

Ḥamla Tax (Market Duties) in the Middle of Nineteenth Century in Egypt

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This article, a part of a series of my studies on the system of taxation in the middle of 19th century in Egypt, deals with the system of *ḥamla* tax, based on an unpublished document, classified in the Egyptian National Archives (Dār al-Wathā'iq al-Qawmīya) as *mahāfiẓ ma'īya sanīya turkī*, carton no. 21, document no. 53. This document contains a copy of "New Law (al-Lā'iḥa) of *Ḥamla* Tax", with a Notice from the Minister of the Interior in 14 Muḥarram 1275 (24 August 1858) proclaiming the publication of the concerned New Law.

Ḥamla tax is usually translated as market duties imposed on goods in the process of their circulation and transaction in markets. However, in the middle of 19th century the word *ḥamla* was applied to mean a various kind of taxes imposed in different ways upon goods and professional groups in almost all processes of the economic circulation of goods, because of the confusion of *ḥamla* tax system caused by the wide spread of the tax farming system (al-iltizām).

The aim of this article is to reconstruct the system of commercial circulation and the administration of market's operation, by analyzing the causes of the confusion of *ḥamla* tax system and the objects of the reform policy of its system by the Egyptian Government. The following two points are especially stressed in this article; the first is the transitional nature of the Egyptian taxation system from the traditional society to the modern society, and the second is the high liquidity and the remarkable diversity of goods in circulation and professional groups.