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TWO LATE EIGHTEENTH-CENTURY OTTOMAN FISCAL DOCUMENTS FROM THE MANUSCRIPT COLLECTION OF THE ST. PETERSBURG BRANCH OF THE INSTITUTE OF ORIENTAL STUDIES *

In the Ottoman empire, as earlier under the caliphate, non-Muslim subjects were obligated to pay a poll-tax — *jizya*, excluding children, women, invalids, the blind, and the non-working poor. Since the tax was at various times collected in various ways, it is sometimes difficult to term it a poll-tax. In villages, until a new register of tax-payers was drawn up, peasants had to pay the tax for those who had died or for neighbors who had fled. For a long time, the household and its occupants was considered the basic unit of taxation. After a tax reform in 1691, the tax became strictly individual. Upon payment of the tax, each tax-payer received a receipt called *waraq* or *kağıd*, which simply means "paper". Payments were recorded in special registers — *daftar*s. These were drawn up duplicate: one copy was sent to the capital, the second remained in the provincial archive [1]. The *daftar*s were collected in a special department in Istanbul called the *qalam-i jizya*. This department prepared the payment receipts every year and, when the time came, handed them over to tax-collectors in sealed bags [2]. Every year the Ottoman Sulṭān determined tax rates on the basis of a *fatwā* handed down by the *shaykh al-islām*. There were three tax rates: high — أعلى, middle — أوسط, and low أدنى.

A large number of *daftar*s is preserved in archives: 418 volumes of financial registers for the poll-tax for the period from 1551 to 1840, and 36 volumes of the Christian affairs register for the period from 1641 to 1838 [3]. Many financial documents have already been published. However, in preparing this brief study, I was unable to find mention of any receipts being published or of any surviving receipts. This is not surprising, as for the organs of taxation they were out-going, rather than in-coming, documents, and the fact of the tax's payment was recorded in the *daftar*s. It simply made no sense to copy the receipts for the archive. It is possible that some tax-payers retained them for a time to avert any possible misunderstandings, as we do today with receipts for rent or the telephone bill. But in the best case, they would only have been retained until the death of the tax-payer. After that they were of no use to anyone. A favourable confluence of circumstances was necessary for one of them to survive and fall into the hands of scholars. It appears that two of these receipts have turned up in our manuscript collection thanks to such a confluence of circumstances.

Two folios of paper — one pink and one yellow, their size 14.0 × 10.5 cm (*fig. 1*) and 15.0 × 10.7 cm (*fig. 2*) — were inserted in manuscript C 719 from the collection of the St. Petersburg Branch of the Institute of Oriental Studies. They are very similar in structure and in the organisation of the information they contain. In the upper part of each folio (henceforth, Doc. 1 and Doc. 2) is a completely illegible inscription, most likely someone's signature. Lower on Doc. 1, "Beirut" is written in Arabic. Seal impressions are located in the upper left corner of each document. The impression on Doc. 1 is hexagonal (3.0 × 2.1 cm), and on Doc. 2 a scalloped seal impression on the base of circle (1.8 × 2.0 cm). The legends on the seals differ only in the year and were clearly made by the same carver. On Doc. 1 the legend runs: عن اول محرم في سنة ١٢١٢ اثنى عشر و مائتين و الف ("From the first day of Muḥarram of the year 1212"), with the year noted twice, in figures and in words. The year 1213 is indicated in the legend on Doc. 2. Beneath the seal impressions, the year is written once again by hand: Doc. 1 — سنه ١٢١٢ محرم ("Muḥarram of the year 1212"); Doc. 2 — سنه ١٢١٣ ("The year 1213"). One should note that the Muslim year begins with the month Muḥarram, and that the *jizya* was usually collected at the beginning or end of the year.

In the upper right corner of each document are completely identical impressions of what is apparently the same rectangular seal (2.5 × 2.5 cm) with a floral ornament and the legend — أعلى جزية الرأس ("high rate *jizya* per head").

Lower on Doc. 1 is an inscription with the name كيايل ولد ماغات ("Kiyāyīl son of Māghāt"). In its place on Doc. 2, in the same location one finds the impression of a square stamp (2.8 × 2.8 cm). The stamp has a wide, double rim around the perimeter, and in the centre the word ولد, ("son"), is carved on a dark, horizontal strip. On the clear margins above and below this strip names have been written in by hand to produce كيريل ولد ماغاك ("Kīrīl son of Māghāk").

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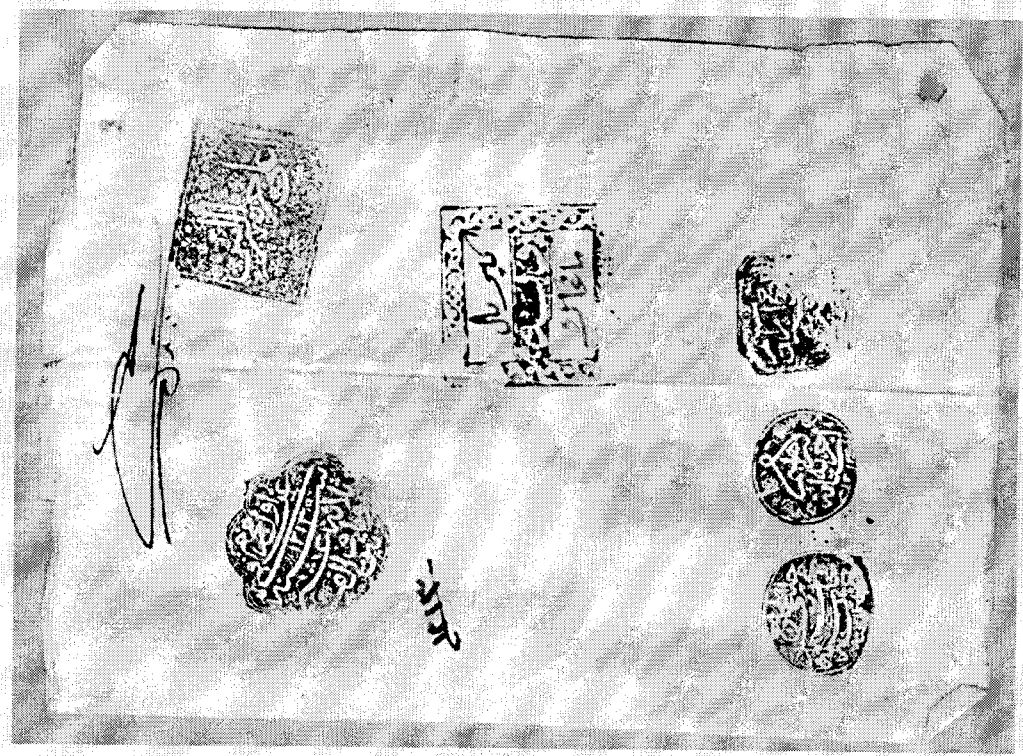

Fig. 2

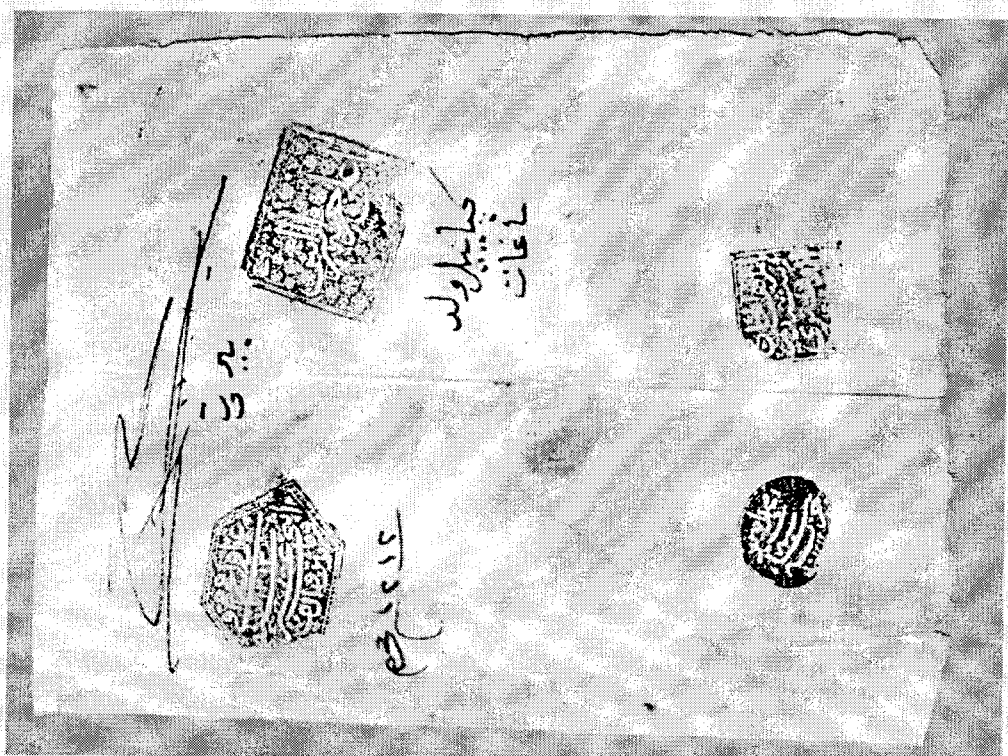

Fig. 1

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Fig. 4

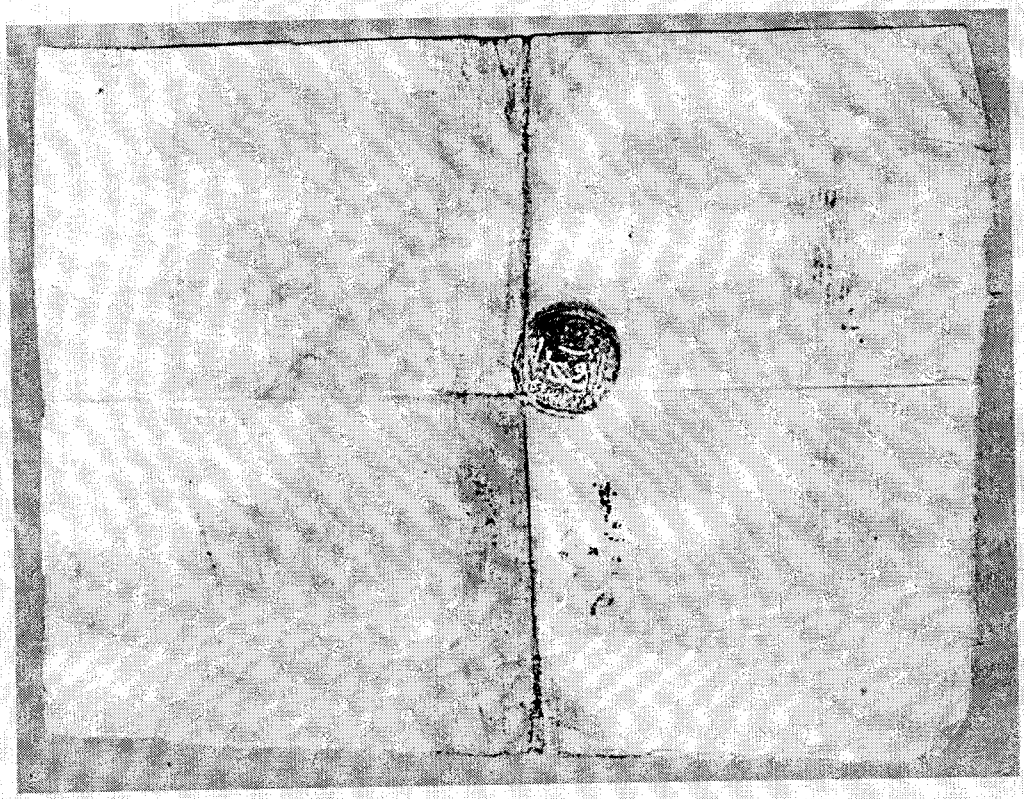

Fig. 3

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Fig. 5

Clearly, the names on the two documents differ, but the similarity between them is too great to conclude that they belong to two separate people. Furthermore, one should recall that both documents, for two successive years, were stored together. The discrepancy can perhaps be explained by the fact that the name was copied down as it was spoken and was improperly understood because of its unusual sound to the Arab or Turkish ear. It is also difficult to say why on one document the name is written down by hand, while on the other a stamp was used, but it is possible that stamps had just been introduced at the time of the later document.

Located at the bottom of the folios are: on Doc. 1, two seal impressions; on Doc. 2, three. On Doc. 1 there is on the left an impression of an oval stamp (1.7 × 1.1 cm) with the legend — سيد محمد امين محاسبه جزيه ١٢١٢ ("Master Muḥammad Amīn, calculation of the *jizya* 1212"). Further to the right is the impression of a rectangular seal (1.7 × 1.8 cm) with the legend — الحاج ابراهيم رشيد الدفترى ١٢١٢ ("Al-Ḥājj Ibrāhīm Rashīd *al-daftarī* 1212"). The word *al-daftari*, derived from *daftar*, evidently means "the official responsible for the *daftar*".

On Doc. 2 on the left is found the impression of an oval seal (1.9 × 1.7 cm) with the legend — الحاج محمد جلبى محاسبه جزيه سنه ١٢١٣ ("Al-Ḥājj Muḥammad Chelebī calculation of the *jizya* 1213"). Interestingly, the *nisba* Chelebī is written without the article. On the right is the impression of an oval seal (1.8 × 1.7 cm) with the legend — ابراهيم جزيه استانه ١٢١٣ ("Ibrāhīm, *jizya* Asitāne 1213"). Istanbul was known by the Persian word *asitāne* ("gate"). An analogue for this seal is known. It was published by J. Hammer-Purgstall, source not cited, in a collection of 72 impressions of Arabographic seals, No. 25 [4]. It is a drop-shaped seal (1.7 × 2.0 cm) with the legend — عثمان جزيه استانه سنه ١٢١٩ ("'Uthmān, *jizya* Asitāne 1219") (see *fig. 5*). The similarity of the seals and the close dates allow to suggest that this stamp was used in the Treasury for receipts as well. Further to the right on Doc. 2 is located the impression of an octagonal seal (2.0 × 1.8 cm). The legend was poorly impressed, but a comparison of the remaining letters with the impression of the rectangular seal in the lower right corner of Doc. 1 shows that they contain the same text.

On the reverse of Doc. 1 (*fig. 3*), approximately at the centre of the folio is the impression of a circular seal (1.7 × 1.7 cm) with the legend — ايوب ١٢١٢ ("Ayyūb 1212"). In the name Ayyūb the letters ايو are written twice, from left to right and right to left, sharing the letter ب. On the reverse of Doc. 2 (*fig. 4*) in the lower right corner is the impression of a figured seal (2.0 × 1.5 cm) with an illegible inscription.

Thus, we have here two financial documents of fairly complex structure for two successive years, 1212/1797 and 1213/1798—99. The year the *jizya* was paid and the rate are indicated on each folio, as are impressions of the seals of the officials directly connected with the *jizya* (two on Doc. 1, three on Doc. 2), and the name of someone who is, to all appearances, the taxpayer. On the reverse are impressions of seals belonging, possibly, to the tax-collectors. It was noted above that payment receipts for the *jizya* were prepared in Istanbul and then given to the tax-collectors. Cases are known where tax-collectors forced payment on people who did not come under the tax in order to use up the receipts they had received from the Treasury or foisted on the tax-payers receipts with a higher rate than they were obligated to pay. Sometimes tax-collectors applied a lower rate to the rich in exchange for a bribe [5]. All of this permits us to assume that we have before us receipts for payment of the *jizya*. It follows from the preceding that Treasury officials in Istanbul prepared receipt forms without names but with their seals. The names of tax-payers were recorded on location by tax-collectors. This allowed them to violate the law for profit. In that case, the name of the city Beirut on Doc. 1 evidently indicates the place where the tax was being collected. It would be interesting to search extant *daftar*s for records on the tax-payer mentioned in our documents, but that is a task for Turkish scholars.

The differences between the two documents for two corresponding years are of interest. Different colour paper has been used for them — pink and yellow. The legends on the seals which indicate the year are in the same handwriting. Aside from the year, their content is identical, although they differ in form. Both documents display impressions of a single person's seal — Ibrāhīm Rashīd. But where on Doc. 1 it is rectangular, on Doc. 2 it is octagonal. The absence of material for comparison does not allow us to reach a decisive conclusion, but these differences, we believe, permit the assumption that they provided a certain measure of defense against forgeries. To this end, paper of various colors was used in different years and the form of the seal was changed from time to time.

The receipts are note-worthy from the perspective of studying Muslim seals, since the documents precisely localise and date 11 different seals with all their particular features.

In conclusion it is worth saying a few words about the manuscript in which the receipts were discovered. It contains the first part of the *Kitāb al-mughnī fī l-'adwiya al-mufrada* ("A Useful Book on Simple Medicines") by 'Abdallāh b. Bayṭār (d. 646/1248). The work itself is known in 12 manuscripts, but ours is of interest because it was copied from the autograph in 860/1456 and compared with the original in the presence of a physician Burhān al-Dīn Ibrāhīm al-Miṣrī in Haleb at the al-Ḥalawiya *madrasa* [6]. The manuscript has several features which draw our attention and are worthy of mention here. To begin with, the numeration of the folios is double — Arabic numbers and Greek letters. It is not known when the latter were put down, but they show beyond doubt that the manuscript

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was at one time in Christian hands. Further, Arab manuscripts consist of separate quires — *kurrasa* — with varying numbers of folios. Moreover, in a single manuscript there may be quires of various sorts. These quires were frequently numbered — the number is usually written on the first folio of each quire. This was done in order to keep the quires in order for reading or binding. The manuscript contains 23 quires of the following sort: 1 VI, 2 XII, 3 VIII, 4—22 X, 23 VIII (5 + 3) [7]. The numbers of the quires have been indicated here as well, but whoever wrote them down clearly did not suspect that the quires could be of varying sorts and did not know for what purpose they were numbered. For this reason, he numbered first folio of every ten, and the quire marks turned to have been inside each quire — a senseless system. Perhaps this indicates that the scribe or binder was unfamiliar with accepted Arab manuscript traditions. Finally, on the title folio beneath the name of the work, there is an addition in beautiful *naskh*: ٢١ الجزو الاول من كتاب المغني بخط عرب سطر ("The first part of "A Useful Book" in the writing of the Arabs, 21 lines"). There are in fact 21 lines on each page, but such a note, which is common in catalogues of manuscripts, is unusual for manuscripts themselves.

On fol. 224b of the manuscript there is a note that the manuscript was bought in Istanbul in 1802 by a monk of the Mār Yūḥannā al-Shuwayr monastery, Jirjis b. Tūmā Fattāl al-Ḥalabī, which is three years after the receipt was issued to the tax-payer. One can assume that the monk bought the manuscript from the tax-payer, who had put his receipts into the manuscript. Interestingly, the collection of the St. Petersburg Branch of the Institute of Oriental Studies has in its holdings two more medical manuscripts acquired by the same monk, Jirjis b. Tūmā, in 1799 (C 720) and 1818 (A 435) [8]. Evidently, he was frequently in Istanbul, as manuscripts C 719 and A 435 were purchased by him there. Most likely, Jirjis b. Tūmā took special interest in works on medicine. It is possibly from him that the manuscripts were bought by the Russian ambassador to the Ottoman empire at the beginning of the nineteenth century, A. Ia. Italinsky, who was doctor of medicine as well. From him the manuscripts found their way to the Educational department of the Asiatic office to the Russian Ministry of Foreign Affairs, and from there were moved in 1919 to the Asiatic Museum (at present St. Petersburg Branch of the Institute of Oriental Studies).

Notes

1. Halil Inalcik, "Djizya", *The Encyclopedia of Islam*, n. e. (Leiden, 1983), ii, p. 563.
2. N. Aktas, I. Binark, *Ottoman Archives* (Amman, 1986), p. 29.
3. B. Lewis, *Notes and Documents from the Turkish Archives* (Jerusalem, 1952).
4. J. Hammer-Purgstall, "Abhandlung ueber die Siegel der Araber, Perser und Tuerken", *Denkschriften der Kaiserlichen Akademie der Wissenschaften. Philosophisch-historische Classe*, Bd. 1 (Wien, 1850), pp. 1—36, illustrations. The existence of this seal was kindly pointed out to me by Val. V. Polosin.
5. See "Djizya", p. 565.
6. See Y. Eche, *Les bibliothèqes arabes publiques et semi-publiques en Mésopotamie, en Syrie et en Egypte au moyen âge* (Damascus, 1967), pp. 242—4. According to the author, this *madrasa* has survived to the present.
7. Arabic numbers denote the number of the quire; Roman numerals indicate the number of folios it contains.
8. For manuscripts C 720, A 435, as well as C 719, see *Arabskie rukopisi Instituta vostokovedeniia* (Arabic Manuscripts in the Institute of Oriental Studies), pt. I (Moscow, 1986), pp. 489—90.

Illustrations

Fig. 1. Document 1 (recto) — a payment receipt (pink paper), 14.0 × 10.5 cm.
Fig. 2. Document 2 (recto) — a payment receipt (yellow paper), 15.0 × 10.7 cm.
Fig. 3. Document 1 (verso).
Fig. 4. Document 2 (verso).
Fig. 5. A seal with the legend — عثمان جزيه استانه سته ١٢١٩ ("'Uthmān, *jizya* Asitāne 1219"), 1.7 × 2.0 cm. The seal was published by J. Hammer-Purgstall (see note 4).

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