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

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Introduction

The avariz and nüzul levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century avariz and nüzul had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces. This article examines the nature of these levies as seen through collection procedures in the province of Karaman in the period 1620 to 1700, showing how the Ottoman financial administration developed this relatively new and lucrative source of income in a consistent and fair manner.

The most useful source of information concerning the avariz and nüzul levies in the Ottoman Empire is the series of unpublished avariz and nüzul registers in the collections of Maliyeden Müdevver and Kamil Kepeci of the Baflbakanlık Arşivi in Istanbul. These classifications are contained in over 200 volumes, dating from the early 1600s to the 1830s. Several volumes are used in this study, dating particularly from 1620 to 1700. Fortunately, the avariz and nüzul defters, and sicils (court records) consulted contain sufficient information about such tax collection to enable us to make a useful comment on how avariz and bedel-i nüzul collection

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Belleten C. LXVIII, 1
proceeded, how the collectors were required to work with provincial kadıs and other prominent local leaders, and the various stages of performing the collection.

_Avâriz and Nüzul in the Ottoman Empire_

In the light of existing information it is necessary to define the _avâriz_ and _nüzul_ here in order to be able to get a better understanding of the subject. In this paper the term _avâriz_ and _nüzul_ is used only to refer to the assessment in cash i.e _avâriz akçesi_ and _bedel-i nüzul_. However since the term _avâriz_ itself can be used as a general term for all the _avâriz_ levies, a survey of these is included here.

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 are 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 the time of war, and were payable by all Ottoman tax-payers, urban and rural, Muslim and non-Muslim. Built into the system were exemptions for particular services rendered, and some flexibility to take into account the individual's 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 alternatives, that is, in a given year one location might be faced 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

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4 On the definition of an _avârizhâne_ see below.
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. 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.

McGowan highlights the following stages in the development of the avâriz and nüzul levies in the Ottoman empire:

1) The avâriz was an occasional tax in kind, and the nüzul was non-existent.
2) The avâriz was an occasional cash tax, and the nüzul an occasional tax in kind, and both were collected as alternatives.
3) The monetarization of the nüzul, and the introduction of simultaneous collections.
4) The annualization of both taxes at established rates and their collection in tandem.

As will be seen below, the annualization of both taxes was established in the early seventeenth century.

Avâriz and Nüzul: The Collection Procedure

This section considers how avâriz and bedel-i nüzul collection proceeded, how the collectors were required to work with provincial kadıs and other prominent local leaders, and the various stages of performing the collection.

No orders relating to the procedural details of collection are found in the avâriz and nüzul registers themselves. The main source of evidence are the sicils (court records)of Kayseri and Konya, which contain a number of imperial decrees relating to the collection of these taxes, and to complaints about problems of payment, extortion and malpractice. From these imperial decrees we are able to

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8 On complaints in the avâriz system see Süleyman Demirci, The Functioning of Ottoman Avâriz Taxation, pp. 229-270; Cf also S. Demirci, "Complaints in the Ottoman avâriz-tax system: An aspect of the relationships between centre and periphery. A case study of the Ottoman province of Karaman, 1618-1700 (according to ser'iyie sicilleri)", Paper delivered at BRISMES 2001 annual conference 15th.
explain, to a certain degree, how avâriz collection was made in the Ottoman Empire.

**Appointing the Collectors.** Evidence on the appointment and verification of a tax collector appears in the Kayseri sicil for 1626. Imperial order regarding the bedel-i nüzul collection; To the kads of sub-province of Niğde (Niğde livası) when my sublime firman arrives, let it be known that, the bedel-i nüzul substitute in the year 1036/1626 for each avârizhânes in the districts of Niğde livası is to be collected at the rate of 600 akçes by Cafer Mustafa, from 209 standing cavalry regiment of ulufeciyan-i yemen, in accordance with sealed and stamped register in his hand. … when my noble command arrives, you should act in accordance with the firman issued for this matter, and the bedel-i nüzul in those districts for the year should be collected by my servant (Cafer Mustafa) at 600 akçes from each avârizhânes in accordance with the beratlu and sealed mevkufat register (avârizhâne defteri). The record for this matter should be kept in a register and that …you shall act justly in this matter and not let anything be demanded contrary to my firman and the register. You should know this and trust in the Noble Tuğra … Written on 9 July 1036/1626. This entry shows that the collector was appointed centrally, in İstanbul, to serve for bedel-i nüzul collection in all the kazas within the liva of Niğde. The liva was the standard collection unit, with collectors usually appointed to most, if not all, the livas in a province for a given year. The rate per avârizhâne is clearly stated to be 600 akçes. Kads are instructed to assist the named collector, and to see that no malpractice occurs. Personal information was also given in this decree explaining who the collector was, i.e. Cafer Mustafa, for which year the avâriz levy was about to be collected, and the actual rate that was set by the central government. Before setting off from İstanbul Cafer Mustafa was given an official order, emr, to prove his status, and a copy of the avârizhâne registers for the liva.

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18th July: The view from the top: State and People in the Middle East, The University of Edinburgh, (Edinburgh, 2001); "Seeking justice: Muslim and non-Muslim in the kadi's court. A case study of Kayseri, 1610s-1690s (according to Şer'iye sicilleri of Kayseri)”, paper delivered at an international conference held at the University of Walse Lampeter, 3rd-6th November 2001: ’Anthropology, archaeology and heritage in the Balkans and Anatolia: the life and times of F W Hasluck (1878-1920), (Lampeter, 2001).

9 Ahmet Gündüz, 27/3 Numaralı Kayseri Şer'iye Sicili 1035/36-1625/26, (Unpublished MA Thesis, Erciyes University, Kayseri, 1995), p. 811-812. Quite a number of BA, MA and PhD dissertations and theses on the sicils were consulted for avâriz-related material. Although not all included relevant detail, they are listed in my unpublished Ph.D. Thesis for the sake of completeness and to show the extent of essential work on Şer'iye sicilleri and other 17th-century registers currently being carried out in Turkey for the Kayseri and Konya regions. For a detailed listing of the avâriz and nüzul references in particular see, S. Demirci, The Functioning of Ottoman Avâriz Taxation, p. 188 (footnote, 269-270).

10 Gündüz, 27 Numaralı Kayseri Şer'iye sicili, p. 811-12.
listing all the taxable population liable for avâriz levies, to enable him to collect the right amount of money set for each avârizhâne in the areas concerned.

Archival evidence shows that the avâriz and nüzul collection was made in the following stages:

1. The selection of the collectors. It was the central government's job to select the potential collector from variety of people. The available information on avâriz and nüzul collectors in both avâriz defters and sicils used in this study do not indicate how collection appointees were selected.

2. An order was issued, and sent to the local area where the collection was about to be made.

3. A copy of the order was given to the actual collector in order to verify his position as tax collector to the kâds of the area and other officials.

4. Then the named collector carried out the collection in accordance with this emr and the avârizhâne register, in accordance with the actual rate set for each avârizhâne.

5. In case of any dispute or complaint regarding the collection, written evidence was needed.

6. Once the collection was made then the collector of avâriz and nüzul levies reported the money collected to the local kâd who issued a certificate stating the amount of money collected and handed it over to the collector11.

The following discussion raises further matters of detail relating to these various stages.

Timing of Assignments of the Collectors for the Collection of Avâriz and Nüzul levies in the Province of Karaman

The dates of avâriz and nüzul collection assignments were examined to see whether there was a clear pattern of assignment date over time. Of 41 avâriz and nüzul registers for the period 1640 to 1699, appointments fall into different dates and months both in the Islamic and Christian calendars (table1). The proportionate distribution of these 41 appointments among the twelve months, is as follows: 10 (24%) in March, 6 (14.6%) in January, 4 (9.7%) in the months of April, June, September and November, 3 (7.3%) in December, 2 (4.8%) in February and October, 1 (2.4%) in May and July, and none in August. Most assignments, i.e. c. 70%, were therefore made during the winter months from November to April. However, there is no regular information on the timing of actual collection of

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11 Gündüz, 27/3 Namurah Kayseri Şerîyye Sicili, p. 865.
avâriz or nûzul taxes, or of their remittance to Istanbul. It is assumed that collection was made at a particular time of year so that tax-payers would know when to expect the demand, but it is difficult to establish a clear pattern from the evidence available here.
Table 1: The Pattern of appointment dates of collectors in the province of Karaman, 1640-1699

<table>
<thead>
<tr>
<th>Register</th>
<th>Date of collection assignments in the Islamic calendar</th>
<th>Date of collection assignments in the Christian calendar</th>
</tr>
</thead>
<tbody>
<tr>
<td>KK2587</td>
<td>16 Safer 1050</td>
<td>08 June 1640</td>
</tr>
<tr>
<td>MM3845</td>
<td>23 Muharrem 1051</td>
<td>04 May 1641</td>
</tr>
<tr>
<td>MM4950</td>
<td>14 Muharrem 1052</td>
<td>14 April 1642</td>
</tr>
<tr>
<td>KK2604</td>
<td>06 Muharrem 1053</td>
<td>27 March 1643</td>
</tr>
<tr>
<td>MM2808</td>
<td>08 Zilhicce 1054</td>
<td>06 February 1645</td>
</tr>
<tr>
<td>MM3832</td>
<td>10 Cemaziyel levvel 1057</td>
<td>13 June 1647</td>
</tr>
<tr>
<td>MM2787</td>
<td>13 Zilkade 1059</td>
<td>18 November 1649</td>
</tr>
<tr>
<td>MM3835</td>
<td>19 Rebiul levvel 1059</td>
<td>02 April 1649</td>
</tr>
<tr>
<td>MM1980</td>
<td>05 Cemaziyelahir 1060</td>
<td>05 June 1650</td>
</tr>
<tr>
<td>MM3844</td>
<td>08 Safer 1061</td>
<td>30 January 1651</td>
</tr>
<tr>
<td>MM2989</td>
<td>28 Muharrem 1063</td>
<td>30 December 1652</td>
</tr>
<tr>
<td>KK2623</td>
<td>01 Ramazan 1064</td>
<td>05 June 1654</td>
</tr>
<tr>
<td>KK2623</td>
<td>02 Cemaziyel levvel 1065</td>
<td>09 March 1655</td>
</tr>
<tr>
<td>MM3847</td>
<td>07 Cemaziyelahir 1065</td>
<td>13 April 1655</td>
</tr>
<tr>
<td>KK2627</td>
<td>27 Zilkade 1066</td>
<td>16 September 1656</td>
</tr>
<tr>
<td>KK2625</td>
<td>04 Zilhicce 1066</td>
<td>23 September 1656</td>
</tr>
<tr>
<td>MM3810</td>
<td>Gurre-i Rebiulahir 1068</td>
<td>14 January 1658</td>
</tr>
<tr>
<td>MM7857</td>
<td>15 Rebiulahir 1069</td>
<td>09 January 1659</td>
</tr>
<tr>
<td>MM3067</td>
<td>03 fiaban 1073</td>
<td>12 March 1663</td>
</tr>
<tr>
<td>MM3354</td>
<td>08 fiaban 1074</td>
<td>06 March 1664</td>
</tr>
<tr>
<td>MM2783</td>
<td>08 fiaban 1074</td>
<td>06 March 1664</td>
</tr>
<tr>
<td>MM3834</td>
<td>06 Ramazan 1075</td>
<td>23 March 1665</td>
</tr>
<tr>
<td>MM3003</td>
<td>10 Ramazan 1076</td>
<td>15 March 1666</td>
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<tr>
<td>MM3836</td>
<td>14 Ramazan 1077</td>
<td>09 March 1667</td>
</tr>
<tr>
<td>KK2651</td>
<td>27 fiaban 1079</td>
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<td>03 fiaban 1080</td>
<td>27 December 1669</td>
</tr>
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<td>MM2790</td>
<td>08 fi evel 1081</td>
<td>17 February 1671</td>
</tr>
<tr>
<td>KK2659</td>
<td>09 Gurre-i Zilhicce 1083</td>
<td>28 March 1673</td>
</tr>
</tbody>
</table>

Gathering the cash. How was the money - *avâriz akcesi* or *bedel-i nüzul* - actually collected and handed over to the *avariz* collectors? Did *avâriz* collectors collect separately from each *avârizhâne* in a *karye* or *mahalle*, or did they expect to collect the full total for a given village or *mahalle* from a headman or another leading person who had previously collected it from the others? Was one person responsible for collecting the cash ready for the official *avariz* collector?

To answer all these questions from the registers available is very difficult, because the central government's tax records stop at the point when the tax collector is sent out and begin again when he returns, or sends back money or communications. It is possible, however, that the collection process within a village, a *mahalle*, or *kaza* varied according to the nature of the community. That is, whether or not it was religiously homogeneous, whether the people shared a common lifestyle or a way of living etc. A homogenous community would be more likely to be collected as a unit, whereas if it were diverse religiously, ethnically, or in some other way, the different groups might be treated separately. For example, in the very beginning of the sixteenth century, the *avâriz* and *nüzul* collectors caused some inconvenience to the non-Muslim leaders during the collection of these levies in Ottoman Rumelia, which resulted in complaints to the central government. In response to this, therefore, an imperial decree, dated 1501, was sent both to the *sancak beyi* of Avlonya and the *kadi* of Berat ordering them that it was the *kethüda*’s (steward, agent) duty to assist the collectors. Collectors involved in certain types of levies i.e. *avâriz*, *nüzul* and *çizye* should work in association with the *kethüda*. According to this particular imperial order he, not the religious leaders, was the person to deal with any inquiry regarding the collection of these levies in the areas concerned.
"A decree to be written to sub-province Governor of Avlonya and the kadı of Berat*, It is heard that in these days those who came for avâriz or the poll-tax collectors (haracci), or some other services, asking the priests to help them with tax collecting and treating them badly. In fact, it was kethüdas’ ("steward, agent") responsibility to assist the tax collectors not the priests’. In that case, I have ordered that I give no approval to any transgression or cruelty to them, and so long as they pay their share of poll-tax, I urge you not let anything be demanded contrary to the regulation (kanun). You should know this. Written in the first ten days of June 150113.

From this it appears that, from the earliest period of the Ottoman avâriz system, the government sought to have someone in each village, or mahalle (city quarter), responsible for assisting the tax collector when required. In the seventeenth century, it is quite possible that one person from each avârizhâne unit in the area was kept responsible for the collection of avâriz by the kethüda. Having said that, however, the entries regarding complaints and corruption in the avâriz system in Kayseri and Konya sîcils suggest that the villagers acted as a group in relation to the number of avârizhânes assessed for the entire village, and that therefore there may also have been some community responsibility involved in raising and handing over the avâriz money. One example states: "We demand avâriz taxes which he refuses to pay [...]". The complainants here are asking the kadı to help them get someone to pay their share, who had refused to do so14. It is not clear from the documents used so far who was included in such a grouping of people locally responsible for pre-collection of avâriz taxes. It may have consisted of the elders in a mahalle or karye (village), the kethüda, the kadı or his deputy (naib), as the actual collector etc. Collection would not necessarily have been from the head of a gerçekhâne (real household), or from those grouped in a simple avârizhâne, but would most likely to have been undertaken by a person or persons acting as representative(s) of the group of avârizhânes in that particular mahalle or village.

Information in an imperial order of 1640 regarding an avârizhâne survey in Mentelle and Suğla livasi in western Anatolia, sheds more light on the procedure for carrying out a new avâriz survey, suggesting that the surveyor was instructed to work closely with local people to gain the most accurate information possible15.

*Text says Belgrad but this must be an error for Berat a town in Avlonya. I am greatful to Professor Rhodes Murphey of Birmingham University for bringing this detail to my attention.


15 KK2576 Maliye Ahkâm Defteri (1043-49/1633-40), pp. 47-49.
The proportional distribution of avâriz levies among the gerçekhânes

The term avârizhâne denotes an administratively-defined 'tax household' or 'tax house unit'. In the fifteenth and early sixteenth century one avârizhâne comprised of just one gerçekhâne (real household) or nefer (adult male) but by the seventeenth century the system had changed to one of larger groupings, with one avârizhâne comprising several gerçekhânes or nefers. Avâriz was levied only every 4-5 years in the fifteenth and sixteenth centuries according to Lütfi Paşa, and annually in the seventeenth century.

The number of gerçekhânes 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- edna (poor), evsat (average) and alâ (rich) - and adjusted the number of gerçekhânes in each avârizhâne, accordingly. For instance, if in an averagely prosperous area, 7 gerçekhânes comprised one avârizhâne which was required to contribute 400/600 akçe per year, depending on the type of levy, then in a richer area 3 or 4 gerçekhânes might comprise one avârizhâne to yield the same sum. In a poor area perhaps 12 or more gerçekhânes 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.

If a set number of gerçekhâne comprised one avârizhâne, who decided how the avâriz was to be divided proportionally amongst the gerçekhânes within any given avârizhâne? Was it a flat rate for each gerçekhâne? What happened if some real hânes were officially classed as poorer or wealthier than others in the same avârizhâne? Who sorted out arguments - the people in that group of real hânes themselves, or a representative of the kadi?

İnalçık has shown how, in the early eighteenth century it was the kadi's responsibility to prepare a tevzi defteri, or register of distribution assigning the amount each village and town district had to contribute toward the sum demanded by the government. Once a separate tevzi defteri was prepared it was used for different purposes: the avâriz levies, the imdad-i seferiye (urgent war

COLLECTION OF AVÂRIZ AND NÜZUL LEVIES

contribution), and the imdad-i hazariye (emergency peacetime contributions)\(^{18}\). According to İnalçık the tevzi defters came into use for the first time in the early eighteenth century. On the basis of this register, the taxes were then collected by the tax collector, mubafir, sent from Istanbul by the central government\(^{19}\).

If the tevzi defterleri came into use for the first time in the eighteenth century, then the question to be answered here is how did the avâriz and nüzul system function before the tevzi defterleri came into practice? From archival documents we know that during the course of an avârizhâne survey in the seventeenth century the socio-economic levels of the people were determined by the survey commissions and their financial status was made clear on the register by putting some remarks against their name i.e. for people of low income the avâriz terms such as edna/poor, evsat/middle or ala/rich were used. Those of edna paid half as much as those of middling income, evsat, who paid half as much as the richest, ala. This terminology in the registers indicates the ability of each individual to pay certain types of avâriz levies.

İnalçık’s study shows that during the eighteenth century the amount of avâriz-related taxes to be collected in a given province, was discussed by provincial councils at eyalet and liva level, and apportioned approximately by them throughout the kazas. This apportionment was made in accordance with the full consent of the leading local figures involved, that is a’yan and eflaf\(^{20}\). It appears from this that the mufassal avâriz surveys were no longer conducted in the eighteenth century. The official who was responsible for the collection of the sum established by the council would send a mubafir to each kaza with a memorandum indicating the sum apportioned to that kaza. The memorandum was directed to the local kadi. It was then the kadi’s responsibility to convene a council of the village elders to make the necessary arrangement. This council had to assist the mubafir and the kadi in their task of apportioning the correct amount requested by the state among the people, according to their means\(^{21}\). This, in fact, cannot be any sudden innovation, as a new development in the avâriz system. In the light of archival evidence we could assume that for the seventeenth century there could be very similar implementations with that of the eighteenth century manner of apportioning the avâriz levy on avârizhâne units though it may not be exactly the same format. It may be the case that by the end of the seventeenth century the avârizhâne system, established since the mid-century mufassal surveys, was seen

\(^{18}\) Halil İnalçık, “Military and Fiscal Transformation in the Ottoman Empire, 1600-1700”, Archivum Ottomanicum, VI (1980), pp. 335-337. On the nature and development of the imdad-i seferiye and the imdad-i hazariye see especially, pp. 323-327.


\(^{21}\) Ibid. p. 336.
to be working sufficiently well for the central government to adopt the system of simply allocating a tax demand on a provincial level and leaving the details of liva, kaza and avârizhâne apportionment to be decided at the appropriate local level. In other words, the government may no longer have specified how much each avârizhâne should pay, but only the total amount that it expected to receive. It may also be the case for the seventeenth century, as Inalcik describes for the eighteenth, that once the avâriz rates were set by the central government, it was up to the people and their leaders, or local elders in association with the kadi to decide how these rates were apportioned, whether equally or not. The local kadi was knowledgeable on the individuals’ economic welfare and therefore how much tax burden they could bear; the central government had to take into consideration whatever the kadi’s recommendation might be, in relation to the avâriz taxes upon the reaya. Since the number of avârizhâne in each kaza was known by both the central government and the local kadi, the latter would have met in advance with the local leading men or elders from each mahalle or village, in order to be able to apportion a fixed sum to each gerçekhâne within an avârizhâne unit for the year in question. If there was dramatic change in the economic welfare of a group of people then amendments ought to have been made prior to the actual collection, by obtaining an imperial decree from the central government.

As pointed out earlier, it was the kadi’s responsibility after an avârizhâne survey was carried out in an area, to enter the number of avârizhânes in the sicils and if necessary draw up a list of those liable for taxation by registering them in avârizhâne units consisting of seven, eight, nine, ten, twelve, fourteen or fifteen gerçekhâne (households-families), depending on the wealth of the people involved. They then had to inform the government about any changes, if made, in an avârizhâne unit, for final approval. From the available archival documents, as well as existing studies, we can see that this long-standing tradition was in use.

This study has focussed on the procedure for actual collection of avâriz and nüzul cash levies during the seventeenth century as seen in the most relevant archival documents. The probable involvement of local assessors and prior collection systems is of particular interest in the study of Ottoman administrative practices and may contribute to knowledge of social relations in provincial localities. The registers used here also contain further material on the collectors themselves, whether they were locally or centrally recruited, what kind of


backgrounds they came from, and how they were paid. This material is the subject of a separate study.24

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Abstract

The avâriz and nüzul levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century avâriz and nüzul had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces. This article examines the nature of these levies as seen through collection procedures in the province of Karaman in the period 1620 to 1700, showing how the Ottoman financial administration developed this relatively new and lucrative source of income in a consistent and fair manner.

Key words: avâriz, nüzul, tax, collection, the Province of Karaman (Karaman Eyaleti), 17th century Ottoman Empire