

The Features of the Financial State in the Ottoman Iyāla of Algiers: Treasury Administration and Taxation Mechanisms

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Abstract: This study analyzes the financial system of the Iyāla of Algiers during the Ottoman period by focusing on the roles of the treasury and taxation institutions in managing financial resources. It explores the relationship between these institutions to better understand public finance management within the Ottoman administrative framework and highlights a system based on centralized treasury control and diverse fiscal revenues. The findings indicate that the Ottoman administration relied on a structured financial apparatus to secure resources and sustain administrative and military functions, despite occasional social impacts caused by increased taxation.

Keywords: Ottoman Algeria; Treasury; Taxation; Financial State.

ملخص:

تتناول هذه الدراسة النظام المالي لإيالة الجزائر خلال العصر العثماني، مع التركيز على دور الخزانة ومؤسسات الضرائب في إدارة الموارد المالية، مع توضيح العلاقة بين هاتين المؤسستين لفهم الإدارة المالية العامة بشكل أفضل ضمن النظام الإداري العثماني، ومن خلال الدراسة نحاول تسليط الضوء على نظام قائم على رقابة مركزية على الخزانة وتنوع الإيرادات المالية. وتشير النتائج إلى أن الإدارة العثمانية اعتمدت على

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جهاز مالي مُهيكل لتأمين الموارد ودعم الوظائف الإدارية والعسكرية، على الرغم من الآثار الاجتماعية التي قد تنجم أحياناً عن زيادة الضرائب.
الكلمات المفتاحية: الجزائر العثمانية؛ الخزانة؛ الضرائب؛ الدولة المالية

Introduction:

During the Ottoman period, the Iyāla of Algiers witnessed the emergence of a financial structure closely linked to the nature of the ruling authority and to its political, military, and administrative functions. The organization of public finances constituted an essential component of the architecture of governance and a decisive element in regulating territorial control, securing the resources of the Iyāla, and ensuring the regular functioning of its institutions. The study of fiscal policy therefore represents an important analytical entry point for understanding the mechanisms through which the state operated. It reflects the nature of the relationship between authority and society, as well as between the center and the peripheries, while also revealing the level of institutional organization attained by the Iyāla within the broader framework of the Ottoman administrative system.

Within this context, the treasury emerges as a central institution in the management of the state's financial resources, where various revenues were consolidated and from which expenditures related to the administration, the military apparatus, and public services were disbursed. Closely associated with this institution was the taxation system, which constituted the principal channel through which revenues were generated, through multiple mechanisms that included direct and indirect taxes, various duties, and income derived from economic activities. Examining this financial structure allows for a better understanding of the balance between the requirements of authority and the needs of society, while also clarifying how fiscal burdens and resources were distributed within the Algerian territory during the Ottoman period.

Accordingly, studying the treasury and taxation within a unified framework makes it possible to highlight the features of what may be termed a fiscal state, understood as an institutional system based on the collection, organization, and

allocation of resources in order to serve the various functions of the state. From this perspective, the central problem addressed by this study concerns *the extent to which the organization of the treasury and the structure of taxation contributed to shaping the features of the fiscal state in Ottoman Algeria, as well as their role in strengthening the authority's capacity to manage resources and regulate the political and administrative space of the Iyāla.*

This main problem gives rise to several subsidiary questions, including: What was the nature of the administrative organization of the treasury institution in the Iyāla of Algiers? What were its principal resources and fields of expenditure? How was the taxation system upon which the Ottoman authority relied to finance the affairs of the state structured? What mechanisms were employed in the collection of taxes? And to what extent did the integration between the treasury and taxation institutions contribute to achieving a degree of financial and political stability within the Iyāla?

This study adopts a historical-analytical approach, based on the examination and analysis of relevant sources and texts within their chronological and institutional contexts, while also drawing on a descriptive perspective to identify the structural characteristics of both the treasury and the taxation system. In addition, the study mobilizes the concept of the fiscal state as an interpretative framework that helps illuminate the relationship between finance and authority within the administrative structure of the Ottoman state in Algeria. The objective of this research is to highlight the fundamental features of fiscal policy in the Iyāla of Algiers, to reveal the forms of its institutional organization, and to demonstrate the extent to which this financial structure contributed to supporting the effectiveness and continuity of governance throughout the different phases of the Ottoman period.

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I. The Treasury as an Instrument for the Management of Public Finances

I.1. The Institutional Framework of the Treasury in the Iyāla of Algiers

The treasury occupied a central position within the financial organization of the Iyāla of Algiers during the Ottoman period, as it constituted the institution in which the state's revenues were consolidated and through which expenditures related to the administration and the military apparatus were managed. The emergence of this institution was closely linked to the development of the Ottoman administrative system in Algeria from the sixteenth century onward, when the ruling authority sought to establish a financial apparatus capable of regulating resources and directing them in accordance with the needs of governance. Within this context, the treasury became the financial center where the various revenues of the state were collected, whether derived from maritime activities or from fiscal resources imposed on the population¹.

The organization of the treasury was also rooted in financial traditions derived from the Ottoman administrative system, which was based on the principle of centralized management of public finances within a specialized administrative apparatus. Financial resources were subject to precise regulatory mechanisms that involved the recording of revenues and expenditures and the monitoring of the movement of funds. This system enabled the authorities to control financial resources and direct them toward the management of administrative affairs, the army, and the naval fleet². Owing to these functions, the treasury became one of the fundamental pillars of the financial system in the Iyāla of

¹ Venture de Paradis, *Tunis et Alger au XVIIIe siècle: Mémoires et observations*, éd. Joseph Cuoq, Sindbad, 1983, p. 107.

² 'Abd al-Qādir Nūr al-Dīn, *Ṣafahāt min Tārīkh Madīnat al-Jazā'ir min Aqdam 'Uṣūrihā ilā Intihā' al-'Ahd al-Turkī*, Dār al-Ḥaḍāra, 2006, p. 79.

Algiers, ensuring the regularity of the state's financial cycle and the continuity of its institutions¹.

Within the structure of governance in the *Iyāla*, the treasury was directly connected to the highest institutions of authority, foremost among them the office of the Dey², who exercised general supervision over the financial affairs of the state in his capacity as the head of the executive authority in the *Iyāla*³. In this role, he monitored the revenues of the treasury and oversaw the distribution of expenditures related to the administration, the army, and other state functions. This arrangement reflects the political importance that the financial institution acquired within the framework of Ottoman governance in Algeria⁴.

The treasury was also linked to the *Diwan*⁵, which represented the highest political and administrative council of

¹ Nāṣir al-Dīn Saʿīdūnī, *al-Niẓām al-Mālī li-l-Jazāʾir fī Awākhir al-ʿAhd al-ʿUthmānī (1798–1830)*, al-Muʿassasa al-Waṭaniyya li-l-Kitāb, 1985, p. 78.

² **Dey**: A title used for the ruler of the *Iyāla* of Algiers during the later phase of the Ottoman period (1671–1830). The Dey was elected by the *Diwan*, the highest political and military council of the *Iyāla*, in the presence of senior officers of the Janissary corps, particularly the Āghā al-ʿAskar. Following his election, he was formally invested and wore the sultanī caftan as a symbol of authority. His appointment was then communicated to the Ottoman Porte in Istanbul through an official letter signed by members of the *Diwan*, including the qāḍī, the muftī, and the naqīb al-ashraf. See: Ḥassān Kashrūd, *Rawātib al-Jund wa-ʿĀmmat al-Muwazzafin wa Awdāʾuhum al-Ijtimāʿiyya wa-l-Iqtisādiyya bi-l-Jazāʾir al-ʿUthmāniyya (1659–1830)*, mémoire de Magister, Université Mentouri, Constantine, 2007–2008, p. 14.

³ Venture de Paradis, *Tunis et Alger au XVIIIe siècle: Mémoires et observations*, Op. cit., p. 107.

⁴ Yamīna Daryās, *al-Sikka al-Jazāʾiriyya fī al-ʿAhd al-ʿUthmānī*, Dār al-Ḥadāra li-l-Ṭibāʾa wa-l-Nashr wa-l-Tawzīʿ, 2007, p. 39.

⁵ **Diwan**: The supreme political and administrative council in the *Iyāla* of Algiers during the Ottoman period. It included senior officers of the Janissary corps as well as prominent officials and scholars. The *Diwan* discussed matters of governance and administration and supervised certain financial and military affairs. It also participated in the

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the Iyāla. The Diwan participated in overseeing financial affairs and in monitoring decisions related to the management of the state's public resources. This institutional connection between the treasury, the Diwan, and the political authority contributed to the formation of an integrated financial system aimed at organizing resources and ensuring their use in ways that supported the stability of Ottoman rule in Algeria¹.

These elements demonstrate that the treasury was not merely a mechanism for collecting funds; rather, it functioned as a central institution in the management of the state's public resources. It played a fundamental role in regulating revenues and expenditures and in directing financial resources in accordance with the requirements of political and military authority. This organization also reflects a certain degree of institutional cohesion that characterized the Ottoman administration in Algeria, particularly during periods when the Iyāla experienced significant economic activity as a result of the flourishing of trade and maritime activity in the Mediterranean basin².

Having established the institutional framework of the treasury, attention can now be directed to its administrative organization, which clarifies how financial resources were managed within the fiscal apparatus of the Iyāla.

I.2. Administrative Organization of the Treasury Institution

The Ottoman administration in the Iyāla of Algiers adopted a financial organization based on a specialized administrative apparatus responsible for managing the state's financial resources and regulating the processes of their collection and expenditure. This organization revolved around

election of the Dey and monitored the exercise of power within the Iyāla, which made it one of the most important institutions of governance in Ottoman Algeria. See: Nāṣir al-Dīn Sa'īdūnī, *al-Niẓām al-Mālī li-l-Jazā'ir fī Awākhir al-'Ahd al-'Uthmānī* (1798–1830), Op. cit., p. 83; Mahfoud Kaddache, *Histoire de l'Algérie: La période ottomane*, SNED, 1982, p. 152.

¹ Sa'īdūnī, *al-Niẓām al-Mālī li-l-Jazā'ir fī Awākhir al-'Ahd al-'Uthmānī*, Op. cit., p. 84.

² Ibid., p. 96.

the institution of the treasury, which was administered by a number of officials tasked with supervising public funds and recording financial transactions related to the management of state affairs. Such an arrangement contributed to giving the administration of public finances a distinctly institutional character, as the treasury became an organized administrative body operating according to defined financial regulations intended to ensure the regularity of the state's financial resources¹.

At the head of this financial apparatus stood an official known as the *khaznāji*² (treasurer), who was considered the principal authority responsible for managing the treasury's funds in the *Iyāla* of Algiers. His primary duties consisted of safeguarding public funds and recording both revenues and expenditures, in addition to overseeing financial operations related to the administration of the state. The *khaznāji* was also responsible for monitoring the various revenues entering the treasury, whether derived from taxation or from maritime and

¹ Venture de Paradis, *Alger au XVIIIe siècle*, 2^e éd., Bouslama, s.d., p. 116.

² **Khaznāji**: The chief official responsible for the state treasury in the *Iyāla* of Algiers during the Ottoman period. He supervised the financial resources of the *Iyāla*, recorded revenues and expenditures, and authorized the disbursement of funds necessary for the administration of state affairs. The *khaznāji* also attended meetings of the *Diwan* alongside the Dey and its members, where he presented reports on the treasury's revenues and expenditures and oversaw the safeguarding of public funds.

He was assisted by several officials, including inspectors responsible for verifying the authenticity of coinage and others supervising weights and measures, while the *khūjas* (scribes) recorded revenues and expenditures in financial registers. The *khaznāji* was considered one of the senior officials of the state and could temporarily assume the functions of the Dey in cases of absence or illness.

See: Nāṣir al-Dīn Sa'īdūnī, *Muwazzafū al-Dawla al-Jazā'iriyya fī al-Qarn al-Tāsi'* 'Aṣhar, Manshūrāt Wizārat al-Thaqāfa wa al-Siyāḥa, s.d., pp. 15–16; Aḥmad Baḥrī, *al-Jazā'ir fī 'Ahd al-Dayyāt: Dirāsa li-l-Ḥayāt al-Ijtimā'iyya Ibān al-Ḥaqba al-Uthmāniyya*, vol. 1, Dār al-Kifāya, 2013, pp. 303–304.

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commercial activities. This role granted him a prominent position within the administrative apparatus of the Iyāla¹.

Alongside the khaznājī, another official known as the maktabajī² played an important role within the treasury administration. His primary responsibility was to record financial transactions and regulate the accounts related to the state's revenues and expenditures. This official supervised the documentation of financial operations in specialized registers, which allowed for the monitoring of the movement of funds within the treasury and their regulation according to a defined administrative system. This function contributed significantly to organizing financial activities within the treasury and ensuring a certain degree of oversight over the state's financial resources.

The financial apparatus of the Iyāla of Algiers also included another official known as the Amīn al-Sikka³ (Master

¹ M. Renaudot, *Tableau du Royaume d'Alger et de ses environs*, Paris, 1830, p. 101.

² **Maktabajī**: An official within the financial administration of the Iyāla of Algiers during the Ottoman period. His principal responsibility was to record financial transactions related to the state's revenues and expenditures. He supervised the registration of accounts in specialized financial registers and worked alongside the khaznājī to regulate the movement of funds within the treasury, enabling the administration to monitor and control financial resources within an organized administrative framework.

See: Nāṣir al-Dīn Saʿīdūnī, *Muwazzafū al-Dawla al-Jazāʾiriyya fī al-Qarn al-Tāsiʿ ʿAshar*, Op. cit., pp. 17; Tawfīq Daḥmānī, *al-Siyāsa al-Māliyya li-l-Jazāʾir Khilāl al-ʿAhd al-ʿUthmānī (1519–1830)*, mémoire de Magister, Université d'Alger, p. 92.

³ **Amīn al-Sikka** (Master of the Mint): An official within the financial administration of the Iyāla of Algiers during the Ottoman period whose responsibility was to supervise the mint (*dār al-sikka*), organize the minting of coins, and monitor their quality and weight, in addition to overseeing the circulation of currency within the Iyāla. This function contributed to ensuring the stability of monetary transactions and supporting economic activity through the regulation of the monetary system and the verification of coinage in circulation.

of the Mint), whose duties were closely connected with the regulation of monetary operations within the *Iyāla*. He supervised the minting of coins, monitored their quality, and regulated their circulation. This role reflects the importance of the monetary system in supporting economic activity and ensuring the stability of financial transactions. As such, this office constituted one of the complementary elements of the financial organization upon which the Ottoman administration in Algeria relied¹.

The organization of the treasury was not isolated from the broader structure of governance in the *Iyāla*. Rather, it was closely connected with the *Diwan*, which participated in overseeing the financial affairs of the state. The *Diwan* represented the highest political and administrative authority responsible for making decisions concerning the administration of the *Iyāla*, including matters related to the management of financial resources. Through this institutional relationship between the treasury and the *Diwan*, an integrated financial system emerged that aimed to ensure the regulation of the state's financial resources and to direct them in ways that supported the stability of Ottoman rule in Algeria².

1.3. The Relationship between the Treasury and Political Authority

The treasury institution in the *Iyāla* of Algiers was closely connected to the political structure of the Ottoman system. The management of financial resources was not separate from the authority of governance; rather, it was subject to the direct supervision of the highest political authority within the *Iyāla*. This relationship was primarily

See: Halil İnalcık and Donald Quataert (eds.), *An Economic and Social History of the Ottoman Empire, 1300–1914*, Cambridge University Press, 1994, p. 947.

¹ Genty de Bussy, *De l'établissement des Français dans la Régence d'Alger*, vol. 2, 2^e éd., Paris, 1832, p. 90.

² Richard Allen Roughton, *The Administration of Ottoman Algeria (1517–1830)*, mémoire de Magister, University of Maryland, College Park, 1962, pp. 1–61.

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embodied in the role played by the Dey, who, as the head of the executive authority, supervised the monitoring of the state's financial resources and oversaw the movement of funds within the treasury, in addition to directing expenditures related to the administration, the army, and the naval fleet. Through this role, the political authority acquired significant capacity to control financial resources and direct them in accordance with the requirements of governance and defense¹.

This relationship between the treasury and political authority acquired particular importance in light of the military character of the Ottoman system in Algeria, where financial resources constituted one of the fundamental pillars upon which state power rested. Expenditures related to the maintenance of the army and the naval fleet represented a substantial portion of the Iyāla's budget, which made the supervision of the treasury a matter of both political and strategic significance. For this reason, the ruling authority was keen to maintain direct oversight of financial management in order to ensure the continuity of the state and its ability to confront the military and political challenges that characterized the region².

Alongside the role of the Dey, the Diwan also emerged as one of the most important political institutions in the Iyāla of Algiers. This body participated in supervising financial affairs and monitoring decisions related to the management of the state's public resources. It included a number of senior officers and officials who discussed matters related to the administration of the Iyāla. This role contributed to giving financial oversight a more institutional character, as the management of resources became subject to collective supervision within the framework of the Diwan. The treasury was also connected to a system of administrative and financial oversight aimed at regulating the movement of public funds and

¹ Mourad Kebbal, "The Algerian Treasury and Its Resources During the Ottoman Period (1519–1830)," *Journal of Namibian Studies*, no. 31, 2022, pp. 282–295.

² Ibid.

preventing their misuse. Financial transactions were recorded in specialized registers supervised by treasury officials, which allowed revenues and expenditures to be monitored with precision. This system contributed to strengthening oversight over public funds and ensuring the regular functioning of financial operations within the administrative apparatus of the *Iyāla*¹.

This close relationship between the treasury and political authority demonstrates that the management of financial resources in the *Iyāla* of Algiers formed an integral part of the broader Ottoman system of governance. The treasury functioned as one of the instruments through which the ruling authority organized state affairs and administered its resources. This arrangement also reflects a degree of interaction between the political and financial spheres, highlighting the importance of financial resources in sustaining the stability of Ottoman rule in Algeria during this period.

I.4. Bayt al-Māl and Its Role in the Financial System

Bayt al-Māl constituted one of the financial institutions that complemented the financial organization of the *Iyāla* of Algiers during the Ottoman period. Its function was associated with the administration of certain resources that fell within the framework of public wealth but did not directly form part of the treasury's revenues. This institution was rooted in financial traditions derived from the Islamic administrative system, which adopted the concept of Bayt al-Māl as the authority responsible for safeguarding public funds and administering them according to legal and religious regulations. Within this context, Bayt al-Māl became a financial institution responsible for managing specific resources of a social or judicial nature, thereby forming an integral component of the state's broader financial structure within the *Iyāla*. The principal fields of intervention of Bayt al-Māl included the administration of funds whose owners were unknown or those belonging to individuals who had died without heirs. It also managed revenues resulting

¹ Roughton, *The Administration of Ottoman Algeria (1517–1830)*, Op. cit., pp. 45–47.

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from certain judicial cases, such as confiscated property or lost funds. In addition, the institution supervised certain resources associated with waqf endowments or estates that required legal oversight before being transferred to their rightful beneficiaries. These functions gave Bayt al-Māl both administrative and judicial characteristics, as financial responsibilities were intertwined with duties related to judicial authority and the management of social affairs¹.

Oversight of this institution was carried out through an administrative apparatus composed of several officials responsible for recording and regulating these resources in accordance with the rules of the Ottoman financial system. Judges (qāḍīs) also played an important role in overseeing certain matters related to Bayt al-Māl, particularly those concerning inheritance and endowments, which reflects the legal dimension of this institution within the financial system of the İyāla. This organization helped ensure that these resources were managed in an orderly manner that prevented misuse and guaranteed their allocation according to established regulations².

In relation to the treasury, Bayt al-Māl was integrated into the general financial system of the İyāla, as some of the resources it administered were ultimately transferred to the state treasury. Nevertheless, its functions remained distinct from those of the treasury in terms of the nature of the resources under its supervision and the legal mechanisms governing their administration. This interaction between the two institutions contributed to the formation of an integrated financial system that combined the management of the state's

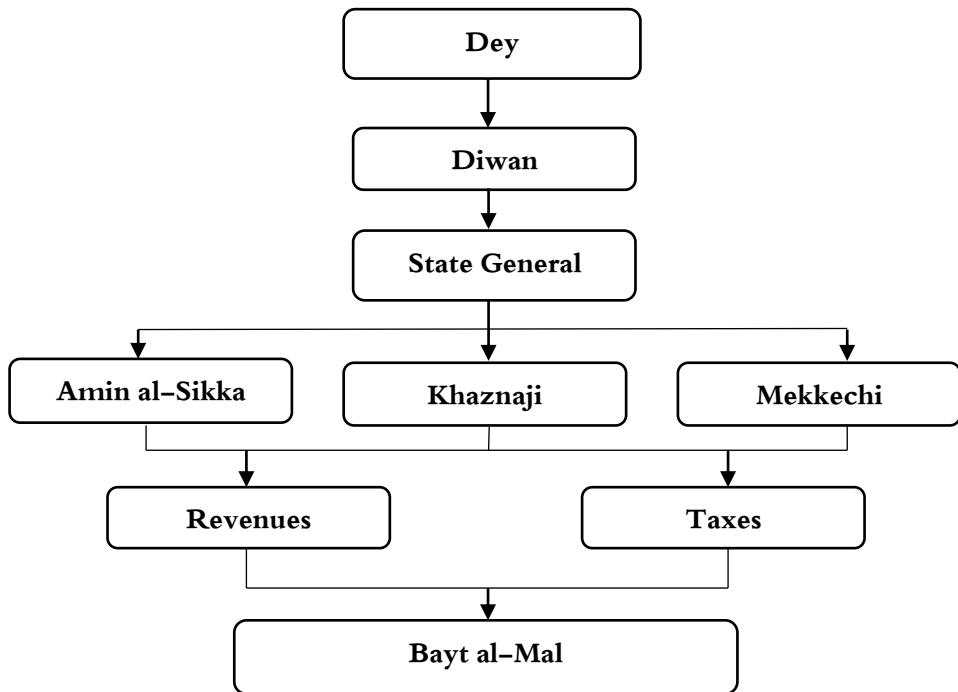
¹ Nāṣir al-Dīn Saʿīdūnī, *al-Niẓām al-Mālī li-l-Jazāʾir fī Awākhir al-ʿAhd al-ʿUthmānī* (1798–1830), Op. cit., p. 91.

² İnalçık and Quataert, *An Economic and Social History of the Ottoman Empire, 1300–1914*, Op. cit., p. 108.

public resources on the one hand with the regulation of resources of a social and judicial nature on the other¹.

These elements demonstrate that the financial system in the Iyāla of Algiers was not based on a single institution responsible for managing financial resources, but rather relied on a set of complementary institutions that regulated different categories of revenue. While the treasury played a central role in managing the state's public finances, Bayt al-Māl contributed to organizing certain resources related to social and judicial affairs, reflecting the degree of institutional organization that characterized the Ottoman administration in Algeria during this period.

Figure 1: Administrative Structure of the Treasury Institution in the Eyāle of Algiers during the Ottoman Period



Prepared by the Researcher

¹ Nelly Hanna, "Administration and Taxation in the Ottoman Provinces," *Journal of the Economic and Social History of the Orient*, vol. 39, no. 2, 1996, pp. 178-180.

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II. Taxation as a Mechanism for Financing the State

II.1. The General Framework of the Taxation System in the İyāla of Algiers

Taxation constituted one of the fundamental pillars of the financial system in the İyāla of Algiers during the Ottoman period. The ruling authority relied on a variety of fiscal resources to secure the expenditures required for the administration of state affairs. The organization of taxation was closely linked to the administrative and political context that characterized the İyāla, as the authorities sought to establish a tax system capable of providing the resources necessary to sustain the administration, the army, and the naval fleet. Within this framework, taxation became one of the principal instruments through which the state financed its political and military activities¹.

The taxation system in the İyāla of Algiers was based on several foundations derived from Islamic fiscal traditions. Religious taxes such as zakāt and ‘ushr (agricultural tithe) constituted part of the financial resources collected by the authorities from the population. However, these revenues were not sufficient to cover all state expenditures, particularly during periods when the İyāla experienced an expansion of its military and maritime activities. This situation prompted the authorities to rely on additional forms of taxation that were closely connected to the economic and social realities of the region².

The organization of taxation was also influenced by the geographical and social characteristics of the İyāla. Methods of tax collection differed between urban and rural areas. In cities, taxation was primarily associated with commercial and artisanal activities conducted in urban markets. In contrast, in rural regions the authorities relied mainly on taxes linked to agricultural and pastoral production. This diversity of fiscal

¹ Metin M. Coşgel, "Efficiency and Continuity in Public Finance: The Ottoman System of Taxation," *International Journal of Middle East Studies*, vol. 37, no. 4, 2005, pp. 568–570.

² Ibid., 567–586.

resources contributed to the formation of a multi-source taxation system reflecting the nature of the local economy in Algeria during this period¹.

Moreover, local administration played an important role in the collection of taxes. The Ottoman authorities relied on a network of agents and officials responsible for collecting fiscal revenues across different regions. This administrative organization ensured the transfer of financial resources to the state treasury while enabling the authorities to extend their financial control over the various territories of the *Iyāla*. In this context, taxation functioned not only as a mechanism for securing financial resources but also as a means through which the state reinforced its administrative presence throughout the regional space².

These elements demonstrate that the taxation system in the *Iyāla* of Algiers was not merely a financial instrument for collecting resources but rather formed an integral component of the broader system of governance. Taxation contributed to financing both military and administrative activities while also playing a significant role in structuring the relationship between the central authority and local society. This highlights the importance of taxation as a key institution for understanding the nature of the fiscal state in Ottoman Algeria.

II.2. Religious Taxes

The taxation system in the *Iyāla* of Algiers during the Ottoman period was based on a number of resources derived from Islamic legal traditions, foremost among them the religious taxes that constituted one of the principal sources of financial revenue for the state. These resources were closely linked to the principles of Islamic fiscal jurisprudence, which regulated the relationship between authority and society in matters concerning the collection of public revenues. The Ottoman administration relied on these revenues to support the

¹ Halil İnalcık, "Ottoman Methods of Conquest," *Studia Islamica*, no. 2, 1954, pp. 103–129.

² Nāṣir al-Dīn Saʿīdūnī, *al-Niẓām al-Mālī li-l-Jazāʾir fī Awākhir al-ʿAhd al-ʿUthmānī (1798–1830)*, Op. cit., pp. 72–74.

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treasury and to finance certain expenditures related to the management of state affairs. Among the most significant of these resources was zakāt, which represented one of the most important religious revenues collected by the authorities from the Muslim population according to the regulations established in Islamic law. Its collection was associated with various economic activities practiced by the population, particularly in the agricultural, pastoral, and commercial sectors. It was levied on certain forms of wealth such as agricultural produce, livestock, and monetary assets. These revenues constituted one of the financial sources that contributed to supporting Bayt al-Māl and financing certain social activities linked to the local community¹.

Alongside zakāt, the tax known as ‘ushr (the agricultural tithe) also played an important role, as it was imposed on agricultural production and was typically collected as a fixed proportion of the crops produced by farmers in rural areas. This tax was closely linked to the nature of agricultural activity, which represented one of the most important economic sectors in Algeria during the Ottoman period. The authorities relied on it as a regular financial resource that contributed to the revenues of the state treasury. In most cases, the collection of the ‘ushr was carried out through local agents responsible for gathering these revenues and transferring them to the relevant administrative authorities².

Religious revenues also included certain resources connected to Bayt al-Māl, particularly those related to funds whose owners were unknown or those belonging to individuals who died without heirs. These resources were administered

¹ Nādiya Fatīsī, “al-Muḥāsaba al-Māliyya fī al-Bilād al-Maghāribiyya bayna al-‘Aḥdayn al-‘Uthmānī wa-l-Mu‘āṣir: Dirāsa Taṭbīqīyya ‘alā al-Jazā’ir,” *Ḥawliyyāt Jāmi‘at Qālima li-l-‘Ulūm al-Ijtimā‘iyya wa-l-Insāniyya*, pp. 603–639; Fāṭima Dajjāj, “al-Ijrā’āt al-Māliyya wa-l-Jibā’iyya al-‘Uthmāniyya fī al-Ṣaḥrā’ al-Jazā’iriyya: al-Aghwāt Namūdhajan,” *Majallat al-Dirāsāt al-Tārīkhiyya*, vol. 8, no. 1, 2020, pp. 61–80.

² İnalçık and Quataert, *An Economic and Social History of the Ottoman Empire, 1300–1914*, Op. cit, p. 110.

according to specific legal and administrative regulations before being transferred to the state treasury or directed toward certain social purposes. This organization contributed to reinforcing the role of Bayt al-Māl as one of the institutions complementing the financial system of the Iyāla¹.

These elements indicate that religious taxes constituted one of the foundations upon which the taxation system in the Iyāla of Algiers was built, as they provided part of the financial resources upon which the state relied in the administration of its affairs. They also reflect the continued influence of Islamic fiscal traditions in regulating the relationship between authority and society, particularly in the collection of revenues derived from the economic activities of the population.

II.3. Customary Taxes

In addition to religious taxes, the Ottoman authority in the Iyāla of Algiers relied on a range of customary taxes that were closely linked to the economic and social realities of the region. These levies emerged from the need to secure additional financial resources to support the state treasury, particularly during periods when the Iyāla experienced an expansion in its military and administrative expenditures. Compared to religious taxes, these taxes were characterized by greater flexibility, as they were imposed according to the requirements of financial administration and the needs of governance. These taxes included several local levies imposed on various economic activities in both urban and rural settings. In urban centers, such taxes were associated with commercial and artisanal activities conducted in marketplaces. Specific duties were imposed on transactions of buying and selling, as well as on goods entering or leaving the markets. These duties constituted an important source of revenue that contributed to supporting

¹ Dajjāj, "al-Ijrā'āt al-Māliyya wa-l-Jibā'iyya al-'Uthmāniyya," p. 66; Fatīṣī, "al-Muḥāsaba al-Māliyya fī al-Bilād al-Maghāribiyya," pp. 603–639

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the state treasury, especially in coastal cities that experienced significant commercial activity during the Ottoman period¹.

Customary taxes were also connected to the agricultural sector. Certain levies were imposed on agricultural lands and on agricultural production in rural areas. These taxes were typically collected by local agents responsible for gathering fiscal revenues from farmers and pastoral communities before transferring them to the relevant administrative authorities. This system ensured that a substantial portion of agricultural resources reached the state treasury².

Moreover, customary taxes included duties related to external trade, particularly those imposed on goods entering or leaving the ports. These duties were closely associated with the flourishing commercial activity of Algerian ports, which served as important points of connection between Mediterranean trade and inland markets³. The revenues generated from these duties provided the state with a significant source of income, prompting the authorities to pay particular attention to their regulation and to the supervision of their collection⁴.

These elements demonstrate that customary taxes constituted an important component of the taxation system in the İyāla of Algiers, as they contributed to expanding the state's fiscal base beyond the framework provided by religious taxes. At the same time, these levies reflect the ability of the Ottoman administration to adapt to the economic realities of the region

¹ Souad Bouledjoudja and Selwa Bouchareb, "The Economic and Financial Reality in Ottoman Algeria: Evidence of Social and Political Changes in the Eastern Beylik," *Psychology and Education Journal*, vol. 61, no. 11, 2024.

² M. Choudar, "Foundations of the Algerian Economy at the End of the Ottoman Era," *Journal of North African Economies*, vol. 21, no. 37, 2025, pp. 101–110.

³ Coşgel, "Efficiency and Continuity in Public Finance: The Ottoman System of Taxation," *Op. cit.*, pp. 567–586.

⁴ Daniel Panzac, "International and Domestic Maritime Trade in the Ottoman Empire during the Eighteenth Century," *International Journal of Middle East Studies*, vol. 24, no. 2, 1992, pp. 189–206.

through the adoption of flexible fiscal mechanisms that ensured the resources necessary for the management of state affairs.

II.4. Newly Introduced Taxes in the Late Ottoman Period

During the later stages of the Ottoman period, the taxation system in the *Iyāla* of Algiers underwent notable developments, particularly with the emergence of several newly introduced taxes imposed by the authorities in response to the economic and political transformations experienced by the *Iyāla*. Some of the traditional sources of revenue upon which the state had previously relied began to decline, especially those associated with maritime activities and war booty. This situation prompted the administration to seek additional financial resources in order to compensate for this decline and ensure the continuity of the state treasury's revenues¹.

The introduction of these new taxes was also linked to the increasing expenditures required for the functioning of the *Iyāla*'s administrative and military apparatus. The management of the state and the financing of both the army and the naval fleet demanded greater financial resources. In this context, the authorities resorted to imposing new fiscal levies on certain economic activities and on the population in various regions. As a result, the fiscal base of the state treasury was expanded. These levies included duties imposed on commercial and agricultural activities, as well as occasional extraordinary taxes that were introduced during certain periods to cover specific expenditures².

These newly introduced taxes were also closely connected to the economic transformations experienced in Algeria during the eighteenth and early nineteenth centuries. Some sectors of the economy witnessed a relative decline in

¹ Daniel Panzac, *The Barbary Corsairs: The End of a Legend, 1800–1820*, Brill, 2005, pp. 45–47; Nāṣir al-Dīn Saʿīdūnī, *al-Niẓām al-Mālī li-l-Jazāʾir fī Awākhir al-ʿAhd al-ʿUthmānī (1798–1830)*, Op. cit., pp. 112–114.

² İnalçık and Quataert, *An Economic and Social History of the Ottoman Empire, 1300–1914*, Op. cit., p. 60; Saʿīdūnī, *al-Niẓām al-Mālī li-l-Jazāʾir fī Awākhir al-ʿAhd al-ʿUthmānī*, Op. cit., p. 119

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productivity, particularly following the reduction of maritime activities that had previously constituted one of the state's major sources of revenue. This situation increased the authorities' reliance on internal fiscal resources, thereby contributing to the expansion of taxes imposed on the population. The expansion of taxation had noticeable repercussions on the relationship between the authorities and local society. In some instances, the growing fiscal burden imposed on the population generated social tensions, particularly in rural areas where agriculture and pastoralism represented the principal means of livelihood. These circumstances contributed to the emergence of certain local protests related to the methods of tax collection and the magnitude of fiscal burdens imposed on the population¹.

These developments indicate that the taxation system in the Iyāla of Algiers was not static but evolved in response to the economic and political changes that characterized the later Ottoman period. The authorities sought to adapt to these transformations by introducing new taxes aimed at strengthening the state's financial resources, which reflects the central role played by taxation in maintaining the balance of the financial system during this period.

II. 5. The Impact of the Taxation System on Society and the Economy

The taxation system in the Iyāla of Algiers during the Ottoman period was associated with a range of economic and social repercussions that affected various segments of society. The authorities' reliance on fiscal revenues to finance state affairs led to the imposition of multiple taxes on the economic activities of the population, making taxation one of the central elements shaping the relationship between the ruling authority and society. This dynamic was particularly evident in rural

¹ Muḥammad Qād, "Zāhirat al-Taharrub al-Ḍarībī wa-l-Tamarrud Ḍidd al-Siyāsa al-Jibā'iyya al-'Uthmāniyya fī al-Jazā'ir Awākhir al-'Ahd al-'Uthmānī (1700–1830)," *Majallat al-Ibrāhīmī li-l-Ādāb wa-l-'Ulūm al-Insāniyya*, vol. 3, no. 1, 2021, pp. 92–110.

areas, which constituted one of the primary sources of fiscal revenues linked to agricultural and pastoral production¹.

In rural regions, taxation was primarily connected to agricultural production, which formed the backbone of the local economy. Farmers were subject to a variety of taxes related to agricultural crops and the exploitation of land, in addition to other levies associated with pastoral activities. This system resulted in the transfer of a portion of the agricultural surplus to the state treasury, thereby contributing to the financial resources of the *Iyāla*. However, these fiscal burdens sometimes represented an additional strain on the rural population, especially during periods when agricultural output declined due to natural or economic conditions. In urban areas, by contrast, taxation was largely associated with commercial and artisanal activities conducted in urban markets. Various duties were imposed on transactions of buying and selling, as well as on certain goods circulating within the markets, in addition to taxes related to commercial activity in the ports. This fiscal system contributed significantly to the generation of state revenues, particularly in coastal cities that experienced notable commercial activity during the Ottoman period due to their integration into Mediterranean trade networks².

Nevertheless, the expansion of taxation during certain periods—particularly in the later stages of the Ottoman era—occasionally generated social tensions between the authorities and the population. The increase in fiscal burdens and the methods employed in tax collection sometimes led to local protests in various regions, especially in rural areas that bore a significant portion of these obligations. These tensions constitute one of the indicators reflecting the impact of fiscal

¹ Mahfoud Kaddache, *Histoire de l'Algérie: La période ottomane*, SNED, 1982, pp. 165–167; Coşgel, "Efficiency and Continuity in Public Finance: The Ottoman System of Taxation," *Op. cit.*, pp. 571–572.

² Daniel Panzac, *Commerce et navigation dans l'Empire ottoman au XVIIIe siècle*, CNRS Éditions, pp. 214–216; Fernand Braudel, *La Méditerranée et le monde méditerranéen à l'époque de Philippe II*, Armand Colin, pp. 754–756.

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policy on the social and economic structure of Algerian society during that period¹.

These elements demonstrate that the taxation system in the Iyāla of Algiers was not merely a financial mechanism for collecting revenues but also an influential factor in shaping the relationship between the state and society. While taxation contributed to strengthening the financial resources of the state and financing its administrative and military activities, it simultaneously affected the economic and social balances within society, particularly during periods when fiscal pressures increased significantly.

Conclusion

The study of the financial structure of the Iyāla of Algiers during the Ottoman period reveals that the state relied on a composite financial system based on the interaction of two principal institutions: the treasury and taxation. The former functioned as the administrative body responsible for managing the state's financial resources, while the latter represented the mechanism through which these resources flowed into the public treasury. This financial organization enabled the Ottoman administration to establish an institutional apparatus responsible for regulating the movement of public funds and directing them according to the requirements of governance, administration, and military expenditure.

The study has also shown that the treasury occupied a central position within the structure of governance in the Iyāla. It was directly connected to the political authority represented by the Dey, as well as to the Diwan, which participated in overseeing the state's financial affairs. The treasury also relied on a specialized administrative apparatus that included several officials such as the khaznājī, maktabajī, and Amīn al-Sikka, reflecting a significant degree of institutional organization within the financial administration of Ottoman Algeria. This

¹ Muḥammad Waqqād, "Zāhirat al-Taharrub al-Ḍarībī wa-l-Tamarrud Ḍidd al-Siyāsa al-Jibā'iyya al-'Uthmāniyya fī al-Jazā'ir Awākhir al-'Ahd al-'Uthmānī (1700–1830)," *Majallat al-Ibrāhīmī li-l-Ādāb wa-l-'Ulūm al-Insāniyya*, vol. 3, no. 1, 2021, pp. 98–100.

structure contributed to regulating financial resources and directing them toward the functioning of the administrative and military apparatus upon which the authority of the state depended.

At the level of financial resources, the taxation system rested on a diversified base of revenues that included religious taxes, customary levies, and newly introduced taxes. This diversity reflects the ability of the Ottoman administration to adapt to the economic transformations experienced within the *Iyāla*. However, the expansion of taxation, particularly during the later stages of the Ottoman period, sometimes generated social tensions as a result of the increasing fiscal burdens imposed on the population. These developments highlight the complex relationship between the fiscal state and local society.

This analysis demonstrates that Ottoman Algeria was not merely a military or maritime power as portrayed in some traditional studies, but also a fiscal state that relied on an organized administrative apparatus to manage resources and regulate taxation. This financial structure constituted one of the foundations that contributed to the longevity of Ottoman rule in Algeria for several centuries, while also reflecting the institutional character that distinguished Ottoman administration in the Maghrebi region.

In this context, the study of the financial institutions of the *Iyāla* of Algiers opens new perspectives for understanding the nature of the Ottoman state in the region. It highlights the role of public finance in the construction of political authority and in structuring the relationship between government and society, making the analysis of the treasury and taxation a key approach to understanding the characteristics of the state in Algeria during the Ottoman period.

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