



HACETTEPE UNIVERSITY
Centre for Market Economics and Entrepreneurship

1ST INTERNATIONAL ANNUAL MEETING

OF SOSYOEKONOMI SOCIETY

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- International Economics
- Labour Economics
- Energy Economics
- Environmental Economics and Related Issues
- Regional Economics and Regional Development
- Local Government Finance
- Poverty and Income Distribution
- Tourism Economics
- Finance and Banking
- Health and Education
- Social Work and Family Studies

DEADLINES	
August 15, 2015	Abstract Submission
August 20, 2015	Author Notification
August 31, 2015	Registration Fee and Registration Form Submission
October 10, 2015	Announcement of Programme
October 20, 2015	Submission of Presentation Documents
October 29, 2015	Opening Ceremony and Sessions
October 30, 2015	Sessions

Taxation Mentality in Ottoman Empire in Light of Jurisdictions: A Review on Kadi Records

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Abstract

The growing political, cultural and socio-economic events as well as the magnitude of geography of the Ottoman Empire that it ruled throughout historical process had affect the tax system with administrative changes. Dividend books implemented after Tanzimat reform era can be expressed as a clear indication of change in tax system. In this context, studies in last period had focused on socio-economic and demographic characteristics rather than tax system of the region where the books were kept by focusing on Dividend books. However, there are important judgments for taxation in the “kadi registers” which include the various judgments on daily life in Ottoman Empire. Thus, these registries are described as records including not only legal disputes referred to the court, but also legal proceedings such as tax records, the foundation specification, donation, lease, sell, loan; and listings, rates, inheritance shares of products and commercial goods sold in the market; items included in the estate, construction or repair of public buildings, activities of professional associations, governing standards for traders, marriage and divorce records, the provisions and edicts from the capital and as referring records of political, economic and social history of Ottoman Empire. Its reason is the fact that kadis’ scope of duty and authority in the Ottoman Empire was larger than of current judges. The problem focused by the study is the taxation mentality in the Ottoman Empire.

The purpose of this study is to investigate the taxation mentality of Ottoman Empire by examining the kadi registries being the principle juridical decisions of Ottomans in the light of relevant decisions. The performance of analysis generally on the Ottoman tax system and relevant studies under the cadastral record and dividend books by historians because of transcription problem bring along problems such as insufficient examination or interpretation failure of economic issues. This situation creates the unique aspect of the study.

The study focuses on the kadi’s registries of Istanbul since there are judgment books over twenty thousand in Turkey. Its reason is the fact that Istanbul was the capital, has a heavy Muslim population and had placed at the centre of the Empire during nearly four centuries. On the other hand, it can be suggested that Istanbul reflect the whole of community due to its structure composed of different languages, religions and its denominational and ethnical differences. In fact, Istanbul had become a cosmopolitan by addition of Muslim public and Jews migrated from the Europe beside the Christian elements inherited by the Byzantine period. In this context, the basic structure of taxation mentality will be revealed by examining within the framework of basic taxation elements, court decisions such as taxation procedures, tax disputes, double taxation, tax burden and tax audits as well as various taxes in the application of the tax system. Court records used in the study were collected from records of the ISAM - Centre for Islamic Studies. The study focuses on the court records period of the 16th and 17th centuries. Relevant kadi registries cover the period of two centuries in respect of 1500 and 1600s by selecting a book of each ten years.

Keywords : Ottoman Empire, Kadi Records, Taxation Mentality.

JEL Classification Codes : H20, N14.