

Redefining Tax Collection: The Role of Bills of Exchange Networks in the Second Half of 18th Century Cyprus

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This study delves into the utilisation of bills of exchange as a financial instrument mandated by the Ottoman central treasury in late 18th-century Cyprus. During this period, the Ottoman fiscal administration restructured provincial tax collection methods, adopting new economic institutions involving various actors such as muhassils, voyvodas, and mültezims. Focusing on Cyprus and its governor-muhassils, this research investigates their cross-cultural interactions through bills of exchange with foreign consulates.

Bills of exchange served as effective financial tools, enabling secure overseas money transactions without the need for physical currency. In this context, Europeans aimed to transfer capital across diverse regions, while Ottoman official Muhassils sought secure revenue transportation methods, eliminating reliance on physical currency. These operations were exemplified through bills of exchange, known as “lettere du change” in French or “poliçe” in Ottoman Turkish, utilised among various parties involved in these transactions.

Addressing the stakeholders and motivations behind these operations in Cyprus, this study emphasises the crucial roles played by Ottoman officials and foreign consulates, notably the Venetian Republic, within the island's economic framework. The primary resources for this study include the Archive of the Venetian Consulate of Cyprus and the Ottoman Archives, allowing for an in-depth examination of the Ottoman tax collection methods during this significant period.