

**The poll tax (*cizye*) in Cyprus during the 17th century:
A depiction for the administration of its revenue**

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Abstract

The imposition of the Ottoman administrative system in Cyprus, after its conquest by the Ottomans in 1571, signaled the implementation of the Ottoman tax system, in which the poll tax played a key role.¹ This article deals with the poll tax in Cyprus during the 17th century. Its revenues, as will be seen below, were used to serve various functions in the Ottoman edifice, especially at a time when the politico-economic context within the empire underwent transformations. The purpose of this essay is to identify to which directions the revenue of the poll tax of the Cypriots was channeled. The intention is, through the study of the management of the poll tax in the province of Cyprus, to compose a picture of both the local and the central government, and the connection and interaction between them. This research was based on archival material, and particularly on firmans of the National Library of Sofia (Bulgaria).

Introduction

The poll tax (*cizye*),² constituted the oldest tax in the history of the Ottoman Empire with which were charged exclusively its non-Muslim male subjects between the ages of 14-75, capable of working.³ The poll tax belonged to the category of *şer'i* taxes

¹ The tax system was regulated immediately after the conquest of Cyprus. The Sultan, through a *firman* (October 1572), determined the rules of the taxation. See Ömer Lütfi Barkan, *XV ve XVIncı Asırlarda Osmanlı İmparatorluğunda Zırai Ekonominin Hukukı ve Malı Esasları, Kanunlar* (Istanbul: Bırhaneddin Matbaası, 1943), 348-353.

² The confusion between the terms of *haraç* and *cizye* in the Ottoman documents has been pointed out by many researchers. However, we need to clarify that these are two different taxes that belonged to the same category, of taxes stipulated in Islamic law. See Halil İnalçık, "Djizya," in *Encyclopaedia of Islam*, vol. II, ed. B. Lewis, Ch. Pellat, and J. Schacht (Leiden: E. J. Brill, 1991), 562-566.

³ Mübahat S. Kütükoğlu, "Osmanlı İktisadı Yapısı," in *Osmanlı Devleti ve Medeniyeti Tarihi*, ed. E. İhsanoğlu (Istanbul: IRCICA, 1994), 534.

(*tekalif-i şeriye*) (together with *Zekat, Aşar, Haraç*),⁴ i.e. those stipulated *de jure* by Islam, and therefore its collection belonged to the jurisdiction of the *kadı* (judge).⁵ It was paid over time on an annual basis, at least with regard to the Ottoman Empire, always in cash and addressed either in person or in residential units, known as *hane* (households) or even in whole communities as a total amount (*maktu*). After the end of the 17th century, and particularly after 1691, the poll tax was addressed to individuals (*ala'l-rüus*) and not in ensembles.⁶ Not the whole population was liable to pay the poll tax in the Ottoman Empire. Instead, there were categories exempted from paying the poll tax and these were, on the one hand, all Muslims, and on the other hand, non-Muslim groups, such as women, the elderly, children, and those with some kind of disability.⁷ Poll-tax-exempt were also some individuals because of the services they offered to the State, such as those employed in the Palace services or the Royal Naval Station, some prelates like the patriarch, and some senior officials of foreign diplomatic delegations.⁸ Those who paid the poll tax (*haraçgüzar*), were divided, in turn, into three categories, those with low (*edna*), moderate (*evsat*) and high income (*a'la*).⁹ According to Archimandrite Kyprianos, immediately after the conquest of the island by the Ottomans in 1571, allocated the taxes to the taxpayers of Cyprus: “*I say that people were divided into three classes, as many think both earlier and today. The first class was ordered to pay eleven piasters (guruş) annually for poll tax or for haraç, the second, weaker than the first, should give five and a half and the third and poorest only three guruş.*”¹⁰

⁴ İlber Ortaylı, *Türkiye İdare Tarihi* (Ankara: Türkiye ve Orta Doğu Amme İdaresi Enstitüsü Yayınları, 1979), 99-100.

⁵ İnalçık, “Djizya,” 562.

⁶ Bruce McGowan, *Economic life in Ottoman Europe, taxation, trade and the struggle for land 1600-1800* (Cambridge: Cambridge University Press, 1981), 80-81.

⁷ Suraiya Faroqhi, “Crisis and change, 1590-1699,” in *An economic and social history of the Ottoman empire*, vol. 2 (1600-1914), ed. Suraiya Faroqhi, Bruce McGowan, Donald Quataert, and Şevket Pamuk (Cambridge: Cambridge University Press, 1997), 532.

⁸ A. R. Altınay, *On altıncı Asırda İstanbul Hayatı* (İstanbul: Enderun Yayınevi, 1988), 180-182; Νεοκλής Σαρρής, *Οσμανική πραγματικότητα*, τόμ. 2 (Αθήνα: εκδ. Αρσενίδη, 1990), 172.

⁹ Recep Dündar, “Kıbrıs Beylerbeyliği (1570-1670)” (PhD diss., İnönü Üniversitesi, 1998), 252-256; Linda T. Darling, *Revenue-Raising and Legitimacy (Tax collection and Finance Administration in the Ottoman Empire 1560-1660)* (Leiden: E. J. Brill, 1996), 82-83; Σαρρής, *Οσμανική πραγματικότητα*, 169.

¹⁰ “Εδιωρίσθη λέγω ούτος ο λαός εις τρεις τάξεις, ως πολλοί στοχάζονται και πάλαι, και την σήμερον, οι μιν της πρώτης τάξεως άνδρες να πληρώνουσιν από ένδεκα γρόσια κάθε χρόνον δόσιμον κεφαλιάτικον ειτε χαράτζιον. Οι της δευτέρας και αδυνατώτερας άνδρες από πέντε ήμισι, και οι της τρίτης και φτωχότεροι μόνο από τρία γρόσια.” Αρχιμανδρίτου Κυπριανού, *Ιστορία Χρονολογική της Νήσου Κύπρου* (1788 Reprint, Λευκωσία: Ευαγόρα, 1902), 447-448.

The role of the poll tax in the economy of the empire

The revenue of the Ottoman Empire came from a multitude of economic activities and sources, of which taxation and especially the poll tax, paid on an annual basis (*νενομισμένον ετήσιον / αυθεντικό χαράτσι* in Greek sources),¹¹ was undoubtedly of particular relevance.¹² During the 16th century, it constituted perhaps the cornerstone of the fiscal structure, while in the 17th and the 18th century it was one of the most important sources of revenue for the budget of the empire.¹³ The budget for the years 1527-1528, which has been studied by Barkan, showed that the poll tax, which was compulsory for the non-Muslims, who constituted one third of the total population of the empire, was almost one fifth of government revenue, a proportion that later evolved to two fifths.¹⁴ From 1528 until 1609 the expenditures of the central budget of the Ottoman Empire increased. A reasonable explanation for this escalation in the empire's expenditures could be, of course, the decline of the *timar* system, which occurred from the end of the 16th century onward, the deficit in the Central Treasury, the debasement of the silver coin (1580s) and finally the war campaign in Austria.¹⁵ Increased expenditures caused an increase of the tax burden on the Ottoman subjects and especially on the non-Muslims.¹⁶

In the 17th century, especially in the years 1660 to 1661, the poll tax revenues of the empire amounted to 111,723,469 *akçe*,¹⁷ almost three times bigger than those of the previous century, but at the same time no population growth occurred. This may indicate that the tax burden of each person (*nefer*) / household (*hane*) had grown unevenly. Changes in the amount and denominations make it difficult to track the prices of the poll tax. It is even more difficult to define a single measure for the poll tax in order to have an overview of its progress, because on the one hand it differed

¹¹ Σαπρής, *Οσμανική πραγματικότητα*, 163-164.

¹² Halil İnalçık, *The Ottoman Empire, The Classical Age 1300-1600* (London: George Weidenfeld & Nicolson Ltd, 1973), 7.

¹³ Abdüllatif Şener, *Tanzimat dönemi osmanlı vergi sistemi* (Istanbul: İşaret Yayınları, 1990), 112-113.

¹⁴ Ömer Lütfü Barkan, "H. 933-934 (M. 1527-1528) Mali Yılına Ait Bir Bütçe Örneği," *İFM*. XV/1-4 (Ekim 1953 - Temmuz 1954): 269; Σαπρής, *Οσμανική Πραγματικότητα*, 41-42; Ahmet Tabakoğlu, *Gerileme dönemine girerken Osmanlı maliyesi* (Istanbul: Dergah Yayınları, 1985), 104.

¹⁵ İnalçık, *The Ottoman Empire, The Classical Age 1300-1600*, 47-52.

¹⁶ Σαπρής, *Οσμανική Πραγματικότητα*, 47.

¹⁷ Ömer Lütfü Barkan, "1070-1071 (1660-1661) Tarihli Osmanlı Bütçesi ve bir Mukayese," *İÜİFM* 17 (1955/56): 307.

from region to region and on the other hand the value of the currency of the *akçe*, was not the same over time. There could be, therefore, the risk of making generalizations, which would probably distort our conclusions.

The poll tax was paid in silver coin, known as *akçe*,¹⁸ which was the most common coin used in transactions. The amount of its value varied from place to place and from time to time. So in the 16th century the *cizye* value might vary from 25 to 125 *akçe* at the end of the century. For example, in 1560 in the administrative district of Rumeli, as well as in Syria, the poll tax varied between 50 and 80 *akçe*, while in Anatolia it ranged between 25 and 55 *akçe*. In 1592-95, however, there are records of the poll tax reaching the amount of 100-122 *akçe*.

Moving to the first half of 17th century to the present case, there is a notable increase in the payments of the poll tax, which ranged between 200 and 333 *akçe*. In Trabzon in 1626, for example, the poll tax was set as 225 *akçe* and twenty years later (1646) the amount had increased by 100 *akçe*, reaching the amount of 325 *akçe*.¹⁹ However, as we have mentioned above, the amount of the poll tax differed from region to region. So in 1632-1633, while the amount paid had risen in general to over 220 *akçe*, Adrianople (Edirne) paid only 70 *akçe* per *hane*. (See Table 1, according to L. Darling's Table 6).²⁰

Table 1. *Cizye* in different places of the Ottoman Empire during the 17th century.

Place	Year / <i>Cizye</i> per <i>hane</i>
Bosnia	1614 / 220 <i>akçe</i>
	1617 / 230-290 <i>akçe</i>
	1640 / 95-333 <i>akçe</i>
	1645 / 280 <i>akçe</i>

¹⁸ *Akçe* was the chief monetary unit of the Ottoman Empire. After 1687 it was replaced by *guruş* which became the main unit primarily used for accountancy purposes. For the Ottoman coins and their value, see Sevket Pamuk, *A Monetary History of the Ottoman Empire* (Cambridge: Cambridge University Press, 2000). Also see Philip Grierson, *Numismatics* (Oxford: Oxford University Press, 1975), 43; H. Bowen, "Akçe," in *Encyclopedia of Islam*, vol. I, ed. H. A. R. Gibb, J. H. Kramers, E. Levi-Provençal, and J. Schacht (Leiden: E. J. Brill, 1986), 317-318.

¹⁹ Darling, *Revenue-Raising and Legitimacy*, 108-111, Table 5.

²⁰ *Ibid.*, 111-113, Table 6.

Trabzon	1622-1626 / 225 <i>akçe</i> 1646 / 285-325 <i>akçe</i>
Selanik (Thessaloniki)	1622 / 370 <i>akçe</i>
Ankara	1645 / 290 <i>akçe</i>
Arabkir	1645 / 290 <i>akçe</i>
Yenişehir (Larissa)	1645 / 339 <i>akçe</i>
Edirne (Adrianople)	1632-1633 / 70 <i>akçe</i>
Aleppo (Haleb)	1646 / 325 <i>akçe</i>
Diyarbakir	1646 / 245 <i>akçe</i>
Çunkes	1646 / 291 <i>akçe</i>
Ürgüp	1614 / 220 <i>akçe</i>

As for the amount paid by each *hane* in Cyprus during the 17th century, this varies. We know that the amount of *cizye* payable in Cyprus was 60 *akçe* from the poor, 80 *akçe* from the middle-class and 100 *akçe* from the wealthy. The *cizye* of the first year of the Ottoman administration in Cyprus, 1571-72, was collected, as we saw above, from 23,000 *hane*, and totaled 23,220 gold pieces (or 1,393,213 *akçe*).²¹ In 1636, as we have seen, the amount required *per capita* was 560 *akçe*. In 1642 this figure had fallen to 446 *akçe*, and this value lasted until 1652. In 1653 the value of this amount was increased by 5 *akçe*, reaching 451 *akçe*, and remained so until 1658.²²

The amount paid until the late 17th century did not concern individuals (*nefer*), but housing units (*hane*). Cyprus was also subject to the same system of *hane*.²³ However, the population data of non-Muslim taxpayers in Cyprus in the 17th century were registered in *hane* and occasionally in *nefer*. As noted by Jennings, these two terms were often confused by Ottoman officials, but he assured that, at least in the case of Cyprus, references to the two terms above correspond to adult non-Muslims

²¹ Ahmet C. Gazioğlu, *The Turks in Cyprus, A province of the Ottoman Empire (1571-1878)* (London: K. Rustem & Brother, 1990), 177.

²² Dündar, "Kıbrıs Beylerbeyliği (1570-1670)," 256.

²³ Boris Christoff Nedkoff, "Osmanlı İmparatorluğunda Cizye," *Bellekten VIII/32* (1944): 599-652; Oktay Özel, "Avarız ve Cizye Defterleri," in *Osmanlı Devleti'nde Bilgi ve İstatistik*, ed. H. İnalçık and Ş. Pamuk (Ankara: T.C. Başbakanlık Devlet İstatistik Enstitüsü, 2001), 159-179.

who were subject to the payment of the poll tax.²⁴ It is difficult to ascertain to what exactly it corresponds and how it may be interpreted in demographic terms. So we must always be cautious in using them, particularly in drawing conclusions about demography. The reason is that *nefer* refers to only one person but *hane* includes a group of persons.

In order to have an approximation of the amount paid by the Cypriot *reaya* (tax-paying subjects) as poll tax, besides the amount paid, we must have samples of the population of the *zimmi* (non-Muslims) taxpayers. That means that we should have arithmetical indications of *hane* or *nefer*. Right after the surrender of Famagusta on 6 August 1571 and the subsequent conquest of the island of Cyprus, the procedure of the integration of the newly-conquered land in the Ottoman trunk (as mandated by Ottoman standards) entered into force. The Sultan ordered that the male population should be counted so as to be compiled in the tax registers.²⁵ Archimandrite Kyprianos informs us that this first registration showed that there existed 85,000 men, aged between 14 and 50 years old, including Greek-Orthodox Cypriots, Latin-Catholics, Armenians, Maronites and Copts, who were recorded in the tax registers, when they met the criteria to pay poll tax, except for women, children and elderly people, as we mentioned above.²⁶

According to Dündar, who studied a detailed poll tax register of Cyprus of the year 1643, the non-Muslim subjects who were obliged to pay the poll tax were 18,050 (*hane*). He makes even a flashback to the time of the conquest and we learn that in 1572, one year after the occupation of Cyprus, taxpayers numbered 33,947 (*hane*). In the period 1604-1608 taxpayers were about 30,000, by 1621 they were about 25,000, and by 1631 their number had risen again to around 30,000, but by the years 1636-1641 only 16,500 *hane* paid poll tax in Cyprus.²⁷ In 1647 the poll-tax-payers increased to 17,838, while between 1653 and 1658 the number of *hane* was approximately 12,000.²⁸ With respect to the tax revenue, the amounts collected were

²⁴ Ronald C. Jennings, *Christians and Muslims in Ottoman Cyprus and the Mediterranean World, 1571-1640* (New York, NY: New York University Press, 1993), 191-197, Table 6.1; Darling, *Revenue-Raising and Legitimacy*, 100-108.

²⁵ Halil İncalcık, "Ottoman Methods of Conquest," *Studia Islamica* 2 (1954): 103-129.

²⁶ Αρχιμανδρίτου Κυπριανού, *Ιστορία Χρονολογική της Νήσου Κύπρου*, 446-447.

²⁷ Recep Dündar, "H.1053-M.1643 Tarihli 8428 No'lu Cizye Defteri'nin Tanıtımı ve Değerlendirilmesi," *History Studies* 4, no. 4 (November 2012): 125-146.

²⁸ Dündar, "Kıbrıs Beylerbeyliği (1570-1670)," 256.

as follows: in 1636-1647 the total amount of the income of the poll tax stands roughly at 90,000-100,000 *guruş* (approximately 8,000,000 *akçe*), while in the years 1653 to 1654 the *cizye* amount presents a vertical increase, reaching approximately 10,000,000 *akçe* (while the number of the tax-payers decreased), which was reduced by half during the subsequent years 1655-1658.²⁹

Jennings, who also studied poll tax registers (*mufassal, ıcmal*), gives the following figures for the non-Muslim taxpayers of Cyprus (See Table 2).³⁰

Table 2. Tax payers (of *cizye*) in Cyprus during the 17th century.

Year	<i>hane</i> or <i>nefer</i> as indicated
1571-72	23,000 <i>hane</i>
1604	27,500 - 30,071 <i>hane</i> / 30,100 <i>nefer</i>
1606	30,120 <i>hane</i> or 30,069 <i>hane</i>
1607	30,569 <i>hane</i>
1608	29,616 <i>nefer</i> or 30,717 <i>nefer</i> (?)
1612	26,840 <i>hane</i>
1617	26,500 <i>hane</i>
1618	25,450 <i>hane</i>
1621	25,000 <i>hane</i>
1623-24	22,500 <i>hane</i>
1626	20,000 <i>hane</i>
1628	20,000 <i>hane</i>
1630-31	20,000 <i>hane</i>
1636	16,500 <i>hane</i>
1641	17,000 -17,500 <i>hane</i>
1643	18,050 <i>nefer</i> or 17,848 <i>nefer</i>
1647	17,848 <i>nefer</i>
1655	15,000 <i>hane</i>
1656	12,000 <i>hane</i>

²⁹ Dündar, "Kıbrıs Beylerbeyliği (1570-1670)," 256.

³⁰ Jennings, *Christians and Muslims*, 191-198.

It is evident that, from the beginning of the 17th century to the mid-century, there is a steady downward path in the number of taxable units. It is remarkable, however, that, according to Theocharides (Θεοχαρίδης), in a 1648 document it is stated that those subject to poll tax in Cyprus were approximately 10,000 *hanes*, while the previous year, as mentioned above, taxpayers were about 18,000 *nefer* (17,848 *nefer* to be precise).³¹ One wonders how 8,000 tax units disappeared within one year. Such phenomena of discrepancy in the numerical data are not lacking in the demography of Cyprus in the 16th-17th century. In our case, though, one should take into account the fact that in the period we are studying, Cyprus had been plagued by natural disasters (especially in the first half of the 17th century), such as locusts, malaria, plague as well as famine, earthquakes and of course drought,³² which decimated a large proportion of the population and their crops and may account for the fluctuations in the population data appearing in each source. In a document of 1647, however, it is reported that because of the locusts and the ensuing famine, many people either died or dispersed. This resulted in reducing the taxpayers by 7,500. The aforementioned 7,500 (dead or missing) would not be recorded in the tax records of the following year. Perhaps this justifies the number of taxpayers in the following year, which corresponds to 10,000.³³

There are therefore fluctuations regarding the demographic data of Cyprus in the 16th-17th century, which complicate the drawing of conclusions about the taxable population and consequently the dynamics of the poll tax of the island. It must also be taken into account that the poll tax could often rise disproportionately, when required by circumstances. These circumstances were usually a military campaign, in which the needs of the empire for money were increased. In such cases, not only the extraordinary taxes (*avariz*) propagated, but also the regular ones, like the poll tax, could multiply by four or five times. This fact, in conjunction with the abundance of taxes and the systematic paying in money rather than in kind, weighed heavily on the taxpayers and hence caused dissatisfaction.³⁴

³¹ Ιωάννης Π. Θεοχαρίδης, “Στοιχεία από την ιστορία της Κύπρου (μέσα 17^{ου} αι.),” *Δωδώνη, τόμ.ΙΣΤ, τεύχ.1* (1987): 213, 219, 220.

³² Jennings, *Christians and Muslims*, 173-191, 391.

³³ Jennings, *Christians and Muslims*, 180-181.

³⁴ İnalcık, *The Ottoman Empire, The Classical Age 1300-1600*, 49-50.

The status of the poll tax collection

This link between central government and taxpayers, and consequently between the sultan and his subjects, involved a peculiar sequence of events. This sequence appears to be emanating from taxation, which was the pillar of the Ottoman edifice, but extended to aspects of the Ottoman administration and directly affected the social structures as well. The basis lies in the obligation of the subjects to pay to the Sultan part of their income. This relationship of subordination that started from the tax system was extended to other areas, such as concession of religious freedom, public property, land etc. Very accurately, the nature of the fiscal system of the Ottoman Empire has been characterized by N. Sarris (N. Σαρρής) as based on “givings” (“δοσίματα”) from the Ottoman subjects to the sultan.³⁵ The poll tax meets in the word ‘concession’ the philosophy of its function. We could say that the word “giving” is not unknown in Ottoman terminology. Suffice it to glance at the meaning of the word *vergi* (tax), which is used to attribute the significance of the tax so we can see that its root derives from the verb *vermek*, meaning “to give”.³⁶ So when we talk about “givings”, we mean ‘concessions’ on behalf of the subjects towards the sultan. This could be also a view of how the administration was running in general. Kyprianos in his chronicle clearly refers to the poll tax using the word “giving” (“δόσιμον”).³⁷

Those responsible for the collection of the poll tax were employees of the sultan, designated by the central government. In this way it has been considered that the central government was able to fully supervise the whole of the Ottoman Empire. In 1689, a central system for collecting the taxes and a separate section specifically designed for the poll tax, known as the Accounting Department of the Poll Tax (*Cizye Muhasebesi Kalemi*), was organized.³⁸ The collection of the poll tax of each administrative region (*sancak, liva*) was contracted out to a group of two people, an

³⁵ Σαρρής, *Οσμανική Πραγματικότητα*, 158.

³⁶ *Ibid.*, 158-159.

³⁷ It is clearly stated by Archimandrite Kyprianos that “...after the surrender of the island they were registered in order to pay the poll tax (δόσιμον)” (... επέρασαν εις κατάστιχον μετά την άλωση να πληρώνουσι δόσιμον). Αρχιμανδρίτου Κυπριανού, *Ιστορία Χρονολογική της Νήσου Κύπρου*, 447.

³⁸ Σαρρής, *Οσμανική Πραγματικότητα*, 171.

emin (commissioner) and a *katib* (scribe).³⁹ The involvement of the army in tax collection had its own value and raises various interpretations, such as the benefits reaped by the Ottoman central authority by keeping the soldiers busy, especially the cavalry, in times when they were not on active duty. During the 17th century, there were gradual variations in the tax collection system, which resulted in transferring the sultan's favor from one social group to another, while the central government struggled to maintain control over the collection process of tax farming and to reduce oppression. It is argued that the involvement of people from the ranks of the army in tax collection to a large extent meant the parallel and increasing involvement of the Janissaries in politics.⁴⁰

Beyond the collectors, the *kadı* (judge) was also responsible for the collection of the poll tax and the enforcement of orders concerning the administration of its revenues. The *kadı* was an important person for the regional administration with a multifaceted role. The addressees of the *firman*s, which are at our disposal, are almost always the collector of the poll tax and the *kadı* of Nicosia. However, depending on the subject of the order, there were cases where the addressees of the *firman* could be other persons too. Thus we see that the majority of the *firman*s was addressed, besides the two aforementioned officials, to the *beylerbey* (governor of a *beylerbeylik*, an administrative unit) of Cyprus as well as to the *defterdar* (head of the treasury).⁴¹ In special cases, other persons, apart from those mentioned above, could be involved as well. For example, the *mütesellim* (tax collector) of Cyprus, the garrison commander and a *mübaşir* (for gunpowder) are also mentioned in some *firman*s.⁴² Nevertheless, there are cases where the only recipient is the collector of the poll tax.⁴³

A *firman* of 1636, published by Jennings, informs us that some *reayas* of Cyprus had contacted the Sultan protesting against the tax pressure exercised by the poll tax collectors. As a consequence of the pressure exerted on the Cypriot *reayas*, many of them, about 3,500 *hanes*, left the island since they could not afford to pay the poll

³⁹ The majority of persons appointed to positions of *emin* and *katib* often come from the military, and specifically from the permanent military regiments of the Porte, the *müteferrika* guard and cavalry regiments known as *altı bölük*, Darling, *Revenue-Raising and Legitimacy*, 161-163.

⁴⁰ Darling, *Revenue-Raising and Legitimacy*, 169-185.

⁴¹ ANLS: F.275, a.e.4, F.275, a.e.8, F.275, a.e.9, F.275, a.e.10, F.275, a.e.14, F.275, a.e.15, F.275A, a.e.684.

⁴² ANLS, F.275A, a.e.684.

⁴³ ANLS, F.275A, a.e.793.

tax anymore. It is indeed reported that, previously, there were 20,000 *hanes*, but after the fleeing of the 3,500 *reyas*, the number of *hanes* fell to 16,500. Thereafter, the tax collectors were recording in their registers 20,000 *hanes*, overcharging those who remained against the fugitives. So they asked 720 *akçe* from each *hane*, gathering a total sum of 116,000 *guruş*. According to the *firman*, of this total sum, an amount of 80,000 *akçe* was sent to the *Top Kapı* (Sublime Porte), another amount of 30,000 was intended to pay salaries and cover other essential expenses (not mentioned though), and as for the rest of this money, it was available to the collectors of the poll tax.

Upon the request of the *reaya* of Cyprus, who could not stand this pressure, the sultan ordered that in the future the poll tax should be collected solely from the 16,500 *hanes* left, and the amount paid by each *hane* should not exceed the amount of 560 *akçe*.⁴⁴ Consequently, according to the imperial order, every year 60,000 *guruş* would be given to the Imperial Treasury. Of these, an amount of 30,000 would be disposed for salaries and another amount of 2,000 for the tax collectors, as mentioned above.⁴⁵ It should be kept in mind that some taxes, including the poll tax, were taken from areas collectively, thereby charging the final amount. This worked to the detriment of some taxpayers in case of depopulation or tax evasion.⁴⁶

Through the data given to us by the *firman* above, it can be seen that, at least officially, the sultan intended to eliminate phenomena of oppression. It is not completely certified to what extent the will of the Sultan was implemented in practice or whether it remained just a theory printed officially in a document of a *firman*. However, the fact is that similar cases of undue pressure by the authorities seem frequent in the Ottoman Empire, and particularly in the province, where the control of the central authorities was less effective.⁴⁷

Destination of the poll-tax incomes of Cyprus

The aforementioned persons were the recipients of orders from the Sultan and were obliged to obey. In addition, it is worth examining the other side as well. Who were

⁴⁴ Recep Dündar and Mesut Aydın, “3924 nolu Cizye Defterine göre Kıbrıs Eyaleti Baf ve Kukla kazalarında gayrimüslimler (H.1061/M.1650-51),” *TÜBAR XXXI* (Bahar 2012): 79-80.

⁴⁵ Jennings, *Christians and Muslims*, 202-204.

⁴⁶ Σαππής, *Οσμανική Πραγματικότητα*, 164-165.

⁴⁷ Boğaç A. Ergene, “On Ottoman Justice: Interpretations in Conflict (1600-1800),” *Islamic Law and Society* 8, no. 1 (2001): 79-81.

those individuals or groups, who petitioned the sultan, asking for tax exemptions or tax reductions? Moreover, let us examine the directions taken by the poll tax revenues. Where was the money, collected by the poll tax, channeled?

The *firman* recipients included people representing local government in Cyprus. They were usually those who “begged” the Sultan to issue a *firman* to satisfy their claims regarding the incomes of the poll tax of the island. In 1654, for example, the *mutasarrıf* (governor of a *sancak*) of the *sancak* of Famagusta (*Mağosa*), called Hürrem, appealed to the sultan to ensure that the fixed amount covered routinely the costs of warships. The money was coming from the income of the poll tax in Cyprus from the previous year (1652-1653). It was an amount of 260,000 *akçe*, which was granted to the *mutasarrıf* after the *defters* of the General Accounting (which were kept in the Imperial Treasury) were checked. After checking the *defters*, the officers verified that each governor of Famagusta was receiving annually the aforementioned sum of 260,000 *akçe* from the income of the poll tax of the island.⁴⁸ This fact is also verified by the data cited by Dündar, according to which for the years 1641(H.1051)-1658(H.1069), the amount paid to cover the costs of warships in the province of Famagusta was consistently 3,250 *guruş* / 260,000 *akçe*.⁴⁹ Covering the costs of warships was one of the main purposes of the revenues of the poll tax in Cyprus.

In 1656 the vizier, Muştafa Paşa, begged Sultan Mehmed IV, to order that the amount of 260,000 *akçe*, traditionally available to cover the costs of ships, be given to the former *sancakbey* of Famagusta, Hürrem Bey. This amount, as said before, was drawn from the poll-tax incomes of the island of Cyprus. The sultan’s order confirmed the payment of this amount to this former *sancakbey* of Famagusta, Hürrem Bey, from the collections of the poll tax for the year 1653/54. The current *mir-i liva* of Famagusta, Yuşuf Paşa, was paid from the income of the poll tax of the year 1654/55.⁵⁰

Similarly, Hasan, *sancakbey* of Paphos in 1654, begged sultan to be given the money for the cost of warships, which corresponded to the amount of 200,000 *akçe*.

⁴⁸ ANLS, F.275, a.e.4.

⁴⁹ Dündar, “Kıbrıs Beylerbeyliği (1570-1670),” 257.

⁵⁰ ANLS, F.275, a.e.9.

This money, which he ultimately received, would be drawn from the poll tax of the previous year (1652/53).⁵¹

In another *firman*, the applicant is the governor of Cyprus (*mir-i miran*),⁵² who addressed the sultan in 1655, claiming the amounts set, *salyane* and *ceraye*, that were entitled by each governor and which amounted to 800,000 *akçe* for *salyane* and 260,000 for *ceraye* respectively. These amounts, according to the *firman*, were drawn from the poll-tax incomes of Cyprus. So the above amounts were given to the governor of Cyprus from the poll tax of the previous year (1653-1654).⁵³ In the *firman* of 1636, mentioned above, we learn that the Sublime Porte received from the poll tax of Cyprus 60,000 *guruş*. Another 30,000 *guruş* collected were intended for the *salyane*, i.e. salaries of officials of Ottoman Cyprus, and 2,000 *guruş* were given to the collectors of the poll tax. It is therefore understood that the payment of salaries was fixed and a reasonably significant amount was covered, among others, by the poll tax revenues. The payment of salaries was maintained as a regular expenditure, since there are at least two references in a period of twenty years during the 17th century. This evidence proves the duration of this financial activity.⁵⁴

An interesting case is recorded in the *firman* of 1655 and it is related to the incomes of the poll tax in Cyprus. This case has to do with the holy pilgrimages of the Muslims. It seems that a portion of the income of the poll tax of Cyprus in the 17th century was available for the needs of the most deprived persons of the two holy cities of Muslims, Mecca and Medina. So in 1655 sultan Mehmed IV, ordered Behram Ağa, envoy (*mübaşir*) in Cyprus on behalf of the commissioner/foreman (*mütevelli*) of the *wakfs* (charitable institutions) of the two cities, to be given the requested 4,250 *guruş*. This amount was given annually from the income of the poll tax of Cyprus for the purpose mentioned above.⁵⁵

The protection of both Muslim holy shrines (*hajj*) and the two Islamic holy cities of Mecca and Medina, was traditionally one of the major goals of the Ottoman sultans. Evliya Çelebi, who visited Mecca in 1671-1672, commented on the existence of many

⁵¹ ANLS, F.275, a.e.8; DüNDAR, "Kıbrıs Beylerbeyliği (1570-1670)," 257.

⁵² *Mir-i miran* is the "supreme commander". It is a military and political term synonymous with *beylerbey*, "provincial governor". See F. A. K. Yasamee, "Mir-i Miran," in *Encyclopaedia of Islam*, vol. VII, ed. C. E. Bosworth, E. van Donzel, W. P. Heinrichs, and Ch. Pellat (Leiden: E. J. Brill, 1993), 95-96.

⁵³ ANLS, F.275, a.e.6.

⁵⁴ Jennings, *Christians and Muslims*, 204.

⁵⁵ ANLS, F.275, a.e.10.

laudatory inscriptions commemorating the reign of Sultan Mehmed IV, for his donations. The sultans took care not only to grant money to the poor of the two cities, as mentioned in the *firman*s, but also directed the establishment of *wakfs* and buildings hosting pilgrims arriving there. Sultans also looked after the maintenance of inns and hospices along the path leading from Cairo and Damascus to Hejaz. But even other members of the Ottoman dynasty or the women of the harem made occasional donations, which included mostly the creation of hospices, fountains and other facilities for the pilgrims. The sponsorship of goods and money concerned facilitating the daily lives of the deprived residents of Mecca and Medina, and conducted mainly through charitable institutions or *wakfs* located in these cities and in Egypt. According to Suraiya Faroqhi, donations and information about these can be found in *defters* (accounting registers of financial services).⁵⁶

In two *firman*s of 1654 and 1655, we are informed that part of the income of the poll tax went to the Imperial Naval Station. In the first one, that of 1654, Sultan Mehmed IV, through an order, guaranteed the payment of an amount of 200,000 *akçe* to the *Emin* of the imperial Naval Base in Istanbul, called Şalih, so that the officials of the Naval Base would purchase 40,000 cubits of fabric for the uniforms of the servants of the Imperial Naval Base. The amount given for this purpose each year came from the income of the poll tax in Cyprus.⁵⁷ The *firman* of 1655 confirms the continuation of this status. The same amount of 200,000 *akçe*, according to the sultan's order, would be given for the same purpose.⁵⁸ From 1641 until 1658, this amount did not change.⁵⁹

The Imperial Naval Station was in need of supply of a variety of fabrics, necessary for different purposes like the sails of ships, the uniforms of the captives, etc. Regarding the uniforms of prisoners, Cyprus was the main source of supply. As we may see in the budgets, since the conquest of the island an amount was allocated each year intended to cover the costs of buying fabric for the Imperial Naval Station. In 1585, 33,228 cubits of fabric were needed (7 *akçe* per cubit) and between the years 1642 and 1669, 40,000 cubits were needed (5 *akçe* per cubit). The money for the

⁵⁶ Faroqhi, "Crisis and change, 1590-1699," 610-612.

⁵⁷ ANLS, F.275, a.e.14.

⁵⁸ ANLS, F.275, a.e.15.

⁵⁹ For the years H.1051 and H.1057, it is recorded the equivalent amount of 2,500 *guruş*, see Dündar, "Kıbrıs Beylerbeyliği (1570-1670)," 257.

purchase of the necessary fabric was requested by the *beylerbey* and the *kadı* of Cyprus, who were responsible for ensuring the necessary amounts for this purpose. The source for the requested money was the income of the poll tax of Cyprus.⁶⁰

A document from the local accounting department of Cyprus, in 1681, shows another case of disposal of the income of the poll tax in Cyprus. The document refers to an amount of 1,064,800 *akçe*, a portion of the poll tax of Cyprus for the year 1681, which was intended to meet the needs of public kitchens and was deposited by Yahya Çelebi, on behalf of the tenant Mehmed Efendi.⁶¹

Only the central Treasury had the authority to collect the *cizye*. The Sultan distributed the greater part of the central Treasury's revenues to Janissaries and *kapıkulu* cavalry as salaries paid in cash. He spent the rest on the troops guarding fortresses, Palace expenses, and the construction and repair of public buildings.⁶²

In *firman* of 1628, the *cizyedar* (collector of the poll tax), the sole addressee of the *firman*, was ordered by Sultan Murad to give Mustafa Arnaud Abdullah 3,716 *akçe* from the poll tax. The *firman* further informs us that Mustafa Arnaud Abdullah, was serving in 109 *bölük* and received as daily wage 21 *akçe*. Therefore, part of the poll tax could also go into the payment of the salaries of Janissaries.⁶³ Jennings, after studying tax registers, gives us some ideas on the salary of the *Janissaries* in Cyprus in the 17th century. According to these, the Janissaries of Cyprus numbered around 900 on average between 1617 and 1632, and annual expenses for salaries (*'ulufe*), for the maintenance of the corps, ranged from 400,000 to 500,000 *akçe* annually.⁶⁴

Another document of 1644 (3-12 October) concerns the payment of salaries of soldiers who were charged with guarding the fortress of Ak Liman. In this document, the delegate of the officers and soldiers of the fortress above, Es-seyyid Halil, certified to the court that he had received 50,000 *akçe* by Ridvan Ağa, for covering the payment of their salaries. For the payment of this amount a *firman* had been issued in Istanbul on 11 September 1642 addressing to the *beylerbey* of Cyprus and the *kadı* of Nicosia, according to which they had to pay 50,000 *akçe* for the salaries of soldiers

⁶⁰ İdris Bostan, *Osmanlı Bahriye Teşkilatı: XVII. yüzyılda tersane i Amire* (Ankara: Türk Tarih Kurumu Basımevi, 1992), 162.

⁶¹ Ιωάννης Π. Θεοχαρίδης, *Κατάλογος οθωμανικών εγγράφων της Κύπρου από τα αρχεία της Εθνικής Βιβλιοθήκης της Σόφιας, 1571-1878* (Λευκωσία: Κέντρο Επιστημονικών Ερευνών Κύπρου, 1984), 63.

⁶² İnalçık, *The Ottoman Empire, The Classical Age 1300-1600*, 116.

⁶³ ANLS, F.275A, a.e.793.

⁶⁴ Jennings, *Christians and Muslims*, 115.

of the aforementioned fortress. The *firman* was issued after the soldiers themselves had applied to the Sublime Porte, asking to be given the amount required to pay the salaries. They claimed furthermore, that the responsible officers postponed their payment and finally did not pay them at all.⁶⁵ Giving money for the payment of soldiers is also evidenced by another case in 1669, when 189,566 *akçe* were given in order to pay 166 Janissaries who were in guard of the fortress of Budin (*Budin kalesi*).⁶⁶

Finally, apart from periodic requests for the same amount of money every year, there were cases where it seems that the poll tax was even used for emergencies. Such an example occurred in a *firman* of 1688, which concerned the transportation of war material. More specifically, a sultan's order addressed to the *kadı* of Nicosia, the *mütesellim* of Cyprus, the *defterdar*, the garrison commander, the *mübaşir* for gunpowder and the collector of the poll tax for 1683/84, commanded them to ensure that the 'black powder' kept in Cyprus would be moved to Thessaloniki and the cost of that transfer would be covered by the income of the poll tax.⁶⁷

Dündar gives us the expenses, which were covered by the income of the poll tax in Cyprus, listing fifteen categories in a table. He mostly refers to the cases we encountered in our *firman*s above. We see that he refers to the payment of money to cover expenses, such as the foundations of the holy Islamic pilgrimages, the salaries of governors, administrative and military officials in Cyprus, the salaries of the Janissaries and the soldiers of the fortresses, the purchase of fabric for the captives of the Imperial Naval Station, and covering the costs of the warships in Famagusta. But he reports other cases also, to which the income of the poll tax of Cyprus contributed, such as the payment of the salaries of the soldiers (wearing a breastplate) in the island of Kos (*İstanköy*), the costs of the warships in Paphos and finally the funding of the extraction of salt from the salt marshes in Cyprus. The amounts of the poll tax are the same as those given in the *firman*s we studied, without any discrepancy detected.⁶⁸

⁶⁵ Θεοχαρίδης, *Κατάλογος οθωμανικών εγγράφων της Κύπρου*, 94.

⁶⁶ Dündar, "Kıbrıs Beylerbeyliği (1570-1670)," 257-258.

⁶⁷ ANLS, F.275A, a.e.684.

⁶⁸ For the above categories of expenses, Dündar gives numerical data for each category, for the years: H.1051, 1057, 1063, 1064, 1065, 1067, and 1069: Dündar, "Kıbrıs Beylerbeyliği (1570-1670)," 257-258.

1. Cihet-i Medine-i münevvere
2. Salyane-i mir-i miran-ı Kıbrıs

Conclusion

In conclusion, the incomes of the poll tax of Cyprus covered both regular and extraordinary expenses of the Ottoman administration, both locally as well as in a wider geographical framework. We may, therefore, observe that, above all, the money emanating from the collection of the poll tax was channelled to pay the salaries of officials of the Ottoman administration or the army as seen, e.g. in the case of the *mir-i miran* of Cyprus or the Janissaries. It is certainly difficult in this essay to assess the dynamics of the poll tax revenues of Cyprus regarding their contribution to the overall financial data of the Empire. However, we can see that the *cizye* revenues, were in fact the underpinning of the administrative and military structure in Cyprus during the 17th century, since they were responsible for the payroll of its officials. Furthermore, they constituted a stable source of income for the treasury of the central government, supporting parts and functions of the military apparatus. In the same way, the expenses of members of the dynasty were financed. The case study of Cyprus highlights the existence of networks that connected the periphery with the center through strong ties, which seem to be the poll tax. Such networks had lateral significance. On the one hand, they functioned as a safeguard regarding the imposition of the control of the center upon the subjects. On the other hand, however, at times this proved to be a boomerang towards its own purpose, fueling reactions and perhaps, in long term, setting the stage for transformations, revisions and new balances, especially in the field of the administration.

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3. Mesarif-ı bařtarda-i mirliva-i Mağosa
 4. Baha-i Kırpas-i beray-ı üsera
 5. Mevacib-i neferat-ı Kal a –i Aklıman
 6. Cihet-i cizyedar
 7. Cihet-i mevacib-i yeniçeriyân-ı Kıbrıs
 8. Cihet-i ceraye-i mir-i miran
 9. Cihet-i mesarif-i ihrac-ı milh-i miri
 10. Cihet-i mesarif-i kalite-i mirliva Baf
 11. Cihet-i salyane ve cerene-i mirimiran-ı Kıbrıs
 12. Cihet-i salyane-i mirliva-i Baf
 13. b... (*incomplete*)
 14. ... cebeciyan-ı istanköy (*incomplete*)
 15. Cihet-i Kusur-ı hane 152

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