

Economy and State in the Ottoman Empire

Osmanlı İmparatorluğu'nda İktisat ve Devlet

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Öz

Türklerin ilk anavatanı Orta Asya'dır. Burada kurulan Türk devletlerinin temel geçim kaynağı konargöçer hayata bağlı olarak hayvancılıktır. Zamanla yerleşik hayata geçen Türk devletleri kalıcı mimari eserler ile birlikte tarımsal faaliyetlere de başlamıştır. İslamiyet ile birlikte birçok alanda değişim olsa da ekonomik olarak ilk Türk- İslam devletleri konargöçer yapıyı devam ettirmişlerdir. Bu döneme dair Divanı Lügati Türk ve Kutadgu Bilig adlı eserler bizlere bilgi vermektedir. Osmanlı Devleti ekonomik yapı itibarıyla diğer Türk devletlerine göre daha fazla gelişme göstermiştir. Defterdarlık kurumu aracılığıyla her türlü ekonomik faaliyetler kayıt altına alınmıştır. Sınırların genişlemesiyle defterdar sayısı da artırılmıştır. Bu kuruma bağlı olarak ekonomik kayıtları tutan birçok alt birim oluşturulmuştur. Osmanlı Devleti'nde ekonomik faaliyetlerin ilk basamağını bütçeler oluşturmaktaydı ancak bu bütçeler modern anlamda hazırlanan bütçeler gibi gelecek yıla ait değil geçmiş yılın bir hesabı niteliğindedir. Hazine ise imparatorluk hazinesi ve Enderun hazinesi olmak üzere iki kısımdan oluşmaktaydı. Ekonomik hayatın temeli ise devletin almış olduğu vergilerdi. Vergiler de dini ve örfi olmak üzere iki başlık altında vatandaşlardan tahsil edilmekteydi. Öşür ve haraç gibi vergiler dini kategoride tahsil edilirken bunun dışında kalan vergilerde örfi geleneklere bağlı olarak alınmaktaydı. Ticari hayat ise İpek yolundan gelen kervanlar vesilesiyle ürünlerin Avrupa'ya aktarılmasıyla sağlanıyordu ancak coğrafi keşifler sonucu iç denizlerden dış denizlere kayma olunca İpek ve Baharat yolu önemini kaybetmiş bu durum Osmanlı ekonomisini olumsuz etkilemiştir. Osmanlı Devleti bu kaybı engellemek için bazı projeler ve kapütülasyonlar hayata geçirmişse de istediği başarıyı sağlayamamıştır. Avrupa ise Osmanlı Devleti karşısında daha da güçlenme fırsatı bulmuştur. Böylece devletin ekonomik sistemi daha da bozulmuş ve yıkılma süreci hızlanmıştır.

Anahtar Kelimeler: Ekonomi, Ticaret, Osmanlı Devleti, Vergi.

ABSTRACT

The first homeland of the Turks is Central Asia. The main source of income of the Turkish states established here was animal husbandry due to nomadic life. The Turkish states that survived the time began to rule with permanent architectural structures. Although there were changes in many areas with Islam, the first Turkish-Islamic states continued their nomadic structure economically. During this period, he provides information in our works called Divanı Lügati Türk and Kutadgu Bilig. Due to its economic structure, the Ottoman Empire showed more development than other Turkish states. All kinds of economic structures are recorded through the Revenue Administration institution. With the borders, the number of treasurers has also increased. There are many sub-units affiliated with this institution that keep economic records. Budgets were the first step of economic activities in the Ottoman Empire, but these budgets were an account of the past year, not the next year, like budgets prepared in the modern sense. The treasury consisted of two parts: the imperial treasury and the Enderun treasury. The basis of economic life was the taxes collected by the state. Taxes were collected from people under two headings: religious and customary. While taxes such as tithe and tribute were collected in religious categories, other taxes were collected depending on customary traditions. Commercial life was provided by the transfer of products to Europe through caravans coming from the Silk Road, but when the shift from the inner seas to the outer seas occurred as a result of geographical discoveries, the Silk and Spice Road lost its importance, and this had a negative impact on the Ottoman economy. Although the Ottoman Empire implemented some projects and capitulations to prevent this loss, they could not achieve the success they wanted. Europe, on the other hand, had the opportunity to become stronger against the Ottoman Empire. Thus, the economic system of the state was further deteriorated and the process of collapse was accelerated.

Keywords: Economy, Trade, Ottoman Empire, Tax.

INTRODUCTION

In the periods before Islam, the geography where the communities including the Turks lived was given names such as “Central Asia”, “Inner Asia” and more recently “Central Eurasia” due to the location of the region. This geography has more of the characteristics of a steppe climate in physical terms. Therefore, there are fewer areas suitable for watering, sowing, farming and agriculture than areas for animal husbandry. People had to adapt their livelihood, lifestyle and state life accordingly. Since the earliest times, researchers have referred to these communities by names such as nomads, steppe or steppe people.

Economic life consists of branches such as agriculture, trade, crafts, industry and animal husbandry and is shaped according to the natural environment and climate in which that society lives. In settled societies, the basis of the economy is agriculture, trade and industry, while in societies that live in the steppe and have a nomadic lifestyle, the economy is mainly based on animal husbandry. However, in both types of societies, the economy cannot be limited to a single activity and must be supported by the other economic activity areas listed above in order to meet their needs.

In the Turkish states established before Islam, the economy was based on agriculture and trade, especially animal husbandry. Since the Turkish states established after accepting Islam largely preserved their old nomadic character, the economy was still based on animal husbandry. However, the transition to settled life accelerated and urban life among the Turks also made significant progress. Some of the political, social, cultural, religious and economic developments of the Turks who entered a new civilization had to change and develop within this framework. The main Turkish states after Islam, in chronological order of establishment, are: Karahanids, Ghaznavids, Great Seljuks, Anatolian Seljuks and Ottoman State. The first three of these states have common characteristics because they originated from the same geography and lived at approximately the same dates. Since all of these organizations until the Ottoman Empire were based on Oghuz groups that largely continued their nomadic structures, the lifestyle before Islam continued with some changes. However, the Turks had gradually moved west from Central Asia, coming from Transoxiana, where urban civilization was intense, agriculture and farming were done, the population was crowded, and the point of intersection of trade routes, to the westernmost region of Anatolia, and the life that awaited the Turks was quite different.

Providing information about economic activities in the first Muslim Turkish states, Mahmud Kaşğarî in the second half of the 11th century *Dîvânü Lugâti't-Türk* and Yusuf Has Hacib's *Kutadgu Bilig*, there are also local sources, some of which were written in Persian and Arabic. During the Ottoman Empire, rich Turkish works and archive documents clearly reveal the economic structure of the state.

Economic Life in the Ottoman Empire

The highest authority in the Ottoman financial organization was the treasurer. Defined as the “absolute representative of the sultan’s property” in the Fatih Code, the treasurer was responsible to the grand vizier. The name treasurer, known as *müstevfî* in the Seljuks, was passed on to the Ottomans from the institution of “*Defterdar-ı Memalik*” in the Ilkhanate financial organization. The treasurer’s office, whose name was first encountered in the sources during the reign of Murad II, existed as a chief treasurer and his assistants until the reign of Sultan Bayezid II,

From the reign of Bayezid II onwards, their numbers increased to two, Rumelia and Anatolian treasury departments. During the reign of Yavuz Sultan Selim, with the conquest of Eastern Anatolia and Syria, Arab and Persian treasury departments were established. However, after a while, this treasury department was abolished and combined with the Anatolian treasury department. Later, new treasury departments were established as needed. While each of the treasury departments was the manager of economic affairs in their own regions, the chief treasury department was the primary responsible of the treasury department. The other treasury departments, which were relatively independent until the 17th century, were made assistants of the chief treasury departments from this period onwards. As a result of the reforms made in the financial organization in the Ottoman State, the treasury department was replaced by the Ministry of Finance in 1838.¹ The most important duty of the treasury department in Ottoman finance was to increase the income of the treasury

¹ Yusuf Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*, (Ankara: Türk Tarih Kurumu Yayınları. 1998); Halil İnalçık, “Osmanlılarda Raiyyet Rûsûmu”, *Belleten*, XXIII/92, s. 575- 610, (Ankara: 1959); İbrahim Kafesoğlu, *Türk Millî Kültürü*, (İstanbul: Boğaziçi Yayınları.

and to pay salaries on time. The people who would be the treasurer had to be knowledgeable about accounting, free from bad morals such as bribery and bribery, and be dignified, serious, skillful and cautious. The treasurers, who were the main members of the Imperial Council, would appear before the sultan on Tuesdays together with the viziers and provide information about financial affairs. During the council meetings, the treasurers would sit to the left of the grand vizier and below the judges. The treasurer, who also formed a council in his own house, would hear cases related to financial affairs, give decisions and follow up on financial affairs.²

There was a structure in the Ottoman financial organization consisting of various departments where incomes were collected and expenses were made. These departments worked in connection with the treasury and finance. While the Ruznamçe Office, Accounting Office, and Mukabele Office were departments affiliated with the treasury, the Mukataa Office, Mevkufat Office, Varidat Office, Kıla Tezkireciliği and Tezkire-i Ahkâm Offices were departments affiliated with the defterdar. Of the treasury departments, the Ruznamçe-i Evvel (Great Ruznamçe) Office was the department where incomes and expenses were recorded daily, and documents from other departments called bonds were entered into the books and checked here. The Ruznamçe-i Sani (Small Ruznamçe) Office was the unit where the salaries of certain state officials were arranged. The other department affiliated with the treasury was the Accounting Office, which was divided into Rumelia and Anatolian Accounting. In these offices, the foundations and jizya books belonging to the sultan and viziers were controlled. With a regulation made in the 17th century, the Jizya Accounting Office was established for jizya, and the Haremeyn Accounting Office was established for the transactions of the foundations and mukataa in Mecca and Medina. Another office under the Treasury was the Mukabele Office, which was responsible for preparing the salary books of those receiving ulufe (salary)³.

The departments affiliated to the Defterdars were Mukataa, Mevkufat , Varidat, Kıla Tezkireciliği and Tezkire-i Ahkam . Mukataa Departments were divided into different sections and dealt with mukataa affairs in different regions of the state. Mevkufat Department was a department that carried out duties such as examining the incomes donated from departments such as timar and beytülmal in their own regions, arranging the grain that should be collected as tax, and keeping records of the fees paid for the transportation of grain purchased through miri mubayaa.

Another office under the treasury was the revenue office, which was responsible for keeping income and expenditure accounts. While the Qıla Collection Office was responsible for the transactions related to the officials in certain castles, the Historian office was responsible for dating the financial documents and preparing the reasons for writing in the document transfers. The financial court, which also heard cases related to financial crimes within the financial organization, was responsible for dealing with legal issues.⁴

Budgets

Fatih Code of Laws , "Once a year, I am sent to the Imperial Treasurer 's Office " With the expression "they will read my income and expenses", it is understood that a budget was prepared every year in the Ottoman State, but these were not arranged according to the modern budget understanding, where the income and expenses for the next year are

1983); Ziya Kazıcı, *Osmanlılarda Vergi Sistemi*, (İstanbul: Bilge Yayıncılık. 2005); Nesimi Yazıcı, *İlk Türk-İslam Devletleri Tarihi*, (Ankara: Ankara Üniversitesi İlahiyat Fakültesi Yayınları. 1992)

² Özer Ergenç, "XVI. Yüzyıl Sonlarında Osmanlı Parası Üzerine Yapılan İşlemlere İlişkin Bazı Bilgiler", *ODTÜ Gelişim Dergisi İktisat Tarihi Özel Sayısı*, (Ankara: 1987) s. 86-95.; Sadettin Gömeç, *Türk Kültürünün Ana Hatları*, (Ankara: Akçağ Yayınları, 2006); Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*; İnalçık, "Osmanlılarda Raiyyet Rüsûmu", s. 575- 610.; Kafesoğlu, *Türk Millî Kültürü* ; Kazıcı, *Osmanlılarda Vergi Sistemi*; Faruk Sümer, *Eski Türklerde Şehircilik*, (Ankara: Türk Tarih Kurumu Yayınları. 2006); İsmail Hakkı Uzunçarşılı, "Defterdar", *İslâm Ansiklopedisi*, III, (1946) s. 505-508.

³ Ergenç, "XVI. Yüzyıl Sonlarında Osmanlı Parası Üzerine Yapılan İşlemlere İlişkin Bazı Bilgiler", s. 86-95.; Gömeç, *Türk Kültürünün Ana Hatları*;; Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*; İnalçık, "Osmanlılarda Raiyyet Rüsûmu", s. 575- 610; Kafesoğlu, *Türk Millî Kültürü*, Kazıcı, *Osmanlılarda Vergi Sistemi*, Mübahat Kütükoğlu, "1624 Sikke Tashihinin Ardından Hazırlanan Narh Defterleri", *Tarih Dergisi*, 34, (İstanbul: 1984), s.123-182.; Şevket Pamuk, (*Osmanlı İmparatorluğu'nda Paranın Tarihi*, (İstanbul: Tarih Vakfı Yurt Yayınları. 2007)

⁴ Ergenç, "XVI. Yüzyıl Sonlarında Osmanlı Parası Üzerine Yapılan İşlemlere İlişkin Bazı Bilgiler", Gömeç, *Türk Kültürünün Ana Hatları*;; Lev Nikolayevič Gumilëv, *Hunlar*, çev. A. Batur, (İstanbul: Selenge Yayınları. 2003); Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*; İnalçık, "Osmanlılarda Raiyyet Rüsûmu", Kafesoğlu, *Türk Millî Kültürü*, Kazıcı, *Osmanlılarda Vergi Sistemi*;; Kütükoğlu, "1624 Sikke Tashihinin Ardından Hazırlanan Narh Defterleri"; Pamuk, *Osmanlı İmparatorluğu'nda Paranın Tarihi*,

determined and approved by the legislative body. Ottoman budgets were in the nature of an accounting balance sheet prepared at the end of the year to show the income and expenses of the previous year. Budgets prepared in this way showed where and how much income came to the central and subsidiary treasuries and where it was spent during the year. While the budgets of the 16th century were arranged so that the solar year would start with Nevruz, the Hijri year was taken as the basis in the 17th century and the solar year was returned to the basis in the 18th century. The beginning of the fiscal year was accepted as March. Ottoman budgets do not include all income items. Especially the negative conditions in the transportation of income in the provinces far from the center did not allow all income to be collected at the center first and then redistributed. For this reason, it was chosen to send the excess of the revenues collected after deducting all local expenses to the center. In places where the timar system was implemented, the revenues were left to the timar owners in return for certain services. Due to this situation, it is seen that approximately 49% of the state's revenue was not recorded in the budgets in the 16th century, while this rate reached 75% in the 17th century. For the same reason, budget expenses only covered the expenses incurred in the center⁵.

Income and expenses were included in separate sections in budgets. Although not the same in all budget examples, the classification in 16th century budgets was made according to the treasury offices established throughout the country. The revenues of mukataa, jizya and ispençe taxes, vineyard-garden, oil collector and shovel taxes, amounts obtained from the provisions, complaints and tezkire fees belonged to the income item. Expenses were recorded under different sections by being named according to their nature. The first expense record covered the expenses of the Kapıkulu soldiers and the palace people under the title of "el- mevâcibât ". The amount paid to the sultan, the expenses of the Matbah-ı Âmire, the Has Stables, and the expenses made for the ambassadors under the title of "el- mubâyaat " in the 16th century budgets were recorded under the title of "el- mubâyaat " for the expenses made for fabric and fur products, and under the title of "aidat" for the grants given to some soldiers. The balance figures were written in the last part of the budget. If the budget had a surplus, the expression "el- baki" was used, and if the expenses were more than the income, the expression "ez-ziyade-i yazma ani'l-irad" was used. Western-style financial organization and methods began to be implemented in the Tanzimat period. In 1841, budget drafts were prepared for the purpose of transition to a budget in the modern sense, and the first modern budget was made in 1846. Although this budget was not followed, the concept of creating a budget in the modern sense gradually became established.⁶

Treasuries

Imperial Treasury and the Enderun. The treasury of finance, which was under the control of the Grand Vizier, was the Imperial Treasury, also known as the External Treasury. The income and expenses created during the budget preparation were the figures belonging to the External Treasury. Another known name for the External Treasury was the Beytül-mâl. The Enderun was a reserve treasury where the excess income of the External Treasury of the state was placed, and was also known as the Internal Treasury. The Grand Vizier and the treasurer could borrow from the Internal Treasury, which was also used to cover palace expenses or urgent and extraordinary expenses, with a joint promissory note. The disposal of the Internal Treasury belonged to the sultan.⁷

⁵ Ömer Lütfi Barkan, "Osmanlı Bütçelerine Dair Notlar", *İktisat Fakültesi Mecmuası*, XVII/1-4, (İstanbul: 1960) s. 193-224.; Belin, M. *Osmanlı İmparatorluğu'nun İktisadi Tarihi*, çev. Oğuz Ceylan, (İstanbul: Gündoğan Yayınları. 1999); Ergenç, "XVI. Yüzyıl Sonlarında Osmanlı Parası Üzerine Yapılan İşlemlere İlişkin Bazı Bilgiler"; Mehmet Genç, "Mukataa", *Türkiye Diyanet Vakfı İslâm Ansiklopedisi*, XXXI, (İstanbul: 2006) s.129-132.; Gömeç, *Türk Kültürünün Ana Hatları*; Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*, İnalçık, "Osmanlılarda Raiyyet Rûsûmu", Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, (İstanbul:Dergah Yayınları. 1985)

⁶ Barkan, "Osmanlı Bütçelerine Dair Notlar," *İktisat Fakültesi Mecmuası*, Belin, *Osmanlı İmparatorluğu'nun İktisadi Tarihi*, çev. Oğuz Ceylan, Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi*, (İstanbul: Yeni Alan Yayıncılık. 1986); Neşet Çağatay, "Osmanlı İmparatorluğunda Reayadan Alınan Vergi ve Resimler", *Dil ve Tarih Coğrafya Fakültesi Dergisi*, V, (Ankara: 1947) s. 483-511.; Özer Ergenç, "Osmanlı Şehrinde Esnaf Örgütlerinin Fiziki Yapıya Etkileri", *Türkiye'nin Sosyal ve Ekonomik Tarihi Semineri*, (İstanbul: 1980) s. 103-109.; Bahaeddin Ögel, *Türk Kültür Tarihine Giriş, I-V*, (Ankara: Kültür Bakanlığı Yayınları. 1984); Bahaeddin Ögel, *Türk Kültürünün Gelişme Çağları*, (İstanbul: Kömen Yayıncılık. 1988); Pamuk, *Osmanlı İmparatorluğu'nda Paranın Tarihi*, Faruk Sümer, *Oğuzlar (Türkmenler). Tarihleri - Boy Teşkilatı - Destanları*, (İstanbul: Türk Dünyası Araştırmaları Vakfı Yayınları. 1999)

⁷ Ergenç, "XVI. Yüzyıl Sonlarında Osmanlı Parası Üzerine Yapılan İşlemlere İlişkin Bazı Bilgiler"; Lütfi Güçer, *XVI-XVII Asırlarda Osmanlı İmparatorluğu'nda Hububat Meselesi ve Hububattan Alınan Vergiler*, (İstanbul: İstanbul Üniversitesi İktisat Fakültesi Yayınları. 1964); Halaçoğlu, *XIV-*

The vaults of the External Treasury were located in Topkapı Palace and Yedikule. The Treasury Secretaries also served under the Divan -ı Hümayun . It was a law to open the Hazine-i Âmire at every meeting of the Divan -ı Hümayun, and at the end of the meeting it was sealed with the imperial seal belonging to the Grand Vizier . In order to issue money from here, the expenditure warrant prepared in the Ruznamçe Office was signed by the treasurer and presented to the Grand Vizier . After the necessary approval was received and the transaction was completed, it was given to the cashier, and the exhibition tezkire for which payment was made was recorded in the book in the Ruznamçe Office. When money entered the treasury, the treasurers checked the balance of the money. Clerks also made the entry transactions. There were around sixty income and expense books kept by different departments of the Foreign Treasury. The main incomes of the Treasury were; Sharia and customary taxes, Salyaneli The fixed taxes of the provinces, the income of the emirates, the tributes received from the subject states, and one-fifth of the war spoils.

The main expenses of the External Treasury were the salaries of the Kapıkulu soldiers and navy expenses, expedition expenses, the salaries of civil servants, and all kinds of expenses belonging to the state offices. Hazine-i Enderun (Inner Treasury) was a reserve treasury for expenses incurred in war and other extraordinary situations. Money, jewelry, and valuable items made of precious metals and stones were kept in this treasury. The Inner Treasury, located in the treasury ward of the palace, consisted of three parts and was administered by the baş Hazinedarbaşı, the treasury chamberlain, and the privy chamberlain. The revenues of the Inner Treasury were as follows; the royal estates and the estates, the revenues of the meadows, groves and farms belonging to the Palace, the annual sum sent by the governors of Egypt, gifts from the statesmen, a one-fifth share of the spoils, revenues from mines, confiscated goods, and the cash surplus belonging to the External Treasury were included. The expenses of the Internal Treasury were the expenses of the Palace, expenses incurred for expeditions, and expenses incurred for gifts. When the Foreign Treasury had a deficit, the Internal Treasury would lend money to the Foreign Treasury upon the request of the Grand Vizier and in return for a promissory note given to the Sultan by the treasurer as a guarantee.⁸

Until the 18th century, the Ottoman Empire had a single-treasury financial structure centered on the Hazine-i Amire (Imperial Treasury) due to the fact that the Internal Treasury had the status of a reserve treasury. In the 18th century, the mint had an administrative position over the Haremeyn mukataas and the income from this was transferred to the mint, which caused the single-treasury system to turn into a multi-treasury structure. However, the most important step in this context began with the establishment of the İrad -ı Cedid Treasury by Selim III in 1793. This treasury, which was established to meet the expenses of the newly established Nizam-ı Cedid army, generally had incomes consisting of mukataa prices. However, with the dethronement of Selim III, this treasury also disappeared along with the newly established army. Another treasury established during the reign of Selim III was the Zahir Treasury, which was established to meet Istanbul's grain needs, and a fund called the grain capital was created for this purpose from the mint. The Tersane Treasury, established in 1805, provided income through increases in the prices of some foundation mukataas and the silk balance tax. While the Tersane Treasury experienced a stable development until 1822 and was in a position to lend to the Imperial Treasury, it started to borrow from the mint from that year onwards. One of the important treasuries of the multi-treasure era was the Mansure Treasury, established during the reign of Mahmud II. After the abolition of the Janissary Corps, a number of taxes were transferred to this treasury for the income of the treasury, which was established to meet the expenses of the Asakir -i Mansure -i Muhammediye army. After the establishment of the Ministry of Finance, it was decided that all treasuries in the country would be included in the Treasury of Finance. Thus, the multi-treasure era ended and the principle of a single treasury, a single budget was adopted⁹.

XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı,

⁸ Barkan, "Osmanlı Bütçelerine Dair Notlar" .; Belin, *Osmanlı İmparatorluğu'nun İktisadi Tarihi*, çev. Oğuz Ceylan.; Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi*.; Ergenç, *Osmanlı Şehrinde Esnaf Örgütlerinin Fiziki Yapıya Etkileri, Türkiye'nin Sosyal ve Ekonomik Tarihi Semineri*, Reşat Genç, *Kaşgarlı Mahmud'a Göre XI. Yüzyılda Türk Dünyası*, (Ankara: Türk Kültürünü Araştırma Enstitüsü Yayınları. 1997); Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*; Kazıcı, *Osmanlılarda Vergi Sistemi*,

⁹ Özer Ergenç, "Osmanlı Şehrindeki Mahallenin İşlev ve Nitelikleri Üzerine", *Osmanlı Araştırmaları*, IV, (İstanbul: 1984) s. 69-78.; Ergenç, "XVI. Yüzyıl Sonlarında Osmanlı Parası Üzerine Yapılan İşlemlere İlişkin Bazı Bilgiler".; Gömeç, *Türk Kültürünün Ana Hatları*,.; Lev Nikolayevič Gumilëv, *Eski Türkler*,

Taxes

Tax obligations in the Ottoman Empire were based on two basic elements: religious and customary. Sharia taxes were taxes based on Islamic law and consisted of tithe for Muslims, jizya and haraj for non- Muslims. Customary taxes were taxes that the state deemed necessary over time, some of which remained from previous periods, and were collected on many items.

Sharia Taxes:

The tithe is a tax collected from the products produced by the people, especially grain. In the Ottoman Empire, the majority of the population was made up of peasant subjects who were hereditary and permanent tenants. The most important tax paid by this group was the tithe tax, which was collected immediately after the harvest season and paid at rates ranging from 1/10 to 1/5 depending on the fertility of the land and whether the irrigation was natural or artificial. Taxpayers paid their taxes to the owners of the estates or foundations, and those in the timar region paid their taxes to the timar. They would give it to the owner. After a while, the collection work that was left to the tax farmers was transferred to the tax collectors due to irregularities. This tax was abolished in 1925.¹⁰

The jizya was a tax collected from those who did not accept Islam in return for their security by the state and their exemption from military service. The jizya, collected per person, was determined at three levels according to the individuals' ability to pay. Women, children, the elderly, slaves, the sick and religious officials were exempted from this tax. In addition, there were those who were exempted from this tax in return for certain services provided by the Sultan's decree, and sometimes it could be collected collectively from a community or pardoned. Haraç, the lands left in the hands of the local people after the conquest of non- Muslim countries were called haraç lands. According to the size of the land, harac -ı muvazzaf tax was collected per acre from this land. If crops were grown on haraç land, the tax collected between 1/10 and 1/2 according to the productivity was called harac -ı mukaseme. This tax was collected once a year even if the land was not cultivated. In addition to the productivity of the land, the abundance or scarcity of expenses was also taken into consideration in determining the amount of the tax¹¹.

Customary Taxes

The people living in rural areas were obliged to pay the taxes of mücerred / bachelorhood, bennak, arus /marriage, couple, ağnam/sheep, pasture, wintering, hive, asiya /mill, duhan /tobacco, kaçkun , slave and accident. Muslim subjects/farmers who did not have a farm but could make a living had to pay the bennak tax if they were married and the mücerred tax if they were single. Of these taxes, the jizya, sheep and avarız taxes collected in cash were collected by the state and the others by the timar owners.

Rural Settlers/Rural Settlers,

Tax collection, the people working in rural areas were classified as farm owners, those with little land, those without land and poor agricultural workers. These taxes; Çift tax, Çift means the land that a villager can plow with a pair of oxen. Depending on the location and productivity of the land, farms ranging from 60 to 150 acres were given to married subjects/farmers. The tax that a farmer who worked a couple's land had to pay was called the couple's tax (farmer's tax).

çev. A. Batur, (İstanbul: Selenge Yayınları. 2002); Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*.; İnalçık, "Osmanlılarda Raiyyet Rüşümü"; Kafesoğlu, *Türk Millî Kültürü*.,; Kazıcı, *Osmanlılarda Vergi Sistemi*.,; Ögel, *Türk Kültür Tarihine Giriş, I-V*.,; Pamuk, *Osmanlı İmparatorluğu'nda Paranın Tarihi*, Faruk Sümer, *Yabanlı Pazarı. Selçuklular Devrinde Milletlerarası Büyük Bir Fuar*, (İstanbul: Türk Dünyası Araştırmaları Vakfı Yayınları. 1985); İsmail Hakkı Uzunçarşılı, "Defterdar", *İslâm Ansiklopedisi, III*, (1946). s. 505-508.; İsmail Hakkı Uzunçarşılı, *Osmanlı Devletinin Merkez ve Bahriye Teşkilatı*, (Ankara: Türk Tarih Kurumu Yayınları. 1984)

¹⁰ Barkan, *Osmanlı Bütçelerine Dair Notlar*, *İktisat Fakültesi Mecmuası*, Ömer Lütfi Barkan, "Öşür", *İslâm Ansiklopedisi, IX*, (Eskişehir: 1963) s. 485-488. Ömer Lütfi Barkan, "Timâr", *İslâm Ansiklopedisi, XII*, (Eskişehir: 1963) s. 286-333.; Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*; Ergenç, *Osmanlı Şehrinde Esnaf Örgütlerinin Fiziki Yapıya Etkileri, Türkiye'nin Sosyal ve Ekonomik Tarihi Semineri*,

¹¹ Barkan, "Osmanlı Bütçelerine Dair Notlar".; Barkan, "Öşür", Çağatay, "Osmanlı İmparatorluğunda Reayadan Alınan Vergi ve Resimler", Suraiya Faroqhi, *Osmanlı Dünyasında Üretmek, Pazarlamak, Yaşamak*, çev. Gül Çağalı Güven-Özgür Türesay, (İstanbul: Yapı Kredi Yayınları.2003); Yusuf Has Hacib, *Kutadgu Bilig*, çev. R. R. Arat, (İstanbul: Türk Tarih Kurumu Yayınları. 1974); Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*, Faruk Sümer, *Oğuzlar (Türkmenler). Tarihleri - Boy Teşkilatı – Destanları*, (İstanbul: Türk Dünyası Araştırmaları Vakfı Yayınları. 1999); Faruk Sümer, *Eski Türklerde Şehircilik*, (Ankara: Türk Tarih Kurumu Yayınları. 2006); Talat Tekin, *Orhon Yazıtları*, (Ankara: AKDITYK, Türk Dil Kurumu Yayınları. 1988); Nesimi Yazıcı, *İlk Türk-İslam Devletleri Tarihi*, (Ankara: Ankara Üniversitesi İlahiyat Fakültesi Yayınları. 1992)

Those who owned half as much land as a couple paid the nim-couple/half couple tax. Those who owned less than this amount of land paid the ground tax (farmer's tax). Those who did not own half a couple's land but were able to get by and lived with their fathers paid the bennak tax, from which twelve akçe was collected, while those who worked in fields, vineyards and gardens were taxed eighteen akçe. In addition, single villagers who were called kara and caba and produced income and widowed women called bive were taxpayers at a certain rate. Subjects were hereditary and indefinite tenants on land whose bare ownership belonged to the state. The right to operate the land could be inherited, but since he could not have the right of ownership, he could not donate, sell or endow the land. He could not remove the land from agricultural operation or keep it empty except in cases of necessity. If the couple were to acquire it for the first time or through inheritance, a title deed tax was paid to the sipahi or the emin. Land that was left empty for three consecutive years was taken from its owner and given to someone else. The tax was paid to the subjects in cash in March of each year, between twenty-two and fifty akçe. The ipençe tax was a tax collected from non-Muslims in return for the çift tax collected from the Muslim population, and unlike the çift tax, it was a tax collected per person. Every married non-Muslim man had to pay twenty-five akçe for himself, and twenty-five akçe for his son who lived with him at home. This tax varied between twenty and thirty akçe, depending on the location. In the Ottoman tax system, taxes whose time and amount were not known in advance were called bad -i heva taxes. Resm -i arus (marriage), tapu- yi Zemin (title deed fee for farms without heirs), resm -i kaçkun (tax obtained from the owner of stray animals or from their sale), resm -i yave (ownerless animals), and fines collected from those who damaged vineyards and gardens were of this type. Nomads were taxed as a group. They were taxed on the animals they owned, and they also paid summer and winter pasture taxes. If they cultivated in a place, they would pay less tax than the local people, and if they cultivated on someone else's land, they would pay taxes according to the laws of the place they were in. When a section of the subjects were held responsible for certain services, they were exempted from certain taxes. People living in cities were taxed according to the trade and craft they were engaged in. The most important of these was the bac tax collected from shopping in bazaars and markets. These taxes varied between settlements. The tax rates of each place were specified in the laws of the districts to which they were affiliated. Another important tax was the duty of delivery required to meet military logistics needs. In addition, various goods were collected from the population to meet the provisioning needs of wood, called sursat grain. Sursat was used to mean the transportation of goods needed for the army. In this practice, goods were purchased from the people at the taxable prices. In addition, in case of need, goods were purchased from the people for the needs of the army with the practice called ishira zahiresi. Another important tax source of the Ottoman Empire was the land and sea customs duties. While external customs were kept constant at 3% due to the capitulations, this rate was quite high in internal customs, which consisted of circulation within the country. In the Ottoman Empire, the avarız-ı dîvâniye tax, which was initially a tax collected for states of emergency, later became a permanent tax. The basic measure in this tax, which was collected until the declaration of Tanzimat, was the household account. In the 16th century, one avarız household corresponded to a real household, while in later periods, depending on the need and the region, between 3 and 15 real households were considered an avarız household. Soldiers, civil servants, members of religious services, those in state service such as bridgemen, orphans, children, widows, patients, elderly people who could not work, and disabled people were exempted from this tax. After the Tanzimat declared in 1839, all obligations were abolished and a single tax collection method was adopted for customary taxes. Income counts were made for taxes planned to be collected through village headmen, imams and priests. With the Reform Edict of 1856, a tax regulation was made and real estate, land and income taxes were separated from each other.¹²

¹² Barkan, "Osmanlı Bütçelerine Dair Notlar"; Barkan, "Öşür", Barkan, "Timâr", Belin, *Osmanlı İmparatorluğu'nun İktisadi Tarihi*, çev. Oğuz Ceylan, Çağatay, "Osmanlı İmparatorluğunda Reayadan Alınan Vergi ve Resimler"; Ergenç, "Osmanlı Şehrindeki Mahallenin İşlev ve Nitelikleri Üzerine", Emel Esin, *İslamiyetten Önceki Türk Kültür Tarihi ve İslama Giriş*, (İstanbul: İstanbul Üniversitesi Edebiyat Fakültesi Yayınları. 1978); Faroqhi, *Osmanlı Dünyasında Üretmek, Pazarlamak, Yaşamak*, Reşat Genç, *Karahanlı Devlet Teşkilatı*, (Ankara: Türk Tarih Kurumu Yayınları. 2002); Güçer, *XVI-XVII Asırlarda Osmanlı İmparatorluğu'nda Hububat Meselesi ve Hububattan Alınan Vergiler*; Hacib, *Kutadgu Bilig*, çev. R. R. Arat; Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*; Salim Koca, *Türk Kültürünün Temelleri, II*, (Trabzon: Karadeniz Teknik Üniversitesi Giresun Fen-Edebiyat Fakültesi. 2000); Halil Sahillioğlu, "Avarız", *Türkiye Diyanet Vakfı İslâm Ansiklopedisi, IV*, (İstanbul: 1994), s. 108-109.; Sümer, *Yabanlu Pazarı*.

Trade

The highways of foreign trade in the Ottoman Empire were the "Silk Road" that reached Samarkand via Iran, the Damascus road to Arabia, and the Istanbul-Belgrade Road. Inns and caravanserais were built on these trade routes for merchants to stay, and guards called *derbentçi* were assigned in the passage areas and bridges. The Ottoman Empire's trade with its near and distant neighbors increased the importance of the Trabzon, Istanbul, Izmir and Iskenderun ports.

Initially, the trade was conducted between the Ottomans, Italians and Iranians, and later the French joined the trade, and after the French were granted capitulations, other European countries that were granted commercial privileges also joined this trade. The merchants also included the products of regions such as Thessaloniki, Nis, Sivas, Konya, Maraş and Aleppo, which were located on the trade routes, in the trade. While the trade with Iran was generally conducted through the sale of silk, the largest commercial relationship until the second half of the 16th century was conducted with Venice. The Venetians brought processed products such as woolen embroidered velvet, glassware and paper to the ports, and purchased raw materials such as spices, silk, wool, cotton yarn and leather from Ottoman lands. From the 17th century onwards, the French came to the forefront in Ottoman commercial relations. In this trade, the Europeans bought raw materials from the Ottomans and sold processed goods back. On the other hand, the open sea trade that developed in Europe was not a commercial area in which the Ottomans were very successful. The high-sided galleon type ships required for the open sea were used only for military purposes by the Ottomans and there was no private entrepreneurship in this regard. In addition, the Ottomans did not have the international corporate organizations and institutions such as insurance that developed in Europe and therefore Ottoman merchants preferred to conduct trade overland.¹³

CONCLUSION

16th century, the center of world trade was the Mediterranean basin. Those who came to Iran from Central Asia to reach Europe on the Silk Road then headed towards the Caspian Sea, the Caucasus, the Black Sea and the Balkans or reached the Syrian Ports. The Antalya and Alanya Ports, where the Silk Road ended in Anatolia, were also a gateway to Europe's trade with Arab and Indian countries. In addition, small transport vehicles were used on the Euphrates River from Birecik to Basra. In this region, merchants transported goods coming from the West to Basra and goods coming from the East to the Ports of Iskenderun and Tripoli. The Indian Sea Route reached the Port of Alexandria via the Red Sea. All of the commercial routes in this period were on Ottoman lands. In the face of the Europeans' open sea trade, the Ottomans continued their land trade, which reached the Mediterranean by walking through Central Asia, Iran and Anatolia, in addition to the roads extending from the Indian Sea to Basra and the Mediterranean basin. However, in 1498, the Portuguese opened a sea route that would be an alternative to the Silk Road by rounding the Cape of Good Hope. Developments following the discovery of America rapidly reduced the commercial importance and revenues of the Silk Road in the 17th century.¹⁴

Selçuklular Devrinde Milletlerarası Büyük Bir Fuar,; Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, İsmail Hakkı Uzunçarşılı, "Defterdar", *İslâm Ansiklopedisi*, III, (1946)s. 505-508.

¹³ Barkan, "Osmanlı Bütçelerine Dair Notlar".; Barkan, "Öşür".; Barkan, "Timâr".; Halaçoğlu, *XIV-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı*,; Hans Wilhelm Haussig, *İpek Yolu ve Orta Asya Kültür Tarihi*, Çev. M. Kayayerli, (İstanbul: Ötüken Yayınları. 2001); *İbn Fazlan Seyahatnamesi*. çev. R. Şeşen, (İstanbul: Bedir Yayınevi. 1975); Özkan İzgi, *Çin Elçisi Wang Yen-Te'nin Uygur Seyahatnamesi*, (Ankara: Türk Tarih Kurumu Yayınları. 1989); Özkan İzgi, *Uygurların Siyasi ve Kültürel Tarihi (Hukuk Vesikalarına Göre)*, (Ankara: Türk Kültürünü Araştırma Enstitüsü Yayınları. 1987); Koca, *Türk Kültürünün Temelleri, II, Boris Christoff Nedkoff, "Osmanlı İmparatorluğu'nda Cizye (Baş Vergisi)", Belleten, VIII/32*, çev. Ş. Altındağ, (Ankara: 1944) s. 599-652.; Bahaeddin Ögel, *Büyük Hun İmparatorluğu Tarihi, I-II*, (Ankara: Kültür Bakanlığı Yayınları. 1981); M. Kemal Özergin, "Anadolu'da Selçuklu Kervansarayları", *Tarih Dergisi, XV/20*, (İstanbul: 1965) s. 141-170.; Zeki Velidi Togan, "Moğollar Devrinde Anadolu'nun İktisadi Vaziyeti," *Türk Hukuk ve İktisat Tarihi Mecmuası, I*, (İstanbul: 1931) s. 1-42.

¹⁴ Mehmet Altay Köymen, *Alp Arslan ve Zamanı, II*, (Ankara: Ankara Üniversitesi Dil ve Tarih Coğrafya Fakültesi Yayınları. 1983) Mübahat S. Kütükoğlu, 1624 "Sikke Tashihi'nin Ardından Hazırlanan Narh Defterleri", *Tarih Dergisi, 34*, (İstanbul: 1984) s. 123-182.; Liu Mau-Tsai, *Çin Kaynaklarına Göre Doğu Türkleri*, çev. E. Kayaoğlu, (İstanbul: Selenge Yayınları. 2011); Erdoğan Merçil, *Gazneliler Devleti Tarihi*, (Ankara: Türk Tarih Kurumu Yayınları.1989); Erdoğan Merçil, *Türkiye Selçuklularında Meslekler*, (Ankara: Türk Tarih Kurumu Yayınları.2000); Bahaeddin Ögel, *Büyük Hun İmparatorluğu Tarihi, I-II*, (Ankara: Kültür Bakanlığı Yayınları. 1981); Bahaeddin Ögel, *Orta Asya Kaynak ve Buluntularına Göre İslamiyetten Önce Türk Kültür Tarihi*, (Ankara: Türk Tarih Kurumu Yayınları. 1984), Özergin, "Anadolu'da Selçuklu Kervansarayları"; Sümer, *Eski Türklerde Şehircilik*,; İsmail Hakkı Uzunçarşılı, *Osmanlı Devletinin Merkez ve Bahriye Teşkilatı*, (Ankara: Türk Tarih Kurumu Yayınları. 1984); Yazıcı, *İlk Türk-İslam Devletleri Tarihi*.

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