centralization of power and wealth. As will be discussed shortly, to isolate this system of prebendalism and treat it as a separate mode of production as Turner (1978) does can be mystifying. In fact, according to various writers, the Ottoman state attempt at using the Iltizam system as a means to solidify its central authority was defeated. Instead of functioning as state mediators generating revenue for the Ottoman Treasury, the Multazims were able to assert their independence from the state and in the process assumed full ownership rights over the land given to them by the state, resulting in its further decentralization (Owen, 1981; Barakat, 1975). Commenting on this phenomenon, Barakat observed: 'The Iltizam which emerged as an expression of the weakening of the central power and was offered to a person in lieu of tax collection for a period of one year only, later given to people for an indefinite period of time. With the further decline in the Ottoman economic and political power, the Iltizam became transferrable, inheritable and saleable. In some cases, Multazims, after paying a certain sum to the Treasury, stopped paying any taxes to the state" (Barakat, 1975: 13-14). The Iltizam, in other words, became a major factor in the decentralization of the Ottoman's state power.

The real meaning of the Iltizam, however, was in the changes in the relations of production it effected. Peasants whose land was put under the control of tax farmers were turned into mere tenants. Under this system, the Multazims extracted onerous taxes from the peasants. In the case of Egypt, for example, the "Barrani", taxes extracted on top of the tithe by the Multazims had in many cases exceeded the tithe dues (Barakat, 1975:14). This, it must be added goes against the notion