

Land Tax in the Middle of Nineteenth Century in Egypt

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This is the third article of a series of my studies on the system of taxation in the middle of 19th century in Egypt, based on the unpublished documents named “*maḥāfiẓ ma’īya sanīya turkī*” in the Egyptian National Archives (Dār al-Wathā’iq al-Qawmiya al-Miṣriya). The subject on this occasion is the land tax and other additional taxes, imposed on and collected from village societies.

The main source-materials are 12 reports by Governors (Mudirs) on the concerned taxes for the financial year of 1269 A. H. (1852 A. D.). Some of these reports contain detailed accounts for the settlement of tax payment, and other precious informations for understanding not only the system of land tax, but also the rural society at large, especially considering the fact that these were written immediately after the collapse of monopoly system (*al-iḥtikār*) by Muḥammad ‘Alī Pasha (ruled 1805–48).

This article consists of three chapters. The first is to analyze the historical background why the Egyptian Government ordered Mudirs to draw up the reports on land tax for the year 1269 A. H. The second is to reconstruct the system of land tax collection, and the third is to point out some characteristics of Egyptian rural society in those days, referring to the statistics and other informations in these reports. Finally we try in conclusion to categorize the Egyptian rural regions into four types from the viewpoint of the mode of landholding and the degree of commercialization.