellenbenz, "Les frères Fugger et le marché international du poivre autour de 1600," *Annales, E. C. C.* 22(1968).

9 Halil İnalcık, "Bursa and the Commerce of the Levant," *Journal of the Economic and Social History of the Orient* 3(1960): 133–35.

10 Mehmed Süreyya, *Sicill-i Osmani* (Istanbul, 1308 H.), pp. 91–165. The author lists a number of İbrahim Pashas who became governor of Damascus or Tripoli. On the *defterdar*, see M. A. Bakhit, *The Ottoman Province of Damascus in the Sixteenth Century* (Beirut, 1982), pp. 143–63.

11 Süreyya, *Sicill-i Osmani*, p. 112.

12 Süreyya, *Sicill-i Osmani*, pp. 118, 127, and 136.

Translation of and Commentary on "A Report on the Embezzlements of the *Defterdar* Ali Bey:"

1. *He had two-hundred* fusha *of soap made in the name of the fisc and sold them at 9500* akça*s per* fusha, *the total sale price amounting to 1,900,000* akçes.

Comment: As noted above, Tripoli was perhaps the most important center of soap manufacture in the empire. There were state-owned soap factories in Tripoli.

2. *He levied two* kharādj *in one year in the "Arab Land." In addition he levied four* akça*s from [each person subject to]* kharādj *for his own pocket.*

Comment: It is unclear how he could collect *kharādj* or *djizya*[13] twice in a single year. Apparently, the *defterdar*, as *nāzir al-amwāl*, must have had an extensive jurisdiction over the entire non-Muslim population in the Arab provinces. The next paragraph confirms that, as far as customs was concerned, he had such a jurisdiction over Damascus, Aleppo, Egypt, Hama and Beirut.

Since 1521 there actually existed an office of *defterdar* of the Arab provinces—the *Arab Defterdarı*.[14] As for the four-*akça*s fee for the *defterdar*, we assume that a four- *akça kātibiyye* or registration fee went to the *defterdar* in this period. *Udjret-i kitābet* was one *para* in 1691.[15]

3. *He sent me a memo* (tezkire) *asking to levy customs duty on all kinds of spices sold in Damascus, Aleppo, Egypt, Hama and at the port of Beirut. Complying with it, kadis and* emīns *began to levy the tax. [Ali Bey] delivered another memo to the merchants, who paid bribes to him, authorizing them not to pay customs duty* (gümrük).

Comment: This may be a clue for the document's early date. The places mentioned were active in spice trade only until the 1630s, when the Dutch and English totally diverted it to the Atlantic. Nevertheless, prior to the seventeenth century the regional *defterdar*s enjoyed wide

13 See Halil İnalcık, "Djizya," *Encyclopaedia of Islam*, 2d ed.; see also Daniel Goffman, "The Jews of Safed and the *Maktu'* System in the Sixteenth Century: A Study of Two Documents from the Ottoman Archives," *Journal of Ottoman Studies* 3(1982): 81–90.

14 See Bakhit, *Ottoman Province of Damascus*, p. 144.

15 İnalcık, "Djizya."

responsibility in matters of customs in the places under their jurisdiction. There was no tariff in that period.

4. *Accepting in bribe an orchard worth two-hundred-thousand* akças, *he bestowed the office of* emanet *to the* Emîn *Ahmed, nicknamed Bitlü, who actually owes the treasury a debt of five- or six-hundred-thousand* akças.

Comment: *Emanet* or the office of *emîn* (commissioner) implies a financial ability and responsibility to perform, temporarily or permanently, a government job with complete trust and control. As a rule, an *emîn* is a public agent with salary. Procurement of materials for the palace or army, or supervision of a construction work, was entrusted, with sufficient funds, to an *emîn*, who had full responsibility and authority to complete the work. He then presented a detailed account or *muhasebe* to the finance minister. An *emîn* was expected to have the expertise and experience necessary to accomplish the job entrusted.

An alternative to *emanet* was *iltizam*, in which a private person undertook governmental work under contract. A third possibility was that an *emîn* assumed a job in accordance with conditions negotiated with the government. This arrangement is called *emanet bā iltizam*. As a director of finance, the provincial *defterdar* carried out his various responsibilities through the services of *emîns* or *mültezims*.

5. *The [illegal profits] he has made on the raw silk produced on the mountains of Beirut is so considerable that no estimate can be made. He cannot deny it since it is known to everybody.*

Comment: Lebanese silk became an increasingly important export after the mid-sixteenth century, when European countries (France and England) established their own silk industries and began to consume more and more silk cloth. Although most silk supplies arrived by caravan from Iran to Aleppo, Bursa and Izmir, where European merchants purchased them, warfare between the Iranians and the Ottomans sometimes severed the routes. The resultant high prices stimulated and considerably expanded Lebanese silk production (see below).

6. *He also amassed a fortune through gifts* (pish-kesh).

Comment: Offering a gift, *pish-kesh*, to a superior was a Middle-Eastern

tradition dating back to ancient Iran. It signified the allegiance and renewal of loyalty between patron and client or ruler and vassal.[16] Anyone coming into the presence of the sultan or of a state dignitary had to present a *pish-kesh*. The custom was often abused in order to extort substantial gifts from anyone who had dealings with the government. In this case, it degenerated into a mere bribe.

7. *Taking a bribe, he assigned an infidel by the name of Luvizo a public office in the city of Tripoli with a daily salary of fifteen* akças *despite the fact that he was in debt in the amount of 2,800,000* akças *to the sultan's [treasury].*

Comment: From the establishment of the Ottoman Empire anyone, even a non-Muslim foreigner, who was financially secure could be entrusted an *emanet* or *iltizam*. In the fifteenth century many Genoese and Venetians served the Ottoman government as *emîns* and *mültezims*. So, the appointment of Luvizo was not exceptional. What the informer found suspicious was that Ali Bey appointed Luvizo *emîn* without financial security.

8. *Also, taking a bribe, he appointed another* frenk *by the name of* Anton Griman *as* simsar, *or the head of bazaar brokers, with a salary of ten* akças, *despite the fact that he was in debt in the amount of 1,200,000* akças *[to the sultan's treasury].*

Comment: A *simsar* (from Latin *censarii*) supervised the *dellāls*, or brokers, in the bazaar who were responsible for selling the merchants' commodities at a just price for the seller and buyer. While brokers went around the bazaar area, *simsars* remained at a fixed location to be available and hear complaints. Thus, a *simsar* occupied a strategic position in the exchange of imports and exports in the bazaar. The appointment of an Italian, possibly a Venetian, might have been a wise choice in this case.

9. *During his office as* nezāret, *extraordinary levies* (awāriz) *have been collected three times. If an investigation is made, an immense amount of money [acquired by illegal means] will come out of him.*

16 On *pish-kesh*, see Halil İnalcık, "Ottoman Archival Materials on Millets," in Benjamin Braude and Bernard Lewis (eds.), *Christians and Jews in the Ottoman Empire*, (New York, 1982), pp. 447–48.

Comment: In Ottoman finances, the *nezāret*, or office of *nāzir*, represented the highest authority supervising all kinds of fiscal matters in an area. The intent was to guarantee the fairness of operation, and particularly to protect the interests of the sultan's treasury. The collection of *awāriz* was a complicated operation, which lent itself to bribe taking and extortions.

10. *Winning the favor of İbrahim Pasha for the warden of the garrison at the fortress of Tripoli (a certain Haydar Agha) whose annual salary was only six-thousand* akças, *[Ali Bey] secured his appointment to a* subaşılık *of twenty-five-thousand* akças *a year.*

Comment: Since those entitled to receive *timar* or *ziʿāmet* slots were always much greater than those available in the provinces, there was always a fierce competition for such prebends. Consequently bribery and favoritism flourished here perhaps more than in any other branch of Ottoman administration.[17]

Document II[18]

This is a summarized version (see facsimile 2):

Order to the kadi of İzdin (Zituni) in Greece: since it became necessary to examine the accounts of the *khass* revenues of the Badradjik (Muslihiddin) by the names of Mustafa and Ali Bey from their books of daily records (*müfredat defterleri*), I order that at the arrival of my servitor (*kul*) so and so you should call to the court the aforesaid *emîn*s and other persons who worked with them and examine their books of daily records and make further investigation on the spot whenever it is possible.

You will recover the sums which will be found owed by them to the treasury from their accounts and embezzlements upon the legal investigations at the court and send them by my servitor to the Porte. You will see whether the tithes were levied and stored in the storehouses or are still on the taxpayers. If they say that they are not yet levied, you shall call to the court the persons in debt and investigate and determine how much they owe in tithes and whether the amounts declared correspond

17 See *Belgeler* 2.3–4(1965): 118, doc. 7.

18 Başbakanlık Archives, Istanbul, Osmanlı Arşivi, Maliye Ahkâm Register.

to the records in the survey books. If any embezzlement becomes evident you will ask my servitor to levy it in full. If they say the tithes are in the storehouses, you will ask the peasants to carry them to the port of İzdin and see that they are sold to the ships coming to purchase grain. There you will see that no one from outside offers to exchange his grain until all government grain has been completely sold.

A copy signed and sealed by my treasury *defterdar*s of the latest survey book of Tırhala (Triccala) which the *emîn* surveyors had brought to my Porte is sent to you. If the new estimates of the revenues for the aforesaid district shows an increase you will take proper care to offer the *muḳaṭaʿa* to the auction and find a reliable contractor to undertake it. You shall make a contract for one year and will notify the treasury in Istanbul of the names of the contractor and his sureties with the full amount of the sum agreed upon. Formerly when the aforesaid *ziʿāmet* (of Badradjik) and other sources of revenue in the *kaḍa* of Tırhala as well as the village of [blank] in the district of Dömeke were included in the imperial *khass* they were given under contract to the aforesaid Muslihiddin (Mustafa), but at the present time they are separated from the imperial *khass* and their bestowal to the *sipahi*s is ordered. If any revenue accrues in the intervening period until they are given to the *sipahi*s you shall levy and send it by my servitor to my Porte.

This document was written on 20 Rabîʿ II 927/1 April 1521.

* * *

The Porte appointed Fakhr al-Dīn Maʿn to the *sandjak* of Sayda in 1618 because he was considered an efficient tax-farmer, and thus legitimized his power and control over the entire area.[19] In fact, his success in increasing the *muḳaṭaʿa* revenues explains his appointment. Fakhr al-Din's wise policy helped expand production of cotton and raw silk, the district's main export staples.

The *muḳaṭaʿa* system appears to have constituted the foundation of the administrative and financial organization in the region. As the principal tax-farmer, the *emir* obtained complete control over land and peasant labor, the sources of revenue. As long as he met his obligations determined in the *muḳaṭaʿa* contract, the sultan continued to support

19 On Fakhr al-Dīn Maʿn see K. Salibi, "Maʿn," *EI*²; *idem*, *A House of Many Mansions: The History of Lebanon Reconsidered* (Berkeley, 1988), index: Maan. For a detailed account of his career, see Ismail, *Liban*, in particular pp. 11–15, 45–70, and 119–65, and for the production and trade of silk, pp. 132–36. See also A. Abu-Husayn, *Provincial Leaderships in Syria, 1575–1650* (Beirut, 1985); and Bakhit, *Ottoman Province of Damascus*, pp. 168–70.

his authority and legitimacy. Mount Lebanon was usually inaccessible and refractory to Ottoman tax collections, and government was content to find there an efficient and reliable collector. Leaving to the community or tribal chief the task of tax collection and delivery of the revenue as a lump sum to the treasury was a well established Ottoman practice followed in regions where local "feudal" families had control over land and population. The Mountain enjoyed this privilege at all times, due to its geographic situation and intractable population. The *mukaṭaʿa* or *maḳṭūʿ* system furnished a legal basis and legitimation for such an autonomous status. Attempts to centralize these lands always proved futile, caused long resistance, and cost the government immense military expenditure. Also, whenever a corrupt Ottoman governor or fiscal agent attempted by his illegal demands to upset the rules, open resistance followed. Thus, the central government was particularly concerned with the unjust and illegal acts of its agents in sensitive districts such as Mount Lebanon. These conditions determined its history, which was punctuated by chronic rebellions and repressions, or peaceful, prosperous periods under autonomous *emirs* acting as Ottoman *multazim*. Writing in 1670, Evliya Çelebi candidly admits that if the government attempted to extend its centralist tax system to the Mountain, it could assemble "an army of a hundred-thousand men, all equipped with muskets," and rebel, as had happened in the time of Maʿn.[20] Our document is evidence of the despoilage to which Ottoman agents like Defterdar Ali Bey subjected the area. Evliya Çelebi adds that the Mountain Druzes never let the Ottoman government register them in the tax surveys.[21] Since Selim's conquest, their own *shaykhs* collected taxes and delivered them to the governor. The whole province of Tripoli, he remarks, enjoyed fiscal autonomy under the Ottoman system of *serbestiyyet* with privileges of *mafruz al-kalam* and *maktuʿal-kadem* (exclusion from the tax registers in the government's bureaus and exemption from the interference of local Ottoman authorities). As a rule, the government accorded the same kind of autonomy to freehold land grants (*tamlīks*) and *wakfs*. Such enclaves in Ottoman territories were spared the enactments and malpractices of the governors, agents of the fisc, or tax collectors. They flourished and attracted peasants from the surrounding areas throughout the seventeenth century.

20 Evliya Çelebi, *Seyahatnâme*, vol. 9 (Istanbul, 1935), pp. 404–5.

21 Evliya Çelebi, *Seyāhatnāme*, pp. 404–5. As an eyewitness Evliya (MS, Topkapı Palace, Bagdad, vol. 3, no. 305, fol. 34a) tells us how in 1649 a large army under the governor of Damascus, Murtaza Paşa, set out against the Druzes to collect the tax arrears of the previous years. The Druze leaders, Shaykh Sirhan, the sons of Shihab and the sons of Tarabay, who were denying any such arrears to the treasury, finally came down with gifts to the Pasha and delivered 170 *kise* or 85,000 *guruş* to the *defterdar* of Damascus. In 1695 the Ottoman government sent twenty-thousand men against the sons of Sirhan who, in alliance with the sones of Maʿn, supplanted the tax farmers appointed by the government. They "assumed the *mukaṭaʿat* by force, but did not make complete payment due to the government at the end of the year." See Rashid, *Taʾrīkh*, II (Istanbul, 1282/1865), pp. 194 and 255.

Fakhr al-Dīn and his successors, who kept the *mukaṭaʿa* of the Mountain in the family,[22] enacted the life-long tenure or hereditary *mukaṭaʿa* before this type of tax-farm—called *malikāne* and enjoying the *serbestiyyet* privilege—became the norm in the eighteenth century, thereby contributing to Ottoman decentralization and the rise of *aʿyāns*. It should be remembered that a concern to protect the producer and the sources of revenue formed the rationale for such a policy. Under Fakhr al-Dīn Lebanon flourished, and the Porte could not ignore it. In a sense, the Maʿn family constituted the prototype for the *aʿyān* families or powerful "hanedans" who dominated the Ottoman Empire in the eighteenth century. It is misleading, however, to see in such *aʿyān* families the conscious forerunners of the Arab nation-states of the twentieth century.

It must be added that the extensive power and autonomy which Fakhr al-Dīn enjoyed was due primarily to the Jelālī upheaval in Asia Minor and Syria in the period 1596–1610. Like Janbulat and other Jelālī leaders, Fakhr al-Dīn's main troops consisted of *sekbans* (*sokman*) (Anatolian mercenaries equipped with muskets). It is said that he once had an army of twelve-thousand *sokmans*,[23] a number typical for the bodyguard of oriental rulers, including Ottoman sultans. Maintaining this relatively large army demanded his full control of the sources of revenue of the Mountain, which he secured when the Porte gave him its *mukaṭaʿa*. Cut off from this remote province by the Jelālī rebels who controlled Asia Minor and northern Syria, only thus could the Porte pry any revenue from the area. Fakhr al-Din was particularly successful in increasing the Mountain's economic resources, and thereby *mukaṭaʿa* revenues.

Describing the wealth of the province of Tripoli, Evliya Çelebi notes that every six months English, Dutch and French ships loaded raw silk, olive oil and supplies of the alkali ashes, which "thousands of camels" had transported to Tripoli from the interior.[24] Together with cotton, these three staples constituted the region's main export items and

22 Ahmad Maʿn became a *multazim*, or tax-farmer, for the long period 1667–97. Later, other members of the Maʿn family assumed the same responsibility (see Salibi, "Maʿn"). For a Druze family involved in tax farming in 1530, see Bakhit, *Ottoman Province of Damascus*, pp. 169–75.

23 Ismail, *Liban*, p. 68.

24 Ismail, *Liban*, pp. 131–32.

source of wealth and prosperity. Besides his revenue from customs and other commercial dues, the *emir* must have collected, as tithes or from sharecroppers, and marketed a considerable amount of cotton, silk, wheat and olive oil. From sharecroppers in his family territory of Shūf, for example, he took as much as one-third of the produce.[25] As with the eighteenth-century *aʿyān*, he had a stake in expanding production, and in 1627 planted thousands of mulberry trees on the coasts of Tripoli and Beirut. Silk production depended on mulberry plantations, which flourished on the coasts near Tripoli as well as on the high plateaus of Shūf and Bsharri under the enlightened administration of the *emir* Fakhr al-Dīn (1590–1633). The high-quality silk of Lebanon competed with that of Iran and India in the European markets. The port city of Saida, the *emir* Fakhr al-Din II's capital and the center of French trade in Syria, annually exported to Marseilles four-thousand quintals of raw silk and generated for the *emir* an annual revenue of eighty-thousand piastres, one-fourth of his total revenue. In the mid-seventeenth century, however, the Lebanese silk trade declined due to the extension of French home production of raw silk and Armenian competition which channeled the Iranian and Syrian silk to Europe.

In this *emir*'s time, annual cotton exports to France reached 58,450 quintals, raw silk 4000 quintals, and alkali ashes 142,000 quintals.[26] Venetians took quantities of alkali ashes for their glass factories of Murano. The French also bought it for soap production (96,000 quintals per year). Fakhr al-Dīn's well-known alliance and cooperation with the Duke of Tuscany obviously had an economic basis. His endeavors to develop the region's economy coincided with the aggressive mercantilist policy of the Duke of Tuscany Ferdinand I, who strove to make Livorno (Leghorn) a rival of Venice. Already in 1593, Livorno became a free port, and in the following decades it grew into the center of silk trade between east and west. Fakhr al-Din found there a profitable market for his growing silk production. Although in the 1600s Florence apparently did not renew the capitulations granted, by Mehmed the Conqueror,[27] Fakhr al-Dīn extended free trade privileges to his friend, the Duke of Tuscany.[28] Under Fakhr al-Dīn, Saida's trade even overshadowed Tripoli and Beirut, and between 1610 and 1630, merchants (particularly French and Venetian) moved there from Tripoli.[29] This move

25 Ismail, *Liban*, p. 59.
26 Ismail, *Liban*, pp. 131–37.
27 Halil İnalcık, "Imtiyāzāt," *EI*².
28 Ismail, *Liban*, pp. 127–29.
29 Ismail, *Liban*, pp. 125 and 138.

has been attributed to Fakhr al-Dīn's better treatment and protection of merchants than the Pasha of Tripoli, who, the French claimed, oppressed them with arbitrary acts and extortions.[30] Fakhr al-Dīn's economic interests called for and explain his tolerance toward Christian subjects as well as his close cooperation with Europeans, the French in particular. One can argue that the commercial decline of Lebanon (or more exactly Saida) began in 1633, with replacement of Fakhr al-Din by Ottoman governors.[31] It seems that the latter's main concern was to amass wealth as quickly as possible by wresting funds from foreign merchants. Our third document, from the court records of Tripoli, may coincide with this new period.

The court records of Tripoli, of which only the series starting from the year 1666 still exists, constitute the major source for the history of both Tripoli and Lebanon in general.[32] Here we shall concentrate on those records concerning the *mukaṭaʿa* in the year 1666–67.

In this period, Ahmed Pasha served both as governor of the province of Tripoli[33] and as a *mutasarrif*. As *mutasarrif*, he acted as a *mültezim* (tax-farmer), and consequently was responsible for the collection of both public revenues and his own yearly salary (800,000 *akçes*). Other than the *timar*, revenue sources, or *mukaṭaʿas*, in the province included—in addition to the governor's *khass* revenue—*kharadj* on trees, a tax on raw silk, and the *djizya* of the non-Muslims. Minor sources of revenue included the *khardj-i dīwan* (fee for registration) and the tax on churches. Most revenue, however, derived from silk production, and the three-fourths of it under contracts had to be delivered at the "time of silk," that is, "when it was ready for processing." In order to collect taxes, however, the governor was utterly dependent upon the local Arab *shaykhs* who actually controlled the process of tax collection.

In 1078/1667 the *mukaṭaʿa* of the *nahiyes* of Akkar, Zanniya, Jebbe, Bsharri, Cubayl, Batrun, Sur—including the revenue belonging to the pasha of the province—was farmed out to *Shaykh* Ahmed in the amount of 121,000 *esedī guruş* (One *esedī*, or Dutch silver coin, was about two-

30 Ismail, *Liban*, pp. 125–31.
31 Ismail, *Liban*, pp. 155–65.
32 The first register is published under the title *Documents du Tribul Şarʿī de Tripoli*, intro. O. Tadmuri, F. Maatoux and Kh. Ziade (Tripoli: Universite Libanaise, 1982).
33 According to ʿAynī Ali, *Risāle* (Istanbul, 1280), p. 54, by 1609 the province of Tripoli was made up of the *livās* of Tripoli, Hama, Hims, Salamiyya and Jhabaliyya. The total revenue of the 63 *zeamets* and 571 *timars* amounted to 5,608,400 *akçes*, and the *timariot* army was supposed to reach 1400 men (including *djebelüs*). A record in the *sidjill* of Tripoli indicates that around 1078/1667, the *liva* of Hama was removed from the province and made an independent *liva* under the *iltizam* of Mustafa Pasha.

thirds of one regular gold ducat). Shaykh Sirhan, son of Hamada, and other relatives became surety for Shaykh Ahmed. The tax farmer for the previous year was Shaykh Zaydan, and his sons Djanbulad and Bashîr. At the same time, the contractor's family was placed in the Pasha's custody (*rahn*). None of them could leave the city until the entire revenue was paid. Finally, in their capacities as *mutawallîs*—trustee-administrators—local Arab *shaykhs* had gained control of the main religious endowments (*awkaf*) in the province.

Our third document is concerned with the sale of the *muḳaṭaᶜa* of the *nāhiye* of Safita. It is a diploma testifying that Shaykh Mehmed and his brother Shaykh Zaydan farmed out the revenue for fifteen-thousand *esedî guruş* for one fiscal year. In addition to pledging all their possessions, they placed their sons and wives in the Pasha's custody and pledged to collect and deliver two-thirds of it at "the time of silk" and the rest three months prior to the end of the year. The diploma empowering them to collect the enumerated taxes asked them to refrain from committing injustice and illegal acts against the taxpayers. The diploma bears the seal (*pençe*) of the governor, and is dated 1 March 1667.

Table I
Western Goods Imported at the Port of Tripoli, Syria, 1571
(in *akçes*)

Market Dues	Customs Duty percent ad valorem	"Pen-fee" (*resm-i kalem*)	Scales Tax (*kantar*)
Woolen cloth	2	1 per bolt	30 *akças* per *zira* of kersey
Satin (*atlas*)	2		6 per 100 *zira*
Brocade (*kemba*)	2		6 per 100 *zira*
Velvet, plain or with gold thread and other varieties	2		8 per 100 *zira*
Coral of Tunis	3	1 per *kantar*	1 per *kantar*
Amber	3		
Copper	3	8 + 8	8
Iron	3		
Lead	3		
Chemicals	3		1 per *kantar*
Paper	7		or 7 pieces
Knives	7		or 7 pieces
Objects of crystal	7		or 7 pieces
Steel	4 per *batman*	10 per *kantar*	10 per *kantar*

Source: Ömer Lutfî Barkan, *XV. ve XVI. Asırlarda Osmanlı İmparatorluğunda Ziraî Ekonominin Hukukî ve Malî Esasları— Kanunlar*, (Istanbul, 1943), pp. 211–16

Table II

Customs Duties on Spices, Silk, Cotton and Other Goods Exported to Europe from Tripoli, 1571

(in *akças*)

1 *kantar* = 56.5 kilograms

	Customs Duty percent ad valorem	Pen Fee	Scales (*kapan*)	
Spices including pepper, cinnamon, cloves, ginger, indigo, coconut	10 + 11		1	Customs duty is shared equally by seller and buyer
Iranian raw silk	110 per *kantar*		1	
Syrian raw silk	110 per *kantar*		1	
Rhubarb	110 per *kantar*	1		
Cotton	4	1	1	
Cotton yarn	4	1	1	
Raw silk	110 per *kantar*	1		
Mohair	60 per load			each load (*denk*) contains 50 pieces
Tafetta	60 per load			each load (*denk*) contains 50 pieces
Cowhides	3			
Leather	44 per load of 75 pieces	?		
Henna	110 per each 100 *batmans*		1	
Gallnut	3			1 per 1 *kantar* of gallnut value: 700 *akças*
Beeswax	3	1	1	
Carpets	11 per load			

Source: Ömer Lutfi Barkan, *XV. ve XVI. Asırlarda Osmanlı İmparatorluğunda Zirai Ekonominin Hukuki ve Mali Esasları— Kanunlar*, (Istanbul, 1943), pp. 211–16.

Table III

Tax on Transit Goods Arriving at the Tripoli Market from Iran and Other Places, 1571

1 *batman* = 7.69 kilograms; 1 *kantar* = 56.5 kilograms

(in *akçes*)

	Scales tax (*mizan* or *kantar*)
Iranian raw silk	2 + 2 per *batman*
Rhubarb	4 + 4 per *batman*
Leather	8 + 8 per *kantar*
Cotton	4 + 4 per *kantar*
Yarn	5 + 5 per *kantar*
Gallnut	4 + 4 per *kantar*

The tax is equally shared by the seller and the buyer.

Source: Ömer Lutfi Barkan, *XV. ve XVI. Asırlarda Osmanlı İmparatorluğunda Zirai Ekonominin Hukuki ve Mali Esasları— Kanunlar* (Istanbul, 1943), pp. 211–16.

Document 2

