The tanners' guild/tabak esnafı has submitted two petitions to the MV, one of them via the RE: the guild imports raw hides/ham deri from Egypt and America; pays 8% customs on these and 8% of the acorns/palamut and pine skins that it uses to make the kosole. When the kosole are sent to various parts of the DE, for each piece there is 3 kurus 35 paras in tax. And, at that time, it gains pays 8% duty. This is unjust and according to the regulations on esya-i muhtavnil, the tax is 2%.

Kosole made in province and sent out for domestic consumption pay 8% customs, 3 kurus 35 para customs on kosole valued at 48.5 kurus. But recent regulations passed on Ottoman agricultural and industrial goods used domestically. Duty is on current price not the price established by custom. And if the current is more than the customary, naturally you pay more customs than if the customary price had been used.

Regulations put the kosole in the category of goods paying 8%; this would make it 3 kurus 30 para customs duty per kosole.

Question of raw hides that are treated with chemicals, then processed and made into kosole. The 6th article of the regulations discusses both Ottoman and foreign products that pay customs and then are dyed, e.g., cloth, linen cloth and yarn and various kinds of animal hides. Is not considered that the original form of these goods has been changed and goods like this pay the 2% tax. Goods like silk that is dyed, tanned leather that is made into sahtiyar--goods whose nature has been altered three or more times--all pay 2%.

Hereafter, the kosole is to pay 2% customs duty on current value. These kinds of regulations will develop internal industry which is a source of
to several times that of European manufactures. Would not sell the kosole and this would totally destroy the guild. Thus the emanet to charge 2% customs on the kosole to guard the guild from injustice.

**Petition of the guild:** In making kosole, the guild pays 8% customs on the raw hides we import at 140 and 150 kurus from America and Egypt and on the substances such as palamut and pine skins used to manufacture these skins. 3 kurus 35 para customs fees are given for each piece made. And, when sent to other areas of the OE, 8% duty is again requested. But when kosole are imported from foreign countries, 8% duty is paid and if it is shipped to another Ottoman area, no additional duty is paid. And if kosole is made and transported from an area not on the sea, then it pays no customs. These practices are unjust and will drive us from our livelihoods. On p. 783 of the dustur, in the 6th article it says animal skins that are dyed and made into kosole pay only 2% customs. We petitioned the RE and they said we had to pay the double customs. This will destroy us and also is contrary to regulations and to customs. Asks for order that will prevent the disappearance of this industry that supports so many persons and that will protect the imperial treasury. 8 r 1283. Additional and nearly identical guild petitions of 27 ra and 22 r 1283.