

The Changing Face of Fiscal Policy in the Periphery of the World of Islam: The Gypsy Poll Tax in Ottoman Bosnia, c. 1690s–1856

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Abstract: This paper explores the Ottoman government's Gypsy poll tax policy in the frontier province of Bosnia in the period between 1690s and 1856 by using unpublished archival sources to deconstruct the dominant historiographic narratives on this matter, as well as to answer several important, but still unaddressed questions. After reassessing the principal historiographic ideas and conflicting narratives on the political and legal background of the Gypsy poll tax, this study investigates the hitherto unknown regional variations in the Gypsy poll tax policy, financial importance of the poll tax at the provincial and local level, tax farming arrangements as well as changes in tax collection strategies. Throughout, it argues that previous historiographic works on these questions did not adequately present the changing nature of the Ottoman taxation policy as they lacked the materials to provide us with a more detailed insight. On the other hand, this research reveals the nuances of these financial changes and variations, which occurred over time, tracks down the central government's efforts to mobilise the necessary resources and improve the state capacity, while it explains the connection of these changes with the wider economic crises and transformation processes in the Ottoman Empire.

Keywords: Ottoman Empire; Bosnia; economic history; Romani studies; Gypsies; finance; fiscal policy; taxation; centre-periphery relations; transformation processes; poll tax; jizya; Balkans.

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Introduction

Over the last two decades, there has been a growing appreciation and understanding of the history of the Romani people (Gypsies)¹ in the Ottoman studies. The diversified research landscape in modern historiography as well as an increased public interest in the lives and pasts of the groups that have widely been looked upon as structurally and culturally marginalised contributed greatly to these reinvigorated efforts to explain the position of the Gypsy communities within the social networks of the Ottoman Empire. As a result, today we have an opportunity to read and evaluate several conflicting historiographic narratives on this subject, starting from those which describe the experience of the Ottoman Gypsies as making a living within a tolerant political system,² to the approaches which emphasize the issue of their marginalisation.³ More recently, it has also been argued that neither of the two is adequate enough to fully explain the legal, social and economic status of the Roma in the Ottoman historical context.⁴ Although these recent historiographic developments⁵ have broadened the scope of academic discussion with new arguments and archival evidence, it should not be forgotten that researching the Ottoman Roma is not an emerging field but rather a continuation of the previous research of this subject made during the course of the 20th century which had raised many important questions including the legal position of the Gypsies in the Ottoman Empire.⁶

Whatever explanation has been offered in historiographical literature, recent and traditional, on the position of the Gypsies in the Ottoman political context, today it seems safe to conclude that the central “ingredient” in the dominant narratives on the relationship of the Roma people and the Ottoman state was their place in the government’s fiscal policy and, particularly, the principal levy imposed upon most members of these communities—the Gypsy poll tax.

¹ The Ottoman sources mostly use the term *Kıbtî* (pl. *Kıbtîyân*), as well as *Çingene/Çingâne*, to designate the members of Gypsy communities. Historians usually translate it to English by using the word Gypsy, which is more traditional, or by the term Roma/Romani, which has recently gained in prominence as it has been preferred by some members of this ethnic group. Whatever the denomination has been used in this paper, I am fully aware that the Ottoman *Kıbtîyân* should be considered as a heterogeneous group at various levels rather than a monolithic community.

² See, for example, Barany 2002, 91-92.

³ Examples include Ginio 2004, 117-141; Çelik 2004, 1-21.

⁴ For this approach, see Çelik 2013, 67.

⁵ Other recent works on the history of the Gypsies in the Ottoman Empire include Altınöz 2002, 429-430; Altınöz 2005; Altınöz 2013; Çelik 2003, 161-182; Çelik 2013b, 577-597; Çelik 2018, 249-266; Dingaç 2009, 33-46; Marushiakova/Popov 2001; Ivanova 2012, 7-36.

⁶ These works include Mujić 1953, 137-193; Gökbilgin 1945, 420-426; Marushiakova/Popov 1977; Şerifgil 1981, 117-144; Zirojević 1976, 67-78; Petrović 1976, 45-66; Stojanović 1976, 33-76; Vukanović 1983.

Although historians have poured much ink on the question of the Ottoman financial policy⁷ and put up some important conclusions on the Gypsy poll tax, the discussion on these topics is still far from over as the critical survey of the state-of-the-art secondary literature and its comparison with the data contained in the unpublished archival materials has shown that several important issues have still stayed unaddressed or only touched upon while a few dominant ideas on the interactions between military and administrative elites and Gypsies need to be reconsidered.

In recent historiographical studies, little is known about regional variations in the Ottoman taxation policy towards Gypsies, which is an important question to explore if we are to better understand the broader topic of the Ottoman Empire's fiscal policy. Most research efforts have been focused on Rumelia and other predominantly or completely "interior" regions of the Ottoman Empire, while available studies contain little or no data at all on the taxation issues in the north-western frontier provinces such as the *Eyalet* of Bosnia. That is why the authors of these studies seem to be uninformed of some important financial measures that may be used as evidence to prove a flexible approach of the Ottoman government in dealing with the Gypsies in the frontier zones. However, these are the questions that need to be analysed in more detail if we want to get a better grasp of the Ottoman imperial policy and the complexity of factors that influenced the living conditions of the Roma people in the Ottoman political context.

On the other hand, the traditional historiography on the Roma, including the seminal work of Muhamed Mujić from the 1950s, provides more data on the Ottoman Bosnia in the period from the end of the 17th century to the last years of the Ottoman rule and is still considered by many as a credible source of historical knowledge on the legal position of the Gypsies.⁸ However, when it comes to the taxes paid by the said community, his work lacks crucial data which would have enabled him to develop a more grounded discussion on the Gypsy poll tax and the issue of regional variations in their tax status in the respective time frame.

Furthermore, in previous scholarship, recent and traditional, only basic information is available on the financial practice of tax farming and other tax collection methods connected with the Gypsy poll tax in the 18th and in the first half of the 19th century in Bosnia as well as in other parts of the Ottoman Empire.⁹ Whereas historians have

⁷ Researchers of the Ottoman economic history, who also provided data on the Gypsy poll tax, harbour a somewhat different approach than historians who primarily focus their attention on the history of the Gypsy people. The key difference is that economic historians are not primarily interested in any ethnic, social or religious group, but prefer to explore the poll tax within broader economic structures and state policies. For an example, see Tabakoğlu 1985, 149-152.

⁸ See Mujić 1953, 137-193.

⁹ For instance, some information on this financial practice in Rumelia bring Marushiakova/Popov 2001, 39-41. Also see Gökbilgin 1945, 424; Altınöz 2005, 209.

been aware that such a practice existed, financial materials of the central government that could have provided us with a deeper insight into the tax farming issues, as well as with a better understanding of the financial importance of the Gypsy poll tax, have not been thoroughly explored. However, taking into account financial documents is of a crucial importance if we were to reassess the policy of the Ottoman government, the financial and social importance of the Gypsy poll tax, as well as its connection with the structural changes in the Ottoman economy. As the consequences of these fiscal developments were deeply felt in everyday life of the Gypsy communities, it becomes clear that improving our knowledge on the mentioned topics depends on putting these questions into the research agenda.

Having all these gaps and misconceptions in mind, the main aim of this paper is to discuss and improve historiographic knowledge on the Ottoman financial policy by reconsidering the Ottoman government's taxation policy towards Gypsy communities in the frontier province of Bosnia, the north-western periphery of the world of Islam, in the period starting with the introduction of the *jizya* tax reforms, in the 1690s, to its abolition, in 1856. As this era in the Ottoman history has often been considered as an age of crisis and transformation,¹⁰ this study intends to connect the major issues of the collection of the Gypsy poll tax with these developments in the Ottoman Empire, especially with the fiscal crises and crucial structural changes in the provincial economy.¹¹

In the course of this study, I will argue that in the period from the 1690s to 1856 the Ottoman taxation policy towards the Gypsies in the Eyalet of Bosnia went through several phases which were characterised by a different approach of the central government towards the key questions of tax collection strategies. Also, I intend to show that the taxation policy towards Gypsy communities was not identical for all Gypsy groups and individuals in the Ottoman realm. This research aims to show the diversity of political and administrative approaches to different Gypsy groups, and particularly a hitherto unknown regional differences in taxation between the provinces (*eyalet*) of Bosnia and Rumelia. To discern these policy variations, a comparative approach will be used with an aim to provide us with a new insight into some important aspects of the centre-periphery relations in the Ottoman Empire. All this gives us a strong basis to speak of the Gypsy poll tax as of an appropriate example to discuss the fiscal changes, which is why the title of this paper contains the syntagm "the changing face of fiscal policy in the periphery of the world of Islam".

¹⁰ The period in the Ottoman history which started in the late 16th century was previously usually conceived as the era of decline, while today many authors prefer to use the term crisis and transformation/change. For some of these works, see Cezar 1986; Faroqhi 1997, 411-636.

¹¹ On the concept of structural change in the Ottoman economy, see Cezar 1999, 49-54.

The basis for the analysis is consisted of unpublished archival materials, starting from the court protocols and various materials contained in the archives of Bosnia and Herzegovina and Bulgaria to the financial documents preserved in the collections of the *Türkiye Cumhuriyeti Cumhurbaşkanlığı Devlet Arşivleri Başkanlığı Osmanlı Arşivi*, in Istanbul.

Political reasoning behind the Gypsy poll tax (the jizya)

Historiographic research on the legal position of the Roma people in the Ottoman Empire has shown that the central government imposed the jizya tax¹² upon both Muslim and non-Muslim segment of the above-mentioned group. While levying of this contribution on the heads of the non-Muslim Gypsies has predominantly been seen as a part of the widespread Ottoman policy towards the non-Muslim subjects of the Empire, it has also been suggested that the Muslim Gypsies were charged with paying the Sharia poll tax because of their religious indifference. Furthermore, some scholars have also been considering the Ottoman distrust towards the religious attitudes of the Roma people, but there is no consensus on this question in historiography. Although several important conclusions have been reached, it is noteworthy to mention that historians have paid little attention to the changing nature of the Ottoman political attitudes towards the Gypsy poll tax, which is of a crucial importance if we are to avoid overly generalised narratives on the relationship between the Ottoman state and the Roma. This chapter aims at re-examining the evidence for these claims as well as at making grounded conclusions on the political reasoning that stood behind the decision to impose the jizya tax on the Gypsies. This is a different task than just identifying the legal position of Gypsies as it broadens the debate by giving more space to political decision making, goals, expectations and strategies of the government. Additionally, this chapter tries to identify the changes in the political reasoning of the Ottoman military-administrative elites as well as to provide an answer to the big question—Was the Ottoman taxation policy towards Gypsies an example of discriminatory taxation?

The first reliable evidence on the inclusion of the Gypsy people in Bosnia into the Ottoman system of jizya collection hails from the second half of the 15th century. According to a financial register, due for 1488/89 (894 AH) and compiled in 1491, the jizya was charged on a household (*hâne*) level and together with the adult male Gypsies, the obligation to pay the somewhat diminished version of the tax fell also

¹² In Sharia law, jizya is a poll tax levied on non-Muslim adult males in Muslim states in return for the protection they get from the Islamic government. Also, this tax may be charged as a lump sum payment from non-Muslim tributary states, as well as from various non-Muslim communities which are under the protection of a Muslim state. For more information on the jizya tax, see İnalçık 1991; Hadžibegić 1953.

onto the shoulders of the Gypsy widows (*bîve*), who were considered the household heads.¹³ Nothing is said in the register on the religious identity of these Gypsies, but an imperial decree of Bajazit II, addressed to the state agent responsible for the collection of the jizya tax from the Gypsies in Bosnia and several other regions, contrary to the later sources,¹⁴ mentions only the non-Muslim Roma people (*Çingene kâfirler*).¹⁵

Assessing the jizya on the household level, while demanding it also from widows, may seem unusual from the traditional perspective of the Sharia jurists, as classical Islamic jurisprudence on this subject is not familiar with such practices.¹⁶ However, in the eyes of the Ottoman administrative personnel, this was considered fully legitimate as it was based on sultanic decrees, which made the collection of the jizya on household basis a regular part of the tax collection system until the jizya reform of 1691.¹⁷ This brings me to an important point: in the second half of the 15th century, the collection of the jizya tax from the non-Muslim Gypsies in the Ottoman Empire was implemented in accordance with the prevalent practice for other non-Muslim groups in the country.

On the other hand, the Ottoman central government's political reasoning regarding the Gypsies in the second half of the 15th century differed in one important aspect in comparison with the imperial policy towards the rest of the population. Together with non-Muslims, the request to pay the jizya could also be made to the Muslim Gypsies if their lifestyles did not conform with the regulations imposed upon them by the government. Among other documents, illustrating of this may be the Mehmed II's sultanic order that the jizya was also to be charged from the Muslim Gypsies who were not "intermingling" with other Muslims, but were instead living among the "infidel" Gypsies.¹⁸

Obviously, socialising with the Muslims was considered as an important issue, but just from the Mehmed II's sultanic order it is not clear enough why. Reaching

¹³ For the translated text of this jizya register, see Barkan 1964, 37.

¹⁴ An instruction for the collection of the "jizya and a lump-sum tax" (or the "lump-sum jizya") of the Gypsies in Bosnia, from 1754, mentions only the Muslim Gypsies, while a similar document for the Gypsies of Siroz and Nevrokop contains data on both non-Muslims (*zimmi*) and Muslims. BOA, C.ML 21132.

¹⁵ For the published text of this imperial decree, see Akgündüz 1990b, 398.

¹⁶ For example, the work of Abu Yusuf, the classical Hanafi jurist, as well as the works of Molla Hüsrev, the 15th-century Ottoman *şeyhülislâm*, and Ibrahim Al-Halabî, the 16th-century Hanafi jurist, do not mention such a practice at all. Abu Yûsuf 1979, 1-244; Molla Husraw 1308 AH, 298-301; Al-Halabî 1309 AH, 90.

¹⁷ For more information on the jizya reform of 1691, see Tabakoğlu 1985, 138.

¹⁸ The text of this decree was published by Akgündüz who, among other names he used, wrongly labels it as a law-code (*kanunnâme*). However, this was clearly a sultanic order (*hüküm*), and not a kanunnâme. In the Ottoman legal culture, sultanic decrees represented an important source of the customary law. For the published text of this decree, see Akgündüz, A. 1990a, 390.

to a conclusion on this issue depends on combining this information with primary sources from the later periods of Ottoman history. An insightful information on this question may be found in a sultanic decree which granted a tax exemption to a Muslim Gypsy at the end of the 16th century. The decree contains the following explanation: “If the mentioned individual is a Muslim, who does not migrate; if he intermingles with Muslims in the cities, and observes the requirements of Islam, together with other Muslims, in that case, it is against the *kânûn* law and the Sharia law to charge him with the poll tax (*harâc*)”.¹⁹

Apparently, a nomadic way of life and living separately from the majority of the settled Muslim groups, together with the matter of obeying the Islamic religious practices, played a vital role in the Ottoman decision to impose the jizya tax upon those Muslim Gypsies whom the government assessed as non-complying with the above-mentioned requirements. Of course, it needs not to be forgotten that all Gypsies were not nomadic, and, more importantly, throughout the centuries, it is possible to find many Gypsies who adapted to the standards of living the Ottomans preferred and, as a consequence, were treated in a different manner.²⁰

The question of reasons that stood behind the imperial orders to impose the jizya upon the Muslim Gypsies have puzzled historians for a long time, but today it is safe to say that this is far from a settled issue as there are obviously conflicting narratives advocated by different scholars. An important explanation, once considered prevalent, and exemplified in Mujić’s work, has been the one which proposed that the religious indifference of Gypsies, or the Ottoman scepticism toward them, should be considered as principal reasons for charging the jizya from the Muslim Gypsies.²¹ On the other hand, this has been called into question, as, almost two decades ago, E. Ginio argued that he was not able to find any documentary evidence in favour of the thesis that religious laxity of the Gypsies propelled the Ottomans to introduce such a practice. He continued with an argument that, in the case of Gypsies, the jizya was “a special tax” not determined on the basis of religion, but on the basis of their distinct ethnic origin, i.e. by birth.²²

¹⁹ The Gypsy in question was the inhabitant of Vodina, in today’s Northern Greece (*Müslimânlar ile muhallat olup nefsi-i Vodina’da Mûsâ Bey mahallesinde sâkin olup evkât-ı hamse-yi müslimânlar ile edâ iderken...Buyurdum ki...mezkûr müslimân olup Çingeneler ile konup göçmeyüp sâ’ir müslimânlar ile şehirlerde mütemekkin olup şerâ’it-i islâm üzere devim ve hulûlunda ise ol takdirce hilâf-ı şer’ ve kânûn harâc taleb iderler*). BOA, MAD.d 7534, 136.

²⁰ In the Sharia court protocols from the 18th-century Sarajevo, I have found many Gypsies who were fully settled and even owned a house in one of the city quarters/neighbourhoods (*mahalle*). For example, in 1767, a Gypsy by the name of Mehmed owned a private house (*mülk menzil*) in El-Hâc Turhan *mahalle* in Sarajevo, which was recorded in the Sharia court protocol. GHB, Sijil 8, 124.

²¹ Mujić’s views became very influential in the Balkan historiographies as his interpretation and arguments were later emulated by many other historians. For more on this, see Mujić 1953, 149.

²² For Ginio’s views and argumentation on this matter, see Ginio 2004, 130-131.

This paper argues that religious indifference, or religious laxity, as it sometimes called, is not a sufficient explanation for the Ottoman political decision to levy the jizya onto the Muslim Gypsies. Regardless of whether it was real or not, it only describes a state of mind of an individual or a group which by itself cannot produce any political decision. Thus, if we want to include it as a credible explanation into the jizya discussion, together with other options, we should actually be speaking more about perceived religious indifference, than just of religious laxity.

Contrary to the Ginio's views, documents which directly speak about the perceived religious laxity of the Gypsies exist, although he seems not to have been acquainted with that fact. For example, in a 19th century report made by the Travnik Sharia judge (*kadi*), and addressed to the governor of Bosnia, it was openly stated that the Muslims Gypsies, who had previously been petitioning for their inclusion into the "community of monotheist believers" (i.e. Muslims), were doing so just to escape the jizya, while afterwards they continued to observe their earlier ceremonies and rites.²³ Scepticism towards the Gypsy community is obvious from these lines. However, this does not mean that the perceived religious laxity meant that every single Gypsy should be regarded as religiously indifferent, nor did the Ottoman political elites considered necessarily every single Gypsy as such.

Besides, it has been noticed that some Ottoman documents, instead of using the label Muslim, describe certain Gypsies as those who "hold Muslim names" (*Müslim nâmında olanlar*). Historians have suggested that this reflected a suspicious attitude towards the religious devotion of Gypsies, as well as that it should be understood as a sign of stigmatisation.²⁴ Although a certain degree of scepticism is undeniable, it needs to be pointed out that the Gypsies were regularly labelled as Muslims in the Ottoman primary sources.²⁵ In fact, it is more likely to encounter such a designation in the archival material than to find a syntagm "those who hold Muslim names".²⁶ I have analysed hundreds of the Ottoman documents on this matter, and this is what I have concluded. However, the fact that the label Muslim was used for a Gypsy does not mean that the described suspicious attitude was not present any more.

As for the claims that the Muslims Gypsies were considered liable to pay the jizya

²³ *Gayrı ez-zimmî müslim Kıbtî eğerce sâ'ir müslimîn-i müvehhidîn zümresine kendülerini idhâl da'vâsında olurlar ancak da'vâ-yı mezbûre cizyeden kurtulmak ve âyînlerini yine icrâda olmak hulyâsında oldukları...* GHB, Sijil 60, 114.

²⁴ Mujić 1953, 150; Ginio 2004, 128.

²⁵ For example, in an 18th-century document on the tax collection in Bosnia, we read the following syntagm: *Maktû'a-yı cizye-yi Kıbtiyân-ı müslim-i eyâlet-i Bosna*. BOA, C.ML 21162.

²⁶ Nevertheless, in many of the sultanic decrees on the tax collection in Rumelia, I have found a syntagm "those who hold Muslim names". For example, in an 17th-century court protocol of Ruşçuk (*Müslimân nâmında olanlarından maktû'e nâmiyle 660 akçe dahi bedel-i maktû'aların*) NBKM, Or. Otd. R2, 25r.

as a special tax, because of their ethnic origin,²⁷ it is far more accurate to say that the jizya was imposed upon them because the Ottoman social elites harboured some preconceived notions regarding the way of life (particularly religious practices) of the most members of the Roma communities, as well as because of the overarching system of political and cultural values preferred by the dominant groups.

Also, it is crucial to point out several other important facts on the Ottoman jizya policy that may help us better understand and evaluate the context in which the decision to impose jizya on the Muslim Gypsies had been reached. First, other Muslim groups were not subjected to this kind of scepticism and were not requested to provide a special proof of their religious devotion, which leads to a conclusion that the level of trust for other “ethnic groups” was considerably higher. Second, this article came to a previously unknown conclusion that the level of trust toward the Gypsies was changing over time. When it comes to the 16th and the 17th century, the sources contain data that the Muslims Gypsies were granted exemptions because they managed to provide evidence that they lived in accordance with the Islamic principles, in settled communities.²⁸ On the other hand, for the late 18th century, it is possible to find reliable documents which show that, sometimes, living a public life of a devoted Muslim simply was not enough to receive the exemption even though a Gypsy might have brought a credible witness to the court that was willing to testify in his behalf.²⁹ The state’s need for resources, as well as the suspicion of

²⁷ For a critique of the widespread historiographical notions on ethnicity and marginalisation of the Gypsies in the Ottoman Empire, see Çelik 2013.

²⁸ I have already presented a document pertaining to the 16th-century Vodina, which is important for explaining the Ottoman government’s relationship with the Gypsies. We have seen that it was important for a Gypsy to be included into the community of Muslims, as well as to demonstrate religious devotion (BOA, MAD.d 7534, 136). Moreover, it is possible to find documents which reflect the similar policy towards Gypsies in the late 17th-century Sarajevo. In a document from 1693/94, we see that a tax collector considered a certain individual by the name of Selim to be a Gypsy and, thus, asked him to pay a poll tax. On the other hand, Selim claimed that he was a Muslim, as well as that he regularly performed five daily prayers. Also, he stated that he lived and paid taxes with other Muslims. According to this document, his wife observed religious rules on contacts with males other than her husband and close relatives, while his children were receiving religious education in a local mekteb. He displayed to the court an imperial decree on his tax exemption, as well as a valid legal opinion (*fetva*). Because of all this, it was ruled that he should not be requested to pay the poll tax in the future. For the published Ottoman text and translation of this document, see Mujić 1953, 174. For the original document, see GHB, R-7304/4, 152.

²⁹ For example, in 1791, *şeyh* Mehemmed from Bosnia, a prominent figure in local religious life of the kasaba of Belgradçik (today’s Konjic, Bosnia and Herzegovina), dispatched a petition to the central government asking it to grant a tax exemption to a Gypsy by the name of Ismail. As he claimed, the Gypsy in question was praying regularly and, from the perspective of this scholar, this was apparently a good enough reason not to bother this Gypsy by requesting him to pay the poll tax (*bir durlu dablu îcâb itmez iken*). However, although he readily testified in favour of the Gypsy in question, this exemption was not approved. Instead, the chief of the central finance

abuse, purportedly made by some of the Gypsies in this regard, contributed to this new tendency in the political strategy of the central government. Third, from the point of view of some Islamic scholars, it might seem uncommon and even unjust to charge the jizya from the Muslim Gypsies, especially if they were actually living in accordance with the Islamic principles. That is why some members of the Ottoman learned elite testified in favour of such Gypsies. Forth, the Ottoman political reasoning regarding the jizya had a long and complicated history and it is now clear that all administrative measures regarding this tax cannot be simply explained just by citing the Sharia heritage. Before the jizya reform of 1691, other Muslims in Bosnia were also asked to pay the jizya, but not because they had been distrusted, as was the case of the Gypsy people, but owing to the fact that they held land burdened with the jizya tax in their possession.³⁰

All this brings us to the big question posed in the introductory part of this chapter: Was the Ottoman taxation policy towards Gypsies an example of a discriminatory taxation policy? While some authors used the example of the Gypsy poll tax without hesitation to prove that the Ottoman fiscal policy was discriminatory in its nature, others refrained from such a practice and do not even mention such a qualification at all.³¹ This article argues that the mentioned question is better understood if it is comparatively presented within the context of mutually opposing discourses: 1. The modern economic discourse; 2. The Islamic legal discourse.

From the point of view of the modern economic discourse—by which I understand a set of ideas, beliefs, representations and social practices of modern economists which systematically build the public images on modern and past economic systems—taxing various population groups in different manner, on the basis of their beliefs and other non-economic elements, is considered as a discriminatory taxation.³²

(*baş defterdâr*) wrote to the grand vizier that some people of Gypsy origin claimed that they are the sons of Turks, Turkmen and Bulgarians, just to evade paying the poll tax. Although they had provided documents from local judges in order to support their claims, the poll tax was still to be charged from such individuals as it was against imperial decrees to oppose paying the poll tax. This explanation was accepted by the grand vizier, while it was recorded that it served as a basis for issuing the imperial decree on this matter (*Kıbtîyân tâ'ifelerinin bazıları Kıbtîyân cinsiden iken Türk ve Türkmen ve Bulgar ve K...*[an unread word] *oğullarıdır deyü bazı kadulardan ve nâ'iblerden arz ve hüccet alup mücerred maktûc ve cizyelerin virmemek için ol makûle şirret âdet-i müstemirreleri olmağla ol makûlelerin çeribaşları ma'rifetler ile evrâkları virilüp üzerelerine edâsı lâzım gelen mâl-i maktûc ve cizyeleri berât-ı âlişân şurûtu mu'cebince cemc ve tahsîl itdürilüp*). BOA, C.ML 16296.

³⁰ On this matter, I wrote an article which is accepted for publishing in the upcoming number of the academic journal *Prilozi za orijentalnu filologiju* (Vol. 69/2020). In this article, I have shown that, in 1679, more than 90 percent of all jizya payers in the central parts of the Ottoman Bosnia were Muslims as, at the time, the jizya tax was levied on land they held in their possession. BOA, MAD.d 1223.

³¹ Ginio interprets the jizya tax as an example of discriminatory taxation. Ginio 2004, 130.

³² For a concept of discriminatory taxation and an economic historian's perspective on its applicability in interpreting the Ottoman taxation policy, see Coşgel 2006, 332-356.

On the basis of such a criterion, the Ottoman fiscal policy towards the non-Muslim and Muslim Gypsies can be assessed as an example of discriminatory taxation. Using this term may be helpful if we want to put the Ottoman taxation policy into a broader framework and compare it with systems where economic elements were the main criterion for creating and raising taxes. However, a negative consequence of such a definition may be that premodern historical situations are judged from the point of view of the modern western societies and their values.

From the point of view of the Islamic legal literature, things look differently as, in that framework, it was completely normal to tax differently various religious groups, and this not just goes for the *jizya* tax, but also for many other levies, starting from the personal and land taxes to the trade taxes. From that point of view, imposing the *jizya* upon the non-Muslim Gypsies was not an unusual phenomenon, while there may have been some disagreement among the scholars regarding the requests made to the Muslim population to bear the burden of the *jizya* tax together with the non-Muslims.³³

As seen from the discussion brought forth in this chapter, the Ottoman government's decision to impose the *jizya* on the non-Muslim and Muslim Gypsies can only partly be explained by the Islamic legal heritage, while full understanding of this practice is only possible with the explanation of the political strategies, financial goals as well as social notions of the Ottoman political elites. Traditionally, the most controversial question within this topic has been the phenomenon of charging the Muslim Roma with the *jizya*. While some scholars have suggested that the religious indifference was the main reason behind this practice, others have tried to downplay such arguments by claiming that in the Gypsy case the *jizya* was a tax with ethnic rather than religious background. On the other hand, this research argues that it is more accurate to speak of perceived religious indifference, instead of just religious indifference, while it has also shown evidence in favour of the thesis that the Ottoman elite's preconceived notions of the Gypsy lifestyle, particularly its religious side, played an important part in the decision to impose the *jizya* on the Muslim Gypsies, and not their ethnic origin/identity as such. An important and previously unnoticed finding presented in this chapter is the conclusion that the Ottoman suspicious attitude towards the religious devotion of the Roma people was more emphasised in the late 18th century than in the previous centuries. Additionally, this chapter established that terminology used to describe Ottoman fiscal policy is a discourse-related question. While from the point of view of the modern economic discourse, imposing the *jizya* on the Gypsy people may be assessed as an example of the discriminatory taxation, such a term is not used in the traditional Islamic legal texts that shaped some important aspects of the public life

³³ For a classical work on the taxation policy in an early Islamic society, see Dennett 1950.

in the Ottoman era; furthermore, this has also been an avoided concept in some major contemporary works in the field of the Islamic legal studies.

Muslim Gypsies and the Lump-Sum Payments: The Ottoman State's Strategy to Disguise the Jizya Tax, or Else?

During the 20th century, several historians have noticed that the Muslim Gypsies in the Ottoman Empire were charged with the levy called the “lump-sum” (*maktûc*), which they interpreted as the flat-rate contribution of the mentioned Roma people, which included their jizya tax, together with other levies.³⁴ Apart from these short remarks, there were no significant debates on this question, until the beginning of the 21st century, when E. Ginio opened up a new discussion, suggesting that these lump-sums (which he designated as the *bedel-i mektu*)³⁵ were nothing more than a “semantic device” used by the Ottoman administration in order to legitimise the imposition of the jizya upon the Muslim Gypsies.³⁶ To put it differently, this claim implies that the Ottoman bureaucrats used language as means to disguise the jizya in the case of the Muslim Roma. While these ideas certainly are interesting, they open up several important questions in historiography that need to be addressed in more detail as they lie in the heart of the relationship between the Ottoman state and its Gypsy subjects. First, what is the term *maktûc* and how does it relate with the terms jizya and poll tax? Second, did the Ottoman bureaucracy really use disguise strategies to legitimise their policy to charge the jizya from the Muslim Gypsies? Third, was the imposition of the jizya upon Muslim Gypsies considered as legal and legitimate by the Ottoman bureaucracy?

This chapter argues that previous historiographic answers to these questions were overly generalised and simplistic accounts which can be supported only partly, by some primary sources, while are contradicted by many other archival documents, which was apparently unknown to the authors of these studies or it may have been overseen. To shed more light on these questions, I will try to compare these historiographic notions with the diversity of data on this matter contained in the Ottoman documents.

The term *maktûc* literally means the lump-sum payment, but the real question is what did this lump-sum payment include when it was used to describe the levies of the Gypsies? According to the sources from the 18th-century Bosnia, every liable mail Gypsy was due to pay the 400 *akçe* levy to the state which was described in different

³⁴ For an example, see Hadžibegić 1955, 60.

³⁵ I prefer to transcribe this word as *bedel-i maktûc*. In my research, I have encountered this phrase in sultanic decrees on the Gypsy poll collection in various parts of Rumelia, including the sanjaks of Niğbolu and Silistre. See NBKM, Or. Otd. R2, 25r.

³⁶ See Ginio 2004, 130.

ways.³⁷ This amount was sometimes designated as their “jizya and *maktû^c*” (*cizye ve maktû^c*),³⁸ where *maktû^c* represented a cash payment which apparently served as a substitute for the *ispence* tax and possibly some other smaller levies the Gypsies were due to pay in the previous centuries.³⁹ However, these dues were knit together in a single monolithic payment, while it was never defined what was the share of each of the mentioned levies in this 400 *akçe* total sum. As a result of this, the entire amount due by every liable Gypsy was, on other occasions, designated differently: (i) the “lump-sum jizya” (*maktû^ca-yi cizye; cizye-yi maktû^ca; cizye maktû^cu; mukâta^ca-yi cizye*);⁴⁰ (ii) the lump-sum payment (*maktû^ca; maktû^c*);⁴¹ and (iii) only the jizya.⁴²

Effectively, when I speak about the Gypsy poll tax in this paper, I think of the whole amount of money they were requested to pay per head as their tax burden. If we style it differently, we may also call it a head tax, or a capitation tax, as these expressions convey the same meaning. However, we need to acknowledge that the bureaucracy used different ways to designate the Gypsy poll tax, as it has been shown above. Additionally, we need not to forget that the term jizya is a poll tax which designates a Sharia tax; *ispence* tax is also a poll tax or a personal tax,⁴³ but the

³⁷ Aded-i evrâk 1392, fî 400 *akçe*. BOA, C.ML 21806.

³⁸ GHB, Sijil 50, 146.

³⁹ From the evidence pertaining to the previous centuries of the Ottoman rule in Bosnia, we know that the Gypsies were due to pay the *ispence* tax. For example, we encountered this levy in a 16th-century Sarajevo Sharia court protocol (GHB, Sijil 2, 11). Also, from the mid-17th-century documents from the *sanjak* of Niğbolu we know that the Gypsy poll tax levy consisted of the jizya and the *ispence*, while the tax collectors could also charge from them some various other dues (fines, etc.) which were not part of the poll tax but were collected when a situation demanding their payment would have occurred (NBKM, Or. Otd. R1, 33v). In the late 17th century, the *ispence* tax is not mentioned anymore for Muslim Gypsies in some of the documents used in this research, while, from then on, we encounter the term *maktû^c* (NBKM, Or. Otd. R2, 25r.). Obviously, the *maktû^c* as the lump-sum payment included/substituted the *ispence* tax. Sometimes, the Ottoman use of this term was such that it also included the jizya tax.

⁴⁰ In a document on the Gypsy poll tax collection in Bosnia, dated 1754, the poll tax was designated in several different ways: the lump-sum jizya; the lump-sum; the jizya and the lump sum (*maktû^ca-yi cizye-yi Kıbtîyân-ı müslim; Kıbtîyân cizyesi maktû^cânün; maktû^ca-yi mezbûre; maktû^ca ve cizyelerin*). However, it was clear that all these labels were used interchangeably for the 400 *akçe* poll tax due by every liable Gypsy in Bosnia (BOA, C.ML 21806); *üzerine madrûbe olan cizye-yi maktû^casını in^câm*. (GHB, Sijil 47, 215); *re’si üzerine madrûbe olan mukâta^ca-yı cizye* (GHB, Sijil 50, 4).

⁴¹ When a Muslim Gypsy was granted a poll tax exemption in Sarajevo, in 1798, the provincial governor’s decree stated that he would not be requested to pay the lump-sum anymore (*maktû^c mutâlebesiyle rencide itdürmeyüp*) (GHB, Sijil 38, 167); GHB, Sijil 30, 5, 11.

⁴² When Mustafa, a Gypsy, was granted a poll tax exemption by the governor, in 1810, it was stated in the decree that, from then on, he would not be requested to pay the jizya anymore. The word lump-sum was not mentioned at all (*cizyesini afv olunmağla fi-mâ ba’d cizye mutâlebe olunmayup*). GHB, Sijil 50, 146.

⁴³ For the information on the *ispence* tax, see İnalçık, H. 1959, 56-57.

one that had origins in the customary law (*örfî hukuk*), while the term *maktûc* may also be understood as a poll tax in such a context.

So, what does this tell us on the thesis of the Ottoman disguise strategies? Obviously, they have regularly used the term *jizya* for the Muslim Gypsies, without any known hesitation, in many of the above examples. Effectively, that fact exclude the idea that there was any kind of a language strategy to disguise the *jizya* for Muslim Gypsies, at least in such a context where the term *jizya* was openly mentioned. As my research has shown this was quite often.

It is necessary to explain why the bureaucracy used the term *jizya* in such contexts is in order to better understand the issue of legality and legitimacy of the poll tax imposition on the Muslim Gypsies which was called into question by several authors.⁴⁴ However, we saw from the above examples that the Ottoman bureaucracy did not think of this measure as illegitimate and illegal, although our understanding of the Sharia law is such that we clearly recognise the possibility to question this as we recognise the space for possible disagreements. However, historians sometimes oversee and neglect a fact which is well known and it should be included into the explanation of this matter. The important element in the Ottoman legal culture was the customary law which is formed by sultanic decrees and laws (*kânûns*). Thus, one should not forget that levying of the *jizya* tax on the Muslim Gypsies was based on the imperial orders. This is why it was legal and legitimate, from the point of view of the customary law, while it is interesting that the Ottoman judges claimed that it was also done in accordance with the legal of opinions of the Muslim jurist.⁴⁵ Whether these opinions were right or not we may or may not agree, but the fact remains that they existed, which is important in order to understand how the Ottoman political and intellectual elites saw the central government's *jizya* policy. The Ottoman bureaucracy, or at least a part of it, knew about it, so this explains why they did not refrain to use the term *jizya* in situations which were described above.

Now that I have presented the arguments which refute the hypothesis that the Ottoman bureaucracy tried to disguise the imposition of *jizya* on the Muslim

⁴⁴ Ginio questioned it when he claimed that the Ottoman government wanted to legitimise the *jizya* for the Muslim Gypsies by using the term lump sum payment as a "semantic device" to achieve legitimization. On the other, hand, Sugar argued that charging the poll tax from the Muslim Gypsies was illegal. However, he did not provide relevant arguments for his claim. See Ginio 2004, 130; Sugar 1977, 103.

⁴⁵ For example, a judicial court document from the 18th-century Bosnia contains the explanation that charging the poll tax from the Gypsies, non-Muslims as well as Muslims, was based on an imperial decree which had been issued in accordance with the legal opinions of the Muslim jurists (*memâlik-i mabrûsede Kıbtîyân üzerine madrûbe olan emvâl-ı mîrîyye ki [ehl-i] islâm ve zimmîlerden matlûbe cizye cânib-i şer'eden virilen fetâva-yı şerîfe mucebince bâ-emr-i âli nâzile olup*.) GHB, Sijil 60, 116.

Gypsies by using the expression the lamp-sum payment (*maktûc*) as an alternative, I need to discuss possible counter-arguments.

The most important counter-argument is that some sultanic decrees from the province of Rumelia used the name *jizya* for the poll tax of the non-Muslims, while the corresponding levy in the case of Muslims was called the *maktûc*. For instance, in the late 17th-century decrees on the collection of the *jizya* in this area, non-Muslims were required to pay 730 *akçe* as their *jizya*, while the corresponding poll tax for Muslims was lower; it was set at 660 *akçe*; it was not designated as the *jizya*, but as a lump-sum payment (*maktûc* or *bedel-i maktûc*)⁴⁶

The question which arises here is—was this done in the above-mentioned manner because the Ottoman political actors and decision makers wanted to disguise the *jizya* by deploying different wording? Unfortunately, the political elites and bureaucracy did not explain their motivation, so the only thing we can do is to speculate about it by watching the consequences of such a measure, and that is exactly what Ginio did in his article on the marginalisation of the Gypsies in the Ottoman Empire. What we can conclude from such examples is that the use of the word *maktûc*, instead of the *jizya*, practically, might have influenced the collection process as it likely produced less controversy, whereas it made it harder for a Muslim Gypsy to try to avoid the tax by claiming he was a practicing and devoted Muslim. Therefore, I am more inclined to interpret the mentioned practice as a political solution designed to influence the compliance of the Gypsies to pay the tax, than to consider it as a mean for legitimisation of such practice, which is how Ginio understood it. As I have previously shown, charging the *jizya* from the Muslim Gypsies was legitimate and legal, from the point of view of the Ottoman political elites.

Additionally, it needs to be emphasised that this “disguise” was not a consistent practice, nor systematic, which we see from many other documents pertaining to Rumelia. Thus, the bureaucracy used the name *jizya* for the Gypsy poll tax, without hesitation, the same as in Bosnia. For example, in the mid-17th century, the poll tax of the Muslim Gypsies was a flat-rate amount which consisted of the *jizya* and the *ispence* tax.⁴⁷ Obviously, in the late 17th century all this was replaced with the

⁴⁶ *Müslimân nâmında olanlarından maktûc nâmıyla altışar yüz almış akçe dahi bedel-i maktûc'ların ve keferesinden yedişer yüz otuz akçe cizyelerin cemc ve tahsîl.* NBKM, Or. Otd. R2, 25r.

⁴⁷ In 1656, a sultanic decree on the poll tax collection in the Sanjak of Niğbolu reads as follows: *Kıbtıyân tâîfesinden târîh-i mezbûrden uhdelerine edâsı lâzım gelen cizye ve ispenceleri müslimân nâmında olanlarından her bir neferinden altışar yüz ellişer akçe ve keferesinden yedişer yüz yığirmişer akçe hesâbı üzere cemc ve tahsîl itdüriüp.* On the top of this, the tax collectors were also allowed to charge some other dues (fines etc.) from the Gypsies, which was described in the following manner: *tâife-yi mezbûrun vâki olan beytü 'l-mâl-i âmmе ve hâssa ve cürm-ü cinâyet ve yâve ve kaçkun ve mâl-i gâ'ib ve mâl-i meşkûd ve resm-i ârusâneleri ve sâ'ir küllî ve cüz'î hukûk ve rûsûmlarına.* NBKM, Or. Otd. R1, 33v.

word *maktûc*, which disguised the jizya in case of the Muslim Gypsies.⁴⁸ But did this change mean that the *maktûc* was not to be considered as the jizya anymore, at least partly. The sources I have managed to find show that it was not so as the *maktûc* was still being identified with the jizya in the province of Rumelia. The evidence for this claim was found in the mid-18th-century document on the collection of the Gypsy poll tax in the districts of Siroz (today's Serres, Greece) and Nevrokop (today's Gotse Delchev, Bulgaria). Unsurprisingly, the central government's bureaucracy used the term the "lump sum jizya of the Muslim Gypsies" (*maktûc-a-yı cizye-yi Kibtiyân-ı müslim*).⁴⁹

To sum it up, the very idea that the Ottoman bureaucracy used the term lump-sum (*maktûc*) as a strategic mean (the discursive practice, i.e. the language) to disguise the collection of the jizya tax from the Muslim Gypsies may be accepted only as a possibility (i.e. more evidence will have to be presented to reach a final conclusion on this matter!) in contexts where we can clearly establish that the jizya was not mentioned at all for the poll tax of the Muslim Gypsies, while, at the same time, a clear distinction was made by labelling the non-Muslim Gypsies' poll tax just as the jizya. However, in many other contexts, recorded in documents from the 18th and the first half of the 19th century, there is a rich evidence that the Ottoman administration openly used the term jizya for the poll tax of the Muslim Gypsies, which is a fact that, without a doubt, excludes the existence of any kind of the jizya disguise strategy, if nothing more than in such contexts. From their point of view, charging the poll tax from the Muslim Gypsies was considered as a legal and legitimate practice, owing to the fact that it was based on sultanic decrees. Therefore, although its Sharia roots were arguably weak, this fact made it strongly rooted in the customary law, which was an important part the Ottoman legal culture too.

Gypsy poll tax and the question of regional variations in the Ottoman finance

Scholars in the field of the Ottoman studies have long been aware of the fact that the Ottoman fiscal policy varied from region to region,⁵⁰ while in the last two decades, with renewed attempts to better understand the centre-periphery relations, we have also been witnesses to the studies aimed at exploring these regional variations in the field of taxation, as well as to the calls to employ a comparative approach in the research

⁴⁸ For an example, see a sultanic decree, dated 1698, on the poll tax collection in the sanjaks of Niğbolu and Silistre. NBKM, Or. Otd. R2, 25r.

⁴⁹ BOA, C.ML 21806.

⁵⁰ For an example of historiographic works which noticed the variations in tax rates (e.g. the *çift* tax) applied in different Ottoman provinces, see İnalçık, H. 1959, 40-47;

process.⁵¹ Nevertheless, the Gypsy poll tax have stayed out of the scope of these positive developments, which especially becomes obvious when it comes to the understanding differences between the interior and outer areas regarding the implementation of the Gypsy poll tax. The relevant historiographic literature on this topic contains only a few short lines on these differences, related to the end of the 17th century,⁵² which have not been interpreted and contextualised, while these works contain no information on the regional variations in the 18th century. Interestingly enough, even the study of M. Mujić, which still serves as the main source of scholarly knowledge on the Gypsy poll tax in Bosnia, provides no information on some important characteristics of the mentioned levy. As it seems, the author did not possess any data on the tax amounts imposed upon the Gypsies as their tax obligation, while his article on the Roma people completely overlooks the question of regional variations in the state's jizya collection policy in the 18th- and 19th-century Ottoman Empire.

Filling this gap in historiography and introducing the Gypsy poll tax into the discussions on the regional variations in the Ottoman financial policy is the principal aim of this chapter. Achieving this task depends on presenting the important points about the regional variations in the state's tax policy towards Gypsies of different regions as well as on providing archival evidence to support them. As for the regions that have been taken into the consideration for the comparison made in this research, the first is the Eyalet of Bosnia, a frontier province of the Ottoman Empire, while the second is Rumelia, a province whose large parts were considered as interior, owing to the fact that they had been far from the border zones, but which also had its own frontier areas, especially from the end of the 17th century onwards.⁵³

The first point I would like to make is that the poll tax rates imposed upon the Gypsies in Bosnia, in the period between the end of the 17th century and the 19th century reforms, were considerably lower than the poll tax rates which were

⁵¹ For an example of an article which have recently recognized the importance of the regional variations in the Ottoman tax system, although it does not apply it for the Gypsy poll tax, see Coşgel, M. 2015.

⁵² For example, several authors mention that, in 1691-1692, the Muslim Gypsies were charged 650 *akçe*, the non-Muslims (*kefere*) were requested to pay 725 *akçe*, while the poll tax amount due by every liable Gypsy in the frontier zones (*Kıbtîyân-ı serhadluyân*) was set at 340 *akçe*. However, this was only briefly noticed and it is imprecise as it was not explained to which frontier zones this actually applied. As we it very well known, the Gypsies lived in several frontier regions of the Ottoman Europe, including Bosnia. The authors who mention this data are Tabakoğlu 1985, 151; Altınöz 2005, 210.

⁵³ For example, due to the Ottoman territorial losses, the Vidin fortress, in the province of Rumelia, was considered to be part of the frontier in the 18th century. Therefore, in an imperial decree preserved in a court protocol of Vidin, dated 1731, it was mentioned that Vidin was located at the "very end of the frontier", i.e. at the extreme frontier (*intihâ-yı serhadda vâki' oldüğundan*). NBKM, Or. Otd. R10, 52r.

simultaneously in force for the province of Rumelia. Together with that, an important difference between Rumelia and Bosnia manifests itself in the different treatment of the Muslim and non-Muslim Gypsy groups in these regions: While in Rumelia we encounter different Gypsy poll tax amounts for Muslims and non-Muslims, such a regulation was not in effect in Bosnia, where all Roma were officially charged with the same tax rate per head of an adult tax payer, regardless of their actual or perceived religious identities.

As for the materials that provide evidence for these theses, I have extracted the relevant data from the Ottoman archival sources which clearly show the poll tax rates in the frontier province of Bosnia, as well as in the province of Rumelia, hailing from different periods. With an aim of making this data easily comparable for the readers, it is organized and presented in two tables. The full amount paid by a liable adult Gypsy, as a personal levy, is considered here as the Gypsy poll tax. However, it needs to be emphasized that this aggregate amount was often labelled differently in various primary sources, as it was established in the previous chapter. The result of this effort is as follows:

Table 1. Distribution of the Gypsy poll tax receipts (*evrâk*) and per capita rates of the lump-sum poll tax⁵⁴ due from all liable Gypsies in the province of Bosnia

Year	Number of tax receipts	Per capita rate	Levy
1694	600	1 gold coin ⁵⁵	jizya
1754	1,392	400 <i>akçe</i>	lump-sum jizya; jizya and lump-sum ⁵⁶
1777	?	400 <i>akçe</i>	lump-sum; lump-sum jizya ⁵⁷
1792	1,411	400 <i>akçe</i>	lump-sum jizya ⁵⁸
1835	1,611	400 <i>akçe</i>	jizya and lump sum ⁵⁹

⁵⁴ This aggregate poll tax was labelled in different ways in the Ottoman sources, as it has previously been shown: *cizye-yi maktû'a*, *maktû'a-yı cizye*, *cizye ve maktû'a* etc.

⁵⁵ On the basis of a Sharia court protocol from Jajce, Hadžibegić brings forth the information that the amount of the Gypsy poll tax in Bosnia in 1694 was set at one gold coin per a tax payer, but does not mention its *akça* value. As the coin used for accounting the jizya tax, at the time, was the *şerîfi* altun, it is possible to determine its value. According to Tabakoğlu, one gold *şerîfi* coin equaled 204 *akçe* in 1691, while in 1696 its value stood at 300 *akçe* (Tabakoğlu, 1985, 141). On the other hand, Hadžibegić claims that, in 1691, *şerîfi* coin was equal to 270 *akçe*, which stood as the exchange rate until 1696. Hadžibegić 1955, 54, 60.

⁵⁶ In this document, the Gypsy poll tax was labelled in several different ways: *maktû'a-yı cizye-yi Kıbtîyân-ı müslim*; *Kıbtîyân cizyesi maktû'ânun*; *maktû'â-yı mezbûre*; *maktû'a ve cizyelerin*. BOA, C.ML 21806.

⁵⁷ *Kıbtîyân maktû'u*; *maktû' cizyeleri*. GHB, Sijil 18, 28.

⁵⁸ *Maktû'a-yı cizye-yi Kıbtîyân-ı müslim*. BOA, C.ML 23037.

⁵⁹ *Maktû'a ve cizyeleri*; *maktû' ve cizyeleri*. OIS, S-10/2, 27v.

Table 2. The poll tax rates due in *akçe* from liable Muslim and non-Muslim Gypsies in the province of Rumelia (per capita account)

Year	Region	Muslims	Levy	Non-Muslims	Levy
1656	Ruşçuk	650 a.	jizya and <i>ispence</i>	720 a.	jizya and <i>ispence</i> ⁶⁰
1680	Sofia	650 a.	jizya and <i>ispence</i>	720 a.	jizya and <i>ispence</i> ⁶¹
1691	Rumelia	655 a.	lump-sum	725 a.	jizya and <i>ispence</i> and other dues ⁶²
1694/95	Ruşçuk	660 a.	lump-sum ⁶³	730 a.	jizya
1698	Ruşçuk	660 a.	lump-sum ⁶⁴	730 a.	jizya
1753	Siroz, Nevrokop	660 a.	lump-sum; “lump-sum jizya” ⁶⁵	730 a.	jizya
1760	Vidin	660. a.	lump-sum ⁶⁶	730 a.	jizya

The comparisons are telling as the previously stated differences between the implementation of the Gypsy poll tax in Bosnia and Rumelia re-emerge from these tables. However, the question remains: Why such regional differences existed in the first place, i.e. why the rates of the Gypsy poll tax were lower in Bosnia than in Rumelia?

Providing an answer to this question does not rest exclusively rely on the documents concerned directly with the Gypsy poll tax, but also on the understanding of broader Ottoman fiscal strategies which can be observed in documents related to the jizya of other population groups in the Ottoman Empire. On the basis of such documents we may clearly observe the Ottoman government’s pragmatism and political flexibility towards the issues of taxation in the frontier regions eventually led to a series of tax exemptions as well as to introducing lower taxes in certain occasions. Namely, when it comes to the jizya of the Christians and Jews (the so-called *cizye-yi gebrân*, or *kefere cizyesi*) after 1691, the imperial decrees stipulated that the tax was to be collected according to the economic status of an individual (i.e. his ability to pay), in three tiers or pay classes. i.e. with three different rates

⁶⁰ NBKM, Or. Otd. R1, 33v.

⁶¹ NBKM, Or. Otd. S85, 95v.

⁶² *Müslimân namında olanlarından senede bir defa ber vech-i maktûc 650 şer keferesinden 725 er akçe cizye, ispenç ve rüsûm-ı saireleri miri için yed-i vahidden.* Tabakoğlu 1985, 151.

⁶³ *Maktûc nâmıyla altışar yüz altmışar akçe bedel-i maktûc’aları.* NBKM, Or. Otd. R4, 47v.

⁶⁴ *Maktûc nâmıyla altışar yüz altmışar akçe dahi bedel-i maktûc’aların.* NBKM, Or. Otd. R2, 25r.

⁶⁵ *Maktûc’ları; maktûc’a-yı cizye-yi Kıbtîyân-ı müslim.* BOA, C.ML 21806.

⁶⁶ *Müslimân nâmında olanlarından altışar yüz almtışar akçe maktûc’ları ve keferesinden yedişer yüz otuzar akçe cizyeleri.* NBKM, Or. Otd. S52, 4v.

(high/wealthy, middle, and low/poor).⁶⁷ However, in Bosnia, except for a few years after the reform of 1691, all *jizya* payers were considered to be of the lowest paying class, regardless of their wealth, which the imperial orders explained by the fact that the mentioned province was located in the frontier region.⁶⁸

Interestingly enough, the described feature of the Ottoman policy in Bosnia has been noticed for the *jizya* of the Christian and Jews, but the same conclusion has not been applied to the *jizya* due by the Muslim and non-Muslim Roma. Apparently, that is a result of the fact that historians had no information on the per capita rates of the Gypsy poll tax in Bosnia, which would have allowed them to make the necessary comparison. On the contrary, this research resulted in revealing of the hitherto unknown Gypsy poll tax rates, so it is now possible to clearly see the differences between Bosnia and Rumelia in the field of the Gypsy taxation policy. Having this in mind, as well as the state centre's proven flexibility and accommodationist attitude towards the frontier provinces,⁶⁹ it seems reasonable to conclude that the similar explanation also works for the Gypsy poll tax in Bosnia. In other words, in the case of the Roma people, living in a borderland province resulted in paying less tax in comparison to the members of the Gypsy communities in the interior regions of the Ottoman Empire. Furthermore, the Gypsy poll tax rates in Bosnia were lower than in some other frontier areas, like Vidin, which retained the tax rates applied for the other parts of the *eyalet* of Rumelia throughout the 18th-century.

On the other hand, it is a more demanding task to explain why there were no differences in the per capita tax rates between the Muslim and non-Muslim Gypsies in Bosnia, while exactly that was the case in Rumelia. Probably, the per capita amount of 400 *akçe* had already been considered low enough for both groups, so decreasing it some more in the case of the Muslim Gypsies was not considered to be in accordance with the fiscal interests of the state. Of course, giving the final word on this matter depends on finding new documents that will hopefully provide us with a deeper insight into this question. Nonetheless, it is important to notice that, for now, it seems as the majority of the Gypsies in the 18th-century Bosnia were considered to be Muslims. For example, some primary sources on the lump sum poll tax collection, compiled in 1754 and 1792, mentioned openly only the Muslim Gypsies,⁷⁰ while all I have managed to find in the court protocols from

⁶⁷ For more on this, see Tabakoğlu 1985, 136-141.

⁶⁸ This was first established by Hadžibegić in his seminal work on the *jizya* tax in the Ottoman Empire. He corroborated his claims by publishing documents on this matter. For more in this, see Hadžibegić 1953, 93.

⁶⁹ For more information on this accommodationist attitude towards the frontier, on the example of the extraordinary taxes, see McGowan, B. 1981; Darling, L. 1996.

⁷⁰ *Maktû'a-yı cizye-yi Kıbtîyân-ı müslim*. BOA, C.ML 21806; *icmal-i muhâsebe an mâl-i maktû'a-yı cizye-yi Kıbtîyân-ı müslim-i eyâlet-i Bosna ve tevâbi'uhâ*, BOA, C.ML 23037.

that period were only Muslims. However, all that does not necessarily mean that there were no non-Muslim Gypsies in the 18th century Bosnia. However, even if one manages to find non-Muslims Gypsies in this period in Bosnia, it is likely that their numbers were small. On the contrary, an imperial decree issued regarding the collection of the Gypsy poll tax in Bosnia, compiled in 1835, mentions both non-Muslim (*zimmî*) and Muslim Gypsies.⁷¹ Furthermore, in the second half of the 19th century, when there was no *jizya* tax anymore, it is also possible to find non-Muslim Gypsies in Bosnia.⁷²

Additionally, several other important conclusions on the Gypsy poll tax in Bosnia and Rumelia could be drawn from the data contained in the tables given above as well as from the related archival materials.

First, the Gypsy poll tax in all mentioned cases was assessed on the per capita basis from all liable adult Gypsies. Of course, that was nothing unusual when we are speaking about the period after the *jizya* reform of 1691. But what is important here is that even several decades before the reform, in Rumelia, in 1656, the Gypsy poll tax had been assessed on the per capita basis, and not on household basis, which can easily be observed from the data relating to the judicial district of Rüşçuk. An imperial order from that time openly stipulates that “the *jizya* and the *ispence* tax” were to be charged from “every individual” (*her biri neferinden*), which, in this document, obviously meant all liable adult male Gypsies.⁷³ The households were not mentioned at all, so this should be viewed as a major change in comparison to the previously mentioned 15th-century *jizya* registers.⁷⁴ It is not precisely known when did this shift in the Ottoman taxation policy towards the Gypsies occur, but there are some indicators that this changed administrative practice had much deeper roots than the mid-17th century.

Unfortunately, no similar documents regarding the Gypsies in Bosnia are currently available for the era before the late 17th century.⁷⁵ However, primary

⁷¹ Although this document states that the poll tax was to be collected from the Muslims, the *zimmîs* (i.e. the Christian and the Jews) and the Gypsies, we see from the subsequent phrases that all of them were actually Gypsies as their poll tax was set at the usual rate of 400 *akçe*. Additionally, it needs to be pointed out that this document concerned only the Gypsies, and not the other parts of the population. *Senevî bin dort yüz on bin aded müslim ve zimmî ve Kıbtî evrâkı ma'a ma'âş ma'a tevâfüt ve zamm-ı cedîd; Kıbtîyân ta'îfesinün be-her neferinden dörder yüz sağ akçe cânib-i mîrîden virilen membûr evrâk cibâyet itdûrile*. OIS, S-10/2, 27v.

⁷² Mujić 1953, 171.

⁷³ NBKM, Or. Otd. R1, 33v.

⁷⁴ As it has been previously shown in this paper, the *jizya* registers from the second half of the 15th century registered only the household heads—not every adult tax payer. This was an official policy for all non-Muslims at time, including the Gypsies. For an example, see Barkan 1964, 37.

⁷⁵ However, there are other documents which show us that the poll tax (*cizye*) was collected from the Gypsies in Bosnia. For example, I have found such documents for the late 16th-century judicial

sources contain unambiguous data that the Muslim Gypsies in Bosnia, in fact, were paying the *jizya* at that time.

To put all this into the perspective, it needs to be emphasised that, while the Gypsies were paying their poll taxes from all adult males, at the same, in Bosnia and in Rumelia, most of the Christian and Jews paid their *jizya* on the household basis.⁷⁶

This means that the 1691 reform, which (re)introduced the collection of the *jizya* on the per capita basis, in accordance with the tax payers' ability to bear the tax burden, was much more of a dramatic change for the Christians and Jews than it was for the mentioned Gypsies who had already been paying the *jizya* tax on the per capita basis, for decades. Nevertheless, the 1690s were also important for the Gypsies, in the first place because, in 1694/95 (1106 AH), an important decree was issued ordering that the *jizya* was to be collected from all the Gypsies on the basis of the special tax receipts, called the *evrâk*.⁷⁷ And indeed, in the following decades, we can easily observe, in the documents related to the provinces of Bosnia and Rumelia, that the Gypsy poll tax collectors were handed over these sealed receipts whose main function was to represent a written proof of a fulfilled tax obligation.⁷⁸ Together with that, the predetermined total number of such receipts was considered to be the basis for the future tax collections.

With a serious economic crisis that shook the Ottoman Empire in the midst of the War with the Holy League (1684–1699),⁷⁹ during which the expenditures continued to mount on, the introduction of the sealed *jizya* tax receipts (*evrâk*), prepared by the central bureaucracy, represented a financial measure aimed at increasing the collectability of taxes and the state's control over the taxation system.⁸⁰ The Ottoman officials had high expectations from the introduction of this measure.

district of Novi Pazar and the mid-17th-century district of Tuzla. See BOA, MAD.d 7534, 1053; GHB, A-3726, 10v.

⁷⁶ For more on this, McGowan 1981, 80-81; Darling 1996, 82. A confirmation for this thesis is also found in the Gypsy poll tax register of the vilayet of Brod, in central Bosnia, dated 1679. The principal unit of taxation in this register was the household (*hâne*). BOA, MAD.d 1223.

⁷⁷ The Ottoman court chronicler Mehmed Raşid (d. 1735) put this document among the events that occurred in 1106 AH, while a chronical written by Defterdar Sarı Mehmed Pasha (d. 1717) claims that this sultanic decree was issued in the month of Shaval 1107 AH. However, I have found an Ottoman imperial decree from 1106 AH on this matter which corroborates the data given by Raşid. See Raşid 1282 AH, 328. Defterdar M. 1995, 548; NBKM, Or. Otd. R4, 47v.

⁷⁸ For example, the tax farmers were collecting the poll on the basis of the poll tax receipts. BOA, C.ML 23037; OIS, S-10/2, 27v.

⁷⁹ The Ottoman–Habsburg war broke out in 1683, while the anti-Ottoman alliance of European states known as the Holy League was formed in 1684. The war officially ended with the Peace Treaty of Karlowitz in 1699.

⁸⁰ For more information on this crisis and the Gypsy poll tax reform of 1691, see Tabakoğlu 1985, 1-384.

As it was recorded in one of the imperial orders, introducing the collection on the basis of *evrâk* was a matter that had been considered to be in the best interest of the state.⁸¹

Together with that, the above-mentioned tables reveal one other important feature of the Gypsy poll tax—they help us to better understand the poll tax rate dynamics in the Ottoman Empire in the long run. The data shows that the Gypsy poll tax rates did not change much over the years, unlike the rates of some other taxes. Moreover, it is possible to determine periods of change/increase and periods of stability. For instance, in Rumelia, a period of increase was recorded in the 1690s, when the Gypsy poll tax rose for a total amount of 10 *akçe* (2x5 *akçe*), in case of both Muslim and non-Muslim Gypsies, after several decades of stable tax rates. As the increase came in the midst of warfare activities and fiscal pressure, it is very likely that the need for cash commanded this increase. After these changes, the tax rates became stable again, so in the midst of the 18th century the financial books still contained the same per capita figures as in the late 17th century.⁸²

In Bosnia, there is a very scarce data for the 1690s, and all we know now is that, in 1694, the per capita *jizya* in Bosnia was set at one golden coin (*şerîfi altın*), which represented an amount equal to the lowest *jizya* rate of the Christians and Jews.⁸³ There is no data for the next several decades, but an analysis of the relevant primary sources has shown that the Gypsy poll tax did not change at all from, at least, the 1750s to the 1830s, which is a quite long period of the Gypsy poll tax stability.⁸⁴

The political decision not to change the Gypsy poll tax rates for decades, despite of the ongoing inflation, is very interesting, especially because reliable sources show that, at the same time, the *jizya* rates for Christians and Jews risen on several occasions.⁸⁵ Apparently, the financial and political logic in the case of the Gypsies was different in comparison to the official attitudes towards the Christians and Jews hailing from other ethnic groups. As it is known, many (not all!) of the Gypsies were living in poverty at the time, while some had even tried to escape the tax obligation,⁸⁶ it is possible that the state officials' reluctance to raise the tax for the Roma people was a pragmatic decision that could, at least, partially be explained by these facts.

Judging from the primary sources used in this chapter, there is a strong basis for the conclusion that the Ottoman power-holders pursued a different policy towards

⁸¹ *Mîrîye nef'-i kullîsi zâhir olmağla*. NBKM, Or. Otd. R4, 47v.

⁸² See the data contained in the Table 1 and Table 2.

⁸³ For more information on this, see Hadžibegić 1953, 93.

⁸⁴ See the data in the Table 1 and Table 2.

⁸⁵ See Hadžibegić 1953, 93-97

⁸⁶ For an example of an attempt to evade the Gypsy poll tax by fleeing from the Sanjak of Klis to the Sanjak of Bosnia, in 1713, see BOA, MAD.d 3434, 311.

the Gypsy people in the borderland provinces, such as Bosnia, in comparison to the provinces that were considered as predominantly interior territories of the Ottoman Empire, namely in the province of Rumelia. There is reliable evidence that per capita rates of the Gypsy poll tax in the Ottoman periphery were significantly lower than those applied in the interior regions. Also, in Rumelia, the state pursued a different tax policy towards the Muslim and non-Muslim Gypsies, while in the Ottoman Bosnia, all liable and unexempted adult male Roma were treated in the same way, from the fiscal point of view. All this has provided documentary support for the thesis that the Gypsy poll tax should be included in the discussions on the flexible approach of the Ottoman government towards the frontier provinces, which has hitherto not been the case in historiography.

The Gypsy poll tax, fiscal crisis and the changing nature of the Ottoman tax collection strategies

Although a lot of important conclusions have been made in historiography on the history of the Roma people in the Ottoman political context, a critical survey of this field has shown that major historical studies have neglected crucial financial aspects of the Gypsy poll tax—most notably, the government's political strategies employed in the collection process of the mentioned revenue source in the period between the 1690s to the 1856. When it comes to the eyalet of Bosnia, scholars have failed to provide a primary source information on the diversity of tax collection methods used by the government in collecting the Gypsy poll tax. Consequently, the historiography was unable to recognise and explain the changing nature of the Ottoman tax collection strategies regarding the Gypsy poll tax, as well as their connections with the fiscal crisis and wider economic context. More or less, the historiographic studies that focus on the territory of Rumelia suffer from the similar shortcomings. On the other hand, works on the general economic history of the Ottoman Empire do contain information on the economic trends and fiscal policy fluctuations. Although such endeavours are undeniably important for understanding the general financial context, they usually do not contain any information on the Gypsy poll tax, and especially not about the collection of this revenue in Bosnia. As a result, the important aspects of the Ottoman financial policy and Gypsy history have been under-researched and are still unknown to the academic community.

Having all of the above said in mind, this chapter aims to prove several important points. First, at the end of the 17th century, in an attempt to remedy the fiscal crisis, the Ottoman government preferred the Gypsy poll tax collection by the centrally appointed state commissioners rewarded with an agreed-upon fee. Second, during the 18th and the first half of the 19th century, the government opted

for a more decentralised system of the Gypsy poll tax collection characterised by the involvement of private entrepreneurs into the tax collection matters through the introduction of various forms of tax farm arrangements. Third, the state bureaucrats considered the tax farming as an effective and acceptable fiscal instrument in raising the Gypsy poll tax revenues despite the fact that in such a fiscal system the state control over the taxation decreased, while the tax revenues were being shared between the state and private individuals. Fourth, the life-long tax farm system (*mâlikâne*), an important structural change in the late 17th- and the 18th-century Ottoman finance,⁸⁷ spread gradually and it did not encompass the Gypsy poll tax in Bosnia until at least the 1720s, while in some provinces of the Ottoman Empire the *mâlikâne* system, in case of the Gypsy poll tax, was only introduced during the second half of the 18th century.

Before proceeding to the presentation of archival evidence for the above-said theses on the Ottoman tax collection strategies, having in mind the goals of this study, it is of crucial importance to explain the principal arguments for the conclusion that the Ottoman history between the 1690s and 1856 was characterized by frequent and often severe fiscal crises. The basis for such a statement has been found in the available historiographical studies as well as in the published balances of income and expenditures of the Ottoman Empire's Central Treasury (*Hazîne-yi Âmirî*). For example, between 1680 and 1747, at least 34 financial years ended in deficit. Moreover, the number of deficit years is likely to be even higher as it has already been established that war expenditures were not included into these accounts, but were recorded in separate registers.⁸⁸ Although the second half of the 18th century, as well as the first decades of the 19th century, has seen a number of years that ended in surplus, the financial difficulties still represented an ongoing problem for the Ottoman government, which is a fact that became particularly obvious during the wars with the European powers in the last quarter of the 18th century.⁸⁹ Additionally, financial troubles remained a chronic problem for the government even during the reform period known as the Tanzimat (1839–1876). To illustrate this, one might cite the example of the preserved state budgets compiled between 1846/47 to 1856/57. These modern financial records planned fiscal deficits on a regular basis, every year, while the deficit rates ranged from 1.3% to 12.3%.⁹⁰

After a short description of the financial challenges that stood before the Ottoman policy makers during the most part of the period between 1690s and

⁸⁷ For more information on this, see Genç 2014; Çakır 2003; Tabakoğlu 1985; Cezar 1999; Özvar 2003; Cezar 1986.

⁸⁸ For more on this, see Tabakoğlu 1985, 74-82; 323-364.

⁸⁹ For more on this, see Cezar 1986.

⁹⁰ See Guran 2003, 8.

1856, I shall address the first point I want to make regarding the government's Gypsy poll tax collection strategies—during the 1690s, the government entrusted the tax collection job to the commissioners in return for an agreed-upon fee. Historians who embarked on this line of study, most notably A. Tabakoğlu, brought forth the same claim, but failed to support it with valid documentary evidence which is why this statement has been treated in their work only as a hypothesis.⁹¹ With an aim to reach a more grounded conclusion on this matter, the Sharia court protocols from the district of Ruşçuk, in the Sanjak od Niğbolu/Nikopolis, from the 1690s, have been examined in this research and, as a result, imperial decree on the appointment of the state commissioners have been found.

A close look at the content of these documents shows that the Gypsy poll tax collectors (*cizyedâr*) were centrally appointed and dispatched to the provinces on the yearly basis with a task to collect the jizya tax from all liable Gypsies in the basis of poll tax receipts (*evrâk*) prepared by the authorised state chancellery. The appointment decision was usually reached after a potential collector would have submitted a written appeal to the government with an offer to undertake the collection job. As it can be observed from an imperial decree compiled in 1694/95 (1106 AH) the Ottoman bureaucrats designated this tax collection method by the phrase *ber-vech-i emânet*, which means “by way of commission” or “by way of trusteeship”. The appointed commissioner was in charge of passing on the collected money to the state treasury or to deliver it to the assignees determined by the government, while his efforts were rewarded with a fee calculated on the basis of the poll tax receipts.⁹²

From the organisational standpoint, this type of state commissioners had somewhat different responsibilities in comparison to the jizya commissioners (*emîn*) of the 16th century. As it is well known, the state agents in the earlier times were primarily requested to collect the tax and pass on the money to the addresses designated by the central government, in return for a fixed salary calculated on the basis of per day account.⁹³ On the other hand, in the 1690s, the tax commissioners responsible to organise the collection of the poll tax from the Gypsies, were additionally requested to provide an in-advance payment (*peşin*), i.e. the part of the money they pledged to collect.⁹⁴ Although this kind of obligation draws an association with the payments made in various tax farm arrangements, previously

⁹¹ Tabakoğlu claims that the Gypsy poll tax was collected through tax farming arrangements (*iltizam*), but here he laid out a hypothesis about the engagement of the tax commissioners (*büyük bir ihtimalle emanet yoluyla toplanırdı*). See Tabakoğlu 1985, 152.

⁹² NBKM, Or. Otd. R4, 47v.

⁹³ For more data on this, see Darling 1999, 164.

⁹⁴ *ber-vech-i emânet kendüye virilmek bâbında istidâ-yı inâyet itmeğın üç bin guriş peşin ile mûmâ ileyh der-uhde idüip*. NBKM, Or. Otd. R4, 47v.

described imperial decrees on the appointment of the Gypsy poll tax collectors from the 1690s do not mention the word *iltizâm* at all, nor other expressions that are usually used to indicate a short-term tax farming technique of financial management.⁹⁵

So, the question arises why did the Ottoman government resort to the practice of requesting the in-advance payments from the tax commissioners appointed for the collection of the Gypsy poll tax? This paper argues that the main purpose of this financial measure, at least in the previously mentioned case, was not to accumulate the money in the state treasury, but to finance the in-advance salaries of the tax apparatus involved in the collection of the Gypsy poll tax. Having in mind the fiscal troubles and the state's chronic need for cash revenues, it seems that this was as a justifiable financial strategy. The above-mentioned imperial decrees contain clear evidence that it was considered necessary for the salaries of the tax collection staff to be paid in advance since, as it was openly stated, the tax collectors had a lot of expenses while wandering around in an attempt to charge the poll tax from the Gypsies who did not have a permanent place of residence. Salaries of the tax collectors (*câmi^c olanlar*) were set at 9 *pare* per every liable non-Muslim's poll tax receipt, while the salaries (*ma^câş*) of other individuals that played a role in the tax collection process, such as secretaries (*kâtib*) and accounting clerks (*muhâsebeci*), were set at one *pare* per poll tax receipt. All these salaries were considered to be the expenditures of the state and the government committed to include (*mahsûb*) them into the tax commissioner's final account, which means that they were to be subtracted from the tax money which was originally planned to be delivered to the state by the commissioner.⁹⁶ Having all this in mind, it seems quite reasonable to conclude that the inclusion of the in-advance payments into the system of the Gypsy poll tax collection in the Ottoman Empire effectively represented a form of internal short-term borrowing by the state.

These documents are important because they provide us with a valuable insight into the Ottoman government's tax collection strategies which could be used in comparative studies on this matter. Unfortunately, it was not possible to find a similar document for the Eyalet of Bosnia. However, there is data in historiography, hailing also from the primary documents, which mentions a certain poll tax collector (*cizyedâr*) in Bosnia who had been handed over poll tax receipts in 1694 and tasked with a tax collection in this frontier province of the Ottoman Empire. In return,

⁹⁵ In the Ottoman financial history, there was also a tax collection method when the government contracted out a revenue source by appointing a tax farmer (*mültezim*) to be a commissioner (*emîn*) as well. This arrangement was called *emânet ber-vechi-i iltizâm* (Tabakoglu 1985, 127). However, such a designation was not mentioned in the documents on the Gypsy poll I am presenting in this paper.

⁹⁶ NBKM, Or. Otd. R4, 47v.

tax collectors were rewarded with a salary (*ma'îşet*) collected on the basis of tax poll receipts.⁹⁷ Clearly, this information does not contradict previously described information for the province of Rumelia, so it is very likely that this Gypsy poll tax collector was also a state agent which operated in a similar fashion as other previously described state commissioners, rather than a tax farmer.

The central government's decision to entrust the Gypsy poll tax collection job to the centrally appointed state commissioners in the late 1690s, proved to be beneficial for the state, together with the introduction of the poll tax receipts. According to the preserved financial registers, the total state income from this revenue source saw a significant increase in numbers in comparison to the previous decades when the collection of the Gypsy poll was carried out by the tax farmers or their representatives.⁹⁸ Nevertheless, the tax farming was not abandoned as a financial practice. On the contrary, the primary sources contain rich evidence that various tax farm arrangements were the dominant method of the Gypsy poll tax collection in the 18th- and the 19th-century Bosnia as well as in Rumelia. Having said that, it needs to be pointed out that the poll tax receipts remained as the basis for the tax collection even in various tax farm arrangements.⁹⁹ Also, in assessing these contracts, we should not forget the fact that it was possible for a tax farmer to negotiate the number the tax poll receipts as well as the amount of the lease.¹⁰⁰ According to the financial registers, the tax farming method of collection garnered enough revenue for the state and was often considered to be efficient by the Ottoman policy makers, despite the fact that this financial practice obviously implied the sharing of the tax revenue between the state and the tax farmers. As proved by several economic historians, the tax farming as a method of financial management was often preferred in the premodern times, mostly because it transferred the risk and the tax collection costs to private individuals, while simultaneously providing a regular cash influx into the treasury as well as the payments to the beneficiaries designated by the government. On the other hand, it has been argued that the tax farming increased

⁹⁷ According to Hadžibegić, the rate of the jizya tax in Bosnia was set at one golden coin, while the collector's salary was set at a quarter (*rub'*) of a golden coin. However, this seems high in comparison with the data we have for Rumelia. See Hadžibegić 1953, 93.

⁹⁸ Tabakoğlu provided us with the information on the state revenue from the poll tax. For instance, in 1698/99, it totalled 19,099,629 *akçe*. See Tabakoğlu 1985, 152.

⁹⁹ The following documents show that poll tax receipts (*evriak*) were used as the basis for tax collection in various tax farming arrangements in Bosnia: BOA, C.ML 23037; OIS, S-10/2, 27v.

¹⁰⁰ From other sources, I have established that tax farmers who wanted to obtain the tax collection rights for the jizya of the Christians and Jews in Bosnia were actually negotiating with the government to reduce the number of their poll tax receipts (GHB, A-1882/TO). It was important for them. The more tax poll receipts they received, the more money they would be requested to transfer to the treasury or to the assignees. Therefore, it would not have been unusual for the Gypsy poll tax collectors to try to negotiate with the authorities too.

the degree of financial decentralisation.¹⁰¹ Appreciating the arguments that stand behind the mentioned statements, there is no reason not to apply these conclusions to the Ottoman government's policy of contracting out the tax collection rights in the case of the Gypsy poll tax.

The brings me to another important task of this chapter—presenting and explaining the primary sources which support the previously stated claim that the tax farming was a dominant revenue collection strategy in the case of the Gypsy poll tax during the period that is in focus of this research.

Tax farming was traditionally used as a method of collecting the Gypsy poll tax in the Ottoman Balkans, which is a fact that can be supported by the various documents from the 17th century.¹⁰² Hitherto, this research has shown that, during the late 1690s, the government opted to entrust the tax collection job to the state commissioners. Nevertheless, it needs to be pointed out that two Ottoman chronicles mention an imperial decree, issued in 1694/95 (in other version, in 1696),¹⁰³ which reportedly ordered that the Gypsy poll tax be “sold off” (*fürûht*) to the interested individuals. Obviously, this implied a tax farm contracts for the collection of the mentioned state revenue.¹⁰⁴ However, it was not possible to confirm the application of this financial practice with other documents from the late 1690s which would directly mention the word *iltizâm*, the term usually used for designating the short-term tax farm contracts in the Ottoman Empire. Yet, this paper does not exclude such a possibility and, hopefully, future research might shed more light on this matter.

Additionally, it needs to be pointed out that one of the main reasons why the Ottoman government turned to the state commissioners were probably the problems they experienced with contracting out the Gypsy poll tax revenues. As it is known, during the 1690s the Ottoman state was engaged in a protracted war with the Holy League which heavily influenced the economy. As a result, it became harder to find interested private entrepreneurs who would have leased the Gypsy poll tax, especially in the endangered frontier provinces such was Bosnia.¹⁰⁵

¹⁰¹ For insightful assessments of the tax farming arrangements in the Ottoman economic context, see Darling 1999; Çizakça 1993, 219-250.

¹⁰² For example, in 1656, in the sanjak od Niğbolu, the jizya and the ispence taxes of the Gypsies were leased out by the government (*kendüye ber-vech-i iltizâm der-uhde olunup*). NBKM, Or. Otd. R1, 33v.

¹⁰³ Earlier in this article, I explained why do I consider the year 1694/95, mentioned in *Târîh-i Râşid*, to be more accurate and probable date at which the sultanic order in question was issued than the year suggested in the chronical of Defterdar Sarı Mehmed Pasha.

¹⁰⁴ See Râşid 1282 AH, 328; Defterdar M. 1995, 548.

¹⁰⁵ Hadžibegić found a document which shows that the Gypsy poll tax in Bosnia could not be collected for a few years in the early 1690. See Hadžibegić 1953, 93.

Anyhow, the data from the first half of the 18th century shows that, during this period, the short-term lease of the Gypsy poll tax was practiced in the Ottoman finance on the regular basis. For example, in 1709, the Ottoman government sold its tax collection rights over the Gypsy poll tax in the tax collection units (*kalem*) of Niğbolu and Silistre,¹⁰⁶ in the province of Rumelia, to a private bidder for an upfront agreed-upon amount (*mâl-i iltizâm*), with a tenure period (*tahvîl*) of three years. As witnessed by this document, the Belgrad garrison representatives, who enjoyed their salaries from this revenue source were consulted in the process of approving the tax farm contracts. Together with that, a document called *tezkire-yi dîvân* was issued on this matter by the authorised provincial government, as a response on the written tax farmers' plea. Moreover, to confirm all this, an imperial decree was sent to all of the interested parties.¹⁰⁷ I have found evidence from a few years later, 1715/1716, on the application of the one-year tenure contracts for the same revenue source, in a document prepared by the Belgrade treasury (*Belgrad hazînesi*), a finance department which administered and monitored the tax collection process from multiple revenue sources in the mentioned area. To secure the revenue collection rights in question, a potential tax farmer would have had to provide a capable guarantor (*kefîl*) as well as to undertake the obligation to convey the agreed-upon cash payment of 40,000 *guruş* to the Belgrade treasury, in four instalments, for the purpose of financing the salaries of the Belgrade garrison. After fulfilling the conditions requested by the authorised governmental department, the tax farmers would have become the residual claimants of whatever was left from the collected tax money.¹⁰⁸

These documents are important as they provide us with an important evidence of the existence of the short-term lease in the 18th-century Rumelia, but the question arises were the same/similar kinds of short-lease contracts applied for the Gypsy poll tax collection in the Eyalet of Bosnia in the first half of the 18th century? This research has established that they were, together with another important finding—the financial management of the Gypsy poll tax in Bosnia was not integrated into a single revenue unit, but was organised into two separate units which were administered and monitored differently. The first was the *mukâta'a* of the Gypsy poll tax in the Sanjak of Klis,¹⁰⁹ while the other was the revenue unit

¹⁰⁶ These financial units encompassed the territories of the sanjaks of Niğbolu and Silistre.

¹⁰⁷ NBKM, Or. Otd. R5, 26r, 26v.

¹⁰⁸ NBKM, Or. Otd. R51, 52v, 52r.

¹⁰⁹ The data on this revenue unit may be found in the *mukâta'a* registers of the provincial treasury of Bosnia (*hazîne-yi Bosna*). It was controlled by the central office called the "Chief accountant's office" (*Başmuhâsebe*). For example, see a register of the *mukâta'as* controlled by the provincial treasury of Bosnia, compiled at the beginning of the 18th century (BOA, D.BŞM.BNH.d 16772, 5). Besides, in a financial register written in 1713, it was openly stated that the accounts of the Gypsy poll tax *mukâta'a* of Klis were monitored by the *Başmuhâsebe* office. See BOA, MAD.d 3434, 311.

reserved for the Gypsy poll taxes of the remainder of the Eyalet of Bosnia which is why it was sometimes labelled as the “*mukata^a* of the Gypsy poll tax of the Eyalet of Bosnia”.¹¹⁰ The existence of these separate revenue units was unknown in the previous historiographical studies.

For now, the first verifiable documentary evidence on the existence of the *mukata^a* of the Gypsy poll tax in the Sanjak of Klis have been found in several financial registers of the Treasury of Bosnia (*Hazîne-yi Bosna*), compiled in 1701/1702 (1113 AH), when the yearly state income from this revenue unit has been recorded.¹¹¹ Although these kinds of records do not give much data on the conditions under which this revenue unit was administered, it is almost certain that it was a short-term lease. This is confirmed by a financial record from 1713, which openly mentioned the word *iltizâm*, a term that was traditionally used for designating the short-term tax farm contracts.¹¹²

Additionally, there is enough evidence to confirm the thesis that the short-term tax farm as tax collection method was also deployed in the first half of the 18th century to collect the Gypsy poll tax on other revenue unit recorded in the territory of Ottoman Bosnia—the “*mukata^a* of the Gypsy poll tax of the Eyalet of Bosnia”. According to a clearance certificate (*temessük*) issued in 1736, an official representative of the Zvornik garrison soldiers confirmed the reception of the money owed to them by Ahmed Aga, a tax farmer who was responsible for collecting the Gypsy poll tax in Bosnia. Additionally, he pointed out that, on behalf of his companions, he had previously farmed out (*der-uhde ve ilzâm*) the tax collection rights over the above-said revenue source to the mentioned private bidder with a tenure of one year.¹¹³

This document proves that during the 18th century the central government practiced to transfer the right of farming out the Gypsy poll tax in Bosnia to certain military garrisons, which was an interesting variation in the government’s fiscal strategies. Why did they do it? What kind of political reasoning lies behind this decision? Obviously, Bosnia was an important frontier province, while financing the military garrisons was considered to be one of the most important matters of the state. However, dealing with the financial burden of paying the salaries presented a

¹¹⁰ The data on the mentioned revenue unit could not be found in the registers of the provincial treasury of Bosnia as it did not control this revenue. I have established that its accounts were monitored by the state office known as *Ma^cden kalemi*. For example, the *mukata^a* of the Gypsy poll tax of the Eyalet of Bosnia is recorded in an 18th century register pertaining to the revenues controlled by *Ma^cden kalemi*. BOA, MAD. 3393, 75v.

¹¹¹ BOA, D.BŞM.BNH.d 16771, 5.

¹¹² BOA, MAD 3434, 311.

¹¹³ *tarafımızdan asâleten ve neferât ve kapudân el-hacc Hasan Aga vekâleten...hâlâ Bosna Sarâyı mütessellimi sa^câdetlü Ahmed Aga hazretlerine yüz seksen altı gurûşa der-uhde ve iltizâm*. GHB, A-2160/TO.

constant challenge for the government especially in the times of fiscal deficits in the state balances. According to several documents, financial troubles were recorded also in the 1720s and 1730s. Among other things, the government responded by transferring the right of farming out certain revenue units to some of the garrisons. Together with the Gypsy poll tax, this financial practice is confirmed by primary sources for several other revenue units in the Eyalet of Bosnia.¹¹⁴

Beside this short-term lease of state revenues, in an attempt to resolve the fiscal crisis and obtain cash needed for the rising expenditures, the Ottoman government resorted, also, to one other important measure that has often been considered as the biggest “structural change” in the Ottoman finance in the period from the late 17th century to the 19th-century Tanzimat reforms.¹¹⁵ As it has been very well known, this financial measure, known as *mâlikâne*, was instituted in 1695. However, historians did not mention when this measure encompassed the Gypsy poll tax in the Ottoman Empire, or if it encompassed it at all. This article argues that this was a gradual process, which means that there is no single date which would have meant the beginning of the life-long lease for the Gypsy poll tax in all of the Ottoman Empire. In other words, this is a question that needs to be analysed separately for different regions and different revenue units.

The first document, used in this research, which undoubtedly proves the application of the *mâlikâne* system for the collection of the Gypsy poll tax in the Sanjak of Klis was recorded in 1729/30 (1142 AH). At that point, the Gypsy poll tax was unified in a single revenue unit with the *avâriz* taxes¹¹⁶ of the nahiyes of Rama and Neretva, in the Sanjak of Klis, as well as with the market tax of Makarska.¹¹⁷ Available primary sources, allow us to trace this *mukâta^ca* unit until the late 1830s.¹¹⁸ On the other hand, the first reliable evidence on including the Gypsy poll tax in the Eyalet of Bosnia into the system of life-long lease was recorded in 1754/1755.¹¹⁹

¹¹⁴ A register of the *mukâta^ca* units of Bosnia, compiled in 1729/30 (1142 AH), shows that some revenue units in Bosnia were not functioning at all, which may be understood as a sign of a financial crisis. However, others were being contracted out under the system of the life-long lease. Additionally, we encounter the revenue units held (*zabt*) by the fortress garrisons who were granted the right to farm them out to the private bidders, under the supervision of the provincial treasury. BOA, D.BŞM.BNH.d 16777, 4.

¹¹⁵ For an article which argues that the *mâlikâne* system was a structural change in the Ottoman finance, see Cezar 1999.

¹¹⁶ For more information on the *avâriz-ı dîvâniyye* taxes, see Darling 1999; McGowan 1981.

¹¹⁷ *Mukâta^ca-yı avâriz-ı dîvâniyye-yi nâhiye-yi Rama ve cizye-yi Kıbtıyan-ı liva-yı Klis ve bâc-ı bâzâr-ı Makarska ve tevâbi^cuhâ*. BOA, D.BSM.BNH.d 16777.

¹¹⁸ For example, this *mukâta^ca* was recorded in a financial register from 1836/37, but this time without the market tax of Makarska. BOA, KK.d. 5146, 11r.

¹¹⁹ In 1854/55, Ali Bey, the captain of Zvornik, was mentioned as a *mâlikâne*-holder of the Gypsy poll tax revenue unit (*ber-vechî-i mâlikâne Bosna Kıbtıyan cizyedârı*. GHB A-2535/TO). However, it

Of course, these dates should only be understood as precursory indicators that the life-long tenure spread gradually, and not as an ultimate proof of the time when this structural change first occurred in the Ottoman finance in Bosnia. Another evidence of this gradual shift in the Ottoman tax farming practices is found for the Sanjak of Sofia, in the province of Rumelia. The first document which indicates the application of the *mâlikâne* system for the Gypsy poll tax in this area was recorded in 1762/1763,¹²⁰ while only a few years prior to that there is evidence of the application of the short-term lease called *iltizâm*; but in the mentioned context this was not connected with the life-long lease.¹²¹

As a method of tax collection, the life-long tax farming in the Ottoman Empire implied that an interested bidder contracted out a certain revenue source under the condition to deliver a down payment (*muaccele*) to the central treasury together with undertaking the obligation to periodically send the agreed-upon sum directly to the treasury or to surrender it to the government assignees. Once they fulfilled their obligations, they were allowed to keep the surplus. The contracted for amount would stay at the same level during the whole of their tenure.

Theoretically, the *mâlikâne*-holders who contracted to collect the Gypsy poll tax in Bosnia and Klis, could organise the tax collection job by appointing their own employees as representatives. However, on the basis of numerous primary sources from the 1760s to the 1830s, I have concluded that they usually sought the opportunity to sub-contract the tax collection rights to the interested bidders on a one-year lease.¹²² Additionally, I have even managed to find data in the Sharia court protocols of Sarajevo on a peculiar case when an appointed subcontractor decided to further subcontract the collection of the Gypsy poll tax to a third person, which created a hierarchy of tax farmers on a single revenue source.¹²³ Modern economists usually do not approve such situations as it is often thought that this might lead to an overly zealous tax collection and abuse.

is very likely that this is not the first time the life-long lease was applied for this revenue source. I have found data on the revenue of this *mukâta'a* in 1745 when it was held by a tax farmer Huseyin, the captain of Vranduk. Unfortunately, the type of tax farming arrangement was not mentioned, but it possible that this was a *mâlikâne* contract as the annual lease was similar to the amounts of lease recorded later when we have a clear proof of the application of the *mâlikâne* system for this revenue unit (See Chart 1; MAD.d 3393, 75v). Anyhow, what is sure is that this *mukâta'a* was not included into the system of life-long lease in 1736, as it has been shown earlier in this paper.

¹²⁰ NBKM, Or. Otd. S21, 62.

¹²¹ NBKM, Or. Otd. S16, 29.

¹²² Mehmed, the captain of Zvornik and a *mâlikâne*-holder of the Gypsy poll tax in Bosnia, together with his partners, subcontracted the tax collection rights for this revenue source in Sarajevo and Travnik to a private bidder on a one-year term. GHB, Sijil 33, 21.

¹²³ Two documents were recorded on this matter in the Sharia court protocol of Sarajevo, in 1811. See GHB, Sijil 50, 59.

Of course, a certain level of abuse could be traced down in the Ottoman system of tax farming, but also the government's and even the tax farmers' attempts aimed at remedying the abuse could also be found in the primary sources.¹²⁴ Nevertheless, it is clear that the *mâlikâne* system played an important part in the Ottoman economic history. However, the government's attitude towards it changed over time—from the solution to the financial problems, the life-long lease came to be considered as an obstacle which needed to be remedied. Thus, it is often said that this system disappeared from the historical stage during the implementation of the Tanzimat reforms.¹²⁵

On the other hand, it is interesting that in some parts of the Eyalet of Bosnia, the life-long lease vanished during the 1830s. As witnessed by several documents, during this period, the Ottoman government chose not to approve the long-life lease for some of the emptied shares (*hissa*) of the Gypsy poll tax *mukâta'a* in Bosnia. Instead, it was decided to entrust the Gypsy poll tax receipts to the provincial governors, who were responsible for contracting out the Gypsy poll tax to the private bidders on a one-year tenure. I have found the first possible traces of such a financial practice in a document compiled in 1833, in the times of the provincial governor Mahmud Hamdi Pasha.¹²⁶ More detailed information on this practice is contained in two decrees (*buyuruldu*) issued by the provincial governor Mehmed Vecihi Pasha, in 1837 and 1838.¹²⁷ As for the *mukâta'a* of Klis, there is still no information on the application of the similar practice. Although the reasons behind this practice have not been explained in these documents, from other sources we know that during the 1830s the Ottoman Empire's financial history was characterised by the reinvigorated efforts to strengthen the power of central institutions and the government's grip on the finance sector. Arguably, this measure was also considered helpful on the path of financial centralisation.

¹²⁴ According to a *temessük* issued by the *mâlikâne*-holder, from 1823, a subcontractor of the *jizya* tax in Sarajevo was deposed and substituted because of the complaints on his abusive behaviour towards the *re'âya* (GHB, Sijil 62, 62). The governor of Bosnia ordered the arrest of an abusive Gypsy poll tax collector. Interestingly, this tax collector was also a Gypsy. GHB, Sijil 61, 35.

¹²⁵ See Genç 2003, 516.

¹²⁶ *Siz ki mültezimân-ı mûmâ ileyhimsiz tâlib ve râgib olduğına mebnî bedel-i ma'lûme uhdenize ihâlâ ve ilzâm...Gerekdür ki...Kıbtîyân cizyesine sâbikî üzere tahsîl ve cibayetine mübâderet ve bedel-i iltizâmını vakt ve zamâniyle hazînemüze te'diye ve teslîmine.* GHB, Sijil 72, 80.

¹²⁷ *İnhâ olunur ki iki yüz elli bir ve elli iki ve elli üç senelerine mahsûben Kıbtîyân cizyesi tarâfîmüza ihâlâ iktizâ iden evrâkı; Kıbtîyân cizyesinün zikr olunan senelerine mahsûben paşa-yi müma ileyh zabt ve idâre* (GHB Sijil 76, 134). *inhâ olunur ki yüz eli dort senesine mahsûben bâ-ferman-ı âlî uhdemüze ihâlâ buyurulan Bosna eyâleti Kıbtîyân cizyesinün Sarây ve Foyniçe ve Visoka ve Vişegrad ve Çelebi Pazar kazâlarınınun...ve iktiza iden bedellerini hazinemüze vir...(?) deyn tahvîli mu'cebince vakt ve zamâniyle te'diye ve teslîmine.* GHB, Sijil 76, 162.

However, transferring the responsibility to organize the collection of the Gypsy poll tax to the provincial governors did mean the end of the road for the *mâlikâne*-holders in Bosnia. As it was openly stated in a document from 1847, preserved in a Sarajevo Sharia court protocol, some shares (*hisse*) of the Gypsy poll tax *mukâta*^c*a* in Bosnia were not entrusted to the provincial governors, but stayed in the hand of their previous holders.¹²⁸ For now, it is unclear for how long and what exactly happened during the 1840s. There is data that the government experienced some problems with tax evasion during these years. According to a decree of the provincial governor of Bosnia, issued in 1847, a state agent (*me^cmûr*) was appointed to collect the arrears from the Gypsy poll tax which had accumulated over the nine-year period.¹²⁹

Financial problems experienced during these apparently troublesome years mounted, which ultimately led to new reforms. In 1852, the local chieftains (*çeribaşı*) of the Gypsies were engaged in the collection of the poll tax, which was a part of the Ottoman strategy to rise the collectability of taxes.¹³⁰ Additionally, this kind of a tax collection method characterised by the increased involvement of the local community leaders into the tax collection jobs was designated by the phrase *an cemâ^catin*, as witnessed by a document related to the Gypsy poll tax collection in Bosnia for the year 1854/55 (1271 AH).¹³¹

At that time, the Ottoman state was passing through a process of radical fiscal transformation which ultimately marked the end for several levies which have traditionally been included among the crucial revenues of the central treasury. Arguably, one of the most profound changes in that process was the abolishment of the *jizya* tax in 1856. Although it might seem that this financial measure represented also the end of the Gypsy poll tax, it is not so. Interestingly enough, the Ottoman decision-makers continued to charge a special tax from the Gypsies under the name of the “Gypsy tax” (*Kıbtîyân vergisi*).¹³² This levy was not identified with the *jizya* tax anymore, but it still represented a poll tax, with one important difference—from the legal point of view, it was interpreted in a different manner. The information on this tax could be found in

¹²⁸ *Kıbtîyân tâifesi cizyesi mukâta^casının bazı hisseleri bâ-berât-ı âlî ashâbı üzerlerinde ve bazıları mablûl ve cânib-i celîle-yi hâzîne-yi mâliyeden mazbût ise de esbek Bosna vâlisi devletlü paşa hazretleri tarâfından elli bir senesinden elli üç senesi gâyetine kadar zabt ve idâre ve tahsîl. GHB Sijil, 82, 105.*

¹²⁹ *Tahsîl olunmayarak tâ^cife-yi mezkûre zimmetlerinde terâküm itmiş; terâküm iden dokuz senelik emvâl. GHB, Sijil 82, 105.*

¹³⁰ For a published Ottoman document on this matter, see Hadžibegić 1955, 98, 100.

¹³¹ *Kıbtîyândan mâl-i maktû^c olarak an cemâ^catin tahsîl olunan mebâlig; mâl-i cizye olarak an cemâ^catin istihâl olunmak üzere. BOA, ML.VRD.CMH.d 1413.*

¹³² Şener 1990, 115-116.

the Ottoman law codes,¹³³ as well as in financial documents issued after 1856.¹³⁴

Obviously, there is no need to provide further information on the Gypsy poll tax in the late period of the Ottoman rule in Bosnia, as this exceeds the goals set in the introductory part of this paper. However, it is important to bring up a few concluding remarks on the major findings of this chapter. First, the examples from Ottoman Bosnia have shown that, in the period from 1690s to 1856, the Gypsy poll tax collection needs to be separately analysed for the Sanjak of Klis and for the remainder of the Eyalet of Bosnia, as the Gypsy poll tax revenues in these areas were included into two separate revenue units (*mukâta'ca*) which were administered and even monitored in a different manner. It is noteworthy to mention that the present historiography is completely unaware of this fact. Together with that, this research has established that the central government used multiple strategies to collect the Gypsy poll tax in Bosnia, starting from deploying centrally appointed state commissioners, at the end of the 17th century, to the various tax farming arrangements, including the one-year lease contracts and the life-long lease. Moreover, in the mid-19th century it even decided to increase the involvement of the local community leaders of the Gypsies into the tax collection job in order to strengthen the state's fiscal capacity and raise the collectability of taxes. However, the fact remains that tax farming was the dominant finance management technique during the 18th and the first half of the 19th century. Although many modern economists are sceptical of tax farming as they often see it as a decentralised form of finance management, the example of the Gypsy poll tax, together with other state revenues, shows that the Ottoman policy makers considered tax farming to be an efficient enough strategy in dealing with mounting expenditures and fiscal deficits in the period between 1690s and 1856.

The financial importance of the Gypsy poll tax

Assessing the financial importance of taxes is usually considered as one of the fundamental questions which need to be addressed in any academic paper which strives to even approximately explain the phenomenon of taxation and its place and significance in state and society. This idea is also valid for the Gypsy poll tax in Ottoman Bosnia. However, historians have only briefly touched upon this matter, which left important questions unaddressed and unanswered. Although there are claims that "it is well known that the poll tax/jizya was mostly spent for the military purposes",¹³⁵ it needs to be pointed out that this is a very general statement which

¹³³ *Düstür*, 2, 34-38. For more information on Gypsies in the late Ottoman Empire, see Yilgür 2018.

¹³⁴ In this period, I have encountered documents which designate the Gypsy poll tax by the traditional name the "lump-sum" (*maktûc*). For example, in 1859 (1275 AH), poll tax (*mâl-i maktûc*) was charged from the Gypsies in Tešanj, Derventa and Banjaluka. BOA, C.ML 2598.

¹³⁵ See Mujić 1953, 150.

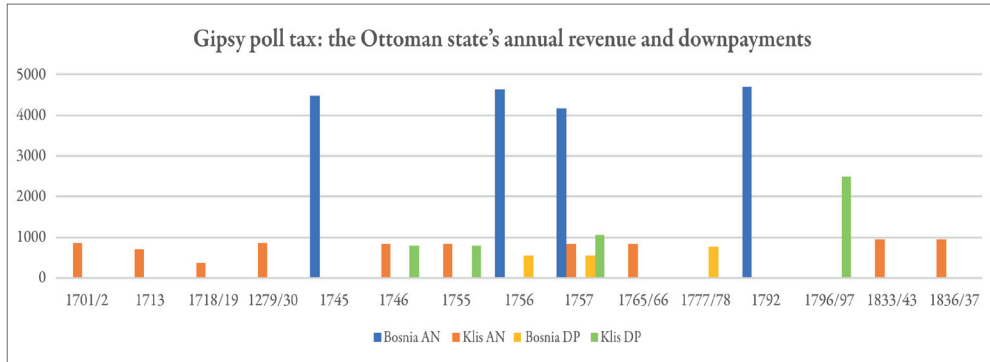
actually does not provide any specific primary source for the financial importance of the Gypsy poll tax in Bosnia. Obviously, the military is a very broad concept, and we need to know who specifically benefited from this revenue. Moreover, how much revenue are we actually talking about? No paper has provided even basic information on this matter, not to mention a detailed elaboration. Besides, historiographic studies have identified several documents which prove that the money from the Gypsy poll tax could have been spent on salaries paid to some members of the *ulema*, a social group comprised of Muslim scholars, i.e. “the men of the faith and law”.¹³⁶ However, it has still not been explained what share of the Gypsy poll revenue was spent for the mentioned purpose. Was it a small part of the total revenue, or were they perhaps rewarded with a huge chunk of this revenue source?

This chapter argues that without providing answers to the above-said crucial questions one could hardly adequately evaluate the financial importance of the Gypsy poll tax in the Eyalet of Bosnia. Having in mind the shortcomings of the historiography, I have compiled a chart containing the relevant data on the Ottoman state’s annual revenues (AN) and down payments (DP) from leasing out the Gypsy poll in the Eyalet of Bosnia and in the Sanjak of Klis. After presenting it in Chart 1 (see below), critical explanations and comments on this matter will be provided. Besides, in order to better understand the content of the chart, it needs to be pointed out that, starting with 1729/30, the figures listed for the Sanjak of Klis also include the revenues from leasing out the *avâriz* taxes in the nahiyes of Rama and Neretva, in the mentioned area, as these revenues of the state were since (at least!) united into a single revenue unit (*mukâta‘a*) with the Gypsy poll tax revenue of Klis.¹³⁷ All amounts in the chart are expressed in Ottoman *guruş*.¹³⁸

¹³⁶ Ibid.

¹³⁷ It is interesting that in 1729/30 the revenue of market tax of Makarska was also a part of this *mukâta‘a*. Later, this revenue was not recorded in the registers I have used in this research. However, the most important part of this *mukâta‘a* was the revenue coming from the Gypsy poll tax. For example, in an Ottoman document from 1746, it was recorded that the annual lease from the Gypsy poll tax of the Sanjak of Klis was 440 *guruş*, while 309.5 *guruş* was coming from the above-mentioned *avâriz* taxes. When the *mukâta‘a* was sold off again, the new annual lease for both revenues totalled 829.5 *guruş*. In this document, the market tax of Makarska was not mentioned at all as a part of this revenue unit. MAD 3477, str. 98

¹³⁸ *Guruş* is a currency denomination which was predominantly used in the primary sources used in this research. However, in cases where the revenue of the *mukâta‘a* has been given in *akçe*, the amounts were converted to *guruş* by using the following exchange rate: 1 *guruş* = 190 *akçe*. The Ottoman sources contain different exchange rates, but in the *mukâta‘a* registers used in this study this exchange rate was recorded in the beginning of the 18th as well as in the 19th century. For register which explicitly mention such an exchange rate, see, for example, the *mukâta‘a* registers from 1711/12, 1829/30 and 1836/37. BOA, D.BŞM.BNH.d 16772, 8; BOA, D.BŞM.BNH.d 16777, 2; BOA, KK.d. 5146, 12r.

Chart 1. ¹³⁹

Based on the figures from the above chart, we can draw the following conclusions. First, the *mukâtaʿa* of the Gypsy poll tax in the Eyalet of Bosnia was a considerably more important revenue unit than its counterpart in the Sanjak of Klis as it is now clear that the state's annual revenue from leasing out the Gypsy poll tax in Bosnia was more than five times higher than the revenue obtained from the Gypsy poll tax in the Sanjak of Klis and the *avârız* taxes of the nahiyes of Rama and Neretva. That probably means that the number of the Gypsy poll tax payers was much higher in Bosnia than in Klis. In all of the recorded cases, the annual revenue in Bosnia was higher than 4,000 *guruş*, while the annual revenue in Klis was below 1,000 *guruş*, with only one recorded case when this limit was slightly exceeded. However, it needs to be pointed out that the state revenue from farming out the Gypsy poll tax was a still lot behind the revenue obtained in Rumelia which was a much bigger province with considerably higher concentration of the Gypsy population.¹⁴⁰

¹³⁹ The following revenue amounts are included in this chart: Klis in 1701/02 (AN), 163,030 *akçe* (BOA, D.BŞM.BNH.d 16771, 5); Klis in 1713 (AN), 135,000 *akçe* (BOA, MAD.d 3434, 311); Klis in 1718/19 (AN), 163,300 *akçe* (BOA, D.BŞM.BNH.d 16775, 2); Klis in 1729/30 (AN), 161,386 *akçe* (BOA, D.BSM.BNH.d 16777, 3); Bosnia in 1745 (AN), 4,473 *guruş* (BOA, MAD 3393, 75v); Klis in 1746 (AN), 829.5 *guruş*; Klis in 1746 (DP), 800 *guruş* (BOA, MAD.d 3477, 98); Klis in 1755 (AN), 829.5 *guruş*; Klis in 1755 (DP), 800 *guruş* (BOA, D.BŞM.MLK.d 14129, 128); Bosnia in 1756 (AN), 4,640 *guruş*; Bosnia in 1756 (DP), 560 *guruş* (BOA, D.BŞM.MLK.d 14129, 179); Bosnia in 1757 (AN), 4,173.5 *guruş*; Bosnia in 1747 (DP) 560 *guruş*; Klis in 1757 (AN), 829.5 *guruş*; Klis in 1757 (DP), 1,050 *guruş* (BOA, D.BŞM.BNH 6/66); Klis in 1765/66, 829.5 *guruş* (BOA, D.BSM.d 1831, 4); Bosnia in 1777/78 (DP), 782.5 *guruş* (BOA, KK.d 2369); Bosnia in 1792 (AN), 4,703 *guruş* 40 *akçe* (BOA, C.ML 23037); Klis in 1796/97 (DP), 2,500 *guruş* (BOA, C.ML 8967); Klis in 1833/34 (AN), 956 *guruş* 56 *pare* (BOA, C.ML 11501); Klis in 1836/37 (AN), 956 *guruş* 56 *akçe*, a total sum which included an add-on of 25 *guruş* and 56 *akçe* called *tefavüt-i şemsiye* as well an add-on of 100 *guruş* called *zamm-ı cedîd* (BOA, KK.d 5146, 11r).

¹⁴⁰ Altınöz brought forth the data on the numbers of poll tax receipts and the revenue obtained from the Gypsy poll tax in various parts of the province of Rumelia in 1695. According to the source he used, the Gypsy poll tax revenue in this province totalled 13,832,298 *akçe*, while the overall number of the poll tax receipts was 27,519. Altınöz 2005, 227.

Second, the annual revenues from both Gypsy poll tax revenue units recorded in the territory of the Eyalet of Bosnia did go through some oscillations, but this was completely normal for tax farming as a method of revenue collection. This financial management technique implied negotiations between the government and private entrepreneurs willing to undertake the tax collection job, which, together with other factors, sometimes led to changes of the contracted for lease amounts in new tenures. However, in the mentioned case these oscillations were far from radical changes. This might suggest that the government was interested in sustaining the continuity of contracting out the Gypsy poll tax, and not to completely drain out a potential tax farmer's resource. Nevertheless, primary sources used for compiling the above chart, as well as other financial records used in this research, show that the state usually managed to successfully contract out the Gypsy poll tax revenues in Bosnia and Klis. This is a fact which means that these revenues were considered a lucrative enough business venture by potential tax farmers which were usually various members of the Ottoman social elites. However, we should not exclude the possibility that occasionally some serious problems with the mentioned *mukâta'a* might have occurred. For now, we know that serious crises in the collection of the Gypsy poll tax in Bosnia were recorded in the 1690s,¹⁴¹ during the War of Holy league; in the early 1830, during the Bosnian uprising of 1831-1832,¹⁴² as well as in the late 1830s and the 1840s.¹⁴³

Third, it is interesting that the down payment figures for the *mukâta'a* of Klis were higher than the amounts recorded in the case of the Gypsy poll *mukâta'a* of the Eyalet of Bosnia.¹⁴⁴ Arguably, this reflects the central government's policy to decrease the down payment amounts to attract the potential tax farmers, as the regular annual amount in the case of Bosnia were relatively high, which presented a considerable burden for any tax farmer. However, it needs to be noted that down

¹⁴¹ See Hadžibegić 1953, 93.

¹⁴² According to a decree (*buyuruldi*) issued by the governor of Bosnia Mahmud Hamdi Pasha, the Gypsy poll tax was not collected in 1831/32 (1247 AH) and 1832/33 (1248 AH). GHB, Sijil 72, str. 60.

¹⁴³ According to a decree issued by the provincial governor of Bosnia in 1847, the Gypsy poll tax in Bosnia was not collected in the period of nine years and the arrears mounted (*dokuz senelik emvâl*). The problem occurred in a period of financial transition when some shares (*hisse*) of the Gypsy poll tax *mukâta'a* were retained (*mazbût*) for the central treasury, and were not sold off to private bidders. Ultimately, the state agent (*me'mûr*) was appointed to collect the arrears which accumulated over the years (GHB, Sijil 82, 105). For now, we do not know whether the same problem occurred in the places where the previous holders were still organising the tax collection as they managed to retain their shares (*hisse*) of the Gypsy poll tax *mukâta'a* in Bosnia.

¹⁴⁴ It is important to point out that the down payment of 2,500 *guruş*, recorded in the case of the *mukâta'a* of Klis, obviously leaps out from other down payments in the mention chart as it was unusually high. However, it should not be taken as a regular indication of the Ottoman government's down payment policy in the mentioned area as this sum had been negotiated in unlawful circumstances. That is why this tax farm contract was soon annulled, whilst the most of this down payment was returned to the bidder. BOA, C.ML 8967.

payments only occurred from time to time, while the annual payments were paid on a regular basis, which makes them a much more reliable indicator of the financial importance of a revenue unit.

Although the figures contained in the Chart 1, provided us with a valuable tool to explain the importance of the Gypsy poll tax in Bosnia and Klis, by itself this would mean little unless we put this numbers into the perspective and evaluate them in the context of the Ottoman provincial finance. Having this in mind, I have decided to compare these numbers with the annual revenues of several others *mukâta'as* in the Eyalet of Bosnia, the sheer amount of the financial registers in my disposal as well as the character limitations for this article does not allow me to present and analyse all of it. Thus, making a selection was a necessity and I have chosen to present the data on several *mukâta'as* from a financial register compiled in 1757. In order to make a more meaningful comparison, the *mukâta'as* are chosen in such a manner to reflect different type of state revenues. The results are provided below in Table 1.¹⁴⁵

Table 1. The Ottoman state's annual revenues from the selected *mukâta'a* units in the Eyalet od Bosnia in 1757.¹⁴⁶

Name of the revenue unit	Annual yield (in <i>guruş</i>)
<i>Mukâta'a</i> of the Gypsy poll tax in the Eyalet of Bosnia	4,640
M. of the <i>avârız</i> taxes in the nahiyas of Neretva and Rama with the Gypsy poll tax in the Sanjak of Klis	829.5
M. of the customs in the ports of Zadar and Šibenik	9,000
M. of the customs in the port of Split	6,532.5
M. of the iron mines of Kreševo and Vareš	3,390
M. of the <i>voynuks</i> ¹⁴⁷ of Herzegovina, Olovo and Foča, with the <i>filûrî</i> tax of Nevesinje	2,674
M. of the wax-house in Akhisar/Prusac	250

¹⁴⁵ The aim of this table is to give a starting point for the comparison of different revenues and determine a financial place of the Gypsy poll tax on the broader scale of Ottoman state's revenues in Bosnia. However, it needs to be pointed out that, obviously, other lists of the *mukâta'a* revenues in Bosnia contain different set of data, so the variations in this starting picture are expected and welcome.

¹⁴⁶ BOA, D.BŞM.MLK.d 14129, 178-179.

¹⁴⁷ The *voynuks* (pl. *voynugân*) were a military order in the Ottoman Balkans predominantly composed of the Christian population. In return for their services to the Ottoman state, they were rewarded with tax exemptions. In time, they lost their importance, whilst cash levies called the *filûrî* tax and *maktûc* were put on their lands. However, this military order did not exist as such in the 18th-century Bosnia. Nevertheless, their previous lands were still designated by the state administration as the voynuk land plots, although they were not held by the *voynuks* anymore, but by a diverse group of people, which included the members of the *re'âya* social

After analysing the mentioned financial register on 22 revenue units in the eyalet of Bosnia, compiled in 1757, I have come to a conclusion that, at that point in time, the Gypsy poll tax in the Eyalet of Bosnia was a significant revenue unit in the provincial *mukâta'ca* system, but still not as large to be compared with the most lucrative revenue sources in the mentioned province. To my knowledge, "the first tier" revenue sources in the mentioned province included the customs as well as some other trade taxes. Although this list did not include all the *mukâta'cas* in the Eyalet of Bosnia, it is note-worthy to emphasise that in this partial, but still significant list only two of the recorded *mukata'cas* were bringing more resources to the state than the Gypsy poll tax. Besides, the interesting fact is that the Gypsy poll tax provided more income to the state than some important *mukâta'cas* whose principal revenues sources were coming from a group of agricultural taxes (such was the M. of the *voynuks* of Herzegovina...). On the other hand, it is clear that the Gypsy poll tax revenues of the Sanjak of Klis, together with other revenues they were bound with it in a single revenue unit, were significantly lower. Therefore, it is reasonable to conclude that on a broader scale of state revenues in the Eyalet of Bosnia this *mukâta'ca* represented a relatively small contributor. However, it was still not minor, as revenue units with much lower revenues were recorded on the books. On the mentioned list, the lowest revenue brought in by any *mukâta'ca* in Bosnia was 250 *guruş*.

This brings us to the ways in which Ottoman government spent the resources acquired from the annual rents paid by the tax famers, as this is also one of the key questions for understanding the financial importance of the Gypsy poll tax as well as the government expenditure policy.

According to the preserved financial records, the Gypsy poll tax in Bosnia was used primarily to fund the Ottoman state's expenditures for the military organisation in the mentioned province. This was considered to be a matter of ultimate importance as this region was a frontier province of the Ottoman Empire. More specifically, at the beginning of the 18th century, the revenues obtained from the *mukâta'ca* of the Gypsy poll tax in the Sanjak of Klis were spent to fund the wages of the Kara Orman *palanka* garrison, while a significant share of the revenues was remitted to the Treasury of Bosnia where it was spent for various matters of the state, mostly for the military.¹⁴⁸ Later, these revenues were

class as well the Muslim elites. Instead of the *filûrî* tax and the *maktûc*, in this period their possessors were due to pay the natural tithe as well as several other cash dues. All these levies were considered to be revenues of the state which were organised in the region of Herzegovina into a separate revenue unit called *Mukâta'ca-yı voynugân-ı Hersek*.

¹⁴⁸ According to a register compiled in 1701, 87,346 *akçe* was sent (*irsâliyye*) to the provincial treasury of Bosnia, while 75,684 *akçe* was transferred to the Kara Orman *palanka* garrison. BOA, D.BŞM. BNH.d 16771, 5.

used to finance the wages of the fortress garrisons of Lipeta, Kupres (Kuprez) and Ada-yı Kebir (Otoka).¹⁴⁹

On the other hand, the state revenues from the *mukâta'ca* of the Gypsy poll tax in the Eyalet of Bosnia were considerably higher which is why they were used for funding some, arguably, important garrisons. The majority of the revenues was spent on the garrisons and commanders of the fortresses (*kal'ca*) of Zvornik, Pridor (Prijeedor), Vranduk, Brčko as well as for a fortress (*palanka*) in the Captaincy of Kamengrad.¹⁵⁰

However, it needs to be pointed out that other revenues were also used for funding the border garrisons. Interestingly enough, even the Gypsy poll tax from the regions outside of the Eyalet of Bosnia were used to fund the garrisons in Bosnia. For example, the garrison of Zvornik also received a part of the revenue from the Gypsy poll tax of Prizren.¹⁵¹ Obviously, this needs to be explained by the strategic position of this province on the Ottoman frontier. However, all of the revenues of the Gypsy poll tax of Bosnia were spent locally, in the province of Bosnia, according to the data used in this research.

Together with this, a share of the revenues from the Gypsy poll tax was also spent on the wages of some members of the *ulema* social group. Financial records contain clear evidence that various Muslims scholars, including the employees in mosques and education facilities (*medrese*) were considered to be state servants, while their salaries were, therefore, provided from the revenues of the state, including the Gypsy poll tax.¹⁵² However, this research argues that only a small share of the Gypsy poll tax *mukâta'cas* was used to finance the *ulema*, whilst it is possible to identify situations when the Gypsy poll tax was not spent at all for the mentioned purpose.

For now, there is no proof that the revenues coming from the Gypsy poll tax in the Sanjak of Klis was ever used to fund the members of the *ulema*. On the other hand, the analysis of the data related to the *mukâta'ca* of the Gypsy poll tax in the Eyalet of Bosnia has shown different results. An account of the seven-year revenues from the mentioned *mukâta'ca*, compiled in the late 18th century has shown that during the mentioned period, at least 7.5% of the annual revenue of the *mukâta'ca*,

¹⁴⁹ For an example, see a financial register from 1757. BOA, D.BSM.MLK.d 14129, 178.

¹⁵⁰ For an example, see a balance sheet (*icmâl-i muhâsebe*) compiled for this revenue unit in 1792. BOA, C.ML 23037.

¹⁵¹ For an example, recorded in 1701, see BOA, MAD.d 3134, 378.

¹⁵² Mujić mentioned a few documents which proved that some imams and professors were funded from the Gypsy poll tax revenue in Bosnia (See Mujić 1953, 150). All these were the individual documents. However, similar data can also be found in various financial registers. For example, I managed to find out that the Gypsy poll tax revenue in Bosnia was partially spent on the *ulema* members at the beginning of the 18th century, which was recorded in financial registers. For more on this, see BOA, KK.d 4221, 4,8.

and it is likely even a bit more, was spent for the members of the *ulema* social group.¹⁵³ The rest of the revenue was spent for the military purposes. Although there is data indicating that the revenue from this *mukâta'ca* was used to finance the *ulema* members even in the early 18th century, there is also proof that in some financial years its revenue was exclusively used for funding the military garrison.¹⁵⁴

To summarise, the analysis carried out in this chapter has shown that the Gypsy poll tax was an important revenue source in the local finances of the Eyalet of Bosnia as the contracting out of this revenue source garnered a considerable amount of resources to the Ottoman state. Therefore, the *mukâta'ca* of the Gypsy poll tax in the Eyalet of Bosnia should be considered as a large revenue unit on the provincial stage of Bosnia, in comparison to the most of the revenue units recorded in the financial registers of the mentioned province. On the other hand, financial importance of the *mukâta'ca* of the Gypsy poll tax in the Sanjak of Klis was much more modest, as it usually garnered more than five times lower annual revenue to the state. Nevertheless, it was not minor, nor insignificant as there is evidence of other *mukata'cas* in the Eyalet of Bosnia which were significantly smaller. Additionally, the revenue garnered from both of the mentioned *mukata'cas* was mostly used to fund the salaries of several local garrisons, whilst a smaller share of the total revenue was spent on the salaries of scholars, most notably the state employees in mosques and educational institutions. Consequently, it is safe to say that the resources obtained from contracting out the state revenues give us a solid ground to conclude that the Gypsy poll tax was an important revenue of the state, especially if we have in mind the financial crises the Ottoman state was often dealing with in the 18th and 19th century. However, this conclusion should not be overestimated, as it is clear that we are not speaking here about a revenue of a paramount importance.

¹⁵³ According to a balance sheet compiled in 1792, the state revenue from the annual lease of the Gypsy *mukâta'ca* in Bosnia for the seven-years period (1199 AH – 1205 AH) totalled 32,923 *guruş* and 40 *akçe* (4,703 *guruş* and 40 *akçe* per year). On the other hand, in the same time frame, I have found out that 2,480.5 *guruş* was spent on the salaries of the professions which are considered as the *ulema* in the Ottoman state. In my calculation, the total share of revenues spent on the salaries of the *ulema* is approximately 7.5%. This share may slightly be even higher as it was not possible to calculate the salaries for the state employees which served in mosque of Vranduk (i.e. the *imam* et al.), because this was not separately shown in this balance sheet, but was integrated into a single amount assigned to the garrison of the fortress of Vranduk. Also, the assignees for 31 *guruş* and 38 *akçe* could not be identified as the text is not readable. Nevertheless, these were small amounts, so it is obvious that they cannot significantly change the of above-said ratio of 7.5%. BOA, C.ML 23037.

¹⁵⁴ In 1745, the entire revenue obtained from the annual lease of the Gypsy poll tax *mukâta'ca* in Bosnia (4,473 *guruş*) was assigned to the unspecified fortress garrisons (*bazı palankahâ*). BOA, MAD.d 3393, 75v.

Conclusion

After comparing the data extracted from the primary Ottoman sources with the information presented in the historiographic papers in the field of Romani studies, as well as in the field of Ottoman studies, I have come to a conclusion that some of the important characteristics of the Ottoman government's policy of levying the Gypsy poll tax in the frontier province of Bosnia, in the period between 1690s and 1856, have not been adequately researched and interpreted. What was, particularly, seen as an under-researched topic were the changes in the Ottoman tax collection strategies which occurred over time, as well as the regional variations in the fiscal policy of the Ottoman government, a topic which, at the general level, rightfully attracts more attention today than ever before. Throughout this study, it has been argued that revealing and interpreting these changes helps us in achieving a better understanding of the transformation processes in the Ottoman Empire, whilst it improves our knowledge on the diversity of centre-periphery relationships. Moreover, this research made an important step in deconstructing some of the dominant narratives on the relationship between the Ottoman state and its Gypsy subjects.

In the context of the 18th- and 19th-century Bosnia, the Gypsy poll tax was a flat-rate levy charged from every adult Gypsy, Muslim and non-Muslim alike. The primary sources speak of this levy as of an aggregate cash amount consisted of the *jizya* tax and the co-called *maktûc*, a lump-sum levy the Gypsies were due to pay in lieu of other taxes, most notably the *ispence* tax. However, this research proved that these taxes were knit together in a single monolithic payment, while the share of each of these constituents were not precisely defined at all. Therefore, the whole amount owed by a liable adult Gypsy was sometimes designated only as a lump-sum payment (*maktûc*), while on other occasions it was simply called the *jizya* or the "lump-sum *jizya*" (*cizye-yi maktûca*). Interestingly enough, some sources from the province of Rumelia used to label the Muslim Gypsy poll tax only as *maktûc*, while the correspondent capitation levy in the case of the non-Muslim Gypsies was called the *jizya*. Although E. Ginio argued that this was a language strategy to avoid using the term of *jizya* for the Muslim population, as *jizya* was a Sharia tax whose burden, according to the Islamic legal concepts, should fall on the shoulders of non-Muslims. However, the idea on such a language strategy to avoid the *jizya* name for Muslims should not be generalised as this research has clearly shown that in many other cases the Ottoman administration used the term *jizya* for the poll tax of the Muslim Gypsies, without any known hesitations.

The question of the reasons which stood behind the Ottoman government's decision and its legality also led to a disagreement between the historians. As some authors considered a religious indifference of the Gypsies to be the main reason for reaching this decision, others refuted this claim. Moreover, some historians

considered this practice to be illegal. On the other hand, the documents used in this research prove that the perceived religious laxity (not the absolute religious indifference!) and prejudices harboured by the Ottoman political and intellectual elites regarding the way of life of the Gypsy communities where the reason that stood behind such a financial practice. Besides, it was a perfectly legal phenomenon from the point of view of the customary law, as collecting the jizya from the Muslim Gypsies was based on valid sultanic decrees which were a fundamental part of the Ottoman customary law. Although many historians today consider this practice to be incongruent with the Sharia law, it is interesting to notice that some influential members of the Ottoman political and intellectual elites did not think so and did not see this practice to be erratic.

Together with these reconsiderations of the previously offered historiographical ideas on the Gypsy poll tax, I have reached important conclusions on regional variations in the Ottoman taxation policy. These variations have been noticed for several other revenues of the Ottoman Empire. However, now we know that the Gypsy poll tax policy was also a part of a financial policy which often accommodated to local conditions by pursuing different taxation strategies in various regions of the state.

A key regional difference discovered in this research is the difference in the Gypsy tax collection policy in Bosnia and Rumelia in the 18th and 19th century. First, the amounts collected per head of a Gypsy poll tax payer were considerably lower in Bosnia than in Rumelia. The reason for such a fiscal practice is very likely the flexible and pragmatic approach of the central government towards Bosnia as this was a frontier province of the Ottoman Empire. It is noteworthy that a similar accommodative attitude was confirmed in the collection strategy for the jizya of the Christians and Jews. However, it is interesting to note that in some other frontier provinces the similar concessions to the population were not made. Also, the other important difference between Bosnia and Rumelia is that the poll tax amounts in Bosnia were the same for Muslim and non-Muslim Gypsies, while in Rumelia separate rates were applied for each of these groups.

Apparently, the identified regional variations provide us with an important input data for the thesis on the changing face of the Ottoman fiscal policy. This change illustrates the Ottoman political flexibility on a synchronic level. However, this thesis becomes even more obvious when we consider the changes which occurred on diachronic level. Most notably, on the basis of the archival material, I have managed to identify and describe important changes in the Ottoman tax collection methods.

At the beginning of the period which is in focus of this research, in the 1690s, it was established that the state chose to employ centrally appointed tax commissioners to collect the Gypsy poll tax rewarded with a fee calculated on the basis of poll tax receipts. However, this method did not last long as throughout the 18th and

in the first half of the 19th century the Ottoman government opted preferred various tax farming arrangements, starting from the one-year lease to the life-long lease (*mâlikâne*) which presented the biggest structural change in the Ottoman finance in the mentioned period. In a process of identifying the changes in to Ottoman tax collection strategies in different regions, I have come to a conclusion that there was no universal method of tax collection which was simultaneously applied for all of the revenue units (*mukâta'a*) in the Ottoman Empire. While in some cases the government opted for short-term lease, in other places they preferred the life-long lease. Also, there is a documentary proof that during the 1840s the state employed the commissioners to collect the tax arrears, while in the mid-19th century the local chieftains of the Gypsies played an important role in collecting the poll tax.

As for the efficiency of these strategies, it seems that through most of the period which is in focus of this research tax collection strategies were efficient enough for to mobilise the necessary resources on the regular yearly basis. However, that does not mean that the state did not face any challenges. On the contrary. The primary sources show that the tax collectors often faced the challenge of tax evasion, which became an especially widespread phenomenon in the times of wars and uprisings, but also some important problems arrear in the 1830 and 1840s, in the situations when the Ottoman Empire was trying to implement some important reforms in its financial structure.

At the end, I would like to briefly lay out how I see the way in which future studies might open up new and promising avenues in investigating the taxation policy of the Ottoman government and its political approach towards the Roma people. On the basis of the Ottoman financial sources, this research has shown that it is possible to learn more on the variations of taxation policies in the different regions of the Ottoman Empire, as well as that it is possible to track the changes in the government's financial strategies which occurred over time. However, it needs to be pointed out that, in this paper, I have focused my research efforts only on several regions in the Ottoman Empire. Primarily, the frontier province of Bosnia was in the centre of attention and, additionally, I have also analysed available materials from a few districts of the province of Rumelia, which facilitated the comparison between the different areas of the empire. Yet, having in mind the vast material which still lies untouched on the archive shelves, as well as the enormous size of the Ottoman Empire, I am under a constant impression that many more sources which contain valuable data on the Gypsy poll tax are still unknown. Without a doubt, these primary sources could help us in improving the present level of knowledge on regional differences in taxation as well as on the complexity of interactions between the Ottoman state and its Gypsy subjects. This is a major takeaway point from this paper which will, hopefully, elicit reaction, so that we will not have to wait long for more research on this important matter to come!

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