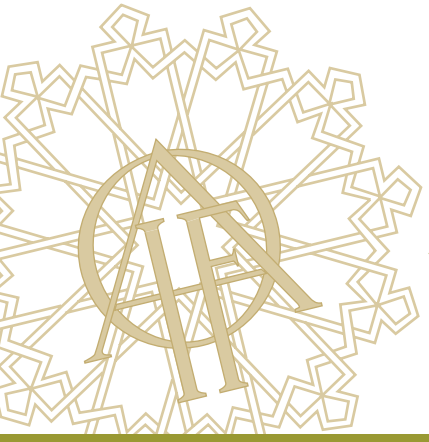
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Pascale Ghazaleh

From Extortion to Obligation. The Creation of a Revenue Tax in 19th Century Egypt

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PASCALE GHAZALEH

From Extortion to Obligation

The Creation of a Revenue Tax in 19th Century Egypt

In memory of Muḥammad Ḥākim

The ability to raise taxes is one of the basic expressions of power exercised by the State: that, surely, is a cliché that few would stop and question. Taxation also expresses the social status of taxpayers, whether it reproduces that status (through flat taxes or fiscal privileges, for instance) or, on the contrary, subverts it. As such, it has considerable potential as a tool of social engineering, which state actors have sought to harness on occasion. One of the priorities of the French Revolution was thus to reexamine tax reforms attempted during the 18th century—reforms that had aimed at unifying and generalizing taxation, but had failed to relieve the aristocracy and the clergy of their tax-exempt status.

Social actors, in turn, have occasionally found the payment of taxes to be an advantageous means of securing the quintessentially urban privileges of citizenship. As S. Cerutti points out, taxpayers in some parts of Europe used their fiscal obligations to put forth demands based on their rootedness within the city and a corresponding web of privileges: the *droits de bourgeoisie* constituted a mark of distinction for those populations that enjoyed a "complete" legal existence.[1]

1. Simona Cerutti points out that this definition of citizenship, formulated most explicitly by the 14th century jurist Bartolo da Sassoferrato, anchors the rights pertaining to bourgeoisie not in a predetermined status or membership in a preexisting social order, but rather in a voluntarist principle of civic participation. Cerutti, "Justice et citoyenneté", p. 57-91.

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In that respect, it could prove interesting to examine the relationship between taxes and power in Ottoman lands, where ensuring a balance between the demands of the treasury and the welfare of the people was one of the sultan's primary duties. Taxation—whether prescribed by Islam as interpreted by the Ottoman jurists, or agreed upon according to local practices integrated into the sultanate's overarching legal system—does not seem to have been a matter of actively chosen privilege, but rather the expression of a social order divided into two main groups: on one hand, the *ʿaskar* or agents of the state, enjoying fiscal benefits or exemptions; on the other, the *raʿāyā* or taxpaying subjects, whose social role was to generate wealth for extraction by their rulers. The principles of equitable government implemented by the Ottoman state, according to H. Inalcik, were essentially the same as those attributed to the Sassanid king Chosroes I:

> to levy taxes according to the peasant's capacity to pay and to prevent abuses in their collection; to prevent the privileged oppressing the weak and interfering with the lives and property of the people; to guard the public highways, to construct caravanserais and bridges and to encourage irrigation; to form an army; to appoint just governors and judges to the provinces; and to prevent attack by foreign enemies.[2]

Rights and duties

Alongside defense and infrastructure, then, taxation formed one of the mainstays of the Ottoman state, and continued to do so well beyond the "classical age." It constituted both one of the ruler's rights and one of his duties, and thereby expressed a crucial aspect of the relationship between those who, in one way or another, defended the sultanate (the *ʿaskar*) and those who submitted to their protection (the *raʿāyā*). Taxation, however, did not apply equally to all the sultan's subjects: while this is not the place for a contextualized analysis of the differences between *ǧizya* and *ḫarāǧ*, or of the *mukūs* (extraordinary taxes), much deplored by the jurists, it is important to note that the levying of taxes did not correspond neatly to a series of geographical gradations in the intensity of ties to the imperial center. Still, regional variations clearly existed, indicating that taxes were not assessed on the sole basis of the land's quality or its tenants' status: as H. Islamoglu has pointed out, *ʿurf*—the particular agreements reached between the sultan and provincial notables or administrators, which aimed at accommodating local laws or regional practice within the corpus of Ottoman legislation—was often formulated on the basis of questions relative to taxation.[3]

One generalization, however, is possible: these agreements—indeed, most fiscal questions—pertained to land, whether owned by the state, its agents, or pious foundations, and whether it was arable or arid.[4] Urban settlements, on the other hand, do not seem to have benefited

2. Inalcik, *The Ottoman Empire*, p. 68.
3. Islamoglu, "Property as a Contested Domain", p. 15.
4. For a pertinent and incisive summary of the Hanafi jurists' debate concerning the status of land seized by force, see Ziadeh, "Property Rights", p. 4-5. Regarding the creation of large estates in place of small

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from a particular tax status. Although the territory on which they were constructed does appear to have been considered different from agricultural land generally defined, the question of where such urban settlements began and where they ended, or whether they included the orchards, vineyards, and vegetable gardens on their outskirts, does not seem to have preoccupied Ottoman jurists as a question meriting independent investigation—perhaps because it had been settled satisfactorily by their predecessors. Of course, this is not to say that the jurists entirely overlooked all types of problems specific to cities and towns: as Baber Johansen has pointed out, it was essential to define the perimeter of urban settlements, not because of tax questions or for the purpose of determining the geographical limits of fiscal privilege, but, rather, for reasons of religious ritual—to wit, the need to determine the time at which it was appropriate for Muslim travelers to begin performing *qasr* (abbreviated and combined) prayers as allowed by the Qur'an and demonstrated by the Prophet Muhammad.[5] Furthermore, Jean-Pierre Van Staevel rightly remarks that the Mālikī jurists of 9th to 15th century Andalucia and North Africa who sought to establish rights and duties regarding public spaces in urban agglomerations based themselves on the degree of circulation such spaces allowed[6]: utilizers' practices, in other words, rather than specifically urban rights granted by the sovereign, defined urban space and various degrees of civic privilege within it.

In other words, cities had no specific legal identity constructed through the granting of rights or immunities—which, of course, is not to say that they had no institutions or urban identity. Here, however, I am particularly interested in the question of their legal status as it pertains to the question of taxes. If they did not exist as autonomous entities recognized as such by the sultan, on what legal basis did the Ottoman state found the creation of a revenue tax, which seems to have applied mainly (although not exclusively) to income-generating objects, locations, and activities? In reflecting upon this question, I will use as a case study one specific province of the Empire: Egypt in the 19th century.

peasant holdings, and the spread of tax payment in lieu of rent on land, see Johansen, *The Islamic Law*. See also M. Mundy's critique of Johansen, emphasizing that doctrinal developments do not necessarily indicate a transformation in land tenure patterns "on the ground": "… at issue is not a simple loss by cultivators … of property rights but the development of more uniform hierarchical relations in agriculture which alone render 'the peasant' …. a coherent category." Mundy, "Ownership or Office?".

5. Johansen, "Urban Structures". See *Qur'an*, 3: 101. Nothing in that verse, or in the numerous relevant sayings of the prophet, specifies the length of the journey during which the traveller may shorten prayers. Therefore, Muslims may start performing *qaṣr* the moment they set out for a journey. Anas b. Malik is said to have performed shortened prayers with the Prophet half a mile out on a journey from Medina.
See http://islam.about.com/od/familycommunity/bb/travel_tips.htm

6. Van Staëvel, "Le *qādī* au bout du labyrinthe", p. 59: "Thus, what makes a road public is first and foremost the use to which those passing through put it."

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Extortion

The history of the revenue tax in Egypt begins a little earlier than the 19th century, however. Tax collection, as the ruler's prerogative, constituted an important stake in the power struggle between the Ottoman sultan and the beys who sought to concentrate Egypt's revenues within their hands. There is reason to believe that their efforts grew increasingly successful during the 18th century.[7] At the same time, legal taxes, which I will discuss at greater length below, were easily amalgamated, at the time, with the "extraordinary" appropriation of funds. The principal victims of such operations were long-distance merchants, whose visible possession of funds made them particularly vulnerable to requests for forced loans. This point is illustrated quite amply by the author of the *Historical and Biographical Marvels*, ʿAbd al-Raḥmān al-Ǧabartī, whose narrative enables us to understand one aspect of the intricate links between the extraction of rent, on one hand, and questions of sovereignty, on the other. As is often the case, such links became visible when illuminated by a crisis situation.

One of many incidents related to extortion occurred during the Ottoman expedition of 1786, which was undertaken under the leadership of Ġāzī Ḥasan, the admiral of the Ottoman fleet, and aimed to bring the emirs who ruled Egypt back into the sphere of Ottoman fiscal authority. The Ottoman commander arrived in Cairo on the 8th of August, and almost immediately borrowed several large sums of money. The first was quickly reimbursed, but Ġāzī Ḥasan, perennially short of cash, then sought an order from the court (*maḥkama*) forcing the merchants to pay sums owed to him on the spice customs. Ibrāhīm Bey, one of the ruling beys, had already obtained these sums on credit at the time when he was *qā'im maqām*, but had kept them for himself instead of delivering them to the Ottoman treasury. The court rejected Ġāzī Ḥasan's demand, advising him instead to go and ask Ibrāhīm Bey for the money.[8]

The incident concerns the rent due on a tax farm; but it could serve to sum up the fiscal relations that tied Egypt to the Sublime Porte, and whose rapid loosening during the last quarter of the 18th century may have been one of the motives for the expedition of 1786. The main characters are all present: the representative of imperial power; the beys who ruled this Ottoman province directly; the merchants whose funds provided rulers with regular injections of capital; and, finally, the court, whose role as Ġāzī Ḥasan envisaged it was to legitimize a relatively ordinary extortion procedure. The extraction of surplus, then, could express, reproduce, or mitigate relations of domination and subordination between center and provinces, and between rulers and subjects.

7. This is one reason cited for the construction of larger foundations by Ottoman *wālī*-s and Mamluk beys in the later 17th and 18th centuries, when the beys prevented the *irsāliyye* tax from being remitted in full to Istanbul: Rogers, "Al-Kāhira", p. 435.

8. See Raymond, *Artisans et commerçants*, p. 800 (and p. 795-802 for an account of the "1786 crisis"). Ibrāhīm Bey was one half of the duumvirate (the other being Murād) that Ismāʿīl had expelled from Cairo in 1777. The two leaders returned in 1791 and rule over Egypt virtually uninterrupted until the French expedition landed seven years later.

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At the provincial level, as suggested above, apart from the land taxes, the *ğizya* (levied on Christian and Jewish subjects of the sultan), and tariffs on transit and commerce, no levies applying to individuals seem to have existed before Muḥammad ʿAlī's rise to power in 1805. Egypt was apparently the first Ottoman province where attempts to broaden the tax base were carried out. The extension of taxes to urban artisans and merchants, in a sense, was merely the logical consequence of a practice that had been widespread in Mamluk times, and indeed before: that of extorting the capital accumulated by the *tuğğār* (big import-export merchants). André Raymond notes that Murād and Ibrāhīm Bey had taxed the merchants of Cairo, especially after the duumvirate returned to power in 1791. They had also sent an agent to raise funds in Alexandria; there, however, the population rebelled and set up an urban milita, which expelled him.[9] Subsequent measures aroused the same sort of reaction. Soon after their arrival in 1798, the French launched a property registration campaign, which triggered a popular uprising in Cairo: the inhabitants had learned or surmised—accurately, as it turned out—that the goal was to collect taxes.[10]

Less than half a century later, it would seem that the vice-roy of Egypt, Muḥammad ʿAlī, had taken steps to emancipate political authority from its financial dependence on the long-distance merchants. In the early 1820s, a *firda* or levy was introduced, applying to diverse socio-economic groups, including craft and trade guilds, state departments specializing in the administration of certain centralized production sectors (e.g. silk spinning), and tax farmers. Each of these groups was divided into classes (*fi'a*), which paid taxes ranging from five to 500 piasters a year. Archival sources, as well as the remarks of travellers like E.W. Lane, tell us that the *firda* amounted to one twelfth of each taxpayer's annual revenue, with a ceiling of 500 piasters. The *firda*, however, was not initially a straightforward income tax: it was levied upon individuals in the large towns of Egypt, and upon houses in the villages.[11]

Unlike the *firda* of the early 1820s, earlier *tafrīda*-s, as they were known (note the common etymology), had always been represented as loans or exceptional demands (e.g. to finance a war effort.) The *firda*, on the other hand, constituted the first systematic attempt to raise an individual tax from Muslims—in other words, a head tax. Yet the *firda* was not based on an idea of protection similar to that granted non-Muslim communities living under Muslim rule. Rather, it was based on economic activity, classified according to estimated profitability, and therefore according to the nature of the activity and the place in which it was carried

9. *Ibid.*, p. 806-807.

10. El Mouelhy, "Étude documentaire", p. 200, note 6; al-Ğabartī, *ʿAğā'ib al-āthār* III, p. 41-46 for an account of the "first Cairo uprising". Similar censuses, undertaken in Damascus, targeted real estate devoted to production or sale until 1831, when a census of houses (possibly inspired by the Egyptian experience) was undertaken on the orders of the Egyptian governor, Ibrāhīm Pasha (Muhammad ʿAlī's son): Pascual, "Boutiques, ateliers et corps de métiers", p. 179 and 180 note 9.

11. Lane, *Manners and Customs*, p. 131: "The income-tax, which is called 'firdeh', is generally a twelfth or more of a man's annual income or salary, when that can be ascertained. The maximum, however, is fixed at five hundred piasters. In the large towns it is levied upon individuals; in the villages, upon houses. The income-tax of all the inhabitants of the metropolis amounts to eight thousand purses, or about forty thousand pounds sterling."

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out. In that respect, it most closely represents the patente or professional license known in Revolutionary France.[12] There is but a short step from the invention of such a tax obligation to one based solely on individual revenue. That step, however, was neither logical nor inevitable.

Legal bases for the revenue tax

According to the foundation texts of hanafi jurisprudence, a Muslim ruler may raise two types of taxes for the central Treasury (*Bayt al-Māl*). "Religious" and "secular" taxes, to borrow the terminology used by N. Aghnides, are the two main categories from which the state draws its revenue. The first comprise the *zakāt*, paid by Muslims. The latter, paid by non-Muslims, comprise the *ǧizya*, the *ḫarāǧ*, and one fifth of the spoils of war, as well as mines and treasure.

The Hanafi jurists of the classical period affirmed that *zakāt* could be levied on cattle, gold and silver, the articles of commerce, and finally on agricultural goods. In theory, this tax applied to property only when it is productive; but in fact, apart from those goods liable to payment of *zakāt* because of their essential character (as in the case of gold and silver, or of cattle in pasture), other items (*ʿurūd*) were subject to *zakāt* because of their commercial value. Since cattle, agricultural goods, and commercial capital constituted the only known classes of property during the time of the classical jurists, Aghnides concludes that *zakāt* is actually a general property tax.[13]

On the whole, in the fiscal categories they set up to allow for the extraction of surplus from the lands they ruled as Muslim sovereigns, the Ottomans seem to have abided by the theory developed by the Hanafi jurists of the 8th century. They modified certain aspects, however, for instance by imposing *mukūs*, duties on commerce or transit, which the jurists condemned while admitting that they were sometimes necessary. Taxation terms, furthermore, were shaped by local conditions and the agreements reached by the sultan and his subject populations—agreements grouped under the generic heading of *ʿurf*, granting certain groups fiscal privileges in return for military or administrative services.[14] The Ottoman state, in other words, implemented a tax system based in part on general principles and in part on specific local agreements.

12. I would like to thank Ghislaine Alleaume for this analogy. After the French Revolution, indirect taxes (on tobacco, spirits, taxes and duties, stamp and registration fees…) were abolished and replaced by direct taxation. In 1790-91, this took the following forms: 1. a tax on land and buildings; 2. a tax on real estate (based on an edifice's rent value); 3. the registration tax (based on the revenues of merchants, industrialists, and the liberal professions). In 1798, an additional contribution was imposed: 4. a tax on windows and doors. (http://fr.encarta.msn.com/encyclopedia_761588890/imp%C3%B4t.html)

13. Aghnides, *Mohammedan Theories of Finance*.

14. Islamoglu, "Property as a Contested Domain", p. 3-61. Regarding Abū Yūsuf's *Treatise on Kharag*, Lambton underlines the "close connection in the Islamic theory of government between taxation and just government" and notes that, in theory, the tax regime was derived from the circumstances of conquest. Tax collection and redistribution—the latter in the form of state expenditure—were among the "rights of God" (*ḥuqūq Allah*): (*State and Government*, p. 55). As sovereigns conscious of their Muslim identity, the Ottomans were careful to raise taxes that could be legitimized in terms of the *Šarīʿa*.

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Thus far, then, the taxes mentioned by the Hanafi jurists or raised by the Ottomans and the French all applied to property, even when its value was implicit, as in the case of private homes. None of these duties, in other words, applied to Muslims on a personal, individual basis. This must have posed a considerable legal obstacle to the creation of a revenue tax; indeed, as M. Ḥākim has remarked, the *firda* resembled the *ǧizya* closely enough to require certain legal acrobatics designed to justify it in taxpayers' eyes. Ḥākim further posited that resistance to the perceived generalization of the *ǧizya* may be the reason why such a tax was referred to, during the early 1820s, as "*firdat al-ʿatāb*" (also known as the *tiʿdādḫāna* or hearth tax), and later as "*firdat al-ʿatāb al-maǧʿūla bi iʿtibār al-anfār*" (hearth tax, converted according to persons).[15] From a general tax on property, based on its real or potential value, there seems to have been a subtle but definite shift toward a personal tax, paid not on the basis of the individual's status or religious identity, but rather according to the productive activities he or she undertook.

Redefining property

During the 19th century, however, this tax, unlike *zakāt*, was not applicable to property per se; unlike the *ǧizya*, moreover, it was not applicable to individuals by virtue of supposedly essential defining characteristics, whether acquired at birth or through religious conversion. Rather, it was the fact of being engaged in a productive activity that came to justify paying a portion of one's revenue to the State—no longer as a forced contribution, but precisely because income-generating employment (particularly in the form of salaried government work) could be presented as a privilege granted by the government. Conversely, exemption was not based on status, as it was for the *ʿaskar*, who held a title identifying them as the sultan's servants, whatever their actual function may have been; rather, the conditions for exemption were developed through negotiations between the state and the taxpayers, on the basis of the premise that one's ability to work qualified one, a priori, to pay the *firda* tax.

From that perspective, it is probably no coincidence that the *vergu* (Arabized as *wirkū*)—literally synonymous with the *firda* but apparently designated by a different term as it evolved into something closer to a "pure" income tax—was instituted around 1855, shortly after Saʿīd (r. 1854-1863) took power. A new law was promulgated during the same period granting government staff a set of social guarantees: most notably, the right to retirement benefits that could be passed on to their heirs. For the first time, the ruling institutions put in place at Muḥammad ʿAlī's behest established what Ghislaine Alleaume has called "a sort of moral contract" with their employees. Perhaps it was only to be expected that the flip side of such a contract should be the concept of a tax premised on the mere fact of earning an income. More concretely, the expansion of Saʿīd's law to new categories of employees throughout the 1860s taxed Egypt's budget to such a degree[16] that the *firda*, or the *wirkū*, must have appeared as one of several necessary and viable means of padding out the state's coffers.

15. Ḥākim, "al-Aʿtāb wa-l-Ruʾūs", p. 91. For further remarks on the series of *firda* registers, see Ghazaleh, "Quartiers et corporations", as well as "Organizing Labor", p. 235-260.
16. Alleaume, « La naissance du fonctionnaire », p. 79-80.

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The tax base for the *firda* (which continued to exist) had taken into account taxpayers' social identity, geographical location, and specific professional affiliation.[17] That its aim was to extract surplus from revenue-generating property—even when such revenue remained latent, as in the case of rent value[18]—seems clear from a petition presented by inhabitants of Kafr Dawūd Bāša, in Birkat al-Ḥāǧǧ, claiming that thirteen houses in their district had been taxed at the rate of 50 piasters, although the buildings were in ruins. After cautioning the authorities to check the veracity of their claim, the vice-roy advised that such houses be exempt from paying the tax.[19] The *wirkū*, on the other hand, seems to have evolved into a fairly straightforward expression of an individual's ability to generate revenue.[20] In that regard, it can be said to have applied to individuals, as did the head tax, but on the basis of the revenue generated by the property they owned or the activity they carried out.

Negotiating exemption

Efforts to establish a clear definition of exactly what the *wirkū* was and whether it differed from other professional taxes must rely to some extent on implicit indications in the sources, and notably on the terms in which petitions requesting tax exemption were framed. Taxpayers' resistance to this imposition, and to those that had preceded it, may well have reflected their perception that such duties were unfair or unnatural, and tax evasion was probably rampant. For our present purposes, however, what is significant is that such resistance—especially when it was based on claims of inability to pay—articulated categories of capacity and liability that the State took up and institutionalized as part of the process of formulating and refining the identity of potential taxpayers, the modalities of payment, and the conditions under which various individuals and groups were liable to the Treasury. In this way, opposition to the revenue tax in its various forms came to play a constitutive role in defining the terms of taxation, and was therefore crucial to the process of framing the amount and conditions of payment characterizing the income tax.

17. The *firda* recognized two main categories—*ṭawā'if* or professional groups, and *fi'āt* or classes of state employees—and was further subdivided into groups carrying out specific activities. In Cairo, some of these groups were identified more specifically with a given neighborhood, or with the particular means of production their trade employed.

18. See for instance 14 March 1822, vice-regal order to Ṭūṣūn Aġā, inspector of Ǧīza, MST reg8 p45 doc484, regarding an inhabitant of Ġīza who complained that the *firda* was being levied on a property he owned that had no door and that contained a small oven. The vice-roy ordered that the claim be verified and that the petitioner be exempted from the firda if the property was indeed uninhabited (*ʿadam wuǧūd sākin fīhā*). Arabic summaries of these documents (the Bitāqāt al-dār, whose shortcomings I have outlined in *Masters of the Trade: Crafts and Craftspeople in Cairo, 1750-1850*, Cairo Papers in Social Science, 22 (3), AUC Press, Cairo, 1999) have been used here.

19. 3 March 1822, vice-regal order to the administrator (*qā'immaqām*) of Birkat al-Ḥāǧǧ, MST reg8 p43 doc457.

20. Cole refers to a guild tax (presumably the *wirkū*), estimated at one third of an artisan's gross income, which he distinguishes from the *mīrī* (urban poll tax), and from the *firda*, a sort of license which artisans had to purchase and which entitled them to practice their trade. He cites the proliferation of such duties as motivating guilds to hire black-market workers without registering them (*Colonialism*, p. 96-97).

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In one of a plethora of petitions presented to the highest state authorities (the Maʿiyya Saniyya and the Dīwān Khidīwī Turkī) during the first years that followed the introduction of the *firda*, at a time when confusion may still have been rife and the opportunities to maneuver one's way out of payment greatest, the inhabitants of a village in Ǧīza complained that the tax collectors (who were state agents in an increasing number of cases, rather than the multazims' representatives) were taking the *firda* from travellers, orphans and the poor (*al-suffār wa-l-aytām wa-l-fuqarā*). The vice-roy responded with a decree of exemption; procedural and administrative legislation was frequently formulated on an *ad hoc* basis. The decree, however, did not focus on the categories singled out by the petitioners, but instead prohibited the taxing of "children, bachelors or orphans".[21] Significantly, while these groups may be said to have been exempted on the basis of their social rootlessness, they excluded "the poor"—an ambiguous class, as yet ill-defined, for which the state provided through the upkeep of such poorhouses as Takiyyat Ṭūlūn.[22]

In another indication of how rootlessness was formulated, not as a geographical category but as one signifying a lack of social insertion, an order from the vice-roy's cabinet exempted a petitioner from paying the *firda* "if there is in his village no *mufti* or teacher etc".[23]

In other words, then, at least in theory, and at one stage in the process of its elaboration, the revenue tax could apply to potential income-earners—those whom indigence had reduced to a transitory inability to pay—but not to those who were legally dependent (children and orphans) or temporarily incapable of maintaining dependents ("bachelors" and prepubescent boys[24]). The emergence of categories of potential tax-payers, which were formed and refined in part through a process of exclusion, led more generally to an increased demand on the state's part for identification based largely, but not exclusively, on income. Status was also taken into account, as was one's relation to the state apparatus. Even in the earliest stages of the *firda*'s development, furthermore, the vice-roy distinguished owners of the means of production from wage laborers: a decree relating to boatmen specified that those who owned their boats were to pay the *firda* on the basis of their revenue (*al-īrād*), whereas those who were merely wage earners were to pay one month's worth of their yearly salary.[25] In a similar effort to distinguish categories of income-earners, an order from the Maʿiyya requested that the supervisor of Ǧīza investigate an individual who had fled to Cairo—presumably to escape taxation—in order to

21. 18 March 1822, decree sent from the vice-roy to the inspector (*kāšif*) of Ǧīza, MST reg8 p46 doc492.
22. Mine Ener, *Managing Egypt's Poor*, especially chapters II and III.
23. 1st July 1826, from the Maʿiyya Saniyya to Ṭūsun Bey, MST reg23 doc19.
24. See 3 March 1822, vice-regal order to the inspector of Ǧīza, MST reg8 p42 doc455, in which the inhabitants of Kafr Ṭāḥūn complained that the *firda* had been levied on a ten-year-old boy. A subsequent order prohibited such practices. See also 8 March 1822, vice-regal order to Taymūr, chief of the house census for Šarqiyya, and to inspector Ilyās, director of the first section (*ḥākim al-qism al-awwal*), MST reg8 p43 doc464, regarding the prohibition of levying taxes on unmarried young men (*al-ṣibyān ġayr al-mutazawwağīn*) and on dilapidated buildings (*al-manāzil al-mutaḫarriba*). See also the exemption order dated 16 September 1826, regarding a woman named Satīta, who was not required to pay the *firda* because her household contained no males: order from the Maʿiyya to Maḥmūd Bey, delegated to organize half of Ġarbiyya province, MST reg27 doc16.
25. 5 June 1826, vice-regal order to the supervisor of finances (*daftardār*) and the superintendent of Ǧīza, MST reg24 doc314.

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determine whether or not he owned a home, livestock, and land registered in his name. If so, the *firda* he had paid in Cairo was to be subtracted from what he owed in his native village; if not, the tax collectors were not to burden him with further impositions.[26]

In the State's eyes, then, it was not individuals' real income, but rather the degree of their social and economic embeddedness, resulting in revenue-generating potential, that determined their ability to pay. Exercising a profession, for instance, made one more liable than did learning a trade: claims of student status seem to have been one means of securing exemption.[27] Serving the state in various capacities, especially during military campaigns, may also have been considered cause for the exemption of dependents; in support of this interpretation is a petition presented to the Maʿiyya Saniyya in the early 1820s, requesting the petitioner's exemption from the *firda* on the grounds that his two sons were away in the Ḥiǧāz—presumably on one of the campaigns sent by Muḥammad Alī against the Wahhābīs—and that he was merely dwelling in their house. It is unclear whether his request was granted because he was not the owner of the home in which he lived or because his sons were serving in the army; whether for one or both of these reasons, the vice-roy ordered the department responsible for levying the *firda* in the petitioner's region to refrain from making him pay.[28]

At different times and for various reasons we may seek to surmise, other groups also benefited from tax immunity. Among these were translators and other employees attached to various European consulates,[29] and high-ranking state officials as well as the members of their extended households. For instance, almost one hundred individuals on the payroll of the head of the merchants' guild, who was himself involved in collecting the *firda*, were exempted from paying it,[30] and were included in the category of "servants and guards of the sovereign's clients": *ḫadam wa qawwāsat atbāʿ waliyy al-niʿam*. Travellers and non-resident merchants were also exempted,[31] as were the elderly; widows; and single women who could prove they had no independent source of income[32] (in the last case, however, the Dīwān had identified them as potential taxpayers by allocating a sum to be paid in their stead by capable persons: *ahālī al-iqtidār*[33]). Significantly, the earliest Ottoman censuses also contained lists of state servants who enjoyed certain privileges or exemptions from imperial "assistance" (e.g. extraordinary

26. 16 September 1826, from the Maʿiyya to Maḥmūd Aġā, supervisor of Ǧīza, MST reg27 doc7.

27. 15 August 1826, from the Maʿiyya to Ḥasan Aġā, superintendant of Fuwwah and Kafr al-Šayḫ, MST reg23 doc 322.

28. 12 March 1823, vice-regal order, MST reg8 p89 doc1103.

29. 18 August 1826, from the vice-roy to Khalīl Bey, governor of Damietta, MST reg25 doc190.

30. *Taḥrīr Ḥisāb uṣūl wa ḫuṣūm firdat al-aʿtāb al-maǧʿūla bi iʿtibār al-anfār*, Šawwāl 1239 ("Account register of revenues and expenditures from the levy on hearths, converted according to individuals") May-June 1824, Rūznāma / Aqālīm 3144.

31. 30 August 1827, decree of the Dīwān ḫidīwī, DKT reg742 p19 doc 44.

32. 2 June 1827, from the Dīwān ḫidīwī to Muhammad efendi, director of public works, DKT reg736 p4 doc32.

33. 5 October 1827, from the Diwan ḫidiwi, DKT reg742 p57 doc164. Demonstrating similar logic, the *wirkū* was also evaluated globally, taking the entire population into account to determine the global sum to be collected, before being levied from the urban population on a progressive basis.

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taxes). These groups included high dignitaries, the military and ruling classes of the empire, as well as those who exercised honorary functions, those responsible for all sorts of public services, and those who, due to age or infirmity, were unable to participate in public duties[34]. In sharp contrast, the cook employed at the British consulate was refused exemption: the Dīwān Khidīwī rejected his petition, arguing that he was not among those who enjoyed British protection, given that he was a Muslim and a local (min al-ahālī al-maḥaliyya). On that basis, the Dīwān authorities asserted, it was "only logical that he be required to pay the taxes that were collected from those like him, lest all nationals employed by the consular powers present the same petitions" (for exemption).[35]

Status alone, therefore, was insufficient reason for exemption, as were purely economic considerations. Rather, liability was part of a complex equation of identity; conversely, immunity was based on social (and not exclusively financial) inability to pay taxes. The categories I have mentioned, in fact, are reminiscent of those which S. Cerutti describes as *"misérables"*—a term synonymous, in 18th century Turin, with that of "foreigner." Both terms, Cerutti has argued, designated categories whose assimilation within the city was incomplete. This admittedly vague definition of citizenship included the fact of living in a city, owning a house, and paying taxes; but citizenship was rooted in the strong principle of fulfilling a social contract, belonging to a stable network of social relations, and "making the city together".[36]

Conclusion

These preliminary remarks, I hope, will provide a basis for investigating the *wirkū* further. A creation of the post-1839 Tanzimat period, this duty, which S. Shaw defines as a tax on profits, was not levied systematically before 1858; the first Tanzimat cadasters tally only individual wealth, not annual profits. A new cadaster, drawn up in the late 1850s, listed plots of land, their utilization, the value of real estate and land in the cities, and finally the identity, status, profession, and revenue of each individual. Thus identified, taxpayers received "population tax receipts" (*vergi nufus tezkeresi*), which served both as identification and as indications of their subsequent fiscal obligations. This system created a link between census, individual identity, and tax payment.[37] In so doing, it replaced the old division between *ʿaskar* and *raʿāyā*, tax-exempt and taxpaying categories, with a new classification, dissociated from the imperial center as represented by the sultan's munificence, and rooted instead in the ability to fulfill a social contract. Indeed, the *firda* and the *wirkū* may have constituted a transitional phase in the creation of tax hegemony—a means of encouraging taxpayers to reimburse the state for their right to work.

34. Barkan, "Essai sur les données statistiques", p. 9-36.
35. 9 October 1826, from the Dīwān Khidīwī to Zakī Efendi, MST reg732 p12 doc37.
36. Cerutti, "Justice et citoyenneté", p. 68.
37. Shaw, "Nineteenth-century", p. 427-428. See also Kasaba, *The Ottoman Empire*, p. 50: during the Tanzimat, which Kasaba characterizes as aiming mainly to "simplify the collection of revenues", measures were taken including the amalgamation of "market dues and urban taxes [...] into a single profit tax (*temettü vergisi*)."

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