

## Taxes and tributes of Bosnia and Herzegovina charged by the Ottoman Empire in the 50-ies of the XIX century

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**Abstract.** In the XIX century the Ottoman Empire was experienced the decline process, despite it still owned the lands in Europe, Asia and Africa. At this time Bosnia and Herzegovina was the part of the Ottoman Empire and was one of the provinces of the empire in Europe. The Ottoman Empire collected different taxes from the owned provinces. In the 50-ies of the XIX century the Ottoman Government imposed new taxes to agriculture of Bosnia and Herzegovina. During collection of taxes arose many disagreements between the local population and authorities. It was shown by a lot of information in the written memoirs of that time and in the reports and records published in the Consulates of Russia and Austria in Bosnia and Herzegovina. Based on these facts, the article is devoted to research of the tax collection policy of the local authorities and imposed new taxes in the provinces of Bosnia and Herzegovina by the Ottoman Empire.

[Abdukadyrov N.M., Bedelova G.S., Kozhabekova Z.B. **Taxes and tributes of Bosnia and Herzegovina charged by the Ottoman Empire in the 50-ies of the XIX century.** *Life Sci J* 2014;11(9):323-327] (ISSN:1097-8135). <http://www.lifesciencesite.com>. 45

**Keywords:** Tretina, Dime, taxes, the Ottoman Empire, Bosnia and Herzegovina

### Introduction

In the 50-ies of the XIX century the Ottoman Empire established new taxes for agriculture in Bosnia and Herzegovina, which was considered as its province. There were different taxes as Tretina, Dime, Hinziriyе and etc [1, 152]. The reports and memoirs published in the Consulates of Russia and Austria that worked in Sarajevo city, the capital of Bosnia and Herzegovina, give valuable information about established taxes and collection of them. These documents were saved in the archives of Britain and Russia, where is the information about the taxes collected from peasants of Bosnia and Herzegovina. According to these documents, there are considered the taxes and tax collecting problems in Bosnia and Herzegovina by the local authorities of the Ottoman Empire in the article [2, 148]. The local Ottoman officials in Bosnia and Herzegovina introduced the changes of the tax norms levied by the Ottoman Government and collected taxes from the local population according to them. The authorities in Istanbul did not know about these tax changes [3,195]. Official taxes were paid only and the rest was left at them. The local officials collected taxes from the farmers initially, but then strengthened the collection of taxes from the local peasants too. With accordance to the archive documents there was paid attention to the religious foundations of the local population of Bosnia and Herzegovina during the tax collecting. There was strengthened the pressure for tax collecting by the local Muslim authorities among local population because of the main part of them was Christians [4,116]. But peasants who accepted Islam didn't feel any pressure. That's why discontent

among the people took place during tax imposes and tax collect. There was given an important conclusion to these problems and their results in this article.

### “Tretina” tax collecting in Bosnia and Herzegovina

There was the “Tretina” tax on land imposed by Muslim landowners (Ağas) from Christian farmers in Bosnia and Herzegovina that was composed to the Ottoman Empire. Bosnians origin was determined during pay the tax. Because the local population who accepted Islam in Bosnia had freedom in using their own land and they did not feel pressure to pay the tax to the local Turkish authorities. There were responsibilities between Agas and farmers in tax payment, which mean that Agas had to buy all needs to farmers for animal husbandry, sowing and farm economy generally, and farmers in turn had to pay the half or the third part of the harvest profits to Agas. Sometimes the farmers gave two-thirds of grown wheat, corn and barley to Agas [5, 164]. In cases where Agas were giving out little money or not funded agriculture, still receive part of the profit for the harvest. This kind of obligations and taxes between Muslim Agas and Christian farmers had taken place in central and southern regions of Bosnia and Herzegovina, as well as widespread in northern Bosnia. These are Krajina (Banja Luka, Bihac) and Possavina (Tuzla, Zvornik) Sandzaks, their areas were densely populated and the most of population were Christians. Since 1848, in these areas, local Ottoman authorities were working on their own. They increased taxes, set among the local population for additional taxes. All this was difficult

for the local population and therefore they complained to the government. In these areas, the next business organized Tahir Pasha, he imposed a tax called "Tretina" which was charged with Christian farmers for barley, wheat and corn [6, 166-167]. Local farmers objected to these taxes, but local authorities violently forced them to pay, and some influential people among farmers were killed. Under this pressure, the local farmers had agreed to pay these levies. Under the agreement, Tahir Pasha and Agas gave their word to make some discounts to rayas (the local peasants) in northern Bosnia. Farmers in this region had pledged to give third annual harvest profits to Agas. Requirements of landowners were not performed in all cases, farmers and peasants of Krajina and Possavina resisted to Tretina. In addition, Agas tried to change taxes for other agricultural products, apart from wheat, barley and corn. Also, changes were made in the methods of collecting Tretina.

All these facts were recorded during the negotiations of a special representative of the Ottoman Empire with the Russian Consul in Sarajevo [7, 3]. Also, these facts may be indicated in negotiations of Chief Consul of Austria in Sarajevo [8,10]. In 1858 Aziz Pasha, elected as a local representative of the Ottoman Empire in Bosnia and Herzegovina, had witnessed that Tretina was established by the local authorities and was a heavy burden for farmers and peasants. Therefore, he is obliged to pay only a quarter of the harvested crop, that was a little cut taxes for farmers and demanded of them offer no resistance during Tretina payment. And Aziz Pasha offered them a number of agreements. According to these agreements the Christian farmers should no resistance to Muslim landowners and constantly worked with them in harmony. Endorsing the proposal of Aziz Pasha, the local Christian deputies quickly realized his proposed agreement destination of non-infringement of the treaty between Christian farmers and Muslim landowners and breach of treaty by farmers incurred a legal punishment. Aziz Pasha passed a law comprehensively agreed treaty, but in spite of this law had caused long-term disagreements [9,5]. With the increasing of Tretina tax and increasing demands of the Turkish authorities and Agas, in the Krajina and Possavina regions had been a number of collisions and transmigration of many Christian families in Austria. In July, 1858 according to the information received from the General Consul of Austria, a total population of Bosnia and Herzegovina had moved to Austria amounted to 20 thousand people besides women and children [10,4].

In 1859, as the Governor-General of the Ottoman Empire in Bosnia was appointed Kiyam

Pasha. The Government gave the task to Kiyam Pasha to solve problems associated with Tretina tax and reconcile Christian and Muslim deputies together. Deputies appointed of Majilis and Eyalet Muslims, that did not like the local Christians. Because they do not pay attention to the welfare of local Christians. Among them was Soun Ali Efendi. Bosnian rayas did not like him, they just hated him. Arrived in Bosnia in order to solve these problems Kiyam Pasha quickly got down to business. He brought with him three men as representatives in each district from Sarajevo. Among them were two citizens, Matitch and Skerlet, not knowing the Turkish language, which had been specially trained to find answers to special missions and had been sent to Istanbul to bring special assignments. The reason for this action of Governor General of Bosnia was that these representatives did not know what was written in the documents signed by them. And in these documents had been written about representatives arrival in Istanbul and that in Sarajevo rayas unanimously supported representatives had been selected by Kiyam Pasha, and that they had no another problems [11,3].

In December, this year Osman Pasha was appointed as Governor-General of Bosnia instead of Kiyam Pasha, and he handed out 600 copies of the tax provisions in all provinces to clarify Tretina tax for people. According to the new payment system of Tretina farmers had to give half or a quarter of the annual harvest obtained to Agas. However, the requirements on the part of the Agas largely not met. They did not deliver the seeds of the required products and did not give the necessary agricultural inputs [12, 2]. All this resulted in violation of the agreement. The new agreement was not so important for farmers and peasants. However, the new provisions on the collection of the Tretina tax by Agas from farmers were important for local authorities. Since income received from fees was brought under the control of the authorities and therefore Muslim Agas were accountable to the local authorities. The local authorities could make decisions for the Agas or interfere in their affairs [13, 5]. This agreement, adopted in 1859 between Agas and farmers, became the basis for the conclusion of a series of contracts supported by the local authorities. Representatives of the local authorities started to intervene in contracts, they based paragraphs of contracts on paragraphs of earlier treaty and supported the interests of the Christian farmers. In the time of the contract, they pressed the issue of transferring most of the wheat, corn and barley of Christian peasants to Agas and paid particular value of existing agreements between farmers and landowners over a long time without abuse. And also addressed issues of wages. Thus, the local Ottoman

authorities in Bosnia and Herzegovina interfered in the affairs relating to the collection of Tretina tax by Muslim Agas from Christian farmers in some areas, sought to prevent the emergence of problems between them over requisitions. These actions were small but very important act for the local economy of Christian peasants and farmers [14, 4].

### The Dime tax

This type of tax was imposed to Christian peasants engaged in the processing of leased land. According to the rules of the tax, peasants and farmers cultivated land had to pay tribute to the landowners. Legal basis of the tax imposed in use between Muslim landowners and peasants was not observed in the severity. Therefore, between landowners and peasants were differences, in the end landowners intensified social pressure on the peasants. They tried to take away more crop of peasants, if necessary could use the force. In order to avoid any such not acceptable situations during the collection of taxes, this tax as Tretina needed to legitimize of the state. The law Hatti-Humayun, 1856 was reviewed by the charging of this and other taxes [15, 87-88]. However, because no full acceptance of these law Dime tax was not legalized. If we take into account the memories of Nedic, servant of the Roman Church at that time, in Bosnia and Herzegovina were increased agricultural taxes and there is kept information about their legalization. These taxes are imposed on the property have been introduced in the Gradachatz area, in Tuzla sandzhak, in the Tabri, Matitchi, Tolissa, Donja Mahala villages, totaling 1,300 Christian families. In Bosnia the Dime tax and other taxes needed legitimizing as the Tretina tax. Because Tretina tax was introduced in the regions of Bosnia in 1849 [16, 23].

According to Nedic, people in these villages have adopted the Catholic religion relied on the church and more than 300 of the 1,300 families who lived here lived in shacks. Because of the low social status they could not pay the Dime tax, and could not participate in this auction. So farmers, had legalized Tretina tax, tried to maintain good relations with landowners and thus increase their incomes. They are allocated their legalized land to the peasants. The peasants were required to pay an annual Dime tax to farmers under the respective agreements for land use. Farmers who had been in good relations with local authorities, self-adjusted taxes to peasants. However, taxes established by them were too burdensome for peasants. If taxes were not paid, the pressure would increase on the peasants. Father of Nedic also led the following evidence on the social situation of farmers and peasants [17, 156-157].

May 8, 1857, the Sultan of the Ottoman Empire drew attention to the petitions of Rayas of Tuzla, Zvornik, Belina, Bertchko, Gradachatz, Gratchanitzza and Vlassanitzza. In Sarajevo, the special representative was appointed, who learned the local situation. In 42-43 issues of the journal "Serbskii dnevnik (Serbian diary)" had been written about excess of the actions of landowners and farmers against the peasants during levy. What requests and wishes had been written in the petitions are at the bottom:

"People named Moyuaga Pararatz Bayraktar and Arnavutlu Hussein are the most famous in Possavina, they, united with their colleagues, destroyed Rayas' villages, and left them in a difficult position. Recently they satisfied the atrocities that never took place in our country. They robbed and stole everything they need. However, we could not find justice anywhere. Using their power, they trampled Rayas, bullied them, a lot of people were killed, among whom were pregnant women and children". These people used the most violent types of crimes and atrocities. This year Pasha Ahmet Aga sent Talievich, his representative to Tuzla. The representative told about thirty women who went to the cultivated fields in the winter frosts. It was the wives of those who had not paid taxes. It was one of the most unjust actions rendered rayas by farmers [18, 7].

All these facts were realized during the collection of taxes from local Rayas by farmers and Muslim landowners. In 1857, after such action occurred, Reshid Mehmet Pasha, who was the Governor of Bosnia, the prosecution put forward strict to farmers led by Moyuaga for wrongful acts in relation to the local Christian peasants and demanded from them a fine of 50 thousand dollars to repair the social conditions of the peasants. Moyuaga arrived in Istanbul for a reason to fulfill the requirements of Pasha. There he decided to refuse the guilt confession, and began to collect the necessary documents to justify himself. He brought these documents in Sarajevo, and demanded the local authorities to take him to the acquittal, and offered them 50 thousand dollars for a fee. However, in order to make up for the loss of these funds he strengthened the collection of taxes from the peasants

Despite the measures taken by Aziz Pasha and Kemal Efendi there was continued oppression of the local peasants by farmers in Bosnia [19, 11].

In general, due to the fact that the Dime tax was not introduced by the government legally, during the charging had been occurred impermissible actions above. But the purpose of obtaining additional income the local representatives of the Ottoman Empire did not want to legitimize by the state of the tax. If any

representatives came from Istanbul to verification, and accused them of arbitrariness, they solved this problem by using bribes.

### Another taxes

Hinziric – a tax that was levied at swineherds. Hinziric tax was imposed to peasants leased land to feed pigs. If a Christian peasant would kill a pig of farmer that fed or a pig of another person or would lose it, for each pig would obliged to pay for 4 dollars. This tax had been widely used in the northern parts of Bosnia, because on these areas was developed pig farm and this economy has brought a lot of profit. Even the main income of farmers was from feeding pigs. Therefore, in these areas, farmers have increased the tax on pig to peasants. During the collection of the swine tax also were the aforementioned situations. As the main evidence of this can be lead social pressures extended to peasants by farmers on May 8, 1857 [20, 8].

11 years before that Meshref Efendi, came to the government, has introduced a number of changes in taxation on pigs. In which if farmers do not get enough income from swine farms, instead would required to pay a living pig. Recalling memories Nedic, in the village called Bock, Gradachatz region, farmer named Jean Cosic and other farmers used this method when it was not received a sufficient level of profit.

According to Meshref Efendi, as above, if for each dead pig was paid a fine of \$ 4, some farmers imposed fines of not killed pigs. Swineherds in Bosnia sold pigs largely to Austria, and it was more profitable. Learning of this, the local authorities on the possibility of increased taxes to them. In this regard, while collecting Hinziric tax peasants had resisted. These complaints have trickled down to Istanbul. Because representatives of the local authorities made some mistakes while collecting taxes, and this was contradicted the Article 15 of the Hatti-Humayun [21, 846-847]. However, the government did not restrict them. Since by the Islamic holy book Quran was banned raise pigs. The Ottoman Empire was an Islamic state, that's why was against all actions contrary to the Muslim religion. Therefore, the complaints of the peasants distributing pigs have been neglected and tax Hinziric remained one of the taxes levied by the local population of Bosnia and Herzegovina. Hinziric tax collection also not implemented by law. Local authorities were adopted certain standards for the collection of this tax, work was carried out on them.

There were other minor taxes deducted at the Christian people of Bosnia and Herzegovina. These were:

1) «Askeric» tax. This type of tax was allowed by Article 12 of the Hatti-Humayun of the Ottoman Empire, and was implemented in all regions of Bosnia and Herzegovina. This tax was levied at each family who lived in the villages for the use of the land and leased land. The size of this tax was not great, and it was used to strengthen the military forces of the empire. At the time the Ottoman Empire waged many wars in foreign policy, therefore, increased tax collection from the common people.

2) Hamric-Rusumat tax. This tax was imposed for the use of water in agriculture. Every peasant or farmer pay taxes for water use in the agriculture. Also, this tax was levied for the use of drinking water [22, 10-12].

3) Kazzaric tax. This tax was one of the taxes that were levied in Bosnia and Herzegovina annually. This tax was going to the general state treasury and was levied the unemployed. However, local Muslims did not pay this tax.

4) Palamut tax. This type of tax imposed on those who raise pigs and other animals. Because it was considered that the breeding of animals inflicted at least a little damage to the environment and pollute the air [23, 15-17].

The size of these taxes was not great, so the local population did not arise much contradiction.

### Conclusion

Taxes imposed Rayas and events above arose in the process of tax collection was a heavy burden for the people of Bosnia and Herzegovina and other provinces of the Ottoman Empire. All this was the cause of free actions to collect taxes of the local Ottoman authorities in these regions. They are taking advantage of their official position, increased the amount of taxes levied to the local Christian population, and in many cases people were thrown into serious social difficulties. However, it is difficult to assert unequivocally that "Muslim officials exerted social pressure to the Christian population of the ward." Because the authorities were also Christians coming out of local national representatives. They are also taking advantage of its capabilities, the above types of taxes collected in wards peasants. If taxes were paid out of time, despite their origin from the local representatives of the nationalities and the attitude of the Christian religion, they threw their wards, local Christian peasants in different difficulties. After examining the facts mentioned, we can note that among the local rulers did not arise special religious differences. Therefore, we can establish the fact that in Bosnia and Herzegovina in the collection of taxes was not dominated by national or religious views.

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5/27/2014