

Tax Reform

Simplification and streamlining of the tax system were goals of the reforms declared in the November 1839 *Gülhane Hatt-ı Hümayunu* which inaugurated the Tanzimat. In reality, these reforms had begun earlier, under Sultan Mahmud II (r. 1808-1839). Stanford Shaw traced Tanzimat-era tax reform ideas to a proclamation of reform in early 1838.⁸¹

Table 1.1
Fees Charged Property Owners to Register *Emlāk*, according to the 1874 *Emlāk* Registration Law⁸²

| Assessed Property Value of <i>mülk</i> (kuruş) | Costs to Register One Property | |
|--|--------------------------------|-------------------------|
| | Cost of Certificate (kuruş) | Additional Fees (kuruş) |
| ≤ 5,000 | 3 | n/a |
| 5,000 – 10,000 | 3 | 5 |
| 10,000 – 20,000 | 3 | 10 |
| 20,000 – 30,000 | 3 | 15 |
| every additional 10,000 (to 100,000) | 3 | + 5 (ea. 10,000) |
| 90,000 - 100,000 | 3 | 50 |
| ≥ 100,000 | 3 | 100 |

More recently, even earlier proof of reform has come to light. A *temettuat* (profits) register brought to light by İsmail Demir for the population of Kayseri, in central Anatolia, indicates

⁸¹ This was on 23 February 1838 / 19 Dhu al-Qa'da 1255H. Stanford Shaw, "The Nineteenth-Century Ottoman Tax Reforms and Revenue System", *IJMES* 6/4 (1975): 422.

⁸² Source: 28 Rajab 1291 (10 September 1874) *Emlak-ı sırf için Defterhane'den verilecek senedata dair nizamname* (Law concerning Title Deeds to be issued by the *Defter-i Khākanī* for Pure *Mülk*. See Article 10, Ongley, 233.