

Egyptian Fiscal Dynamics: The Role of Kushufiyyah in Irsaliyyah Revenues During the 18th Century

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In the eighteenth century, Egypt derived its economic income from the surpluses of agricultural production and taxes collected through customs duties. The taxes collected in the province were consolidated in Cairo and recorded in the muqataa registers so that the province could fulfill its annual financial function. Although the total revenue collected within the state fluctuated on average between 100,000,000 and 125,000,000 pases in the eighteenth century, 5/4 of the amount collected was spent on internal expenses and the organization of holy lands and pilgrimages. The remaining 5/1 was sent to Istanbul under the name of Irsaliyyah Revenues. Almost half of the Irsaliyyah revenue was a type of local tax collected from the local elites of Egypt through cession, called kushufiyyah.

This tax not only served to finance the irsaliyyah revenues but was also a kind of tribute that the officials entrusted with the organization of the provinces paid to the Ottoman sultan via the Egyptian governor so that they could remain in their area of responsibility for another year. The fact that the kushufiyyah tax was constantly paid to the Egyptian governor by the Mamluks and the provincial officials is an expression of the loyalty of these officials to the Ottoman sultan. However, the economic organization of the province began to deteriorate in the mid-eighteenth century, and environmental factors such as rebellions, disease, and famine made the province's financial structure vulnerable. At this point, the irsaliyyah revenues could no longer be sent to Istanbul and the kushufiyyah could no longer be collected. The Egyptian governor lost his authority within the state and the Mamluks became a dominant factor in the economic, political, and military structure of the state.

This study discusses the significance of the kushufiyyah, a local tax levied in Egypt in the eighteenth century, in the Egyptian treasury. In this context, its organic connection with the irsaliyyah revenues, which are the taxes levied in Egypt, will be the main point of reference of the study. Thus, the importance of kushufiyyah, a local tax on actors and sources of income, for irsaliyyah revenues and Porte will be demonstrated. At this point, muqataa registers, ijmal records, and Egyptian muhimme records are used as the main source group in the study.