The Road to Intervention: Fiscal Politics in Ottoman Lebanon

By

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To understand the politics of Ottoman Lebanon in the nineteenth century one needs to be aware of its status before it was drawn into the arena of international rivalries which, in the long term, had a disastrous impact on the inhabitants and their relationships with each other. The Lebanon we are concerned with was but a fraction of the present-day Republic of Lebanon, consisting exclusively of the western range defined by the Ottoman overlords as Cebel-i Lübnan (Mount Lebanon) or Cebel-i Durz (Mountain of the Druze) in recognition of the political ascendancy of dynastic Druze families (Ma'an then Shihāb) who held the reins of government either by usurpation or force under the aegis of some central Ottoman recognition.

On the eve of strife and foreign entanglement

The principal inhabitants of the Mountain were Maronite Christians in the north and Druze Muslims in the south. The Ma'ans of the seventeenth century remained true to their Islamic origins; the Shihābs of the late eighteenth and first half of the nineteenth century were inclined to be Maronite on the surface and Druze at heart, with a large branch of the family located in the southern regions, that is the Hāşbayya-Rāshayya area, remaining true to their Islamic roots. Religion was less a conviction than a political device designed to gain favour and support from the ascendant element: Druze until the

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Egyptian occupation; Maronite after the occupation. The basic socio-economic frame of reference, or medium of political dominance, was the feudal structure tightly and jealously guarded by a number of families both Druze and Maronite. As long as the families held together and the grand emir could balance them against each other, often with ruthless force, the Mountain enjoyed a stability of sort, precariously as it might have been.

This pattern of dominating the Lebanon by brute force and intrigue was radically upset when the strong-willed and determined Bashir II Shihâb gravitated towards the Maronite clerical element to buttress his reign following his alliance with Muhammad 'Ali of Egypt. The common denominator was the tie to France, which in Syria helped buttress Egyptian rule and lent weight to the influence of the Maronite upper clergy with the ruling grand emir.

The ascendancy of pro-French politics and Syria's opening up to Europe under Muhammad 'Ali's dominance led to a greater foreign presence than ever before. European consulates were allowed to operate in the major cities. Missionary elements both of the Latin and Protestant variety proliferated. Traders sought to expand their commercial enterprises in the Syrian region, and this led to the resentment of native traders who found themselves at a disadvantage because foreign traders and their native agents could enjoy foreign consular protection and escape paying certain taxes. Discontent and resentment would eventually pour more oil on troubled waters.

But the development that had a direct impact on the internal politics of Lebanon and by extension on its international ties was the millet structure. This lent itself to increasing interference by consular agents to promote the interest, legitimate or otherwise, of their native co-religionists. France promoted Uniate Catholic interests through Catholic missions and consular establishments (French, Austrian, Italian); Czarist Russia after the Treaty of Adrianople in 1829 gained the privilege of defending Greek rite Christian communities; and when the American and Anglican missionary societies failed to create a Protestant base to promote the interests of the Protestant powers (primarily of Britain and Prussia), they gravitated towards the Druzes who welcomed the idea of having schools built for the education of their children and political support vis-à-vis their principal antagonists—the Maronite faction led by the upper clergy.
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Intensified Evangelical mission activities prompted the Holy See to send in the church’s ‘marines’, namely the Jesuits, who had been banned from the region following their meddling in the election of a Byzantine rite bishop in Aleppo to combat the ‘Biblicists’ (evangelists). To the feudal and political now was added a religious dimension to the struggle that was to ensue.

The elements, or rather ingredients, of militant discourse were all present by the end of the Egyptian interregnum. To accommodate their man in Bteiddin (Bashîr II), the pasha of Egypt accepted in exile feudal lords (muqâta’jis), Druze and Maronite, who opposed his high-handed policies in despoiling them of both their feudal privileges, which included demanding a fee on taxes they collected according to a long-established tradition. The fiefs he confiscated, mostly from the Druze side, were turned over to members of his family and allies. To keep the war coffers of his Egyptian master replenished and pay for the expensive military undertakings of his son Ibrâhîm, both to suppress the rebellion of the Druzes in 1838 and the military undertakings of Sultan Mahmud ii and his supporters in Europe against him, Bashîr was compelled not only to participate in campaigns of no direct benefit to his subjects but also to levy up to four times the taxes authorized per annum under the Ottoman sultans.

The ‘egalitarian liberalism’ of Muḥammad ‘Ali’s policies in Syria meant the Christians, exempt under Islamic law from a number of taxes in the past, were now hit as hard as their Muslim counterparts. No longer exempt, they now were pressed into military service, albeit as ancillary units led by their own Shihâb emirs, to combat, as it turned out, their fellow Lebanese, the Druzes. Political, social and economic disruption ensued. The pasha’s fiscal demands generated hardship and not prosperity for the inhabitants of Syria. They were ready to respond to any appeal calling for an uprising, when Palmerston took it upon himself to put together an international coalition (Britain, Russia, Austria and Prussia—the super-powers of their day) to let Muḥammad ‘Ali know that his aggression in Syria would not be tolerated and to restore the country to its rightful ruler, the Ottoman sultan.

The Ottoman defeat at Konya in 1833, followed by the treaty of Unkar Iskelesi that invited for the first time in Ottoman history a Russian military presence on the Bosphorus, galvanized the European opposition and strengthened Britain’s resolve to oust Muḥammad ‘Ali
from Syria. Richard Wood was sent out in 1833 to mobilize dissident elements in Lebanon. He learned Arabic and as a Catholic found an entrée with disaffected clerical and feudal circles. But the Maronite clergy as a whole remained strongly loyal to French policies and Grand Emir Bashīr II, while the feudal factions became hostile to him and tended to join the opposition. Following another Ottoman defeat at Nizip in 1839, again at the hands of Muḥammad ʿAli’s able son Ibrāhīm, who had repeatedly demonstrated his military prowess, Palmerston once again authorized Wood to return to Lebanon and work on raising the inhabitants against the pasha of Egypt.

Dissident elements of the Kisrawān responded, led by Fransīs al-Khāzin. A convert from Judaism to Maronitism, Fransīs Misk served as an agent of Wood in putting the resistance together. A cousin of Bashīr II, Bashīr Qāsim also joined the opposition. To induce an uprising Wood promised on behalf of Sultan Maḥmūd II (whose agent he also served) a remission of mīrī taxes for three years for the Kisrawānis plus handsome cash rewards for those who would lead the revolt (Khāzin, Misk, Bashīr Qāsim). The uprising that ensued made possible allied troop landings at Jūniyah and caused considerable damage to crops and orchards in the vicinity. The inhabitants were promised compensation for their losses when the war was over.

Threatening to interdict his line of communication and block the retreat of his troops, Ibrāhīm held the rebels at bay while completing the withdrawal of his troops from the Syrian region. The British fleet under Admiral Smith undertook to bombard the fort at Acre, a major military supply depot for the Egyptians. One of Commodore Napier’s gunships fired a shot that landed on a store of gun powder next to the western or seaside wall. A large segment of the walls was blown apart, enabling Duke Charles of the Hapsburgs and his immortal two hundred Austrians to make an easy entry into Acre. Militarily, this is all that it took to secure Muḥammad ʿAli’s withdrawal from Syria.

Ottoman commanders advised by the Prussian Jochmus reoccupied Syria and the master of legitimacy, Metternich, insisted on the restoration of the system prevailing prior to Muḥammad ʿAli’s occupation of that country in 1831. Druze and Maronite chiefs exiled by Bashīr returned to claim their feudal possessions and properties which had been usurped by Bashīr II. The British installed Bashīr (III) Qāsim as grand emir, but opposition to the incompetent octogenarian
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came from every quarter, not least from supporters of France, who saw him as a British agent, and even the Druzes themselves. He was forced out of office within a year and later submitted a large bill for his financial losses.

Following a year's administration by Ömer Pasha, who was appointed by the sultan's government to replace Bashîr III, and the great uproar it generated among Maronites and disaffected Druze chiefs, a new solution was proposed by Metternich, namely to erect the administration of Lebanon into what became known as the dual subgovernorship (qā'īm maqāmīyah). This greatly irritated the clerical party who would not concede rule to any but a Shihāb, preferring the reinstatement of the exiled Bashîr II to a unitary governorship over the whole of Lebanon.

The battle was on. Those who were hurt by Bashîr II's rule would tolerate no ruler who was subservient to the interests of the Maronite clerical party. France would tolerate no administrative structure that did not restore the political prominence it enjoyed in the affairs of Lebanon during the Egyptian occupation. The Ottomans were caught in an awkward position: they too would rather see the feudal system undone, but the British and Metternich believed in the ancient regime and both rallied to help restore the feudal structure ante bellum. Maronite tenants of Druze lords in Druze country were urged now by such militant bishops as 'Abdallah al-Bustâni and Țübiya 'Awn not to accept a feudal administration which sustained their subservience to Druze feudal administrative procedures and placed them under the jurisdiction of the Druze qā'īm maqām.

The path to strife and war was set out. There were two of them, some more like skirmishes (in 1841 and 1842) before the major one of 1845. There were killings and losses and the instigators, Maronite factions led by their clergy, demanded compensation from the Druzes who had beaten them back in every outing. Already the Lebanon had not paid taxes due the central treasury for three years. The treasury of the province (vilâyet) of Sidon to which Lebanon was attached administratively was empty and in the red. It was unable to meet local expenses let alone foot the bill for a number of costly high-ranking missions dispatched to Beirut from Istanbul to help pacify the country, stabilize its government, and put its Lebanon house in order. The indebtedness was such that it could not possibly meet all the commitments first made
by Wood on the sultan's behalf, and now by the defeated Maronites for their property losses. Indemnity claims by Maronites were not so much an economic issue as a political weapon to force the Ottomans to concede once again to the pro-French elements' demand for a Uniate Catholic, preferably a Maronite, to rule over a united Lebanese government—whence the manoeuvres to bring back Bashir II.

Political manoeuvres in Mount Lebanon during and after the Egyptian interregnum (1831-40) were fuelled to a large extent by economic and fiscal considerations which, after 1840, impacted negatively on both the social and administrative structure of the country. Such politics also aggravated relations with both Ottoman overlords and the major European powers for two decades, thus serving to involve Mount Lebanon in the so-called 'Eastern Question'.

Our principal aim in this exposé is to show how fiscal commitments and resistance to legitimate tax levies were motivated more by political considerations than by sound economic policies. Unresolved fiscal issues opened the door to foreign intervention and placed an additional financial burden on the Ottoman government. We shall focus on the decade beginning in 1840 when failure to gain acceptance for measures in place provided the pretext for a number of clashes between parties supporting or opposing the established feudal network which held sway at this time over most of the Mountain.

Traditionally, enfeoffed feudal chiefs enjoyed the privilege of collecting and remitting taxes. This privilege was denied them during the Egyptian occupation and those who resisted were exiled to Egypt. They were restored to their positions following the demise of Muhammad 'Ali's rule with the help of Great Britain which now endeavoured to safeguard their privileges. Those who opposed Britain's ascendancy, namely the Maronite clerical party, gravitated towards France. Before long, the other great powers (Prussia, Austria and Russia) were drawn into these feuds and their direct involvement in the internal affairs of the Syrian provinces was thus unavoidable.¹

¹ A full study of Lebanon during the two decades of turmoil and political instability that precipitated direct involvement of the major European powers in the internal affairs of that country is presently being prepared for publication under the title 'The Lebanon in the Eastern Question', based predominantly on Ottoman and European archival holdings.
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Resistance to taxes

It was during the administration of Muhammad 'Ali, particularly in the last phase (1838 onwards), that the burden of taxation reached breaking point for the native Lebanese and accounted for the shift of support from the pasha of Egypt to those who opposed his political domination over Syria. His lieutenant, Bashir II of the Shihāb family and grand emir of the Mountain, had begun to collect taxes arbitrarily.

A policy generated by the declining authority of the central government had gradually contributed to the negative situation. In the decades preceding the Egyptian interregnum, the sultan’s government embarked on the policy of keeping one vālī (governor) in line by inciting his neighbour against him, by making extortionate financial demands, and by rendering the defterdār (principal fiscal officer) independent of him. When in the opening decades of 1800 Ahmad Pasha al-Jazzār, governor of the vilāyet of Sidon, farmed out the grand emirate of Mount Lebanon to the highest bidder, each Shihāb emir who could pay more received the pelisse of honour symbolizing investiture with authority to govern. The grand emir’s main task was to preserve order and collect imperial taxes.

For the purpose of taxation Mount Lebanon was answerable to three separate vilāyets: the revenue of the north was remitted to the vālī of Tripoli; of the south-east and Biqā' valley, to the vālī of Damascus; and of the south and south-west to the vālī of Sidon, whose administrative jurisdiction encompassed Mount Lebanon.

Taxes levied were of two kinds: fardah and mūrī. Since two-thirds of the land suitable for cultivation was in the hands of emirs (princes), shaykhs and religious mortmain (wāqf), and thus exempt from the mūrī, the poor and those of average means were compelled to pay the amount levied in fixed sums on the whole Mountain.

Another burden resulted from the system of iltizām, or the farming

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2 Fardah was levied on individuals and mūrī on the land. The fardah was a form of capitation or poll tax, also known as jīzyah, historically levied on unmarried single men every year at the rate of five piastres and on the married at seven; those living around Beirut paid nine. The mūrī (from amīrīyah) was levied at the rate of one piastre per seven feddāns (each was equivalent to 4,200.8 sq. meters) and eighteen piastres per every qintār (256.4 kg each) of olive oil, and thirty piastres on proprietors earning two hundred piastres and above per annum. Details in Mashāqa, Jawāb, 143–53.
out of mīri collection to the highest bidder. Itlizām extended also to the collection of duties on imports and the export of certain products of the soil like tobacco and sericulture. If the multazim (contractor) should miscalculate, as often happened, he could resort to one of two courses: obtain through direct petition to the sultan a remission of part of the contract; or pressure the payee into making up the difference. At the beginning of each fiscal year, the Sublime Porte entrusted collections by way of imānah (trust) to one or more official who could be counted on to collect what was feasible and thus set a base for future minimum bidding.

Since the grand emirate of Mount Lebanon was the principal agency for collecting fardah and mīri, it soon developed into an oppressive institution. Holders of the office before 1841 received no salary from the sultan’s government but they could impose taxes other than those for which they were legally responsible.³

Muqāṭa’jis (enfeoffed lords) served as the grand emir’s agents in collecting taxes from districts assigned to them. One of the privileges they enjoyed was exemption from taxes and the right to keep a percentage of what they collected as ijrat (collection fee). This sort of vassalage was the result of what started originally as a contractual arrangement. It was not long before it turned into a birthright, thus transforming the contract into a hereditary function for tax-levying purposes.⁴

Using the tax squeeze to undo a grand emir incurring the wrath of the vāli was continued by ‘Abdallah Pasha who resented Bashīr 11’s ties to his rival, Muḥammad ‘Ali of Egypt. The grand emir was compelled under pressure and threats to borrow a quarter of the million dirham demanded of him from a namesake and rival, Bashīr Janblāt, and levy the jizyah and kharāj (land tax) on Christians for two years in advance. But ‘Abdallah was not satisfied. To further embarrass the grand emir he demanded another fifty thousand, ostensibly to defray his own personal expenses. When Bashir sought to pass the cost onto the inhabitants, they rose in defiance, held a commoners’ meeting (‘āmmīyah) and told him they would pay not a dirham more than was the

³ Bāz, Mudhakkarāt, 113 and Aouad, Droit privé, 120.
⁴ Cevdet, Tārīh, I: 352; Yāziji, Aḥwāl, 28; for a sample of 1248H tax levies see Bāsha, 321–60.
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customary assessment. ‘Abdallah agreed whole-heartedly with them. Bashir was deposed and forced to seek refuge with Muḥammad ‘Ali.

With the outbreak of war in the Morea in the 1820s, ‘Abdallah eased his pressure and quickly reinstated Bashir, whom he had deliberately squeezed out of office, since he was the only ruler strong enough to bolster defences in the eastern Mediterranean. The vāli even returned jurisdiction of Jubayl and Kisrawān to him in order to justify a raise in taxes on grounds that these two districts enjoyed higher crop yields and prices had risen since the original assessment was made.

The dissipation of Mount Lebanon’s resources resulted also from the ongoing feud between the vālis of Damascus and Sidon, particularly over jurisdiction of the rich Biqā‘ valley which had been leased in part by the vāli of Damascus (under whose administrative jurisdiction it had been placed) to feudal chiefs of Mount Lebanon. More often than not the brunt of fiscal oppression resulting from disputes over the jurisdiction of the mutasallim (local governor) was borne by the cultivators.

Another point of contention for adversaries stemmed from the fact that although the Druzes constituted the richest element of the population, because most of the rich lands of the south was under their feudal jurisdiction, they contributed very little to the public purse. Powerful Bashīr Janblāt had a hand in preventing the grand emir from moving against them as he feared that Janblāt could easily wrest the office of grand emir from him.

*The impact of Muḥammad ‘Ali*

After eliminating his rival ‘Abdallah Pasha from the governorship of the Sidon vilāyet and conquering Syria in 1831, Muḥammad ‘Ali undertook to accomplish what his sultan, Maḥmūd II, could not, namely to abolish the decentralized pashalik system by combining Sidon, Tripoli and Damascus into one vilāyet and break the power of the feudal chiefs through enforcing a system of centralized and

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5 For details see RLNA, Sulaymān Bāsha, 15,459 (wherein Bashir is referred to as multazim); see also Ḥaydar, Ghurar, 954.
6 Ḥaydar, Ghurar, 979.
7 Burckhardt, 197–8.
regularized taxation. He also compelled the Muslim majority to recognize the rights of non-Muslims, in this instance of the Maronite and Uniate Catholics of Mount Lebanon, who, during his ten-year rule, came to exercise political influence in direct proportion to the influence lost by the Druze feudatories. Any dispute arising from differences on levying and collecting taxes was dealt with by the consultative council (diwān al-mashwara) which was set up as a body for legal adjudication.\(^8\) By expanding the geographical boundary of his Syrian vilāyet, Muḥammad ʿAli increased revenues, mostly for his own private coffers, and managed to keep down the tribute, which was estimated during his governorship at 6,782 purses, a quarter of the amount levied by Bashīr.\(^9\)

Muḥammad ʿAli opened up the region to the West by permitting the establishment of foreign consulates and inviting European traders. Commercial rivalry was inevitable and became intense, particularly in the coastal cities. Before long these merchants were protesting the pasha’s strict commercial laws and their irregular enforcement in spite of the distinct commercial privileges they had acquired from him. Governor-General Sulaymān Pasha (formerly Colonel Sève of France) reached the conclusion after a thorough study that European consuls, with the exception of the British, who were not involved yet in Syria, were attempting to evade duty payment, as insignificant as the rate was on export commodities such as silk.\(^10\) Indeed it was the British demand for ‘most favoured nation treatment’ that precipitated the furore, aggravated by the mutasallim of Beirut when he exempted British merchants from customs payment.\(^11\)

Early in 1834 Muḥammad ʿAli launched a four-fold policy that proved to be highly unpopular among all factions of Mount Lebanon. Besides levying troops from the coastal region and disarming the population, he monopolized silk production (the chief industry of the

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\(^8\) Nawfal, ‘Kashf’, 492ff.

\(^9\) Jouplain, 199; cf. Polk (p. 155), who puts the figure at 650,000; see also Bowring, 62, and Haqqi Beg, 513–14.

\(^10\) For the pasha’s response see his dispatch to Boghus Beg, 12 Sh 1251; Majlis Mulkiya Turki, Daftar 139, no. 767, in Mahfuzat, iii, no. 4361: 72.

\(^11\) Muhammad Sharāf Pasha to Sāmi Beg, 7 M. 22 RI and 2 R 1252. Abdīn, Mahfuzah 253, no. 11; and Daftar 212, no. 377, in Mahfuzat, iii, no. 4548: 114, and no. 4647: 136.
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Mountain) and imposed the *fardah* on all males regardless of sect, which totally abnegated his promises to the Lebanese and proved to be his undoing in the end.\(^\text{12}\)

The love affair was rapidly drawing to an end. Both French and British agents busied themselves enlisting the support of the Lebanese, some for (French) but most against (British) the pasha.

The defeat of Ottoman forces at the battle of Konya in 1832 induced Sultan Mahmud II to seek Russian support. This appeal out of desperation was spelt out in the Treaty of Ünkār Iskelesi (1833), which caused panic in both London and Paris. Neither France nor Great Britain could countenance the landing of Russian troops outside Constantinople. Richard Wood, political agent of both the British and the Ottoman ministers, was now commissioned to raise a revolt among disaffected Lebanese factions. He put together a hard core of Maronite clergy and Druze chiefs who had disliked Bashir from the start. They were joined by a number of Maronite Khāzin feudal chiefs from the Kisrawān who had also suffered at the hands of Bashir II. Wood served as conduit for money and arms to encourage them to revolt against the Egyptians.\(^\text{13}\)

*Launching the insurrection*

The date generally given for launching the insurrection is 27 May 1840, with the Abu Nakad Druze chieftains of Dayr al-Qamar spearheading the drive to enlist broad support for it in their territory.\(^\text{14}\) French Consul Bourée went against his own government’s policy in contributing to the incitement to revolt. The leaders, who included a nephew of the grand emir, 'Abdallah Shihāb, had agreed to stage the insurrection after Mehmet Selim, commander of the Ottoman forces, issued an edict exempting the inhabitants of Kisrawān from paying *mūri* taxes for three

\(^{12}\) Vingtinier, 227; Mouriez, iii: 276-7; and Perrier, 359.

\(^{13}\) Bāz, 210-11; Mashāqa, 288; Jouplain, 214; Hunter, ii: 130. Ibrāhīm Pasha, commander of Egyptian forces in Syria, warned Bashīr that consular agents planned to incite the Lebanese to revolt and he responded by supplying arms to his followers in the designated trouble spots: Kisrawān and Matn in north central Lebanon. RLNA, Shihāb, 5730, 5731 (of 26 Sh 1256).

\(^{14}\) For Bashīr’s stern warnings, see a sample letter addressed to the inhabitants of Baskinta in the upper Matn in RLNA, Shihāb, 3,399.
years in order to offset losses incurred by them in fighting the Egyptians.\textsuperscript{15}

Not to be outdone, İbrahim Pasha countered with a solemn written pledge to the Druzes at a gathering in Dayr al-Qamar, capital of the Mountain, and fief of the Abu Nakads, to hand over to them legal possession of Kisrawân (a Maronite district), 'to be their property forever, with all its lands and buildings', and to exempt them from \textit{miri} and \textit{fardah} taxes.\textsuperscript{16} The promise was both unrealistic and too late. The Druzes as a body preferred not to join the insurrection.

\textbf{Ottoman restoration and amelioration}

Syria was restored to direct Ottoman rule in 1841. It was evident to the sultan’s supporters among the great powers, notably the Quadruple Alliance, that changes would have to be made in the administrative structure of the Syrian \textit{vilâyets}. Amelioration was conceived in terms of (1) reorganizing the Syrian \textit{vilâyets}; (2) regularizing the system of taxation to eliminate abuses; and (3) restoring some form of autonomy to Mount Lebanon. General Jochmus, Prussian co-commander of the allied expedition to Syria in 1840, prepared an extensive report for the Ottoman government in which he stressed the need for equitable distribution of taxes based on precise delimitation of the amount to be levied in each locality and clearly defining the responsibility of each collector.\textsuperscript{17}

Serasker Mustafa and the commander of Ottoman forces in Syria, Mehmet Izzet, reported to the \textit{sadrazam} (grand vizier) in Istanbul on the state of finances in Syria, stressing the need for reordering them. A top financial officer, Mehmet Emin, was dispatched to Syria as the \textit{defterdar} of both the Syrian and Sidon \textit{vilâyets} at the request of Ahmet Izzet, in order to determine the true status of Syrian finances. According to Mehmet Emin's report, he concluded his work within thirty-five days. He came to Beirut, as he put it, to reorganize the \textit{vilâyet}'s finances. He found that the taxes of the fiscal year 1257/1841

\begin{itemize}
  \item\textsuperscript{15} Dated 13 B 1256/13 September 1840. Bakirki, 1840 Papers, in \textit{Uşûl} v, no. 573: 177–8.
  \item\textsuperscript{16} [Halabi,] \textit{Hürûb}, ii: 57.
  \item\textsuperscript{17} Submitted to Rifaat Pasha (foreign minister and commanding officer), dated 4 L 1257/18 November 1841 in \textit{HA, Hâriciye} 696.
\end{itemize}
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had been set at a much higher rate than the inhabitants would accept. To render them acceptable, he reorganized the levies for 1258/1842 and, after reviewing accounts receivable for Sidon, Tripoli and Jerusalem, concluded that the *ilizamât* under contract should yield 10,000 purses more than the year before. With other sources of income and outlay commitments of only 5,000 purses, he foresaw expenses of up to 15,000 purses without counting those of Cebel-i Durz (Mount Lebanon). He forwarded his findings and recommendation for a new financial order to Istanbul. His report to the Treasury Supervisor indicated that there was a carry over deficit of 9,500 in the Sidon treasury as a whole, and that projected expenses, not counting Lebanon’s, were 15,000 purses of *akçe*. To prepare a new fiscal defter for Sidon the Sadr requested a summary defter from Mehmet Emin.

The picture as reported was not at all clear, and the figures do not add up. Mehmet projected an outlay of 5,000 purses (gauging by one of 5,200 in the past year). He also projected that 1,500 purses would derive from *miri* income, and then stated that this would tidy over the province’s financial situation for 1842! Yet there is no stipulation concerning actual amounts received, given the chaotic situation left behind by the Egyptian administration and the insistence by *all* the inhabitants, and not only those of *Kisrawân*, to be exempted from all *miri* taxes for three years.

The confusion is somewhat cleared when the books detailing the state of finances in Syria reached the *sadrazam* for the attention of the sultan in August of 1842. The books summarized income and expenditure figures for Damascus and Sidon vilâyets as projected for fiscal 1258H. With figures provided in a supplementary defter, which Mehmet had forwarded in his earlier report, the new tally showed a carry over of 3,500 purses, net expenditures of 9,300 and, making allowance for unexpected expenditures, the total deficit was put at 10,000 after including 5,000 purses from the income of Aleppo and Adana vilâyets. But thanks to the work of Mehmet Emin an income of 20,000 purses was projected for ‘Barr al-Shâm’ (encompassing Sidon,

18 *Mâruz* of Ahmet Izzet to the Vekâlet of 8 R 1258 (*lef* 23), and of Mehmet Emin of the same Date (*lef* 3), in ibid.
Damascus, Aleppo and Adana vilayets) which would net a surplus, enough to pay the salaries of regular troops assigned to Syria and the 5,000 Albanian irregulars destined for Lebanon. He foresaw some funds left over to reconstruct a few of the forts on the Ḥijāz, or pilgrimage, route.\textsuperscript{20}

Regularizing customs duties was another desideratum. Hitherto Russia enjoyed a distinct advantage in Syria, with its merchants paying only 3 per cent when other European merchants were bound by the Treaty of Commerce of 1838 to pay up to 12 per cent.

Stabilizing Mount Lebanon necessitated fiscal amelioration, now a major stumbling block to peace and tranquillity. Following reports received from his official in Sidon, the sadrazam instructed his māliye naziri (supervisor of finance) early in May of 1841 to authorize through the Meclis-i Vālā-yi Aḍliye (Council of Justice) a re-examination of the Mountain’s finances and tax structure. Until now, and in the absence of specific instructions, the vālī had allowed the grand emir (Bashīr III) to continue implementing the system in place during Muḥammad ‘Alī’s administration. This elicited a strong negative reaction from the inhabitants, and British Ambassador Ponsonby (on Wood’s instructions) reminded the Sublime Porte that the Egyptian pasha’s system was one of the factors triggering the revolt against him. The Porte dispatched Said Efendi to Syria to investigate at close range the tax situation in Mount Lebanon and to take steps to secure the collection of taxes long overdue. A number of aides accompanied him on his mission to Sidon.\textsuperscript{21}

The inhabitants were opposed not only to tax levies but also to high tariff rates. When Muḥammad ‘Alī monopolized control of silk production and marketing, he set the rates arbitrarily at a high level.

\textsuperscript{20} Tezkere of the Sadr submitted to the sultan on the basis of an undated report reaching the māliye (treasury) (lef 1) from Syria; acknowledged and approved in İrādeler, Dāhiliye 3210 of 1 B 1258/8 August 1842. For the charts accompanying the report see Māliye lefs 3–6. The same İrādē approved the appointment of Ahmad Pasha as qā’im maqām of Damascus pending the arrival of ‘Ali Riza Pasha who had been transferred to Damascus from Baghdad to be replaced by the hitherto vālī of Damascus, the conservative Necip Pasha.

\textsuperscript{21} For the Nāzîr’s recommendations see BA, İrādeler, Dāhiliye 1380 of 9 ZA 1256 [Māliye] and for the investigator’s assignment İrādeler, Dāhiliye 2083 of 8 J 1257 and 2127 of 26 J 1257 [Māliye]; for officials authorized to accompany Said see İrādeler, Dāhiliye 1402 of 16 ZA 1256.
Duties were, and continued to be, levied on grain imports into the Mountain from neighbouring regions by land or sea through the ports of Tripoli, Jaffa, Acre and Tarsus. The rate of 12 per cent on silk and 9 per cent on interior commerce proved burdensome not only to the inhabitants but to European merchants as well, particularly since demand for silk in Europe had increased considerably in recent years.

As a subscriber to the 1838 Treaty of Commerce, Britain was subject to the high customs rate, while such countries as Russia and the Kingdom of Naples were not, and could thus trade at rates established by their own governments, which were set at between 3 and 6 per cent. It also meant that imports of British goods would necessarily decrease on account of the higher rate. The rate, moreover, was rather fluid under the administration of Bashir with the excise tax being limited to silk. Customs duty on internal traffic was as low as 3 per cent during the Egyptian interregnum and applied only to certain products.

Opposition to the rates was led by parties favouring France, and the British found it in their interests to follow suit. Because of pressures thus generated, the Sublime Porte decided to reduce the rates further. Selim, mushir (army commander) and vâli (governor) of Sidon, called a meeting of defterdârs and other fiscal officials of the Syrian vilâyets on 24 July 1841 to announce the new tax rates which averaged 10 to 33 per

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22 Extract of letter from Timoni (British embassy secretary) to Richard Wood from Beirut of 26 July 1841 in HA, Hāriciye 696.
25 Apparently this too was subject to negotiation with cultivators. RLNA, ‘Bashîr to the merchants of Kisrawân’ of 1245/1829–30, in Shihâb Papers 5.593. When monopolized by Mu‘ammad ‘Ali in 1835, the produce of Syria generally had been exempted from heavy internal taxation according to Moore in his dispatch to Ponsonby of 5 July 1841. No. 23, in FO 195/187.
26 Wood claimed it was raised to 12 per cent by Ottoman officials upon returning to Sidon and collected in advance on more items, like olive oil (around Damascus) and cloth (around Hasbayya). See his memorandum to the Serasker (n.d.) in HA, Hāriciye 696. Wood, however, was mistaken over the rate: it had been set at 9 per cent for internal traffic by the provisions of the Treaty of Commerce, and not at 12 per cent.
27 Lef 11 in İrâdeler, Dâhilîye 2117 in response to mâ‘ruz from Defterdâr Ethem of 7 J 1257/27 July 1841 to the Vekâlet.
cent less than the previously enforced schedule.\(^{28}\) He set the \textit{fardah} and \textit{‘ambar} (warehouse) levies at two-thirds and \textit{mīri} at 90 per cent of the Egyptian rate, which still did not prove to be accurate.\(^{29}\)

\textit{‘Aynāb meeting on tax reform}

Towards the end of May 1841 Selim called upon notables, bishops and feudal chiefs of all sects to assemble at ‘Aynāb in the Mountain and hammer out a new tax base for Mount Lebanon.\(^{30}\) Four to five hundred were in attendance off and on but only a few Christians at first.\(^ {31}\) The Maronite clergy pressured their communicants not to participate on political grounds. The chiefs who participated came largely from Kisrawān, the district exempted for three years from paying \textit{mīri} taxes in compensation for losses sustained by its inhabitants during the uprising. In keeping with the Porte’s commitment, the \textit{mīri} for the Mountain was set at 3,500 purses, a substantial reduction from the 6,488 levied by Muḥammad ‘Ali. Still the clergy refused to go along because they did not acquiesce in the administration of the incumbent grand emir, Bashīr III, who was seen by pro-France Maronites as a poor British substitute of their favourite, Bashīr II.

The chiefs petitioned the Sublime Porte for the elimination of a number of levies, among them the \textit{‘ushr} (a tax on production, land or labour), the \textit{jizyah} (poll tax),\(^ {32}\) and the \textit{yoruk} ( levy on nomads or itinerants in the Mountain) now synonymous with the \textit{mīri}.\(^ {33}\) The political consideration underlying the Maronite patriarch’s blocking of the agreement was his refusal to accept the new administrative reorganization plan which subjected the Mountain to the \textit{vāliship} of

\(^{28}\) Details on revenues of Syria during the Egyptian interregnum were submitted in a report from Wood to Rifaat on 23 May 1841 from Therapia (Tarabiya). \textit{HA}, \textit{Hāriciye 696}.

\(^{29}\) Extract of a letter from Timoni of 26 July 1841 in \textit{HA}, \textit{Hāriciye 696}.

\(^{30}\) \textit{RLNA}, \textit{Siyāsiyāh} (Political) 3,900.

\(^{31}\) For the Maronites those chiefs among Khāzins, Daḥdāḥs, Hubaysh and Abu Lam’ who had supported the allied undertaking to oust the Egyptians. Ibid.

\(^{32}\) Argument of the chiefs: \textit{jizyah} traditionally was a tax to ensure protection; but we have protected ourselves so there is no need for it. A number of charts in the prime minister’s archives (Başbakanlık Arşivi) for the year 1259 show that the amount paid was nominal (10 to 15 piastres per family head). \textit{Dāhiliye 14,298}.

\(^{33}\) See copy of the petition (\textit{arzuhal}) of 1 R 1257. Encl. in no. 16. \textit{FO} 195/187. Another, dated 22 May is in \textit{HA}, \textit{Hāriciye 696}.
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Sidon. The Druzes in turn argued that they would pay taxes only if they were allowed to be governed either by one of their own chiefs or by a Muslim.34

With a traditional interest to protect, feudal chiefs of all denominations argued that all legitimate taxes should be consolidated into one levy. The administrative costs of the Mountain would first be deducted from this pool and the balance remitted to the central government’s treasury.35 The strategy behind such a proposal was to disengage the administration of the Mountain from that of the vilâyet, isolate the grand emir on fiscal grounds from the vâli and defterdâr, and oblige him both to recognize and guarantee the traditional feudal prerogatives which, for those holding muqāta‘ahs (fiefs), meant the right to collect taxes.36

Ottoman officials rejected these proposals and Selim was prepared to use force if necessary to collect legitimate taxes. Rose and Moore called personally on the patriarch early in August to convince him to accept the government’s recommendation and to remind him that he was in open defiance of an imperial decree. The patriarch reiterated his stand, which would have duty on silk reduced from 12 to 3 per cent and the mîrî at no more than between 1,000 and 1,200 purses net to the imperial treasury.37

The British attributed obstinacy on both sides to French agents, whose merchants had the largest stake in silk production and trade. A reduction of the tariff rate was definitely in their interests. One of the patriarch’s bishops, Tübîya ‘Awn, was strongly pro-French and anti-Druze and his counsels weighed heavily with the patriarch and the clerical party generally. French agents did indeed counsel their Maronite and a few Druze (Abd al-Malik mostly) trading partners to stand fast on the issue of tariff reduction.38

34 In his no. 73 dispatch to Ponsonby of 23 July 1841 Rose claims the chiefs sent a formal petition to that effect to the sultan’s government. FO 78/456.
35 Moore to Ponsonby of 22 May 1841. No. 16, in FO 195/187.
37 Dispatch to Palmerston of 5 August 1841. FO 195/187.
38 Amae, Bulletin from Beirut dated 22 June, no. 50, in Correspondence consulaire. Beyrouth 3.
Wood breaks the deadlock

The Sublime Porte dispatched Wood to Beirut armed with powers to make binding commitments on the government's behalf and break the deadlock. On 28 August he summoned the chiefs who had lingered on at 'Aynāb to meet with him in Beirut. He told them that they would have to pay into the treasury 3,500 purses as decreed but would receive back 2,200 to defray the salary of administrators. He made it clear that the Porte could not accede to a principle that would virtually erect Mount Lebanon into a principality by allowing them to pay directly their officials, thus placing Lebanon 'in the same position as Egypt with regard to the Sublime Porte'.

After reassembling at 'Aynāb on 2 September, the chiefs still insisted on deducting administrative expenses from taxes and the right to collect it, as in the past. They did not wish to compromise their traditional feudal right, nor would they feel secure, otherwise, against the rapacity of the grand emir. Wood recognized at this point the 'impossibility of destroying at once the feudal right of the mukatagis (sic) ... to levy contributions both in money and in produce'. The patriarch, on the other hand, was legitimately concerned for the lot of Maronite tenants of Druze feudal lords who, like peasants elsewhere, were made to shoulder the burden of mūrî payments.

Emir Haydar Abu Lam', a pro-British chieftain who later assumed the subgovernorship of the Christian part of the Mountain, proposed that the chiefs abandon their exemption privileges and contribute to the mūrî levies; that they not allow the peasants to be saddled with the whole, and receive in return a 5 per cent collection fee. The grand emir himself volunteered to give up his tax exemption privilege to lessen the burden each individual would have to shoulder, and Father Ryllo, head of the Jesuit contingent in Syria, a friend of both British and Ottoman officials, prevailed upon the Porte to reduce duties levied on

40 Dispatch to Palmerston of 7 September 1841, in FO 195/187.
41 French Consul Bourée to Guizot. Beyrouth, 8 September 1841. No. 7 in Correspondence consulaire. Beyrouth 3, fo. 203.
42 The equivalent of eight hundred pounds sterling, with an additional twelve hundred from the central treasury for a total of two thousand; in return the chiefs would commit themselves not to exact any more from their tenants. Wood to Palmerston of 7 September.
grain and silk and to charge a flat price of one hundred piastres per uqqah (2.8 lbs) instead of 130 on silk cocoon.⁴³

Most chiefs considered the concessions fair, even magnanimous, but the Maronite clerical party and some supporters among Khāzin chiefs who had received funds from France, ostensibly to distribute among the needy but in reality to block the mīri settlement, remained firmly opposed.⁴⁴ Wood called on the patriarch at Ghazîr and told him in no uncertain terms that 'should the Syrians prove themselves by their restless conduct unworthy of the interest taken in their behalf, and of the sacrifices made by the Porte they would incur the danger of losing the sympathy of Europe.'⁴⁵

After another week of haggling over the tax schedule, promises of rewards, and 'the payment of a few shawls and piastres, a watch or sword stilled the voice of men who are considered to be stern patriots.'⁴⁶ Delegates at 'Aynâb finally endorsed the document which set aside 2,100 purses to defray administrative expenses of the Mountain, with the balance of 1,400 purses to be remitted to the treasury of the vilâyet at Acre. Other provisions exempted the inhabitants from all excise duties on the import of grain and rice from neighbouring vilâyets.⁴⁷ To curb fraudulent practices, importers were obligated henceforth to obtain in advance a licence from the authorities. Other irregular procedures had accounted for the illegal transfer of large sums of mīri to the private coffers of petty officials.⁴⁸

What the compromise solution meant was that all ancient levies once imposed on the Mountain were now abolished and in their place

⁴³ The market value was 120 piastres but, according to the patriarch, the net gain to the producer was only thirteen piastres per uqqah. For relevant details see Bashîr to Selîm and Ethem of 6 September, in Muharrarât 1, no. 38: 59–60; Recueil ii, no. xiii: 92; and Wood to Ponsonby of 29 August, enclosing dispatch to Palmerston (no. 2). FO 195/187.
⁴⁴ So alleges Rose in his dispatch to Aberdeen from Beirut on 26 September. FO 78/456.
⁴⁵ Dispatch to Palmerston of 7 September.
⁴⁶ Rose to Palmerston from Ghazîr, 6 September. FO 78/456. Some of the reward remained unpaid, according to a letter from Emîr Haydar to his daughter Asma. RLNA, Hawâdith (Events of) 1840–41, 16045.
⁴⁷ Copy of the official buyrultu issued by Selîm to the grand emir of 9 J 1257, in Wood to Palmerston of 15 September. FO 195/187.
⁴⁸ For details of licensing see Encl. 8 in Wood to Palmerston of 15 September; for mīri losses see Mâliye Fihristi ii (MA: 454), Sîra 6776.
there was to be a single levy on property and heads (jizyah) for a total of 3,500 purses per annum.\textsuperscript{49} But the agreement had its loopholes; for example, the financial administration of the vilâyet in the district of Jubayl continued to levy taxes on mills, silk looms and goats until the peasant revolt in Kisrawân in 1858 because the local government made no distinction between government-owned beşlik lands—once the domain of the emirs—and private property. The matter was aggravated by the Christian qâ'im maqâm serving as collector of these levies. Through the intercession of the Russian consulate's chargé, who was delegated to represent his other colleagues in support of the protesters, Nâmiq Pasha, vâli of Sidon at the time, agreed to submit the matter first to the Maronite tribunal at Jûniyah, and after that to the meclis of Beirut. The mazbata of the hearings was totally in favour of the plaintiffs. Nâmiq did not follow through on his promise. He bypassed the meclis of Beirut and referred the matter to Istanbul without making the distinction between private property and beşlik property, misleading the Porte into believing that the consuls by their interference were trying to suppress levies on public domains of the state while in reality consuls of the powers (all five major ones) were seeking to speak up for villagers whose properties were not part of private domains. It was not until 1856 that the inhabitants of Jubayl succeeded in not paying such extra levies. Representatives of the powers in Istanbul were requested by their consular officials in the field to urge the Sublime Porte to regulate the matter by issuing a definitive order to stop such fiscal abuses by their local authorities.\textsuperscript{50}

There is no evidence, however, that the vâli intended to mislead the central government. The defterdâr and mushir issued an order to the meclis of the Christian qâ'im maqâmîyeh to examine these levies on goats, silk looms and mills in the villages belonging to state domains (beşlik) in the district of Jubayl: how much had been collected; for how long had they been imposed; and in what manner had they been collected by multazims. In the past, the governing emirs of Lebanon had authority to collect taxes for the whole Mountain and remit a fixed

\textsuperscript{49} Equivalent to 1,760,000 piastres.

\textsuperscript{50} N. 89: 'Copie d'un rapport adressé par le consul général de Russie à Beyrouth à S. E. Mr l'Envoyé Extraordinaire en date du 27 July/8 August 1857, which was passed on to the Ottoman foreign ministry. HA, Journal 69 in Hâriciye T 79.
sum to the treasury of the state (Ottoman), which replaced all other levies. The emirs distributed these levies on property, heads, goats, mills and silk looms yearly. Bashîr Shihâb applied them evenly throughout the country from the district of Jizzîn in Druze country to Nahr al-Bârid further south. When the Sublime Porte recovered Syria and deigned to favour Mount Lebanon through a reduction of ancient taxes by authorizing a single levy of 3,500 purses to encompass all taxes due from the inhabitants—thus constituting their only tax obligation to the government—it divided the levy between the two qa‘îm maqâmîyahs on the basis of the statistics available from Emir Bashîr’s rule.

The qa‘îm maqâmîms passed the distribution onto subdistricts to be allocated on property and heads without any reference to mills, looms and goats. Such levies were to be collected until a new cadastral survey could be conducted for Mount Lebanon. ‘Bilâd Jubayl’ (literally, country of Jubayl, official title of the district) contained many villages belonging to the government. In levying the disputed taxes on these villages collectors extended the procedure to the whole district as they could not distinguish between crown and private lands, even though owners of private lands had been paying taxes levied elsewhere. The inhabitants protested annually the paying of these extra taxes and asked to be treated equally with other districts. The exact amount of such levies was not clear because the number of goats, like silk production, varied annually. Moreover, villagers often sold their cocoons to foreign weavers on account of low yields during certain years. Nevertheless, they were estimated at between 30,000 and 35,000 piastres annually. This report was verified by investigations and the tribunal of the Christian qa‘îm maqâmîn.\footnote{Text of the report of the tribunal translated into French and dated 1 RI 1273/30 October 1856. HA, Journal 69, in Hâriciye T 79.}

Concerning the mîrî, the amount was legalized by a decree issued from Selim dated 4 September and 18 B 1257/7 September 1842,\footnote{It was endorsed by the grand emir, seven Maronite and five Druze chiefs.} and made retroactive to 13 March 1841 (beginning of the fiscal year). Duty on silk was set at the pre-Egyptian interregnum level.\footnote{Encl. 1 in Wood to Palmerston of 7 September; for copy of the buyrultû, Encl. 2; for the new duty rate, Bashîr iii to Selim and Ethem of 16 September, no. 33, in Muhascharât i: 59–60, and Recueil iii, no. xvi: 92.} In overcoming the reticence of the delegates, Wood told them that ‘the revenue of
Syria does not cover the expenses of the administration and to reduce them still more ‘the Porte will be compelled to lessen its forces in these parts.’54 The only fiscal issue still unresolved was the amount of compensation to be paid to the inhabitants of Jūniyah for losses inflicted on their orchards during the allied military landings in 1840.55

Meagre revenues, meagre pay

Peace and stability were not contingent on the resolution of taxation issues only. They depended also on the resolution of serious political differences on how the Mountain was to be governed and by whom. As events were to prove within a few months, the underlying political struggle did not abate. The situation was rendered worse because adequate policing forces were lacking. Troops stationed in Syria, moreover, were generally demoralized because of poor equipment, meagre provisions, and inadequate pay. The regular forces had not received a living allowance (ma‘āsh) in six months following the reconquest of Syria—the optimistic projections of Mehmet Emin56 did not materialize—and their provisions ran dangerously low.57 They could not be relied upon to face up to outbreaks of violence. Leaving police duties to irregulars, many of whom were locally recruited, meant they could not be counted on in a serious battle between Maronite clerical forces and feudal chiefs. Irregulars, moreover, consisted often of dreaded Albanians who were feared and distrusted because of the record of pillage and rapine accumulated as they marched back and forth in and out of the country.58

54 Dispatch to Palmerston of 15 September.
55 The inhabitants claimed 45,000 piastres and Defterdār Ethem erroneously reported only 15,000. Wood to Rifaat of 8 September with a copy to Ponsonby. FO 195/187.
56 Supra.
57 They were short even on shoes and clothes; after months of red tape the supervisor of expenses reported to the Sadr on 10 L 1262/2 October 1846 that he had dispatched in May 17,220 pairs of white ‘turned up’ (elfi) slip-ons and 13,195 pairs of boots for the army of Arabistan and units detailed to Sidon and Lebanon. Irâde [askerîye] 6528 of 20 L 1265/12 September 1846.
58 BA, İrâdeder, Dâhilîye 1277 of 12 L 1256 and 1345 of 27 L 1256 [Askeriye]; also a copy of a note of concern from the consuls of England, Austria, Russia and Prussia in Beirut to Serasker Zekeriye Ahmet. Encl. in a dispatch to Stupovitch of 11 February 1841 in HA, Hâriciye 696.
Contrary to expectations, the tax issue was not resolved with the decree of Selim. No mīrī could be collected and only customs were available for revenue. These were not enough to pay the salary of officials. Urgent pleas for army pay went out to Istanbul, but the treasury was short of funds.59 The Porte put off responding in the hope that the mīrī situation would soon be resolved and delinquent taxes collected. When the first civil war broke out before any taxes could be collected, ministers of the Porte hastened to dispatch what pay they could muster for the army.60

In a desperate attempt to avert a show-down, the grand emir promised in writing not to exact more taxes than agreed upon, even offering to use revenue from villages classified as beğlik (crown property)—entrusted to emirs and chiefs to supervise—to meet deficits. The consuls went further and suggested that Bashīr III might levy the mīrī on emirs and chiefs who in the past had been exempted because of personal services rendered to him. Neither they nor the peasants were assured by such promises. Officials urged the grand emir to prevail on the patriarch to end his resistance so they could gain access to much needed revenue to pay the troops, but the prelate continued to hedge. Not even Austrian Chancellor Metternich could convince him to change his mind.61 The patriarch had already made the decision to go to war. He further compounded the problem by setting in motion the process that brought defeat and humiliation upon his followers and increased financial hardship for the Mountain generally.

**Economic factors in the 1841 civil war**

The Maronite patriarch issued specific instructions to his communicants in Druze country not to pay back taxes. So, early in October 1841, the chiefs decided to act with force to punish those who refused to deliver their portion of the mīrī. When the Uniate Catholics (Maronite and Greek) of Dayr al-Qamar launched the movement to block the payment of taxes, the Abu Nakads, feudal overlords of the district,

59 BA, Irâdelere, Dâhilîye 2335 of 25 N 1257 [Askeriye].

60 Maliye Fihristi i, Sıra 10468 of 15 L 1257, Sayıfa 727.

61 Copy of letter sent by Inernuncio Stürmer to the Sublime Porte, which upset the latter as his writing to the patriarch circumvented proper diplomatic channels. Ottoman translation of letter, _lef_ 1 in BA, Irâdelere, Hâricîye 749 of 14 Z 1257.
moved to assert their right to collect them. Once again political motivation prevailed over economic good sense. Cash rewards brought back by Richard Wood had been withheld until agreement on mīrī payments was reached. The patriarch was counting on the support of a ‘great Mediterranean power’ (France) ‘who would provide aid in a showdown with the Sultan’s Government’.\textsuperscript{62} Ottoman authorities were more concerned with ensuring the flow of revenue to help defray the cost of maintaining troops to police Syria rather than the squabbles between patriarch and Druze chieftains. But the natives, having suffered fiscal extortions and the rapacious policy of the deposed grand emir (Bashīr II), were not about to trust their lot to fate.

The dispute broke into open hostility when Abu Nakads’ chiefs sent out retainers to collect mīrī taxes and were attacked by the inhabitants of Dayr. Fighting spread to the Biqā‘ valley where the Melchite patriarch called on France for help after his rebellious communicants sustained losses to their property. Some twenty villages were sacked and burnt by Druzes who came from Hawrān to assist their Mountain co-religionists. The clerics had based their strategy on enlisting the support of the Catholic powers, France and Austria. Through representations to the Holy See in Rome they hoped to convince the Sublime Porte of alleged Druze culpability. They failed, however, in this endeavour. Now they sought not merely remission of taxes but indemnification for material losses brought on by their own obstinacy.\textsuperscript{63}

Financial losses were deliberately exaggerated at 100,000 purses; however, the Druzes lost 973 lives compared to the Maronites’ 390.\textsuperscript{64} France and Austria responded with more financial assistance to those who suffered, especially among the European Catholic missions in the east.

\textsuperscript{62} Rose to Aberdeen from Beirut, no. 55 of 22 June 1841 and no. 91 of 23 September, in FO 195/187.

\textsuperscript{63} Patriarchal agent Bishop Murād to Cardinal Franzoni of the Propoganda Fide in Rome of 17 December 1841. Scrit. Rif. (Maroniti) 22, fos 483–4.

\textsuperscript{64} For a detailed breakdown of figures see Encl. in no. 93, Correspondence (of Richard Wood) II: 177–9; also Encl. in no. 150, Rose to Aberdeen of 30 December (losses by hamlet and town, houses burnt, casualties suffered), in FO 78/458.
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**Hükümdârship of Ömer Pasha**

The war cost Bashîr III his job, and the Ottoman authorities decided to appoint one of their own, Ömer Pasha (the former Catholic Croat corporal renegade) as hükümdâr (governor) of Mount Lebanon. Ömer quickly moved to appease the inhabitants by promising to reduce the annual tribute to 1,775,000 piastres and compensate the Uniate Christians for their losses. More troops were needed and Imperial Serasker Mustafa Pasha urged his seraskeriye in Istanbul to make available 2,500 purses to pay salaries and allowances, given the turmoil in the Mountain and lack of enthusiasm on the part of the troops to get involved in the fighting.

Stalling on the payment of tavizât (compensations) placed originally at 5,000 purses of akçê was due to lack of agreement on would-be recipients and the amount to be received by each, coupled with the fact that the Syrian vilâyets were drastically short of funds. The pressure was now on the two English agents (Rose and Wood) who had engaged freely in the purchase of services for the uprising against the Egyptians in 1840. It is interesting to note in this regard that Fransis al-Khiizin, leader of the insurrection, was to receive 20,000 piastres plus 12,000 per annum; Fransis Misk, the Divan Efendi of the grand emir, 32,000 per annum (his salary before the uprising); and 'Abdallah Shihâb, mudîr (supervisor) of Kisrawân under Bashîr II, 14,000 per annum plus a bonus of 8,085.

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66 The amount was authorized, but after arrears were paid only 100,000 piastres remained. See Mustafa's report, no. 5 in BA, lefs 9 and 10: summary of the Serasker's correspondences of 3 and 27 M 1257 in BA, Irâdeler, Dâhiîye 2670.

67 The final list of recipients was sent by the defterdar of Sidon on 9 November 1841 and authorized disbursement was placed by him at the reduced figure of 241,500 piastres; for the irâde of authorization see BA, tezkere of 22 J 1257 of Irâdeler, Dâhiîye 2117; for the joint mâruz of Ethem and Selim of 13 N 1257 to the Vekâlet reminding the central treasury that the vilâyet's treasury had only 9,000 piastres in it, see BA, Irâdeler, Hâriciye 689 [Mâliye]; also Mâliye Fihristi II, 14263 of 4 B 1257.

68 Mâruz of Selim and Ethem to the Vekâlet of 7 J 1257. Lef 5 in BA, Irâdeler, Dâhiîye 2117. Rose passed the squeeze onto the Sublime Porte via Ponsonby and Metternich (Ponsonby's letter to Rifaat of 25 July 1841 in BA, Hâriciye 696. For haggling over sums, see RLNA, Political 15412 and 1465.

69 For the names of other would-be recipients see lef 2 in BA, Irâdeler, Dâhiîye 2109 of
The inhabitants of Jiiniyah were angry over lack of compensation and, when authorities sent a tax collector to their district with a small contingent of troops, they threatened to massacre the lot. Desperate for revenue to meet administrative costs, Selim sent a contingent of troops to assist Yūsuf Pasha at Tripoli to collect at least one-third of the miri from the Kūra district where the rapacious Barbari Agha had served as multazīm. Here too the inhabitants were in no mood for another fiscal rape. The troops withdrew in failure.

It was unreasonable to expect the inhabitants to produce 20,000 purses in taxes to compensate for losses and, at the same time, pay troops who had received no subsistence allowances for eight months. Losses for what was termed maslūbāt (plundered items) had been set at a much higher figure, even by the clerical party’s own admission, as a bargaining point. Indemnification was a secondary issue to them since their aim was to restore a Uniate Christian ruler from the Shīhiīb family for the whole Mountain. The Catholic party had reason to believe that if they should come to terms with the Druzes, indemnification would become a non-issue. Christian Uniate sources alleged that Janblāts and other anti-Ōmer Druzes would finance the entire outlay for a Christian force and pledge in writing to restore plundered property if they would join hands to unseat him.

In response to bold steps authorized by the sultan’s government, Ōmer sought to break the resistance of Druze chiefs by detaining a number of them after Serasker Mustafa issued orders for their arrest. They had, among other things, disobeyed orders to compensate merchants protected by Russia and France for losses visited upon them in the fighting and to restore Bashīr III’s property or make restitution.

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1 J 1257 [Māliye]. The defterdār endorsed the figure of 241,000 piastres total after dropping some names but the actual sum disbursed was not known (Irādele, Dāhiliyye of 8 L 1257/24 November 1841).

70 Timoni to Wood from Beirut, letter of 26 July 1841 and Ponsonby’s to Rifaat in HA, Hāriciyye 696, also an earlier letter from Moore to Ponsonby of 6 July 1841. No. 32, in FO 195/187.

71 Moore to Palmerston of 5 August 1841. FO 195/187.


73 For more on the intricate manoeuvres see ‘Akhbār Hawādith Jabal Lubnān’ by, presumably, a Uniate Catholic who sent his diary to Bishop Murād, then manoeuvring in Rome, where it was preserved in the register of Jibrāʾil al-Qirdāḥi. Uṣūl II: 306.
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The demand, however, was a pretext for firm action. Because they had refused to pay the 2,600 purses for such losses, six were seized on 6 April at a dinner party in the palace at Boteddin, to which Ömer had invited them.\\footnote{AMAE, Bourée to Guizot of 7 April 1842 in Beyrouth 3.} When the pashas sought to apply the squeeze on Druze feudal lords by demanding 60,000 purses in compensation for material losses sustained by Christians in their failed war against them, they countered with a demand for a ten-year exemption from mūri payments.

Maronite chiefs saw in the rising Druze hostility to the authorities an opportunity to win them over to their views. 'Abdallah Shihāb was deputed to conduct negotiations with the Druzes at a meeting in Btātir, home of the pro-French chief Yūsuf 'Abd al-Malik and partner of the French silk merchant Portalis. Negotiations revolved around settling plundered property issues and financial restitution.\\footnote{RLNA, Political I 841 and Umar Bāsha 15960, 15961.} When the Druze chiefs hostile to Ömer threatened action, the pashas gave in to Shibli al-Iryān's\\footnote{Druze leader of the Hawrān who played a key role in Druze military successes against the warring Christian party of the Biqā'.} demand for 15,000 purses, but there is no evidence he ever received the money. Saʾīd Jānblāt told the Christian party he would help make restitution for movable objects lost and reduce mūri levies in his district to 1,200 purses if they in turn would drop their demand for a Shihāb ruler to replace Ömer.\\footnote{Monk Jibrāʾīl's register in Usūl II: 309–12.} If met, the cost of the proposed indemnification would have resulted in reduced tax remittances to the imperial treasury in the next fiscal year.\\footnote{Annexes III and IV to lef 3 in a report to the Porte of 7 Zl/December 10 in BA, Irāde Seniye 19.} This the authorities were not prepared to do.

Reassessing the tax status

The hūkūmdārship of Ömer Pasha lasted a year. Selim was replaced by Asaad as vāli and mushīr. Soon after his arrival Asaad implemented major administrative changes, such as attaching the districts of Acre, Gaza, Jaffa and Jerusalem to the vilāyet of Sidon in order to improve its financial situation. The defterdār was called upon to investigate the tax status of Mount Lebanon and to examine the claims for compensation...
made by the deposed Bashīr III, who had served for a whole year as grand emir without salary and suffered personal financial losses in the Maronite–Druze confrontation of 1841.⁷⁹

Dividing in 1842 the administration of the Mountain into two subgovernorships (qā‘im maqāmīyahs), one for the Christians and the other for the Druzes, necessitated expenditures. Neither qā‘im maqām, Ḥaydar Ismā‘īl of the Christians or Aḥmad Arslān of the Druzes, had a salary allotted to him. The primary function of each was to serve as agent for the collection of taxes as well as to supervise the administration of his respective district.

In another desperate move to increase revenues, the former mushīr detached the relatively rich Jubayl district from the administration of the Mountain to allow for direct collection of taxes by the vilāyet’s treasurer (defterdār). But in the aftermath of increasing pressure from representatives of the great powers, the Porte was obliged to reattach Jubayl to the Mountain’s administration with the understanding that the 3,000 purses in mīrī levied on the Mountain would encompass Jubayl as well. Salaries were set for judges and deputies, the two qā‘im maqāms, their secretaries and scribes, and wages of irregular troops were equalized.⁸⁰

**Persisting problem of indemnification**

Indemnification was still a problem in 1843 with the Maronites insisting on full restitution and compensation even though it had been their clergy which had declared war on the Druzes. The commission appointed to investigate the claims reported that the Maronites were demanding 82,395 purses from the Druzes in restitution, and the Druzes 126,508 from the Maronites. Neither party could substantiate its claims. A considerable sum was claimed also by both Bashīr III and by his wife who sought to circumvent the commission’s deliberations by having British Consul-General Rose take up the matter directly with

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⁷⁹ See BA, Tezkere and Irāde Seniye 19 of 22 ZI/December 25 [Mühimmede 1129].

⁸⁰ This was done at the recommendation of Canning who in 1841 replaced Ponsonby as British ambassador in Istanbul. See BA, Irāde Seniye of 5 S 1259/7 March 1843. [No. 22 of Mühimmede 1134.]
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Asaad, the vāli of Sidón. The commission concluded that 20 per cent of the Maronite and 2 per cent of the Druze claim came close to real losses. This would have translated into 16,000 purses for Maronites and 2,000 for Druzes with the net difference put at 13,853 purses. Neither side accepted the figures of the commission as each bombarded Istanbul with petitions. The sultan was called upon to provide justice by ordering the Druzes to: return confiscated property as ordered by the vāli; restore 30,000 purses of unspent ‘Christian money’; rebuild seven thousand homes; and soothe the suffering of twenty thousand Christians by instructing the vāli not to collect from them the three years of taxes they owed.

In a concession to peace and stability, the Sublime Porte accepted the reduced figures submitted by the commission and authorized 5,000 purses, as recommended by the sadrazam, in addition to the 13,853 purses proposed. The sultan’s government also instructed the vāli of Damascus to recover plundered property carried off by Ḥāšbayya and Rāshayya Druzes to Hawrān for safekeeping.

The exact indemnity figures due to the Maronites for their losses were never precisely defined. In a communiqué from Bourqueney, ambassador of France in Istanbul, to his secretary Cor for transmission to acting Foreign Minister Aali Efendi, he refers to the sum of 2,000 purses, part of which he alleged was paid by the commission and the balance was still outstanding. He asked Aali to have the newly

81 Bashīr’s own agent admitted to Rose that part of the compensation claimed by him was for loss of property resulting from illegal confiscations by his nephew and predecessor, Bashīr II. Nos 22 and 26 to Canning of 3 April and 1 May 1843. FO 226/35 and 195/221.
82 Even these figures do not tally with those presented to Asaad in a mazbata of 8 November 1843 by the commission. See his own mazbata of 21 L 1259/15 November 1843 to the Porte. BA, lef 10 in Irāde Seniye 27.
83 Those submitted by Christians claimed the figures cited omitted the value of homes destroyed, animals slaughtered, and grain consumed. For a sample petition of 1 N 1259/25 September 1843, see lef 24 in Irāde Seniye 27.
84 Maronites of the southern districts in Druze country were under the illusion that the three-year exemption granted their co-religionist in the Kisrawān extended to them also. Wood confirmed to Asaad that the exemption applied only to the Kisrawānis. For text of their petition of 10 N 1259/5 October 1843, see BA, lef 7 in Irāde Seniye 27.
85 See BA, Tezkere of Irāde Seniye 27 of 8 M 1260/29 January 1844 [Mühimmede 1135].
appointed vāli of Sidon attend to this matter upon his arrival as one way of winning the sympathy of the inhabitants and facilitate the début of his administration. 86

Losses sustained by foreign establishments and individuals were also not indemnified for years to come. Haggling went on over the amount to indemnify Russian 'citizens' (sic), 87 in Dayr al-Qamar for losses sustained in the 1841 fighting. The Porte offered on 28 January/9 February 1847 to settle at 40 per cent of the original claim. An itemized list and supporting charts submitted by then Consul-General Bazili and verified by the 1843 commission on indemnification recommended only a 14 per cent reduction. Hammūd Abu Nakad paid a part of it at that time and now sought to settle for no more than 30 per cent of the total claim of 12,764 piastres. The Russian complaint noted that purchases of cloth and silk lost in the fighting were made by many Druze shaykhs (Abu Nakad, Talḥūq, Janblāt and Ḥamdān) who had not paid for them. 88

The state of finances prevailing in the vilāyet of Sidon would not permit the honouring of payments authorized by the central government, particularly since accounts hitherto were kept on an ad hoc basis and 'the income and expenses of the eyālet (province) are not known.' 89 Exemptions, reduced tax rates, and excessive expenditures by officials sent out to resolve the multiplicity of problems generated by feuding Lebanese factions increased pressures on the treasury far beyond the resources available to meet them.

86 Therapia, 10 August 1847, recorded in Register no. 2 of 5 R 1263/23 March 1847. HA, T 79.
87 Most likely they were native protégés as their names suggest: André Sousa, Jibrā’il Sousa, Ya’qūb Saydāwi, Mīkhā’īl Shidyāq, Naʿīm Khūri, and so on.
88 'Copie d’une instruction de S. Ex. M. d’Oustinoff au Sec. Handjery en date du 20 Février/April 1847', to be conveyed to Aali Efendi. HA, Journal 10, in T 79.
89 The māliye nāziri recommended a full review and approved the appointment of Ibrahim Efendi to replace the incompetent Rustum Efendi as accountant in order to check the records of the province from the time of the Egyptian administration until the most recent year. His salary was set at 5,000 piastres with an additional 25,000 for expenses, chargeable to the treasury of the vilāyet. BA, Tezkere and Māliye Irāde 3848.
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**Salaries and expenses**

When the sultan sent Serasker Mustafa to Syria to help resolve the administrative problem of Mount Lebanon, his mission was undertaken on an expense account basis, and not even the imperial ministerial council could handle his final accounting of 1,675 purses in personal expenditures—they offered 1,600.\(^90\) One of the reasons for separating Jubayl was to tap its 180,000 piastres in mūri levies rather than have it incorporated into the Mountain’s tax base.\(^91\)

Asaad realized soon after the beginning of the new fiscal year that he had already exceeded by 2,000 piastres the amount allocated for administrative expenses. He petitioned to have the ceiling raised to 5,000 in order to meet the increased salary base of officials and army officers, as well as of those on temporary assignment in Beirut after the vilāyet’s headquarters were transferred there.\(^92\) He also attempted to raise the ceiling of mūri levies to be retained for administrative expenses from 2,228 to 2,300 purses. Three high-ranking officials were transferred to the vilāyet and their salaries were to be met from its depleted treasury. The new qā‘im maqām (deputy governor) of Tripoli was granted a salary of over 7000 piastres when the vilāyet’s treasury had only 5,000 in it.\(^93\)

**Beğlik lands as a source of revenue**

Not willing to tolerate refusal of tax payments, Asaad mobilized larger troop contingents to enforce collection. Income desperately needed to operate the Maronite qā‘im maqāmīyah was not forthcoming due to loss of beğlik (crown) lands within its territorial jurisdiction, originally set aside to provide operating income for objects of local utility. Most of such land was in the Jubayl district and yielded at this time an annual

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\(^90\) See BA, Tezkere and Māliye İrāde 3750 of 27 R 1259/27 May 1843.

\(^91\) Income from the iltizām of mulberry trees alone yielded 175,000 piastres.

\(^92\) BA, Mā‘ruz of 1 RIII 1259/1 May 1843. Lefs 3 and 6 in İrāde Seniye 25 of 11 Ji 1259/10 June 1843.

\(^93\) For a statement of salaries of the three principal qā‘im maqāms: 7,200 piastres per month for Tripoli’s; 4,500 for Lattakiya’s; and 9,000 for Acre’s. Lef 17 in İrādeleler, Dahiyle 7691 of 26 J 1263/14 June 1847.
income upwards of 340 purses, a part of which in the past was given to the grand emir.  

Hitherto beğlik lands had been imperfectly delineated. Acting on Rose's recommendations, Canning pressed the Porte to make available to Asaad a precise list of these to ensure that the vilâyet's treasury received revenue from them. A further inducement was provided indirectly by Bishop Murâd who, while on his way to Rome to lobby for a Shihâb restoration, claimed in Istanbul that Asaad had been appropriating illegally the revenues of such lands for other than the originally intended purpose. Asaad had indeed assigned these lands not to himself but by way of iltizâm, not appropriation, to Maronite Qâ'im maqâm Haydar to defray the cost of his subgovernorship. Haydar stood to gain no profit from this. He offered to pay the equivalent of the district's revenue so as not to compromise the juridical claim of his qâ'im maqāmiyâh to Jubayl. Due to the defterdâr's shrewd manoeuvrings the Porte allegedly realized a profit of 828 purses on the 3,500 levied on the Mountain, because salaries allotted to both deputy governors (qâ'im maqâms) came to less than what was paid the former grand emir.  

Windfall gains from similar lands in the Biqā' netted the Damascus vilâyet treasury 460 measures (gharârah): two-thirds in wheat and one-third in barley, which the Lebanese claimed was theirs by traditional right. At Dayr al-Qamar, revenues from establishments in the public domain (slaughterhouse, square, dye house and soap factories) yielded 107,500 piastres, which too, it was argued, could have been assigned to help defray expenses of the Mountain's administration.  

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94 To keep the income in the family, Bashîr II appointed his son Amîn governor of Jubayl and allowed him a handsome salary from beğlik revenue.  
95 No. 7 Confidential, Canning to Rose of 29 August 1843, in FO 226/83.  
96 No. 44, Rose to Canning of 5 October 1843, in FO 226/35. Each deputy governor was authorized only 1,500 piastres a month for expenses, far from sufficient to pay the salaries of their employees. Rose's no. 36 to Canning of 31 July 1843, in FO 226/35; copy in 78/537.  
97 Rose's no. 44 to Canning of 5 October 1843, in FO 78/537, 226/35, and 195/221; also Encl. 4 in his no. 72 of 8 November to Canning, in FO 78/537.
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Turbulent state of the Biqā’'s finances

The Biqā’ was in a state of turbulence because of feuds related to tax farming involving the powerful Shi’ite Ḥarfūsh family and the Damascus government. Wood made peace between members of the family and in return they endorsed Khanjar Ḥarfūsh as multazim for the district. The Greek Catholic bishop of Zahlé, situated on the eastern slope of the Mountain overlooking the Biqā’, was opposed to the selection because his co-religionists in Jubayl were opposed to Maronite political manoeuvrings to reinvest the government of Mount Lebanon in the Shihāb family.

The real problem of the Biqā’ stemmed not from feuding Ḥarfūshes but from the rapacity of the current multazim, Buzu Agha, a Kurd who had been ‘treating the inhabitants with more than common severity’. His harsh methods also antagonized powerful Mountain feudal chiefs who had been denied leasing rights in the Biqā’. The matter was further complicated by the fact that, traditionally, such rights were granted by officials and grandees in Damascus in return for nominal rental fees. Buzu now denied them access to such lucrative leases. He seized lands, even those belonging to the powerful Janblāts, in the name of the Damascus government.

Prodded by Consul-General Rose, Consul Wood at Damascus pressed the vāli not to deny the ‘Lebanites’ (sic) access to this highly fertile plain, the principal supplier of produce for their subsistence. Buzu was further accused of extorting no less than 75,000 piastres from three villages alone, with similar complaints submitted by forty-five others. Indeed, he had boasted of collecting a thousand purses from the Biqā’ on an investment of 13,000 piastres made to ‘the highest Turkish authorities to forgo their (investigative) proceedings against him’.

When at the recommendation of the defterdār the council at Damascus dropped investigational procedures against him, Buzu proceeded immediately to confiscate or sequester the property and crops of those who had precipitated the investigation. It was alleged that the defterdār even ordered the arrest of those who had brought

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98 For a list of such lands compiled by Richard Wood, now stationed in Damascus as consul, see Rose’s no. 49 to Canning of 10 December 1843, FO 226/35 and 195/221.
99 Wood’s no. 25 to Aberdeen of 30 July 1843, in FO 78/538.
100 Wood’s no. 30 to the Foreign Office of 30 August 1843, in FO 78/538.
charges against Buzu, with the vāli preventing aggrieved chiefs from having their complaints heard in the council, which moved promptly to annul their contracts with landowners.\textsuperscript{101}

Quite clearly Damascus was protecting its own vested interests in the Biqā' and was not about to allow the Mountain's feudal lords to take lucrative profits from land leases in its jurisdiction. Calm returned to the Biqā' when Buzu and the chiefs of the Mountain agreed not to force their respective claims until after an inquiry had been conducted by Qapudān Halīl Pasha, who had arrived in Beirut in the summer of 1844 as part of an imperial commission to investigate the deteriorating conditions in Mount Lebanon.

After conferring with 'Alī Pasha, the vāli of Damascus, he decided to put off a final decision on the dispute until after the grain was harvested, when a more accurate assessment of its value could be made by representatives of both sides. Buzu gave in to pressures from Consul Wood and issued receipts to those from whom his cavalry had confiscated rations.

\textit{Unresolved fiscal matters}

The clerical party, represented by Maronite and Greek Catholic Christians, continued to oppose the new administrative division embodied in the dual qa'im maqāmīyah and intensified demands for indemnification. They refused to pay legitimate taxes, claiming the outrageously unrealistic sum of 100,000 purses which they knew the Druzes could not pay even if the figures, deliberately exaggerated according to Bishop Murād, were accurate.\textsuperscript{102}

It appears that Maronites made these demands when they did not fear mobilization of troops against them because these too were still largely unpaid and their officers enjoyed no commensurate salary per rank. Transit trade was insecure because of inadequate policing methods, which meant less customs revenue.

To dull the shrills of indemnification demands, on 20 February 1843 Asaad put together a commission of thirty members, with

\textsuperscript{101} Ibid.

\textsuperscript{102} Asaad told Rose that Druzes could not pay even half the amount. See his no. 19 to Canning of 2 March 1843, in FO 226/35, 195/221.
representatives from the vilâyet’s government and from Maronites, Greek Catholics and Druzes, to screen carefully every claim and recommend a fair settlement. The results, as noted, were unacceptable to Maronites but were forwarded as an official recommendation to the Porte by Asaad. Maronites continued to oppose paying taxes, even those of the previous fiscal years on the false premise that they had been granted a three-year exemption. Asaad preferred not to press them for payment until after the silk harvest was in.

As a result of the inadequacy of the tax structure, Asaad recommended that the central government consider a new tax base for the Mountain. The new tax base was subsequently set at between fifteen and sixteen thousand purses. It was assumed that each head would pay 10 piastres. Five hundred purses would be used to defray the cost of collection and 1,000 for other expenses (such as disarming the inhabitants, meeting the initial cost of establishing the dual government, and paying expenditures incurred by troop transfers).103

Asaad next moved to petition for authorization to use force since those resisting payment of taxes would then be inclined to take the government’s threat more seriously.104 When Haydar dispatched agents to collect taxes in May of 1843, they were driven off with bullets. Two official buyrultus, backed by 800 troops, compelled the recalcitrants to pay 130,000 piastres into the vilâyet’s treasury.

When Druze Qā‘im maqām Ahmad Arslān encountered similar resistance in his qā‘im maqāmiyah, he had his own relative Hasan Arslān bastinadoed (three hundred lashes) for refusing to pay back taxes owing from his district. Within a short time Asaad was in possession of 100,000 piastres of mīrī money, including collections even from Tripoli.105 Asaad even proceeded to collect taxes owing from Kisrawān before the period of grace granted by the sultan’s government in the form of a three-year exemption. Some Khāzin chiefs had been collecting tax there on the pretext that it was needed ‘to bribe Ottoman officials so they would not collect the mīrī that was remitted for three years’. Angered by news of their conduct, Rose demanded

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103 BA, Tezkere and Irâde Seniye 20 of 4 Z 1258/6 January 1843.
104 BA, Mâ’ruz to the sultan of 1 R II 1259/1 May 1843. Lefs 8 and 9 in Irâde Seniye 25.
105 Rose’s no. 29 to Canning of 29 June 1843, in FO 195/221, 226/35; also Wood’s no. 20 to the Foreign Office of 23 June, in FO 78/538.
that they refund moneys thus collected, but to no avail. Next he obtained a decree from Asaad's deputy, who authorized it in the temporary absence of the váli, ordering the restoration of such collections.\textsuperscript{106}

As the scandal unravelled, Rose discovered that the moneys collected under false pretexts had found a resting place in the coffers of implicated Khāzin chiefs, a few upper clergy members, and even Qā'im maqām Haydar.\textsuperscript{107} When Bishop Būlus Mas'ad (later to become patriarch) confirmed that refunds had not been made, Rose wrote to the chiefs demanding they return the money to their lawful owners. Even the patriarch became involved in the process of verifying to whom they were owed.\textsuperscript{108} It was later learned that the thirty shaykhs involved in the scandal did not pay any taxes themselves and were plotting to discredit Haydar because they resented his appointment as qā'im maqām and were working to get rid of him at any cost.\textsuperscript{109}

A Maronite priest, 'Abdallah 'Assāf, principal of Mari 'Abda school, alleged that some of the money was earmarked for Rose himself. An infuriated Rose was determined to have the priest tried for his false allegations but the French came to his rescue on the patriarch's request and he never recanted, nor was Rose able to gain the endorsement of the váli to have him tried.\textsuperscript{110} Later Rose accused one Afif Khāzin of inducing the priest to gather money for himself personally by using the mīrī, Rose, and even the váli as pretexts.\textsuperscript{111} Rose was further embarrassed when his own would-be witnesses confessed that the money was to be raised for a certain Ottoman official, Mehmet Pasha, and the priest never said it was for Rose. It was he in the end who was forced to apologize and soothe his own bruised honour by confessing that his informants had been responsible for the whole messy affair.\textsuperscript{112}

Five thousand purses sent by France early in 1844, ostensibly for the

\textsuperscript{106} Dated 13 L 1259/6 November 1843; for text and Rose's complaints to both the chiefs and Haydar see FO 226/18.
\textsuperscript{107} \textit{Usūl i}: 311.
\textsuperscript{108} Letter of 17 November 1843 addressed to 'the mashāyikh' (chiefs), in FO 226/18.
\textsuperscript{109} Rose's no. 51 to Canning of 11 December 1843. FO 226/18.
\textsuperscript{110} Letter of 18 January 1844, in FO 226/37.
\textsuperscript{111} Letter to Afif 29 January 1844. FO 226/18.
\textsuperscript{112} Letter to Wood of 29 January 1845 and other correspondences relating to the whole affair, in FO 226/37.
relief of the Christian sufferers in the civil war, were diverted by the Maronite clergy for the purchase of arms and the establishment of paramilitary organizations. Maronites insisting on restoring Shihābs to rule resolved once again to use force to achieve their ends. Rose was able to establish that the ‘Patriarch had with great secrecy given part of the money which he lately received from France to members of the Chehab family'.

Funds raised in the Kisrawān, supposedly for mīrī payments and totalling some 32,000 piastres, were reportedly ‘embezzled and presumably diverted to the same coffer'.

Mīrī collections were suspended while refunds were being determined. The chiefs in Kisrawān involved in the scandal themselves had paid no mīrī and were reluctant to demand refunds from their tenants. The qā‘im maqām allegedly received some of the money in the form of a ‘bribe’ to dissuade him from opposing the drive to re-establish Shihāb rule. Fransīs al-Khāzin reportedly met with the deposed Bashīr II in Istanbul and returned to endorse the no-refund drive to get back at rival chiefs who were running the affairs of Kisrawān. He fled for safety when Haydar sent three hundred horsemen against him.

Inhabitants of Bsharri, neighbouring Kisrawān to the north, informed the vāli that their withholding of mīrī payments was not because of pro-Shihāb machinations but rather because their own notables could escape paying their share of taxes while leaving them, the poor and underprivileged, the burden of shouldering the whole amount. Moreover, harvests had been poor and the tax base was unfair. When Mehmet Kāmil assumed the vāliship of Sidon he reported to the Nezāret that the best way to solve the uneven pattern of taxation was to have the meclis of the province issue in Arabic a defter for each muqāta‘ah and locality specifying the amount of tax each was responsible for and base the levy on ability to pay, not a fixed amount for each citizen.

Uneven taxation was matched by uneven pay for officials. In response to a joint mā‘ruz from the former vāli and defterdār, the Sadr informed the sultan that some members of the meclis of Sidon eyālet

113 Private and Confidential to Canning of 16 February 1844. FO 226/40.
114 No. 3, Rose to Canning of 6 February 1844, in FO 195/234, 226/35.
115 Nos 5 and 9, Rose to Canning of 8 and 16 February 1844. FO 195/234, 226/35.
116 Private and Confidential, Rose to Canning, 3 June 1844, in FO 226/40.
117 Mā‘ruz of 19 R 1263/9 April 1847. Lef 5 in İrâdeler, Dâhiliye 7691.
had had their salaries cut, that others had had theirs eliminated entirely, and that the scribes had received nothing at all. The head of the meclis, the controversial 'Abd al-Fattāh Agha, received only 2,500 piastres a month but without authorization, which made it illegal. They stressed the importance of the meclis (located in Beirut) because its members were called upon daily for advice and to make decisions. Being employed without pay is no way to treat the members. An earlier recommendation that the meclis be allocated a combined monthly salary of 5,900 piastres did not translate into practice. Since then they had been allotted a monthly living stipend of 6,400, which meant the treasury had to pay the difference of 500 piastres. Of the 5,900 recommended, 2,500 was for senior officials (like the mufti of the meclis and nine others) and 3,400 for 'Abd al-Fattāh and five aides. The Sadr recommended, and the sultan accepted, that the schedule of payments should be set at the 5,900 figure and paid on a regular basis retroactively from May 1262/1845.118

The salary of troops stationed in Lebanon was also unregulated and unpaid. The central government was relying on the vilâyet's treasury to meet this expense, but it could not. Supplements from Istanbul did not materialize even when authorized. The vâli and defterdâr submitted a schedule for the period 1 March (beginning of fiscal year) 1260 to September 1262 (1844–5) for a total of thirty-one months (sic), recording the expenditures of the imperial army which the local treasury could not meet. The sum of 52,811 purses were authorized for its travel expenses; the amount received fell short by 771 purses. The Meclis-i Vîlâ-yi Ahkâm-i Adliye (Supreme Council of Judicial Ordinances) was asked to review the salary matter and in their mazbata (official report) acted on the recommendation of the Sadr that salaries be paid from the central treasury and not be contingent on the varidät (revenues) of the province. They urged 15,000 purses be dispatched to make partial salary payments but, as for the back pay, it would have to derive from some other (unspecified) source.119 Mehmet Kâmil, the

118 Tezkere of 5 ZI 1263/15 October 1847 and confirming İrade of three days later recommending the maliye nâziri act on it. İrade, Dâhilîye 8219.

119 For documentation: the Sadr's tezkere of 2 M 1263/21 December 1846; the İrade of the Meclis-i Vâlâ [Askerîye] 1753 of 6 M/25 December 1846; its mazbata of 26 Z 1262/17 December 1846; and the Sadr's tezkere to the maliye nâziri of 20 Z 1262/11 December 1846.
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vâli, and Mustafa Riza, the defterdâr, had received orders to submit journals on the vilâyet's cumulative revenues and salaries of the army.\(^\text{120}\)

Unsettled fiscal matters extended also to customs and fees. Over a six-month period in late 1846 returns showed a deficit of 188,194.5 piastres for the third quarter over what was projected and farmed out to multazims—this, after customs revenues from other ports and multazims totalling some 208,062 piastres had been transferred to Beirut.\(^\text{121}\)

The known and reported gumruk (customs) and bedel (exemption) fees for Sidon vilâyet in 1264 and 1265/1848 and 1849 reflected a total shortage of 338,400 and 741,100 piastres respectively. The maliye nâziri recommended that the annual iltizâm fee be increased by 25,300 piastres, requiring the multazim to be responsible for 387,500. This was the recommendation of Mustafa Efendi to the nâzir who passed it on to the Sadr for approval. Mustafa was assigned to Beirut and before leaving he requested authorization to reorder the process of farming out customs, fees and other non-mîrî sources of revenue.\(^\text{122}\)

The question of indemnification also dragged on. Unable to put into effect recommendations of the Porte for both the administration’s structure and indemnification, which were now tied together, Asaad referred the problem back to Istanbul. He hinted that Druzes might be prevailed upon to pay maybe up to eight or nine thousand purses if

\(^{120}\) Two journals were submitted in response, enclosed in Irâde 1753 of Meclis-i Vâlâ.

\(^{121}\) The Sadr’s tezkere shows that from 8 May to end of November 1262 (1845) 181,994.5 piastres were transferred to Beirut’s gumruk. The defter submitted by Kâmil Pasha and former defterdâr Mustafa Efendi mention an unspecified amount of gumruk revenue also transferred to Beirut’s ledger. Fees collected are listed at 209,960.5 piastres and 2 paras, including outstanding fees of 1898.5 piastres, which leaves 208,062 for the period, and when added to gumruk under reference reflects a shortfall of 118,194.5 piastres for the third instalment due. These figures were reported to the Meclis-i Vâlâ with the recommendation they be reflected in the income and outflow of the treasury as recommended by the maliye nâziri. Tezkere of 21 Zî 1263/2 December 1846. Noted and approved by the meclis, Irâde 2438 [Rsûmât] of two days later.

\(^{122}\) Mâruz of nâzir to the Sadr of 7 J 1264/11 May 1848. It appears some of the customs fees collected went towards the payment of the expenses of troops in the vilâyet. For the various authorizations under Irâdeler 9287 see dahiliye [maliye] of 7 Sh 1264/9 July 1848, tezkere of same date, and sultan’s irâde of 20 J 1264/24 May 1848 urging caution and care in the ordering of such revenues (lef 1 of [maliye]) to the maliye nâziri (tezkere of 25 B 1264/27 June 1848).
their Maronite and Uniate tenants would cease agitation and cooperate. He doubted, however, that the figure recommended by the commission would be acceptable to them. To put an official stamp on a higher figure might in the end saddle the state with the full sum in that the collection of indemnities was deputed to the qa‘im maqām of the Druze district.\footnote{He had pointed out earlier that the 83,000 purses originally claimed was unreasonable. After much haggling the sum was whittled down first to 17,600, then to 13,600, and finally to 10,000. BA, Mā‘ruz of 6 R 1260/25 April 1844 (lef 4) and Ottoman summary (lef 9) in İrade Seniye 28 [Mühimmede 1147].}

After consulting with Druze chiefs, Asaad called the consuls into his presence on 24 March to inform them that Druzes were prepared to pay 3,000 purses in indemnities to Maronites if they would adhere to the administrative system (dual qa‘im maqāmiyyah) in place.\footnote{Rose failed to prevail on the Druze chiefs to raise the figure. According to his report, the Porte would have had to order the sale of their property to raise more money. See his Private and Confidential to Canning of 4 April 1844, fo 226/40.} Asaad also promised to oblige the Druzes to pay this sum in exchange for a commitment to peace from the Maronites.

Asaad and Rose both realized that to enforce indemnity payments as agreed upon might diminish the resistance of the Shihāb party. In Istanbul representatives of the powers held secret talks, then sent a collective note to the Porte recommending ways to make Druzes pay up indemnities, but they were unable to agree on how the inhabitants could be made to accept the dual subgovernorship.\footnote{No. 1211. Joaquín de Magallan to the Primero Secretario in Madrid. Constantinople, 26 May 1844. Turquia, Legaciones, 1771.}

The pro-Shihāb party took advantage of the stalemate to send their representative, Bishop Nicola Murād, to Europe to drum up support against the qa‘im maqāmiyyah system of administration. To provide the proper pretext, their loyal followers in Tripoli and Bsharri were called upon to resist payment of taxes by force. Units of the Ottoman fleet were dispatched to Tripoli to blockade the port while Shihāb agents threatened with death anyone who paid taxes. They even warned the patriarch against enjoining submission to government decrees.

When Qapudān Halil Pasha arrived on his mission to help enforce the new arrangements, Rose told him that he himself had been offered by Bashīr II’s agents 4,000 purses if he would recommend the
reinstatement of Shihāb rule in Mount Lebanon to the Sublime Porte. Both Moore and Wood alleged that they had been offered the sum of 20,000 piastres if Bashîr could remain on board the warship Cyclopes, in Beirut waters, after being deposed in 1840.\textsuperscript{126}

Other feudal chiefs seeking ways to escape payments elicited support from French consular agents whose government supported the Shihāb party. One agent, de Lanticy, took under his wing a certain Shaykh Mustafa Sa‘īd, who had refused to pay 18,000 purses plus a penalty in back taxes from his feudal holding. Sa‘īd fled to the Abu Ghosh’s of Palestine, who at the time were in charge of the Hebron district. Reshid, the local governor, pressed for payment but Asaad allegedly did not pursue the matter. Rose recommended that perhaps it would be more effective if in the future the salary of fief holders (\textit{muqāṭa’ījīs}) were to be reduced by 30 per cent and they be allowed to retrieve the difference from revenues collected in order to prevent default on taxes due.\textsuperscript{127}

Constant threats to peace were aggravated by a protégé system that exempted the affluent from paying any kind of taxes. Because of their ability to purchase protection from one consulate or another through natives serving as intermediaries with foreign officials, this class of would-be tax payers was lost to the Ottoman government with the consequence of the poor being saddled with payments now levied as a lump sum on a given district.

Collection of customs constituted another problem for the government. To increase customs revenue the sadrazam instructed his \textit{mâliye nâziri} to have the defterdâr replace the multazim, Mustafa Efendi, with a higher bidder, in order to prevent the \textit{badal} (substitute fee) from being reduced to 6,000 purses from the 6,500 requested by the sultan. In addition, he was told to add the revenues due in 1261/1845 to those due for collection in 1262/1846. Customs duties were to be levied on silk and other commodities in order to increase the revenue of port cities such as Sidon, Beirut and Tripoli.

Mustafa Efendi, the \textit{multazim} for the year, precipitated the treasury’s decision by his untimely request to have his contractual obligation of 6,500 purses reduced by 500 purses. The Porte denied the

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\textsuperscript{126} Nos 34 and 35, Rose to Canning of July (n.d.) and 4, 1844, in FO 226/41.
\textsuperscript{127} Nos 29 to Canning of 5 May and 32 of 1 July 1844, in FO 226/41.
\end{flushleft}
request on the grounds that there was another bidder who was willing to pay the original iltizām fee. The central treasury was prepared to give Mustafa preference if a competitive bidder were found but not to reduce the original bid. It was not about to absorb a loss due to Mustafa's misjudgement at a time of dire financial need.128

The *gumruk* (customs duty) for silk derived normally from the Mountain's crop, but feuds between Maronites and Druzes destroyed much of it. At the same time the merchants of Damascus were barred from importing silk from foreign sources, which meant that they would be impelled to pay a higher customs rate for internal transfers.

**Fiscal politics and the politics of fiscal gain**

No one episode epitomizes Ottoman fiscal woes in Lebanon more than that relating to the tobacco iltizām for 1264/1848. The then vāli of Sidon, Wāmiq Pasha, received an anonymous letter in Arabic accusing the defterdār, 'Azmi Efendi, of conspiring to defraud the government on the awarding of the contract (*ihāle*) for tobacco to a local citizen. The affair began with a zaptiye (gendarme) official, one Ahmad Beg Yakan, presumably a Lebanese, who—since 'Abdallah Pasha was vāli of Sidon in the 1820s—had monopolized overseeing the farming out of contracts on tobacco and the work of the tobacco multazims. Apparently, the former multazim, Ilyās Naqqāsh, owed 3,000 piastres on his contract; the defterdār (bookkeeper/local treasurer) knew it but overlooked the debt for a large bribe he received by way of his own local kātip (clerk, scribe), 'Abdallah Nawfal. As the 1264 iltizām approached, it appears that Naqqāsh, Yakan, Būlus Ţrād of the meclis, and the head of the latter, 'all big thieves' (sic) who had already milked the vilāyet of 3,000 piastres were now conspiring to form a mafia and put up one of their own men for the job. The present multazim cleverly placed some of his sons under foreign protection and continued the letter, in order to get away with the money he would owe when he died. He seemed to have enriched himself by such proceedings with the connivance of Nawfal and the defterdār, and built a number of buildings for himself and his family.

The merchants of Sidon who had suffered from this complained to

128 *Miiliye Fihristi ii (MA: 555), Sira 8292 of 29 Ji/5 June 1845 [Tahrirāt].*
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the vāli. Unaware of such irregularities, he asked the merchants to prepare a collective mazbata (official report) and submit it to him so he could forward it to the Sublime Porte (Sedaret). The merchants, it would seem, had offered 240 purses more to receive the iltizām of tobacco and get rid of the crook, but the dishonest defterdār had cut off the bidding at the lower figure.129

The vāli forwarded the complaint against the defterdār to Istanbul, confirming that the bedel (transfer fee) was less than the year before as recorded in the ihāle ledger.130 The vāli also criticized the defterdār’s bad temperament, laziness, and unpopularity among notables, foreign officials, and the general public, recommending he be replaced by someone upright in his behaviour.131 The Sadr was incensed by the behaviour of the defterdār and recommended a number of replacements to the sultan, asking also that if charges were proven he should be tried on the spot and punished. The replacement selected by the sultan was one ‘Abd al-Wahhāb Efendi.132

Abuse of the capitulations

That European consulates could be called upon to provide protection for opportunistic natives often engaged in shady deals was a major factor contributing to direct European involvement in the affairs of the province. Needless to say, it stemmed from increased abuse of the protégé system. The system evolved from the capitulations granted by the Ottomans to friendly European powers, starting with France in the sixteenth century. Merchants, both native and foreign, were claiming exemption from taxes under such capitulations and Asaad let them know that they were not exempt. Many had sought foreign protection to escape paying taxes and customs duties, and consular officials vying each other for protégés compiled long lists of them.

129 For full text of the letter, lefs 4 and 5 (summary of 4) in Irāde 9747 [dāhiliye].
130 Māruz of māliye nāziri of 21 L 1264/20 September 1848 to the Sadr. Lef 1 in Irāde 9747 [dāhiliye].
131 Māruz of Wāmiq to the māliye nāziri of 21 L 1264/20 September 1848. Lef 2 in Irāde 9747 [dāhiliye].
Protection did not come without cost to the seeker. Even natives from Ḥaṣbayya who converted to Protestantism in 1844 were led to believe by American Protestant missionaries that they could escape paying taxes by converting because they would become protégés of Protestant European powers (England and Prussia).

**Persistence of unsettled finances**

By the middle of 1845 the treasury was down to its last three thousand akçes. The Porte had committed itself to some 10,000 purses to meet the sum for indemnification which the Druzes would not pay. It was compelled to spread it over a year, which was too late to head off another round of fighting between Maronites and Druzes. The Qapudan had refused to get involved in the process of enforcing collection of taxes, leaving this responsibility to both the defturdār and vālī, who had had little success in the past. With the French protecting their own protégés and the British now blocking attempts to secure payment from those under their protection, paying indemnity to inhabitants who do not pay their taxes was not what the authorities would encourage. The Druzes refused to pay the the 3,000 purses to which they had committed themselves under duress. The vilâyet had altogether between eight and nine thousand purses to meet all expenses.

One might conclude from a cursory review of events during the 1840s that the unsettled state of Lebanon’s finances, to a large extent due to deliberate machinations on the part of the inhabitants, provided both pretexts and incentives to block political and administrative solutions for Mount Lebanon which did not lead to a Shihiib restoration. After having been despoiled by Bashîr II Shihiib, feudal

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133 It appears that the blocking was to allow time for the central government to provide a clear conception of the term vergu (tax) as applied to the Syrian provinces. Wood had claimed that the fardah was already integrated for collection purposes with the kharāj, which tax was not obligated on non-Muslims, thus exempting European protégés from its payment. So a new definition of vergu was necessary. See his letters to Asaad of I and 11 March 1845, in FO 226/18.

134 BA, joint Mā'rūz of Defterdār Mehmet Emīn, Mushīr (and vālī) Wajihi Pasha, and Qapudān Halil of 25 R 1261/4 May 1845. Lef. 1 in Tezkerc 1153 of 11 J1 1261/18 May 1845.
chiefs were in no mood to tolerate his return to power. He had cost them feudal privileges, including lucrative monetary rewards. The clerical Maronite party sought to regain political influence by bending the Druze feudatories to their will, which only contributed to keeping the Mountain in a state of turmoil for twenty successive years—somewhat reminiscent of the contentions in present-day Lebanon.

The unsettled state of Lebanon's finances resulted from over-taxation and extravagant monetary policies that went back to the 1820s. The Egyptian interregnum not only increased the burden as a result of Muḥammad ʿAli's fiscal policies and Bashīr Shihāb's complying with them without having much choice, but also served to upset the feudal pattern of levying and remitting taxes that had operated in the Mountain for centuries. Three civil wars and the consequent material losses added to the fiscal burden of the inhabitants. The Ottoman government returned to Syria to find itself in the unenviable position of having to shoulder a good part of a burden not of its own making. Efforts to straighten out and regulate the taxes of Mount Lebanon, which was accomplished with general agreement applying one uniform levy to the whole country at a rate found reasonable even by representatives of the great powers, did not alleviate fiscal needs. Native tax farmers often devised ingenious ways of watering down their commitments or defrauding the treasury of the vilāyet, which could never meet its basic commitments, such as paying salaries of officials, let alone reflect a surplus.

For most of the decade of the 1840s the Lebanese kept evading the payment of their taxes for one reason or another: first by claiming a three-year exemption, which was never accorded to the whole country; and then by demanding settlement of monetary claims deliberately set at exorbitant rates as a result of civil disturbances they themselves generated for political reasons, and calling upon European consular agents to support their position. The Ottomans were a convenient group to blame for the woes of the country—though they had been 'advised' since 1840 by a concert of ambassadors in Istanbul who took it upon themselves to tell the Sublime Porte how it should deal with the Lebanon.
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