İLTİZAM IN THE PETVAS OF OTTOMAN ŞEHİOLSAMS

The Institute of Economics and Social Sciences
of
Bilkent University

by

KÜREŞAT UZUNÇU ARFINAR

In Partial Fulfillment of the Requirements for the Degree of
MASTER OF ARTS IN HISTORY

in
THE DEPARTMENT OF HISTORY
BILKENT UNIVERSITY
ANKARA

September 2000
To my parents,
I have been trying to follow their advice on being "open-minded"

and

To my wife Rabia,
"You may have come to life as the fourth one, but you shall always be the first one in my life"

and

To Zaim Mehmed Ağa,
whose great great grandchildren cannot read his tombstone. This work is a small attempt, by one his descendants, in not just reading his tombstone but his whole world.
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I certify that I have read this thesis and have found that it is fully adequate, in scope and in quality, as a thesis for the degree of Master of Arts in History.

Dr. Evgenia Kermeli
Supervisor

I certify that I have read this thesis and have found that it is fully adequate, in scope and in quality, as a thesis for the degree of Master of Arts in History.

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ABSTRACT

ILTIZAM IN THE FETVAS OF OTTOMAN ŞEYHÜLİSLAMS

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September 2000

Iltizam, farming out revenues to individuals in exchange of an agreed sum of money for a limited period, had been one of the chief means of raising revenues for the Ottoman treasury. The decline of the timar system after sixteenth century rendered iltizam ever more important. Not only the state, but individuals entitled to the usufruct of revenues frequently farmed out revenue instead of collecting it themselves.

In this study, the manner in which iltizam is treated in the fetvas of the şeyhülislams is investigated. Most of the fetvas used are taken from the four most “reliable” collections, namely Fetava-yi Ali, Feyziyye, Abdurrahim, and Behçetü’l- Fetava, spanning the period 1674-1730. The fetvas constitute an important source in understanding the legal aspects of iltizam. The fact that iltizam begins to be included in the fetva collections after 1670s shows its
growing importance. In a period after the closing of “the gate of reasoning”
(Ictihad Kapısı) fetvas of şeyhülislams played a key role in treating a “novel”
subject like iltizam within the classical framework of Islamic Jurisprudence. It is
seen that şeyhülislam’s positions on the profit and liability of the tax-farmer
differed from established practice. Şeyhülislams tried to prevent mültezims’
abuses while following the policy of protecting the high interests of the state.
They treated the realities of their age in a practical manner without relinquishing
a moral stance that accorded a fair share for everyone, and opposed injustice and
wrongdoing—all in perfect harmony with the Near-Eastern idea of the “circle of
justice.”

**Keywords:** Revenue raising and tax collection in the Ottoman Empire, iltizam,
mukataa, land tax, şeyhülislam, fetva, mültezim.
Gelir toplama işinin belli bir süre için bir kişiye belirlenmiş bir para bedeli karşılığında verilmesi demek olan iltizam, Osmanlı maliyesinin başlıca gelir toplama yöntemlerinden birisiydi. Onaltıncı yüzyıldan sonra timar sisteminin öneminin yitirmesi ile iltizam yaygınlaştı. Devletin yanısıra timar, zeamet, hass ve vakıf gelirlerine mutasarrıf olan bireyler de gelirlerini kendileri toplamak yerine iltizama vermesi karlı buluyorlardı.

Kapısların kapandığı bir dönemde, iltizam gibi bir "yeni" olguyu İslam Hukuku'nun klasik çerçevesine oturtmada şeyhülislam fetvaları önemli bir rol oynamıştır. Bu fetvalarda mültezimlerin yükümlülükleri ve iltizamdan edecekleri kar gibi konularda, uygulamadan farklı görüşlerin savunulduğu görülmektedir. Şeyhülislamlar fetvalarında mültezimlerin suistimallerini önlemeye çalışırken devletin ali menfaatlerini koruma amacı gütmüşlerdir. "Adalet dairesi" anlayışıyla tam bir uyum içinde olan bu yaklaşımlarıyla şeyhülislamlar, her kesime hakkını teslim eden, haksızlığa ve zulme karşı çıkan bir ahlaki tavri eden bırakmadan yaşadıkları devrin gerçeklerini pratik bir anlayışla ele almışlardır.

Anahtar Kelimeler: Osmanlı İmparatorluğu'nda Gelir Toplama ve Vergilendirme, İltizam, Mukataa, Toprak Vergisi, Fetva, Şeyhülislam.
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CHAPTER 1: INTRODUCTION

Squeezed between the two main paradigms of Ottoman history, the “classical” sixteenth century and the “modernizing” nineteenth century lie a vast, uncharted territory which comprises two full centuries. The seventeenth and eighteenth centuries enter into historical narrative only when they serve as useful borderstons –either as the aftermath of the classical period or the precursor to the modernization period. While textbooks expend great effort in describing the timar system as the main strength of the empire, the subsequent demise of the timars in the age of firearms and their conversion to tax-farms, known as iltizam receives little attention due to its evil effect upon reaya. Thus, this study shall focus on the iltizam system as seen in the fetvas Ottoman şeyhülislams, without any claim to set the unfavorable balance of attention iltizam has so far received.

The choice of fetvas as the main source in this undertaking is not random, but deliberate. iltizam as a topic of question does not figure in the fetvas of sixteenth century şeyhülislams –an observation that owes more to the fact that iltizam had not been widespread in that era than to the disinterest of the şeyhülislams. The subject is properly included into fetva collections of şeyhülislams on a wide scale only after 1670s. The fact that fetvas begin to discuss iltizam in the late seventeenth century and not previously is proof in itself of the
dialectic relation between society at large and jurisconsult. Here rises a rare opportunity to study how a “novelty” might have been incorporated into the supposedly unchanging body of Islamic law. According to İnalcık, “the fetvas issued by muftis on land questions should not be overlooked as a source. Many fetvas reflect changes that took place in the application of the laws.”

Fetvas are too often and too easily dismissed as being “theoretical” and thus “not so relevant to the reality,” perhaps more so in the Ottoman case due to the use of aliases. However, it should never be forgotten that there existed a real story behind each fetva, as shall be discussed in Chapter 2. Moreover, those fetvas on land issues are all the more important since in the early seventeenth century, even the general kanun-names had become nothing else but fetva collections:


3 In the early seventeenth century, a collection of fetvas by various şeyhülislams, known as Zahirü’l- Kudar, had also acquired the status of kanunname. Like previous general Ottoman kanunnames of Mehmed I and Süleyman I, there are many manuscript variants of this text, sometimes under the names of Arazi Kanunnamesi, Budin Kanunnamesi. Apparently, the work was edited by Üskübi Mehmed Efendi, who also had a fetva collection titled, Fetava-yi Üskübi. However, there are problems with this attribution since the work contains fetvas of Zekeriyyazade Yahya Efendi (d. 1644) whose tenure as şeyhülislam began after the death of Üskübi Mehmed Efendi. A facsimile copy of Zahirü’l- Kudar has been published by Ahmed Akgündüz in Osmanlı Kanunnameleri. Compare this to the one published in Milli Tetedbüler Meclisleri, 1331 (AH), 1: 49-112; 2: 305-348. A very similar text was found by Salih Albayrak in the Istanbul Müftüülük archive. (transliterated into modern Turkish as Budin Kanunnamesi ve Osmanlı Toprak Meselesi, Sadik Albayrak, Istanbul: Tercüman 1001 Temel Eser, 1973. I have also come across a closely related copy, placed before the fetva collection of Çatalcalı Ali Efendi in the following manuscript: Fetava-yı Ali, Nuruosmaniye Kütüphanesi, No. 2020. This kanunname/fetva collection follows up the theoretical foundation laid by Ebussuud. See Halil İnalcık, “Islamization of Ottoman Laws on Land and Land Taxation”, Festgabe an Jozef Matuz: Osmanistik-Turkologie-Diplomatie, eds. Christa Fragner and Klaus Schwarz, Berlin: Klaus Schwarz Verlag, 1992, 100-116. Also Colin Imber, Ebu’s-Su’ud, The Islamic Legal Tradition, Stanford University Press, 1997.
If the Ottoman sultans ceased to publish new kanun-names and preferred to issue adalet-names, this must have been due principally to the fact that the şaria began to be considered as the source of legislation even in matters that hitherto had been the subject of legislative activity on the part of the political power. From the first decades of the seventeenth century on, the kanun-name-i Osmani, general Ottoman law, became increasingly overloaded with fetwas, the legal opinions of the şeyh il-islam, based on religious authorities.

The outline of the thesis is as follows. The nature of the topic necessitates a lengthy introduction both on iltizam and fetva. The basic characteristics of Ottoman şeyhülislams' fetvas are described in Chapter 2, which proceeds to discuss fetva collections. The collections used in this study and the biographies of their authors are also found in this chapter. Chapter 3 gives a brief background information on iltizam. The fetvas about iltizam are finally presented in Chapter 4. A similar method of revenue collection, icare, is investigated in Chapter 5. Finally, the question of how iltizam might be incorporated into the framework of Islamic jurisprudence shall be taken up in Chapter 5, with the assistance of icare, hiring labor, cases.

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CHAPTER 2: FETVAS, FETVA COLLECTIONS AND ŞEYHÜLİSLAMS

2.1. The Basic Characteristics of Şeyhülislam Fetva

The fetvas of Ottoman şeyhülislams form a considerable bulk of material; the total number of fetvas issued by some 130 şeyhülislams may be in the range of hundreds of thousands. Like Şeriyye Sicilleri, the Ottoman court registers, the breadth of topics covered in the fetvas is limitless, making them an invaluable tool in writing Ottoman social history. Every conceivable aspect of family life, from marriage to divorce, from birth to death, has been subjected to countless fetvas over centuries. In summary, the importance of şeyhülislam fetvas as a source in Ottoman studies is beyond doubt.

Unfortunately, the fetva has still not received the attention it deserves in the Ottoman studies. "The Ottoman fetva" Uriel Heyd wrote in Some Aspects of Ottoman Fetva, "has not been systematically analyzed." It must be admitted that, his judgment still holds true after more than thirty years. Thousands of manuscripts scattered all over various libraries await to be tapped by researchers. Apart from a few "lonely" attempts, there has not been a concerted effort of

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publishing *fetvas*⁶. Though a glance at the *fetva* originals in *İlmiyye Salnamesi* of 1915-16 is sufficient to categorize them as an official document, the extent of a *fetva*’s authority is subject to debate. And did that authority an intrinsic property of the *fetva*? It could as well been derived from the personal qualities of the particular şeyhülislam. It is no coincidence that *fetvas* of the best known şeyhülislams are also the most widely copied ones.

**What is *fetva*?**

A *fetva* is basically the answer to a question of Islamic law and represents the opinion of the *mufti*, jurisconsult, on the question⁷. The question and its answer are the two main parts of a *fetva*. The person who has requested a *fetva* is called müstefti, whose question is answered in the *fetva* that the *mufti* issues. The *mufti* expresses his opinion on the legal case, as described in the question, in the answer section.

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⁶ Some noteworthy contributions include Colin Imber, *Ebu’s-Su’ud, The Islamic Legal Tradition*, Stanford University Press, 1997. Ertuğrul Düzdag, *Şeyhülislam Ebussuud Efendi Fetvaları Işığında 16. Asır Türk Hayatı*, İstanbul: Enderun, 1972. Ahmet Akgündüz is preparing a critical edition of the *Fetava-ye Ebussuud Efendi*. However, there are still many methodological problems that needs to be adressed before *fetwas* may be used with confidence as a source. The status of şeyhülislam *fetva* in other departments of Ottoman bureaucracy and in the eyes of the populace is also ambiguous.

Since "law" in Islam covers all civil or religious matters, any aspect of private and public life may be subject to a *fetva*. Minute details about the religious rituals, such as prayer, fasting, ablution, or pilgrimage, may be clarified by a *fetva*. Family law issues, such as marriage, divorce, inheritance, also have a prominent place in *fetvas*. Conformity of a common habit, such as smoking, drinking coffee, playing chess, or wearing red clothes, to *şer'-i şerif* can be questioned in a *fetva*. The topics covered in *fetvas* are as rich and colorful as those found in Șeriyye Sicilleri. There are two major differences between the two sources: firstly, a *fetva* deals with a hypothetical case with fictitious characters as opposed to the factuality of an *i'lam* in a *sicil*, and secondly, *fetva* lacks the executive power of a kadi’s judgement.

The right to ask for a *fetva* was not restricted to a privileged group. Private individuals from all strata of society could -and indeed did- go to *muftis* to acquire a *fetva* related to their problems. Many incidents are recorded in the *sicils*, proving that not only Muslims but also *zimmis* sought for and obtained *fetvas* favourable to their claims. In some instances a kadi, unable to find a precedent in his legal manuals about a complex case, might apply for a *fetva*.

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8 In the words of Schacht, “none of the modern systematic distinctions, between private and 'public' law, or between civil and penal law, or between substantive and adjective law, exists within the religious law of Islam; there is even no clear separation of worship, ethics, and law proper.” (J Schacht, An Introduction to Islamic Law, Oxford: Clarendon Press, 1964, 113.)

9 M. K. Masud, B. Messick, D. S. Powers, "Muftis, Fatwas, and Islamic Legal Interpretation", 18-19. The difference between *muftis*’ opinion and *kadis’* verdict has been thoroughly discussed in the literature of Islamic jurisprudence.

With the growing importance of the şeyhülislam in the sixteenth century, even the sultans felt compelled to receive their favourable opinion through fetvas on state policies. Kemal Paşazade had authorized the execution of heterodox kızılbaş in a fetva. The fetva of Ebussuud authorising the conquest of Cyprus from Venice is perhaps the best known example of this type.

Issuing fetvas to anyone who asks for them had always been considered as a public service. The fees for fetvas were minimal, barely enough to cover the costs of paper and pen. Besides, fetvas were also an important channel through which laymen were supposed to learn about religion. Many fetvas simply repeated what had been already established in classical works of Islamic jurisprudence as Heyd wrote: "The fatwa in Islam not only served as a means to explain and apply the law in complicated cases; it was also used simply to state it for people who were not in a position to look up a law book themselves." Therefore, demand for fetvas was always high. The Ottomans were not an exception to this general trend in Muslim countries. It was not unusual for a

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Uncovering the Identity of Zeyd and Hind

The question part of the *fetva* was a heavily edited form by the clerks of the *fetva* office of the initial version posed by the *müstefti*, recipient of *fetva*. Unnecessary details were omitted, and the case was summarised in legal terms. The actual names of the persons involved in the case were deleted and hypothetical names were inserted in their place. For men, Zeyd, Amr, Beşr, and for women, Hind, Zeyneb, Aişe, were the most commonly occurring aliases in the *fetvas*. That might preempt some to the hasty conclusion that *fetvas* were nothing but “mind exercises.” One has to look a bit closely to see that veiled beneath those aliases lie real characters, justifying here a short digression.

There are many incidents recorded in Şerîyîye Sicilleris, court records, where people substantiated their claims through a *fetva* supporting their claims. Although it was beyond the scope of this work to conduct a thorough investigation of how *fetvas* fared in kadi courts by scanning the sicils exhaustively, preliminary research on a few sicils of Konya¹⁷, Kayseri¹⁸, and

¹⁷ Konya Şerîyîye Sicili, No. 21 (C.8), dated 1675-76. This coincides with the tenure of Çatalcalî Ali Efendi. In the following cases, claimants present *fetva-yi şerif* favorable to them and manage to have the *kadi* rule in their favor: 2/2, 75/1, 196/1, 262/1 (page no./document no.) In an earlier sicil from Konya, dated 1660, I have found more cases in which either the claimant or the defendant presented *fetvas* to the court: Konya Şerîyîye Sicili, No. C.2, dated 1660, 4/2, 4/3, 271/1, 284/3, 123/1 (page no./document no.)

¹⁸ Kayseri Şerîyîye Sicili, No. 88, dated 1678-1679. These dates also fall into the tenure of Çatalcalî Ali Efendi. In one incidence (page 16, document no. 38), several *zimmis* sued a *sipahi* who was not satisfied with the current level of taxes those *zimmis* paid and wanted more. The *zimmis* claimed that the *sipahi’s* demands were unjust and contrary to the *kanun* and sharia. They also presented a *ferman-i şerif* and a *fetva-yi müniş* as supporting evidence to the court. Finally, the *sipahi* was forbidden to take any extra tax. In this sicil, we come across an appointment of provincial *müfti* by the şeyhülislam. Ali Efendi, *müfti* of Aksaray, is appointed as as the *müfti* of Kayseri by Şeyhülislam Çatalcalî Ali Efendi. (page 119, document no. 280 and 281)
458. We see that about reference to fetvas is made in about 25 percent of the remaining cases.

How to "read" the fetvas

The şeyhülislam fetvas, like any other historical source, carry an image of the past. They represent the interpretation of the sacred law by the şeyhülislam; however, they also reflect the social, political and economic conditions of their age.

The peculiar construction of the şeyhülislam fetvas renders analysis difficult. The question was constructed with extreme care so that all possible loopholes were covered and all details making the case unique were clearly spelled out. These efforts ensured that a very brief answer such as "Olur" or "olmaz" by the şeyhülislam would be sufficient. When the şeyhülislam gave a longer reply, it was often aimed at preventing misuses or misunderstandings of his fetva due to the inappropriate formulation of the question. The şeyhülislams were not required to substantiate their opinions, either by referring to the established law-books, or by stating their logic. All these make the question part of the fetva ever more important.

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23 It would be a mistake to bring together fetvas issued at different times and places under diverging circumstances and try to build a coherent theory. A fetva is always bound by the particular characteristics of its time.

24 On the other hand, provincial müftis were required to provide supporting evidence for their opinion from the classical works of fıkh. A ferman had even been promulgated to this effect. See Uriel Heyd, “Ottoman Fetva”, 44-45.
There are two opposite trends at work in a fetva. While the use of aliases instead of real names helps generalisation, the carefully constructed question prevents us from overreaching conclusions. One often has to go through very many fetvas to complete the picture. Deducing the basic principles behind the fetvas is like guessing the rules of a card-game by only looking at the played cards: it requires a lot of observation.

Another question rests on the rareness of the cases in fetvas; some of them describe definitely unusual events. If certain behaviour was condemned in a fetva, whether that behaviour was commonplace in the society or an exception is hard to conclude. Was the Ottoman society a morally corrupt one as the cases in question parts of the fetva depict, or a righteous one trying to eliminate all evil?

It would have been great if there existed official defters of the şeyhülislam, in which all issued fetvas had been registered. This would give us access to complete series, just as the Muhimmes enable the study of hûkm-i şerifs, the imperial orders. Unfortunately, no such register of fetvas seems to have survived. The casual nature of the fetva-issuing must have made such registers unnecessary in the early periods. Still, several fetva originals have survived in scattered collections. The Ilmiyye Salnamesi, published in 1915-16, contains facsimiles of original fetva documents from the earliest to the latest Şeyhülislams. These documents had been probably preserved in the fetva office of the
Şeyhülislam along with other surviving fetva originals. It is unfortunate indeed that this archive was burnt in a fire in 1927.  

**Structural Analysis of Fetvas**

The following discussion on the structure of the fetva is based on documents in *Ilmiyye Salnamesi*. The fetva originals there allows the comparison fetvas from the late fifteenth century to the beginning of the twentieth century. It is remarkable that the structure of the fetvas has remained unchanged throughout centuries.

First of all, it was customary to place a pious invocation in Arabic, the so-called *da'vet*, on top of the fetva. The *da'vet* in Ottoman fetvas was usually composed of a few rhyming lines in praise of God and expressing the mufti’s request for divine guidance in his interpretation of the sacred law. A popular *da'vet* formula was that of Ebussuud: 

\[ \text{Allahiimme ya veliyiî'lı- ismetü ve't- tevfik, nes'elüke'lı- hidaye ila seva'et- tarik} \]

"O God, O fountainhead of infallibility and success, we ask Thee for guidance on the straight path.” The parts of fetva are delienated on a fetva of Çatalcalı Ali Efendi in Appendix 1. The *da'vet* was usually written in a highly stylized pattern—in some early examples that pattern is strikingly similar to the sultan’s tuğra.

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27 *Ilmiyye Salnamesi*, 486.
The question text usually began with the formula, "bu mes’ele beyanında eimme-i hanefiyeden cevab ne vechiledir ki" (What is the reply of the great Hanafi teachers concerning this problem?) The letter sin of the word mes’ele was generally elongated to reach the left margin. The final words of the formula were packed together and were raised slightly in the left-hand side of the first line, in a manner reminiscent of the opening nişan formula in the berats, imperial diplomas. Together with the tuğra-like da’vet on top, a fetva must have looked not unlike the berat or the ferman to the eyes of illiterate reaya.

The opening of the question with the above formula was followed by the exposition of the case, ending in a direct question on the point at issue. Afterwards, another fixed formula followed "beyan buyurub müsab olalar [olaziz or otuna.]") (May [this] be explained and may you find reward.)

The mufti’s reply began with the word El-cevab, whose last letter be usually covered the whole breadth of the text. The possibility of human error in interpreting the divine law was acknowledged with the statement Allahu a’lem ‘God knows best’, usually placed at the end of the El-cevab line. Up to this point, the fetva text had been prepared by a scribe and inspected by the fetva emini before it was brought to the şeyhülislam’s attention. The reply, however, was

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almost always written by the mufti himself\textsuperscript{29}. Though Walsh has claimed in his *Encyclopedia of Islam* article on “*Fetva*” that the replies of the Şeyhülislams are “always very brief\textsuperscript{30}”, in quite a few occasions the şeyhülislam took the trouble of explaining his verdict. At the end, the şeyhülislam put his signature which usually conformed to the format of the *fetva* in Appendix 1: “*ketebehu Ali el-fakir, ufiye anhu*” (Ali the poor wrote this, may he (his sins) be forgiven.)

2.2. *Fetva Collections*

Although collections of *fetva* originals are immensely valuable in deducing the format of the *fetvas*, they are nonetheless far from constituting a complete series. When a researcher is searching for *fetvas* on a certain topic, he needs to accumulate as many *fetvas* as he could find, so there is no other choice but to delve into the rich *fetva* collections. Apart from *mecmuas* of *fetva* originals another, and by far the most plentiful, source for *fetvas* is *fetava* compilations. A computerized search over the catalogue of Süleymaniye Library has resulted in 1295 distinct titles containing the word *fetava*\textsuperscript{31}. *Fetava* collections must have been a popular genre as the high numbers of copied texts indicate. Especially, the

\textsuperscript{29} Actually şeyhülislams were required to provide the answer in their own handwriting. İsmail Hakki Uzunçarşılı, *Osmanlı İlimiye Teşkilatı*, 204. When Dürrizade Mehmed Efendi was appointed as şeyhülislam, he asked sultan Mahmud I’s permission to use his seal instead of signing, saying that he was too old to sign all *fetvas*. *İlimiye Sâlnamesi*, 515.

fetvas of the distinguished şeyhülislams such as Ebussuud, Çatalca Ali Efendi, and Yenişehirli Abdullah Efendi had been widely read and appreciated in later times.

At this point, it is worth considering the nature of the fetva collections. They are not mere fetva anthologies where fetvas of many different şeyhülislams were bound together in a rather random fashion. A typical fetva collection came to life out of the efforts of a scribe, or fetva emini, either during the lifetime of the şeyhülislam or shortly after his death. For most collections, all extant manuscripts can be shown to have derived from a few authoritative copies. The contents of each collection can be considered as fixed. Surely, some manuscripts are abridged versions, some contain many errors, some are confused in order, but still, they are derived from a certain collection. There are not different sets of collections.

It is certain that a great portion of those collections had been copied from some others. Thus by comparing the manuscripts, one should be able to arrive at a limited number of “parent” editions out which all others were derived. On the other hand, just like any manuscript copies, the reliability of these fetva compilations has to be established by careful comparison and and critical analysis.

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31 Other libraries with a sizable number of manuscripts are Milli Kutuphane and Konya Bolge Yazma Eserler Kutuphanesi.

32 In this work, I have not attempted to undertake the colossal task of establishing definitive texts of the fetva collections. Nevertheless, I compared the published text with a few manuscripts for those fetvas I took from Fetava-yi Ali. The published versions seem to be quite reliable.
of the texts. Unfortunately, the most widely cited fetva publication in modern Turkish, M. Ertuğrul Düzdağ’s Şeyhülislam Ebussuud Efendi Fetvaları Işığında 16. Asır Türk Hayattı, has been based on just two compilations. Though this work is highly susceptible to the pitfalls mentioned above, it has almost come to be accepted as a “primary” source on its own.

In order to save space, repeated formulas were also omitted in the fetva collections. The relation between a fetva original and its stripped-down version in a fetva collection reminds one the relation between a stand-alone ferman and the corresponding hûkm in a Mühimme.\(^{33}\)

These remarks should make it clear that when a researcher sets out to collect all fetvas of a certain şeyhülislam, his work is simplified to establishing a definitive text for the collection. One may come across fetvas of the şeyhülislam here and there, inside the covers, or jotted down in the derkenar, corner, of a book, but these encounters are random\(^{34}\).

**Fetva Collections Studied in This Work**

Although I have gone through almost all fetva collections, most of the fetvas used in this study are taken from four great collections: Fetava-yi Ali, Feyziyye, Abdurrahim and Behcetü'l-Fetava. Among these, the earliest collection is that of


\(^{34}\) Mecmua-i suver-i fetava, Es'ar ve Fevaid is such a book in which “lonely” fetvas are scattered haphazardly throughout pages that contain, among other things, herbal remedies. (Süleymaniye Library, Esad Efendi, no. 3812)
2.3. Four Şeyhülislams and Their Collections (1674-1730)

In this section, I shall briefly outline the careers of the four şeyhülislams whose fetvas form the backbone of this thesis. I shall also give some information on the properties of their fetva collections. I will then draw some conclusions from the biographies of the şeyhülislams' careers, point to the parallels, which will help us understand why their collections and not others' came to be acknowledged as the most reliable.

2.3.1. Çatalca Ali Efendi (d. 1692)

Çatalca Ali Efendi, Şeyhülislam for 13 years to Mehmed IV and author of the famous Fetava-yi Ali Efendi, was born in 1041/1631-32 at the town of Çatalca.

There are four main sources for the biographies of the şeyhülislams. Şeyhi Mehmed Efendi’s Vekayiü’l-Fuzala (facsimile reprint prepared and indexed by Abdulkadir Özcan, 4 vols., Istanbul: Çağrı) follows up the great tradition of Şakayık-ı Nitmaniyye in the seventeenth and early eighteenth centuries. Vekayiü’l-Fuzala provides very detailed information about the vitae of not only the şeyhülislams but of the lesser ranking ulema and even some şeyhs of the sufi orders as well. The appointment and dismissal dates are usually given down to the month -even including the day for important dates- which suggests that the author of Vekayiü’l-Fuzala might have had access to official registers. The second most important source is Devhatü’l-Meşayih by Mütşakimzade Süleyman Saadeddin Efendi (Devhatü’l-Meşayih maa zeyl, edited and abridged by Ahmed Rifat Efendi, facsimile reprint, Istanbul: Çağrı 1978.) which is devoted to the şeyhülislams only. Though not as detailed as the Vekayi, Devhatü’l-Meşayih nevertheless complements it by giving information otherwise not found in the former work. See Mehmet İpşirli, “Devhatü’l-Meşayih”, DİA, 1994, 9:229-30. The information found in Mehmed Süreyya’s Sicill-i Osmani (4 vols., Istanbul,1308/1889) and İlmiyye Salnamesi (Istanbul: Matbaa-i Amire, 1334/1915-6.) is often taken from these two, but not always, so these two works must also be consulted.

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2.3.1. Çatalcalı Ali Efendi (d. 1692)

Çatalcalı Ali Efendi, Şeyhülislam for 13 years to Mehmed IV and author of the famous Fetava-yı Ali Efendi, was born in 1041/1631-32 at the town of Çatalca. His father, Şeyh Mehmed Efendi was from Alaiyye; he had come to Çatalca as the halife, successor, of Ömer Efendi, şeyh of Ayasofya and Tercüman (Dragoman). According to Vekayiü’l-Fuzala, Ömer Efendi belonged to the

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38 It is also interesting to note that Şeyh Mehmed Efendi’s father was kadi Hasan. This shows the extent of the intermingling between the sünni, orthodox, sufism and sünni ulema.

Halveti order, while Çatalcalı’s father, Mehmed Efendi was a Nakşi şeyh\(^{40}\). No doubt, his father’s sufi ways must have left a lasting influence on Çatalcalı Ali Efendi, who was noted as “Mecmu’l-bahreyn” —the meeting points of the two seas: şeriat and tarikat.

In 1062/1652, Ali Efendi entered the service of Minkarizade Yahya Efendi. Minkarizade became, from then onwards, the mentor of Ali. In the same year, with Minkarizade’s appointment as the kadi of Egypt, Çatalcalı went to Egypt as Minkarizade’s naib\(^{41}\). During his stay in Egypt, Çatalcalı performed hajj and visited the tomb of the Prophet. In Receb 1069/1659, Ali Efendi followed Minkarizade, who had been appointed as the kadi of Istanbul. He had by then acquired fame in the circles of ulema as “Naib Çelebi.” In Ramazan 1073/1663, Ali Efendi joined the army during the Uyvar campaign as ordu kadısı, military judge. Next year, he served as ordu kadısı once again during the Crete campaign. During these two campaigns, his services were appreciated by all statesmen, especially by Köprülüzade Fazıl Ahmed Paşa. He had worked as kadi of Selanik until the Zilhicce of 1078/1668. Between 1671 and 1673, Çatalcalı served as the kadiasker of Rumeli. arrived.

When his mentor Minkarizade was relieved from the office of şeyhülislam due to illness and age, Çatalcalı Ali Efendi was appointed as şeyhülislam in


\(^{41}\) For the role of naibs and their relations vis-à-vis kadıs in the Ottoman judicial system, see Halil İnalcık, “Mahkama”, *EP*, Leiden: E. J. Brill, 1986, 6: 3-5.
Zilkade 15, 1084/February 21, 1674. Until his dismissal from the office in 1097/1686, he served for 13 years 2 months and 15 days, reckoning by the lunar calendar. In 1686, Ankaravi Mehmed Efendi replaced him as şeyhülislam. Çatalcalı was exiled to Bursa. He was permitted to return to Istanbul only in 1690. In 1692 he became şeyhülislam for the second time but this tenure was destined to last for slightly more than two months. On Şaban 2, 1103/April 19, 1692, he died at Edirne.

Çatalcalı’s career coincided with a tumultous period of Ottoman history. He had been şeyhülislam during the second Vienna siege of 1683 and the catastrophic years that followed. There were many who criticized him of passivity against the excesses of Mehmed IV. On the other hand, he spent many years in the courts, first as naib, then as kadi. When he replaced as şeyhülislam his aging mentor Minkarizade, he had acquired all the necessary skills for this post. His interest in sufism no doubt helped him gain popularity.

The fetva collection of Çatalcalı Ali Efendi is one of the largest, with over four thousand fetvas. The presence of two manuscripts, dated 1100/1689 and 1102/1691 shows that the collection was prepared during the lifetime of Çatalcalı. In the earliest manuscripts, only the fetvas are found. In later times, two works had been authored that give the related quotations from the classical works

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42 It probably carries the distinction of having the most extant manuscript copies. Süleymaniye Library alone houses more than 50.

43 Süleymaniye Library, İzmir 25 and Serez 1113, respectively.
of fiqh by Ahiskali Ahmed Efendi and Gedizli Mehmed Efendi. Both these works are titled *Nukulu Fetava-yi Ali Efendi*. The most widely circulated edition of *Fetava-yi Ali Efendi* had been prepared by Salih b. Ahmed el-Kefevi, which came to be known as *Kefevi tertibi*, or *tertib-i cedid*. Kefevi simply inserted the Arabic quotations below each *fetva*, and reorganized the material. *Fetava-yi Ali Efendi* has been one of the most acclaimed and widely copied collections. It was published more than 10 times in the nineteenth century, in the years 1245, 1258, 1266, 1272, 1278, 1283, 1286, 1289, 1311, 1322, and 1324-5.

2.3.2. Feyzullah Efendi (d. 1703)

Feyzullah Efendi was born in Erzurum in 1048/1639⁴⁴. His father, Seyyid Mehmed Efendi, had been the *müfti* of Erzurum. The eponym of his father, *seyyid*, signified that he was a descendant of the prophet. The family also counted Şems-i Tebrizi among its ancestors. Feyzullah Efendi received his first education in the family, while he also attended the lectures of Vani Mehmed Efendi in Erzurum. When Vani Mehmed Efendi became the *hoca*, mentor, of sultan Mehmed IV in 1662, he called up Feyzullah Efendi to Istanbul, took him under his protection, and then married to his daughter.

Although the şeyhülislam of the time, Minkarizade Yahya Efendi had wanted him to be appointed as müderris, Feyzullah Efendi’s father-in-law intervened and arranged a pilgrimage trip for his son-in-law in 1078/1667-8. This suggests a rivalry between the şeyhülislam and Vani Mehmed Efendi for the influence over bright Feyzullah under their control.

In 1669, at the suggestion of his father-in-law, Feyzullah’s Efendi was appointed as the hoca to Şehzade Mustafa. The young şehzade was deeply influenced by his hoca, he held Feyzullah Efendi in so high esteem that when he became sultan, he would immediately call Feyzullah Efendi. That was to prove a turning point for his fortunes. From then onwards, Feyzullah Efendi would climb the ranks of ulema fast –after a few successive promotions through various medreses as müderris for five years, he was elevated to the rank of the kadi of Istanbul in 1675. In 1678, he started teaching Şehzade Ahmed (future sultan Ahmed III). In 1685 he was appointed as the kazasker of Rumeli. Next year he became the nakibü’l-eşraf.

Feyzullah Efendi was appointed as şeyhülislam shortly after the dethronement of Mehmed IV by the new sultan, Suleiman II, in Rebiulahir 11, 1099/February 14, 1688. Nevertheless, Feyzullah Efendi’s first tenure as şeyhülislam ended after only 17 days in a military rebellion. After his dismissal, he was exiled to his hometown Erzurum. He would live there for 7 years.
Feyzullah Efendi’s former pupil was enthroned as sultan Mustafa II on February 6, 1695. The sultan immediately called upon Feyzullah Efendi from Erzurum and appointed him as şeyhülislam. He held great influence over the sultan and used his authority exercised his power in ways never seen before from a şeyhülislam. For 8 years 2 months and 3 days, until the end of Mustafa II’s reign, Feyzullah Efendi had intervened in the government affairs. He made appointments to the high ulema offices only from his close family circle and his retinue. He managed to get his son Fethullah Efendi declared as “heir to şeyhülislam.” These policies had hitherto been unknown, so they created huge discontent.

Feyzullah Efendi’s whimsical interference in government affairs had created a huge discontent. This was coupled with the poor economical situation. On top of everything the sultan’s long stays in Edirne caused rumors among people that the capital of the empire was going to be moved to Edirne from Istanbul. The situation exploded to a full scale rebellion in 1703, known in the Ottoman tradition as “Edirne Vakası.” The rebellious janissaries gathered in Istanbul and decided to ask from the sultan, dismissal of Feyzullah Efendi and his sons from office. When Feyzullah Efendi learned about this, he secretly arranged for the arrest and exile of the rebels. This only served to flare the rebellion. Feyzullah Efendi and his sons were finally captured by the rebels. After being tortured for three days, Feyzullah Efendi was beheaded. As if this gruesome death had not enough, his dead body was subjected to various disgraces, to be thrown
away to the river Tunca finally.

Feyzullah Efendi’s ferva collection is the briefest of these four collections. It has been published twice in the 19th century, the first one, being a standalone publication, in 1266, and the second one in the derkenar, margins, of Fetava-yi Ali, in 1324-25.

2.3.3. Abdurrahim Efendi (d. 1716)

Menteşizade Abdurrahim Bursevi Efendi was born in Bursa as the son of Kurt Mehmed Efendi, chief scribe at the Bursa court. After his primary education in Bursa, Abdurrahim Efendi came to Istanbul. Like Çatalcalı, Abdurrahim Efendi entered the retinue of Minkarizade Yahya Efendi. He worked as müderris in several medreses for a while, then switched career track to become kadi. He was first appointed as kadi to Yenişehir, then in 1693/1105 to Edirne. After a while, he was dismissed from office and stayed as ma’zul, dismissed, for ten years. He became favorable only after the enthronement of sultan Mustafa II. After brief tenures as kadi at Üsküdar and Egypt, he was appointed as kadi of Istanbul in 1705. He became the kadiasker of Anadolu in 1708. He was appointed as the kadiasker of Rumeli three times, in 1711, 1713, and 1715. On June 26, 1715, he

was elevated to the office of şeyhülislam. While on this post, he died on December 4, 1716.

Even though Abdurrahim Efendi served as şeyhülislam for a mere 17 months, his fetva collection is a monumental work that includes more than 11 thousand fetvas. It has been published in 1243 in two volumes. With many well-thought subsections, the topical organization of Fetava-yi Abdurrahim is meticulous - its contents pages include more than 950 entries of chapters (Kitab), sections (Bab), subsections (Fasl), and even smaller groupings of variant themes (Nev-i Aher.) Some topics that are not admitted into the other collections under consideration are treated in Fetava-yi Abdurrahim. For example, the discussion on raks and sema, trans-like dances of the sufis, which had formed a controversial part of the sixteenth century collections, appears in only the Abdurrahim collection. The fetvas of Abdurrahim Efendi are also not so strict in anonymizing all aspects of the cases they discuss, thus instead of “so-and-so akça,” we sometimes encounter actual monetary value of the transactions such as “30 thousand gurüş,” “4 thousand akça,” or “210 thousand akça.”

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46 Abdurrahim, I, 55. [31] The number in square brackets denote the fetva number in Appendix 2.

47 Abdurrahim, I, 55. [27]

48 Abdurrahim, I, 55. [28]
Abdullah Efendi, the famous şeyhülislam of the Lale Devri, the Tulip Period, was born in Yenişehir of Morea. According to Altunsu, he was descended from Şeyhülislam Çatalcalı Ali Efendi. After receiving primary education in Yenişehir, he came to Istanbul and completed his studies here. After successfully passing the ruus exam, he worked as müderris at various institutions, including Süleymaniye Darü'l-Hadis Medresesi. He then chose to become a kadi, serving at Aleppo in 1704, and in Bursa in 1711. His extensive knowledge in fikh, Islamic jurisprudence, brought him to the fetvahane, the fetva office, as the fetva emini. He served as military judge (ordu kadisi) during the Morea campaign in 1715. Afterwards, he was elevated to the office of the kadiasker of Anadolu. A short while after getting dismissed from this office, he was appointed as the kadiasker of Rumeli.

Abdullah Efendi had, in the meantime, earned Damad İbrahim Paşa’s favor. With the paşa’s help and recommendation, Sultan Ahmed III bestowed the white robe (hil'at-i beyza) of şeyhülislam on Abdullah Efendi in 1130/1718. His tenure would last 12 years four months and 23 days (by lunar reckoning). He played a central role on the cultural advances of the period. Abdullah Efendi managed to stay on good terms with both the sultan and the grand vizier.


50 Altunsu, Osmanlı Şeyhülislamları, 117.
However, towards the end of Ahmed III's reign, he became critical of İbrahim Paşa; he even expressed his strong opinions to the sultan. During the *Patrona Halil* rebellion, Abdullah Efendi turned against the grand vizier. When Abdullah Efendi found out that the rebels had demanded his surrender along with other officials from the sultan, he became very afraid. In the *divan* meeting about the rebellion, he showed great weakness by yielding to the rebels' requests. He even declared that he supported dethroning Ahmed III. For this unloyalty and reprehensible behaviour, Ahmed III immediately dismissed the şeyhülislam on September 30, 1730. He was sent to exile at Bozcaada. He died in 1743.

Although the *fetvas* of Abdullah Efendi had been brought together in a collection during his lifetime\(^{51}\), a later edition, named *Behçetu'lı-Fetava* had become the definitive and most widely circulated version. *Behçetu'lı-Fetava* was prepared by Mehmed Fikhi El-Ayni, who had also served under Abdullah Efendi as *fetva emini*. The organization of material in *Behçe* closely parallels those of the classical *fikh* books, with a minor but significant deviation: rather than starting out with *taharet*, ritual cleanliness, a few *fetvas* about basic tenets of faith are placed at the beginning.

The *fetva* texts are followed by *delils*, supporting arguments from the classical sources, in Arabic. The existence of several manuscripts in the Suleymaniye Library, which were copied in 1733-1743, suggest that *Behçetü'lı-Fetava* took its

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final form while Abdullah Efendi was still alive. *Behce* had been one of the most popular *fetva* collections, thus there are many extant manuscripts copies. It was also published twice in the 19th century in Istanbul, in 1266, and in 1289. Abdullah Efendi had been a central figure of the Tulip Period. He is famous for his *fetva* permitting the foundation first printing press in the Ottoman Empire.

### 2.3.5. Conclusions

Comparing the biographies of the four şeyhülislams above, we see many parallels. They were all born in important provincial centers and raised in scholarly circles. Their fathers had been learned men to some degree—Çatalcalı’s father was a sufi şeyh, Feyzullah Efendi’s was a müfti, and Abdurrahim Efendi’s was a court scribe. At an early stage in their career, all of them came to Istanbul and associated themselves with a powerful figure in the ulema circles. The patronage system (*mülazemet*) was the key to their rise.

The most significant aspect of the careers of these şeyhülislams is that they had already been well versed in the practicalities of their age when they were appointed as şeyhülislam. These were no theoreticians who spent all their life dealing with hypothetical cases. Every one of the four şeyhülislams above had

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52 Manukscripts found at the Süleymaniye Library include Fatih, no. 2276 and Halet Efendi, no. 165.

53 *Behcett'i-Fetava*, İstanbul, 1266, 552.
had a long experience in the courts as naib or kadi. All of them had also served as kadiasker. In summary, they had acquired all the necessary skills to issue competent fervas as şeyhülislam.
CHAPTER 3: REVENUE RAISING AND TAX COLLECTION
IN THE OTTOMAN EMPIRE

3.1. İltizam as a Method of Raising Revenue

It may be argued that the most important function of the Ottoman Empire, like any other state of its time, had been the collection of revenues and their subsequent distribution in the form of expenditures. The empire claimed various taxes and dues from its subjects, extracted customs duties from foreign merchants, required tribute payments from suzerain states, profited from various state monopolies and enterprises—in sum, it accumulated revenues of all sorts. Collecting revenues in the medieval and pre-modern times had never been easy, if not it was a very costly affair. Necessary though in order to retain power. To remain powerful required endless military spending. Military strength necessitated the keep of a large standing army, the assignment of land revenues as military fiefs, the building of costly warships and its equipment, and the ensurance of food and supplies for the troops. In addition, upholding the image of an empire meant showing off strength in monumental building projects: payments for up to twenty thousand workers and material costs. Running an empire was expensive.

Out of this description emerges a picture of the Ottoman state: a
clearinghouse where as soon as money comes in by way of revenues, it has to go out to meet expense. In 1528 the central treasury recorded revenues of 277 million akça, while total revenues reached 537 million akça (including evkaf and emlak revenues\(^54\).) Nearly one and a half century later, in 1660, central treasury commanded revenues of 600 million akça, while the total number climbed to 2,400 million akça\(^55\). After the sixteenth century, the expenditures sky-rocketed due to the need to increase the number of kapikulu troops, while revenues stagnated, or even dropped in real terms due to the decreasing value of silver and gold\(^56\). This made the task of finding resources to match the ever-rising expenditures a colossal task.

Ideally, revenues would be assessed and collected by the salaried personnel of the empire, and then spent by the central treasury\(^57\). Every step would be carefully monitored to prevent abuses and losses. But insurmountable technical limitations of the pre-modern times rendered such an idealization impossible. Dearth of coinage, difficulties and dangers in transporting species over long distances, primitive state of communications all necessitated a much decentralized system in which revenues and expenditures were closely linked at

\(^{54}\) Halil İnalcık, “Military and Fiscal Transformation in the Ottoman Empire, 1600-1700”, *Archivum Ottomanicum*, 1980, 6: 312.


\(^{56}\) Halil İnalcık, “Military and Fiscal Transformation in the Ottoman Empire, 1600-1700”, *Archivum Ottomanicum*, 1980, 6: 312.

local level. The classical Ottoman land regime addressed all these issues in a simple, if not primitive, way. A great portion of land revenues was directly allocated to the provincial fief-holder, who also undertook the task of collecting these revenues.

At this stage, iltizam enters the picture as a method of raising revenues through tax-farming. In contrast with the timar system, revenues collected through iltizam enters the coffers of the state as cash money, which could be more efficiently spent. iltizam, as a fiscal practice of the Ottoman Treasury, denoted a tax-farm of state revenues, in which the tax-farmer, mültezim, took over the rights to collect a certain revenue, in exchange of which he promised to make cash payments to the treasury according to a schedule. In theoretical terms, iltizam was a contract between the two parties - in this case, between the treasury and the mültezim - about the sale of the usufruct (tasarruf) of a certain revenue. From the point of view of the treasury, the revenue was secured by its transfer to a mültezim. For the mültezim, iltizam was an opportunity to make

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59 In Islamic law, the contract of sale (bey') occupies a central place; the intricated details of sale have been meticulously laid down. Thus, all other contracts could be worked out by analogy with sale contracts. Here, the subject of an iltizam agreement is not the sale of the absolute property (rakabe) since iltizam only entitles the mültezim to the revenues for a limited period of time. See Schact, An Introduction to Islamic Law, 151-157. An interesting point is that in the sicil, many contracts about transfer of revenue collection rights were called as bey'. For example, a document in the sicil of Malatya (Malatya Şeriyye Sicili, dated 1714-1720, p. 113, document no. 203) is about the transfer of revenue collection rights to Karaköçekler village in Malatya for the years 1127-1133/1714-1720. The agreement is concluded on 57 and two-thirds guruş. The contract is called as icare and bey' at the same time. This is reminiscent of tapu transfers being called as bey' in the sicils.
profit using the capital as down payment. The act of farming out as *iltizam* was called *iltizama vermek*, or *iltizamla vermek*.

### 3.2. İltizam in the Ottoman Financial Administration

Together with *emanet*, *iltizam* had been the primary methods of revenue collection in the Ottoman Empire\(^{60}\). The two systems were frequently compared and contrasted. The Ottoman chronicles and modern researchers agree on the observation that the *emanet* method had been more widely applied before the seventeenth century and had been better than the *iltizam* method, since the *emanet* method was less prone to abuse\(^{61}\). Both systems relieved the government from setting up bureaucratic mechanisms just for the collection of taxes and dues.

However there were important differences between the two methods. In the *emanet* system, the *emins*, trustees, undertook the collection of revenues. The emins were salaried personnel, they carried out their task under no obligation to meet certain levels. In Islamic law, *emin* could not be held liable for the losses that concurred without his intention. The most important qualities sought in *emins* were trustworthiness and fairness, which were associated with religiousity. For

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\(^{60}\) Halil İnalcık, *A Social and Economic History of Ottoman Empire*, 1:64-66.

\(^{61}\) One reason was that *emanets* were given out mainly in locations (cities, for example) where Ottoman officials could more directly supervise the *emins*. Contrary to the common perception, Ottoman treasury closely monitored the activities of mültezims through *nazurs*, overseers.
that reason, many times, *emins* were appointed from among *ulema*. For jobs that required high competence, palace officials of *kul* origin might be sent. It appears that after a point towards the end of the 16th century, it became much harder to collect revenues through *emins*. Being salaried officials, they did not have sufficient incentive to ward off usurers.

The *EI* article on “mültezim” distinguishes between *iltizam* and *mukataa*, the former term being mostly used for revenues from the *havass-i humayun*, the Imperial Domains, while the latter referred to other types of revenues. But it was possible for a *mukataa* to be farmed out as *iltizam*. *Mukataa* simply represented a state enterprise or revenue source, named and isolated from other ventures under a unique heading.

According to the *EI* article, the origins of *iltizam* system lied in the revenue collection from the Imperial Domains. Instead of being trusted to *emins*, revenue collection from the Imperial Domains were “leased yearly to officers who had distinguished themselves in war.”

Any agricultural, commercial or industrial undertaking could be subject to a *mukataa*. Mints, mines, customs dues, tolls were typical sources of revenue that

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might be identified as *a mukataa*. There were also examples of *mukataas* whose revenues were reserved for *vakfs*, trusts in perpetuity. In some cases, the revenues of *resm-i ağnam*, sheep tax, of a certain province could be lumped together under a *mukataa*. In fact, the term *mukataa* could be used for any revenue whose value was expressed in a lump-sum. Thus, it was not surprising to see *sipahis* enjoying some revenues that were called as *mukataa*.

An Ottoman budget for the lunar year 1108 (1706-7) showed that most *mukataa* revenues were controlled under the *Başmuhasebe Kalemi*, the office of chief accountant. The total value of the *mukataas* under this office reached nearly 200 million *akças*.

In order to increase government control and reduce *mültezims'* chances of becoming powerful, strict time limits had been placed on the duration of *iltizams*. However, with the treasury increasingly in dire need of money, especially in wartime, tax-farmers were able to dictate their own terms and receive longer tenures. After 1695, land revenues began to be farmed out for life terms — a

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66 Ahmet Tabakoğlu, *Osmanlı Maliyesi*, 120, footnote 2. Accordingly, the mukataa of Yeniil and its environs had been allocated to the *vakf* of Uskudar Valide Sultan mosque.

67 For example in the fetva in Behce, 36. and also *Fetava-yı Ataullah*, Süleymaniye Library, Esad Efendi, no. 1095, folio 12b.

68 Ahmet Tabakoğlu, *Osmanlı Maliyesi*, 169. For the organization of the Ottoman financial administration, the *Bab-i Defteri*, see p. 40-113 of this work.
practice known as *malikane*\(^6\). The *malikane* system made its tenants virtual owners of the land under their control\(^7\).

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\(^7\) Malikane system is not found in any *fetva* collection up to *Neticettî'i-Fetava*. In *Netice*, there are some *malikane* cases.
The fetvas mostly do not give details about the revenue type, probably because the type of the revenue would not change the şeyhülislam’s opinion. In any case, a significant portion of revenues from a military fief must have been tithes, öşr. As the representative of the fief holder, mültezim was entitled to all kinds of other revenues: various resms, dues and fines. In one fetva, one such revenue is explicitly mentioned as resm-i kovan. When hass lands reserved for high officials –viziers or valis- are the subjects of an iltizam, they are usually farmed out by their men: kethuda, subaşı, or zabit. In many cases, mültezims were also empowered to issue tapus, certificate of usufruct of land, to the reaya, and collect tapu dues. These mültezims, for all practical purposes, replaced the original holder of the usufruct during the contract.

We also come across cases in which the revenue to be farmed out belongs to a vakf. These vakf revenues may again be villages, that is, revenue from arable land, but in many other cases they are termed as vakf mukataa. In one specific example, the revenue of a vakf tuzla, saltworks, is farmed out as iltizam.

Finally, there are iltizams farmed out by the imperial treasury. In many cases, the revenue in question is a miri mukataa, the term miri corresponding

74 Abdurrahim, 1, 56. (29) See chapter 4.
75 Fetava-yi Camiu’l-İcaredeyn, edited by Mehmed Arif Efendi, İstanbul, 1252, 47-56.
76 An example of vakf mukataa being farmed out as iltizam is found in a temessük dated 1130/1718 in Malatya Şeriyeye Sicili (from the period 1127-1133/1714-1720.) There, various revenues (ihtisab, bac, kassabhane, boyahane, tamga, and kapan) of the city of Malatya had been assigned as mukataa to the Ismail Ağa vakf in Üsküdar. In this temessük, the kaimmakam, overseer, of the vakf, Hasan, states that he farmed out the aforementioned mukataa to El-Hac Mustafa Ağa.
77 Behce, 193. [45]
In most iltizam cases found in the fetva collections, the revenue source is from timar, zeamet, vakf, or hass. State revenues farmed as iltizam by the imperial treasury are also seen in fetvas, but never because of a problem between the treasury and the mültezim. This point is quite significant, as it seems as if the rules of the public iltizams were beyond the reach of the şeyhülislams. However we should not forget the fact that collections are selections from the fetvas of a şeyhülislam that were deemed useful as reference. Even if şeyhülislams did indeed issue their opinions about iltizams farmed by the Imperial Treasury, the editor of the collection might well have exercised his discretion in not admitting those fetvas. Thus the fact remains that no such cases are found in the collections.

A great portion of fetvas is concerned with revenues of military fiefs, timar, zeamet, or hass lands. The revenues were referred to by the blanket term mahsul (or sometimes mahsul-i şer'i, lawful revenues,) which also meant produce⁷². The revenue collected by the mültezim is called makbuz, receipt or collection⁷³.

The fetvas mostly do not give details about the revenue type, probably because the type of the revenue would not change the şeyhülislam’s opinion. In any case, a significant portion of revenues from a military fief must have been

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⁷² In a sense, produce embodied the revenue of the reaya from farming. Thus it could be said that the taxes reaya paid out of their mahsul became mültezim’s mahsul.

⁷³ The act of collecting is then called as kabz etmek.
tithes, öşr. As the representative of the fief holder, mültezim was entitled to all kinds of other revenues: various resms, dues and fines. In one fetva, one such revenue is explicitly mentioned as resm-i kovarş. When hass lands reserved for high officials –viziers or valis- are the subjects of an iltizam, they are usually farmed out by their men: kethuda, subaşı, or zabit. In many cases, mültezims were also empowered to issue tapus, certificate of usufruct of land, to the reaya, and collect tapu dues. These mültezims, for all practical purposes, replaced the original holder of the usufruct during the contract.

We also come across cases in which the revenue to be farmed out belongs to a vakf. These vakf revenues may again be villages, that is, revenue from arable land, but in many other cases they are termed as vakf mukataa. In one specific example, the revenue of a vakf tuzla, saltworks, is farmed out as iltizam.

Finally, there are iltizams farmed out by the imperial treasury. In many cases, the revenue in question is a miri mukataa, the term miri corresponding closely to the modern term “public”. There is another category of public iltizams, called as miri hidmet. These were revenues that involved collecting certain taxes

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75 Fetava-yı Camii’-l-Icaretayn, edited by Mehmed Arif Efendi, Istanbul, 1252, 47-56.

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77 Behce, 193. [45]
and dues, such as *avariz-divaniyye* or *cizye*, poll-tax levied on non-Muslim subjects. Most public *iltizam* cases found in the *fetvas* are because of problems arising between the original *mültzeim* and sub-contracting *mültzeims*.

We generally do not have information on the whereabouts of the incidents described in the *fetvas*. Nevertheless, when the case shows particular characteristics of a certain region, such as the *malikane-divani* system of the *Rum* province (Amasya and Tokat region,) that is explicitly mentioned in the *fetva*. It can be conjectured that *iltizam* cases described in these *fetvas* took place in the core lands of the empire where *timar* system had prevailed. Things were quite different in Egypt, where *iltizam* had been practiced on a wide scale since sixteenth century.

If a revenue collection was to be delegated to a private individual, there were also other ways than *iltizam*. In some cases, revenue collection was delegated to a *vekil*, representative. In these cases, it is not clear whether *vekils* carried out revenue collection without pay, so what *fetvas* refer to as *vekils* may also have been *emins* in reality. Another possibility was to hire someone in a *icare* contract. As will be seen, *icare* type contracts will play an important role in the theoretical understanding of *iltizam*.

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78 Shaw, Stanford J. 1962. *The financial and Administrative organization and development of Ottoman Egypt 1517-1798*, Princeton: Princeton University Press. There is one *fetva* in the *Netice* collection (*Netice*, 160) that discusses the Egyptian *iltizam*, which is referred to as *hilvan*.

79 Revenue farming by *icare* is discussed in some detail in Chapter 5 below.
We will now proceed into discussing different categories of problems which called upon the şeyhülislam’s attention. Sections 4.2 and 4.3 present cases in which sipahi and mültezim, respectively, would like to annul the agreement. Fetvas that support mültezims’ positions are presented in Section 4.4. Death or dismissal of one of the parties is treated in the next section. Section 4.5 is about subcontracting iltizams. Revenue-raising by the imperial treasury is treated in Section 4.7. Finally, partnership among mültezim is taken up in Section 4.7.
4.2. When the Sipahi Wants to Break the Contract

The sipahi has the right to cancel the iltizam contract before the mültezim begins collecting the taxes. The mültezim then, cannot interfere in the collection of the taxes, as illustrated in the following fetva by Çatalcalı Ali Efendi:

Question: After Zeyd has given his timar village for so-and-so akça to Amr as iltizam, may Zeyd, refusing to be content with iltizam (iltizama razı olmamağıla) before Amr could assume control of the timar, undertake the collection of taxes himself and not allow Amr to collect?

Answer: He may do so.  

An exactly identical fetva is found in the Fetava-yi Feyziyye. In these cases, no mention is made of any prompt payment by the mültezim, probably because no prompt payment had been made by the mültezim. The answer would not have been different if the mültezim had paid all or part of the bedel-i iltizam and then the sipahi decides to break the contract. As the following fetva of Feyzullah Efendi states, the sipahi is empowered to dissolve the iltizam. He only needs to return the bedel to the mültezim. This time, the subject of iltizam is revenues from a hass village:

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81 Feyziyye, I, 256. [15]
Question: If Amr, the legal guardian of minor Zeyd, farms out the hass village of Zeyd to Bekr as iltizam for so-and-so akças and receives the aforementioned amount as prompt payment from Bekr, may Amr assume control of the hass himself by withdrawing from the iltizam (iltizamdan rücu idüb), returning the money to Bekr, and preventing Bekr’s interference with the hass, before Bekr could take control?

Answer: He may do so.82

In another fetva of Feyzullah Efendi, the revenue in question is not a timar or zeamet, but a vakf village. The iltizam agreement is concluded between the mültezim and the müttevelli of the vakf. Before the mültezim has begun the collection process, the müttevelli may decide to dissolve the iltizam and undertake the collection of taxes himself.83

The sipahi has the right to dissolve the iltizam agreement even if the mültezim has completed the collection of revenues. In that case, he may refuse to take the bedel-i iltizam -or he may return the money to the mültezim if he has already received it- and take the collected revenue from the mültezim’s hands. The bedel-i iltizam is usually stated in terms of akça, while revenues are usually collected in kind. This shows us one possible scenario for the reversal of sipahi’s mind: a rise in the grain prices may have made the ösr collection, which would be

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82 Feyziyye, I, 262-3. [12]
in kind, more valuable than it had been at the time of the ıltızam agreement. Conversely, a reduction in the value or silver content of akça may have rendered the ıltızam agreement unprofitable to the sipahi. In a fetva of Abdurrahim Efendi, a zaim changes his mind after the mültezim has collected the aşar:

Question: Amr, who had taken the zaimet villages of Zeyd as ıltızam for so-and-so akças, has undertaken the revenue collection of those villages. He has received so-and-so amount of grains as the aşar-i şer'iyye. At the moment, may Zeyd take the collected aşar-i şer'iyye and refuse the bedel-i ıltızam?
Answer: He may do so.84

Many ıltızam agreements were concluded on a certain fixed sum, called bedel-i ıltızam. The mültezim promised to pay the bedel-i ıltızam to the sipahi. This way sipahi guaranteed his income while sacrificing the opportunity to earn more. It was mültezim’s hope that ıltızam revenues would turn out to be higher than the bedel-i ıltızam he had agreed to pay. The surplus revenue was called ziyade, which thus represented the profit mültezim stood to make from the ıltızam. Thus many ıltızam agreements specified that “the surplus above the bedel-i ıltızam was going to be mültezim’s” expressed in the fetvas by the following formula: “bedel-i ıltızamdan ziyadesi mültezimin olmağıla.” When that surplus was realized, it was hard for the sipahi to resist the temptation of trying to get it

84 Abdurrahim, I, 56-7. [36]
as well. This forced sipahi to seek a fetva favorable to his case, as in the following example:

Question: When Zeyd had given the timar of a minor, of whom he is the legal guardian, as iltizam for so-and-so akça to Amr, he had agreed that the surplus revenue beyond the bedel-i iltizam was going to be Amr’s. Thus Amr undertook the control of the revenue collection and worked for a few months, after which his collection amounted to more than the bedel-i iltizam. May Zeyd return the aforementioned bedel to Amr and take Amr’s collection, less the appropriate wage for Amr’s labor?

Answer: He may.85

In a case, discussed in Behçetü’l-Fetava, a vali of a certain region delegates (tevkil) his mutesellim to farm out his hass villages when he is away campaigning. The mutesellim contracts those villages to a mültezim for a certain sum, the surplus meant to be mültezim’s. When the vali comes back from the campaign, he sees that the revenue from his villages indeed exceeded the iltizam amount. The fetva then rules that the vali may refuse the iltizam, and take all the collected revenue except for the mültezim’s ecr-i misl86, fair wage.87

85 Ali, I, 166. [7]

86 In Osmanlı Tarih Deyimleri ve Terimleri Sözlüğü, ecr-i misl is defined as “the monetary value of benefit that is borne out of the use of a commodity (or capital.) In the case of occupancy without announcing a rent, ecr-i misl is determined as the rent of a real estate having similar location and usage.” (Mehmet Zeki Pakalın, 3 vols., Istanbul: Milli Eğitim Bakanlığı Yayınevi, 1993.) Ecr, or its plural form ücret is rent or wage. The adjective misl has connotations of making comparison to a similar thing. Thus, ecr-i misl can be said to be the wage that is comparable to the wage that other people doing the same job earns. A similar construction is mehr-i misl, comparable dowry.
The fetva collection of Çatalcalı Ali Efendi contains more cases in which the party who farmed out the revenue changed mind and wanted to break the contract. In these cases, the initial iltizam agreement stipulated that any surplus beyond the agreed iltizam value was going to be mültezim's. In one such case, an iltizam agreement was concluded between a zaim and mültezim along familiar lines: any surplus beyond so-and-so guruş, which is the bedel-i iltizam was going to the mültezim. After both sides had agreed and the mültezim had undertaken the revenue collection, but before the zaim had a chance to receive the bedel-i iltizam, the zaim dies. According to Çatalcalı then, the heirs of the zaim had the right not to accept the bedel-i iltizam, but take whatever the mültezim had collected from the zeamet minus his appropriate wage.88

In these fetvas, we see that the mültezim could not keep the surplus revenue to himself, even though the initial agreement was based on this clause. He stood to lose all of his collection save his rightful wage for his labor (amelinin ecr-i misli). The phrase “ecr-i misl” occurs again and again: the mültezim is reduced from his aspirations as a capitalist to a mere laborer. On the other hand, the sipahis sometimes fix their eyes even on the ecr-i misl of the mültezim:

Question: When Zeyd had given out his timar village to Amr as iltizam for so-and-so akça, he had agreed that out of the revenues of the timar, the surplus beyond the bedel-i iltizam was going to be

87 Behce, 192-3. [39]
88 Ali, I, 166. [8]
Amr's. Amr took control of the timar, worked for a few months and had collected the lawful revenues (mahsul-i şer'i). If Zeyd, now not being content with iltizam, takes away all of Amr's receipts of revenues (makbuz) may Amr be able to get back the appropriate wage for his labor from Zeyd?

Answer: He may.\(^{89}\)

In a similar fetva, the mültezim achieves to surpass the bedel-i iltizam in collecting revenues from a zameet. The zaim then refuses to be content with the original iltizam agreement; the mültezim even agrees to that and gives all of the revenues he had collected except the appropriate wages for his labor. The fetva rules that the zaim cannot prey on the appropriate wages for mültezim's labor.\(^{90}\)

### 4.3. When the Mültezim Wants to Break the Contract

Just like the sipahi, the mültezim also had the right to back off from the iltizam agreement before collection:

Question: If Zeyd has contracted [the tax collection of] his timar village to Amr as iltizam for so-and-so akça and has received the aforementioned amount promptly from Amr, may Amr, being not

\(^{89}\) Ali, I, 165. [9]

\(^{90}\) Ali, I, 166. [10]
content with the iltizam agreement before he assumes control of
timar, return to Zeyd the aforementioned amount?

Answer: He may.\footnote{Ali, I, 165. [3]}

A similar case is found in the Fetava-yi Feyziyye, in which the mültezim
does not want to continue collecting before he has undertaken control of the
timar. He says to the sipahi: “Collect the revenues of the timar yourself.” The
sipahi refuses and tells the mültezim to “undertake the revenue collection and pay
me the bedel-i iltizam.” In Feyzullah Efendi’s opinion, the sipahi’s argument,
based solely on the fact that “the mültezim had agreed to the iltizam in the first
place” is not valid and he cannot force the mültezim.\footnote{Feyziyye, I, 262. [14]}

When the collected revenues are seen to be less than the bedel-i iltizam
the mültezim cannot be forced to pay the difference from his own funds:

Question: When Zeyd has given out his zemmet villages to Amr as
iltizam for so-and-so guruş and Amr undertook the control of the
villages and collected revenues, Amr’s collection does not amount to
the bedel-i iltizam. When Amr gives his collection to Zeyd, may Zeyd
say “by agreeing to the iltizam, complete the bedel-i iltizam from your
own funds” to Amr?

Answer: He may not.\footnote{Ali, I, 165. [2]}
We have seen above that when the mültezim could realize a surplus beyond the bedel-i iltizam the sipahi wanted to dissolve the iltizam agreement, since that was in his interests. On the other hand, when it turned out that revenues could not even reach the bedel-i iltizam level, it was in the interest of the mültezim to try to break away from the iltizam contract. The following fetva by Yenişehirli Abdullah Efendi is interesting in several aspects. Firstly, the revenue in question is a vakf mukataa and is farmed out by the mutevelli of the vakf. Nevertheless, this does not make any difference at all, since the case is grouped together with the other iltizam cases. Secondly, just like the cases that we have seen in the previous part, it was agreed that any surplus beyond the bedel-i iltizam was going to be mültezim’s. But it turns out that, far from achieving a surplus, the mültezim’s efforts could not even meet the bedel-i iltizam.

Question: Zeyd farmed out a vakf mukataa, of which he is the mutevelli, to Amr as iltizam for so-and-so akças. He has agreed that from the revenues, the surplus above the bedel-i iltizam was going to be Amr’s, and Amr, in his turn, undertook control of the mukataa and worked for a few months, however his collection did not amount to the bedel-i iltizam. While Amr is ready to give the collection minus the appropriate wages for his labor, may Zeyd take the collection completely?

Answer: He may not.94

94 Behce, 193. [38]
Thus, the picture about iltizam that emerges out of the fetvas is an interesting one: if the mültezim manages to collect more revenues than was expected of him, he gets nothing as a reward, on the other hand, if he cannot succeed to match the bedel-i iltizam, he loses nothing.

Four more fetvas found in the Abdurrahim collection underscore the same point—that the mültezim is not responsible to meet the bedel-i iltizam level stipulated in the original iltizam agreement. He undertakes the revenue collection and collects whatever he could, then he takes the appropriate wage for his labor from within the receipt and delivers the rest to the sipahi. The distinguishing feature of these fetvas are that they include the phrase “while the mültezim swears that he did not receive anything else” “[mültezim] ziyade nesne kabzetmedigine yemin iderken.”

4.4. Other Fetvas to the Benefit of Mültezim

It may be said that mültezims were universally condemned and held responsible for the “Ottoman decline.” Sultans tried to prevent their bad effect on reaya in adaletnames for example. In the fetvas, on first glance it appears as if the rights of the sipahi is more important than those of the mültezim. Although many fetvas

95 Abdurrahim, I, 55. [25] through [28]
seem to put the contractor side at an advantage over the mültezim, there are
nevertheless others that protect mültezims. The fetvas in the preceding section
took off the obligation to match the iltizam sum from the mültezim. He could not
be forced to pay the difference from his own funds, if the revenue he collected
ended up less than the bedel. In this section, I shall provide more examples that
eased the burden off the shoulders of mültezims.

If the harvest failed because of drought, floods, or hailstorms the reaya did
not have to pay ösr that year, as evidenced in the fetvas. By analogy, harvest
failure due to such natural disasters must have relieved reaya off their obligations
of osr to the mültezim. In such a case, how would this affect mültezim's
obligations? What would happen to his down payment? A fetva in the Netice
collection discusses a case in which the mültezim was unable to collect any
revenues because all harvest failed in a hailstorm. Accordingly, the mültezim is
entitled to get back his down payment.

In another case in Behcetul Fetava, a sipahi farmed out his timar village
as iltizam to a mültezim for 100 guruş and had taken that amount from the
mültezim. The mültezim controlled the timar and collected its revenues. On the
other hand, the sipahi had not been paying his share of cebelu akcesi. Then, by an

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96 Behce, 37. [49] and [50] Also Fetava-yı Ataullah, Süleymaniye Library, Esad Efendi, no. 1095, folio 13b.
97 Netice, 162. [42]
98 Behce, 193. [37]
emr-i serif, sultanic decree, all revenues that the mültezim had collected were taken to the imperial treasury for the missing cebelü akcesi. The fetva supports the mültezim's request to get back his 100 gurnuş down payment from the sipahi.

4.5. Death or Dismissal of One of the Parties to the İltizam

Fetvas also discuss cases when the sipahi dies or is dismissed from service or the mültezim dies.

If the sipahi died before the harvest ripened in the fields, the iltizam agreement he may have concluded becomes void:

Question: Zeyd had farmed out his timar village to Amr, then Zeyd died before the harvest could ripen. The harvest ripened after the timar was assigned to Bekr. When Bekr wanted to collect the osr of the harvest, may Amr be able to say "since I received the timar as iltizam from Zeyd, I collect the őşr of the harvest"?

Answer: He may not.99

A similar fetva is found in the Abdurrahim collection.100 It would be interesting to see what the answer would be if the sipahi died after the harvest

had ripened in the fields. Indeed, a fetva of Çatalcahi Ali Efendi deals with such a case, in which the sipahi dies after the harvest had ripened in the fields and after the mültezim had collected the revenues: 101

Question: After Zeyd farmed out his timar village to Amr as iltizam and delegated him (tevkil) to collect the revenues, the harvest ripened and Amr collected the revenues. If, Zeyd dies after this and his timar is assigned to Bekr, may Bekr take the revenues from Amr by claiming that “the timar has been assigned to me”?

Answer: No, he may not.

The revenues had already become the property of the sipahi; they are to be treated in his estate. If the sipahi died after he had collected the revenues himself, there would be no question that the revenues would be treated as his freehold property and be included in his estate.102 The fact that the revenues had been collected not by the sipahi himself but by his mültezim does not change the case, since the mültezim was acting as the vekil, representative, of the sipahi and he collected revenues in the name of the sipahi. It is worth noting that the “representative” function of the mültezim is stressed in the fetva by referring to

100 Abdurrahim, I, 52. [34]


102 For example in the following fetvas, the revenue, which had been collected before the death of the sipahi, is awarded to the heirs of the deceased sipahi: Ali, I, 167. [54] and [55] Suver-i Fetava-yi Piri Efendi ve Civizade, Süleymaniye Library, Amcazade Hüseyin Paşa no. 243, folio 75a. On the other hand, when the sipahi died before collecting the revenues, even if harvest had already ripened, the revenue was to be collected by the emin-i Beytül-Mal, trustee of the public treasury, as the following fetva state: Ali, I, 167. [53] Mecmua-i suver-i Fetava, Süleymaniye Library, Esad Efendi no. 3812, folio 6a. [57] This fetva was issued by Zekeriyyazade Yahya Efendi (d. 1644).
the act of sipahi as "delegating" the mültезim (tevkil), which is contrary to common practice in the fetvas on iltızam.

*Sipahis* were not the only mortal ones —mültезims could also die. An interesting situation is described in Behcetu'l-Fetava in which a mültезim had paid a certain amount to a sipahi to receive his timar as iltızam. The poor mültезim then collects the revenues from the timar, but before he could deliver his receipts (makbuz) to the sipahi —and probably retain some portion as profit— he dies, leaving more debts than his estate. The debtors would obviously like to share the dead mültезim’s receipts from the timar, while the sipahi would like them to be content with the mültезim’s prompt payment. As can be conjectured in the light of previous fetvas, the sipahi may return the prompt payment to the debtors and take mültезim’s receipts in its stead, which are presumably higher.

It was also possible —and probably quite frequent— that the sipahi was dismissed from his timar in the middle of the process. In the example below, the one to be dismissed from office is not an ordinary sipahi, but a vali:

**Question:** Amr, the kethüda of Zeyd the vali, farmed out the hass villages of Zeyd to Bekr as iltizam for so-and-so akças and received the aforementioned amount from Bekr promptly. Afterwards, if the hass is assigned to Beşr before Bekr could control the hass, may Bekr take the aforementioned amount back from Amr?

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103 Behce, 193. [46]
Answer: He may\textsuperscript{104}.

The iltizam agreement empowered the mültezim to collect all kinds of revenues from the source subjected to the iltizam. Thus, if a timar was farmed out as iltizam, the mültezim would collect not only the öşr of the harvest, but various other resms normally taken by the sipahi, since the mültezim was now acting on behalf of the sipahi. In a fetva of Abdurrahim Efendi, the zabit of a hass had farmed out all revenues from the hass throughout a year to a mültezim.\textsuperscript{105} The agreement was valid until the end of the year. The mültezim successfully collected revenues from the grain harvest, but before he could collect the öşr from the beehives, the zabit dismissed him, and delegated (tevkil) the collection of kovan öşrü, beehive tithe, to someone else. The fetva rules that, after getting dismissed, the previous mültezim cannot collect any further revenues, solely by claiming that “since honey was produced in those beehives while I had been mültezim, I collect the öşr.”

4.6. Sub-contracting ältizams

Once the amount that can be extracted from a revenue source was subjected to speculation in an iltizam agreement, it was a very easy step to carry the

\textsuperscript{104} Ali, I, 165. [5] A fetva with the same opinion is found in the Feyziyye collection: Feyziyye, I, 257-8. [16]

\textsuperscript{105} Abdurrahim, I, 56. [29]
speculation further. If the revenue in question, be it a timar village or a vakf mukataa, really had the potential to bring in more than its stated value, there were always others ready to make profit. Iltizams were bought and sold as objects of speculation, creating iltizam chains. Thus, a mültезim would farm out his iltizam to a second-degree mültезim or mültезims. In this section, I shall discuss issues related to such iltizam chains.

The reason behind a mültезim’s transfer of iltizam rights to a second mültезim is clear: the potential of making more profit. The second iltizam agreement would frequently be concluded at a higher level with a ziyade, surplus, added to the original bedel-i iltizam. This ziyade represented the profit the original mültезim was expected to make. In a fetva of Feyzullah Efendi, the revenue in question is a miri hidmet. Zeyd, the original mültезim, farms out this miri hidmet to Amr, the second mültезim in the chain. The iltizam agreement between Zeyd and Amr is concluded with a so-and-so akça ziyade, added to the original bedel-i iltizam. Thus, it was expected that out of the total revenues Amr will collect, Zeyd will pay the bedel-i iltizam to the miri, whereas Zeyd will take the ziyade as his profit, and there will be even more left as Amr’s profit. Unfortunately, when Amr has completed the revenue collection, his receipts only amount to the original bedel-i iltizam, called as the miri part of the iltizam. Zeyd, then claims that “by agreeing [to the second] iltizam, Amr should complete the bedel-i iltizam [of the second iltizam] from his own funds” and forcibly collects a

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106 Feyziyye, I, 260. [17]
certain amount of akças from Amr besides Amr's receipts. After this, Zeyd dies without any recuperation to Amr. The fetva states that Amr, the second mültezim, may get back the extra from Zeyd's estate.

In a similar case, the revenue in question is a vakf mukataa. Again, the original mültezim farms out the iltizam to a second mültezim with a certain ziyade, surplus. When collection of the revenues is completed, it is seen that the receipts only amount to the bedel-i iltizam of the original iltizam. The original mültezim, thus, cannot force the second mültezim to pay him the ziyade from his own funds. Feyzullah Efendi rules in exactly the same fashion in another fetva, the subject of which is a vakf village this time.

When the iltizam does not produce the expected revenues, the second mültezim cannot sue the original farmer for his losses. In such a case, a sipahi had farmed out his timar village to a mültezim, who in his turn transfers the iltizam to another mültezim:

Question: Zeyd farmed out his timar village as iltizam to Amr, then Amr farmed it out to Bekr as iltizam for so-and-so akças and received the aforementioned amount from Bekr as prompt payment. Afterwards, when Bekr took control of the timar and collected its

107 Feyziyye, I, 258. [18]

108 Feyziyye, I, 258. [19] These three fetvas all begin with the same formula: “Zeyd taht-i iltizamında olan x'i me'zun olmağa bedel-i iltizamından ziyade şu kadar akçaya iltizamla Amr'a virüb”

revenues, if the revenues do not amount to the bedel-i iltizam, may
Bekr, not suing Amr, take anything from Zeyd by simply claiming
that “I suffered losses from your timar”?  
Answer: No, he may not.

The bedel mentioned in this fetva has nothing to do with the iltizam of the sipahi. It is the bedel for the second iltizam agreement. We know from other fetvas that Bekr, the second mültezim of the above fetva, would have tried to get back his prompt payment from Amr, the original mültezim, he was going to get full support from the fetva author.

In a similar case, the subcontractor would like to give his receipts to the sipahi and get back the amount he had paid to the original mültezim.110 Obviously, the sipahi cannot be held responsible if the subcontractor overestimated the value of the iltizam.

4.7. Revenue Raising by Imperial Treasury: Miri Hizmet/Mukataa

İltizam as practiced by the Imperial Treasury or by the agents of the empire like the defterdar of a province is the subject of a number of fetvas. As explained above, iltizam was a standard practice in the Ottoman financial system, with many mültezims and kuyruklu sarrafs involved in the business. The threefold

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110 Feyziyye, I, 260. [20]
relations among the treasury, mültezims and sarrafs must have been breeding grounds for disagreements. However, the overall number of fetvas involving miri iltizams is not so large. Furthermore those that do discuss iltizams of miri mukataas never mention the kuyruklu sarrafs and those fetvas are never about the problems between the treasury and the mültezims. Many of them are about the sub-contracts of iltizams.

Sometimes mültezims, who had received a revenue source as iltizam from the treasury, would transfer the iltizam to someone else. Similar to iltizam chains we saw in the timar section, mültezims of miri revenues farmed out their iltizam to sub-contractors in order to make profit, as in the following fetva by Çatalcalı:

Question: Zeyd, having been authorized to a miri hidmet under his iltizam, farmed it out as iltizam to Amr for a value more than the bedel-i iltizam. If, when Amr controlled the hidmet and collected revenues, his receipts only amount to the miri, may Zeyd say to Amr “by agreeing to the iltizam, complete the bedel-i iltizam from your own funds” while Amr was delivering whatever he had collected?

Answer: No, he may not.

In a fetva of Abdurrahim, a miri mukataa is contracted to Zeyd the mültezim by the imperial treasury as iltizam for a certain akça (which is called as

\[111\] Ali, I, 166. [8]
the miri [value] of the mukataa. Zeyd the mültezim then farms out the mukataa to Bekr with a faide, benefit for him, added on top of the original value. Bekr the second mültezim controls the mukataa, collects its revenues, and brings the miri amount (mal-i miri) to Zeyd. But Zeyd was also expecting to get a faide, benefit, out of his deal with Bekr. Zeyd naturally asks Bekr to pay him his faide, to which Abdurrahim Efendi replies, he is not entitled to. We are intrigued by the fate of the faide here: who ends up benefiting from it—the second mültezim or the miri? Unfortunately the fetva is silent in this respect.

There is another example of a miri mukataa, being farmed out by its mültezim to a second mültezim among Abdurrahim Efendi’s fetvas. The iltizam agreement between the two mültezims was for 30 thousand gurus for a period of two years. The second mültezim had paid 15 thousand gurus as prompt payment. At the end the two years, the second mültezim could only collect revenues worth 15 thousand gurus and he delivers the revenues to the original mültezim. The second mültezim declares under oath that he “had not collected anything more.” The fetva rules that the original mültezim cannot take anything more than the collected revenues from the second mültezim. The second mültezim is also entitled to take his prompt payment back when he delivers the collected revenues. This may sound a bit odd: why does the second mültezim bother giving away collected revenues (which are probably in kind) worth 15 thousand gurus in exchange for his prompt payment, which is also 15 thousand gurus? What was

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112 Abdurrahim, I, 56. [30]
113 Abdurrahim, I, 55. [31]
the purpose of this iltizam agreement anyway? The answers of these questions are not provided in the fetva, so we have to look elsewhere: speculation, difference in official and market prices, and changes in the silver content of guruş.

Iltizams might be bought and sold, but in the end, the collected revenues had to find their way to the original contractor, especially if the revenue had been farmed out by the imperial treasury. In one such incidence, the original mültezim—called Zeyd in the fetva—died after spending all of the prompt payment he received from Amr, the second mültezim. Amr’s collection of revenues were then confiscated for the miri by a sultanic decree. The fetva states that Amr may take his prompt payment from the deceased mültezim’s estate.

In his article “İslam Arazi ve Vergi Sisteminin Teşekkülü ve Osmanlı Devrindeki Şekillerle Mukayesesi,” İnalcık studies the practice of land taxation throughout Islamic history. He states that timar assignments were nothing but havales in which the government delegated the revenues from a timar to the sipahi in exchange for his services. According to İnalcık, other practices such as malikane are also types of havale. The havale method, assignment of revenues to certain expenses, had been widely practiced in the Ottoman Empire. In another fetva of Abdurrahim Efendi, Zeyd is registered to the usufruct of so-and-so akça

114 Abdurrahim, I, 56. [32]
daily from the revenue of a miri mukataa as compensation for his vazife, services\textsuperscript{117}. Zeyd is entitled to that pay by a berat-i şerif, imperial diploma.

The following fetva from the Abdurrahim collection show us how the revenues from iltizam were assigned as havale for expenses. Revenues from a certain miri hidmet are farmed out to Amr as iltizam\textsuperscript{118}. Then, Zeyd, who has a certain amount of akçā due to him by the miri, manages to have his alacak assigned to the revenues from Amr’s iltizam. The term used for the assignment was “salyane etdirmek”, which probably meant that Amr had to pay a certain sum annually to Zeyd. To this effect, Zeyd takes an emr from the defterdar which says that “You [Zeyd] shall get your alacak from Amr.” After this, Zeyd goes over to Amr and asks for his money, while Amr had not collected anything as revenue from the hidmet. Abdurrahim Efendi’s answer to the question “may Zeyd take anything from Amr’s own funds by simply claiming that ‘I have had my akçā [alacak from the miri] registered into your hidmet.” is negative.

\textsuperscript{117} Abdurrahim, I, 57-8. [33] This fetva is interesting from the aspect of monetary history as well. Zeyd’s daily compensation is stated in terms of akçā, while the revenues to the mukataa were received as esedi guruş. The fetva is about the conversion rate between the currencies; the emin of the mukataa is forbidden to apply a higher rate of exchange for guruş when he calculates Zeyd’s daily pay. Also Abdurrahim, I, 59. [52]

\textsuperscript{118} Abdurrahim, I, 57-8. [33]
4.8. Partnership among Mültezims: Müştereken İltizam

In some cases, more than one persons would receive the tax farm collectively. There are a few fetvas that help us derive the responsibilities and rights of these partners-in-iltizam visavis each other and against the sipahi.

In a case, recorded in the Feyziyye collection, Zeyd the zaim farms out his zeamet villages to Amr and Bekr collectively for a certain bedel.\textsuperscript{119} Then, without collecting any revenues, Amr dies. When Bekr alone has taken over the timar and collected revenues, his receipts do not amount to the bedel-I iltizam. Then, Bekr delivers the receipts to Zeyd, only to see that Zeyd is not content with the receipts. The zaim then forcibly takes so-and-so akças from Bekr, saying that “by simply agreeing to the iltizam, you should complete the receipts to the iltizam bedel.” In order to minimize his losses, Bekr turns to the heirs of Amr: “since Amr had agreed to the iltizam with me, pay me this portion of the aforementioned amount from his estate” The opinion of Feyzullah Efendi is that Amr cannot get any reimbursements from the dead mültezin’s estate.

Another case found in the Neticetiü’l-Fetava deals with the story of two partners, one of which was never involved in revenue collection.\textsuperscript{120} In this case, a sipahi had farmed out his timar village to Amr and Bekr collectively (ale’l-

\textsuperscript{119} Feyziyye, I, 258. [21]

\textsuperscript{120} Netice, 160-161. [41]
and received the bedel-i iltizam immediately from the partners. Afterwards, the village is taken over only by Amr. He collects revenues without any involvement of Bekr. Then Bekr, instead of asking the sipahi to return his share of the prompt payment, would like his partner to give him half of the receipts from the timar. The opinion in the fetva is that Bekr is not entitled to do so. The story does not end here; Bekr’s requests somehow yield Amr to give him a temessük in which Amr promises to deliver half of his receipts to Bekr. But even that shall not be enough, since according to the fetva, Bekr still cannot receive any portion from the receipts he so much desires. There is even more to this story: apparently Bekr was not satisfied with Amr’s temessük and forced him to bring in a kefil to him. Still, the kefil has no responsibilites whatsoever by backing the temessük above.

The final case I would like to discuss in this section is not an altogether different story. This time, the revenue in question is a miri mukataa, under the iltizam of Bekr. Two partners, Zeyd and Amr, receive the mukataa from Bekr for a certain bedel. Before they paid the bedel, only Zeyd takes over the revenue collection of the mukataa. Zeyd then transfers all his receipts to the other mültezim and tells him to “give these to Bekr.” Amr, the mültezim who did no work, then forces and imprisons Zeyd and forcibly makes him state that he “received this much from the iltizam.” Amr then takes so-and-so akça from Zeyd

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121 Ali, I, 166. [56]
forcibly, under the name of *mukataa faidesi*. As can be expected, the *fetva* rules that Zeyd is empowered for recuperation from Amr.

Two cases in *Fetava-yi Feyziyye* discuss *mültezims* who try to recruit someone to help him out in collecting revenues by promising them a share of the expected profit. In the first case, the *mültezim* of a *hidmet* promises his helper to give a share from the profit. The two of them control the *hidmet* and work for a while to realize a certain amount of *faide* for themselves. Then the *mültezim* would like to give only the appropriate wages to his helper and take all the rest of the *faide* for himself. The *fetva* rules that the helper cannot become a shareholder to the *faide* on the claim that "by promising a share, I become a shareholder in the *faide*." It is interesting that the *fetva* author does not raise an objection to the *mültezim*'s taking the *faide*.

In the second case, the *mültezim* declares to someone "if the *mukataa* produces a *faide*, then I shall make you a shareholder to it." In the end far from making a profit, the *mültezim* loses a certain amount *akça* from the *mukataa*. Then, the *mültezim* tries to make that person a shareholder to his losses by saying that "if a *faide* had been realized you were to share it, then pay me this much from the loss." The *fetva* says "No" to this unusual prospect of profit-loss sharing scheme of the *mültezim*.

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112 *Feyziyye, I, 262.* [22]

123 *Feyziyye, I, 262.* [23]
A number of fetvas tell some quite interesting stories about hired middlemen whose job was to secure tax farms for their employers. In such an example, Zeyd asks Amr to “arrange a certain hidmet be recorded to Zeyd and take the hidmet for him." As payment for his efforts, Zeyd promises Amr seven zirnas of çuka if he succeeds in this endeavour, or two zirnas of çuka if he fails. Afterwards, Amr works every day and finally manages to secure the hidmet for Zeyd. Then, what will be the payment he may get? The fetva answers neither seven zirnas of çuka nor two, but the ecr-i misl, as experience suggests. In a similar case, the job is to acquire the iltizam of a certain mukataa of a certain vakf from the mütevelli. In another case we come across, the person hired to acquire an iltizam for his employer goes out and takes it for himself.

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124 Abdurrahim, II, 125.

125 Abdurrahim, II, 124-5. [24] The vakf is located in another town at 8 days distance.

126 Abdurrahim, II, 125.
CHAPTER 5: İLTİZAM AS A SPECIAL FORM OF İCARE

In the previous chapter we have seen the detailed rulings about iltizam case by case. Although the availability of many different cases has enabled us to gain insights into how the şeyhülislams treated iltizam, we have not advanced more in answering the question of what iltizam consists of. Was it treated as being in accordance with sharia or the örфи law, or is it an abhorred practice?” In order to clarify the ground further, some cases found in the icare chapters of the fetva collections about hired labor will be discussed.

As we have seen, there existed two main methods in which collection of a revenue could be assigned to a delegate: iltizam and emanet. When a sipahi was away in a military campaign he could not collect revenues from his timar himself, so he had to delegate the job to someone else. But there was another type of cases in which the sipahi hired someone and authorized him to perform the revenue collection.

Question: Zeyd says to Amr: “Collect revenues of my timar, then I shall give a tenth of whatever revenue you have collected.” Amr then works for a while and collects a certain amount of revenue. If, when Amr delivers his receipts to Zeyd, Zeyd does not give anything to Amr, may Amr get the ecr-i misl from Zeyd?
Answer: Yes, he may. However he does not take a tenth of the revenue he had collected.\textsuperscript{127}

Another fetva from Fetava-yi Ali empowers the revenue collector, who had been hired by the sipahi and promised a tenth of the collection, to take ecr-i misl, the appropriate wage for his labor.\textsuperscript{128}

In a variation of the cases above, the collector had collected only a portion of the revenues, the remainder of which was still in the hands of the reaya. The sipahi then wanted to take the collected portion of the makbuz-i şer'i, the lawful collection\textsuperscript{129}. Although the sipahi was ready to pay the ecr-i misl, the collector would like to account the collection in his hands as his promised share –ten percent of the total. In conjunction with the previous cases, the response in this fetva is that the collector may only get the ecr-i misl, thus he cannot appropriate the collection.

In the following fetva of Abdurrahim, a zaim had assigned collection of revenues from his zeamet not to a stranger but to his own hidmetkar, servant\textsuperscript{130}. The zaim also decided to give one akça out of every ten akças to the servant under the name of salariyye. The servant controlled the zeamet for six years,

\textsuperscript{127} Ali, II, 157. [44]
\textsuperscript{128} Ali, II, 157. [43]
\textsuperscript{129} Abdurrahim, I, 58. [47]
\textsuperscript{130} Abdurrahim, I, 59. [48]
taking the salariyye from the collected revenues. At the end of six years the zaim gave a temessiik to his servant stating that “I have taken all of Amr’s collection that is my mahsul-i şer’i, lawful revenue, from Amr completely. Not a single grain of my right has been left at Amr’s possession.” After this the zaim claims that Amr had collected more revenues than he declared and kept a portion of to himself. The fetva states that Amr’s da’va, suit, should not be heard in the court and it be dismissed.

In the examples above, we see a consistent theme about the pay that a revenue collector might hope to receive: it is the ecr-i misl of his amel, that is the proper wage for his labor. Whenever the collector tries to get the ecr, pay, that had been agreed upon at the time of the hiring, the fetvas refuse to grant him anything beyond the proper wage. On the other hand, if the original agreement had stipulated a wage lower than the ecr-i misl, the collector would have been entitled to get the ecr-i misl by the şeyhülislams. This attitude toward labor is not restricted to icare cases on revenue collection—in fact, the response is the same for any hiring agreement.

Perhaps no example may underscore the above point more illustriously than the following case in which a wounded person goes to a physician for treatment. To the physician, the wounded person says: “treat me with your own medicine until I get healthy, I shall pay you so much akça.” In the end the wound

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131 Ali, II, 162.
heals, but the fetva awards the physician his promised payment only because it is equal to the worth of the medicine and the appropriate wage for his labor.\textsuperscript{132}

The concept of ecir-i misl, proper wage, have kept appearing again and again, however the question to be asked is how it is determined. The answer is found in the following fetva:

Question: By what [criteria] is ecir-i misl known?
Answer: By the information of ehl-i vukuf, the knowledgeable persons, who are bi-garez, unbiased.\textsuperscript{133}

In the terminology of Islamic Jurisprudence, the person whose services are hired is called as ecir. Furthermore, ecir-i hass is a laborer under exclusive contract with the employee, while ecir-i müşterek, an artisan who may work on many different projects simultaneously.\textsuperscript{134} According to Mecelle (article no. 610) ecir-i hass is to be treated as emin, thus he is not liable for any unintentional losses by his conduct.

Duration of icare, hiring, may be important in determining the status of the ecir, the laborer. If the laborer is ecir-i hass, the period of validity is usually

\textsuperscript{132} In another fetva that involves a similar agreement between a sick person and a physician, the sick dies despite the efforts of the physician. But, the fetva still awards the appropriate wage plus expenses to the physician, despite the objections of the heirs of the deceased man. \textit{Ali, II, 162.}

\textsuperscript{133} \textit{Ali, II, 162. [40]}

explicitly known, which may not be the case for ecir-i müsterek, a laborer who may work on many different projects simultaneously. What concerns us here is the distinction between the two when the laborer caused a loss or harm with his work: an ecir-i hass was treated like an emin, trustee, thus he could not be held liable while an ecir-i müsterek had to provide full compensation for any damage he might have incurred. It appears that when a person was hired by a sipahi as revenue collector, he was considered as ecir-i hass. In the following fetva, a sipahi hires someone to collect revenues of his timar without setting duration (müddet).135 The collector is to earn so-and-so akças. The revenue collector works for a few months, completes his job, and delivers his collection to the sipahi. The request of the collector to receive his promised pay is not granted in the fetva: “[The collector] may only receive the ecr-i misl, the appropriate wage for his labor, he does not take the ecr-i müsemm, the previously agreed-upon amount.”

We see that the concept of ecr-i misl is present in both iltizam cases and icare cases. The conclusion is that the fetvas view iltizam agreements as nothing but a special icare agreements. The mültezim is treated not as a capitalist but a laborer working under contract.

135 \textit{Ali, II, 157.} [51]
CHAPTER 6: CONCLUSION

In a period after the closing of "the gate of reasoning" (İcitihad Kapısı) fetvas of şeyhülislams played a key role in treating a "novel" subject like iltizam within the classical framework of Islamic Jurisprudence. The fact that iltizam cases were included in the fetva collections alone, carried a tacit recognition of the status quo. Although şeyhülislams were not tired of repeating their reservations against some of the well established practices of their time, they nevertheless took a compromising attitude toward the profit making mültezims.

The presentation in Chapters 4 and 5 employed fetvas of at least four şeyhülislams, spanning the period 1670 to 1730. It is seen that fetvas issued by different şeyhülislams were mixed and matched to reach common conclusions. There exists a remarkable degree of consensus among the şeyhülislams on iltizam.

Arguments put forward by the original holders of the usufruct to annul iltizam in two interesting fetvas cast doubts on the legality of iltizam. In the first case, a mütevelli of a vakf tuzla, saltworks in trust, would like to dissolve iltizam, and he substantiates his position by claiming that "iltizam is not correct" (iltizam sahih olmamağla.) He might be simply referring to his case in particular, especially if such a practice had explicitly been outlawed in the vakfiyye. In the

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136 Behce, 193. [45]
second case, a zaim farmed out his villages as iltizam for so-and-so akça, and received a portion of the established sum as down payment. Then he wants to cancel the contract by claiming that "iltizam is not meşru', lawful." ("iltizam meşru' değildir" diyüb.) Both fetvas rule in accordance with the usurers. But, before rushing out to conclude that iltizam was deemed illegal by the şeyhülislams, we should remember that the answers would be exactly the same without the claims of illegality. Thus, it appears that they were simply put forward to strengthen claims. Besides, those claims are found only in the question part of the fetvas - the answers do not state any explicit agreement.

It is seen that şeyhülislam's positions on the profit and liability of the tax-farmer differed from established practice. The fetvas do not recognize iltizam as a business venture in which the mültezim put his capital into use and hopes to realize a profit. The fetvas put an upper limit on the profit of the mültezim which is the fair wage for his labor. The distinguishing feature of iltizam, mültezim's cash payment at the conclusion of the contract, was not taken into account. The fetvas did not entitle mültezim any further rights when he made a down payment.

The fetvas consistently try to protect the original owners of the usufruct - sipahis, zaims, or mutevellis- by awarding any surplus revenue to them, even though the original iltizam agreement may have given the surplus to the mültezim as profit. In order to protect reaya against possible excesses of mültezims, the

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137 Abdurrahim, I, 57. [35]
fetvas did not require them to meet the established iltizam amount. Thus, the responsibilities and liabilities of mültezims were rendered as essentially the same as those of emins. It must be stated that, the fetvas' stance against the iltizam was in perfect harmony with the "circle of justice" principle of the Near-Eastern tradition. The Ottoman kanunnames and imperial edicts tried to protect reaya and fief-holders so that the war efforts against enemies run as smoothly as possible. The underlying attitude in these fetvas was no different.

Comparison with icare cases shows that iltizam was seen as a special form of icare and mültezims as nothing but people who let their services be hired. In the terminology of Islamic law, mültezim was regarded as an ecir, or more specifically, ecir-i hass, which brings iltizam very close to emanet.

These fetvas show that the şeyhülislams treated the realities of their age in a practical manner without relinquishing a moral stance that accorded a fair share for everyone, and opposed injustice and wrongdoing. Şeyhülislams tried to prevent mültezims' abuses while following the policy towards protection of the high interests of the state.
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Kurumu.

APPENDIX 1: STRUCTURAL ANALYSIS OF A FETVA

This fetva is taken from İlmiye Salnamesi, Mesihat-i Celile-i İslamiye'nin Ceride-i Resmiyyesine Mülhakdir. İstanbul: Matbaa-i Amire, 1334/1915-6, 486.

[1] Da'vet, pious invocation

[2] Opening formula for the question part: Bu mes'ele beyanında eimme-i hanefiyyeden cevab ne vechiledir ki

[3] Question

[4] Beyan buyurula

[5] El-Cevab

[6] Allahu a'lem

[7] Şeyhülisam’s response in his own handwriting

[8] Şeyhülisam’s signature: Ketebehu Ali El-Fakir, Ufiye Anhu
APPENDIX 2: FACSIMILES

Although the *fervas* used in this study were taken from the collections published in the nineteenth century, their facsimiles are provided here for ease of reference. For details, see the Bibliography.


Although the *fervas* used in this study were taken from the collections published in the nineteenth century, their facsimiles are provided here for ease of reference. For details, see the Bibliography.


زئد تحت الزئامظه، أولان مربي خدمته مأذون ارتفعه بدل الزئامظ زيد، زئامظ عروه وروص غرو ذه خديوي ضبط ومحصول فئض، إنذة هب محصول بحقين مرسيه بالله أوله، عروه مضيني زيد وروصهين زيد، زئامظ مجرد الزئامظ ارتفعه بدل الزئامظ مانكين نكيل اليد، فادور أوروري * الجواب * اولاز


زئد وحبسي أولان بني صعبلة نيار بن شووفدراخ فئض الزئامظ عروه ورد كل بدل الزئامظ زيد، عروه زيد وروص غرو مزه موري عروه عروه ضبط ومحصول شرعيين فيض، ارتفعه بدل الزئامظ زيد، اوله زيد مابه مزه موري عروه رد أرنوب كبي. مبوضن دن مكنك اجر مكندن زيد مسني عرودن اله، فادور أوروري * الجواب * اولاز


زئد زعيني في بار بن عروه شووفدراخ فئض الزئامظ عروه ورد كل بدل الزئامظ زيد، عروه في زيد وروص غرو مزه موري عروه عروه مضيني فيض، ارتفعه بدل الزئامظ زيد، فادور أوروري * الجواب * اولاز


زئد بحري في عوسي شووفدراخ فئض الزئامظ عروه ورد كل محصول بدل الزئامظ زيد، عروه في زيدي وهرو مزه موري ضبط وروصهين فيض، ارتفعه بدل الزئامظ زيد، فادور أوروري * الجواب * اولاز


زئد زعيني في بار بن عروه شووفدراخ فئض الزئامظ عروه ورد كل بدل الزئامظ زيد، عروه في زيدي وهرو مزه موري ضبط وروصهين فيض، ارتفعه بدل الزئامظ زيد، عروه في زيدي وهرو مزه موري ضبط وروصهين فيض، ارنوب كبي. مبوضن دن مكنك اجر مكندن زيد مسني عرودن اله، فادور أوروري * الجواب * اولاز (يشهم جوابهم مامي آنا)

زید تباری قربانی که عرو و وربان محصولی فضای تولید این کل کیه کرد حمایت‌دادارالداول
عرو محصولی فضای این کل بهبود بعد از دیدگاه اولیه این بکر توجه اولویت ندید مرد نیاز داشته توجه
اولویت دیوان محصول عروه من مادر اولویت مادر اولویت مادر اولویت


زید تباری قربانی مسیبی عرو شوقدر افکنده انتظار بکر و وربان نیاز
به اینکه این کل خاصی پیش از احتمال عرو انتظار رجوع ایدوب مشغ
بکر رده ورود ورود ورود که از امکانات که از امکانات که شاید
بکر از امکانات که از امکانات که شاید


زید متولی سوته ورق قربانی شوقدر افکنده انتظار ایله عرو و وربان عرو تاریخی ضبط ابتدای زید انتظار رای


زید تباری قربانی شوقدر
الزامه عرو و ورود من عرو تباری اصلا ضبط ابتدای انتظار رای

اولویت اولویت اولویت اولویت
دبنداد زید باراد انتظار
ان целью بدل انتظار ادا
بکر تباری ضبط ایله دو
اجربه قادروولویت کر

- اولویت

83
Feyziyye, I, 256.


Apların, Ziyade kapısına bakın.

Feyziyye, I, 257-8.

Bir köprü, Apların, Ziyade kapısına bakın.

Feyziyye, I, 260.

Ziyanların temsilcileri, Apların, Ziyade kapısı açılmamıştır. Apların, Ziyade kapısı açılmamıştır. 

Ziyanların temsilcileri, Apların, Ziyade kapısı açılmamıştır.
زرده يرتحل إلى الأرض ووقت
ماطئني مأمون أولهما بدل
الترام شوعدرة أطغاه
عبدو وربوب عرب دخ
مقاطعي نصب وحصولي
قيق إخدود موضئي أحق
زادة وقصش الزرام أندية
مقدار بالعذر نوع موضئي
زيدا وربكده زيدا ورجرد
سن زادمه الزرام انتكه
زادة ماكدنه تكيل إله
دمدها فاده وربوب أجا
أولماز

زرده: حرج ومحصول قيس اشتكه
مشوخي تيوك زيدا وتفد
الترام أنديه مقدار بالغ
اولمه عرب. مثبط زيم
وبدكه. زيد مجرد الزرام
انثكيل بيدال إله ماكدنه
تكيل إلهه فاده فادا ولور
الجواب: إولا ماز

زرده: حرج ومحصول قيس اشتكه
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اولمه عرب. مثبط زيم
وبدكه. زيد مجرد الزرام
انثكيل بيدال إله ماكدنه
تكيل إلهه فاده فادا ولور
الجواب: إولا ماز
Зид

Шоукер. Активизируя тремя
ружьем, вторая отцовская полоса
сказала библиотеке, чтобы
сделать следующую
часть документа

Фейзи, 262.

То есть, доклад
докладчиков

Во-первых,
во-вторых

Фейзи, 262.
Abdurrahim, I, 55.

زيد بعمره 25. ينتمي إلى قبيلة الجندل من بني مرزوق.

الجواب: *أولًا*

Abdurrahim, I, 56.

الجواب: *أولًا*
Abdurrahim, I, 56.

[30]

Abdurrahim, I, 56.

[31]

Abdurrahim, I, 56.

[32]

Abdurrahim, I, 56.

[33]

Abdurrahim, I, 57-8.
[34] Abdurrahim, I, 52.

زيد بن سعيده النجار، سبحانه وتعالى، قد ذكرني اثنين من زيد بن فوقي، وروى محمد بن منذر بن عمرو بن عبد الله بن سفيان، قال: "ما سمعت من كل من ذكر، من هذا الرجل".


زيادة بن عبيد بن سعيده النجار، صلى الله عليه وسلم، نهى عنه وروى بن عفان بن ربيعة بن الجراح، قال: "ما سمعت من كل من ذكر، من هذا الرجل".


أ تصغير زعيد بن سعيده النجار، صلى الله عليه وسلم، نهى عنه وروى بن عفان بن ربيعة بن الجراح، قال: "ما سمعت من كل من ذكر، من هذا الرجل".

[37] Behce, 193.

زيد بن سعيده النجار، صلى الله عليه وسلم، نهى عنه وروى بن عفان بن ربيعة بن الجراح، قال: "ما سمعت من كل من ذكر، من هذا الرجل".

[38] Behce, 193.

زيد بن سعيده النجار، صلى الله عليه وسلم، نهى عنه وروى بن عفان بن ربيعة بن الجراح، قال: "ما سمعت من كل من ذكر، من هذا الرجل".

89
C57  
Behce, 192-3.

AII. Ill, 157.

Netice, 162.

AII. II, 157.

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Ali, II, 162.


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