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- p.66 1.20, *add* (P.Lond. no.1420, ll.1-154) *between* Table I *and* concerns.
1.27, *add* (P.Lond. no.1420, ll. 154-275) *between* Table II *and*, for.
- p.71 1.4, *add* (P. Lond. no.1421) *between* Table III *and* is for.

ASIAN HISTORICAL MONOGRAPHS 1

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THE
FISCAL ADMINISTRATION
OF EGYPT
IN THE EARLY
ISLAMIC PERIOD

KOSEI MORIMOTO

Lecturer in Islamic History
Kyoto University

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PREFACE

The great Arab conquests of the seventh century transformed every aspect of West Asian society. The transformations were bound to be different in the different regions of West Asia, because the Arabs took over Sassanid and Byzantine territories which had been governed by means of quite different institutions. The object of this book is to shed light on the characteristics of early Islamic society by examining, from the viewpoint of socio-economic history and in particular of fiscal history, how Egypt — which was a constituent of West Asian society which occupied special position as a rich agricultural country with an ancient past — came to be Islamicized, or Arabized, by the conquest, and how the institutions established then changed and later collapsed.

Fiscal history does not mean the narrow or schematic description of institutions. When the Arabs emerged as the rulers of West Asia, they did not at first have much knowledge of “land”, and as problems arose in the processes of conquest and consolidation of power they worked out policies to solve them: thus a narrow institutional survey would have no meaning. Rather, I think, what is called for is a grasp of the evolution of policies on the part of the Arab authorities and of their interaction with the vanquished Egyptians.

Of course before one can arrive at this point there are many obstacles in the form of problems not yet solved. There are a number of studies of early Islamic fiscal history. But most of these

either have methodological defects or deal only partly with the period I want to address, and it is scarcely possible to speak of any systematic study of fiscal history. I shall try in the following pages to map the process of change in Egyptian society during the early Islamic period, while thoroughly assessing the value of the various sources which bear on the subject. What I am calling the early Islamic period refers to the age of the so-called *diwān* system, the financial order created by 'Umar I, under which the government's administrative agencies collected taxes from the peasantry and distributed them as stipends to the armies, and which persisted in one way or another until the establishment of direct military control over the land with the military *iqṭā'* system. This is in effect equivalent to the period from the great Arab conquests to the fall of the 'Abbasid state in the middle of the tenth century.

The end of this period came rather late so far as Egypt was concerned; the military *iqṭā'* system did not become the fundamental institution of the state until the time of the Ayyūbids in the twelfth century. This is because the Šī'ite Fāṭimids, after they arrived from North Africa as conquerors in the middle of the tenth century, maintained, in theory, the 'Abbasid financial, economic, and social order, whatever their religious and political inclinations may have been. For this reason I will touch on some Fāṭimid developments. Of course in the strict sense, the Fāṭimids like the Buwayhids in Iran and Iraq represent the period of transition from the *diwān* system to the age of the military *iqṭā'* system: just where the changeover occurred is subject to dispute. This is a problem relevant to the issue of periodization in Islamic history. But as this issue goes beyond the purposes of this book, I shall deal with it only in a very simple fashion.

In the 'Abbasid period, the quasi-independent Egyptian regimes of the Ṭulūnids (A.H. 254–292/868–905) and the Iḥšīdids (A.H.

323–358/935–969) arose, but financially they were no different from the 'Abbāsids and so I have treated them together with 'Abbasid rule.

The reason for limiting the regions analyzed to Egypt is simply that compared to other regions there is relatively abundant evidence. Really this sort of topic should be capable of being dealt with in connection with the problem of unification in the 'Abbāsīd Empire — the 'Abbāsīd state as an interaction between the unitary concepts of Islamic law (*ṣarī'a*) and the actual “unified empire”. The present book is only a first step towards regional history in this sense.

This book is a translation of the first part of a book published in Japanese under the title, *Studies in the Fiscal Administration of Egypt in the Early Islamic Period* (*Shoki Isuramu Jidai Ejīputo Zeiseishi no Kenkyū*, Tokyo, 1975), the genesis of which was my doctoral thesis, *Taxation System of Egypt in the Early Islamic Period*, submitted to Kyoto University in 1968. I would like to express my gratitude to Mr. Michael Robbins for the English translation.

I should also like to express my thanks to the Japanese Ministry of Education, Science and Culture for the grant-in-aid for publication of this work.

K. MORIMOTO

Transliteration of Arabic characters used in this book is as follow:
 ' (except when initial), b, t, ṭ, ġ, ḥ, ḏ, ḏ, r, z, s, š, ṣ, ḍ, ṭ, ṣ, ' , ġ, f,
 q, k, l, m, n, h, w, y. *tā' marbūṭa*=a, at. Article: al-, l-. Long vo-
 wels: ā, ī, ū. Dephthongs: aw, ay.

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LIST OF ABBREVIATIONS

I Papyrus Documents

ABPH	Arabische Briefe aus der Papyrussammlung der Hamburger Staats- und Universitäts-Bibliothek, v. A. Dietrich, Hamburg, 1955.
APEL	Arabic Papyri in the Egyptian Library, I-VI, ed. A. Grohmann, Cairo, 1934-62.
APG	Die arabischen Papyri aus der Giessener Universitätsbibliothek, v. A. Grohmann, Gießen, 1960.
APH	Arabische Papyri aus der Hamburger Staats- und Universitäts-Bibliothek, v. A. Dietrich, Abh. für die Kunde des Morgenlandes, XXII/3, Leipzig, 1937.
APRL	Catalogue of Arabic Papyri in the John Rylands Library Manchester, by D.S. Margoliouth, Manchester, 1933.
APW	Arabische Papyri aus der Sammlung Carl Wessely im Orientalischen Institute zu Prag, v. A. Grohmann, Arch. Or. X (1938), XI (1940), XII(1941), XIV (1943).
EPER	Einige bemerkenswerte Urkunden aus der Sammlung der Papyrus Erzherzog Rainer an der Nationalbibliothek zu Wien, v. A. Grohmann, Arch. Or. XVIII/3, 1950.
MPER	Mitteilungen aus der Sammlung der Papyrus Erzherzog Rainer, I-IV, Wien, 1886-88.

- NPAF Neue arabische Papyri des Aphroditofundes, v. C.H. Becker, *Der Islam*, II(1911), pp. 245-268.
- P. Abbott The Kurrah Papyri from Aphrodito in the Oriental Institute, by Nabia Abbott, The Oriental Institute of the University of Chicago, Chicago, 1938.
- PAF Arabische Papyri des Aphroditofundes, v. C.H. Becker, *Zeitschrift für Assyriologie und verwandte Gebiete*, XX(1907), pp. 68-104.
- PAL Papyrus arabes du Louvre, par J. David-Weill, *Journal of the Economic and Social History of the Orient*, VIII/3 (1965), XIV/1 (1971).
- P. Berol. Papyri in the Collection of the State Museum, Berlin.
- PERF Papyrus Erzherzog Rainer, Führer durch die Ausstellung, Wien, 1894. Arabische Abteilung, v.J. Karabacek.
- PER Sammlung der Papyrus Erzherzog Rainer.
- PGAA Papyrus grecs d'Apollônôs Anô, éd. R. Rémondon, Le Caire, 1953.
- P. Heid, III Veröffentlichungen aus der Heidelberger Papyrus-Sammlung III, Papyri Schott-Reinhardt I, v.C.H. Becker, Heidelberg, 1906.
- P. Lond. Greek Papyri in the British Museum, Vol. IV, Aphrodito Papyri, ed. H. I. Bell, with an appendix of Coptic papyri ed. W.E. Crum, London, 1910. (cf. H.I. Bell: *Translations of the Greek Aphrodito Papyri in the British Museum*, *Der Islam*, II, 269-

- 283, 372–384; III, 132–140, 369–373; IV, 87–96; XVII, 4–8).
- P. Loth Zwei arabische Papyrus, v. O. Loth, ZDMG XXXIV (1880), pp. 685–691.
- P. Mil. R. Univ. I Pubblicazioni della R. Università di Milano, Papiri della R. Università di Milano I, ed. A. Vogliano, Milano, 1937, pp. 241–269.
- PSR Papyri Schott-Reinhardt in der Universitätsbibliothek in Heidelberg.

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- Sawīrus Sawīrus b. al-Muqaffa'(IV/Xc.): History of the Patriarchs of the Coptic Church of Alexandria, Arabic text, ed. & tr. B. Evetts, Patrologia Orientalis, I/2 & 4, V/1, X/5, Paris.
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- Taxation in Islam, Vol. I, Leiden, 1958).
- Sīra 'Umar 'Abd Allāh b. 'Abd al-Ḥakam (d. 214/829): Sīrat 'Umar b. 'Abd al-'Azīz, ed. A. 'Ubayd, al-Qāhira, 1954.
- Amwāl Abu 'Ubayd al-Qāsim b. Sallām (d. 224/838): Kitāb al-Amwāl, al-Qāhira, 1353H.
- Ibn Sa'd (d. 230/845): al-Ṭabaqāt al-kubrā, 8 vols., Bayrūt, 1957–58.
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- Ma'ārif Ibn Qutayba (d. 276/889): al-Ma'ārif, al-Qāhira, 1960.
- Balāḍurī al Balāḍurī (d. 279/892): Futūḥ al-buldān, 3 vols., ed. Ş. al-Munaḡḡid, al-Qāhira, 1956–[1960].
- Ibn Ḥurdādbih Ibn Ḥurdādbih (III/IXc.): Kitāb al-Masālik wa-l-mamālik, ed. M. J. de Goeje, BGA, VI, Leiden, 1889.
- Wakī' Wakī' (d. 306/918): Aḥbār al-quḍāt, 3 vols., al-Qāhira, 1947–50.
- Ṭabarī al-Ṭabarī (d. 310/923): Ta'rīḥ al-rusul wa-l-mulūk, Annales quos scripsit..., Series I–III, ed. M. J. de Goeje, Leiden, 1879–1901.
- Qudāma Qudāma b. Ġa'far (d. ca. 320/932): Kitāb al-Ḥarāğ wa-ṣinā'at al-kitāba. I. ed. M. J. de Goeje, BGA, VI, Leiden, 1869.

- II. MS de la Bibliothèque Nationale, Paris, Arabe 5907.
- III. tr. A. Ben Shemesh: *Taxation in Islam*, Vol. II, Leiden, 1965.
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I. 2 vols., Bulāq, 1270H, (repr. Baġdād,
1970).
II. éd. G. Wiet, Mémoires de l'Institut Fr.
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46(1922), 49(1924).
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hira, 1898.
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fī aḥbār Miṣr wa-l-Qāhira, 2 vols., al-Qāhira,
1968.

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Early Islam, Harvard Univ. Press, Cam-
bridge, 1950.
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Economic Studies, Princeton, 1949.
- BGA Bibliotheca Geographorum Arabicorum, ed.
M.J. de Goeje, I–VIII, Leiden, 1870–1894.
- JESHO Journal of the Economic and Social His-
tory of the Orient.

EI²

The Encyclopaedia of Islam, second edition,
Leiden and London.

INTRODUCTION

MUSLIM CONTROVERSIES REGARDING THE ARAB CONQUEST OF EGYPT

Early Islamic legal thinking made a fundamental distinction in respect to the modes of taxation when it came to collecting taxes from the subject peoples, in accordance with whether they had been subjugated by force ('*anwa*) or by treaty (*ṣulḥ*). Slightly later on, therefore, when the problems connected with fiscal administration arose, the learned Muslims, and the jurists (*fuqahā'*) in particular were apt to argue over what the terms of subjection in a given place had been: *ṣulḥ* or '*anwa*. The fiercest of these controversies pertained to the Sawād (Iraq), but the controversies of this kind long continued concerning the conquest of Egypt as well.

Consequently, for the study of the fiscal institutions of the lands conquered by the Arab-Muslim armies, it is necessary as a precondition to ascertain the views of Muslim jurists and historians on the form of the conquest and to take up the related problems. This is so also because the Muslim sources which we must use for studying the tax system are colored by these controversies. The excellent work by D.C. Dennett, *Conversion and the Poll Tax in Early Islam* (1950), devotes more space to Egypt than to any other area and deals with the controversies over the nature of its conquest. But there are aspects of his presentation which one may hesitate to accept. I would like to begin by examining the "conquest problem" in Egypt with a reappraisal of Dennett's study as the starting point.

For the chronology of the conquest of Egypt, the standard works

of A. Butler and L. Caetani can be combined, despite minor discrepancies, to give the following list of dates.

- | | |
|--------------------------|---|
| December 639 (A.H. 18): | 'Amr b. al-'Ās crosses into Egypt. |
| January 640 (A.H. 19): | Fall of Pelusium (al-Farmā). |
| May 640: | 'Amr's raid into the Fayyūm. |
| July 640: | Battle of Heliopolis ('Ayn Šams) |
| September 640: | Siege of the fortress of Babylon begins. |
| October 640: | Treaty of capitulation made by Cyrus (al-Muqawqis) repudiated by Heraclius; Cyrus recalled. |
| February 641 (A.H. 20): | Death of Heraclius. |
| April 641: | Surrender of Babylon. |
| June 641: | Attack on Alexandria begins. |
| September 641: | Return of Cyrus. |
| November 641: | Capitulation of Alexandria by Cyrus. |
| March 642 (A.H. 21): | Death of Cyrus. |
| September 642: | Byzantine army evacuates Alexandria. |
| End of 645 (A.H. 25): | Romans led by Manuel recapture Alexandria. |
| Summer of 646 (A.H. 25): | Arabs reconquer Alexandria. |

The most problematic item of this list is the treaty entered into by Cyrus and 'Amr b. al-'Ās in October 640. The Muslim historians record it, but Caetani denies its existence and argues that Cyrus was not in Babylon, and that the Muslim authorities confused the capitulation of Babylon with that of Alexandria. In this connection Dennett uses *the Chronicle of John*, the Bishop of Nikiu (Niqīwus, a town in the Delta), to buttress Caetani's assertion. In this Cyrus does not appear in the treaty at Babylon, the contents of which are

very simple: the garrison withdrew from the citadel after handing its arms over to 'Amr. John of Nikiu does, on the other hand, refer in detail to the capitulation of Alexandria, which contained seven clauses, saying that it was negotiated by Cyrus, who "set out and went to Babylon to the Moslem" for the purpose.¹ Dennett argues that "it was Cyrus' presence on this occasion which confused the Muslim authorities," and regards the treaty recorded in detail by the Muslim historians as the Babylon treaty as being in fact the treaty for Alexandria, and its eight articles as altogether different from the seven described by John.² Is this interpretation really acceptable? This is the first problem which requires re-consideration.

Dennet moreover says, "When Alexandria was taken for the second time, the agreement with Cyrus was abrogated, since the Greeks had violated it. There was, however, an understanding with al-Muqawqis. This could not have been with Cyrus, who was dead, nor could it have been with a Greek, since the terms refer to the Copts exclusively. Probably, therefore, al-Muqawqis in this instance was the Coptic patriarch, Benjamin. There are two versions of the understanding," and he goes on to introduce the two sources found in al-Balāḍurī and al-Maqrīzī.³ Here too there may exist some room for doubts.

After discussing the advance of the Arabs into the Pentapolis, where the chief city, Barqa, made an arrangement providing for the payment of a fixed annual sum of 13,000 dinars, Dennett argues that with the completion of the conquest four systems of taxation came into existence, and continues that "The confusion among the Muslim authorities as to whether Egypt was taken by force or by treaty is easily understood in terms of the facts of the conquest. Egypt was taken both by force and by treaty. The Copts and the Pentapolis had treaties; Alexandria and the confiscated estates

did not.”⁴ Dennett argues in this fashion and then proceeds to discuss the fiscal organization. Here I want to go over the propositions he advances, preserving the same order.

First of all, is it possible to affirm that the Babylon treaty was in fact part of the Alexandria treaty? In this connection it is necessary to clarify the circumstances of the conquest of Egypt. There are many historians whose works delineate the outlines of the conquest, but al-Maqrīzī, Ibn Taġribirdī, al-Suyūṭī, and Eutychius all belong to a later generation and all do no more than transcribe Ibn ‘Abd al-Ḥakam’s narrative.

Al-Suyūṭī does utilize the *al-Ḥiṭat* of al-Qudā’ī, but the latter’s source is Ibn ‘Abd al-Ḥakam.⁵ Eutychius, the Melikite patriarch of Alexandria, along with the Jacobite (Coptic) Severus (Sawīrus b. al-Muqaffa’) and John of Nikiu were writing his history from the standpoint of the vanquished side and their work contains passages of great interest, but their accounts of the conquest are derived from Ibn ‘Abd al-Ḥakam’s.⁶

As for the other Muslim authorities, al-Kindī’s narrative is extremely simple, reporting merely that Alexandria was subdued by force and the Pentapolis by treaty. He does not mention the Babylon treaty.⁷

In al-Ṭabarī, the traditions ascribed to Ibn Ishāq and Sayf b. ‘Umar are fairly detailed. The former does not touch on the Babylon treaty; it merely records that after the conquest when ‘Amr advanced on Alexandria and had come as far as Balhīb, the rulers of Alexandria dispatched envoys and requested the return of the prisoners on the condition that *ġizya* would be paid, that in response to this ‘Amr applied for instructions from Caliph ‘Umar, and other matters indicating that the negotiations between the two sides took place.⁸ But as these negotiations took place before the siege of Alexandria, and as the principal concern was the measures

regarding the prisoners of war, this is irrelevant to the problem under consideration.

There are two traditions ascribed to Sayf b. 'Umar, of which one states that when 'Amr arrived at Babylon and was joined by the reinforcements, al-Muqawqis dispatched the bishop (*ḡāṭalīq*) of Miṣr, Abū Maryam, and others to negotiate with 'Amr, but the Egyptians ultimately did not accept their authority and broke off the negotiations, whereupon 'Amr marched towards 'Ayn Šams.⁹ However, the negotiations related in this tradition happened before the siege of Babylon, and the gap of time between them and the negotiations which resulted in the so-called Babylon treaty is considerable, so this tradition creates no problems.

The second tradition ascribed to Sayf b. 'Umar similarly locates the scene of the battle at 'Ayn Šams, and claims that despite the fact that the Arab army conquered it by *'anwa*, it was treated as if it had submitted by *ṣulḥ* and its inhabitants were guaranteed *ḍimma* or protection; then it describes the contents of a *ṣulḥ* dealing with the inhabitants not of 'Ayn Šams but of all Egypt.¹⁰ But here the Nubians, who do not appear in any of the other traditions, emerge, and the contents are quite different from any other version: probably it is a forgery. There are other traditions to be found in al-Ṭabari but none of them can serve as the source.

The *Ta'riḥ* of al-Ya'qūbī, though brief, contains reliable information and is generally regarded as a valuable source. In connection with the Babylon campaign, he says that "the Muslim army promoted a *ṣulḥ*," and afterwards contents himself with introducing the arguments for both the *'anwa* theory and the *ṣulḥ* theory,¹¹ avoiding the problem. In the case of Alexandria, he recognizes that a treaty was contracted between 'Amr b. al-'Āṣ and al-Muqawqis and relates the details of the controversy over the correctness of the treaty which Heraclius waged with al-Muqawqis;¹² there

are errors in his dating. When the Alexandria treaty was concluded, Heraclius was already dead, and moreover al-Muqawqis, out of rage at the emperor, had been urging 'Amr not to make peace with the Romans any longer—the tradition to this effect, as will be shown below, is in fact connected with the Babylon treaty and has nothing to do with Alexandria. Thus al-Ya'qūbī's information is not of primary value as a source.¹³

In the *Futūḥ al-buldān* of al-Balāḍurī, the notices of the events have been constructed both from the notions prevalent among his contemporaries, perhaps assembled by the author himself, and from chains of transmitters or *isnāds*; for facts about the conquest the latter sort of material has greater value as a source. But these traditions must be subjected to strict criticism; the only thing one can say for the traditions is that the chains of transmitters are plausible and there is no possibility that forgeries exist among them.

According to the general view concerning the Babylon campaign, "He conquered the fort by 'anwa, and the Muslims seized all that was inside, but 'Amr pacified the people by granting them *ḍimma* and assessed *ḡizya* on individuals and *ḥarāḡ* on the land. He reported these matters to 'Umar b. al-Ḥaṭṭāb, who legalized them."¹⁴ Babylon was conquered by force of arms and not by treaty, but the people were guaranteed *ḍimma*. However, the clearly contrasted terms *ḡizya* and *ḥarāḡ* were not contemporary, so this tradition must reflect the views of a later generation.¹⁵

Further, 'Amr's son, 'Abd Allāh b. 'Amr, is reported by the most detailed tradition in al-Balāḍurī to have said, "People do not understand the facts about Egypt very well. Some say it was conquered by force, others say by treaty. But here is the truth of the matter that..." What follows is an account of the transactions which took place between 'Amr and the ruler of Babylon, centering on taxation.¹⁶ Here I shall not stop to criticize the tradition in

detail, but it is definitely a fake and cannot be used as a source.

Then there is tradition no. 535 which specifies the various conditions of the *ṣulḥ* agreed upon by al-Muqawqis and 'Amr,¹⁷ but this is identical to the text found in Ibn 'Abd al-Ḥakam, and it is moreover partly corrupt.¹⁸ And the last part is the same as the text of Abū 'Ubayd's tradition.¹⁹

Tradition no. 547, which mentions the treaty between al-Muqawqis and 'Amr,²⁰ is an abridged version of Abū 'Ubayd's *Amwāl* no. 387.²¹ This belongs to the same chain of transmitters that is found in Ibn 'Abd al-Ḥakam,²² as can be seen from the sections where Heraclius, enraged at the Babylon peace treaty, sends an army to Alexandria and challenges the Arabs to battle and where 'Amr conquers Alexandria and reports to 'Umar. It is thus sufficient to examine the tradition recorded by the latter.

Among the prevalent views regarding the conquest of Alexandria, there is the following tradition. Only the Copts were hoping for an arbitrated settlement, and al-Muqawqis sent envoys to request a *ṣulḥ* and an armistice for a definite period, but 'Amr rejected these proposals and subdued Alexandria by force of sword (*sayf*). Movable property was collected as spoils, but the inhabitants were granted *ḍimma* in the same way the Babylon people had been.²³ This of course reflects the notions of later generations, but it is valuable if one wants to know how people thought about the conquest of Alexandria.

Apart from this, and including the items al-Balāḍurī copies from Abū 'Ubayd, there are many other traditions, but nothing that can be consulted as a source bearing on the problem under consideration.

As far as the Muslim historians are concerned, there is no way to deal with the situation of Egypt at the time of the conquest except by a strict examination of the traditions in Ibn 'Abd al-Ḥakam, whose notices are the most detailed that remain extant.

Ibn 'Abd al-Ḥakam's account is a melange of different traditions, complicated and confusing. When one has sorted out the material related to the conquest, two or three principal chains of transmitters emerge as central, and one can see that bits of traditions from different chains have been inserted in, as it were, the form of annotations. First, with respect to the process of the conquest itself, the following chain of transmitters (*isnād*) provides the central traditions:

$$\left. \begin{array}{l} \text{'Ubayd Allāh b. Abī Ḡa'far} \\ \text{'Ayyāš b. 'Abbās al-Qitbānī} \\ \text{Others} \end{array} \right\} \rightarrow \text{Ibn Lahī'a} \rightarrow \text{'Uṭmān b. Ṣāliḥ}$$

Let us provisionally call this the first system of traditions. In the first generation, 'Ubayd Allāh was a jurist (*faqīh*) during the tenure of the governor Ayyūb b. Ṣuraḥbīl (in office A.H. 99–101), and one of the three men in Egypt who participated in *futūḥ*. His dates are A.H. 60–132, or according to another theory A.H. 135 or 136.²⁴ 'Ayyāš was a traditionist who died in A.H. 133.²⁵ Ibn Lahī'a was a jurist and traditionist who worked as a judge (*qāḍī*) in Egypt under the 'Abbāsid caliphs al-Manṣūr and al-Mahdī. His dates are 96 or 97 to 174.²⁶ 'Uṭmān b. Ṣāliḥ is one of Ibn 'Abd al-Ḥakam's most important sources: he was a judge in Egypt and died in A.H. 219.²⁷

There does not seem to be any problem with this chain of transmitters. Since the first two transmitters were active from the end of the first century A.H. to the second, there are still two generations missing from the conquest down to their time. But this indicates, rather, the high value of this tradition as a source, since later generations presumably did not tamper with it and doctor the gaps. The main contents of the first tradition may be summarized as follows.

(1) Al-Muqawqis went to Babylon when he heard the news of 'Amr b. al-'Āṣ' invasion of Egypt.²⁸

was a jurist who died in A.H. 139.³³ Ḥalid b. Ḥumayd, a traditionist who died in A.H. 169.³⁴ Yaḥya b. Ayyūb was a jurist, said to have died in A.H. 163 or 168.³⁵ Ḥalid b. Naḡīḥ is unidentifiable, but seems to have collected and collated the traditions of the first two, which 'Uṭmān b. Ṣāliḥ utilized as they stood.

There may be nothing wrong with this chain, but one senses danger in the characterization of the first transmitters as a group of *ṭabi'un*. Possibly this also reflects the opinion of the jurist Ḥalid b. Yazīd; here the contents require strict scrutiny. The following points in this tradition are noteworthy.

(1) The peace negotiations began one month after the siege of Babylon, but required a good deal of time, and the war continued during this period.

(2) The Arab army did not approve of *ṣulḥ* or *ḡizya*, and intended to effect a complete subjugation and make all the land into their *fay*' and *ḡanīma*. But 'Amr b. al-'Āṣ approved of a peace treaty in accordance with a promise he had made to Caliph 'Umar.

(3) The treaty was for the Copts, not the Romans; the position of the Romans was not to be considered until the Byzantine emperor's answer had been received, and a truce was maintained during this interval.

(4) Al-Muḡawqis, enraged at the emperor's refusal, eventually concluded a treaty dealing with the Copts, but none dealing with the Romans was concluded.

There is no space here for a detailed consideration of the contents of this treaty, but it is easily seen that its articles are all entirely different from the Alexandria peace treaty described by John.³⁶ If Dennett's assertion that the two treaties are the same was correct, one would expect there to be many common points between the two. Clearly these are two different peace treaties, and to treat them as identical makes it impossible to reconcile their various

provisions.

Moreover, when Dennett argues that "on account of the rebellion in Alexandria in A.H. 25, the peace treaty with Cyrus was abrogated, but the status of the Copts under the agreement with al-Muqawqis did not change," but his basis for this assertion, the words of al-Muqawqis in al-Balāḍurī and al-Maqrizī, are in fact no more than a part of the tradition noted above (heading no. 4). Of two sources offered by Dennett, the second³⁷ here and the first,³⁸ taken as a variant of heading (4) above, are after all identical to what Ibn 'Abd al-Ḥakam reports.³⁹ So Dennett's theory that al-Muqawqis is not Cyrus but rather the Coptic patriarch Benjamin can scarcely be substantiated. Even if the Romans had been excluded from the peace treaty without waiting for the rebellion of Alexandria, the status of the Copts would not have changed. Thus, the battle against the Romans continued even after the Babylon peace treaty. Chronologically, the death of Heraclius was followed by the surrender of Babylon and the beginning of the campaign against Alexandria.

Furthermore, according to Severus, at the time of the fall of Babylon the leading citizens of the city made an agreement ('*ahd*) with 'Amr; the Copts obtained protection but the Romans were destroyed.⁴⁰ In short, whether or not it was Cyrus who concluded the Babylon treaty, the treaty was indeed concluded in one form or another. In the extant *Chronicle of John*, the section pertaining to this matter must be regarded as having been lost.

How was the conquest of Alexandria recorded? The second system of traditions mentioned above moves immediately to the conquest of Alexandria, stating that at each strategic point the Byzantine army was routed by the Arabs. But the account of the conquest of Alexandria as such is rather simple, merely passing on traditions concerning the political measures taken, at the very end

of the story. Here Ibn 'Abd al-Ḥakam incorporates a large number of variant traditions to supplement the narration.

Traditions apart from the second system which allude to the mode of conquest and to postwar dispositions were transmitted with two chains of transmitters.

(a) al-Ḥusayn b. Šufayy → al-Ḥasan b. Tawbān → Mūsā b. Ayyūb and Rišdayn b. Sa'd → Hānī' b. al-Mutawakkil.

(b) Yazīd b. Abī Ḥabīb⁴¹ → al-Layṭ b. Sa'd → 'Abd Allāh b. Šaliḥ.

I shall refer to these as the third and fourth systems of traditions. In the third, al-Ḥusayn b. Šufayy was the son of the traditionist Šufayy b. Māti' (d. A.H. 105),⁴² who died in A.H. 129.⁴³ Al-Ḥasan b. Tawbān (d. A.H. 145) was a traditionist who governed the city of Rašīd.⁴⁴ Mūsā b. Ayyūb (d. A.H. 153) was a jurist.⁴⁵ Rišdayn was a traditionist, considered *ḍa'īf* (weak) by Ibn Sa'd; he died in A.H. 188.⁴⁶ Hānī' b. al-Mutawakkil is one of Ibn 'Abd al-Ḥakam's most important sources, but I have not been able to determine any facts about his life. In any case the people in this tradition are not very well-known.

In the fourth tradition, Yazīd b. Abī Ḥabīb was a famous jurist and traditionist who, along with 'Ubayd Allāh b. Abī Ġa'far and other participated in *fuṭyā* in Egypt in response to Caliph 'Umar II's orders. Because he was famous his tradition seems not to suffer from later interpolations to any great extent. His dates are from about A.H. 53 to 128.⁴⁷ Al-Layṭ b. Sa'd was a younger relative of Yazīd's and also was engaged in *fuṭyā*. His dates are A.H. 94 to 165 or 175. According to Ibn Sa'd, most of his tradition is accurate.⁴⁸ 'Abd Allāh b. Šaliḥ was al-Layṭ's amanuensis; he died in 223.⁴⁹ In utilizing this tradition it is necessary to take care to note whether it is reflecting Yazīd's opinions as a jurist or not.

The main points of these tradition-systems are as follows. In

the second system,⁵⁰

(1) Except for Alexandria and three villages including Sulṭays which assisted it in resisting the Muslims, all Egypt was subjugated by *ṣulḥ*.

(2) The Muslim army wanted to make these three villages and Alexandria into their *fay*'.

(3) Caliph 'Umar accorded *ḍimma* to Alexandria and these three villages on behalf of the Muslims [collectively], made them pay *ḥarāğ*, and ordered that they should not be made into *fay*' and enslaved ('*abīd*').⁵⁰

In the third system,⁵¹

(1) In the conquest of Alexandria many captives on whom *ḥarāğ* was levied were obtained, and the Muslims claimed that these should be distributed to themselves.

(2) Caliph 'Umar did not distribute them, and made them *fay*' on behalf of the Muslims [collectively], levying *ḥarāğ* on them.

(3) 'Amr counted the inhabitants of Alexandria and made them pay *ḥarāğ*.

(4) The whole of Egypt was conquered by *ṣulḥ*...

(5) But the people of Alexandria paid the *ḥarāğ* and *ğizya* at the desire of those who were in authority over them, because Alexandria was subdued by '*anwa*' without any agreement, and they had neither *ṣulḥ* nor *ḍimma*.

In the fourth tradition,⁵²

(1) 'Amr b. al-Āṣ reported to Caliph 'Umar that Alexandria had been conquered by '*anwa*', without any sort of agreement.

(2) The Caliph thought that his opinion was foolish and ordered him not to commit such errors again.

Further, Yazīd's words were transmitted by al-Layṭ b. Sa'd, to 'Uṭmān b. Ṣāliḥ; here all of Egypt save Alexandria is said to have

been subjugated by *ṣulḥ*, and only the latter conquered by '*anwa*'.⁵³

What needs to be noted in the second and third systems is that the term *fay'* is used in different senses. According to J. Shimada's studies of the development of the doctrine of *fay'*, the word originally meant war-booty that was to be distributed by the conquering armies, but was by order of 'Umar II, who institutionalized the Umayyad policy of not distributing land, changed into a term denoting the retention of conquered territory for the common benefit of the Muslims as a whole.⁵⁴ Thus the third system of traditions would have to be reflecting the notions of a period after 'Umar II. Further, the two traditions are in complete disagreement as to whether a guarantee of *ḍimma* was granted or not. There is not enough room to go into this problem in detail here, but the third system is incorporating a good deal of policy from after the middle of the Umayyad period. Moreover in the fourth system, there is also the tradition that Caliph 'Umar I made the people of the three villages—the name of one of them differs from the version in the second system—into people of *ḍimma* along with the rest of the Copts in Egypt.⁵⁵ Therefore one may say that the fourth tradition holds views almost identical with those of the second. The fact that Yazīd avoids using the term *fay'* may be a reflection of his delicate position.

But at all events the insistence that Alexandria was conquered by force is common to all the important systems of traditions. There is no mention of a peace treaty. Yet according to John's *Chronicle*, the concluding of a peace treaty with Alexandria was a fact. Ibn 'Abd al-Ḥakam also recognizes that such a tradition did exist, but he relegates this to the position of a note on the peace treaty of Babylon.⁵⁶ Why, despite the fact that there is not much lapse of time between the first transmitters of this tradition and the actual conquest of Alexandria, was the Alexandria peace treaty excised

from the record? In fact, the reason is connected with Umayyad taxation policy.

According to the plan of Caliph 'Umar in about A.H. 15 when the Sawād was conquered, new territories would be differentiated into *ḍimma* and *fay'* lands, the former to be left alone, the latter to be distributed among the conquerors. What became the object of distribution, the *ṣawāfi* including the Sassanid royal estates in the Sawād and the lands of indigenous inhabitants who had resisted the Arabs, had fallen into the Arab armies' hands by force.⁵⁷ But having distributed the rich and extensive lands of the *ṣawāfi*, it was impossible to use them as a customary financial base for the government and thus for the Islamic community was a whole. In his last years, 'Umar shifted his policy, and insofar as was possible granted *ḍimma* to the inhabitants of conquered territory and did not allow it to be parcelled out, paying salaries out of '*aṭā*' and *rizq* from the government to the Arab armies to keep them happy. The *dīwān* system of the early 20's (the late 640's) stemmed from this decision.

The conquest of Egypt occurred at just about this time. When the Babylon peace treaty was concluded, the Arab authorities were still expected to subdue the indigenous Copts by *ṣulḥ* and the ruling Romans by '*anwa*. But a fierce struggle ensued, and Alexandria was in the event overcome by force of arms.⁵⁸ Yet Caliph 'Umar ventured to conclude a treaty of peace and granted *ḍimma* to the inhabitants. The contents of the peace treaty described by John in his *Chronicle* make it clear that the Byzantine army was completely defeated. The next Caliph 'Uṭmān seems to have carried on with this new program of 'Umar's; according to al-Ya'qūbī, when Alexandria revolted in A.H. 25, Caliph 'Uṭmān permitted the restoration of the first *ḍimmaṭ* (i.e., that granted by 'Umar) to the captive inhabitants.⁶⁰ The second conquest was of course forcible,

but in order to preclude the distribution of lands to the Arabs and to levy taxes on the inhabitants, he had no means but to grant the *ḍimma* to them. In the early Umayyad period, tax administration was entrusted to the indigenous institutions of local government,⁶¹ and this was what the granting of *ḍimma* by 'Uṭmān meant. The second and fourth systems of tradition, dating from before the time when 'Umar II's new interpretation of *fay* had become accepted, have, perhaps intentionally, confused 'Uṭmān's actions with those of Caliph 'Umar. Ibn Lahr'a's addition to the tradition in the fourth system of the note that "this was something that happened after the second conquest of Alexandria"⁶² may be an unexpectedly precise account of this situation. The cause of this sort of confusion was an attempt to conform to a certain degree to the policy of the Umayyads.

Ibn 'Abd al-Ḥakam introduces the '*anwa*' theory alongside the *ṣulḥ* theory, but most of this is either interpolation or formula, with no basis in reality, to the effect that "somebody says that Egypt was conquered not by *ṣulḥ* but by '*anwa*.'"⁶³ Here it is said that 'Umar II claimed that this was true.⁶⁴ This kind of tradition appears also in Abū 'Ubayd⁶⁵ and al-Balāḍurī.⁶⁶ Without any regard to the facts, the caliph's notional statement is adopted as the basis of the '*anwa*' theory. This applies not only to Alexandria but to the whole of Egypt. This doctrine of conquest by force was held by the Umayyad government, from Caliph Mu'āwīya I's time, for almost its whole duration, this being necessary in order to carry out increases in the rate of taxation. The Umayyad government occasionally raised the rates, which meant that it was ignoring the first article of the *ṣulḥ* which specifies that taxes are not to be raised.

Mu'āwīya I ordered the financial director of Egypt, Wardān (in office A.H. 43-44), to raise taxes, and Wardān resigned after re-

presenting that the contract with the Egyptians forbade this.⁶⁷ Furthermore, in the tradition of Ibn Ishāq which al-Ṭabarī records, the words of an authority⁶⁸ who criticized the policies of the Umayyads are included; according to him, the Umayyad caliphs regularly wrote to the governors of Egypt that Egypt had been subdued by force, that the Egyptians were slaves, that the governors were free to impose tax increases or new categories of taxation upon them as they deemed appropriate.⁶⁹ This tradition clearly dates from after the beginning of the 'Abbāsid dynasty, and thus can command no respect as testimony about the time of the conquest. But the interesting point is the authority's comment regarding the notion that Alexandria and the villages surrounding it were conquered by force in the absence of any treaty—a notion which derives, he argues, from Umayyad policy. The second and fourth traditions transmit opinions which are partly in accord with Umayyad policy, and the third, which is based on 'Umar II's *fay*' theory, incorporates dynastic doctrine to an even greater extent.

Thus the Umayyad government reinterpreted conquest by *ṣulḥ* as conquest by *'anwa* in order to legitimize tax increases and foil the complaints of the indigenous inhabitants. But when the collation of traditions was undertaken in the 'Abbāsid period from around A.H. 143⁷⁰ the fact of *ṣulḥ* was hard to gloss over. At least it was believed to be so. The notion that Egypt was indeed subdued by *ṣulḥ* became established around the middle of the 'Abbāsid period,⁷¹ but a further theoretical shift had preceded this. That is, a theory dating from the middle of the second century—whereby the conquered *fay*' territory which since 'Umar II's time had been allocated to "the Muslims as a body" was now regarded as the product of subjugation by *ṣulḥ*—had come into being and was firmly established by al-Šāfi'ī.⁷² By this point, the controversy over *ṣulḥ* and *'anwa* had become quite meaningless, and even though

the theory that Egypt was conquered by *ṣulḥ* had become established, the 'Abbāsid authorities could levy *ḥarāğ*, unlike their Umayyad predecessors, without wrestling with theoretical problems.

In short, a proliferation of theories on the part of the Muslim jurists and historians of subsequent ages regarding the conquest of Egypt originated in a certain historical context, that is, they overlooked or deliberately confused the fact that historical facts were overlaid with political concerns—such as the *ṣulḥ* of Babylon, concluded on the basis of a program of conquest which distinguished between *ṣulḥ* for the inhabitants and *'anwa* for their rulers, the Alexandria *ṣulḥ*, which granted *ḍimma* to the people despite the almost total use of force in the subjugation of the city because of 'Umar I's policy shift, which precluded the distribution of conquered land and people to the conquerors, as well as the revolt and reconquest of Alexandria which led to a misunderstanding concerning the putative abrogation of the treaty, and the Umayyad doctrine that conquest by force had occurred, which was necessary to justify increased taxes. There is no question of the controversies over the conquest having originated, as Dennett claims, from the simple fact that the mode of subjugation differed in different regions.

CHAPTER I

TAXATION UNDER THE ARAB CONQUEST

1. *A Critical Survey of the Muslim Traditions*

In order to analyze the system of taxation in the territories conquered by the Arab armies, one must first take into account the issues connected with the form of the conquest and controversies about it among the Muslim historians and jurists. This is as true for Egypt as for anywhere else, as I have shown in the introductory section. In this chapter I shall address the question of what kind of fiscal regime was created in Egypt following on the Arab conquest.

As we have already noted, D.C. Dennett says that the following "systems of taxation" came into being in Egypt just after the Conquest:¹

1. The Arabs had an agreement with the Coptic communities providing for the payment of a money tax based on the rate of two dinars for each adult able-bodied male and one dinar on each *faddān* of land. In addition there was a tax on the produce of the land. Lastly, special contributions of food, clothing, and entertainment were demanded for the Muslims. This "tribute" was not a lump sum, but a rate for the assessment of taxes.

2. Alexandria had been taken by force and was therefore *ḥarāğ* land at the complete disposal of the conqueror.

3. The Pentapolis paid a fixed, annual sum, to be neither increased nor decreased. The territory was *'ahd*.

4. Finally there were the domain lands and the former auto-pract estates... The Arabs...appropriated the estates, as 'Umar had confiscated the possessions of the Sassanids in the East. From these lands, fiefs were later given.

Dennett's views stand in contrast to a number of points advanced previously by C.H. Becker and A. Grohmann. There, starting with the question of whether a *ḡizya* of two dinars was a tribute or a poll tax,² Dennett raises the controversial points one by one and gives the evidence for his hypotheses within the framework of his four categories. Whether or not these interpretations are justified is the main problem with regard to Dennett's views, and it may be difficult to avoid repeating some points which have already been made.

First let us examine the question of the Coptic community. The treaty of capitulation (*ṣulḥ*) contracted by the Patriarch Cyrus (al-Muqawqis) and 'Amr b. al-'Āṣ was summed up as an agreement containing the following articles:³

1. All male Copts must pay a poll tax of two dinars each.
2. Children, old men, and women are exempt.
3. The Copts must provide three days' hospitality to travelling Muslims.
4. Lands, possessions, and churches of the conquered will not be seized or violated.
5. The Arabs may establish military garrisons where they wish.
6. Landholders, in addition to the two-dinar poll tax, must provide each Muslim with three artabae of wheat and two *qisṭs* each of vinegar, honey, and oil...
7. Landholders must also pay on grain lands one dinar plus one half artaba of corn plus two *wayba* of barley for each *faddān* of grain land, or one dinar plus three artabae of corn per *ḡarīb*.
8. A complete set of clothing must be provided for each Muslim.

Dennett is merely putting together the various traditions reported by Ibn 'Abd al-Ḥakam, al-Suyūṭī, al-Ya'qūbī, Eutychius, and al-Balāḍurī, and setting forth the conditions described in his sources; but the uncritical use of the traditional materials of the Muslims in this fashion is exceedingly dangerous. Before entering them into evidence, one has to examine the nature of each of these traditions. Except for the notices of Eutychius and al-Suyūṭī, which are simply copied from Ibn 'Abd al-Ḥakam and can therefore be left aside, I shall perform this operation for each of the traditions which Dennett uses as a source concerning the treaty of capitulation.

Ibn 'Abd al-Ḥakam's account of the treaty is derived from the following chains of transmitters (*isnāds*):

- (a) 'Ubayd Allāh b. Abī Ḡa'far }
'Ayyās b. 'Abbās al-Qitbānī } → Ibn Lahr'a → 'Utmān b. Ṣāliḥ⁴
- (b) A party of *tabi'ūn* → Ḥalid b. Yazīd → { Ḥalid b. Ḥumayd }
→ { Yaḥyā b. Ayyūb } → Ḥalid b. Naḡīḥ → 'Utmān b. Ṣāliḥ⁵
- (c) Yazīd b. Abī Ḥabīb → Al-Layṭ b. Sa'd → 'Abd Allāh b. Ṣāliḥ⁶
- (d) Yaḥyā b. Maymūn → [Yazīd b. Abī Ḥabīb] → Ibn Lahr'a → 'Abd al-Malik b. Maslama⁷

Apart from these four there is one other chain of transmitters which indirectly—that is, by being added into the tradition concerning the conquest of Alexandria—explains the *ṣulḥ* of the whole of Egypt, as follows:

- (e) al-Ḥusayn b. Šufayy → al-Ḥasan b. Ṭawbān → $\begin{cases} \text{Musā b. Ayyūb} \\ \text{Riṣḍayn b. Sa'd} \end{cases}$
→ Ḥānī' b. al-Mutawakkil⁸

As I have already introduced (a), (b), (c), and (e) above as the first, second, fourth, and third chains of transmitters, there is no need to repeat the details here.⁹ In (d), Yaḥyā b. Maymūn was a judge in Egypt appointed by the Umayyad Caliph Hišām, and died in A.H. 114.¹⁰ 'Abd al-Malik b. Maslama proved impossible to identify, though al-Hakam cites his traditions a number of times.

But these citations are always brief, and often take the form of notes appended to the principal traditions, so that the level of reliability would appear to be low.

The (a) chain of transmitters records the process of conquest from 'Amr's invasion of Egypt to the fall of the fortress of Babylon in considerable detail; the contents read rather like a military romance. Furthermore, the problematic treaty of capitulation appears momentarily as an incongruous interruption and is then dismissed: "Al-Muqawqis (Cyrus) was worried about his own and his companions' fates, and at this time he sought a *ṣulḥ* from 'Amr b. al-'Āṣ, on condition that each male Copt pay two dinars in taxes to the Arabs; 'Amr granted this". Whether these two dinars are *ḡizya* or, as Dennett holds, poll tax is completely unclear.

As we have already seen, the traditions designated (b), (c), and (e) are especially weak when it comes to the historical facts of the conquest of Alexandria, and cannot be treated as accurate reflections of the immediate post-Conquest situation. They unquestionably embody opinions from later generations, (b) and (c) predating the reign of 'Umar II—or at any rate the formulation of the so-called "*fay*" theory"—and (e) postdating this period. The tradition of the (c) chain concerning the capitulation treaty appears as notes to the (b) tradition, and like (a) reports simply that "the treaty was agreed on condition that each Coptic male was to pay two dinars taxes". The tradition of the (d) chain appears in two places, first in the same way as a note to (b). The contents again are very simple; the Coptic men must pay two dinars, and a corollary condition is that this is limited to adult males, and women, old people and children being exempt. But the statement that "at the time these people were so enumerated, they numbered 8,000,000" tends to reduce the degree of confidence one can feel in this tradition.

The most detailed tradition, as far as the treaty is concerned, is

(b), and the first through fifth conditions which Dennett specifies are derived mainly from this one. Yet when the term *ġizya* appears here, and even when it is stated to amount to two dinars per capita, there is never the slightest indication that this *ġizya* means "poll tax" rather than "tribute" or "taxes in a general sense". If there was a poll tax we should be able to assume the existence of a complementary land tax, but, at least as far as tradition (b) goes, there is nothing but the information that the rights to the land belonged to the Copts—and nothing about any tax on land. This contradicts the sixth and seventh of Dennett's conditions.¹¹ Moreover, al-Ya'qubī, cited by Dennett as a source dating from the same time, again has nothing but the simple statement that a tax of two dinars per capita was the condition of the treaty.¹²

The main source for the sixth, seventh, and eighth conditions of Dennett's is the tradition no. 534 in al-Balāḍurī.¹³ This takes the form of 'Amr's son 'Abd Allāh b. 'Amr narrating, and is constituted by the following chain: 'Abd Allāh b. 'Amr→Abū Firās→Yazīd b. Abī Ḥabīb→Ibn Lahī'a→'Abd Allāh b. al-Mubārak→Ibrāhīm b. Muslim al-Ḥwārizmī.

'Abd Allāh b. 'Amr accompanied his father on the Conquest. There are different views about the date of his death, but the year A.H. 65 is most probable.¹⁴ Abū Firās is a personage who rarely appears: in this tradition of al-Balāḍurī's the only other time he is cited is when he describes the circumstances of 'Amr's death, and how the dying 'Amr sent for his son 'Abd Allāh and gave him instructions as to what to do after he died, which 'Abd Allāh carried out; with a few minor variations, this is recorded in several sources in addition to al-Ḥakam.¹⁵ He was 'Amr's or 'Abd Allāh's *mawla*, of the same generation as 'Abd Allāh. In Ibn Sa'd, he is present at the first *ṭabaqa* in Baṣra, presumably as a rather elderly man.¹⁶

Yazīd b. Abī Ḥabīb and Ibn Lahī'a have already been identi-

fied.¹⁷ 'Abd Allāh b. al-Mubārak was a scholar from Merv who was the source of many traditions; he travelled, it is said, to Iraq, Ḥiğāz, Syria, Egypt and Yemen collecting traditions. His dates are A.H. 118 to 181.¹⁸ Ibrāhīm b. Muslim al-Ḥwārizmī could not be identified, but al-Balāḍurī uses him as a source twice in his *Futūḥ al-Buldān* and several times in his *Ansāb al-ašraf*,¹⁹ treating him as a contemporary of al-Ḥusayn b. 'Alī al-Aswad (d. A.H. 254) and 'Amr b. Muḥammad al-Nāqid (d. A.H. 232).²⁰

The first thing that strikes one about this chain of transmitters is that, unlike the traditional authorities in al-Ḥakam introduced so far, the first generation here goes back to the first half century of the Hegira era. Even al-Ḥakam, who predates al-Balāḍurī, cites first-generation authorities who go back at most to the end of the first century or to the second century, and moreover a good deal of later opinion is reflected in their information. The ostensible fact that this goes back another generation, and that it begins with 'Amr's son 'Abd Allāh, makes one suspect that the chain of transmitters is a fake. This becomes even clearer if one consults the chains of various traditions concerning 'Amr's death, mentioned above.²¹ The author of this tradition, in order to enhance its value, has simply used the tradition of Abū Firās in which 'Abd Allāh appears. If the chain of transmitters is fake, then so is the tradition itself. Indeed, from the way this tradition has been written up, this is quite obvious. Here 'Abd Allāh says, "People do not understand the facts about Egypt very well. Some say it was conquered by force, others say by treaty. But here is the truth of the matter that..." It is impossible to believe that the controversy over the conquest had already begun during 'Abd Allāh's lifetime: here we can recognize the compiler's act of forgery. Furthermore, this tradition regards the fortress of Babylon and the city of Babylon (Miṣr) as the same place, and says that both opened their gates on the basis

of a single treaty of capitulation: this is contrary to fact.²²

In this way, by showing that this tradition is a forgery, I have intended to call attention to Dennett's error in using the tradition without any sort of criticism. In order to retrieve this tradition as usable evidence, the contents would have to be carefully examined and sorted out, all the while being treated as the views of a later generation. Even though it is not usable as a source for the conquest period, it may have its uses as a description of conditions some years after the conquest. We can arrange the parts of this tradition which deal with taxation in the following list.

(1) The commandant at Babylon proposed to submit under the same conditions 'Amr had accepted in Syria, namely that *ġizya* should be levied on the Christians and Jews, the land should remain in the possession of the indigenous inhabitants, and *ḥarāġ* should be paid.

(2) Apart from some persons who wanted the land to be distributed, the Muslims agreed to this.

(3) Two dinars of *ġizya* per capita was assessed on all but the poor, and the landowners had to pay, apart from the two dinars, an allowance in kind (*rizq*) consisting of three artabae of wheat and two *qisṭs* each of oil, honey, and vinegar (this being the amount to be paid for each individual Muslim).

(4) The population of Egypt as a whole was to bear the cost of providing one set of garments for each Muslim annually.

(5) Women, children, and chattels were to be retained by the inhabitants.

(6) Caliph 'Umar endorsed the foregoing stipulations.

(7) The land thereupon became *ḥarāġ* land (*arḍ ḥarāġ*).

(8) The lord of Babylon, having made these arrangements with respect to Babylon, proceeded to contract a *ṣulḥ* on behalf of all the people of Egypt on the basis of these articles, which were equi-

valent to the provisions of a *ṣulḥ*.

(9) *Ḥarāğ* was levied on the lands of Egypt, to the amount of one dinar plus three artabae of wheat for each *ğarīb*, and so was on the head of each adult male two dinars.

Dennett's sixth, seventh, and eighth conditions are based on (3), (9), and (4) above. He regards these conditions as having applied to the entire population of Egypt, but al-Balāḍurī's traditions are constituted in two parts—(1) to (7) and (8) plus (9)—, the former referring to the city of Babylon and the latter to Egypt as a whole, so that it is impossible to treat this material as a single treaty in the way Dennett does. Furthermore, according to Dennett the seventh article of the treaty says that "landholders must pay...one dinar plus one half artaba of corn and two wayba of barley for each *faddān* of grain land", citing Ibn 'Abd al-Ḥakam as his source,²³ but this passage has nothing to do with the treaty under consideration; and there is no reference to "one dinar" in the original. Perhaps, speculating on the basis of al-Balāḍurī's statement (9), Dennett deliberately tampered with the meaning of al-Ḥakam's text.

A special feature of al-Balāḍurī's no. 534 is that it clearly uses "*ğizya*" in the sense of "poll tax": therefore "*ḥarāğ*" takes on its antithetical meaning of "land tax." The differentiation of taxes on persons and taxes on land, if not conceptually at least terminologically, into the poll tax *ğizya* and the land tax *ḥarāğ* and the use of these terms as an antithetical pair are something that dates from a later period. Even in al-Ḥakam, this use of *ğizya* and *ḥarāğ* as antitheses occurs only in the tradition with the (e) chain of transmitters which reflects the views prevalent after the time of 'Umar II.

Thus, the statement that "the conquered lands were not divided among the Muslim forces, but were reserved for the Muslims collectively, and *ğizya* was levied on the head of each inhabitant while

ḥarāğ was levied on the land, so that it became *ḥarāğ* land" is the notion of Iraqi jurists, beginning with Abū Ḥanīfa (d. A.H. 150);²⁴ and al-Balāḍurī's no. 534 is simply transmitting the views of this school of thought. The only value which this tradition has as a source is its bearing on the views of jurists from the second century on and perhaps on the situation slightly before their time.

Dennett's theory that "the Coptic communities just after the conquest were made to pay two dinars in poll tax and one dinar per *faddān* along with a tax in kind as land tax" clearly stems from the uncritical use or forced interpretation of the traditional sources.

Is it true that "the result of Alexandria's conquest by force was that it was *ḥarāğ* land at the complete disposal of the conqueror"? This conquest of Alexandria by force is of course a reference to the suppression of the rebellion of A.H. 25. On the ground that the rebellion meant the abrogation of the treaty and after its suppression there was neither renewal of the treaty nor a new arrangement made for the Romans, Dennett maintains that Alexandria became *ḥarāğ* land, adducing no sources and regarding this point as being self-evident.²⁵ Of course Muslim historians who state that "Alexandria by its rebellion abrogated the peace treaty" do exist, but this is nothing but the notion of a later period.²⁶ As I have shown above, when the Alexandria rebellion occurred in A.H. 25, Caliph 'Uṭmān granted a restoration of the first *ḍimma* to the captive inhabitants,²⁷ and in fact the early Umayyads entrusted the tax administration of Alexandria to the citizens themselves until A.H. 74.²⁸

As for Alexandria's becoming "*ḥarāğ* land", at the beginning the Arabs did not possess the concept of "*ḥarāğ* land". This was a technical term of the Muslim jurists, a concept dating from later times.

Dennett's point concerning Pentapolis does not raise so many problems, and moreover Cyrenaica can be considered separately

from Egypt proper in a historical sense, so that there is no need to discuss the region here.

Concerning "the domain lands and the former autopract estates" which are the fourth point, Becker's studies are the only references cited²⁹ and no extended treatment is given to the subject. A consideration of this problem will be deferred until later on.

2. *Contradictions in the Muslim Traditions*

It has been shown above that except in the case of Pentapolis Dennett's theories are exceedingly doubtful. Even using the same Muslim sources, quite different conclusions can probably be reached. In Dennett's two principal sources, the traditions represented by Ibn 'Abd al-Ḥakam's (b) chain of transmitters—hereafter referred to as Ḥakam (b)—comprise two points with respect to evidence about the period before the *ḡay'* theory took shape:

(1) Adult Copt were assessed two dinars per capita, and this was referred to as *ḡizya*.

(2) Coptic land tenure was undisturbed and there was no land tax.

In this connection al-Balāḍurī's tradition no. 534 embodies later juristic opinion as follows:

(1) "Poll tax" (*ḡizya*) was levied on adult males to the amount of two dinars.

(2) "Land tax" (*ḡarāḡ*) was levied, and landowners had to pay per *ḡarīb* one dinar and three artabae of grain. This grain was used as an allowance (*rizq*) for the Muslims.

The contradictions between these two traditions are fundamental, and it is plainly impossible simply to cite them side by side.

There are sources which for unknown reasons Dennett did not use, among which are Ḥakam traditions. One of these is a chain of transmitters ('Ubayd Allāh b. Abī Ḡa'far—al-Layṭ b. Sa'd—Hišām

b. Iṣḥāq al-ʿĀmirī) citing ancient reports that at the time of the conquest of Egypt a treaty (*ʿahd*) was contracted.³⁰

(1) The Copts had three documents (*kitābs*), addressed to Ṭalmā the head of Iḥnā, Quzmān the head of Rašīd, and Yohanna the head of al-Burullus.

(2) The terms of the *ṣulḥ* were that each Copt was to pay *ḡizya* of two dinars and also an allowance in kind (*rizq*) to the Muslims.

(3) Six conditions were attached, whereby the inhabitants could not be forcibly removed, women, villages and lands could not be imposed, and tax increases were forbidden.

ʿUbayd Allāh and al-Layṭ b. Saʿd have already appeared above.³¹ Hišām b. Iṣḥāq al-ʿĀmirī proved unidentifiable; he seldom appears in Ḥakam. A tradition to the same effect, though very abbreviated, transmitted by ʿUbayd Allāh b. Abī Ġaʿfar—Bakr b. Muḍar—ʿUṭmān b. Ṣāliḥ also exists. Bakr b. Muḍar belonged to the same *ṭabaqa* as al-Layṭ b. Saʿd, and lived from A.H. 102 to 174.³² ʿUṭmān b. Ṣāliḥ has already been encountered.³³

Abū ʿUbayd is also recorded in this tradition of Ḥakam's.³⁴ But the "villages" (*kufūr*) in (3) appears in Abū ʿUbayd as "treasures" (*kunūz*). The chain of transmitters is: ʿUbayd Allāh b. Abī Ġaʿfar→Bakr b. Muḍar→Ḥassān b. ʿAbd Allāh. Ḥassān lived around the middle of the second century, and transmitted a number of traditions.³⁵ Thus this tradition has come down to us in the following sequence:

↗ al-Layṭ b. Saʿd→Hišām b. Iṣḥāq→ʿAbd
ʿUbayd Allāh b. Abī Ġaʿfar→Bakr b. Muḍar→ʿUṭmān b. Ṣāliḥ↗
↘ Ḥassān b. ʿAbd Allāh
al-Ḥakam

→Abū ʿUbayd

The most important figure in these transmitters is of course the first

one, 'Ubayd Allāh. He is the first link in the (a) chain of transmitters wherein the taxation conditions are reported very simply: "Two dinars were levied on each Coptic man". What need attention in this tradition are the facts (2) that *ḡizya* of two dinars per head was levied in cash and (3) that this was not taken from the land. The only difference between this and the (a) tradition is that the term *ḡizya* appears only in the former: there is no contradiction as far as the contents are concerned. Both endorse the statements of 'Ubayd Allāh. And these agree almost perfectly with the (b) transmission.

There is also a tradition which coincides with 'Ubayd Allāh with respect to the "six conditions". This states that "the governor 'Uqba b. 'Āmir (in office A.H. 45 to 47) was given permission to be granted land from Mu'āwiya I, but was ordered to find out whether the land was *ṣulḥ* territory or not. He replied that there were six conditions: protection of the lives of the people, nothing to be taken from their women and children, no tax increases, and defense against enemies".³⁶ According to another version of the same tradition, these were "no impost on land, no tax increases, no excessive taxation, nothing to be taken from women, and defense against enemies".³⁷ A combination of the two chains of transmitters would go as follows:

Abū Ġum'a $\begin{cases} \nearrow \text{Yazīd b. Abī Ḥabīb} \rightarrow \text{Ibn Lahī'a} \rightarrow \text{Yaḥyā b. 'Abd} \\ \searrow \text{'Ubayd Allāh b. Abī Ġa'far} \rightarrow \text{Abū Ṣurayḥ} \rightarrow \text{Ibn} \\ \text{Allāh b. Bukayr} \\ \text{Wahb} \rightarrow \text{'Abd al-Malik b. Maslama} \nearrow \text{'Abd al-Ḥakam} \end{cases}$

Abū Ġum'a was a *mawlā* of governor 'Uqba's, but according to Ibn Sa'd he was one of the Prophet's companions, who was in Syria but later settled in Egypt.³⁸ Between Abū Ġum'a and Yazīd or 'Ubayd Allāh there is a generation gap, so that both chains of transmitters are unsatisfactory. Thus both traditions may be considered fakes, the forger having borrowed the name of Abū

Ġum'a. But the fact that among the six conditions, "no impost on land" occurs only in 'Ubayd Allāh's and not in Yazīd's is worth noticing. 'Ubayd Allāh and Yazīd were contemporaries, who flourished from the end of the first century A.H. The differences in these traditions may bespeak unexpected disagreements concerning "land".³⁹

On the one hand, there is Ḥakam's (e) tradition which agrees with al-Balāḍurī's no. 534. This tradition concerns the conquest of Alexandria, but in fact dates from after the time of 'Umar II. But here the *ṣulḥ* applied to the whole of Egypt is explained thus:

(1) All of Egypt became *ṣulḥ* [land] on the basis of *ġizyat ra's* payments of two dinars per head, a per capita amount that must not be exceeded.

(2) Seed land was to be taxed according to acreage.

(3) Alexandrians were to pay *ḥarāğ* and *ġizya*.

The crucial point in this tradition is that the two dinars per capita are defined as "*ġizyat ra's*", clearly referring to a poll tax. Ḥakam (b) simply says "*ġizya*", so that it is unclear whether this means "tribute" or "poll tax". Secondly, the stipulation concerning land agrees with al-Balāḍurī's no. 534 reference to "one dinar plus three artabae of wheat per *ğarīb*", but the unit of measurement for acreage is not specified. Also, al-Balāḍurī calls this *ḥarāğ*, but no such clear expression is used here. Since it is stated that in Alexandria, subdued by force (*'anwa*), *ḥarāğ* and *ġizya* were to be paid, perhaps because of the fact of "*ṣulḥ* conquest" with regard to the rest of Egypt, which was subdued originally by *ṣulḥ*, the term "*ḥarāğ*" was avoided despite the acknowledged existence of land taxes. The (e) tradition clearly embodies a transitional viewpoint, dating from after the *fay'* theory had made its appearance.

Thus the contradictions between Dennett's two principal sources, Ḥakam (b) and al-Balāḍurī no. 534, stem from differences in the

dates of composition. The period of change was the reign of 'Umar II when the new *fay'* theory was worked out, so that there are fairly significant differences resulting from the dates of the traditions, and we can see traces of the developement of contrasting views and opinions as between the two periods.

In al-Ya'qūbī there is an extremely simple account of the method of taxation: "in A.H. 20, 'Amr b. al-'Ās conquered the whole of Egypt and Alexandria, and collected 14,000,000 dinars in taxes on the basis of a tax on heads (*ḥarāğ ru'ūs*) of one dinar apiece and a grain tax (*ḥarāğ ġallāt*) of two artaba per hundred".⁴⁰ The problem here, of course, is the one dinar per capita poll tax as well as the two artaba per hundred grain tax. Neither of these is reported anywhere else, but there may be a genuine issue here. A look at Arab taxation policy towards the conquered peoples before the conquest of Egypt will demonstrate this possibility.

At the time of the Prophet the word "*ḥarāğ*" did not exist, and the taxes paid by the people of the book (*ahl al-kitāb*) were called *ğizya*. This "*ğizya*" was used in the broad sense, but included the meaning of "capitation tax". The contents of Muḥammad's *ğizya* at the time of the expedition of Tabūk (A.H. 9) are clear—it was based on a uniform capitation tax rate of one dinar. Later on, the *ğizya* which the Arabs collected in al-Ḥīra on the basis of a *şulḥ* amounted to fourteen dirhams for each male, which meant Muḥammad's one dinar (i.e., ten dirhams) added to the lowest rate for the Sassanid poll tax, four dirhams. In the villages along the Euphrates, *ğizya* as defined in the *şulḥ* came to mean the Persian four dirhams per capita and also a given total quantity of tax allocated according to relative wealth.⁴¹ Probably at first this given total quota of tax was equivalent to a land tax, but in light of the *ğizya* of al-Ḥīra, one may take it that corresponds to Muḥammad's one dinar of capitation tax. In Syria also as a rule one dinar per

capita was levied.⁴²

Thus 'Amr, who conquered Egypt after subduing Syria and Jordan and having been engaged in the conquest since the time of the Prophet, and who knew nothing of the existing system of taxation in Egypt, would most likely have instituted, on the basis of his prior experience with *ṣulḥ*, the one-dinar poll tax in Egypt as well. One may also infer this from the Upper Egypt papyrus documents which show the peasants paying an average rate of one dinar (one solidus).⁴³

The two artaba per hundred of grain in tax in kind does not appear in any other sources. al-Balāḍurī mentions an allowance in kind for Muslims, but this is a real acreage tax. Collating this with Ḥakam (b) and al-Balāḍurī no. 534, it may be inferred that the seeming contradictions are again a matter of dating: before the establishment of an acreage tax, there was a tax levied in kind and based on the amount being produced. Whatever the rate may have been, one can see this also in the fact that after the conquest Caliph 'Umar ordered the Trajan Canal from Babylon to the Red Sea to be dredged so that grain could be shipped to Medina.⁴⁴ But whether the tax in kind was levied on acreage or against a fixed percentage of the crop is not clear on the basis of these sources alone.

Thus if one uses the Muslim sources to formulate a hypothesis, one may argue that the earliest standard of taxation was a poll tax of one dinar and a conceptually unclear land tax, which was probably assigned to villages and communities as units, and which worked out on the average to one dinar per capita.

3. *The Chronicle of John*

None of the Muslim traditions faithfully report the real situation of taxation immediately after the conquest; jurists and traditionists with different standpoints introduce the opinions of their own ages into the narratives. When one peels away the accretions and gets

down to the authentic evidence preserved in the traditions, there remain nothing but clues towards an understanding of the tax system. Changing one's point of view, it may well be that these materials are very helpful for comprehending the changes in the tax system in the mid-Umayyad period.

Is there any detailed source for taxation in Egypt just after the conquest? The concept of "conquest" (*fath*) as understood by the Arab armies has to be considered in this connection. They thought not of the conquest of "Egypt" as a single entity but of the communities that constituted Egypt, and treaties were concluded with the cities representing these communities. It was later Muslim jurists and historians who regarded the treaties of Babylon and Alexandria as having applied to all of Egypt. For the conquerors, conquest meant the imposition of treaties and the control of cities as independent political communities with jurisdiction over their own hinterlands, and the extraction of some kind of tribute from the inhabitants, regardless of the kind of resistance encountered.

But there was an intermediary method of conquest: contracting a treaty with the inhabitants and continuing to make war on their original rulers, the Romans. This was not so much the program of the Arab armies as a historical reality. The Roman armies had no choice but to fight for their control or to withdraw, and for the Arabs it was necessary to continue the holy war against enemies who resisted. There is much evidence of situations like this in the conquest of Syria and Palestine.⁴⁵ 'Amr came to Egypt with experience of these campaigns. But 'Umar I partly revised the Arab scheme of conquest with the establishment of the *diwān* system in early A.H. 20 (late 640). The treaty of Alexandria was concluded after this policy shift of the Caliph's.⁴⁶ Dennett ignores conditions from 'Amr's invasion of Egypt until the first conquest of Alexandria, and takes the suppression of the Alexandria rebellion in A.H. 25 as his

terminal point, but one must not fail to pay attention to the system of taxation before this year.

The most detailed and reliable source on the conquest period is the *Chronicle of John*. But the extant version is a translation at two removes from the original, and the text is corrupt and incomplete in many places, so that it is very difficult to use. Also John as a member of the conquered Christian clergy shows considerable consciousness of being a victim of the conquest. But as against these points, the Chronicle does not reflect the biases of the Muslim jurists. John, who appears in Severus' History, was born just at the time of the Arab conquest.⁴⁷ His chronology ends in 643/44 (roughly A.H. 23), at the time of 'Amr's first governorship. Let us examine what he reports about taxes in Egypt during this period.

How does John describe the Arab program of conquest and the treaties contracted with the vanquished peoples? In the table of contents, chapter CXIV of the Chronicle is: "How the Moslems Took Miṣr in the Fourteenth Year of Cycle and Made the Fortress of Babylon Open Its Gates in the Fifteenth Year".⁴⁸ Miṣr was the city near the fortress of Babylon, i.e., the "town of Babylon". But in the text of the Chronicle this chapter does not exist: the passage regarding a treaty which might have been contracted at the time of the surrender of Miṣr has vanished from the text. Thus indirectly, at any rate, there is an indication that the Egyptians did make a treaty with 'Amr.⁴⁹ We do not know the contents of the treaty, but it is certain that it embodied a difference with respect to the Romans and the Copts.⁵⁰

A method of taxing the Coptic peasants seems to have been devised, and before long "'Amr doubled the taxes on the peasants and forced them to carry fodder for their horses", while the Roman magistrates were arrested and forcibly despoiled of much of their property.⁵¹ This is enough to establish that the Arab program of

conquest as reported in the Muslim sources—"force" for the Romans and "treaty" for the Copts—was a fact. This becomes even clearer if one looks at the eparchy of Thebaid (Upper Egypt). Before the fall of the city of Nikiu (May 13, 641) 'Amr sent an advance party to Antinoe (Anṣinā), the capital of the Thebaid; the Byzantine fortress was besieged and fell, and "all the inhabitants of the province submitted to the Moslem and paid them tribute".⁵² The payment of tribute implies the existence of a peace treaty with the Arabs. But what this tribute was is unclear. Dennett⁵³ regards what the Muslim sources give as the treaty of Babylon merely as a section of the treaty of Alexandria, and considers that at Babylon the garrison simply withdrew after receiving guarantees from 'Amr; he bases himself on the information given by John,⁵⁴ but this concerns a Byzantine army which was defending a fortress after the city of Miṣr had already surrendered and has no relation at all to the treaty affecting the city. The Byzantine army received assurances of safe conduct and unilaterally withdrew.

The withdrawal of the Byzantine army in this fashion was repeated at the time of the treaty of Alexandria.⁵⁵ But the key point is that only the Byzantine armies which had resisted the Arabs at Alexandria were forced to withdraw; the repatriation of the other Byzantine armies was not allowed. As the battle of Alexandria was the last to be fought in Egypt, these other Byzantine armies can only have been the forces which had already submitted to the Arabs.

The Alexandria treaty is the one reported in most detail by John's Chronicle. Most of the inhabitants of Alexandria at the time were Romans, though there were Jews among them, and this treaty was clearly aimed at the Romans.

"And the Egyptians (Copts), who, through fear of the Moslem, had fled and taken refuge in the city of Alexandria, made the following request to the patriarch: 'Get the Moslem to promise

that we may return to our cities and become their subjects'. And he negotiated for them according to their request".

The above lines indicate that another capitulation was concluded for the Copts who had fled in Alexandria and was the last treaty negotiated by Cyrus. Thus John continues, "The Moslem took possession of all the land of Egypt, southern and northern, and trebled their taxes".⁵⁶

Thus, the first condition of the treaty of Alexandria was a fixed tribute. Up to this point the Arabs had usually fought the Romans to the finish, made them withdraw completely, or seized their property; here for the first time the Romans were allowed to pay tribute. Permission by the Arabs to pay tribute meant the granting of *dimma* to the inhabitants and the guarantee of their property. This change in the program of conquest resulted from Caliph 'Umar's policy shift.⁵⁷

The tribute began with the signature of the treaty, and was levied during the eleven-month armistice as well.⁵⁸ The Arab armies came into Alexandria to receive their tribute.⁵⁹ The tribute seems to have been paid in monthly sums,⁶⁰ but the figures of the amount are not recorded. But the total seems to have been large, indeed an especially severe imposition compared to what other Egyptians were paying. The method of collection is not clear. As "the rich men of the city concealed themselves ten months in the islands",⁶¹ whatever the standard of taxation may have been, the rate was certainly not uniform.

When the Byzantine withdrawal was complete, 'Amr entered the city. Immediately afterward, he is said to have raised the total tax levy to 22,000 gold dinars.⁶² Thus the treaty was soon violated, but John notes that the prefect of Lower Egypt, Menas, raised the assessment even higher, to 32,057 gold dinars.⁶³ Menas was a holdover in office from Byzantine times, known as an oppressor of the

Copts.⁶⁴ Faced with this huge monthly sum of tribute, there were some Alexandrians who offered up their children instead, and Copts who for this reason alone abandoned Christianity for Islam and even took up arms against the Christians.⁶⁵ Menas was dismissed by 'Amr in the Coptic year 360 (643/44).⁶⁶

The monthly rate of 32,057 gold dinars seems to have been preserved without much change. According to Severus, in the first year of 'Abd al-'Azīz b. Marwān's governorship, 65/685, Alexandria's tax rate was 1,000 dinars a day.⁶⁷ With a monthly tax instalment of 30,000 dinars, this agrees quite well with the tax quota given by John.

The problem here is a matter of terminology. There is no difficulty with the term "tribute" in the section concerning the treaty of Alexandria, but this becomes "taxes" in the passage "'Amr increased the taxes of Alexandria and fixed them at 22,000 dinars".⁶⁸ One guesses that in the Arabic original, *ḡizya* for the former and *ḥarāḡ* for the latter were translated into the Abyssinian version. *Ḥarāḡ* here was used in the general meaning of "tax", but judging from the circumstances it was indeed tribute. Thus the fact that "*ḥarāḡ*" was translated while *ḡizya* went untranslated suggests that when the Arabic translation was made the tax of Alexandria had already ceased to be called *ḡizya*. As shown above, Alexandria paid more tribute than other places, and after the conquest the tax quota was immediately increased, so there was a rebellion in A.H. 25 — thus among the Muslim authorities there soon arose the opinion that "immediately from the conquest of Alexandria *ḥarāḡ* was assessed".⁶⁹ The Arabic translator knew that "tribute" as the result of a *ṣulḥ* was called *ḡizya*: probably this was the general understanding of the meaning of *ḡizya* at the time.

This method of translation is parallel to Severus', who as a man of the late tenth century was thoroughly familiar with the usages of

his day and took *ḥarāğ* in the sense of "taxes in general" or "land tax" and *ğizya* in the sense of "poll tax." Thus, as a matter of course also in the above case of 'Abd al-'AZĪZ b. Marwān, the "taxes" paid by the people of Miṣr after their representatives made a treaty with 'Amr are rendered not by *ğizya* but by *ḥarāğ*.⁷⁰

In short, Alexandria's taxes originally were tribute in a fixed amount, but the Arabs did not carry out the agreement strictly, and moreover the Roman holdover administrators soon raised the tax quota. This last indicates that Roman impositions on the Copts continued even after the Arab conquest.

The failure of the Arabs to adhere to the agreement was not restricted to Alexandria, but seems also to have happened with 'Amr's treaty with the Copts: John reports this, together with 'Amr's implacability towards the Copts, and bewails his savagery.⁷¹ The patriarch Cyrus is supposed to have died because of his despair at the Arab authorities' rejection of the Copts' wishes and failure to honor the agreements.⁷² John may be exaggerating, but one can see here the Arab authorities in their aspect as conquerors — and one can also infer the presence between the Arabs and the subject Copts of the old Roman elite, which was trying to gain the advantages of a middleman. Dennett, while he uses John's Chronicle as a source, ignores this reality, and depends wholly on Muslim sources which reflect the views of later times.

According to John, the treaties respecting the Copts were directed at the city of Miṣr and its hinterland (perhaps the old eparchy of Augustamnica), the eparchy of Thebaid, and the refugees from every quarter who had fled to Alexandria. The only treaty dealing with the Romans was that of Alexandria. "Romans" means citizens, not the Byzantine armies which had been repatriated. Prior to the fall of Alexandria the "Romans" had generally been conquered by "force", but this primarily means the armies and the upper-

echelon administrators: the treatment of the ordinary citizens is not clear. Probably the Arabs did not distinguish between them and the Coptic populace, and included them in the organization of each district. This can also be inferred from the continuance in office of the Roman governors in the various eparchies.⁷³

The tribute specified by the first article of the treaties was a fixed sum, but was soon raised. Unfortunately we do not know what the tax base was. From the fact that the tax was raised repeatedly, we know that Dennett's statement that the Muslim historians' rate of two dinars per capita had existed since the very start of the conquest is certainly meaningless. The old Roman elite was still filling the governors' seats and the system of taxation being imposed was probably the Byzantine one.

According to John, in Lower Egypt and Arcadia (al-Fayyūm), on the orders of the Roman prefects the supplementary taxes of fodder, fruit, honey, milk, leeks, and other things were collected and transported in addition to the ordinary rations.⁷⁴ This notice deals with the truce period after the Alexandria treaty was signed, but this sort of collection of provisions began after the surrender of Miṣr.⁷⁵ Its purpose was of course the support of the Arab armies; it was a sort of draft of the wealth of areas under occupation. Luckily there are papyrus documents which testify to this kind of levy. PERF nn. 555, 556, 557, 558 are all requisition orders dating from A.H. 22.⁷⁶

PERF no. 555, dated 30 Choiak, 1st indiction / 26 December 642, is from the commander of the expeditionary corps to Upper Egypt, 'Abd Allāh b. Ġābir, to the bishop of Psophtis, and commands payment of three solidi worth of fodder for a certain general along with one artaba of wheat, a month's ration, for each soldier in the army. No. 556, to the pagarch of Herakleopolis, is almost the same as no. 555, further containing an order for receipts for the

two solidi of fodder and the ration of wheat demanded: the receipt signed by the general appears on the back. The date is a fortnight later, 13 Tybi/8 January 643. No. 557 is a circular from the commander to the Herakleopolis pagarchs Christophoros and Theodorakios, ordering the one-artaba ration of flour for the soldiers and also olive oil, dated 1 Mechier/26 January 643. No. 558 is another circular from the commander to the two pagarchs; it is bilingual, and is a receipt for 65 sheep for the support of his army. The date is 30 Pharmouthi 1st indiction or 29 Ġumada I 22/25 April 643.

The ration of one artaba of wheat to the soldiers was the Muslim *rizq*,⁷⁷ which according to al-Kindī was figured at one artaba per month.⁷⁸ This is the same as the amount given in the papyri. al-Balāḍurī's no. 534 giving three artabae is a fake. This sort of requisition was always based on the actual consumption needs of the Arab armies, never on the population or acreage of the Copts who were paying it, contrary to what some Muslim historians say. In order to resolve the contradictions here, a closer examination is required.⁷⁹

4. *The Village Communities and the Structure of Taxation*

The foregoing more or less sums up what one can learn from the *Chronicle of John*, thus:

(1) Tribute in a fixed amount was agreed on at the beginning of the conquest, whether for Alexandria alone or for the whole Egypt, and this was a money tax. For Alexandria however the tax burden was especially oppressive.

(2) The standard of taxation for the taxpayers is unclear, but whether it was a combined poll and land tax or whether these were differentiated, the actual collection took into account differences between rich and poor.

(3) Conversion to Islam meant some degree of exemption from

taxes.

(4) The tribute quota was repeatedly raised.

(5) In addition there were requisitions in kind, of wheat, fodder, etc., based on the actual consumption needs of the Arab armies rather than acreage. These amounted to an extraordinary tax.

This is all very vague, but none the less, by separating the parts which are corroborated by the Muslim sources from those which are not, the important clues concerning the system of taxation at the start of the conquest period can be deduced.

There is a famous tradition in Ibn 'Abd al-Ḥakam which describes 'Amr's taxation measures,⁸⁰ and which answers the present purpose quite well. The nature of this tradition is rather different from the Ḥakam traditions (a) through (e) given above, but I shall refer to it as Ḥakam (f). It has been cited by many scholars; in Japan K. Fujimoto has explicated it.⁸¹ The Arabic is difficult in places, there are variant interpretations, so that it has not been rendered fully viable as a source. For convenience' sake I shall merely summarize it here, though it would be preferable to translate it integrally and analyze each passage.

This tradition was transmitted by the chain Yazīd b. Abī Ḥabīb, Ibn Lahī'a, 'Uṭmān b. Ṣāliḥ: there are no problems with the transmission itself. It opens like this: "[The conquest having proceeded another stage] and as it became possible to turn to administrative matters, 'Amr b. al-ʿĀṣ allowed the Copts to collect autonomously the taxes in accordance with the Byzantine taxation usages (*ḡib-āyat al-Rūm*)".

The "autonomous collection of taxes in accordance with the Byzantine taxation usages" here appears to contradict the *ṣulḥ* principle of taxation as described above, that is that "adult males shall pay two or one dinars apiece". But this is not so. The latter was the Arabs' standard for assessing the Copts' taxes, and so is entirely

a question pertaining to the Arabs. The actual collection was left to the Coptic tax collectors and was a continuation of the Byzantine practices. The interrelations here must not be misinterpreted. For how the Coptic taxpayers digested the lump sum of tribute imposed on them by the Arab authorities, and how the traditional Byzantine taxation procedures dealt with the tribute demanded by the Arabs, are the key points in the history of the fiscal system. At the beginning the Arabs were a small minority of military formations, and they had no choice but to leave actual tax collection to the bureaucrats of the old regime; when called on to collect taxes from the Copts on behalf of the Arabs, their methods were naturally those of Byzantine times. The main points of the tradition go as follows.

(1) Tax collection (*ġibāya*) was based on a fiscal census (*ta'dīl*), in other words on the prosperity (productivity) of the village and its population.

(2) Each village held a deliberative assembly, to decide the village's tax quota (*qisma*) on the basis of productivity and population, of the village secretary, headman, and representatives of the people.

(3) The totals were submitted by the villages to their respective *kūra* (pagarchy), and the *kūra* authorities together with the village delegates decided the total amounts of tax for the *kūra* on the basis of taxpaying ability (mainly the population figure) and acreage, allotting the tax burdens of individual villages. The village delegates returned home with their local quotas (*qasm*).

(4) The village authorities adjusted the quotas with the *ḥarāğ* (money tax) quota legally levied on the people and land of the village, and allocated individual shares.

(5) But the lands belonging to churches, public baths, and ferries were exempted, their acreage — the unit was the *faddān* — being subtracted from the total. Also subtracted were lands assigned to provide entertainment for the Muslim armies (*diyāfa*) and expenses

for visiting officials.

(6) Village merchants and laborers were assigned tax burdens in accordance with their ability to pay. But this was limited to adult men or married men.

(7) The remaining amount of *ḥarāğ* was allocated to villagers in accordance with acreage. But the allocation depended on ability to cultivate the land, and was applied to those who volunteered to do so.

(8) The lands of those who were unable to cultivate were re-assigned to others who could, or to those who offered to pay more on the same lands. In the case of complaints, the lands were assigned in accordance with the number of applicants, at one dinar of tax for twenty-four carats (*qtrāṡ*).

(9) The cultivators had to pay as a tax in kind (*ḡarḡba*) one-half artaba of wheat per *faddān* and two *wayba* of barley, but clover was exempted.

As is clear from a glance at this material, the administrative unit for taxation in Egypt was the ordinary Coptic village community. At this time, in the cities as well as the villages, the responsibility for paying taxes rested with the community as a whole. In (1) above, the main principles of taxation are set forth. The factors determining village tax rates were population and productivity, and so a fiscal investigation, in other words a population census, and a survey of acreage were undertaken. In Egypt "productivity" was not simply a matter of acreage: floods had to be taken into account, as the extent of the flooding determined the productivity of the land. The result of this series of investigations established, via the village assemblies, the tax assessment of the villages, and was reported to the *kūra* (pagarchy) bureaucrats. Of course it is probable that this report was accompanied by documentary proof.

According to (3), the *kūra* officials fixed a total figure for all the villages under their jurisdiction and again consulted with the village representatives in assigning each village's burden, to avoid inequity. Probably this was an important role of the head of the *kūra*, the pagarch. Though not mentioned here, the pagarch also had to inform the fiscal authorities at the next level, the eparchy, of the tax quotas that had been fixed. In the Byzantine period Egypt was divided into five eparchies, Egyptus, Libya, Thebaid, Augustamnica, and Arcadia, and as John makes clear⁸² this arrangement was temporarily continued in the Islamic period. Moreover, during 'Amr's governorship the central government at al-Fuṣṭāṭ had not yet been established; this happened during the tenure of the second governor, 'Abd Allāh b. Sa'd (in office A.H. 23-35), and the centralization of the tax administration dates from this time.⁸³

After the village delegates returned home, they assigned the tax quotas which they received from the *kūra* officials to the people of their villages. The text here invites misunderstandings, and the interpretations up to now have been imperfect. The section summarized in (4) reads: "They would adjust their quotas (*qasm*) with the *ḥarāğ* [levied on the population] of each village and the arable land within it, then parcel it out." Concerning the "*ḥarāğ*" here, both A. Grohmann and Dennett take it as meaning "land tax", a very forced interpretation, while Fujimoto, taking it as "taxes in general", is too free with the meaning of the term and produces an overly bold interpretation. The phrase "taxes in general" must be taken in a strictly limited sense, not stretched as Fujimoto would have it to mean "village tax" or "taxes of all expenses necessary for the village itself". "*Ḥarāğ*" in addition to "land tax" or "taxes in general" can mean "money tax", and here that is what it does mean.

This "money tax" is contrasted with the "tax in kind" (*ḍarība*) which appears in (9). Adopting this interpretation, (1) and (2) clearly

show that "people" and "land" were the objects of the taxation, and that before the first "village" in the "village and arable land within the village" which is the phrase that elaborates¹ on what is meant by *ḥarāğ*, the phrase "taxpaying population" is missing. In other words this money tax was composed of a poll tax and a land tax. The money tax on the village as a whole had to be matched with the allocated quota (*qasm*) for the village, and thus the variously-interpreted verb "*ğama'a*" clearly does not mean "add up" or "apply to" or "collect" but rather means to "adjust", "match up" the two quotas. The tax which the village community had to pay to the government was from one point of view an allocated quota (*qasm*), from another a money tax (*ḥarāğ*), and as these were not two separate things there can be no question of "adding up" two different quotas.

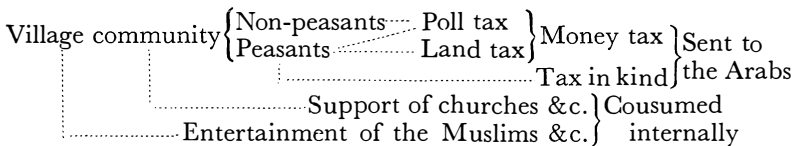
"Allocation" does not refer to something uniform, and furthermore was not entrusted entirely to the Copts to be worked out according to their own lights; in assigning quotas to individual taxpayers, taxes were assigned as much as feasible along the lines of poll tax or land tax. The Arabs entrusted the work and the method of tax collection to the Copts, but their overall program of taxation was adhered to by the Copts, like it or not, even within the village unit. Whatever the situation at the start of the conquest, by the fall of Alexandria a real tax administration had begun to function and the Arab authorities distinguished clearly between poll taxes and land taxes: however they were collecting both at once as a "money tax".

Part (5) indicates that lands used to provide collective revenues for the village community were not taxed. The quota allocated to the taxpayers was, as (6) and (7) show, first assigned as poll tax to the non-farming population, and then the rest was assigned to the peasants according to acreage. The "*ḥarāğ*" in "*ḥarāğ* for the rest

of the quota" of course means "money tax." The peasants did in addition pay poll tax, but as the peasants and the land were fiscally inseparable it may be inferred that the distinction between poll tax and land tax existed only in theory or on paper at the tax registries and not in actuality for the peasants themselves.

Part (8) shows the method of allocating taxes on — depending on how one views it — land or peasants. A literal interpretation of the original suggests that all the land was seen as held in common by the village. The peasants paid taxes on their acreage and also a poll tax. And apart from the money tax there was, as (9) indicates, a tax in kind of one-half artaba of wheat and two *wayba* of barley per *faddan*.

One could summarize the structure of taxation levied on the village communities as follows. First, apart from income for the support of churches and the entertainment of the Muslims — the former on behalf of the village itself, the latter for the Arab-Muslims, but both being consumed internally — there are other revenues. As for the taxpayers, they are mainly divided into peasants and non-peasants; the latter pay only poll tax, the former poll tax and land tax. The village's money tax is constituted out of these. The peasants further pay taxes in kind on the basis of acreage, and both kinds of taxes are hauled to the Arab authorities. A diagram of the system would look like this.



This source is very valuable indeed, as it sheds light on so many diverse points. Of course, the information here should be compared with the tax collection situation of Byzantine times: this will be done

in the next chapter. The principal Byzantine taxes were a money tax and a tax in kind, so thus far there is no discrepancy.

5. *Conclusion*

So let us look again at the various Muslim traditions, John's *Chronicle*, and Ḥakam (f) which we have just reviewed. The Muslim traditions, as already pointed out, may be reconstituted into three: Ḥakam (b), al-Balāḍurī no. 534, and al-Ya'qūbī.

All of these, and the tax system of Byzantine times too, have the existence of a money tax as a common point. Whether this was made up of poll tax and land tax or not is unclear in John, but all agree that poll tax was included. But whether this means that the money tax is a poll tax not including any land tax immediately becomes a problematic point. Ḥakam (b) does say this, as its second article notes, "There was no tax on land". But in the traditions of Yazīd b. Abī Ḥabīb, dating from the same time, this clause does not occur.⁸⁴ In Ḥakam (f) the existence of the land tax is clear. As for the stipulation that land was not taxed, the authority for Ḥakam (b), 'Ubayd Allāh b. Abī Ġa'far, adhered to the *ṣulḥ* theory, and probably he added this statement himself with a view to protecting the position of the Copts. Rather, his "two dinars per capita as *ḡizya*" may be divided into one dinar of land tax and one dinar of poll tax. This can be said on the basis both of the Muslim traditions and of the fact that the poll tax for the peasants was generally one dinar.⁸⁵

In the case of non-peasants, as land tax was not paid, one may take the statement that "*ḡizya* was two dinars" as meaning, just as it stands, the poll tax. But as the land tax was paid according to acreage, the one dinar per capita can have been nothing but an act of imagination, for convenience' sake, on the part of the Arab rulers. Unless we suppose this, it is impossible to see how the poll tax of the

non-peasants could have been set at two dinars. The “*ḡizya*” in “two dinars per capita as *ḡizya*” means the “tribute” paid in cash by peasants and non-peasants alike, and is simply a label from the Arab point of view. One cannot simply take this as Dennett does to mean “poll tax”. This use of “*ḡizya*” continued under the Umayyads as well, and the “*ḡizya*” appearing in the demand notes (*ἐντάγματα*) addressed to villages among the papyri from Aphrodito in Upper Egypt is also used in this sense, so from these facts alone it would appear that the Greek equivalent is *δημόσια* (public taxes).⁸⁶ It goes without saying that this “tribute” is not such a uniform thing as C.H. Becker suggests.

This tribute was assessed as a fixed quota by the *ḡulḥ* at the time of the conquest, but the Arabs violated the agreement and the quota was repeatedly raised until the conquest had proceeded farther. This is clear from the *Chronicle of John*. If there were increases, they applied to the land tax, as the poll tax was fixed at one dinar per capita. Thus the one dinar per capita of land tax estimated by the Arab conquerors must have been the result of the increases. The Arabs were not collecting one dinar per capita in land tax from the very beginning. As the conquest proceeded, “tribute” came to mean two dinars of combined land and poll tax, but this “*ḡizya*-tribute” was later on restricted to mean “poll tax” and land taxes came to be collected separately. At the time of this fiscal reform, perhaps the Arabs came up with a formula for assessing land taxes on acreage. In other words, at the stage recorded in Ḥakam (f), land taxes were levied on acreage, but this was the affair of the villages themselves and the tax rate itself was not suggested by the Arab authorities. The only case in which the rate was stipulated was that of the tax in kind.

In Ḥakam (f), this *ḡarṭba* (tax in kind) is differentiated from taxation such as the entertainment of the Muslim armies and others,

and furthermore is limited to wheat and barley. This was really a "corn tax." This is the same "*ḍarība*" as that which occurs in the aforementioned demand notes. But it contradicts John's Chronicle and the several bilingual papyri dated A.H. 22.⁸⁷ Actually, though, the contradictions are a matter of dating. In John, there is no wheat or barley but rather fodder, milk, honey, fruit and so forth for the Muslim armies, and the contemporary papyri make it clear that the standard of taxation was simply what the Muslim armies required at a given time. Of course there were no laws concerning the taxes in kind during the conquest, which these sources are describing, and even the grain for the soldiers was levied militarily, as a sort of temporary surcharge.

When the tax administration took shape after the conquest had gone far enough, taxes in kind were collected as they had always been in the past, and the rate of this *ḍarība*, limited to wheat and barley which were easy to store and transport, was determined. As Ḥakam (f) indicates, the collection of this tax in kind was merely the utilization of the Byzantine concept of taxation in kind. As far as the standard of taxation is concerned Ḥakam (f) and al-Ya'qūbī are mutually contradictory whether by acreage or by productivity.⁸⁸ From the standpoint both of Byzantine usages and of later practices, however, the acreage standard is probably the correct one. In any case there would probably be no great difference in the quota.

When this way of collecting taxes in kind became institutionalized, the concept of "entertainment of the Muslims" became clear. Such concepts imply a sort of temporary, miscellaneous tax, left to be dealt with by the village community. Also in the case of the village as it appears in Ḥakam (f), this sort of tax collection has to be examined concretely, as will be done in the next article; from the Arab viewpoint, the important things about assessing taxes can be summarized as follows.

In the case of the Coptic communities:

(1) The components of taxation were a money tax and a tax in kind. The Arabs regarded the former as "tribute", called it "*ġiz-ya*", and called the latter "*darība*". The "tribute" was assigned in a fixed quota which was repeatedly raised.

(2) The money tax was divided for the peasants into a "poll tax" and a "land tax", the former of one dinar per adult male, the latter of on the average one dinar. The land tax was based on acreage, and both taxes were paid in one lump sum. Non-peasants paid a poll tax of two dinars.

(3) The tax in kind was levied on the land itself, with a fixed rate per *faddān*, and collected from the peasants on the basis of the extent of their holdings.

(4) Funds for the entertainment of the Muslims, mainly for military support and to lodge travelling officials, were allocated at the village or *kūra* level.

(5) Village overhead expenses were taken care of by the villages without interference from the Arabs.

In the case of Alexandria:

(1) "Tribute" was levied in money. There was a fixed quota, but from the start it was heavier than for the Copts, and it was repeatedly raised.

(2) Unlike the Coptic villages, the main component of the money tax was a poll tax. Tax administration was entrusted to the Alexandrians and the Arabs did not fix any per capita standard. The levy per capita followed Byzantine usages and rich and poor were differentiated.

(3) Even after the rebellion in A.H. 25, none of this changed, and the tribute quota remained almost unchanged until early Umayyad times.

CHAPTER II

TAXATION DURING THE Umayyad Period

1. *Changes in the Meaning of “Ġizya”*

The key terms in Islamic taxation are “*ḥarāğ*” and “*ġizya*”. In traditional Islamic law the former means “land tax”, the latter the “poll tax” levied on non-Muslims. But this concept had not existed in this form since the very beginning. The early documents are very confusing as far as its usage goes, and sometimes the terms are used in opposite senses, as in “*ḥarāğ* of the head” or “*ġizya* of the land”. For this reason a number of attempts have been made to explain systematically the usage of these terms, of which the classical, or authoritative, example is that of Wellhausen’s theory, which many have subsequently accepted.

But he fails to take into account regional variations in explaining these usages, and commits the grave error of treating the entire Islamic domain as a unified entity, an error severely criticized by F. Løkkegaard¹ and, especially, D.C. Dennett. But in their ideas too there are unclear points, and their notions do not measure up to a theory that everyone can accept. The problem of *ḥarāğ* and *ġizya* is not simply a definitional question, but rather a matter of the taxation history of the early period; without going deeply into the history of taxation there is no way to grasp the usage of the key terms.

Bearing these points in mind, I shall continue on from the very early period already covered to the tax institutions of the Umayyad period, with an ultimate view towards arriving at a better under-

standing of the meanings of these terms. At the beginning of Islamic times in Egypt, the term *ḥarāğ* was scarcely used at all, and does not therefore merit such detailed consideration; here the usage of “*ğizya*”, and with it the development of the Umayyad taxation system, will be taken up. Embodying a point of view within the usage of this term is something that, consciously or not, all studies of Umayyad taxation have hitherto done: the approach here will be to criticize these viewpoints as a means of approaching the subject.

The new edition of the *Encyclopaedia of Islam* in its article on “*djizya*” makes it clear that there are some doubtful points. Its author, C. Cahen, notes that there are many unsolved problems and prefaces his discussion with the statement that it is no more than a “provisional guide”. He offers three reasons for the confusion surrounding the origins of *ğizya*: (1), that ‘Abbāsid writers, faced by contradictory usages of *ğizya* and *ḥarāğ*, “tended to interpret them according to the meaning which had become current and best defined in their own time”, (2) that the post-conquest system of taxation was “not uniform” and was based on a variety of different agreements, and (3) that the new institutions of the conquerors were grafted onto a variety of pre-existing institutional arrangements.

The first and second reasons have probably been adequately taken into account above, but the third involves subtle problems and room for disagreement. I shall pay special attention to the way in which the antithetical concepts of *ḥarāğ* as land tax and *ğizya* as poll tax were institutionalized in Islamic law.

Wellhausen’s explanation tried to give theoretical reasons for the confusions in usage, holding that *ḥarāğ* and *ğizya* were originally synonyms meaning simply the “tribute” collected from a community, and that the differentiation into land and poll taxes occurred in the late Umayyad period, after the fiscal reform of Naṣr b. Sayyār, the governor of Ḥurāsān. Many scholars have followed this

interpretation, C.H. Becker especially arguing that it applies to Egypt.

On this view, the Arabs assessed each adult male at the rate of two dinars, and collected a "tribute" in kind which corresponded to the Byzantine *embolē*, leaving the mode of collection to the Egyptians. In other words, following the Byzantine system, the Arabs did not distinguish between land and poll taxes. Thus the Egyptians could be freed of the tribute by converting to Islam. The governor 'Abd al-'Azīz b. Marwān ended this system with a poll tax on monks of one dinar, beyond and in addition to the old tribute. With this precedent, the poll tax was extended to other people, and it became a permanent feature as the result of 'Ubayd Allāh b. al-Ḥabḥāb's investigation of fiscal affairs in A.H. 106. Thereafter the system of land and poll taxes, *ḥarāğ* and *ğizya*, was in effect, with everybody paying the land tax but only non-Muslims the poll tax.²

Becker's interpretation was later more or less endorsed by A. Grohmann and H.I. Bell. But Grohmann held that the "as *ğizya*, two dinars per capita were levied on adult males" of the Muslim traditions did not necessarily mean that "*ğizya*" was not "poll tax", and on the contrary takes *ğizya* as referring to a poll tax, holding that a poll tax included in the "tribute", corresponding to the Greek *ἀνδροσμός*, was in Arabic called "*ğizya* on the head". But he regards the poll tax on monks as a supplementary tax, and agrees with Becker that when this was extended to all Christians and Jews, *ğizya* in the true Arab sense of poll tax was born.³

These theories all differ over fine points, but all agree in holding that changes in the period of "tribute" led to the differentiation into land and poll tax; and this has for long been the accepted theory. The fact that there are no Muslim sources concerning this change is the principal weakness of the theory.

Dennett criticized the existing theories and offered a new one.

According to Dennett, *ḥarāğ* and *ğizya* as synonyms did not mean “tribute” but simply “tax”, so that “*ḥarāğ* of the head” is translated as “poll tax”. Apart from the sense of “taxes in general”, both later on and from the very start *ḥarāğ* is stated to have had the meaning of “land tax” and *ğizya* that of “poll tax”.⁴ In sum, he takes Becker’s temporal evolution in the meaning of the terms, from “tribute” to “land tax” and “poll tax”, back to the same period and makes this simultaneous. Becker’s theory is shown to be wrong with respect to the insistence that the Arabs took over the Byzantine tax system and that the reasons for the institutional evolution from the Byzantine to the Islamic system should perhaps be sought in this fact.

But Dennett denies the existence of a tribute assessed to a fixed amount, and holds that the Islamic tax system was in force from the very start. But Dennett’s argument may well be too theoretical. What I want to emphasize is that whether one thinks that there was change and evolution from a tribute system to an Islamic system or whether one holds that Islamic institutions were in effect from the very beginning, the interpretation hinges on one’s analysis of the meaning of “*ğizya*”. We have already seen above that “two dinars of *ğizya* per capita” cannot simply mean a “poll tax” and that there was no uniform “fixed quota of tribute”.⁵ This is the point to be expanded on in order to approach the evolution of the post-conquest fiscal system.

First, let us look at Dennett’s criticism of Becker’s tribute theory. According to Becker the tax of two dinars per capita was employed as the theoretical rate for assessing taxes at the time of the Arab conquest, and a number of different kinds of tax were incorporated into this tribute. That is, the Byzantine poll tax was also included within the two dinars per capita of *ğizya*. Dennett responds to this that the Muslim sources do not say anything of this sort and,

rather, contradict what Becker says, and he adduces evidence to support this criticism. Of course his aim is to argue that the two dinars of *ġizya* was one sort of tax, i.e., a poll tax, and that apart from this there was a separate land tax being collected.⁶ Dennett's evidence is as follows:

1. And he made incumbent on each landowner *in addition to* the two dinars, three artabae of wheat, etc. (Balādurī, I, 252).
2. And he imposed the *harāġ* on the land of Egypt and placed on each *ġarb* of land one dinar plus three artabae of wheat *and* on the head of each adult male two dinars (Balādurī, I, 252).
3. The people of the *ġizya* in Egypt capitulated [a second time] in the Caliphate of 'Umar after the first capitulation, and in place of wheat, oil, honey, and vinegar, they agreed to pay two dinars *in addition to* the two dinars (Balādurī, I, 254).
4. All Egypt capitulated on the basis of a tax of two dinars on each man; and the *ġizya of the head* could not be increased but each man owed according to the size of his land and crops (Ḥakam, 84).
5. 'Umar assessed the *harāġ* on the provinces, districts, cities and villages, and he collected the poll tax (*ġawalī*) and the tithe (Aga-pius, PO, VIII, 468).
6. Qudāma says that Mu'āwiya permitted the Egyptians to compound maintenance in kind for nine dirhams and fixed the *ġizya* at twenty-four dirhams=two dinars (On the authority of Grohmann, *Zum Steuerwesen*, p. 129).
7. The poll tax was levied only on adult males: Do not impose the *ġizya* on anyone except those who use a razor, and do not impose it on women, nor on children, nor (according to the Leyden Mss.; cf. Torrey, p. 151, n. 20) on monks (Ḥakam, 151; Balādurī, I, 252).

Taking in the foregoing material at a glance, one feels that Dennett's argument must be eminently reasonable. But if one looks into it carefully, doubts about this evidence arise. Paragraph (1)

is a passage from al-Balāḍurī's tradition no. 534, and as I have shown in Chapter One, this tradition is a fake which dates from a later period.⁷ It cannot be entered into evidence in this case. The same applies to paragraph (2), also a piece of al-Balāḍurī no. 534. Paragraph (3) is from al-Balāḍurī no. 537, but if it is taken as accurate, it would mean that the tribute in kind dates until 'Umar I's reign, at the latest until A.H. 23, which is entirely contrary to historical fact. Thus this passage also cannot be used as evidence. Paragraph (4) comes from Ibn 'Abd al-Ḥakam, a passage which was criticized above as the (e) tradition — I have shown that this reflects the views of the period after 'Umar II's time, and that it belongs to a rather recent stratum in Ibn 'Abd al-Ḥakam's traditions, so that this too can not be used as direct evidence.⁸ Paragraph (5), from Agapius, belongs to the late 10th century, a Christian chronicle: the passage cited is a quotation from an Arabic "History of the World". But this is something meant to apply to the entire Islamic zone, and moreover it uses the term "ḡawālī", an 'Abbāsid word for "poll tax" — this too is no evidence for the problem under consideration.

Paragraph (6) on Qudāma's statement is quoted by Dennett from Grohmann's article and not directly from Qudāma's MS., but if one looks at the Koprülü Library's MS. of Qudāma, it is clear that Qudāma is in this section not talking about Egypt at all but rather about Diyār Muḍar, a province of Upper Mesopotamia. This is simply misquotation, then. As for the Ḥakam tradition of paragraph (7), there are doubts concerning the chain of transmitters of this tradition itself, and it would seem to be a forgery.¹⁰ This is no evidence either. In short there is not a single satisfactory piece of evidence in this list. The reason why Dennett has fallen into these errors is, as noted above, that he has used the Muslim sources uncritically. I have already analyzed the Muslim traditions

involved above, in the introduction and in Chapter One, and so will not repeat myself here: the key point is of course that the Muslim traditions incorporate the standpoints and beliefs of the historians and jurists of later periods. If one changes one's point of view and reexamines these traditions, it is by no means impossible to chart the chronological evolution of the usage of the term "*ġizya*". The following list gives the traditions concerning the conquest of Egypt in the chronological order of their composition.

i. Before 'Umar II, or before the *fay*' theory became established:

(a) *Ġizya* of two dinars was levied on the basis of a peace treaty (*ṣulḥ*) — this was a money tax on adult males.

(b) There was no land tax.

(c) *Ḥarāġ* was levied on places which had been taken by force, such as Alexandria.

ii. The system of traditions dating from after 'Umar II's time.

(a) The *ġizya* is clearly specified as "*ġizya* of the head", (*ġizyat ra's*), amounting to two dinars per capita. But this is said to be among the terms of a *ṣulḥ*.

(b) Even if land was being taxed, the terms on the land tax are not spelled out.

(c) Alexandria, conquered by 'anwa, had to pay both *ġizya* and *ḥarāġ*.

iii. The system of traditions dating from late Umayyad to early 'Abbāsid times.

(a) *Ġizya* of two dinars was levied on adult males.

(b) *Ḥarāġ* was levied on land, at the rate of one dinar and three artabas of grain per *ġarīb*.

In the first system of traditions, *ġizya* is generally defined as the "tribute" resulting from the contraction of a *ṣulḥ*. This is connected with the Arab program of conquest, whereby *ṣulḥ* would

be contracted with communities and protection granted in exchange for tribute, with the mechanism of tax collection left up to the communities' own practices. The early jurists cared more about the mode of conquest than about the contents of the taxes. The "*ġizyat ra's*" of the second system of traditions originated when it became necessary for the Arabs to clarify some notion of "poll tax" and thus by adding "*ra's*" to distinguish *ġizya* in this sense from the general concept of "tribute". From the vagueness evident here in a legal sense, it can be inferred that this system marks a transition between the first and third systems. In the third system, *ḥarāġ* and *ġizya* generally appear as antitheses, *ġizya* clearly referring to a poll tax. This is in accord with what is usually called Islamic law. It represents the maturity of this juristic theory.¹¹

In other words the term "*ġizya*" evolved from the sense of "tribute" to that of "poll tax" through the intermediate stage of the ad hoc phrase "*ġizyat ra's*".¹² But there is no need to follow Becker in taking the tribute involved as a fixed overall quota. The change in legal concepts is fully consonant with the change in documentary usage, as we can see from the papyri. According to the Muslim sources, the use of Arabic in taxation-related documents dates from A.H. 87,¹³ but in papyri from A.H. 90–91, "*ġizya*" is still being used in the sense of "tribute".

In the Aphrodito papyri, there are over ten demand notes from the governor addressed to various villages in which the term *ġizya* occurs. These are bilingual, and the format of the documents are the same in both languages, with the governor addressing the villages thus: "Verily, it hath fallen upon you as your part of the *ġizya* of the year eighty-eight, X X counted dinars, and of the corn-tax (*ḍarbat al-ṭa'am*) Y Y artabas of wheat."¹⁴ "*Ġizya*" means a money tax as opposed to the "*ḍarība*" paid in kind, and moreover as the units addressed here are villages, the sense of "tribute" is included.

The meaning of "poll tax" does not occur. This is even clearer from the Greek version. The translation of "*ġizya*" is δημόσια meaning "public taxes". This δημόσια is an abbreviation of χρυσικὰ δημόσια (money tax), and as we shall see below, this included both land and poll taxes.

This meaning of *ġizya* as "money tax" is also clear from other contemporary documents, letters concerning arrears from the governor Qurra b. Šarīk to the pagarch of Aphrodito (ṣāḥib al-kūra) Basilios. Among these is an Arabic document, P. Heid. III. No. 1, from Rabī' I 91/February 710, demanding "*ġizya*" arrears from the pagarchy¹⁵, and one in Greek, P. Lond. no. 1349, with the same contents, dated 19 Tybi, 8th indiction (8 Rabī' I 91/4 January 710), in which "*ġizya*" is translated as χρυσικὰ δημόσια. In some similar documents the Arabic version such as APEL no. 148 gives "*māl*" instead of "*ġizya*". The Arabic "*māl*" means "money". In a Greek document, P. Lond. no. 1357, dated 5 Pachon, 8th indiction /30 April 710, this becomes χρυσικὰ δημόσια. Thus "*ġizya*" always refers to the "money tax" assessed on the village as a unit. But this usage also suggests that even for the Arab authorities there was no question of a simple uniform "tribute" here.

But a little after this time, the phrase "*ġizyat ra's*" starts to appear. The oldest such document is a poll tax receipt in the Bodleian collection; bilingual, the date is Šafar 101 or on the Coptic calendar 2 Epagomenai, 3rd indiction /25 August 719. In this document, *ġizyat ra's* is translated as διαρρ[αφῆς] (or διαρρ[αφον]).¹⁶ διαρραφής means "poll tax". Also in a poll tax payment order for A.H. 113 addressed to an inhabitant of Ušmūn in Upper Egypt living in al-Fuṣṭāṭ, the term "*ġizyat ra's*" occurs.¹⁷

In addition there are examples of "*ġizya*" alone meaning a poll tax. The "*ġizya*" in passports from Ša'bān 103 /January or February 722, and Dū 1-ḥiġġa 112/14 February 731 is used in this way.¹⁸

Another locus is a document authorizing travel between Rabi' I and Rabi' II 116.¹⁹ As Dennett correctly points out,²⁰ Becker's notion that as a result of the financial director 'Ubayd Allāh b. al-Ḥabḥab's fiscal investigation in A.H. 106 poll tax was extended from the monks to the populace in general cannot be accepted, but on the basis of the foregoing one is bound to infer that between A.H. 91 and 101 there were definitely some changes in the fiscal system.

There are a number of later papyri which also refer to "*ḡizyat ra's*"²¹, but from the middle of the 'Abbāsid period on the poll taxes paid by non-Muslims were called "*ḡāliya*" (plural: *ḡawālt*), and "*ḡizya*" was simply a literary name for this.²² This was probably because two meanings for *ḡizya* had come into being — a means of avoiding confusion. In any case, except for this special usage, it is undeniable that there was a change in the meaning of "*ḡizya*", from "tribute" to the Islamic poll tax, that is, the poll tax paid by all non-Muslims. But one can scarcely accept Becker's theory, on this ground alone, for changes in terminology do not necessarily imply changes in the fiscal system. This is a limitation of the viewpoint we have been relying upon so far. The usage of *ḡizya* being something that must be understood as a precondition for understanding the Umayyad tax system, the next stage of clarifying the meaning of *ḡizya* must be to view it in light of the concrete circumstances of the fiscal institutions of the time.

2. *Gold Taxes (Money Taxes)*

The most important sources for the history of taxation in Egypt during the Umayyad period are the Greek papyri from Upper Egypt. These include documents from Aphrodito (Kōm Iṣqaw), Apollonopolis (Edfū), and Arsinoe (al-Fayyūm): the Aphrodito papyri are the most detailed. But these are limited in time to the

mid-Umayyad period. According to the study of H.I. Bell, who edited and published the papyri,²³ taxes were first of all divided into "public taxes" (δημόσια) and "extraordinary taxes" (ἐκστρατορδινά); the former were divided into gold or money taxes (χρυσικά-δημόσια) and corn taxes (ἐμβολή), and moreover the former included land tax (δημόσια γῆς), poll tax (διάγραφον), and maintenance (δαπάνη).²⁴ This classification agrees with the fiscal dispensation as regards the village communities at the time of the conquest.²⁵ The most problematic of these is the "money tax", that is, the "ḡizya" with its connotations of tribute.²⁶

Bell incorporates Becker's theory as it stands: "The Arabs demanded a lump sum of money from Egypt as tribute, and left the officials to raise the money in what proportions they pleased out of the existing taxes. Part of the money would come from the Roman land-tax, part from the Roman poll-tax, but it is misleading to speak of these taxes as if they were recognized Arab imperial taxes and identical with the later *kharāj* and *jizyah*. The unanimous testimony of Arab historians that on the conquest of Egypt the *jizyah* was fixed at two dinars a head must mean that in fixing the amount of the tribute the Arabs reckoned it on a basis of two dinars for each tax-payer." He concludes: "It is clear that the taxes are those of Byzantine times and entirely distinct from the Arab *jizyah* and *kharāj*".²⁷

Here a comparison with the Byzantine tax system is necessary. There were changes in the fiscal administration during Byzantine times, and in the sixth century especially there was confusion in the tax system and no unified institutional arrangements.²⁸ Under the Byzantine system there were both money taxes and taxes in kind: the former was generally known as δημόσια or χρυσικά. The most important direct tax was the land tax, collected in both money and kind, the former being further divided into ordinary taxes

(*χρυσικὰ δημόσια*) and extraordinary taxes (*ἐξτραορδινάρια*).²⁹ At a glance, it would appear that this system resembles what was in effect under the Arabs. The important point here is that the poll tax included in the *χρυσικὰ δημόσια* of the Arab period does not appear in the Byzantine equivalent. Whether there was any poll tax under the Byzantines is a subject of dispute, and it is impossible to give a definitive answer.

In Byzantine papyri, there is a tax called *διαγραφή* or *διάγραφον*, and according to one interpretation this is the same as the *διάγραφον* (poll tax) of the Arab period, a sixth-century *διαγραφή* poll tax corresponding to the *capitatio* of the Eastern Empire. It is Bell who most firmly urges this interpretation. But his basis for arguing thus is the concept that "there was an intimate relationship between the tax system of the early Arab period and that of the Byzantine age". G. Rouillard notes that there is no evidence to support this theory. That is, there are cases of *διαγραφή* and *δημόσια* appearing side by side, and in an account book of *διαγραφή* for the sixth century the units of taxation appear as "streets", and the same sort of documents can be found in the Arab period as well. All this means is that the *διαγραφή* of Byzantine times was the same as the Arab *διάγραφον* which was a poll tax.³⁰

Johnson and West also dispute Bell's interpretation: "However the *διαγραφή* is limited to cities, and at Arsinoe is usually an assessment on a particular street (*λαύρα*) of the city or on members of guilds The *διαγραφή* is probably a tax on trades located in certain quarters of the city but whether it was an assessment per capita is unknown".³¹ They are rather trying to demonstrate that no poll tax existed in Byzantine times. The problem is not so much the cities as the villages, but apart from records that a census of the rural population was carried out in two places in A.D. 309/10, "the papyri give no evidence for a poll tax on the villages". There are

two or three vague references to a sort of property tax levied on the guilds and to payments by representatives of the peasantry to make up the arrears of defaulters, and though there are also many pieces of evidence from the late fifth century, there is "no entry that can possibly be construed as a per capita tax".³²

Apart from *δικαγραφον* there is another term meaning "poll tax", *ἀνδρισμός* in the Arab period. Even when *δικαγραφον* appears on a tax register, inside the register itself *ἀνδρισμός* is used.³³ But the term *ἀνδρισμός* was unknown in Byzantine times. Thus this must have been a term coined at the beginning of the Arab fiscal regime. The Arabs at the time were aware of the distinction between land and poll taxes, but the concept of a land tax was rather thin, and "persons" tended to be the taxable units as far as the Arabs were concerned. Strictly speaking, "person" meant an adult male. *Ἀνδρισμός* derives probably from *ἀνδρός*, i.e. genitive case of *ἄνθρωπος*, meaning "man", and this may well be equivalent to the adult male which appears as the taxable unit in the Muslim traditions. The land tax, as far as the Arabs of the conquest period were concerned, was always a land tax paid through the intermediary of "persons". In their program of taxation the Arabs took what may be described as the standpoint of the personal principle.

The Byzantine fiscal system was on the contrary firmly based on the territorial principle. Tax rates varied according to cropping patterns and categories of land such as imperial domain lands and autopract estates, but the basis of taxation was acreage, in units of *ἄρουρα*.³⁴ Generally speaking the term *δημόσια*, or public taxes, referred as such to land taxes, and land taxes were the main component of taxation; a "street tax" was levied on non-peasants, so that the territorial unit was always the basis of taxation. The question of the possible existence of a poll tax in Byzantine times must be connected with this tendency to emphasize the territorial

principle. By such a rule of thumb, a poll tax would not seem to be called for. Thus the existing mode of taxation and machinery for tax collection were based on a territorial principle, and the Arabs brought with them a fiscal program based on the personal principle. In this way the Arab conquest led to the establishment of a poll tax. But this poll tax was different from the later Islamic poll tax. Let us call this earliest poll tax the "Arab poll tax". As will be shown later, this was somewhat similar to an income tax.³⁵

For investigating the gold tax (*χρυσικά δημόσια*), there are excellent sources in the papyri. These are the lists of taxes due for each taxpayer, known as assessment registers (*μερισμοί*). These registers were composed for each of the villages (*χωρία*), which were the smallest fiscal units, by one or more assessors (*ἐπιλέγομενοι*, i.e., "selected men") chosen by the headman (*μείζων*) and the principal men (*πρωτεύοντες*) of the village.³⁶ The names of the assessors are inscribed at the beginning. What the assessors did was to list the names of taxpayers and allocate each category of taxes on the basis of wealth. Tables I, II, and III which follow are samples of these assessment registers, somewhat simplified from the originals. Table I concerns a subdistrict of the pagarchy of Aphrodito called, "Five Fields" (*Πέντε Πεδιάδες*), for the 3rd indiction (704/05, A.H. 85/86).³⁷ The allocated tax is $167\frac{2}{3}$ solidi of land tax and 230 solidi of poll tax, the total of $397\frac{2}{3}$ solidi, with a corn tax of 141 artabas of wheat. The corn tax is for the year after the year for the gold tax, the 4th indiction. The date of compilation of this register is 24 Payni, 5th indiction (18 June 706/1 Raḡab 87).

Table II, for "Two Fields", (*Δύο Πεδιάδες*) is based on a document which is less satisfactorily preserved than the source for the Five Fields. The year is the same 3rd indiction, the land tax allocated is $171\frac{1}{2}$ solidi and the poll tax $40\frac{1}{3}$ solidi, the total of $211\frac{5}{6}$ solidi, and the amount of corn tax is unclear. According

Table I Register of Gold-Tax Assessment for "Five Fields",
The 3rd Indiction (704/05 : A.H. 85/86)

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Mēnas Apollōs	Belekau			½	3	3½	½
Kaumas Antheria	Sarseltōh			2½	2½	5	3
Psoios Andreas	Pkathakē Pkarou	1 ⅙	1 ⅓	1⅙	1½	2⅔	1⅓
Horsenuphios Hermaōs	Ammōniu	8½	10				
	Pankul & others	1½	1½	10½	4	14½	12½
	Piah Alau	½	1				
Abraham Theodosios	Piah Boōn	½	½				
	Piah Kam	1	1½	2½	4½	7	3
	Hagiu Biktōr	1	1				
Bethanias Pkaloos	Pkarou			⅓	0	⅓	⅓
Taam, Johannes Th[]- liaie & Eudoxia	Pkarou & Belekau			2⅓	0	2⅓	2⅓
Biktōr Gerontios	Samachēre & Tagapē			⅔	0	⅔	⅔
Georgios Taam	Tsament			1⅓	2	3⅓	1½
Johannes Abraham	Abba Enōch			1	3	4	0
Zacharias Senuthios	Kōmētū			3	½	3½	0
Horuonchios Onnophrios	Tagapē & Samachēre	⅔	⅔				
	Samachēre, for Biktōr	½	½				
	Taprama, for Klaudios	1	1				
	Hagias Marias	1⅓	2⅔				
	Tapubis, for Theodosios	2½	2½				
	Piah David	1½	1	14⅔	4	18⅔	14⅔
	Bēsnatēt	2	2				
	H. Mari., for Leontios	2⅓	1⅓				
	ditto, for Andreas, the priest	2⅓	2⅔				
Enōch Phoibammōn, the priest	Hyiu Pson	½	⅝				
Enōch Phoibammōn, the priest	Abba Enōch			2⅓	⅔	3	2⅓
The children of the priest Herakleios	Sarseltōh			2	3	5	3
Theodōros Athanasios	Tleuei			1½	1	2½	1½
Kolluthos Dioskoros, the priest	Trapetei Hyiu Charis	½ 2	0 3	2½	0	2½	3
Theodōros Taam	Keratas			2	1	3	2⅓
Kauro Phoibammōn	Abba Enōch			½	0	½	⅓
The wife of Kyrillos [Ezekiēl]	Zminos			½	0	½	½
Apollōs Kolluthos, the priest	Hagiu Pinutiōnos			2⅓	0	2⅓	2½
Musaicos Phoibammōn, the priest	Pool Sanlente Abilu	1⅔ 1½ ⅝	1⅔ 1½ ⅝	4	0	4	4

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Makarios Apa Tēr & his brothers	Hagiu Phoibammōnos			2	2	4	3
The wife of Makarios Tsekruj	Tsekruj			1	0	1	1
Musaios Gerontios	Tagapē & Samachēre			$\frac{2}{3}$	0	$\frac{2}{3}$	$\frac{2}{3}$
Senuthios Theodosios	ditto			$\frac{2}{3}$	0	$\frac{2}{3}$	$\frac{2}{3}$
Romanos Petros	Samachēre			3	2	5	6
Pekysios Hermaōs & Johannes	Patanube	4	4				
	[], for Theodosios	1	1	6	2½	8½	6
	Pate	1	1				
	Phib Pham	1	½				
Pwōnesh Ġamul & his son	Keratas	3	?				
	Phib Pham, for Andreas	1	?	5⅙	4	9⅙	8½
	Hagiu Enōch	$\frac{1}{3}$	?				
	Hyiu Pson	$\frac{1}{2}$	1				
Pkore Pakos	Selsil			5	2½	7½	7
Joseph the priest	[Hagiu Pinutiōnos]			1	0	1	2
Pachymis Chryse	Kalamotre			3	2	5	3
Severos Psacho	Belekau			1⅓	1	2⅓	1½
Psuke Tsōne Kui	Tchoiras			2	2	4	0
Psepñuthios Elias	Abba Enōch			1	2	3	0
Tsenuthis Leontios	Trapetei			½	0	½	½
Elias & Maria Ezekiel	Lachanias			2	0	2	2½
Phoibammōn Biktōr & Jakob the priest	Abba Taurinu			3⅙	0	3⅙	4⅓
Aarōn Symeōn	ditto			2	0	2	2
Senuthios Dianos	ditto			1⅓	0	1⅓	1⅓
Patrikia Phoibammōn	Hagiu Pinutiōnos			1	0	1	1
Mēnas Pekysios	Kalamotre & Hyiu Pson			1½	4½	6	?
Senuthios the scholar	Tsan Kui			2	0	2	?
Psacho Paternuthios	Prōmou	1⅓	1				
	Seriōnos	4	4	7	0	7	7
	Papo Ġamul	1⅓	2				
Plakydos' sons	Thoole			4	4	8	?
Psacho Marsabau	Phene			1	1½	2½	?
Pesate Horuonchios & his brothers	Sasnœit			2⅓	1	3⅓	3
Pasēm's wife	Piah Kam			1½	0	1½	2
Psēre Theodosios	Neei. Se Ertadōre	1 $\frac{5}{6}$	0 $\frac{1}{3}$	1⅙	2⅓	4⅙	⅓
Tekrompias, wife of Barous	Hagiu Phoibammōnos			1	0	1	1
Phoibammōn Kolluthos	Pharapane			2	2	4	0

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Musaios Mias	Ertadōre			1	1½	2½	0
David Pesente	Pool			3	2	5	0
Mēnas Taneia	Palō Paanēs			3	3	6	0
Jōb Georgios	Pmu Nlakōn			⅔	0	⅔	0
? priest	Pkarou			1⅓	1⅓	2⅔	1
?	Kelbaule			1½	1½	3	0
?	Sarseltōh			3	0	3	2⅔
?	Phex			2	2½	4½	2
?	Hyiu Pson			2	0	2	0
?	Sarseltōh			2	2	4	0
?	Pmu Nlakōn			3	4	7	1
? priest	Hagiu Enōh & Tsament			2	2	4	0
Samuel Enōch	Kermantiu			1	0	1	0
Hellōs Philammōn	Parō Npa[]			2	2	4	0
Psepnothios Taurinos	Phene			2	2	4	0
Leontio.' son	Selsil			2	2	4	0
Kosmas Kyriakos	Pchicheiros			1	1	2	0
Johannes Psepnothios	Kōmētū			3	2½	5½	2½
Pkana Charis	Hyiu Charis			2	2	4	0
The son of Senuthios Apollōs	Hagiu Biktōr			2	3	5	0
Anup Hermaōs	Pateite			1½	3	4½	0
Kyra, wife of Panikatos	Hagiu Pso[]			⅔	0	⅔	0
Anna, daughter of Philotheos Pkarous	Pkarou			½	0	½	0
Theodōros Akanthōn				0	4	4	0
Ġamul Athanasios				0	1	1	0
Hermaōs Jaky[]				0	4½	4½	0
Phōkas Johannes				0	2	2	0
Stephanos Pkame				0	2½	2½	0
Senuthios Athanasios				0	5	5	0
Johannes Kulo				0	2	2	0
Kyriakos Apollōs					2½		
Philotheos					3½		
Stephanos the herdsman					2½		
Johannes Onnophrios					2		
Hermaōs Johannes					2½		
Georgios Pachymios					5		
Hermaōs Puōe					2½		

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Pesate Peskui					2		
Hermaōs Apa Tēr					3		
Dianos' son					2		
Theodosios Pk[jo					2½		
Makarios Pkame					2½		
Daniel Theodosios					2		
The son of Musaios Makarios					2⅔		
Apa Kyros Apcllōs					2⅝		
Pnei the oilmaker & his son					4		
Theodōros Timotheos					2½		
Theodosios Joseph					2		
Matoi Theodosios					2½		
Apa Tēr Pkame					4		
Herakle Pebau					2½		
Elias Baroos					3		
Philammōn's son					2½		
Kosmas Philotheos					4		
Pkobos Athanasios					3		
Solomōn Kolluthos					2		
Simōn Psacho					3		
Kolluthos Mias					2		
Stephanos Jakky-					5		
Lukas the assitant					3		
The son of Makarios Sikluj					1		
The son of Ġamul Paut					1		
Andreas Theodōros					2½		
The son of Onnophrios Pataman-					1		
Ġamul					2½		
Pkoore's son					2		
The son of Dioskoros Psake					1½		
The son of Abraham Arsenophonix					1		
Senuthio, Georgios, at Tsament					1		
Abraham Georgios					2		

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Andreas Theodōros					2		
Leontios Pnei the oilmaker					2		
Markos' son					1		
Athanasios Isaak					3½		
Total				167⅔	230	397⅔	141

to P. Lond. no. 1412 (see below), which records tax assessments for various districts of Aphrodito, the gold tax quotas for both Five Fields and Two Fields were the same in the previous 2nd indiction. Table III is for the small village of "Three Fields" (*Τρεῖς Περιάδες*), in the 2nd indiction (703/04, A.H. 84/85), with land tax assessed at 238⅓ solidi, poll tax at 129, the total at 367⅓ solidi, and a corn tax of 215½ artabas. But the corn tax is for the following year. Also, unlike the preceding two, in addition to land and poll tax there is an assessment for maintenance (*δαπάνη*) as well. The date of the register is 3 Phamenoth, 3rd indiction (27 February 705/27 Šafar 86).³⁸ The assessment of 367⅓ solidi agrees with the figure for the same year given in P. Lond. no. 1412. Similar papyri, P. Lond. nn. 1422 (Three Fields), 1423, and 1424 (Five Fields) are extant: nn. 1422 and 1424 are discussed below.

The format of these three tables is almost the same. The first column lists taxpayers' names, the second the names of their fields, as the taxpayers might own more than one piece of land or fields in different places. For example, there is Belekau which is listed first for Five Fields: Mēnas Apollōs did not own it all but only a piece of it, with others owning different pieces. The right-hand column after the double-line records land and poll taxes for each taxpayer; in Table III, the additional maintenance tax and also the gold tax which was the combined total of taxes are entered. The unit is the solidus. The last column records the corn tax, in artaba.

Table II Register of Gold-Tax Assessment for "Two Fields",
The 3rd Indiction (704/05: A.H. 85/86)

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Andreas Zacharias	Kermantiu Palei	1 1½	1½ 1½	2½	1	3½	3
The deacon Apa Tēr, from Parsat	Prōmpeto			3	0	3	0
Athanasios Zacharias	Sēmuke Pseli	1 ½	1½ 0	1½	0	1½	1½
Apa Kyros Psatos	Artrophaku			1	2	3	1
Andreas Keleele	Pasire			½	0	½	½
Biktōr Sabinos Puōe	Kyniariu			3	3	6	1½
David Biktōr	Bēs Kui			3½	0	3½	1
Sergios Horuonchios & Pekysios & his son	Peskui			1	1½	2½	1
Enōch Mēnas	Paiane			2	0	2	1½
Enōch Palua Athanasios	Kap[] Pkitn Bes	? ?	0 2	4½	0	4½	2
[] Biktōr	Pan[]le Pkitn Bes	1½ 4	½ 4	5½	?	?	4½
Enoch the guard	Tra Neipon			1	0	1	1
Hermaōs, from Keramion	Philastēr Pkeleje Paku Nkōm	2 2 1	2 2 0	5	0	5	4
Elias Horuonchios &c.	Kumuta Paniske Bēs Kui	⅔ 4⅝ 1½	1 5 0	7	0	7	6
Theodosios Taurinos	Thekla Tep			1	1	2	1
Termuthios &c.	Pasimōn			½	0	½	1
Theodōros the priest	Abba Patmu			8	0	8	8
Theodosios Markos, from Keramion	Piah Epoikiu			1½	0	1½	1
Jōb, at Laban	Laban			1½	0	1½	2
Palōtēs Pkomis	Nabōi			2	0	2	2
Jeremias Musaioi, from Aphrodito	T[]			4	½	4½	2
[]	Arsenei[]u Prōmu Hōr	3⅔ 2⅔	½ 0	6	0	6	½
Apa Kyros, from Am[] the priest	Tapias Selbise Strate	1½ 1½ 1½	2 2 1	4½	0	4½	5
Hagiū Papnuthios' allotment holders	Abba Papnuthiu			1	0	1	0
Allotment holders at Neiajēu	Neiajēu			⅔	0	⅔	1

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Makarios, from Porthmiu	Porthmiu			3	0	3	0
Theodosios Horuonchios	Kastrikiu			1	0	1	1
Charistia, from Piah Atau	ditto			½	0	½	½
Klaudios' son	ditto			½	0	½	½
Pebo Iaky[]	ditto			1	0	1	1
Thekla Hellōs	ditto			1	0	1	1
Paulos Paout	ditto			1	0	1	1
Ouersenuphios Pamias	Abba Abraham	?	3				
	Elaiurgu	?	3	6½	2	8½	6
	[]	?	0				
[]	Philastēr	?	?	?	?	?	?
	Pkeleeke	?	?				
Mēnas Kyriakos	Bd[]			2	0	2	0
Patermuthios, from Psyros	Erkame	4	2				
	Patanube	1⅓	1	5½	0	5½	3
Pekysios Pkoore	Hagiu Phoibammōnos	5	5				
	Pkoia	2	1	8½	1	9½	7
	Phaueche	1½	1				
Pachymios Taurinos & Stephanos	Kalopen	?	?				
	Neu Ktēmatos	?	?				
	Pallaniū	?	?	?	?	16⅔	8
	Kalau	?	?				
	Piah Bēlei	?	?				
	Lakku	?	?				
Kyriakos Alere	[]			?	?	?	0
Pus, from Poimen	[]			?	?	?	0
Tsabet	[]			?	?	?	2
Biktōr Alere	[]			?	?	?	?
Hermaōs Sabinos	[]			?	?	?	?
[] Hermaōs	[]			?	?	?	?
[]	[]			?	?	?	?
[]	Hagiu Papnuthios	?	?	?	?	?	?
	Palci	?	?				
Athanasios' children, from Psyros	Panbampe	?	10				
	Patsoie	[] ⅓	0	9½	0	9½	10
	Patkule	?	0				
Timotheos Petros	[] ore			2⅓	0	2⅓	0
Theodosios Philotheos	Abba Pkyliu			4⅔	0	4⅔	4⅔
Eudoxia & Epiphanios	[] ne			⅝	0	⅝	1
Johannes David the priest	[] nt			1	0	1	1
Paam Judith	[]			⅝	0	⅝	0

Taxpayers	Location of fields	Taxes		Taxes		Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.		
Apollōs Pshoi, from Pakaunis	[]			?	?	2	2
Psatos Petros	[]			?	?	4 $\frac{1}{6}$	3
Proklas' son	[]			[2]	[0]	2	0
Allotment holders at Tatkeke	[Tatkeke]			[$\frac{1}{2}$]	[0]	$\frac{1}{2}$	$\frac{1}{2}$
Johannes Petros	[]			?	?	2	2
Patermuthios K[]	[]			?	?	2	0
Philotheos' wife	[]			[2]	[0]	2	0
Hermaōs Pkui	[]			?	?	?	?
Onnophrios Pkuios	[]			?	?	?	?
Apollōs the priest	[]			?	?	?	?
Petros Taurinos	[]			?	?	?	?
Pkui Termuthios	[]			?	?	?	?
Total				171 $\frac{1}{2}$	40 $\frac{1}{3}$	211 $\frac{5}{6}$	?

In the case of persons holding more than one piece of land, the gold and corn tax for each piece is listed separately. These are the figures in the left-hand column after the double lines.

Among the taxpayers listed in Tables I and II for Five Fields and Two Fields we do not know who the headmen are, but in Table III for Three Fields we know from other documents, including Coptic ones,³⁹ that number two, Apa Kyros Samuēl, was the headman. From the same sources we also know that Pwōnesh Ġamul (number twenty-eight)⁴⁰ and Psacho Patermuthios (number forty-three)⁴¹ were village notables or officials. As these men's fields and their assessed land taxes are bigger than the average, it is quite clear that they were indeed among the principal persons in their village. With the holdings of such leading personages, personal names are often attached after the names of their fields. For example, Horuonchios Onnophrios in Table I owns much of the land in this category; this is either because these people were absent from the village or because they had entrusted themselves to his protection — he

Table III Register of Gold-Tax Assessment for "Three Fields",
The 2nd Indiction (703/04: A.H. 84/85)

Taxpayers	Location of fields	Taxes		Taxes			Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.	Main sol.		
Apollōs Zēnobios	Neu Ktēmatos	1	0					
	Abaktu	1	1	2	0	$\frac{1}{3}$	$2\frac{1}{3}$	1
	Psusire	$2\frac{2}{3}$	3					
	Pkelēch	$1\frac{2}{3}$	0					
	Abba Jakob	$\frac{5}{6}$	1					
Apa Kyros Samuēl	Mylēnarchu	$\frac{1}{2}$	$7\frac{11}{12}$	$12\frac{2}{3}$	0	2	$14\frac{2}{3}$	$14\frac{3}{4}$
	Plein	?	$5\frac{1}{2}$					
	Neu Ktēmatos	1	0					
	Pauōs Psyrū	?	$4\frac{1}{2}$					
	Pagathon	$1\frac{2}{3}$	0					
Pebō Herakleios	Pasodōru	$1\frac{2}{3}$	0	$3\frac{1}{3}$	1	$2\frac{2}{3}$	7	$9\frac{1}{2}$
	ditto, for Georgios	0	$9\frac{1}{2}$					
[] Panube	Talita			$3\frac{1}{3}$	0	0	$3\frac{1}{3}$	4[]
[] Psennōr	Psennōr			1	0	0	1	0
[]	[]	2	?					
	Neu Ktēmatos	1	?	3	0	0	3	?
	[]	?	$7\frac{1}{12}$					
	Kakui	1	1					
	[]	?	?					
[]	Pakis	$\frac{1}{2}$	$1\frac{3}{4}$	$10\frac{1}{2}$	0	?	?	?
	[]	?	?					
	Zygu	2	2					
Andreas []	Sineloole	1	1					
	Bēs Sēm	2	4	3	0	0	3	5
	Saumou	$2\frac{1}{3}$	0					
	Tsuu	$\frac{2}{3}$	$3\frac{1}{3}$					
Biktōr Pteros	Pso[]rus	1	0	$5\frac{1}{2}$	1	$1\frac{2}{3}$	$8\frac{1}{6}$	$3\frac{1}{3}$
	Noēliu	$1\frac{1}{2}$	0					
Pekysios Isaak	Samakullei			3	0	0	3	?
Panychate's wife	Hierakinos			$\frac{2}{3}$	0	0	$\frac{2}{3}$	?
The wife of Paulos Dukai	Phanuthe			$\frac{1}{2}$	0	0	$\frac{1}{2}$	?
Johannes Hermaōs	Noēliu			2	1	0	3	?
The wife of Enōch Phib & others	Pham			3	0	0	3	3
Epiphanios Patermuthios	Kerebin	1	$1\frac{1}{2}$					
	Amma Theklas	1	$1\frac{1}{2}$	2	1	2	5	3
Maria[]	Sasu			$\frac{1}{2}$	0	0	$\frac{1}{2}$	?
[]b	Puamhmu			4	1	1	6	?
[]	Sasu			$\frac{1}{2}$	0	0	$\frac{1}{2}$	?
[] Johannes	Patkaleele			1	0	0	1	?
[]	[]	$\frac{1}{2}$	1					
	Neu Ktēmatos	$\frac{1}{2}$	1	1	1	2	4	2

Taxpayers	Location of fields	Taxes		Taxes			Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Pol sol.	Main sol.		
Johannes Pkame	Hierakionos ditto, for Psemnuth. Pronos	$1\frac{1}{3}$ 2 $\frac{2}{3}$	2 3 1	4	0	?	?	6
[] Tatui	Koleul Abba Patermuthiu Panychatu	1 $1\frac{1}{2}$ 1	2 $1\frac{1}{2}$?	$3\frac{1}{2}$	1	$2\frac{1}{3}$	$6\frac{1}{2}$	[$3\frac{1}{2}$ more]
Joseph, from Bunoi	Sasu			$\frac{5}{6}$	2	$\frac{1}{6}$	3	4
Onnophrios Jakōb the priest	Kerebin			4	0	0	4	0
Jōb Sabinos the priest	Sitlak Kerebin Patkalci	2 1 1	$7\frac{1}{3}$ 3 0	4	1	2	7	$10\frac{1}{3}$
Joseph Noēlios	Paasiti			3	0	1	4	3
Johannes Kallinikos	Tēnia			6	2	1	9	4
[], from Abba Hermaōtos	[] Kauliu []	1 0 5	0 6 0	6	0	0	6	6
[]ē	Kaspitu			2	0	?	?	?
[]	Amma Theklas			1	0	0	1	?
[], from Bunoi	Amma Theklas			$\frac{1}{2}$	0	0	$\frac{1}{2}$	$\frac{1}{2}$
[]	ditto			$1\frac{1}{3}$	0	0	$1\frac{1}{3}$	$\frac{2}{3}$
Ġamul Kallinikos	Sineloole			1	0	1	2	?
Joannias Kolluthos the doctor	ditto			1	0	$\frac{1}{3}$	$1\frac{1}{3}$	?
Apollōs Elias	Tkaleitōre Pkau Abba Senuthiu	3 0 1	8 $1\frac{1}{3}$ 0	4	0	$1\frac{1}{3}$	$5\frac{1}{3}$	$9\frac{1}{3}$
Makarios Zēnobios	Neu Ktēmatos			1	0	$\frac{1}{3}$	$1\frac{1}{3}$	?
Leōnos' allotment holders	Koleul			$\frac{1}{2}$	0	0	$\frac{1}{2}$	?
Mariam Panarios	Panariu			2	0	0	2	?
Mēnas Tekrompias	Neu Ktēmatos & Abaktu			2	0	$\frac{1}{3}$	$2\frac{1}{3}$	?
Pat[]'s allotment holders	Abba [] Abba Senuthiu [] Koleul	$1\frac{1}{2}$ 1 $1\frac{1}{2}$ 1	0 0 0 0	5	0	0	5	0
[]pios	Pimise			$1\frac{1}{2}$	0	?	?	?
[] Herōn	Pasodōru			1	0	?	?	?
Apollōs Kalansas & his brothers	Pasodōru Pagathon	$2\frac{1}{3}$ $3\frac{1}{3}$	$2\frac{1}{3}$ $5\frac{5}{6}$	$5\frac{1}{3}$	0	0	$5\frac{1}{3}$	$8\frac{1}{6}$
Apa Kyros Biktōr	Mylōnarchu Abba Psempnuthiu Papsout Bēs[]kth.	2 7 $1\frac{1}{3}$ 1	2 13 2 $\frac{5}{6}$	$11\frac{1}{3}$	1	?	?	$17\frac{5}{6}$

Taxpayers	Location of fields	Taxes		Taxes			Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.	Main sol.		
P[]epiētre	Pnonos			$\frac{1}{2}$	1	?	?	?
P[] Daniēl	Pagathon			2	1	2	5	?
Pamun Psintōorios	Abba Daniel			1	0	1	2	?
Proklas Herakleios	Sineloole			$\frac{1}{3}$	0	0	$\frac{1}{3}$	$\frac{1}{3}$
[]ios Phibeios	[]ēm[]			$\frac{2}{3}$	1	$1\frac{1}{6}$	$2\frac{2}{6}$	?
[]as Pappas	Kakaleu			1	0	0	1	?
Samachēl	Kakaleu			$4\frac{1}{6}$	0	1	$5\frac{1}{6}$	?
Senuthios Onnophrios	Uranēp			3	1	?	?	?
Stephanos Lukanos the prior	Lachanias			1	0	0	1	?
[] David	Pham			1	0	0	1	?
[]	Archangelu			1	1	0	2	?
[]	Pnonos			3	0	?	?	?
[]	Hyiu Panē			3	0	?	?	?
[] Zachaios	Plaōs			$\frac{1}{3}$	0	?	?	?
[]sios	Noēliu			$1\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$2\frac{1}{2}$	?
[]chiros	Pagathon			?	1	1	?	?
Phoibammōn Pisios	Abba Musaiū			?	1	0	?	?
Philotheos Athanasios	Hierakiōnos			1	0	0	1	?
Phoibammōn Siōs	Abba Senuthiu & Kolluthu	$\frac{2}{3}$	$\frac{5}{6}$	$3\frac{2}{3}$	0	1	$4\frac{2}{3}$	$3\frac{5}{6}$
	[]	3	3					
Phrēt Johannes	Sitlak			1	1	1	3	?
Simōn Markos	Sasu			2	0	0	2	?
The allotment holders of Philotheos Makarios	Plah	5	$6\frac{1}{2}$					
	Abba Jakōb	1	1					
	Tankesh	1	1	$7\frac{1}{3}$	0	0	$7\frac{1}{3}$	$8\frac{1}{2}$
	Pasodōru	$\frac{1}{3}$	0					
Johannes, from Psinemun	Dotse			1	0	0	1	?
[]	Pchichitos			1	1	?	?	?
[]	Tsub			$2\frac{2}{3}$	0	0	$2\frac{2}{3}$	?
[]	Samakullei			4	0	0	4	?
[]	Tebu			4	0	0	4	?
[]	Abba Senuthiu			$\frac{2}{3}$	0	0	$\frac{2}{3}$	?
[]	Paras			3	0	0	3	?
[]	Pkau			1	1	1	3	?
[]	Pasodōru			1	0	?	?	?
Noēlios Athanasios	Abba Musaiū			1	?	?	?	?
[] Pekysios	Papēu			$6\frac{1}{2}$	0	0	$6\frac{1}{2}$	?

Taxpayers	Location of fields	Taxes		Taxes			Total sol.	Corn tax art.
		Land sol.	Corn art.	Land sol.	Poll sol.	Main sol.		
Apa Kyros Biktōr	Ertadre			3	0	0	3	?
Johannes Kyriakē	Pnonos			3	1	0	4	?
[], from Plab	Puamhmu			3	0	0	3	0
Uersenuphios Pkui	Papchrēme			3	0	1	4	?
Markos Kyrillos	Papchrēme			2	½	0	2½	?
Makarios Psoios	T[]u			2	1	0	3	?
Klaudios []as	Papu			1⅔	⅓	½	2½	?
Sabinos []nos	[] Kablautp	3	[0]	6	2	0	8	[0]
[] Pekysios	Psenyriu	3	[0]	2	?	?	?	?
[] Eustathios	Dukai			½	1	?	?	?
[]son	Saratōke			½	?	?	?	?
[]	Sasu			?	0	?	?	?
[]le	Pasodōru			?	?	?	?	?
[]	Pabō			?	0	?	?	?
[]	A[]			?	?	?	?	?
Exempts from land tax								
Elissaios Makarios					1	1	2	
Ġamul					1	1	2	
Philotheos Psērios					1	2	3	
Biktōr Paunash					1	2	3	
Johannes					2	1	3	
Phoibammōn Panob					1	2	3	
Johannes Chaiō[]					2	0	2	
Philotheos Kaksak					1	1	2	
Abraham Pekysios					2	0	2	
David Kachaa					2	1	3	
Pus Makarios the foreigner					2	0	2	
Onnophrios Theodosios the foreigner					?	2	?	
Petros Georgios					1	⅓	1⅓	
Lukas Makarios					1	½	1½	
Elias the fugitive					1	2	3	
Psike Apa Kyros the fugitive					1	2⅔	3⅔	
Theodosios []					2	0	2	
Musaios Kasule					1	½	1½	
Kolluthos Abraham					1½	1	2½	
Psemnuthios Elias					1	1	2	

Taxpayers	Taxes			Total sol.	Corn tax art.
	Land sol.	Poll sol.	Main sol.		
[]		2	1	3	
[] Kolluthos		?	½	?	
Kolluthos []		1	2	3	
[] Kolluthos		?	?	?	
P[]		0	1	1	
Petros Gamul		?	?	?	
[]		1	1	2	
Psatē Perkai		3	?	?	
[]		1	1	2	
Pabsil Paēse		0	?	?	
[]		0	1	1	
Pnei Jijoi		?	?	?	
[]		0	1	1	
[]		?	?	2	
Phoibammōn Georgios		?	?	?	
Total	238⅓	129			215½
	367⅓				

(Note) Main.=The additional tax for the maintenance of officials and others.

had obtained the proprietary rights in place of these persons and was paying the taxes.

The listing of taxpayers' names gives peasants precedence over non-peasants. Whether there were non-landowning peasants at the time is not clear. Even if they did exist, in the registers they are treated as non-peasants. In Tables I and II peasants and non-peasants are listed without distinction, but in Table III the non-peasants are called *οἱ ἀτελεῖς* and declared to be "exempt from the land tax" — the distinction is clear. Thus in the case of peasants land and corn tax quotas are listed, but for those exempt from land tax of course only the poll tax is recorded. They are mainly village officials (fifteenth from the bottom in Table I), merchants (third and twenty-ninth from the bottom in Table I), daylaborers⁴², herdsmen (forty-second from the bottom in Table I), and fugitives

from other places (twentieth and twenty-first from the bottom in Table III).⁴³ Among these exempt from land tax are persons listed simply as the "son of so-and-so". "The son of Makarios Sikluj" is fourteenth from the bottom in Table I, and he is certainly the same as, the son of "Makarios Tsekruj's wife" number twenty-three in this table: this means that Makarios has died, his widow has become the head of the household, and son though not head of the household is old enough to pay the poll tax. The other "sons" listed probably are similar cases.

Land taxes being literally levied on the land, it made no difference if the proprietor was young or old or male or female: women and minors appear as taxpayers. "So-and-so's wife" means a widow paying the taxes. When children inherited the land collectively they paid the taxes collectively. Or one of them might represent the rest. Number fourteen in Table III is "the wife of Enoch Phib and others", wherein the wife and children become the successors of the dead householder; according to P. Lond no. 1422 l. 37, four years later the sons Johannes and Job became the taxpayers. When one family tilled land in different places, the taxes were assessed on each field but payment was made in a lump sum. Under the heading of "taxpayers" in the registers there are occasional cases of "the holders of allotments from the common land of so-and-so" (*κληρονόμοι*)⁴⁴, meaning — since none of them paid poll taxes — perhaps that smallholders had clubbed together to pay a tax assessment and named one of their number to represent them. Also there are cases of lands registered by place and not by personal name (Numbers 24, 25, and 56 in Table II). For the peasantry as a whole these collective holdings were very few.

Bell lists land tax, gold tax, and *dapanē* (maintenance) as the components of the gold taxes, but it is questionable whether the Arab authorities regarded the *dapanē* as a part of the money tax (*ḡizya*).

This "maintenance" is not used in a specific sense by the source for Table III, but from other evidence it is clear that it meant provisions (except flour) and transport expenses for the governor and his dependents, central officials, the Arab troops and their families generally known as *Muhāğirūn* (Μωχαρίται) who were quartered in al-Fuṣṭāṭ and Alexandria, local officials, workmen who were requisitioned in corvées for the granaries in al-Fuṣṭāṭ, the mosque in Jerusalem, the caliph's palaces and other construction projects, and villagers to serve as sailors for raiding fleets. Moreover this maintenance tax was not collected all at once but rather levied in response to demand notes issued by the authorities and earmarked for specific purposes.⁴⁵

For example P. Lond. no. 1375 is such a demand note, in Greek, whereby the whole pagarchy of Aphrodito was ordered to pay quantities of sheep, oil, boiled wine, dates, onions, greens, poultry, vinegar, raisins, firewood, etc. for the governor and his dependents, cash conversion rates being specified. An interesting feature is that at the top of the document there occurs the sentence: "The cost for the maintenance of the governor, his dependents, and his subordinate officials" (*taman^u rizqⁱ l-amṭrⁱ wa-ḥāṣiyatihi wa-'ummālihi*),⁴⁶ in Arabic, and that the term corresponding to δαπάνη is "*taman rizq*". "*Rizq*" at the time was antithetical to '*aṭā*', the cash stipend, meaning an allowance in kind — and this was usually what the corn tax was considered to be, so that in this document it is provisions apart from wheat which are regarded as *rizq*.

As against this, in the demand notes for gold and corn taxes, the gold taxes are assessed at the combined figure of land and poll taxes, and no quota for maintenance is recorded. Moreover letters concerning arrears in gold and corn taxes indicate that these were going to the Arab troops and their families.⁴⁷ Thus, the maintenance was surely not included in the gold taxes; the gold

taxes included precisely the land tax and the poll tax. Also, the kind of maintenance appearing in P. Lond. no. 1375, for the governor and his dependents, was a rather regular levy.⁴⁸ Maintenance for the skilled workmen and laborers involved in building mosques and others were of course temporary.⁴⁹ At any rate, this cannot be treated together with the gold taxes, which were levied on an annual basis. The *dapanē* must go into the category of extraordinary taxes. Leaving this topic to one side for the time being, let us turn to the land and poll taxes.

3. *Land and Poll Taxes*

In Tables I through III, persons paying land tax but no poll tax are surprisingly numerous. In Table I, with 45 paying poll tax out of 73 land-tax payers, there are thus 28 people who pay no poll tax. In Table II — the condition of the source-papyrus being poor, this refers only to the legible parts — 37 out of 45 pay no poll tax, with 64~59 not paying out of 92 with 5 not clear in Table III. What could all this mean?

In Islamic law the poll tax was levied on non-Muslims, but these people not paying poll tax are all non-Muslims so this can be deemed irrelevant to Islamic law. The Muslim traditions all assert that the object of taxation was the adult male, suggesting the inference that those who are not supposed to pay poll tax are not adult males. Looking at the 124 names on the tables of those who do not pay poll tax, we find only 17 women and only five who are clearly minors. These people were presumably exempted first, in line with Arab ideas on taxation. Then there six priests, a prior, and a deacon.⁵⁰ But there are six other priests who were paying poll taxes, so this status was clearly not enough to secure an exemption. Further, there are people like Apa Kyros Samuēl in Table III who own large tracts of land but pay no poll tax. He was the headman (*lashane*)

of Three Fields, and it may be that headmen were traditionally exempted from poll tax. There are similar cases: the "assessor" at the top of Table I, Phoibammōn Biktōr, the "scholar" Senuthios, Psacho Patermuthios who has already appeared, and in Table II the "guard" Enoch. Later on we shall examine an edict of 'Umar II's which gives evidence to support the fact that such privileged statuses existed: "'Umar II commanded that the poll tax should be taken from all men who would not become Muslims, even in cases where it was not customary to take it".⁵¹

Apart from such exceptional cases, one notices that the land-tax amounts paid by non-poll tax payers are generally smaller than those held by those who were paying. One may infer that they were poor peasants, as of course they had less income from their scantier acreage. The most extreme cases are when such marginal farmers band together as "the allotment-holders of so-and-so". There are six cases of this and none of them pay poll tax. An especially interesting case is that of Philotheos Makarios in Table III, who with his fellow-allotment-holders tills four pieces of land and pays a total of $7\frac{1}{3}$ solidi, but later he seems to have become independent and turns up in P. Lond. no. 1422, an assessment register for the same Three Fields village;⁵² here, four years later, he is tilling only one of the four fields, called Abba Jakōb, and in addition to paying the land tax is paying $\frac{1}{6}$ solidus of poll tax or maintenance (see number nine, Table V). Sometimes there are two or three names of taxpayers described as "so-and-so and his brothers", who seem to be non-paying marginal cultivators like the collective allotment-holders. From this it would appear that the tax on cultivators was basically a land tax, and that when there was sufficient ability to pay more a poll tax was additionally levied. But it was different if the peasants had other sources of income. According to these tables, the average poll tax payment of a peasant was one

solidus per capita.

The poll tax on non-peasants who did not pay land tax varied enough to suggest that it may have been assessed according to wealth. The rate was left up to the village authorities and in particular the assessors, but at the time there does not seem to have been a strict principle to the effect that these were "adult males" and should therefore presumably have had to pay a poll tax at a given rate in dinars. There are good documents bearing on this, P. Lond. nn. 1422 and 1424. The latter is an assessment register for eight years later than the one in Table I for Five Fields. It covers the 11th indiction (712/13, A.H. 93/94), and is dated 4 Mesore, 13th indiction (28 July 714). The former is for Three Fields four years after the time of Table III, in the 6th indiction (707/08, A.H.88/89). Comparing these two registers, there are cases both of the same persons cultivating the land during four or eight years, and of different persons succeeding them. For convenience I have arranged these in two tables (IV and V).⁵³

From these tables it is evident that while there were no big changes in eight years, there are taxpayers who formerly did not pay poll tax and now pay it, or the reverse, and cases of poll tax assessments being raised. And although the time is not clear, there are persons whose poll tax assessment goes up in just one year.⁵⁴ From this one can say that the poll tax in the early Arab period was really something close to an income tax. This accords well with the Arab program during the conquest, which as we have seen above provided for land taxes from peasants and poll taxes from non-cultivators. I have termed this the "Arab poll tax": but this poll tax later lost its income tax-like features and gradually evolved into a pure poll tax, that is, the Islamic poll tax.

From these five tables, it is difficult to ascertain the rate at which land taxes were assessed. The only thing that is clear is that the

Table IV Comparison Between 704 and 712 of the Gold-Tax Amounts Assessed for Each Taxpayer at Five Fields (P. Lond. nn. 1420 & 1424)

Taxpayers	Location of fields	Land tax sol.	Land tax sol.	Poll tax sol.	Total sol.	Corn tax art.
Kaumas Antheria—His wife	Sarseltōh		2½ 3	2½[0]	5 [3]	3 ?
Psoios Andreas	Pkathakē Pkarou	1 1 ⅙ ⅙	1⅙ 1⅙	1½ 0	2⅔ 1⅙	1⅙ 2⅙
Horsenuphios Hermaōs— Ouersenuphios Antōnios	Ammōniu Pankul Piah Alau	8½ 8 1½ 1 ½ —	10½ 9	4 2	14½ 11	12½ 18
Abraham Theodosios— Theodosios Abraham & his brothers	Piah Boōn Piah Kam Hagiū Biktōr	½ 1 1 ½ 1 1	2½ 2½	4½ 4	7 6½	3 5
Biktōr Gerontios	Samachēre & Tagapē		⅔ ⅔	0 0	⅔ 1⅔	⅔ ?
The wife of Kyrillos Ezekiēl	Zminos		½ ½	0	½[½]	½ ?
Musaios Phoibammōn, the priest	Pool Sanlente Abilu Hagiū Pinutiōnos	1⅔ — 1½ — ⅕ —	4	0	4	4
Makarios Apa Ter & his brothers	Hagiū Phoibammōnos		1½	0	1½	?
The wife of Makarios Tsekruj	Hagiū Phoibammōnos		2 2	2 1	4 3	4 ?
Romanos Petros	Tsekruj		1 ⅔	0 0	1 ⅔	1 ?
Pekysios Hermaōs & Johannes	Samachēre Patanube [], for Theodosios Pate Phib Pham Keratas	4 4 1 — 1 2 1 1 3 3	3 2	2 0	5 2	6 ?
Pwōnesh Ġamul & his children	Phib Pham, for Andreas Hagiū Enōch Hyiu Pson	1 1 ⅓ ⅓ ½ 1	6 6	2½ 3	8½ 9	6 12
The priest Joseph—His wife Staphoria	Pate Phib Pham Keratas	1 1 3 3	5⅙ 6⅓	4 4	9⅙ 10⅓	8½ 12⅓
Pesate Horuonchios & his brothers—Basileios Horuonchios	Hagiū Enōch Hyiu Pson	⅓ ⅓ ½ 1	1 1	0 [0]	1 [1]	2 ?
	Sasnoeit		2½ 2	1 ?	3⅓ ?	3 ?

(Note) The left-hand figures of each column are for 704, and the right-hand ones for 712.

proportion of cash to grain was generally set at one solidus to one artaba. But it is possible to learn the rate of taxation from the papyri. P. Lond. nn. 1427–1429, which are assessment registers,

Table V Comparison Between 703 and 707 of the Gold-Tax Amounts Assessed for Each Taxpayer at Three Fields (P. Lond. nn. 1421 & 1422)

Taxpayers	Location of fields	Land tax sol.	Land tax sol.	Poll tax sol.	Main. sol.	Total sol.
Epiphaios Paternuthios	Kerebin	1 1½				
	Amma Theklas Thmēpanomet	1 1 1	2 3½	1 ?	2 ?	5 ?
[], from Bunoi	Amma Theklas		½ ½	0 0	0 0	½ ½
Mēnas Tekrompias	Neu Ktēmatos Abaktu	1 3	2 4	0 ?	⅓ ?	2⅓ ?
[]as Pappas—Iulit Tau[]as	Kakaleu		1 1	0 0	0 0	1 1
Samachēl—His son Makarios Samachēl	Kakaleu—Plaōs		4⅓ 1⅓	0 0	1 1⅓	5⅓ 3
Senuthios Onnophrios	Uranēp		3 3	1 1	? 5	? 9
Stephanos Lukanos, the prior—His wife	Lachanias		1 1	0 0	0 ⅓	1 1⅓
[]sios—Apa Kyros Parthenia	Noēliu		1½ 1	½ 0	½ ⅓	2½ 1⅓
The allotment holders of Philotheos Makarios— Philotheos (alone)	Plah Abba Jakōb Tankesh Pasodōru	5 — 1 1 1 — ⅓ —	7⅓ 1	0 ?	0 ?	7⅓ 1⅓
Johannes, from Psinemun	Doste (Maō Totse)		1 1	0 ⅓	0 0	1 1⅓
Philotheos Kaksak	(exempt from land tax)			1 0	1 ½	2 ½

(Note) The left-hand figures of each column are for 703, and the right-hand ones for 707.

provide this information: unlike nn. 1420–25, instead of the names of the taxpayers' fields, the acreage of the fields is specified in units of aroura. But according to nn. 1428–29, the rate was different for irrigated and non-irrigated fields. No. 1428 gives the rates for both types of land in Two Fields, with the total assessed acreage, and according to this irrigated land was taxed at 1 and 1/6 solidi per four aroura, dry land at only 5/6 solidus. Both nn. 1427 and 1428 are fragments of assessment registers for Two Fields in a 1st indiction (732/33, A.H. 114/15), perhaps pieces of the same register. Here only no. 1427 is given in tabular form (Table VI).⁵⁵ According to this source, the rate per four aroura was most often one solidus.

Table VI Register of Taxes for "Two Fields",
The 1st Indiction (732/33: A.H. 114/15)

Folio A. Taxpayers	Number of persons paying	Percentage of a full man	Poll tax solidus	Land area aroua	Land tax solidus	Maintenance sol.	Total sol.	Deduction solidus	Amount paid sol.	Corn tax artaba
[]	—	—	—	—	—	—	—	—	—	—
[]	1	1	3	8	2	0	5	$\frac{1}{3}$	$4\frac{2}{3}$	9
Hermaōs Pkui	1	1	3	28	$7\frac{1}{2}$	0	$10\frac{1}{2}$	$\frac{1}{2}$	10	15
[]	1	1	3	20	6	0	9	$\frac{1}{2}$	$8\frac{1}{2}$	0
Musaioṣ Epiphānios	—	—	0	2	$\frac{1}{2}$	0	$\frac{1}{2}$	0	$\frac{1}{2}$	1
Total	9	$8\frac{1}{3}$	25	133	$34\frac{1}{3}$	0	$59\frac{1}{3}$	$3\frac{1}{6}$	$56\frac{1}{6}$	60

Folio B. Taxpayers	Number of persons paying	Percentage of a full man	Poll tax solidus	Land area aroua	Land tax solidus	Maintenance sol.	Total sol.	Deduction solidus	Amount paid sol.	Corn tax artaba
[]	—	—	—	—	—	—	—	—	—	—
Theodosios Philotheos	—	—	0	16	4	0	4	0	4	4
Isak Tanna & Tīrēne	—	—	0	4	1	0	1	0	1	2
Psoios & Taurinos	—	—	0	4	1	0	1	0	1	2
Kyriakos Petros	1	1	3	8	2	0	5	$\frac{1}{2}$	$4\frac{1}{2}$	2
Senuthios & Theodōros	—	—	0	4	1	0	1	0	1	0
Apa Ter & Onnophrios	—	—	0	4	$\frac{2}{3}$	0	$\frac{2}{3}$	0	$\frac{2}{3}$	0
Total	4	$3\frac{2}{3}$	11	146	$37\frac{5}{6}$	0	$48\frac{5}{6}$	$1\frac{1}{2}$	$47\frac{1}{3}$	54

Folios	Number of persons paying	Percentage of a full man	Poll tax solidus	Land area aroua	Land tax solidus	Maintenance sol.	Total sol.	Deduction solidus	Amount paid sol.	Corn tax artaba
A	9	$8\frac{1}{3}$	25	133	$34\frac{1}{3}$	0	$59\frac{1}{3}$	$3\frac{1}{6}$	$56\frac{1}{6}$	60
B	4	$3\frac{2}{3}$	11	146	$37\frac{5}{6}$	0	$48\frac{5}{6}$	$1\frac{1}{2}$	$47\frac{1}{3}$	54
C	18	$15\frac{1}{12}$	$45\frac{1}{2}$	0	0	0	$45\frac{1}{2}$	$11\frac{1}{24}$	$43\frac{19}{24}$	$21\frac{1}{2}$
D	10	9	$27\frac{1}{3}$	0	0	0	$27\frac{1}{3}$	[0]	$27\frac{1}{3}$	0
Sum Total	41	$36\frac{1}{12}$	108%	279	$72\frac{1}{6}$	0	181	$6\frac{3}{8}$	$174\frac{5}{8}$	$135\frac{1}{2}$

(Note) Maintenance=The additional tax for the maintenance of officials and others.

But the rate was variable, and may have depended on the fertility of the soil.

As for poll tax, there are three entries: number of persons, rate for a full man (*κεφαλαισμός*), and poll tax. "Number of persons" means literally the number of persons paying poll taxes: nothing is written in for those who do not pay. The "rate for a full man" indicates whether the taxpayer is being assessed at a full rate or at half the full rate. P. Lond. no. 1426 bears on this matter. This is a fragment dealing only with "those exempt from land taxes": after the names are written the numbers, poll tax, "full man's rate", maintenance, total, and corn tax. The poll tax quota having been revised later on, it does not agree with the "rate for a full man", but as the totals are not revised, by subtracting the maintenance taxes, it is possible to calculate the amount of poll tax paid. The rates include such figures as 1, $\frac{5}{6}$, $\frac{2}{3}$, and $\frac{1}{2}$, and except in three cases two solidi are levied for a full man's rate of one. According to PGAA no. 76, the usual full man's rate was $\frac{1}{6}$, but big landlords (*magni possessores*) were taxed at one instead.

In this way the dangers of a uniform poll tax were avoided, and poll taxes were assessed at a rate that could be varied according to relative wealth. But how many solidi corresponded to a full man's rate of one? On the basis of the no. 1426 example, Dennett puts the figure at two solidi, on the average, and says this was the same as the two dinars per capita reported by the Muslim historians⁵⁶. The two solidi here are just a single example, and it is going too far to connect this with the two dinars of the Muslim traditions. No. 1427 (Table VI) shows a full rate of three solidi, no. 1428 usually also three or four for those not paying land tax, no. 1429 gives four solidi, while in no. 1430 the figures do not add up — perhaps because the sum has been revised — but the rate can still be put at ten solidi. Given all this variation, it would seem that the full

rate was variable and was designed merely to facilitate calculations — how many solidi it corresponded to would depend on the actual assessments of the village authorities.

Comparing Table VI with Tables I to III, there is a striking difference in the format. There is in particular a basic difference with respect to whether acreage figures are given or not. The only other document giving such figures is P. Lond. no. 1416. D,⁵⁷ a contemporary source.⁵⁸ The difference arises from the times of composition; from no. 1424 (Table IV), one may infer that between 714 (A.H. 95) and 734 (A.H. 116) a fiscal reform was carried out. As shown above, land tax in the conquest period of course took acreage into account, but its collection was left up to the village authorities and there was no fixed amount to be collected from a given unit of area. The first three tables, in which no acreage figures are given, may well reflect the situation of the earliest period of Arab rule. The material in P. Lond. no. 1419, a papyrus from the 15th indiction (716/17, A.H. 97/98) — this is not an assessment register but a record of actual receipts —, shows no acreage figures either, so that the period within which the reform occurred may have been even shorter. The fact is that it was around this time that the comprehensive Umayyad fiscal reforms were taking place. This will be discussed below, but here I want to point to the changes in village land and poll tax assessments by way of noting a clue to the reforms of the period.

Only Three Fields and Two Fields can be compared over time, the former from Table III, P. Lond. no. 1422 and P. Heid. III. no. k, the latter from Tables II and VI and also P. Heid. III, no. l: these comparisons constitute Tables VII and VIII.

Taking Three Fields in Table VII first, according to P. Lond. no. 1412, Five Fields and Two Fields had the same quota in 703 and 704, and this is clearly true also of Three Fields. The land tax

Table VII The Gold-Tax Quotas Assessed for Three Fields

Year	Poll tax solidus	Land tax solidus	Total solidus	Corn tax artaba
703-704	129	238 $\frac{1}{3}$	367 $\frac{1}{3}$	215 $\frac{1}{2}$
707	162 $\frac{1}{2}$	238 $\frac{1}{3}$	400 $\frac{5}{6}$	250

Table VIII The Gold-Tax Quotas Assessed for Two Fields

Year	Number of persons paying	Poll tax solidus	Land tax solidus	Total solidus	Average rates	
					Poll tax per capita	Land tax per 4 arou.
704	26	40 $\frac{1}{3}$	171 $\frac{1}{2}$	211 $\frac{5}{6}$	1.55	2.45
707	—	[81 $\frac{1}{3}$]	[171 $\frac{1}{2}$]	253 $\frac{1}{6}$	—	—
732	41	108 $\frac{5}{6}$	72 $\frac{1}{6}$	181	2.65	1.03

quota is unchanged over three years, and only the poll tax figure increases. This was probably true for Two Fields in 707 as well, judging from the case of Three Fields. Possibly the poll tax increase was restricted to non-peasants who paid only the poll tax, but more likely it was because collection became stricter and previously allowed exemptions were cancelled. This sort of tendency in poll tax collection gradually became more pronounced, as the literary sources testify. It was not a phenomenon restricted to Two Fields and Three Fields.

In Table VIII, the comparison between 704 and 732 shows marked change. The number of persons paying poll tax increases only 60 %, but the amount paid more than doubles, while the land tax figure on the contrary falls to less than half. The acreage of 279 arouras which we know from Table VI cannot have changed very much, but the land tax being levied on it has decreased about 40 %. What does this mean? Did the tax rate actually fall? Or did the area of land being cultivated shrink? Considering that the number of persons paying poll tax has increased and that the poll tax rate has also increased, these possibilities are not very strong. One is forced to conclude that here, too, some sort of institutional change has

taken place in the fiscal system.

Just after the conquest, the levying of taxes on individual taxpayers was left up to the village authorities and the poll tax had features reminiscent of an income tax. But the Arabs, with their principle of personalism, pressed for the thorough realization of a poll tax, and as there were limits on what the village authorities could extract they could only collect as poll tax moneys that had thitherto been paid out as land taxes. The fall in the land tax rate must reflect this situation. This may have invited confusion in the land tax, but the whole tax for the pagarchy of Aphrodito actually fell to a lower amount.⁶⁰ This was also a big problem for the Arab authorities. For this reason the previous indifferent policy of the Arabs with regard to land taxes changed and there was impetus towards the assessment of taxes on acreage without the intervention of the village authorities, so that acreage figures came to appear in the assessment registers. It is for this reason that Muslim traditions clearly describing acreage taxes at the time of the conquest are all forgeries dating from later times, forgeries which were, of course, concerned with legitimizing the fiscal reforms of the period in which they were composed.

4. *The Mechanism of Tax Assessment*

In order to examine such questions as how the village communities allocated and collected the taxes assigned to them, and how the taxes were transported to central and local treasuries, a review of the structure of local administration is in order.

At the time of the conquest the Arabs had no imperial experience, and so in general the administrative institutions of the former regimes were left intact. As we have seen above the Byzantine division of Egypt into five eparchies remained in force. Of the five, two were in Upper Egypt along the Nile and two in Lower

Egypt. The administrator of an eparchy was the duke ($\delta\delta\omega\delta\xi$). In late Byzantine times the central government in Egypt was weak and the eparchies possessed great autonomous powers. Within each eparchy there were autonomous cities not under the jurisdiction of its subunits, the pagarchies, as well as vast autonomous private estates enjoying legal privileges, so that a situation of great decentralization prevailed. The Arabs intended to rectify the weaknesses of Byzantine rule and install firm central government.⁶¹

According to al-Kindī, when 'Umar I died (A.H. 23), Egypt was divided into Upper and Lower, Lower Egypt being governed by 'Amr b. al-Āṣ and Upper Egypt by 'Abd Allah b. Sa'd, who became the second governor of Egypt.⁶² This decentralization probably resulted from military considerations in the immediate postconquest period. From the second governorship on, all of Egypt was ruled by the governor. The establishment of the seat of government (*diwān*) in al-Fuṣṭāṭ is said to date from this time.⁶³ The centralization of administration had begun, but it is doubtful whether Bell's and Dennett's view of the direct subordination of the pagarchies to the center throughout the country is fully correct.

According to the Aphrodito papyri, the pagarchy was the primary administrative unit and the pagarchs were directly responsible to the governor in al-Fuṣṭāṭ. But the Apollonopolis papyri indicate that the pagarchy of Apollōnos Anō, belonging to the same Thebaid eparchy as Aphrodito, reported to the duke of the eparchy and not directly to al-Fuṣṭāṭ. R. Rémondon has clarified this point and revised and supplemented Bell's statements.⁶⁴ Probably the reason why Aphrodito came under the direct jurisdiction of al-Fuṣṭāṭ was connected with its status as a municipality with auto-pragia during Byzantine times. Under the Byzantine rule Aphrodito was not an independent pagarchy but because of its special privileges was not answerable to the pagarch but rather to the

eparchy. The Arabs either took away the *autopragia* privilege from such communities and placed them under the pagarchy's jurisdiction, or else promoted them to the status of pagarchy and made them report to the central government. Aphrodito is an example of the latter case.⁶⁵ But just how far this administrative reorganization went is unclear. But whether under the direct control of al-Fuṣṭāṭ or under the duke, the pagarchy continued to play an important role as an administrative unit.

With respect to the procedures of tax collection, many parts of Ibn 'Abd al-Ḥakam's tradition (Ḥakam f) as detailed in the previous chapter agree with what the papyri tell us.⁶⁶ First of all, the register called *κατὰ γροφόν* for each village (*χωρίον*), which formed the smallest unit as a tax district, was prepared. The registers were made by assessors selected by the headman and the principal men of the village; the assessors took an oath to be fair and scrupulous. The registers listed each man's name, the amount of poll tax assessed, and his holdings in vineyards and arable land, as well as special imposts with or without orders from the central government. The village registers were assembled into a single book by the pagarchy.

According to Ḥakam (f), at the next stage the pagarch in consultation with the village delegates again allocated the tax quotas: relations with higher-echelon officials are not clear, but from the papyri it appears that the Aphrodito registers were sent to al-Fuṣṭāṭ while the Apollonopolis ones were delivered to the eparchy officials at Arsinoe. At times the pagarch himself along with the village delegates was summoned to al-Fuṣṭāṭ for further consultations about the registers.

The central government or the eparchy officials, perhaps on the basis of the assessment registers (*μερισμοί*) for the preceding year, determined the annual quotas for the pagarchy as a whole and for each village. Then in the name of the governor or the duke,

these quotas were embodied in demand notes (ἐντάγῃα) which were sent to the pagarchs and by them to the villages. The eparchy's decisions on assessments were normally in need of endorsement by the central government. In other words, the duke was usually in al-Fuṣṭāṭ, and he informed his representative (τοποτηρητής) in Arsinoe of the quotas for the pagarchies under his jurisdiction; he in turn informed the pagarchs.⁶⁸

The determination of village tax quotas by the central government means that the latter had the ultimate power to decide, not that it was engaged in making calculations about the payments of each individual taxpayer. This was performed, rather, by the pagarchy officials. The central government either endorsed the pagarch's allocations of the quotas as they stood or else adjusted them in conformance with its overall fiscal requirements. Thus the quota did not necessarily change every year. We can see this from P. Lond. no. 1412, an account of collections (see Table X). Furthermore, the demand notes did not represent the total amount that the villagers had to pay, but only the gold taxes (*dēmosia*) and also the corn taxes (*embolē*) which had to be forwarded to the central government. The "*extraordina*" or extraordinary imposts were the subject of additional, specific demand notes.

With respect to these demand notes, the governor Qurra b. Šarīk's specimen from A.D. 709, already introduced above⁶⁹, uses the term "*ḡizya*" more or less in the sense of "tribute", for which reason Becker employs it as a key piece of evidence for his tribute system. But as we have seen the fiscal system was by this time already moving away from the tribute system, and even at the level of the central government things had evolved to a point at which taxes were being levied after some investigation of the income of the taxpayers. It is going too far to offer this demand note as evidence for the persistence of the tribute system. On this point, Dennett's criticism

of Becker's statements and of Bell's acceptance of them — "It was a matter of indifference to the officials at head-quarters whether any particular taxpayer paid in money or in kind" — is quite justified.⁷⁰

It is a fact that the Arabs treated the village community as a fiscal community, but this was for convenience in fiscal administration. Thus the argument over whether the tax arrangements of the time constituted a tribute system, or whether taxes were as Dennett holds levied against individual income, is really a dispute concerning different dimensions of the question and is at bottom insignificant. Actually it would appear that the reason why the tribute system collapsed and the central government shifted towards the investigation of tax assessment within the villages lies in the resistance of the Egyptian taxpayers to paying their assessments. Large-scale reduction of quotas, arrears in payment, and flight of taxpayers are phenomena which appear already in the later years of 'Abd al-'Azīz b. Marwān's governorship. We shall return to take up this matter below.

When the central government or the eparchy issued demand notes, the pagarch in receiving them had to order that assessors (*epilegomenoi*) be chosen and assessment registers compiled. According to P. Lond. no. 1536, — this may be for the extraordinary taxes and public services, however — orders from the governor for the compilation of assessment registers were indeed issued. The pagarch was ordered: "Gather together the headmen and principal men of each village and order them to choose trustworthy and intelligent men; and when they are chosen under oath charge them to draw up the assessment of each village." When these registers were compiled, the original had to be forwarded to the central government while the pagarch kept a copy. The central government had to be informed of the name and patronymic and place of residence

of the persons who had made the assessment. P. Lond. nn. 1420–1429, already introduced above, are examples of this sort of assessment register. In compiling these registers it must of course have been necessary to consult the aforementioned *katagraphon*. Ḥakam (f) paragraph four, in saying that “the village authorities adjusted their quotas with money tax legally levied on the people and arable land of the village, and apportioned the quota to individual population”, is doubtless referring to this situation. It is only now that taxation within the village becomes possible. In this way the pagarchy played the role of an intermediary between the central government and the villages: a more detailed examination of its administrative structure is necessary for an understanding of the fiscal system and its changes.

5. *The Mechanism of Tax Collection*

Let us take Aphrodito as an example of pagarchy-level tax assessment procedures in the Umayyad period. Administrative divisions within the pagarchy change over time on account of tax reforms. On the basis of P. Lond nn. 1412, 1420, 1421, 1442. D, and P. Heid. III, nn. 5, 6, a-1, we can see that in 698–709, this pagarchy was made up of Kōme Aphrodito, eight villages known as *ἐποίκια* (in Arabic, *šubrā*) and five monasteries, and moreover the Kōme Aphrodito included in addition to the Kōme itself three villages called *πεδιάδες*, together with the “men who are at Babylon”, “the monasteries”, and the “men of St. Maria”, for a total of seven fiscal subdivisions. But P. Lond. no. 1413 shows no subdivisions for the Kōme Aphrodito in 716–722. But this does not mean that such divisions as the *pediades* had disappeared. From P. Lond. no. 1434, a document from 715/16, it is clear rather that the subdivisions of Aphrodito were treated as equivalent to *epoikia* and were assessed extraordinary taxes and services. This format is even clearer in

P. Lond. no. 1416, for 732/33, which shows that even as far as the gold taxes for the central treasury are concerned, the *pediades* are being treated as equal to the *epoikia*. The *pediades* were only subdivisions, but were assessed more taxes than the *epoikia*, so that this was not merely a geographical unit but rather a fiscal unit and was so regarded when the changes were made. The "men who are at Babylon" constituted a fiscal unit of the Kōme of Aphrodito.

According to P. Lond. nn. 1413 and 1414, which are account registers, the taxes collected were divided under six rubrics:

- (1) Canon of public gold taxes (*δημόσια*).
- (2) Commissions (*τετάρτια*). (One per cent of *δημόσια*.)
- (3) Money composition for requisitions purchased at the current market price (mainly foods).
- (4) Money composition for requisitions purchased at a fixed tariff (mainly cables ropes, anchors).
- (5) Money composition for milk to make butter.
- (6) Money composition for honey.

The "money composition" of items (3) to (6) was called *ἀπαργυρισμός* in the original. Originally this represented taxes in kind, but the levy had already been commuted into money. The quota termed *ἐπιζητούμενα* in P. Lond. no. 1413, the collector's account of money required for the pagarchy of Aphrodito in six years from the 15th to 5th indictions, i.e. from 716/17 (A.H. 97/98) to 721/22 (A.H. 102/03), is the first item in the list and generally is expressed in units of solidi and carats, followed by the amount paid to the treasury expressed in the same units as well as in solidi and fractions, and then the "remainder" (*λοιπόν*) is noted, consisting of the sum paid into the treasury subtracted from the *epizētūmena* quota.

There is a technical problem with regard to these expressions of the gold figure. The two kinds of notation for the tax quotas —

either solidi and carats (twenty-four to the solidus), which is called *ἐχόμενα*, or that employing solidi and fractions of a solidus, called *ἀριθμα* — are the problem. Always the figures recorded for the latter are larger than for the former, with the *arithmia* of one solidus equal to about 22 carats. Bell explains the higher *arithmia* figures as the nominal value, and the smaller *ekhomena* figures as the real value.⁷¹ This should rather be explained as R. Rémondon has done, by saying that the former was the reckoning quota as assessed by the state and the latter was the amount of cash money actually collected.⁷² Thus the assessment was expressed in fractional *arithmia* and the actual amount collected in *ekhomena*. The demand notes informing the villages of their quotas all express the tax quotas in units of *arithmia*. Given the technology of the time, it was difficult to mint coinage of altogether uniform value, and moreover silver and copper coins had to be valued in terms of gold, so that errors were inevitable. Even when the tax quotas were identical it was not likely that the actual amounts collected would be, and variations in exchange rates were rather to be expected.

In P. Lond. no. 1413, the *epizētūmena* quota is not recorded but in *ekhomena*; in P. Lond. no. 1414 it is given in *arithmia* units. According to these, the *epizētūmena* quotas for the fiscal districts of Aphrodito is arranged in Table IX. P. Lond. no. 1412 — this gives only the public tax (*dēmosia*) quota however — for six years from 698/99 (A.H. 79/80) to 703/04 (A.H. 84/85) and no. 1413 for six years from 716/17 (A.H. 97/98) to 721/22 (A.H. 102/03), record *epizētūmena* quotas that do not change at all.⁷³ Thus in these years from 699 to 722 it would seem that this quota was fixed and unchanging. Bell translates “*epizētūmena*” as “tax-quota”, and concludes that the assessment quota on each village did not change from year to year, but there are difficulties with such an explanation as Bell himself notes.⁷⁴ Furthermore, the remainder left over after the amount paid to the

Table IX Quotas of Epizētūmena for Various Taxes (from P. Lond. nn. 1413 & 1414)

1. In Arithmia (Solidi)

Villages	Public taxes	Tetartia	Compositions for requisitions				Total
			At fixed tariff	At market price	Milk for butter	Honey	
Aphrodito	7452 $\frac{2}{3}$	77	215 $\frac{1}{3}$	140 $\frac{1}{6}$	76 $\frac{1}{2}$	74 $\frac{5}{6}$	8036 $\frac{1}{2}$
Pakaunis	399	4 $\frac{1}{6}$	4 $\frac{2}{3}$	7 $\frac{2}{3}$	4 $\frac{1}{3}$	1 $\frac{2}{3}$	421 $\frac{1}{2}$
Bunoi	43 $\frac{1}{3}$	$\frac{1}{2}$	7 $\frac{1}{3}$	$\frac{1}{2}$	2 $\frac{1}{6}$	—	53 $\frac{1}{6}$
Keramion	54 $\frac{2}{3}$	$\frac{1}{2}$	7 $\frac{2}{3}$	$\frac{2}{3}$	2 $\frac{1}{6}$	—	65 $\frac{2}{3}$
Emphyteutōn	431 $\frac{1}{2}$	4 $\frac{1}{3}$	15 $\frac{5}{6}$	5 $\frac{1}{6}$	5 $\frac{1}{3}$	—	462 $\frac{1}{6}$
Poimēn	109 $\frac{5}{6}$	1 $\frac{1}{6}$	10 $\frac{1}{2}$	$\frac{5}{6}$	—	—	122 $\frac{1}{3}$
Psyros	77	$\frac{5}{6}$	9 $\frac{1}{2}$	1 $\frac{1}{6}$	—	—	88 $\frac{1}{2}$
Sakoore	13 $\frac{5}{6}$	$\frac{1}{6}$	7 $\frac{1}{6}$	—	—	—	21 $\frac{1}{6}$
St. Pinutiōnos	53 $\frac{1}{6}$	$\frac{1}{2}$	12	$\frac{1}{2}$	—	—	66 $\frac{1}{6}$
A. Hermaōtos	—	—	$\frac{1}{3}$	—	—	—	$\frac{1}{3}$
Monastery	—	—	$\frac{1}{6}$	$\frac{1}{6}$	—	—	$\frac{1}{3}$
Pharou Monastery	—	—	—	1 $\frac{1}{6}$	—	—	1 $\frac{1}{6}$
Tarou Monastery	—	—	$\frac{1}{6}$	—	—	—	$\frac{1}{6}$
Barbaru Monastery	—	—	$\frac{1}{2}$	—	—	—	$\frac{1}{2}$
St. Mary Monastery	—	—	—	—	—	—	—
Total	8635	89 $\frac{1}{6}$	291 $\frac{1}{6}$	158	90 $\frac{1}{2}$	76 $\frac{1}{2}$	9340 $\frac{1}{3}$

2. In Ekhomena (Solidi: Carats)

Villages	Public taxes	Tetartia	Compositions for requisitions				Total
			At fixed tariff	At market price	Milk for butter	Honey	
Aphrodito	6951 : 15	72 : 9 $\frac{3}{4}$	202 : 8	131 : 10 $\frac{1}{2}$	72 : —	70 : 5 $\frac{1}{2}$	7500 : 3 $\frac{3}{4}$
Pakaunis	371 : 8	3 : 20 $\frac{3}{4}$	4 : 9	7 : 4	4 : —	1 : 14 $\frac{1}{2}$	392 : 8 $\frac{3}{4}$
Bunoi	40 : 5	: 10	6 : 22	: 12 $\frac{1}{2}$	2 : —	—	50 : 1 $\frac{1}{2}$
Keramion	50 : 19	: 12 $\frac{3}{4}$	7 : 4	: 16 $\frac{1}{2}$	2 : —	—	61 : 4 $\frac{1}{4}$
Emphyteutōn	399 : 22	4 : 4	14 : 21 $\frac{1}{2}$	4 : 19 $\frac{1}{2}$	5 : —	—	428 : 19
Poimēn	102 : 5	1 : 1 $\frac{1}{2}$	9 : 20	: 18 $\frac{3}{4}$	—	—	113 : 21 $\frac{1}{4}$
Psyros	70 : 21	: 17 $\frac{3}{4}$	9	1 : 1 $\frac{1}{4}$	—	—	81 : 16
Sakoore	12 : 19	: 3 $\frac{1}{4}$	6 : 17 $\frac{1}{2}$	: 1 $\frac{1}{4}$	—	—	19 : 17
St. Pinutiōnos	49 : 17	: 12 $\frac{1}{2}$	11 : 8	: 13 $\frac{1}{4}$	—	—	62 : 2 $\frac{3}{4}$
A. Hermaōtos	—	—	: 7	—	—	—	: 7
Monastery	—	—	: 4	: 2 $\frac{1}{2}$	—	—	: 6 $\frac{1}{2}$
Pharou Monastery	—	—	—	1 : 4	—	—	1 : 4
Tarou Monastery	—	—	: 4	—	—	—	: 4
Barbaru Monastery	—	—	: 11	—	—	—	: 11
St. Mary Monastery	—	—	—	—	—	—	—
Total	8049 : 11	83 : 20 $\frac{1}{4}$	273 : 16	148 : 8	85 : —	71 : 20	8712 : 3 $\frac{3}{4}$

treasury is subtracted from the total is sometimes bigger than the amount paid to the treasury — what is the meaning of such a huge “remainder”?

Dennett pays close attention to these points.⁷⁵ He denies two

hypotheses advanced by Bell namely that the whole remainder was collected and spent for local purpose, and that the Arab government did not always call for the full amount of the normal tax-quota. It is implausible that such large sums would have been required for local overhead, and for places like Psyros the amount paid to the treasury exceeded the *epizētūmena* quota. It is impossible to believe that more tax was being paid than the "assessment quota" specified.

Dennett holds that the solution of this problem lies in the definition of *epizētūmena*, and he takes the term as meaning not "yearly tax-quota" but merely "tax quota", citing these three examples: (1) that as the quota did not change between 699 and 721, "it is difficult to imagine why a yearly scrutiny of assessment registers was made by the Arabs at al-Fuṣṭāṭ", (2) that in P. Lond. no. 1416 the *epizētūmena* quota for 732 is different from that for previous years and very close to the sums previously paid to the treasury, and (3) that from P. Lond. no. 1420, a *merismos* for 704 in Five Fields and Two Fields, the amounts of assessment for these two villages are identical to the amounts paid to the treasury in 703 as given in P. Lond. no. 1412, and moreover that amount collected as given in P. Lond. no. 1421, an assessment register for Three Fields in 703, is the same as the amount paid to the treasury as given in no. 1412. Only the money to be paid to the treasury was collected, and the difference between the *epizētūmena* and the money paid to the treasury was not collected.

On this basis Dennett hypothesizes that "the *epizētūmena* was not the yearly quota ... but the quota established at one of the periodic censuses made by the Arabs". I think that Dennett's deduction about the *epizētūmena* is essentially correct. But as the *epizētūmena* was expressed not in the *arithmia* units used to calculate the assessment quotas but rather in gold units of *ekhomena*, and

that the latter constituted the basis of actual taxation, the *epizētūmena* must have been in the nature of a schedule for the actual amount to be collected in money, and thus to have been the foundation of government budgetary calculations. With the *epizētūmena* quota collectable from the villages and unchanging from year to year, the government would have had to treat it in this fashion. This was perhaps a remnant of the tribute system of the earliest period. The difference between the *epizētūmena* and the amount paid into the treasury was a sort of default on the part of the taxpayers, and the government could respond by tightening up on the taxpayers' obligations to pay.

But the "amount to be paid into the treasury" was really more important than the *epizētūmena* quota, from the viewpoints of both the government and the taxpayers. This amount was calculated both in *arithmia* and *ekhomena*, as noted above, and it was this amount which was annually embodied, in *arithmia*, in the form of demand notes. The fact that the amounts to be paid to the treasury as expressed in *arithmia* fractions were identical with the quotas figured in the demand notes is proved by P. Heid. III, no. k, a demand note for Three Fields in the 6th indiction (707), the assessment registers P. Lond. nn. 1421 and 1422, and the account of collections *idem.* no. 1412, l. 478.⁷⁶ The *arithmia* unit indicated the schedule for the amount to be paid into the treasury, the *ekhomena* unit the amount in fact collected. In the latter account of collections, the amount is specified in both units from 698 to 703. This is difficult to tabulate, so I have arranged only the amounts scheduled for the treasury in addition to those for 704 and 707 in Table X. One can learn the figure paid to the treasury also from P. Lond. no. 1420 for 704, from demand notes, a series of P. Heid. III, nn. 5, 6, a-1 and APEL nn. 160 and 161 for 707 can be reconstructed in good measure. From P. Lond. no. 1413, the amount

Table X The Gold-Tax Quotas for the Villages of Aphrodito to be Paid to the Treasury (from P. Lond. no. 1412)

(A.H.)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(88)
(A.D.)	(698)	(699)	(700)	(701)	(702)	(703)	(704)	(707)
Indiction	12	13	14	15	1	2	3	6
Aphrodito								
Kōm itself	1434½	1405⅓	1329½	1179½	1329½	1369½		
Five Fields	444⅔	425⅔	385⅔	385⅔	385⅔	397⅔	397⅔	461½
Three Fields	436⅔	397⅔	360⅔	360⅔	360⅔	367⅓	[367⅔]	400⅔
Two Fields	233⅔	226⅔	205⅔	205⅔	205⅔	211⅔	211⅔	253⅔
Men of St. Mary	48	50	36	36	36	37		47½
Men at Babylon	484	484	468	418	468	382⅓		
Monasteries	99	94	86	86	86	86		
Total	3180⅓	3083⅓	2871⅓	2671⅓	2871⅓	2851⅔		
Pakaunis	413⅔	418⅔	388⅔	388⅔	388⅔	408⅔		498
Emphyteutōn	153	124	120	120	120	107⅔		131⅔
Bunoi	28	29	26	26	26	29		47⅔
Keramion	10	10	8	8	8	10⅔		25⅔
Poimēn	46	47	35	35	35	36⅔		30⅔
Psyros	84	84	84	84	84	87		104⅔
St. Pinutiōnos	29	29	17	17	17	18½		37
Sakoore	9	9	8	8	8	8⅔		
Sum Total	3953	3833⅓	3557½	3357½	3557½	3557½		

paid to the treasury for the period from 716 to 721 can be ascertained (Table XI, showing only the assessed quotas.). In this case, Kōme Aphrodito is not divided into subdivisions but treated as a single unit.

The interesting thing about Table X is that in the three years from the fourteenth to the first indictions, Aphrodito itself and the "men at Babylon" excepted, the same quota is imposed on all the villages and moreover the quotas from the second indiction are carried forward as they stand.⁷⁷ As for the 3rd indiction, Five Fields and Three Fields also carry forward the previous year's quota, so that probably all the villages had the same quota as in

Table XI The Gold-Tax Quotas for the Villages of Aphrodito to be Paid to the Treasury (from P.Lond. no. 1413)

(A.H.)	(97)	(98)	(99)	(100)	(101)	(102)
(A.D.)	(716)	(717)	(718)	(719)	(720)	(721)
Indiction	15	1	2	3	4	5
Aphrodito	?	2493 $\frac{5}{6}$	2618 $\frac{1}{2}$	3741	3736 $\frac{1}{2}$	3881 $\frac{5}{6}$
Pakaunis	439	351 $\frac{1}{2}$	357 $\frac{1}{2}$	422	397 $\frac{1}{2}$	384
Bunoi	[60 & more]	38	0	0	20	20
Keramion	75	46 $\frac{2}{3}$	37 $\frac{2}{3}$	72 $\frac{2}{3}$	59 $\frac{2}{3}$	52
Emphyteutōn	307 $\frac{2}{3}$	146 $\frac{2}{3}$	220 $\frac{1}{6}$	359	372 $\frac{1}{6}$	254
Poimēn	60 $\frac{1}{6}$	35 $\frac{2}{3}$	36 $\frac{2}{3}$	40 $\frac{1}{2}$	41 $\frac{1}{6}$	43
Psyros	?	58 $\frac{5}{6}$	65 $\frac{5}{6}$	85 $\frac{2}{3}$	83 $\frac{3}{6}$	81 $\frac{5}{6}$
Sakoore	?	8 $\frac{1}{3}$	4	3	13	7 $\frac{1}{6}$
St. Pinutiōnos	0	0	0	0	0	0
Total	4920 $\frac{1}{3}$	3179 $\frac{1}{2}$	3340 $\frac{2}{3}$	4723 $\frac{5}{6}$	4723 $\frac{3}{6}$	4723 $\frac{5}{6}$

the 2nd indiction. In the 15th indiction Kōme Aphrodito's assessment had declined from the previous year, to 150 solidi (with 50 solidi for the "men at Babylon" for a total of 200 solidi), but this seems to have been because for some reason extraordinary taxes were levied and so the "gold taxes" were cut. Also, even if the previous year's quota was levied unchange on the whole pagarchy, there was nothing to prevent the rates for individual villages from changing. This suggests that in determining the allocation of taxes on the villages the pagarch played a big role and that the government regarded the pagarchy as more important unit in this situation than the village. The same point can be noted from the information for the 3rd to 5th indictions in Table XI.

From these two tables, we can see that the tax assessments on the pagarchy as a whole and on the villages were not revised only periodically, but changed from year to year because of the productivity of the villages or policy decisions taken by the government, or allowed to remain unchanged for five years at a time, or as in 716–

Table XII Quotas of Various Taxes for the Villages of Aphrodito Made Circa 709-714/A.H. 90-96 (from P. Lond. no. 1414)

Villages	Canon of public taxes			Compositions for requisitions			Total
				At fixed tariff	At market price	Milk for butter	
	To the treasury	Logisima	Total	Logisima	Logisima	Logisima	
Aphrodito	3354 $\frac{2}{3}$	159	3513 $\frac{2}{3}$	8 $\frac{2}{3}$	84 $\frac{1}{3}$	28 $\frac{2}{3}$	3635 $\frac{1}{3}$
Pakaunis	399	20	419	1 $\frac{5}{6}$	7 $\frac{1}{3}$	4 $\frac{1}{3}$	432 $\frac{1}{2}$
Bunoi	23	3 $\frac{2}{3}$	26 $\frac{2}{3}$	0	$\frac{1}{2}$	2 $\frac{1}{6}$	29 $\frac{1}{3}$
Keramion	26	5 $\frac{1}{6}$	31 $\frac{1}{6}$	0	$\frac{2}{3}$	2 $\frac{1}{6}$	34
Emphyteutōn	249 $\frac{2}{3}$	14 $\frac{1}{2}$	264 $\frac{1}{6}$	3	5 $\frac{1}{6}$	5 $\frac{1}{3}$	277 $\frac{2}{3}$
Poimen	34	3 $\frac{1}{2}$	37 $\frac{1}{2}$	0	$\frac{5}{6}$	0	38 $\frac{1}{3}$
Psyros	77	2 $\frac{1}{6}$	79 $\frac{1}{6}$	0	1 $\frac{1}{6}$	0	80 $\frac{1}{3}$
Sakoore	13	$\frac{2}{3}$	13 $\frac{2}{3}$	0	0	0	13 $\frac{2}{3}$
St. Pinutiōnos	15 $\frac{5}{6}$	$\frac{2}{3}$	16 $\frac{1}{2}$	$\frac{5}{6}$	$\frac{1}{2}$	0	17 $\frac{5}{6}$
Abba Heramōtos Monastery	0	0	0	0	0	0	0
Pharou Monastery	0	0	0	0	$\frac{1}{6}$	0	$\frac{1}{6}$
Tarou Monastery	0	0	0	0	1 $\frac{1}{6}$	0	1 $\frac{1}{6}$
Barbaru Monastery	0	0	0	0	0	0	0
St. Mary Monastery	0	0	0	0	0	0	0
Total	4192 $\frac{1}{6}$	209 $\frac{1}{3}$	4401 $\frac{1}{2}$	14 $\frac{1}{3}$	101 $\frac{5}{6}$	42 $\frac{2}{3}$	4560 $\frac{1}{3}$

(Note) The items of tetartia and money composition for honey and all other money compositions' amounts paid to the treasury are omitted in this table because figures for these in all places are zero. Of the sum total 4560 $\frac{1}{3}$ solidi, the amount paid to the treasury is 4192 $\frac{1}{6}$ solidi and the logisima 3681 $\frac{1}{6}$ solidi.

717 or 718-719 permitted to increase sharply within a single fiscal year. The governor Qurra b. Šarik's order for tax assessments in the 6th indiction made for an unprecedentedly big quota: this is in accord with what the historical sources tell us. Severus says that he was far stricter in collecting taxes than any of his predecessors.⁷⁸

Even so, comparing these two tables with the *epizētūmena* quota for the public gold taxes as shown in Table IX, there are considerable discrepancies. As cases in which the assessment quota is bigger than the *epizētūmena* quota, there are Pakaunis in 698, 699, 703,

707, and 719, Bunoï in 707 and 716, Keramion in 716, 719, and 720, and Psyros except in 707 and 718, but the differences in all these examples are small: in Aphrodito as a whole, except for the years 716 and 719–721, the assessment quota does not amount to even half of the *epizētūmena* quota. Since Table X gives only the gold tax it is no help, but in P. Lond. no. 1413 apart from the gold taxes the extraordinary imposts are listed, and here both the “*te-tartia*” and the various money compositions have zeroes written in against them. What could this mean?

There is another mysterious point. P. Lond. no. 1414 — undated but probably an account of collections dating from Qurra b. Šarik’s governorship — gives each rubric of the canon of public taxes, *tetartia*, and the several money compositions, all divided between the amount to be paid to the treasury and an item called *λογίσιμα*, and the totals for the amount paid to the treasury and the *logisima* are given for each place. But apart from the canon of public taxes — the amount paid to the treasury here is equivalent to the gold taxes — the other items show that, except for a very few places, these figures for the amount earmarked to the treasury are close to zero and yet plenty of *logisima* is being paid. Tabulated, the information appears in Table XII,⁷⁹ but the question of what it means remains, and when we look carefully at the source we see that this *logisima* applied to each category of taxation has no relation at all either to the canon of public taxes or to the money compositions. In this account, *logisimas* of every category of taxation were totaled for each place and furthermore the actual contents of the *logisima* are clearly indicated. The same kind of records exist for every place, again with the totals for the *logisima* in each category written in. Table XIII expresses only the section from P. Lond. no. 1414, in *arithmia* units.⁸⁰ On this Table (b), (c), (d), (g), and (h) refer to the *dapanē*, and in these *dapanē* items as well as the other items in which

Table XIII Quotas of Logisima Assessed for the Villages of Aphrodito (from P. Lond. no. 1414)

	Aphro.	Pakau.	Bunoi	Keram.	Emphy.	Poim.	Psyr.	Sako.	Pinu.	Phar.	Taro.	Total
Ⓐ Cost of ... for work at the southern stable	12	—	—	½	—	—	—	—	—	—	—	12½
Ⓑ Maintenance of labourers employed on the mosque of Jerusalem and the caliph's palace	3	1	⅓	⅓	⅓	½	½	—	—	—	—	6⅓
Ⓒ Maintenance of skilled workmen employed on the carabi at Babylon	3⅔	1	—	—	½	—	—	—	—	—	—	5⅓
Ⓓ Maintenance of a skilled workman of the village employed on the ships at Clysmā	½	—	—	—	—	—	—	—	—	—	—	½
Ⓔ Cost of articles required for making butter for the public service	8⅓	—	—	—	—	—	—	—	—	—	—	8⅓
Ⓕ Cost of fodder for the post-horses of the posting station at the village of Munachthē	—	½	—	—	—	—	—	—	—	—	—	½
Ⓖ Maintenance of labourers employed on the estate of the governor in Damascus	—	½	½	—	—	—	—	—	—	—	—	1
Ⓗ Maintenance [of officials] in the district (Aphrodito) and at Babylon	132⅓	11½	2½	3⅓	7⅓	3⅓	2⅓	½	½	⅓	1⅓	165⅓
Ⓙ Cost of articles delivered to 'Ilbā b. 'Abd Allāh the commissioner of stores	55⅓	12⅓	½	1⅓	12	⅓	⅔	⅓	1½	—	—	84⅓
Ⓚ Cost of milk delivered to 'Ilbā b. 'Abd Allāh the commissioner of stores	28⅔	4⅓	2⅓	2⅓	5⅓	—	—	—	—	—	—	42⅔
Ⓛ [] to Chaēl for the two-banked carabi	15	—	—	—	—	—	—	—	—	—	—	15
Ⓛ Cost of articles delivered to 'Abd al-Raḥmān b. Ilyās the governor of Clysmā	13⅔	⅓	—	—	—	—	—	—	—	—	—	14
Ⓜ Cost of articles delivered to Paphnuthios the administrator of Rosetta	7⅓	1⅓	⅓	⅓	1⅓	⅓	—	—	—	—	—	12½
Total	280⅔	33½	6⅓	8	28	4⅓	3⅓	⅔	2	⅓	1⅓	368⅓

(Note) See n. 81 to this chapter, especially for item Ⓗ.

the *logisima* appears it is in fact a matter of extraordinary taxes levied in a given year.⁸¹ *Dapanē* as has already been noted was an extraordinary tax. Also, (f), i.e., the cost of fodder for the post-horses at the village of Munachthē was an extraordinary tax, as is clear from P. Lond. no. 1347, which refers to the demand notes sent to the villages of Aphrodito for expenses for the post-station which include the fodder for the 8th indiction (709/10).

Thus the “*logisima*” was an extraordinary tax, and it has points in common with the money compositions of Table IX. That this *logisima* had no direct connection with the money compositions gives light on the fact that at Qurra b. šarik’s time the latter were no longer in use. Thus given the gap between the amount due to the treasury and the “*epizētūmena* quota” as far as the canon of public gold taxes is concerned, the pagarchy officials determined to supplement the deficiency somewhat by adding quantities of *logisima* to the canon of public taxes and figured the rest into the money compositions under their various rubrics, or so it would seem. In short the *epizētūmena* table (Table IX) was the basic register of taxes collected in Aphrodito. We do not know when this *epizētūmena* quota was created, but it had already become incongruous by 698–721, and was used only for calculations in the registers. The real quota was the amount to be paid to the treasury, and this had fallen even though the *logisima* had been figured into it, which may be taken as an adaptation to peasant tax-resistance, flight, and the abandonment of cultivation — to serious and sharp social change.

But in P. Lond. no. 1416, a register for 732/33 dated 19 November 734/17 Šawwāl 116, a completely new *epizētūmena* quota is recorded. This document is a fragment and does not contain the *epizētūmena* quotas for every village: Table XIV lists the information for those places for which it can be ascertained. Here, the quota is even

Table XIV Quotas of Taxes for the Villages of Aphrodito,
The 1st Indiction (732/33: A.H. 114/15)

Villages	Epizētūmena	Amount paid to Treasury	pre-payment	Naval charges	Total	Remainder
Kōm Aphrodito	1786	1338 $\frac{5}{6}$	0	156	1494 $\frac{5}{6}$	291 $\frac{1}{6}$
Five Fields	305	229	13 $\frac{29}{48}$	38	280 $\frac{29}{48}$	241 $\frac{9}{48}$
Three Fields	250	189	0	36	225	25
Two Fields	181	142	6 $\frac{3}{8}$	18	166 $\frac{3}{8}$	14 $\frac{5}{8}$
Men of St. Mary	12	9	$\frac{1}{3}$	0	9 $\frac{1}{3}$	2 $\frac{2}{3}$
Monasteries	66	49 $\frac{1}{2}$	0	3	52 $\frac{1}{2}$	13 $\frac{1}{2}$
Pakaunis	270	202 $\frac{1}{2}$	1 $\frac{1}{4}$	38	241 $\frac{3}{4}$	18 $\frac{1}{4}$
Emphyteutōn	43	32	2 $\frac{1}{16}$	3	37 $\frac{1}{16}$	5 $\frac{5}{16}$
Bunoi	22	16	0	3	19	3
Keramion	23	11	0	8	19	4
Psyros	86	?	?	?	?	?
⋮	⋮	⋮	⋮	⋮	⋮	⋮

less than the earlier *epizētūmena* and corresponds closely to the previous amount to be paid to the treasury: the traces of reform are clearly visible. Perhaps, between 722 and 734, the old *epizētūmena* which no longer was congruent with reality was abolished and a new one substituted for it. As Dennett suggested, this fiscal reform was a result of the investigations of the tax administration carried out by 'Ubayd Allāh b. al-Ḥabḥāb in A.H. 106 (724).⁸²

The assigned taxes were collected locally at intervals, that is, in two main payments (*καταβολαί*) each year, and each was made in quarterly installments (*ἐξάγγρα*) at a maximum. The taxes collected at the pagarch's seat were transported to the treasury in al-Fuṣṭāṭ or Alexandria in places under central jurisdiction, or in cases like Apollonopolis were transported to the eparchy headquarters at Antinoe and from there to al-Fuṣṭāṭ. But from the papyri it is impossible to tell if the taxes were forwarded in accordance with fixed uniform schedules.

Among the Aphrodito papyri there are letters about the gold tax from the governor Qurra b. Šarik to the pagarch Basilios. Some

are quite interesting. One of these is P. Lond. no. 1349, dated 19 Tybi 8th indiction (14 January 710), which orders the pagarch to begin the collection of the public gold taxes for the previous year and to forward these to the Treasury, noting that the people of Aphrodito had recently finished the sowing of their wheat crop and that therefore the time was appropriate for them to carry out their taxpaying responsibilities. This letter is also written in Arabic. P. Heid. III no. 1 is the same thing, bearing the same date (Rabī' I 91). It was written in the month of Tybi, which in 'Abbāsīd times was always the start of tax-collection (*iflitāḥ*), that is, the first month of the fiscal year.⁸³ The collection of taxes after the next year's sowing is completed also occurs in Ibn 'Abd al-Ḥakam.⁸⁴ This tradition also notes that the end of the grape-growing season, around the month of Pachon (Bašans), was similarly a tax-collection period.

The key point here is that the order for taxes to be collected refers not to the current but to the previous indiction, and moreover the month of Tybi occurs nine months after the end of the previous year. There are four more letters arising from the failure of the pagarchy to send the taxes in on schedule or from arrears problems. These are APEL no. 148 (Arabic) written immediately after the preceding one, P. Lond. no. 1394 written in the spring of 710, P. Lond. no. 1357 dated 5 Pachon 8th indiction (30 April 710), and P. Lond. no. 1380 dated 7 Payni 9th indiction (1 June 710) — the last of the four being six months later than the first in the series. According to the late April letter, the public gold taxes had scarcely been sent in at all. The last letter indicates that the taxes have been forwarded but are deficient, and the governor severely reprimands the pagarch.

In this letter one finds the phrase, "the two-thirds part of the public gold taxes" — this refers to the approximately two thirds of the annual quota that was due in the first payment period, so that the

arrears problem concerns the taxes collected in the first period.⁸⁵ The problem of arrears can be seen to have been general in this period, on the basis of P. Lond. nn. 1338, 1339, and 1340 which all refer to the problem (the dates of these paypri are, respectively, 15 Thoth/12 September, 12 Phaophi/9 October and 23 Phaophi/20 October in the 8th indiction/709, but the last is the date of receiving at Aphrodito). In order to investigate the tax administration properly, the government called in not only the registers but the pagarch himself and summoned him to al-Fuṣṭāṭ.⁸⁶

Judging from their dates these documents are concerned with gold taxes for the 6th indiction, but Qurra b. Šarīk's demand notes are also for this year and their date is Thoth, 8th indiction (August/September 709). The Arabic version is dated Šafar 91 (December/January 709/10), but the Greek version thus does not agree with this date. On the basis of P. Lond. nn. 1338-1340, one may assume that the date of the Greek versions is correct. Even so, the beginning of tax collection, in comparison to the aforementioned Tybi (January) for the taxes of the 7th indiction is very late indeed. Qurra b. Šarīk took up his post on 13 Rabī' I 90/30 January 709, just at the time when he issued the demand notes for the taxes of the 6th indiction, but before then he may have had to dun for the taxes of the 5th indiction left over from the time of his predecessor 'Abd Allāh b. 'Abd al-Malik. P. Abbot no. 5, in Arabic, and P. Lond. no. 1398, a fragment in Greek dated 14 Pharmuthi 7th indiction (9 April 709) indicate this fact. But PERF no. 570, thought to be a demand note from al-Fayyūm (1st/7th century) is dated 27 Pachon 8th indiction (22 May) although it is a demand for taxes of the 6th indiction, and PERF no. 581 (1st/7th century) similarly is dated Mesore (July/August) 3rd indiction though it is a demand for taxes of the 1st indiction.

In the account of collection P. Lond. no. 1412, the dates at which

Table XV Dates of the Tax-Payments to the Treasury (I)

Fiscal Years (Indiction)	First Installments	Second Installments
12	10 Phaophi 13 Ind. (8. X. 699)	2 Phamenoth 13 Ind. (27. II. 700), 4 & 14 Payni 14 Ind. (29. V & 8. VI. 700)
13	30 Phaophi 14 Ind. (27. X. 700)	1 & 17 Payni 15 Ind. (26. V & 11. VI. 701)
14	20 Hathyr & 5 Choiak 15 Ind. (16. XI & 1. XII. 701)	21 Epeiph & 8 Mesore 1 Ind. (15. VII & 1. VIII. 702)
15	16 & 23 Choiak 1 Ind. (12 & 19. XII. 702)	24 Epeiph & 1 Mesore 2 Ind. (18 & 25. VII. 703)
1	21 Tybi 2 Ind. (17. I. 704)	12 & 23 Mesore 3 Ind. (5 & 16 VIII. 704)
2	1, 2 & 22 Phamenoth 3 Ind. (25, 26. II & 18. III. 705)	3 & 9 Phaophi 4 Ind. (30. IX & 6. X. 705)
4	16 Pharmuthi 5 Ind. (18. IV. 707)	2 Thoth 6 Ind. (31. VIII. 707)

taxes from Aphrodito are to be forwarded are specified (see Table XV). From this table it seems that the dates for payment became later and later every year, ultimately becoming six months overdue between the 12th and the 4th indictions. The tax collection in the month of Tybi noted above also represents a considerable delay. A contemporary attempt to rectify the situation did not get beyond a return to the arrears situation of six years earlier. In theory tax collection was timed for earlier dates, as is clear from P. Lond. no. 1413, an account of collection for 716/717 to 721/722. This is Table XVI, and from it we can see that within a period of about ten years considerable progress was made in correcting the arrears problem. The taxes for the 15th indiction were collected in the first phase of collection in less than a month after the end of the fiscal year — from which it is possible to infer that in principle the demand notes were to be issued immediately after the end of the year. The month of Pachon was the time of the wheat and barley harvest, and in 'Abbasid times was the start of the second period of tax collection.

Table XVI Dates of the Tax-Payments to the Treasury (II)

Fiscal Years (Indiction)	First Installments	Second Installments
15	30 Pachon 1 Ind. (25. V. 717)	18 & 21 Phaophi 1 Ind.(15 & 18. X. 717), 14 & 16 Hathyr 1 Ind. (10 & 12.XI.717), 30 Mecheir & 29 Phamenoth 1 Ind.(24. II & 25. III. 718)
1	7 Epeiph & 4 Mesore 2 Ind. (1 & 28. VII. 718)	Mecheir 2 Ind. (I/II. 719) & 29 Payni 3 Ind. (23. VI. 719)
2	6 Hathyr & 20 Tybi 3 Ind. (3. XI. 719 & 16. I. 720)	11 Pachon 4 Ind. (6. V. 720)
3	3 Epagomenai & 18 Choiak 4 Ind. (26. VIII & 14. XII. 720)	15 Pachon 5 Ind. (10. V. 721)
4	7 Phaophi 5 Ind. (4. X. 721)	19 Tybi & 24 Mecheir 5 Ind. (14. I & 18. II. 722) & 11 Pachon 6 Ind. (6. V. 722)
5	1 Phaophi 6 Ind. (28. IX. 722)	25 Phamenoth 6 Ind.(21.VII.723)

Though it is possible to speak here of reforms having been carried out, the only "normal" period was at the very beginning and the forwarding of tax revenues was in any case inclined to be delayed. The tolerance shown for arrears during the middle of the Umayyad period and the problems of tax collection are, it goes without saying, expressions of peasant tax-resistance.

Up to now I have been talking only about the gold taxes; the corn tax (*embole*) was sent in a year ahead of the gold taxes. In the discussion of the assessment registers in Section (2), Table I shows the gold taxes for the 3rd indiction coming in together with the corn tax for the 4th indiction. Qurra b. Šarik's demand notes of the 6th indiction request both kinds of taxes simultaneously, but for the 8th indiction the corn tax alone is demanded — this is written in both Greek and Arabic. This demand note, PAF no. 10 and P. Lond. no. 1407, is dated 1 Mesore 8th indiction in Greek (25 July 709) and Ramaḍān 90 in Arabic. A letter of instruction concerning the corn taxes is also appended to this demand note.⁸⁸

Demand notes for the corn taxes were normally issued at the

time of the wheat harvest or immediately thereafter. The 8th indiction note was issued at this time and so was the 6th indiction one.⁸⁹ The demand notes from the 14th indiction (715/16) fall into the same pattern.⁹⁰ The timing is of course quite natural as what was being collected was the wheat crop that had just been harvested. The grain had to be forwarded within the same year.⁹¹

In principle, the month of Pachon at the beginning of the year was the time at which the previous year's gold taxes and the current year's corn taxes were demanded; the first installment on the gold taxes was payable in eight months between Pachon and Choiak, the second in four months between Tybi and Pharmuthi. But these collection-periods were actually six months behind schedule, and the payments soon got out of order again even when the government tried to insist on payments according to the schedule, as the peasants' arrears gradually accumulated. The fact that under the 'Abbāsids Tybi became the start of the first tax collection period lasting until Pharmuthi, and Pachon till Mesore constituted the second collection period, the reverse of earlier times, is certainly connected with the long-standing problem of arrears.⁹²

6. *The Evolution of Fiscal Institutions (a)*

Here I would like to shift the focus of the discussion from the mid-Umayyad period to the Umayyad period as a whole and try to trace the evolution of fiscal institutions throughout the period. Material for the early period is extremely scanty and as has been shown above, the Arabs did not intervene very much in tax administration to begin with but entrusted fiscal affairs to Coptic local authorities.

According to al-Ya'qūbī, Mu'āwīya I set the total tax quota for Egypt at 3,000,000 dinars.⁹³ This figure was much less than what 'Amr b. al-Āṣ and the second governor, 'Abd Allāh b. Sa'd, were

said to have been collecting,⁹⁴ and was close to the figure fixed under the 'Abbāsids.⁹⁵ Under Mu'āwīya the fiscal system of the early period was more or less stabilized. The governors doubled as financial directors, but the real work of tax administration devolved on the chief of *dīwān al-ḥarāğ*, the dukes of the eparchies, and in important cities like Alexandria on the civil governors, all of whom were Copts or Greeks. The shift in these ranks to Arabs or Muslim converts took place from the end of the administration of 'Abd al-'Azīz b. Marwān (in office 65–86/685–705) to that of 'Abd Allāh b. 'Abd al-Malik (86–90/705–708). The chiefs of the *dīwān al-ḥarāğ* were no longer appointed among them after A.H. 87 or 705/06, the Greek (probably) Athanasios being the last man to hold the office. He was a native of Edessa appointed in the middle of A.H. 65 (early 685), and together with his deputy the Copt Isaac controlled the tax administration for twenty years.⁹⁶

In Alexandria, the Greek Theodoros was for long in charge of fiscal affairs and managed to assert virtual autonomy with respect to the Arab authorities.⁹⁷ The governor merely acted out the formality of coming to Alexandria to receive the taxes.⁹⁸ But the Arabs seem gradually to have begun concerning themselves with fiscal matters. When 'Abd al-'Azīz b. Marwān went to Alexandria in A.H. 74 or 693/94, he summoned a conference of the local notables and ordered all the *kūras* (pagarchies) to carry out fiscal investigations, and then set quotas for taxes on arable lands and vineyards in accordance with the ability to pay them.⁹⁹

Once central control over taxation began to be asserted, it quickly picked up momentum. First there was a census of the monks by the son of 'Abd al-'Azīz b. Marwān, al-Aṣbağ, resulting in a poll tax of one dinar per capita on them, and increases in the numbers of monks were forbidden. This is said to have been the first poll tax on monks. Severus describes all this in great detail.¹⁰⁰ But on

account of confusion in the sources it is impossible to establish just when this order was issued.

Severus says that the new poll tax was levied when a short time had passed after the accession of the new Coptic patriarch Alexandros II who took office on 30 Barmūda 420 of the Coptic calendar (14 Rabī' II 85/25 April 704); according to al-Maqrīzī the year for his accession is A.H. 81/700. Severus does give the year of the death of previous patriarch, Simon, as 24 Abīb 416/18 July 700, and adds that his seat remained empty for three years. al-Maqrīzī also reports the three-year vacancy, but if this is true then the year of Alexandros' installation would have to be 703.

Al-Kindī says that al-Aṣḥbağ's first appointment as surrogate for the governor dates from A.H. 74 or 693/94 when the governor was in Alexandria, and that he was appointed again the next year when the governor went to Syria.¹⁰¹ The governor went to Alexandria two more times¹⁰² and may again have left al-Aṣḥbağ as his deputy, so that much of the administrative power of the governor seems to have accrued to him. Al-Aṣḥbağ died 20 Rabī' II 86/20 April 705,¹⁰³ so his assessment of poll tax on the monks has to have been between A.H. 74 and 86. If this was after the appointment of the patriarch Alexandros, then Severus' date is one or two years before al-Aṣḥbağ's death and al-Maqrīzī's is five years before.

Dennett mistakenly places the date of al-Aṣḥbağ's death in 703, and also, on the basis of a papyrus addressed to the inhabitants of a certain district which contained a monastery, which uses the term *διαρραφή* (poll tax)¹⁰⁴, he declares that Severus' dates are wrong and that the beginning of taxation on the monks was in 693/94, or A.H. 74.¹⁰⁵ But this is doubtful. It is questionable whether these "inhabitants" were monks or not. And according to the papyrus the inhabitants were waging a rebellion, which suggests that they may have been peasants who worked on monastic lands.

Severus also says that after al-Aṣḥbaḡ collected poll tax from the monks, he ordered the bishops of the whole country to pay 2000 dinars a year besides the taxes on ecclesiastical lands and also maltreated Christians, forcing them to convert to Islam: in consequence of which the duke of Upper Egypt, Petros, his brother Theodoros, and the son of the governor of Maryūṭ Theophanes all converted.¹⁰⁶

These incidents are all important in the history of taxation. We have seen above that in this period reduction of tax quotas, increased tolerance for arrears, and so forth were realities. One way in which peasants could escape the taxes was by leaving their villages and attaching themselves to poll tax-exempt monasteries. Al-Aṣḥbaḡ took steps to correct this, first by taking a census of the monks and imposing the poll tax on them. His intention was to stop people from becoming monks simply in order to dodge their taxes. Al-Aṣḥbaḡ's additional forbidding increases in the numbers of monks was the finishing touch to this policy.

As for the churches, the treaties of the conquest period forbade their taxation.¹⁰⁷ But they soon did become objects of taxation, and land taxes seem to have been levied. This fact is visible as far back as the reign of Mu'āwiyā I.¹⁰⁸ But the situation concerning monastic lands presents a doubtful picture. The *epizētūmena* table (Table IX) above shows that various monasteries in Aphrodito — Abba Hermaōtos, Tarou, Pharou, Barbaru, St. Maria — were assessed only light money compositions and did not have to pay land and poll taxes included in the gold tax quota. In P. Lond. no. 1412 (Table X), an account of collections from 'Abd al-'Azīz b. Marwān's time, the monasteries were not paying gold taxes. But "the monasteries" in Aphrodito were paying gold taxes. There seem to have been different characteristics among the monasteries. Within the kōme there are taxable groups such as the "men of St. Maria" and the "men who are at Babylon" — and for the "men

of St. Maria" we learn from the Arabic document of P. Heid. III no. i that these are the "people of Maria's church" (*aṣḥāb Kanīsat Mariya*). Thus it would seem that "the monasteries" fell into the same category as churches, and that the peasants who were tenants on monastic lands were taxed. On the other hand, monasteries like Abba Hermaōtos where the monks cultivated the land themselves may have been routinely exempted from taxation.

It is unclear whether al-Aṣḥag's reform, in which the previously exempt monasteries were made to pay poll tax, survived his and 'Abd al-'Azīz' deaths which occurred within the next year or two. It would seem that taxation on the monasteries continued intermittently, including the levying of the poll tax.

'Abd al-'Azīz' successor, 'Abd Allāh b. 'Abd al-Malik (in office 86-90/705-709), as we shall see below made Arabic the official language and took a census, among other new fiscal policies, but his policy towards monks is not clear. He did continue to tax the churches.¹⁰⁹ Under the next governor, Qurra b. Šarīk (in office 90-96/709-714), the monks were definitely taxed. In his demand notes of the 8th indiction (709) for the taxes of the sixth, there are assessments for monasteries which previously were not taxed at all (see Table XVII). But it is uncertain whether these included poll taxes. Taxation on monks and bishops seems to have been rather inequitable, and Severus states that a certain official proposed to the governor, Qurra, that he be permitted to contract for the monks'

Table XVII Assessments for Monasteries in Aphroditō
The 6th Indiction (A.D. 707)

Monasteries	Gold-tax solidus	Corn-tax artaba	Documents
Abba Hermaōtos	28 $\frac{1}{6}$	—	APEL no. 163
Pharou	5	—	P. Heid. III no. h
Tarou	30 $\frac{1}{6}$	18 $\frac{3}{4}$	P. Heid. III no. f
Barbaru	10	—	P. Heid. III no. 6

taxes and that heretical sects outside the Coptic rite be charged at double the normal poll tax rate, and permission was granted.¹¹⁰

After Qurra's death, the financial director (96–99/714–717) Usāma b. Zayd carried out a census of the monastic population soon after taking office, and at the same time branded each one of them on his left hand with an iron identification bracelet which remained in his possession inscribed with his name and that of the monastery he belonged to, and the date according to the Islamic era, and ordered that new persons coming to the monasteries should not be ordained as monks. Before long he ordered another census of the monasteries, discovered many who had no brands on their hands, and had these supernumeraries tortured and compelled to pay one dinar apiece.¹¹¹ This policy towards the monks was part of a comprehensive policy dealing with fugitives and the issue of internal passports.

When 'Umar II succeeded Caliph Sulaymān in Ṣafar 99/October 717, Usāma b. Zayd was arrested and his policies abandoned. "‘Umar II commanded that there should be no taxes upon the property of the church and the bishops, and began to set the churches and bishops free from the impost on land." But Severus says that when Yazīd II succeeded 'Umar II in Raġab 101/February 720, he restored the taxes on ecclesiastical and episcopal property which 'Umar II had cancelled.¹¹²

Looking at P. Lond. no. 1413 (Tables XI and XVI), in 'Umar II's time only the first and second indictions show sharp decreases in quotas, which is evidence for the truth of the foregoing account. But according to this register Abba Hermaōtos and other monasteries paid no taxes at all. But in P. Lond. no. 1419, a register bearing the date of the 15th indiction (716/17) which occurred during Usāma b. Zayd's tenure of office, the names of all these monasteries are listed as taxpayers. Then in P. Lond. no. 1413,

dating from slightly afterward, the figures for these monasteries become zero, which is perhaps a change in the way of compiling registers.

P. Lond. no. 1416, a register for Aphrodito in the 1st indiction dated 23 Hathyr in the third (19 November 734), shows these same monasteries being treated like any other tax-paying units, forwarding their allocated quotas of gold tax. This is from the time (116–124/734–742) when al-Qāsim b. 'Ubayd Allāh was financial director, which agrees with Severus' statements from the same time that the monasteries and churches were paying land taxes.¹¹³ Later on there are many references to taxes on 'church lands'.¹¹⁴ But after Usāma b. Zayd's time there is no record that the Umayyads made the monks pay poll tax. Perhaps when 'Umar II cancelled the land taxes on monasteries he cancelled the poll taxes as well, and when the former were restored afterwards the latter were not. This can also be confirmed at the time of Hišām's accession in 105/724.¹¹⁵

Thus the taxation of monks begun by al-Ašbağ started a strengthening of the tax administration which continued to deepen, a process connected with the policy of Arab superiority maintained by the central government under the Umayyads. 'Abd al-'Azīz b. Marwān was the brother of Caliph 'Abd al-Malik, so that there was little central intervention in Egyptian affairs during his tenure, but as soon as the governor died the director of *dīwān al-ḥarāğ* Athanasios was summoned to Damascus, arrested, and an investigation of Egyptian tax administration was carried out. The Caliph made his son 'Abd Allāh the next governor.¹¹⁶

He took up his post in Ġumādā II 81/June 705, and abolished the use of Greek and Coptic as official tongues, discharged Athanasios, and appointed Ibn Yarbū' al-Fazārī from Ḥimṣ in Syria as the next director. This was A.H. 87 or 705/06.¹¹⁷ Before this time

Arabic had been used alongside Greek, and both Greek and Coptic continued in use for a short while afterwards, but from this time onward complete Arabicization was in sight.

In the tax administration, the existing quota was increased one and two-thirds times, and a census of the male population was ordered.¹¹⁸ According to Severus, all young men over 20 were assembled for the census, and two Arabs named 'Āṣim and Yazīd were in charge of the project. "They brought down great trials upon the people, and many were killed on this account. And they branded the strangers, i.e., fugitives (*φυγάδες* or *ḡaliyas*) whom they found on their hands and foreheads, and sent them to places which they did not know." This census was similar to al-Aṣḡaḡ's census of the monks, in that its purpose was to track down the unregistered, fugitives, persons not paying poll tax, etc. and assess them for taxes. Poll tax collection became much stricter: Severus reports that if a tax-evader had died, his body could not be buried unless someone came forward to pay his taxes.

The situation which prompted the registration effort was the same situation that made for lower tax payments and piled-up arrears. Fugitives were a social and financial problem not only under 'Abd Allāh b. Abd al-Malik but afterwards too, and the government was deeply concerned with ways of remedying the flow of refugees. The problem was worse than the monk problem as the refugees almost always had families accompanying them.¹¹⁹ Among the papyri also there are many references to refugees.

According to PGAA no. 13, the census of refugees began in 87/706. This document dates from 22 Pharmuthi 4th indiction (17 April 706), and is addressed to the pagarchs of the Thebaid eparchy from the *topotērētēs* of the eparchy, ordering them to make up lists of fugitives (*φυγάδες*), and strangers (*ξένοι*), and to levy fines of three solidi apiece from the latter and forward the fines to the trea-

sury. The fugitives are identified as people from Apollōnos Anō who have fled to other pagarchies, and the strangers as people from other pagarchies who have come to Apollōnos Anō.¹²⁰ The Arabs thus at first entrusted the registration of refugees to the local authorities, but they soon took matters into their own hands. According to P. Lond. nn. 1332 and 1333 (29 choiak 7th indiction/25 December 708), commissioners for the fugitives were sent to Arcadia, the Thebaid, and the frontier eparchies, where they investigated the fugitives within the pagarchies, listing their names and current locations along with their original addresses and either sending them back home or allowing them to remain on condition of contributing to the taxes; the compilation of these lists was assigned to local secretaries.

P. Lond. nn. 1460 and 1461 are specimens of these lists. In the former the names of the fugitives and their present locations in the places of Aphrodito are recorded along with their pagarchies of origin. They are divided according to the rubrics, "of twenty years and upwards" and "of fifteen years and downwards". In some papyri the latter appears as "such of them as have fled away, from fifteen years and under".¹²¹ This expresses the length of time they have been at large. This list is the same as the list of strangers in PGAA no. 13, showing those who have fled to Aphrodito from the Thebaid eparchy, while P. Lond. no. 1461 is a list of fugitives from Aphrodito who had fled to other pagarchies. From these we may conclude that the phenomenon of refugees had begun considerably before the investigation of them, and that it was moreover on a wide scale.

As results of the census, those who were allowed to remain where they settled were registered and assessed taxes while the rest were forcibly returned to their places of origin. Severus says that they were "sent to places which they did not know", perhaps meaning

those who had grown up in their places of refuge: in fact this means that they were sent to their places of origin. The commissioners for the fugitives referred to above included 'Abd Allah b. Šurayḥ for the frontier, Šurayḥ b. al-Wāṣil for the Thebaid, and Sulaymān b. Yuhāmīr for Arcadia; the first of these enrolled six families who had fled to Ptolemais Nome on the frontier, and there is a guarantee-declaration to this effect from the village officials, written in Coptic and Greek. This is P. Lond. no. 1518, dated 27 Pachon 7th indiction/ 22 May 708. The papyrus is addressed by three village officials to the governor 'Abd Allāh b. 'Abd al-Malik, through the pagarch Epimachos, and in it the village officials acknowledge the receipt of the fugitive families, and undertake to keep charge of them until orders regarding them are received from the authorities; the names of twenty-two members of the six families are also recorded. P. Lond. no. 1521 is a similar guarantee-declaration addressed by two village officials, regarding certain fugitive families whom the Thebaid fugitive commissioner Šurayḥ b. al-Wāṣil had discovered at Antinoite Nome.

The refugees included not only peasants but townsmen as well. These were persons who had given up their work on account of the *corvées* and returned to their native villages, or who had evaded *corvée* by fleeing to a different pagarchy.¹²²

The registration of refugees was carried on even more intensively under Qurra b. Šarīk. Severus says that the main official responsible for the registration effort was 'Abd al-'Azīz from Saḥā, who collected the refugees, levied fines on them, and sent them home.¹²³ Qurra in the year he took office ordered the pagarch of Aphrodito to register all the population living in his jurisdiction, and in a letter dated 12 Phaophi 8th indiction/9 October 709 orders him further to accompany this register with a list of fugitives to the headquarters in al-Fuṣṭāṭ.¹²⁴ In P. Lond. no. 1343 which is dated

two months later (4 Tybi 8th indiction/30 December 709), the pagarch receives detailed instructions about compiling registers for fugitives and having them forcibly returned to their native places.

These registers list, apart from the fugitives' names, the time each person has spent in the pagarchy, the amount of his property, and the names of those allowed to remain there. Persons who had been unregistered for over twenty years are recorded. Since everybody would presumably thus be registered somewhere, it is clear that the government's aim was the control of taxpayers. Everybody not listed in the village registers was to be listed in the fugitives' registers, and divided into those allowed to stay and those forced to go. The governor had these registers collected by special messengers, and ordered punishments for the pagarchs if any new fugitives not on the lists came to light in their districts after the lists were collected. These letters were copied and read to the people in the churches and elsewhere, and rewards for informants were promised as well. P. Lond. no. 1344 was an additional exhortation, the effects of the order not yet having made their appearance.

Qurra also sent the pagarch Basilios letters about fugitives at intervals later on. These promise punishment for the pagarch and his subordinates if fugitives are found in the pagarchy after they have been ordered to leave. Basilios is also ordered to pursue fugitives into other pagarchies and to certify that he has caught them to the local pagarchs. After the fugitive registers were compiled, the government fixed fines of ten solidi for persons who concealed fugitives, five for the fugitives themselves, and five apiece for the administrators, headmen, and guards responsible, and also offered rewards for informants of two solidi per fugitive.¹²⁵

Thus it would seem that the fugitives lived for long periods among the local villagers and were protected by them, and that the local

authorities connived at this. Moreover, the "flight" took place on a reciprocal basis between neighboring regions. These "refugees" usually had families, often property, and among them were the clients of big landlords. From the viewpoint of the village authorities they were a concealed labor force, a reserve of potential taxpayers (see Table III). That registration and resettlement of the refugees did not always go smoothly may be due to the resistance, or non cooperation, of the village authorities and the local peasants. Even so, the resettlement policies were fairly effective: When we look at village tax quotas, we can see (Tables VII and VIII) that while the land tax figures did not change the poll tax figures increased markedly.¹²⁶

7. *The Evolution of Fiscal Institutions (b)*

At the death of Qurra, Caliph al-Walid in 96/714 gave military authority only to his successor and named Usāma b. Zayd as financial director of Egypt. We have already noted his census of the monks. By this time, people were absconding not only to escape from the taxes but also to escape from fines and punishments when fugitives were apprehended, and many fled to the churches and the monasteries. The main object of the monastic census was the repression of further flight from the land, taking every opportunity to discover fugitives. Severus says that Usāma b. Zayd "commanded that no one should lodge a stranger in the churches or at inns or on the wharfs, and the people were afraid of him and drove out the strangers that were in their houses, and that if a fugitive or one that had not been marked as a monk was discovered, the governor ordered that one of his limbs should be cut off".¹²⁷ The local people were already becoming unable to protect the fugitives out of fear for their own safety.

The issuance of passports was another device in the effort to

register the population. Usāma gave commands the gist of which was as follows:

“Wherever a man is found walking, or passing from one place to another, or disembarking from a boat, or embarking, without a passport, he shall be arrested, and the contents of the boat confiscated, and the boat burnt”.

On account of this command the roads became impassable and travel and commerce impossible. The grapes rotted on the vine. In order to get clearance for carrying a load of goods, one had to wait at home for two months. And if for any reason the passport was damaged, a new one could not be obtained without payment of five dinars.¹²⁸ The issuance of passports was not restricted to the time of Usāma b. Zayd, but continued from time to time afterwards as well, as papyri make clear.¹²⁹ Extant passports do not date from Usāma's time, but judging from their contents are not much different from the first issues. On these, after the passport-holder's name are given his distinguishing features, place of origin, the purpose of his journey, and the time allotted for the trip, with instructions for officials along the way to let him pass. That these passports were closely connected with the poll tax is evident from the entry alongside the purpose-of-travel part, stating this in order that the payment of “*ḡizya*”, here with the exclusive sense of “poll tax”, might be completed.

Thus, the policies addressed to the refugee problem from 'Abd Allāh b. 'Abd al-Malik's time onwards were in the first instance concerned with their settlement on the land and the collection of their poll taxes. At first, they were either sent back to their places of origin and made to pay taxes there or else allowed to stay put provided that they paid where they were, the government tending to favor the first alternative. But under Usāma b. Zayd we do not hear much about forcible resettlement. In fact such resettle-

ment was difficult and costly, nor is it clear that fugitives of many years' standing could have found any land if they were resettled. The government instead put a stop to the forced resettlement and under a new plan accepted flight as a *fait accompli* provided that the fugitives started paying their poll taxes.

But this was a different sort of poll tax from what people had been paying up to this time. Before, the poll tax had been collected through the agency of the village community, and its allocation had exhibited "income-tax"-like features. But the poll tax on the fugitives was levied directly and according to fixed norms. If the existing poll tax was the "Arab poll tax", this corresponded to the "Islamic poll tax". Later on, the poll tax levied on non-Muslims, that is, the Islamic poll tax, would be called by exactly the same name: "*ġaliya*". This fact is not unrelated to the taxes levied on the fugitives.¹³⁰

In section (1) of this chapter, the changes in the usage of the term "*ġizya*" in the Muslim traditions and the papyri, that is, the change towards the sense of "Islamic poll tax" from the older meanings of "tribute" or "gold taxes", were attributed to some change suggested to have taken place in the fiscal system between 91/710 and 101/719.¹³¹ The most likely candidate for the role of this change is 'Umar II's fiscal reforms. But at least in the case of Egypt, we have seen that the transition was occurring in the time of Usāma b. Zayd. The rescript later issued by 'Umar II reads as follows:

"As for those of the cultivators who have fled into other than their own land, and whom *ġizya* is imposed in respect of their own land, there is no obligation upon them other than that [*ġizya*]; and the collector of taxes on their land is the proper authority to claim the dues on it from them."¹³²

This rescript is no more than the institutionalization of Usāma

b. Zayd's collection of the poll tax from fugitives. 'Umar II does suggest that in this collection the existing quota for the *ġizya* should not be exceeded. In Egypt, even before 'Umar II's time, the poll tax was not simply a part of the money taxes (*ġizya*) as they had existed up till then, but was already being seen in the light of the concept of the later Islamic poll tax, and thus (as will be described below) the "*ġizya*" which 'Umar II said, as in "the people of *dimma* who convert shall be exempt from the *ġizya*", was understood by the authorities in Egypt, without any inquiry into what 'Umar II himself meant by "*ġizya*", as referring to the poll tax.¹³³ When Usāma b. Zayd arrived in al-Fuṣṭāṭ he demanded all the records of the *kūras* (pagarchies) and had them translated into Arabic.¹³⁴ The shift from the "Arab poll tax" to the "Islamic poll tax" may be regarded as having taken place as a result of his investigations.

Usāma b. Zayd's strengthening of the tax administration was partially relaxed after his arrest upon 'Umar II's accession in A.H. 99, with the exemptions from land tax restored to ecclesiastical lands and the abolishment of *corvées*, but the Islamic poll tax was on the contrary strengthened and made more rigorous, and institutionalized under 'Umar's rule. 'Umar II attempted to establish uniform norms for tax collection, to dispel the confusion which fiscal practices throughout the Arab empire were producing, and he issued a number of rescripts aimed at initiating changes, on the following two bases:

(1) His doctrinalism, which stipulated that the key distinction was not between Arab and non-Arab but rather between Muslim and non-Muslim.

(2) The so-called *fay*' theory, stipulating that all conquered territory was granted by God to the Muslims collectively, or in other words to the state, as war-booty (*fay*').

There is no space here to take up his policy as a whole: I will restrict myself to what is relevant to the issues at hand.

As noted above, 'Umar II exempted ecclesiastical lands from the land taxes. Severus says that "he abolished the various taxes and rebuilt the ruined cities, and the Christians were in security and prosperity".¹³⁵ 'Umar II abolished taxes apart from the *ġizya* in a rescript: "Those from whom *ġizya* is exacted are of three categories based on recognized authority: the cultivator who pays his *ġizya* from its produce; the artisan who produces his *ġizya* from his earnings; and the merchant who lays out his money and pays his *ġizya* from that", and there is no such authority for the other taxes which were currently levied on non-Muslims.¹³⁹ The taxes abolished by rescript included the "*maks*", a market or transit toll,¹³⁷ the *nayrūz* and *mihraġān* gifts collected in the old Sassanid domains, register commissions (*taman al-ṣuḥūf*), forwarding expenses, messenger fees, money exchange commissions (*ṣarf*), salaries for functionaries, marriage taxes, etc.¹³⁸ Corvées on the peasants were also abolished as unjust and oppressive.¹³⁹ Whatever the case for the old Sassanid domains' *nayrūz* and *mihraġān*, it would be hard to argue that all of the abovementioned taxes were in fact abolished in Egypt. But in any event, the various imposts known as the *extraordina* were indeed abolished there.

Moreover, those of the people of *ḍimma* who had already converted to Islam were still being taxed at the same rates as before their conversion, a fact of which the caliph was aware, and his order that "converts shall be exempted from the *ġizya*" was a means of indicating this concern to the financial director of Egypt, Ḥayyān b. Šurayḥ.¹⁴⁰ This rescript was a great blow to the Christian clergy who were being affected by the conversion of many of their brethren. Michael the Syrian says: "He decreed all manner of oppressions on the Christians to make them become Muslims, and ordained that

any Christian who became a Muslim should not pay the capitation tax."¹⁴¹

Whether 'Umar II's "*ġizya*" here refers to taxes as a whole including the land tax or only to the poll tax is a contentious question, but in Egypt at any rate it must be understood as "poll tax". This is clear both from Usāma b. Zayd's concept of a poll tax distinct from the land taxes, and also from Severus when he says, "'Umar II commanded that the poll tax should be taken from all men who would not become Muslims, even in cases where it was not customary to take it".¹⁴²

We have already discussed Usāma b. Zayd, and in section (3) we encountered the headman Apa Kyros Samuēl of Three Fields, who was an example of the privileged stratum of "those from whom it was not customary to take" poll taxes although they may have been paying a large amount of land tax (see Table III) — and thus Severus' "*ġizya*" does mean the poll tax. Thus this rescript was a precondition for the rescript ordering the exemption of converts from *ġizya* poll tax. In other words 'Umar II, in order to distinguish rigidly between Muslims and non-Muslims, collected the poll tax from all the latter without exception while exempting all the former from *ġizya* payments. Whether or not 'Umar II was familiar with the situation in Egypt, and he issued a rescript exactly along the lines reported by Severus, at any rate the Egyptian authorities so understood and accordingly executed his instructions, and this is what Severus has reported.

It is clear that Egypt's tax quotas fell in response to all these rescripts, as Table XI, which is for the 1st and 2nd indictions under 'Umar II for Aphrodito, shows with its sharply decreased amounts of quota. According to Ibn Sa'd and al-Maqrīzī, the financial director Ḥayyān b. Šurayḥ wrote to 'Umar II, "With the losses (i.e. decreases in amounts collected) of *ġizya* from the people of

ḍimma who have converted, in order to make the “people of *ḍi-wān*” pay their ‘*aṭā*’ completely, I have had to borrow 20,000 dinars from al-Ḥārīt b. Ṭābita”. The Caliph was enraged at this and had the financial director punished, and ordered that even if the quotas have to be reduced, “Those who have become Muslims must be exempted from the poll tax. God regards your opinions as an ugly sin. God took Muḥammad by the hand and sent him to us: He did not send us a tax collector. The main purpose of my life is to gather everyone into the embrace of Islam”.¹⁴³ This tradition says that ‘Umar II’s exemption of converts from the *ḡizya* led to the reduction of Egypt’s tax quota and finally to the obstruction of stipend and allowance payments to the Arab troops and their dependents.

The important point here is that the rescript exempting converts from *ḡizya* payments does not mean that a great number of converts had been appearing. Those who benefitted from the rescript included both those who had already converted before it and those who proceeded to do so afterwards. Concerning the *ḡizya* exemptions, al-Layṭ b. Sa’d (d. A.H. 164 or 175) has this to say: “‘Umar II removed the *ḡizya* from the people of *ḍimma* who had accepted Islam in Egypt and enrolled their *ṣulḥ* (or *ṣāliḥ*: appropriate amount of pension) in the *ḍi-wān*, [actually] in the clan of the man by whose hand they had become Muslims”.¹⁴⁴ According to this tradition, converts were exempted from *ḡizya* and registered at the “*ḍi-wān*”, i.e., roster of the Arab troops, and could continue to receive their ‘*aṭā*’ and *rizq*, but a fixed procedure was necessary for this. The Umayyads made it necessary for converts to rely on the intermediation of an Arab-Muslim, as a sort of godfather,¹⁴⁵ while the convert himself became the latter’s *maulā* (client). This was registered in the government office. APG no. 5, a late Umayyad list of converts, may be an expression of this fact.

Table XVIII List of Converts, 2nd/3rd Century A.H. (APG no. 5)

Convert	Patron	Name before conversion	Personal features	Place of origin
Kāmil	Sulaymān	Chael Apabūle	young man, big-bodied, beardless having arched brows and somewhat curly hair	
Sa'id	[]d	Ġirġe Apabūle the blear-eyed	beardless, of middling stature, having curled hair	Baršūb
'Alī	Šamrīġ	Sakbanūn the blear-eyed	beardless, having arched brows and lank hair	Sila
Maymūn	'Alī	[]dīne Piheu	of middling stature, brown in complexion, bald, having rather lank than curled hair	
Nuṣayr	'Āšim	Mōne Piheu	of middling stature, having arched brows, with a goiter on his neck, having somewhat curly hair	
Mahdi	Dayyāḥ	Patūk Papa Minā	young man of short stature, pug-nosed, white in complexion, having arched brows and curled hair	Dašnūt
[]	Sa'id	Silaheu Chael	beardless, hollow-cheeked, having arched brows, []	
[]n	Ayyūb	[]	beardless, of middling stature, brown in complexion, []	
'Īsa	Sulaymān	Menas Qolte	young man, big-bodied, having arched brows, hook-nosed, having somewhat curly hair	
Ayyūb	'Uṭmān	[] Qolte	beardless, of short stature, pug-nosed, []	
Ayyūb	[]	[] Abġawār?	beardless, []	[]
Salīm	Ibrāhīm	Yōhannes the blear-eyed	young man, []	
Yazīd	Ibrāhīm	Qalis Yazīd	young man of short stature, hook-nosed, having somewhat curly hair	
'Īsa	Šabāḥ	Mōne Har[]	young man, [], having somewhat curly hair	Abū Batū?

On this list, the convert's Muslim name, the name of the Arab whose *mawla* he is, his original name and patronymic and other personal particulars are noted.¹⁴⁶ Somewhat abbreviated, this is given as Table XVIII. In order for such converts to receive their allowances as Muslims, their names had to be entered at the *dīwān* as members of their mentor's clan.

Given the complexities of conversion, those who benefitted from the "ġizya exemption rescript" can only have been the converts

who had changed their religion before the rescript was issued, and been living the same life as Arab-Muslims. That the converts were indeed registered at the *dīwān* and received their due as Muslims is clear from al-Kindī's account. After he says that "in the year [A.H.] 100 five thousands were enrolled in [the *dīwān* of] the people of Egypt" ("people" refers to the Arab-Muslims), he cites the following with the chain of transmitters including Ibn Lahī'a, Sa'id b. Kaṭīr b. 'Ufayr, 'Ubayd Allāh b. Sa'id, Ibn Qudayd; "Umar II wrote to [the governor] Ayyūb b. Šuraḥbīl ordering him to allocate payments to the troops, saying, 'Join them to the members of their appropriate families (*ahl al-buyūtāt al-ṣaliḥa*). They are indeed a mountain of treasure: assess 25,000 dinars on the taxpayers (? *ġārimūn*)'"'.¹⁴⁷ The term "*mawālī*" does not occur here but the contents refer entirely to the converts, who have been registered at the *dīwān* as members of the families of their mentors — this agreeing entirely with al-Layṭ b. Sa'd's tradition. Moreover, from this we learn that the number of converts involved here was as much as 5,000.¹⁴⁸

Concerning new converts, the following rescript was issued.

"Wherefore, whosoever accepts al-Islām, whether Christian or Jew or Magian, of those who are now subject to the *ġizya* and who joins himself to the body of the Muslim in their abode, and who forsakes his abode wherein he was before, he shall enjoy all privileges of the Muslims and shall be subject to all the duties laid upon them; and it their duty to associate with him and to treat him as one of themselves. But as for his land and his dwelling, they are of the booty which God has given to the Muslims collectively."¹⁴⁹

As far as one can tell from this rescript, under 'Umar II converts were treated insofar as possible like any other Arab-Muslims and were both subject to the same duties and liable to the same rights.

'Umar II thought that a convert would no longer be needing his land and dwelling, as the land of Muslims belonged to the "Muslims collectively", i.e., to the state. This meant to the converts that their homes and lands would be confiscated. The transfer of the converts' land to the Muslims collectively meant that tenure passed to the state while in actuality "the land of the converts and their dwellings were to become the holdings of those who remained behind [among the people of *ḍimma*]",¹⁵⁰—as he said—and were cultivated by other villagers on the authority of the village communities, so that the latter suffered no net loss in taxpaying power.

'Umar II in addition prohibited the sale of land, after he noted the practice of allowing Muslims to buy land from the people of *ḍimma* on payment of a tithe, — a custom which seems to have centered on Syria, — and condemned it as "the sale of *fay*' land which belongs to the Muslims collectively and a loss of *ḡizya*".¹⁵¹ Thus it would seem that the land of the people of *ḍimma* in the conquered territories had to have its taxes paid on it somehow, by somebody, in the prescribed manner whether conversion or sale had changed its cultivators or not. Here the shift in Arab fiscal strategy from the personal principle to the territorial principle can be detected.

In any case, 'Umar II's many rescripts full of stipulations concerning converts were no help to the Christian peasants of Egypt. Rather, one suspects that the loss of land through flight or other means may have constituted a motive for conversion to Islam. Moreover from the fact that 'Umar levied poll taxes on the fugitives and thus institutionalized a practice which the authorities in Egypt had at any rate already begun to carry on¹⁵² it can be surmised that there were also many converts. For ordinary farmers, however, who lived and farmed within the framework of the village communities, conversion with such conditions attached was virtually impossible. And given the religious sensibilities of the time, ab-

andoning their own religion and converting to Islam for purely economic reasons would have been unthinkable.

The peasants were, rather, apt to choose as paths to freedom from taxation either remaining in their villages and refusing to pay, flight, or becoming monks. "Umar II commands saying, Those who wish to remain as they are, and in their own country, must follow the religion of Muḥammad as I do; but let those who wish to do so, go forth from my dominions" — this rescript indicates the caliph's real aim, namely to induce people to convert, and the result was both economic and spiritual oppression of the Christians.¹⁵³ 'Umar II's reforms thus were a failure and did no more than deepen the existing chaos, and this was because his policies of confiscating the lands of converts and forbidding the sale of land were quite unrealistic. The next Caliph, Yazīd II, removed 'Umar's appointees from office and cancelled many of his rescripts.¹⁵⁴

Still, Umar's rescripts and particularly his *fay'* theory opened the way for the territorial principle in taxation and are of great significance in fiscal history. The land taken from landlords or cultivators who converted had to be tilled by somebody, and concrete arrangements for taxing it had to be made. And as the converts removed from their lands could well be tilling lands somewhere else, the government, deprived of the poll taxes they used to pay, had to depend on getting revenues out of the land. Thus land and poll taxes needed to be distinguished more stringently than they had been before, and both in law and in practice methods for guaranteeing the revenues from land taxes had to be found. A program of taxation according to the territorial principle was necessary. From 'Umar II's reign on, this was an issue of prime importance to the government.

Yazīd II in reverting to pre-'Umar methods and simply levying

large quotas of tax was not heading towards a solution, at least insofar as Egypt was concerned. It was his successor Hišām who contemplated a unified tax structure for the whole empire. He decreed that in Egypt receipts be issued to taxpayers, winning praise from the Christians,¹⁵⁵ and appointed as financial director 'Ubayd Allāh b. al-Ḥabḥāb (in office 105–116/724–734), to take charge of reorganizing fiscal procedures.¹⁵⁶ It was in fact 'Ubayd Allāh who applied himself to the search for solutions to the basic issues. He carried out a full-scale investigation of Egypt's finances upon his arrival, including a census of male adults and livestock and a cadastral survey. All males between the ages of twenty and one hundred were tagged with leaden badges and counted, and animals were counted without regard for size. He also issued passports, as we have already seen, in an effort to stop flight from the land. These measures were all designed to strengthen the collection of poll tax. The land survey concentrated on arable land and vineyards, with not only irrigated land but also inferior lands scarcely capable of being tilled entered into the registers. Al-Maqrīzī reports that he himself assisted in conducting the survey and that thirty million *faddāns* were registered in the course of it. Milestones on the highways and boundary markers were also set up throughout the country. As a result of his investigations 'Ubayd Allāh decided that Egypt could afford heavier taxes and so reported to Caliph Hišām, and then proceeded to raise the tax quotas. Severus exaggerates in saying that "he doubled the taxes"; al-Kindī states that one carat was added to each dinar, so that the real increase was one-twentyfourth of the existing rate. Moreover, he caused the Christians to be branded on the hand with the image of a lion, and ordered, "If anyone is found in any place without the mark on his hand, his hand shall be cut off, and he shall be heavily fined, because he has disobeyed the commands of the caliph and acted

rebelliously towards him". To take charge of these measures he stationed two of his sons in Upper and Lower Egypt.¹⁵⁷

Above I have suggested that given the differences in the compilation of registers, and especially indication or lack of indication of acreage and the change in the *epizētūmena* quota, that between 103/722 and 116/734 there must have been an important fiscal reform, in particular a reform of the land taxes.¹⁵⁸ If one searches for evidence of this putative reform in the sources, there is no likely event save 'Ubayd Allāh's investigations of 106/724. Indeed, it is not too much to suggest that it was at this time that Egypt was placed under the Islamic fiscal system based on the territorial principle.

The Umayyad period must, on the basis of the ways in which key Arabic terms were used, be seen as a transitional period. The term "*ġizyat ra's*" started to appear under 'Umar II through the financial director Usāma b. Zayd to denote the "Islamic poll tax", and under 'Ubayd Allāh b. al-Ḥabḥab the two terms "*ġizyat ra's*" and "*ġizya*" were in general used interchangeably.¹⁵⁹ When *ġizya* came in this way to mean the poll tax quite specifically, the land tax could no longer be included as a component of this same "*ġizya*" in the sense of tribute or taxes in general; with the establishment of a fiscal regime based on the territorial principle it was necessary to work out clear terminology for the land tax. The first term one thinks of here is "*ḥarāġ*". But this word does not appear at all in the papyri from Umayyad times. Rather, the term one finds is "*ġizyat arḍ*".¹⁶⁰

This means "the *ġizya* on land", and is clearly used as the antithesis of "the *ġizya* on heads" (*ġizyat ra's*). Thus in Egypt not "*ḥarāġ*" but "*ġizyat arḍ*" was the administrative term used to denote land tax. But the levying of taxes against acreage coincides exactly with what was later on called "*ḥarāġ*". Ibn 'Abd Al-Ḥakam,

among his many citations from the jurist Mālik b. Anas, quotes a remark concerning “*ġizya* on the land”: “I know nothing about this; ‘Umar I allowed the inhabitants to retain their land, and did not distribute it among the Arab conquerors: apart from this I do not know how he disposed on the land”.¹⁶¹ The Egyptian traditionist ‘Abd al-Malik b. Maslama transmits this opinion: probably it was the answer by Mālik b. Anas, the famous Medina jurist, to an inquiry from some Egyptian jurist. The use of the expression “*ġizya* on the land” to refer to the land tax seems to have been not only unique to Egypt but confined to the late Umayyad period.

With ‘Ubayd Allāh’s fiscal investigations and new tax system based on the territorial principle, involving tax increases and forced labor,¹⁶² tax strikes occurred among the peasants of Egypt and in the Delta region especially rebellions broke out. This happened first at Banā, Ṣā, and Samannūd, and at Natī, Tumayy, Qurbayṭ, Ṭurābiya, and the rebellions spread throughout Lower Egypt. The governor, Al-Ḥurr b. Yūsuf, led his armies against the rebels in person after succeeded in repressing the rebellion after three months and many casualties. This rebellion, in 107/726, was according to al-Kindī the first revolt of Egyptian peasants against the Arabs.¹⁶³

Thereafter, until the expedition of the ‘Abbāsīd Caliph al-Ma’mūn in 217/832 resulted in the complete subjugation of the peasants, they rebelled periodically during more than a century. The earlier avenues to escape from taxation, flight, commendation to monasteries, and so on, had been blocked by the fiscal reforms and censuses and surveys and there was no recourse left but rebellion for those wishing to escape the burden of taxation. In another sense, it is fair to say that the rebellions testify to the whole success of the whole series of fiscal reforms from al-Aṣḥaḡ on in achieving their purposes.

· ‘Ubayd Allāh b. al-Ḥabḥāb was later removed from office for

having raised the quotas again¹⁶⁴, and his son Al-Qāsim b. 'Ubayd Allāh was appointed to succeed him in Rabr' II 116/May or June 734.¹⁶⁵ According to Ibn 'Abd al-Ḥakam, it was just at this time that the governor al-Walid b. Rifā'a had personally embarked on a large scale effort at improving the tax administration. This was mainly a census by villages, it seems, lasting six months in Upper and three months in Lower Egypt and resulting in the levying of poll tax on men in over 10,000 villages not counting those with populations of less than 500.¹⁶⁶

It is unclear whether this census was carried out in 'Ubayd Allāh's time or in al-Qāsim's. Al-Walid was in office from A.H. 109 to 117, and it may be that on account of defects in the fiscal investigations of A.H. 106 and the rebellions in A.H. 107, 'Ubayd Allāh proceeded to carry out another census and raise taxes again. As Severus, on the other hand, says that as soon as al-Qāsim took up his post he posted special commissioners throughout the country from Alexandria to Aswan, especially charged with stopping flight from the land and strengthening poll tax collection, it may be that this fiscal reorganization took place at the beginning of al-Qāsim's term of office, in A.H. 116 and 117.¹⁶⁷

The rigorous tax collection promoted by al-Qāsim b. 'Ubayd Allāh was cruel and harsh: during the seven years he was in office taxes were actually raised despite droughts and pestilences. Many died of starvation, which indicates something about how strictly the poll tax was collected: the bodies of adult males dead of starvation could not be buried unless somebody paid their poll taxes, and sometimes even the corpses of children were treated according to the same rule.¹⁶⁸ This story suggests that the census was nearly completely effective by this time, that the Arabs were fully in control of it, and that there were institutionalized procedures for erasing the names of dead men from the poll tax registers. Perhaps as a

result of this, in A.H. 121 the Copts rebelled in Upper Egypt.¹⁶⁹

In the late Umayyad period, after Caliph Hišām's death in 125/743, given the political instability and the peasant revolts, there was one problem which the fiscal authorities had to take up. This is expressed in an order issued by the governor Ḥaḥṣ b. al-Walīd¹⁷⁰ in 127/745: "Ḥaḥṣ b. al-Walīd ordered that everyone in the provinces of Egypt should pray according to the laws of the Sunnite ritual, and that all those who would give up their own religion and become Muslims should be exempted from the poll tax".¹⁷¹ Severus describes the situation at the time as a great affliction, but as he relates it, it is clear that conversion in this case was to be accomplished not by force as thitherto but on a voluntary basis. After the failure of the anti-tax rebellions, it would seem as those there were considerable changes in the religious feelings of the Egyptian masses.

From this one also understands that 'Umar II's stipulation that converts must give up their homes and land was in effect up till this time. Now converts need not leave their lands on converting and yet would still be exempt from the poll tax. Since Ḥaḥṣ ceded his position to the legally appointed governor in the following year, A.H. 128, the question may arise whether or not his order was continued in force. With the establishment of the 'Abbāsīd dynasty, however, Caliph al-Saffāḥ issued a rescript affecting the whole country along the same lines.¹⁷² This rescript made definite the institutionalization, at least in theory, of an Islamic fiscal regime whereby peasants who became Muslims were exempted from poll taxes while continuing to pay the land tax.

8. *Conclusion*

In the preceding sections I have tried to deal with the main issues in the history of taxation under the Umayyads. The usages of

the term “*ġizya*”, the papyri, and the literary sources taken alone are fragmentary and inadequate, but together have made it possible to investigate complex facts and processes and to make concrete observations about the fiscal regime. Here I want to sum up what has been learned about Umayyad fiscal history.

The political situation in Egypt was more or less stabilized by Caliph Mu‘āwīya’s time and it was then that the system of taxation introduced in the conquest period was institutionalized. The taxes levied by the Umayyads consisted of *ἐδημόσια* and *ἐκστρα-όρδινα*, public and extraordinary taxes, and the former was further divided into land taxes (*δημόσια γῆς*) and poll taxes (*διάγραφον*) which together constituted the gold taxes (*χρυσικὰ δημόσια*), and the corn tax (*ἐμβολή*). The extraordinary taxes were collected both in money and in kind, and when collected in kind were calculated according to a money tariff. The extraordinary taxes were levied periodically to supply “maintenance” (*δαπάνη*) for the governor and his officials — sheep, oil, wine, dates, vinegar, onions, poultry, vegetables, and so on — or to pay for construction projects: they were *ad hoc* levies. In addition to all these taxes there were fines (*ζημίαι*) collected as a kind of tax.

The Arabic terms used to designate these taxes changed over time. In the first century of the Hegira era, public or money taxes were called “*ġizya*” and the corn tax “*ḍarība*”, while the extraordinary taxes were usually known as “*al-abwāb*” or “*abwāb al-māl*” or “*abwāb al-fuḍūl*”. But there was no specific Arabic term corresponding to either land tax or poll tax. But after the mid-Umayyad fiscal reforms discrete concepts of land and poll tax appeared and specific Arabic terms to refer to them made their appearance in consequence. From about A.H. 100, the poll tax was known as “*ġizya on the head*” (*ġizyat ra’s*) and the land tax as “*ġizya on the land*” (*ġizyat ard*).

Adult males were the units for the poll tax, but not everybody was paying it. Essentially, peasants paid the land tax and non-peasants paid the poll tax; peasants who could afford to do so were additionally assessed poll tax payments. This poll tax was unlike the later Islamic poll tax, and rather resembled an income tax. That this poll tax came into being under the Arabs was not a legacy of Byzantine times. The Arab tax administration was based on the personal principle, and assigned an annual quota to the pagarchies to be distributed by local officials: this was however not a fixed sum of tribute, but a quota which varied with population shifts and irrigation-related changes which were taken into account in the imposition of each year's quota. There are cases of the quota's being changed every year and cases of the same quota remaining in effect for several years on end.

At the beginning the Arabs intervened little in fiscal affairs, leaving these matters to the discretion of the local authorities. The pagarch decided how to allocate the quota within his pagarchy, and the village officials decided how to apportion the assessment on individual taxpayers within their communities. The Arab tax program was not exactly ignored, but within the villages a given taxpayer might be assessed poll tax, be given no poll tax assessment, or have his assessment reduced on an entirely local basis. Also some people were exempt from poll tax on a customary basis, with no regard for their religion. The village authorities took the land tax far more seriously than the poll tax. This was because Byzantine taxation had been based on the territorial principle.

Because the Arabs introduced their personal principle into the existing setup and introduced it only imperfectly, various irregularities appeared and quotas were cut while arrears piled up. In the middle of the Umayyad period the Arab authorities began to exert direct control over fiscal matters instead of continuing to

leave them up to the local authorities. At an early step at that time, the Arab government did not abandon the personal principle, but rather strengthened policies based on it and aimed at the complete collection of poll taxes: From al-Aṣḥaḡ to Usāma b. Zayd there were a series of new fiscal policies such as the census of monks and the prohibition against expansion in the number of monks, the various measures designed to arrest the flow of fugitives, and the issue of passports. In the course of this process the existing income-tax-like "Arab poll tax" shifted towards the "Islamic poll tax" which was levied at a uniform rate on all non-Muslims, and under 'Umar II this achieved de facto institutionalization.

But as the poll tax became stricter and better organized, the only outlet for the harassed taxpayers was in the land tax which was not so well organized. Indeed the land tax was sacrificed and it was the poll tax which was paid. The government separated the land tax from the problem of conversion to Islam, and finally arrived at the territorial principle of collecting the land tax regardless of the religion of the landholder. 'Umar II's fiscal reforms heralded this change, and it was embodied concretely in the work of 'Ubayd Allāh b. al-Ḥabḥāb.

Poll taxes and land taxes, even when designated by the same terms, differed fundamentally before and after these reforms: before, they were based on the personal principle and after, on the territorial principle. The land tax before the reform was more or less a tax taken from the actual cultivators, and the poll tax more or less an income tax, so that even among Christian peasants there were many who did not pay poll taxes. After the reforms the poll tax became a kind of religious tax levied on all non-Muslims. In the case of the land tax, though legally there was a key difference between land that was "conquered territory" and land that was not, in actual practice became a tax levied on acreage.

These changes are closely connected with the Arab authorities' search for a legal basis for the taxes they were collecting. In the bilingual papyri, the money taxes (δημόσια, *gizya*) were for the cash pensions (ἀλῆ, ῥογά) for the *Muhāğirūn* (Μωαγαρίται), namely the Arab troops (*ğund*) and their families, while the corn tax (ἐμβολή, *dariba*) was in the same way collected for their allowance in kind (*rizq*, ῥουζικόν), as was impressed upon the taxpayers over and over, and even the maintenance (δαπάνη) was identified as a part of the allowance (*rizq*) due the governor, his dependents, and the *Muhāğirūn*.¹⁷³ In the documents sometimes the taxes levied on the people were described as the "dues of the *Amīr al-Mu'mintn*", with orders to "collect the dues of the *Amīr al-Mu'mintn*",¹⁷⁴ but the main stress was laid on the relation to *Muhāğirūn*.

At least until Qurra b. Šarīk's time, the basis of taxation was construed as the need of the conquering Arab-Muslim armies for maintenance expenses; this was of course connected with the *dtwān* system of 'Umar I, whereby the natives of conquered regions kept possession of their lands and paid taxes to the Arabs in the form of stipends and allowances — the basic system of the Arab Empire. But after A.H. 100 the situation began to change. In this year 'Umar II proclaimed the theory that "conquered territories are granted by God to the Muslims collectively as *fay*", as part of his attempt to grapple with the issue of conversion. Later this became the fundamental doctrine of the so-called Islamic tax system. But the aim of 'Umar II himself was to make the conquered territories indivisible and to legitimize the seizure of lands from converts, and he did not go so far as to seek the legal basis for taxation in his *fay*' theory.

Thus 'Umar II's reforms represented a basic change in Arab doctrines with regard to taxation, but they offered no hope at all to the Coptic taxpayers. The road to conversion was effectually

closed to them because if they converted they would have had to give up their land, and this unrealistic condition really meant that they were oppressed simultaneously by land taxes and poll taxes. Primarily for this reason, the Copts resisted the taxes and rose in rebellion over and over again for generations. At the end of the Umayyad period, 'Umar II's conversion policies were abrogated in order to soothe the Copts, and conversion, carrying with it exemption from poll tax, became possible without leaving the land. This law was recognized by the 'Abbāsid central government which came into being just after this point, and with this, what is called the "Islamic fiscal system" had, at least in theory, become established.

CHAPTER III

FISCAL INSTITUTIONS DURING THE 'ABBĀSID PERIOD

1. *Tax-Resistance Movements*

I have already said that the movement towards the unification of the revenue system of the "Arab kingdom", initiated by 'Umar II and urged on by Caliph Hišām's forceful measures, led under the 'Abbāsids to the institutionalization of an Islamic fiscal regime based on the twin pillars of the land tax (*ḥarāğ*) based on the territorial principle and the poll tax (*ğizya*) which was a sort of religious tax. But in Egypt this process of institutional transformation was accompanied for a century and a half by repeated movements of tax resistance on the part of the indigenous Copts and then of the Arab Muslims.

Why did this happen? Were institutional defects the reason for the tax resistance movements? Did the fiscal system deteriorate somehow? Or was it simply that oppressive use of force by the government provoked the Coptic peasants and the Arabs into rebelling? And if this was so, what was the political background? And how did these repeated outbursts influence the later development of fiscal institutions? In order to address these questions, the reasons for and nature of the resistance movements obviously need to be investigated. Here, at the risk of going into confusing detail, I want to discuss these acts of rebellion and examine their connections with the fiscal system. Indeed unless this is taken as the starting point, it is scarcely possible to understand the fiscal problems

of the 'Abbāsid period.

Al-Kindī says that the first Coptic peasant rebellion occurred in 107/726.¹ In Severus' History the first mention of a Coptic rebellion comes at the same time.² As I have referred to this first outbreak in the second chapter I will not go into detail about it here, but one point deserves to be emphasized. That is that the rebellion did not occur all of a sudden, but that its longterm causes lay in the strengthening of the tax administration and the fiscal reforms by the Arab authorities, and more directly in the fiscal investigation and tax increases perpetrated by the financial director 'Ubayd Allāh b. al-Ḥabḥāb and the restoration of the forced labor service eliminated by 'Umar II.

Al-Kindī says that the next rebellion took place in Upper Egypt in A.H. 121: the Copts battled with the tax collectors, and the governor dispatched the regular army (*ahl al-dīwān*), killed many Copts, and repressed the rebels.³ He does not speak of the reasons for the incident. Severus states that the financial director at the time, al-Qāsim b. 'Ubayd Allāh, immediately upon taking up office sent special commissioners to take up posts throughout Egypt (A.H. 116) and enforced the collection of poll tax from the fugitives (*ḡaliya*)—those who were "strangers" (*ḡurabā'*) not resident in their native places, and that in consequence "he caused great trouble to the people throughout the land and in all the provinces, both great and small. The great man devoured the small man, and the strong devoured the weak, like the fishes of the sea; and those who collected the strangers' money devoured the poor and seized their property, until everyone was in distress."

Moreover he not only did not lower taxes despite droughts and plagues lasting several years but actually raised them, so that many died of starvation.⁴ Levying a uniform poll tax without regard for distinctions of wealth afflicted the ordinary Coptic peasants and in

some places provoked them to rebel. This rebellion in Upper Egypt in A.H. 121 was thus not an isolated phenomenon but the precursor of the long-continuing series of peasant revolts throughout Egypt.

With the death of Caliph Hišām in Rabī 'I 125, the Umayyad dynasty approached its downfall. With chaos at the center, local government was of course influenced and Egypt was no exception. In A.H. 125 Arab troops from Syria stationed in Egypt refused an order to return to Syria and staged a coup d'état against the governor, Ḥaḥṣ b. al-Walīd.⁵ In A.H. 127 Marwān II acceded to the throne and sent out a new governor general, but the armies in Egypt refused to obey him and supported the previous governor Ḥaḥṣ against the Caliph.⁶ Ḥaḥṣ at this exempted all Coptic converts from the poll tax.⁷ This was doubtless because he wanted to gain the support of the Copts. But at the start of the next year Ḥaḥṣ was removed from office and before long killed. His undertakings vis à vis the Copts were presumably thereupon abrogated.⁸

In this uncertain situation, 'Abd al-Malik b. Marwān b. Mūsā became financial director and in the following year concurrently governor.⁹ As a loyal official under Marwān II he taxed the people heavily and everyone is said to have suffered under his rule.¹⁰ Soon revolts against him broke out. Al-Kindī reports a rebellion in A.H. 132 at Samannūd in Lower Egypt, led by one Yuḥannes, who was killed by troops sent to suppress the rebels.¹¹ Severus does not mention these rebels but does give an account of revolt in Lower Egypt, including the rebellion of the people of Bašmūr led by Mennas Apakyros¹² and those of peasants in Šubrā Sunbāt and other villages of additional pagarchies: they rebelled against 'Abd al-Malik, occupied territory, and refused to pay their taxes. The governor sent troops in but they were defeated and had to withdraw. In the midst of all this Marwān II, overthrown by the 'Abbāsids, arrived in Egypt with his troops on 21 Šawwāl 132/2 June 750. The Caliph

issued a proclamation to the rebels; it was refused and he prepared to attack them. But the rebels were located in an impenetrable swamp and it was the Umayyad army which was routed on account of night attacks.¹³ When the 'Abbāsids advanced as far as al-Faramā, the Bašmūr rebels hastened to join forces with them.¹⁴

Al-Kindī says also that after Marwān II arrived in Egypt, the Copts at Rašīd (Rosetta) rebelled and were put down by troops sent by the governor.¹⁵ This probably had some connection to the Bašmūr rebellion described by Severus. In short the Copts reacted to the approaching collapse of the Umayyads by revolting all over Lower Egypt, and the revolt had already gone beyond mere tax-resistance.

It was not only the Copts who were resisting the Umayyad caliph. The Arabs in Egypt were also responding to the 'Abbāsīd call to overthrow the Umayyads. Examples include the inhabitants of al-Ḥawf al-Šarqī in the Delta, and al-Aswad b. Nāfi' in Alexandria, 'Abd al-A'lā b. Sa'īd in Upper Egypt, and Yaḥyā b. Muslim in Aswān.¹⁶ Finally the 'Abbāsīd armies invaded Egypt late in A.H. 132 and Marwān was killed, ending the Umayyad dynasty.

Šālīḥ b. 'Alī, the first governor under the 'Abbāsīds, rewarded with land the Arabs who had earned merit in the war against the Umayyads;¹⁷ it would seem that the Coptic rebels were similarly rewarded as well. Severus says that the Bašmūr people were exempted from taxation and further granted gifts of revenues from other districts. And when the Coptic patriarch Abba Michael requested the guarantee of church property although under the Umayyads churches had been taxed heavily just like everything else, his request was granted.¹⁸ This sort of tax exemption and preferential treatment was probably extended to other rebels too. Moreover, when Marwān II burned al-Fuṣṭāṭ all the tax registers

and records were consumed, so that the new regime was in no position to tackle the problems of Egyptian financial affairs at first.¹⁹ The Copts seem to have paid rather light taxes immediately after the establishment of the 'Abbāsids—but only for two years.

Al-Kindī says that in A.H. 135, in the same Samannūd where the anti-tax rebellion against the Umayyads had broken out, there was a revolt led by one Abba Menas (Abū Mīnā), who was killed when the rebels were suppressed by troops sent by the governor.²⁰ This was at the time when the 'Abbāsid authorities were reorganizing the Egyptian fiscal system. Severus says that in A.H. 134 the caliph appointed 'Aṭṭā b. Šuraḥbīl as financial director and Saḥī as his deputy, and that the governor Abū 'Awn 'Abd al-Malik resolved to restore the fiscal order of late Umayyad times, in addition levying one new tax in Upper and two new taxes in Lower Egypt; full fiscal powers accrued to the two new appointees. As of A.H. 135 when the revolt broke out, taxes collected from the Coptic Christians had doubled in the third year of 'Abbāsid rule.²¹

This "doubling" probably means that taxes doubled in comparison with the amounts levied in the first two years of 'Abbāsid rule. The 'Abbāsids at first rewarded the Copts for their anti-Umayyad efforts with tax exemptions, but after a mere two years reverted to the previous system. The Copts rebelled because they felt betrayed. Severus states that the 'Abbāsid authorities violated their agreements with the Coptic Christians, and he is critical of this fact. In the meantime Caliph al-Saffāḥ proceeded to order exemption from poll tax for converts, whereupon many Copts who could not endure the taxation promptly converted.²²

For over ten years after the A.H. 135 revolt the historical texts record no further rebellions. There is mention only of the first Šī'ite rebellion in A.H. 145, a small-scale struggle centered on al-Fuṣṭāṭ. The descendants of the Umayyads who were resident in

Egypt were involved in this revolt.²³ It was the first indication of the coming internecine conflicts among the Arabs.

It would seem that the Copts passed a relatively tranquil decade here, but the papyri suggest a different story. APEL no. 167, a trilingual papyrus from A.H. 137-140, bears on this point. This tells of how in the *kūras* of Aḥmīm and Ṭaḥṭa the tax administrator 'Amr b. 'Attās and his tax collectors were used for unjust levying of taxes, and how the complaint was dismissed after the pagarch summoned a council of village notables and investigated, and how furthermore future complaints were to be accepted only if the village headmen took collective responsibility for their accuracy on penalty of a fine. From this it is clear that the headmen in Upper Egypt were mainly Christian Copts, that most of the peasants were too, that the 'Abbasid authorities were collecting taxes at an oppressive rate, that complaints and suits were probably numerous but unlikely to gain a hearing from the authorities. The dissatisfactions of the Copts could perhaps find no other outlet than in rebellion.

Al-Kindī reports a peasant revolt in Saḥā in the central Delta in A.H. 150, in which tax collectors were attacked and chased. The local administrator 'Abd al-Ġabbār b. 'Abd al-Raḥmān tried to suppress the revolt at once, but while fighting with the Copts at Šubrā Sunbaṭ the latter were joined by Copts from the districts of Bašmūr, al-Awsiya, and al-Buḡūm (al-Naḥūm). At this the governor sent in regular forces and Arab aristocrats resident in Egypt, but the Arabs were routed by the Copts at night and the administrator killed; they retired to al-Fuṣṭāṭ after burning the Copts' camp.²⁴ In A.H. 156 the Copts at Balḥīb near Rašīd rebelled and were suppressed by troops sent by the governor.²⁵

These revolts all occurred in the reign of al-Manṣūr, the real architect of 'Abbāsīd institutions (including fiscal ones), who patterned his fiscal policy on that of the Umayyad Hišām and worked

at perfecting the system the latter had initiated.²⁶ These revolts, presumably all had some connection with al-Manṣūr's fiscal policy. Indeed such tax-resistance movements were occurring outside of Egypt as well during this period. In Upper Iraq (al-Ġazīra) the peasants rose against tax increases introduced in A.H. 155 and attacked rich landlords and city-dwellers.²⁷ In A.H. 158 the financial director of Palestine was attacked by the people.²⁸

These rebellions were the work of the Copts, but from the reign of Caliph al-Mahdī onwards there is a marked change. Arabs who had settled in Egypt and become peasants or landlords began to resist the 'Abbāsīd authorities, a resistance which included struggles against taxation.

First, from A.H. 167 to 169 Diḥya b. Mu'aṣṣib, descended from the Umayyad Caliph 'Abd al-Malik's brother 'Abd al-'Azīz b. Marwān, rebelled with his family at Ahnās in Upper Egypt and refused to pay his taxes, proclaiming himself to be the caliph. This Diḥya had previously participated in the first Šī'ite rebellion in Egypt in A.H. 145. The governor knew this but had let him off; Diḥya gained control of most of Upper Egypt and began collecting taxes there, whereupon the governor was dismissed from office. After two years and three replacements of governors, Diḥya was suppressed and killed. The interesting thing about this revolt is that Diḥya uphold the principle of Arab supremacy of Umayyad times, leading to the alienation of Coptic *mawālī* and Berbers in his troops and thus hastening the collapse of his rebellion. Diḥya insisted on distinguishing the Arabs from the *mawālī*, and rejected the latter's suits for equal treatment and an end to the discrimination. This reactionary doctrine had no chance of success within the movement towards unified Islamification already characteristic of the 'Abbāsīd empire.²⁹

This revolt looks like a political movement sponsored by disgrun-

tled Umayyad remnants, but it was in essence a tax resistance movement. This assertion can be proved on the basis of the Arab revolt which followed in Lower Egypt.

In A.H. 168, when Diḥya was still controlling Upper Egypt, the governor and financial director (167–168/784–785) Mūsā b. Muṣ'ab had doubled the acreage tax against the *faddān* and was also accepting bribes. Consequently, in the Ḥawf region which had contained many Arabs since Caliph Hišām's time when the Qays tribe settled there³⁰ the tax collectors were driven away and the inhabitants proclaimed a war of resistance to the authorities. The two principal Arab tribes in the area, Qaysites and Yamanites, formed an alliance and also secretly made overtures to disaffected elements within the army. When the governor led all his forces into the Ḥawf to fight with the local Arabs, he was killed and his army driven away.³¹

Concerning the Arab population of the Ḥawf, in late Umayyad times there were said to be 3000 households around Bilbays, the main concentration, but under the 'Abbāsīd al-Manṣūr the financial director (A.H. 152–156) Muḥammad b. Sa'id³² seems to have carried out a thorough census and found about 4800 households.³³ Al-Kindī says that when they first settled there they paid a tithe (*ṣadaqa*).³⁴ Later, after the fiscal reforms, the Arabs were taxed almost the same as the Copts, or so it would seem. There is no direct source stating what the tax rate was for the Arabs of the Ḥawf. But at the same time in Upper Iraq the Arabs though in theory liable only to the tithe (*ṣadaqa*, *ṣadaqat al-māl*) actually had to pay far more, in fact as much as the Christian Syrians who were tilling *ḥarāḡ* land.³⁵ And there are no differences so far as the tax rate goes between Arabs and Copts in second- or third-century A.H. tax registers among the Upper Egypt papyri.³⁶

Whatever their tax was called the Arabs of the Ḥawf were paying

more than they used to, given the fact that their tax rate was the same as the Copts'. The governor Mūsā b. Muṣ'ab who was killed by the Ḥawf Arabs, in A.H. 155–158 had previously served as governor of Upper Iraq under al-Manṣūr and had carried out a fiscal investigation (*ta'dīl*) there which resulted in tax increases and strictly enforced collection procedures and Mūsā's becoming an object of popular hatred.³⁷

The revolts of the Umayyad descendants in Upper Egypt and the Arabs in Lower Egypt indicate that the principle of taxation whereby *ḥarāğ* land tax was to be paid on conquered territory regardless of the nationality or religion of the taxpayers was being applied to the Arabs. One may suggest here that the establishment of the territorial principle of taxation in late Umayyad and early 'Abbāsid times was the basis of discontent among the Arabs, with their strong consciousness of class privileges, and the thing which drove them into rebellion. The rebellion of the Ḥawf Arabs was in any event suppressed in the following year, A.H. 169, by the governor al-Faḍl b. Ṣāliḥ (in office 169/785–786) and their protests against the new tax program were quashed.³⁸ But this one act of repression was not enough to enforce the submission of the Arabs.

In A.H. 178/794 the governor and financial director Iṣḥāq b. Sulaymān carried out a fiscal investigation and levied tax quotas impossible for *muzāri'ūn* or peasants to meet and the Qays and Quḍā'a tribes in the Ḥawf rose in revolt. The army failed to suppress them when its commander was killed in the fighting. At this the governor sought aid from Caliph al-Raṣīd and the rebels finally submitted to Harṭama b. A'van's large army which had been sent from Bağdād to attack them, and agreed to pay their taxes. Ultimately the tax quotas imposed on them were in fact collected.³⁹

Al-Ṭabarī identifies these rebels as Qays and Quḍā'a tribesmen, al-Kindī as "*muzāri'ūn*", but it is not clear whether he means Arabs,

the Coptic tenants of Arab landlords, or both. Concerning the taxes paid by these people, al-Ṭabarī says vaguely that they paid the "quota assessed on them by the government (*waḏā'if al-sultān*)", but al-Kindī refers explicitly to "*ḥarāğ*". Here "*ḥarāğ*" probably means 'land tax' rather than "taxes in general". In any case the suppression of the Ḥawf people by 'Abbāsid power did not continue for long before their discontent was fanned by a new incident.

The governor and financial director, Al-Layṭ b. al-Faḍl (in office 182-187/798-803), enforced annual tax collections very strictly, and surveyors (*māsiḥs*) sent to the Ḥawf in A.H. 186 measured the land by means of instruments calibrated at less than the requisite length of the *qaṣaba*, so that tax quotas were determined on the basis of more acreage than was actually under cultivation. The Qaysites and other local people protested to the governor but were ignored, and they marched on al-Fuṣṭāṭ in a mass demonstration. They were turned back by the army after a bloody confrontation, but continued to refuse to pay the taxes. At the beginning of A.H. 187 the governor complained to al-Raṣīd that the only way to collect taxes in the Ḥawf was by relying on the army, and he requested troops for the purpose. One Maḥfūẓ b. Sulaymān, a cou-tier, claimed that he was able to collect the taxes as a tax-farmer without using whips and clubs, and the Caliph dismissed the governor and appointed Maḥfūẓ to be financial director.⁴⁰

Severus says that al-Layṭ b. al-Faḍl was a good man who was kind to the Christians, and he was popular among the Copts.⁴¹ Thus this rebellion must have been the result either of his having singled out the Arabs of the Ḥawf for heavy tax increases, or of unfair surveys by his subordinates: but it is very likely that in order to collect more taxes the governor was secretly ordering these unjust surveys himself, given the fiscal reforms in progress at the time.

The Ḥawf was probably not the only district where this was happening. I shall return to this point below.

The interesting feature of this incident is that it is the first case of "tax-farming" to appear in Egyptian history. But this was probably not an institutionalized system like the tax-farming system (*ḍamān*) of the fourth century A.H.⁴² Nor did the tax-farming system in Egypt begin at this point. Moreover the tax-farming in this case does not seem to have been very successful. Maḥfūz did not remain in office as financial director longer than, at the latest, four years, as in A.H. 191 the governor al-Ḥusayn b. Ḡamīl was appointed concurrently to the post.⁴³ And in this year the Ḥawf people revolted again and refused to pay their taxes.

One thousand rebels under Abū l-Nidā' occupied the strategic point of Ayla on the Gulf of Aqaba, perhaps to block the arrival of forces from Baḡdād, and even invaded Syria. Abū l-Nidā' was defeated at Ayla by forces sent from Baḡdād and Egypt, and al-Raṣīd's general Yaḥyā b. Mu'ād led his army to the Ḥawf seat of Bilbays: the people agreed to pay their taxes. Yaḥyā spent eight months there to keep the peace, staying until A.H. 192, when he moved to al-Fuṣṭāṭ. Then he was recalled to Baḡdād, and a decree was issued to the people of the Ḥawf, telling them to go to al-Fuṣṭāṭ and negotiate an agreement on taxation with the new governor Mālik b. Dalham (in office 192–193/808): but really this was a trick. When the Yamanite and Qaysite leaders arrived in al-Fuṣṭāṭ they were arrested and sent in chains to Baḡdād, in the middle of Raḡab 192.⁴⁴

After being tricked in this fashion it was not likely that the people of the Ḥawf would become docile taxpayers. At this point Ḥātim b. Hartāma, the governor and financial director, ceased to collect taxes on the basis of unilateral decisions as hitherto and went to Bilbays where he negotiated a *ṣulḥ* concerning taxes with the peo-

ple.⁴⁵ There is no way to learn the contents of the *ṣulḥ* in this case, but in Egypt at any rate it is the first instance of a compromise on the part of the 'Abbāsid authorities with armed groups of locals whereby taxes formerly levied by power and according to legal norms came to be collected on the basis of an agreement.

In the same year the agreement with the Ḥawf people was concluded, the inhabitants of nearby Natū and Tumayy in the central Delta rebelled against the tax authorities, and assembled under the leadership of a Ġudāmīte Arab named 'Uṭmān b. Mustanīr. The governor sent troops who suppressed the rebels; 'Uṭmān fled, but one hundred influential Yamanite Arabs were seized as hostages and sent to al-Fuṣṭāṭ.⁴⁶ These two *kūras* were parts of the scene of the first Coptic peasant rebellion back in A.H. 107. The inhabitants were probably still for the most part Copts, but interestingly here the leadership of the rebellion and many of the participants were Arab. Thus in these districts there must have been considerable Arab settlement which had blended in with the indigenous Copts. This marks the first known collective rebellion of Copts joined with Arabs; up to now they had waged their tax resistance struggles separately.

After al-Rašīd died in A.H. 193/809 and al-Amīn succeeded, relations between al-Amīn and his heir and brother al-Ma'mūn cooled and before long a civil war broke out, affecting Egypt along with the rest of the Islamic Empire. When al-Amīn blotted al-Ma'mūn out of the succession and put his own son in A.H. 194, problems arose among the garrisons in Egypt the following year. The Egyptian commanders secretly contacted al-Ma'mūn and in A.H. 196 ceased to recognize al-Amīn; announcing that the former was the caliph as far as they were concerned, they drove out al-Amīn's governor and installed a new one. Al-Amīn then appointed the

Qaysite chieftain Rabī' b. Qays as governor and called on 'Uṭmān b. Mustanīr of Natī, the rebel leader in A.H. 194, and the Arab leaders of the Ḥawf to assist him: they responded to his summons. Thus the regular army commanders were on al-Ma'mūn's side while the Qaysite and Yemenite Arabs who had been resisting the Egyptian authorities, and the people of the Ḥawf, lined up with al-Amīn.⁴⁷ Fighting flared between the two factions and continued after the death of al-Amīn in A.H. 198: Egypt was engulfed in a civil war between feuding local centers of power which lasted twenty years and comprised the Arabs, the Copts, the armies of the central government, and the Andalusian pirates who were occupying Alexandria.

The frequent changes of side make the story of this war difficult to narrate, and here only an outline sufficient to indicate its bearing on the tax resistance movements can be given. The immediate cause for the outbreak of civil war, against the background of the rivalry between al-Amīn and al-Ma'mūn, was the action of the general 'Abd al-'Azīz al-Ġarawī who after being defeated by the Qaysites in A.H. 197 sent his followers from the Laḥm and Ġudām tribes to Bilbays and dispatched his officials to collect the taxes for Lower Egypt.⁴⁸

In A.H. 198, the governor al-Muṭṭalib was dismissed after only seven months in office, and al-'Abbās b. Mūsā of the 'Abbāsīd house was appointed to replace him; the latter's son 'Abd Allāh arrived first as his father's deputy and proceeded with his henchmen to maltreat the armies and exploit the populace, so that the armies rebelled against him and installed al-Muṭṭalib to be governor again. Then 'Abd al-'Azīz al-Ġarawī established himself at Tinnīs and seized control of central and eastern Lower Egypt, while the Laḥmites and Ġudāmītes occupied the west of Lower Egypt and Alexandria. Al-'Abbās was unable on his arrival to take up his post

as governor, and repaired to Bilbays where he entreated the Qaysites to help him; a few weeks later he was poisoned. In A.H. 200, al-Sarī b. al-Ḥakam of Barḥ, the principal figure in the original military mutiny, led troops from Ḥurāsān against al-Muṭṭalib and made himself governor, taking control of al-Fuṣṭāṭ and Upper Egypt.⁴⁹

Thus began an age of separatism; 'Abd al-'Azīz al-Ġarawī, the de facto ruler of Lower Egypt, recruited 50,000 private troops.⁵⁰ Normal tax collection was doubtless impossible under the circumstances: in A.H. 203 the Copts of Saḥā began an anti-tax rebellion against 'Abd al-'Azīz. Moreover, 80,000 people of the Arab Mudliġ clan are said to have participated in this; but al-Ġarawī suppressed this revolt and scattered them.⁵¹

In A.H. 205, al-Ġarawī was killed while besieging the Andalusian pirates in Alexandria⁵² and later in the year the governor al-Sarī b. al-Ḥakam also died, but there was no letup in the military confrontation as leadership in the struggle passed to their respective sons.⁵³ In A.H. 206, al-Ma'mūn's appointee Ḥalid b. Yazīd was unable to take up his position as governor because of the resistance of 'Ubayd Allāh b. al-Sarī who seized him after a battle and later forced him to depart for Mecca.⁵⁴

The Caliph was obliged then to send envoys who permitted 'Ubayd Allāh and his counterpart in Lower Egypt, 'Alī b. al-Ġarawī, to farm the taxes in districts under their control (*ḍammana*) and also recognizing each as governor in his sphere of influence. This is the first example of tax-farming being introduced into Egypt not for the tax quota of the whole country but on a piecemeal local basis. Of course in this case the circumstances of autonomous regional regimes dictated the policy to the authorities, but with the governor becoming concurrently a tax-farmer and publicly recognized as such, it was nevertheless difficult in practice to collect the taxes. For example 'Alī b. al-Ġarawī encountered the refusal of the Ḥawf people

when he tried to collect taxes from them, and ended up fighting battles with 'Ubayd Allāh b. al-Sasī because the people had sought help from the latter.⁵⁵ The battle for control in Egypt between the two contenders lasted until A.H. 210.

Between A.H. 210 and 212, the Iranian general 'Abd Allāh b. Ṭāhir who had been sent by al-Ma'mūn succeeded in pacifying most of Egypt, including Alexandria, and the situation gradually settled back to normality.⁵⁶ But the general did not supply any basic solutions to the fiscal problems before returning to Baḡdad: he wrote in A.H. 211 to 'Ubayd Allāh's secretary Muḥammad b. Asbāṭ that he was going to "determine covenants (*ṣulḥ*) concerning taxes (*ḥarāḡ*)"⁵⁷ and went no further than this temporary measure.⁵⁸

In A.H. 213/829 al-Ma'mūn's brother Abū Ishāq (later Caliph al-Mu'taṣim) became concurrently governor of Syria and of Egypt⁵⁹ and Ṣāliḥ b. Šīrẓād as financial director: the latter raised taxes and committed other oppressive deeds, provoking an anti-tax rebellion in centering on the Ḥawf region in the following year, in which the people assembled to combat an army sent by the governor's deputy 'Īsā b. Yazīd and almost completely annihilated it, though the commander escaped.⁶⁰ This was the start of a tax-resistance movement that lasted for four years and was on a larger scale than any previous rebellion.

The replacement for the governor's deputy, 'Umayr b. al-Walīd, set about recruiting soldiers and prepared for another campaign against the Arabs of the Ḥawf. First he sent 'Abd Allāh b. Ḥulays⁶¹ to the Ḥawf to try and pacify the Qaysites, but the plan backfired as 'Abd Allāh actually went over to the Qaysites and became their leader. The leader of rebel Yamanite Arabs in the same district was a Ġudāmīte named 'Abd al-Salām. While 'Umayr was leading the army against the rebels, Caliph al-Ma'mūn sent envoys in an effort to persuade them to surrender. The rebels rejected this

appeal and met 'Umayr's army in battle; many rebels perished but so did 'Umayr himself, who was stabbed by an assassin. 'Īsā b. Yazīd took over the command again, but failed to suppress the rebels after fighting many skirmishes with them. At this point, Abū Ishāq himself received a mandate from his brother the Caliph and attacked the rebels with elite Turkish slave troops and quelled the Qaysites and Yamanites, having their leaders executed in al-Fuṣṭāṭ.⁶²

The interesting thing here is the appearance of the Turkish conscripts. The regular army in Egypt whether made up of longterm settlers or of soldiers sent from other places by the central government was composed of Arabs, but after al-Ma'mūn's victory in the struggle with al-Amin soldiers from Ḥurāsān, that is Iranians, became numerous, especially in the officer corps. Consequently there was growing antagonism between the Egyptian Arab soldiers and the Iranian troops, and moreover the Arab elements were relatively sympathetic to the rebel Arabs in the Ḥawf, all of which had made the suppression of the rebellion more difficult to achieve.⁶³ Abū Ishāq's introduction of Turkish troops symbolized the coming Turkification of the military in Egypt, but the Turks on this occasion did not remain in Egypt: in A.H. 215 they departed together with Abū Ishāq.⁶⁴ When he soon afterwards became Caliph al-Mu'taṣim, he enrolled the Turkish soldiers as the regular army of the 'Abbāsīd government, which as everybody knows paved the way for the turbulent contention of the Turkish warlords later on.

Half a year after Abū Ishāq left Egypt the Laḥmites in the West Ḥawf revolted; the local authorities suppressed them.⁶⁵ But "in Ġumādā I 216 the Arabs and the Copts throughout Lower Egypt rebelled, driving out the tax collectors and refusing to obey them".⁶⁶ Both Arab and Christian sources say that these rebellions resulted from unjust dealings on the part of the tax administrators. According to Severus, the two financial directors Aḥmad b. Asbāṭ and

Ibrāhīm b. Tamīm kept on raising taxes despite repeated disasters which befell the people and demanding quotas impossible to meet; many starved to death on account of the rampant inflation of corn prices.⁶⁷

Aḥmad b. Asbāṭ was the son of Muḥammad b. Asbāṭ, who was the secretary of the quasi-independent governor 'Ubayd Allāh b. al-Sarī and worked out the agreement about taxes with 'Abd Allāh b. Ṭāhir in A.H. 211. Ibrāhīm b. Tamīm was a veteran tax administrator first employed, according to al-Kindī, by al-Layṭ b. al-Faql.⁶⁸ This was about thirty years previously. He appears also in al-Ya'qūbī as the representative of the financial director at the time when al-'Abbās b. Mūsā was appointed governor.⁶⁹ Under the exactions of these two almost the whole of Lower Egypt rose in revolt, the major battlefields being the East and West Ḥawf, Natū, Tumayy, al-Awsiya, and Bašmūr (al-Bašārūd),⁷⁰ along with part of Upper Egypt. Severus reports in particularly great detail on the revolt of the Coptic Christians in Bašmūr.

The tax administrator in Bašmūr was a man named Ġayṭ; Severus says that the Christians under his jurisdiction were oppressed in a fashion reminiscent of the Israelites. In order to pay the taxes they sold their children; they hitched themselves to wheels like beasts to mill the grain; only death brought surcease from their toil. They knew there was no escape from their torments, and as the district abounded in impenetrable swamps through which outsiders could not navigate, they judged it feasible to resist and began to refuse to pay the taxes. Local support was unanimous, and planning for a rebellion went forward in secrecy.⁷¹ Severus paints a vivid picture of the harshness and rigor of the local fiscal administration.

Al-Ma'mūn ordered his brother Abū Ishāq in Egypt to recall the Turkish general al-Afšīn⁷² who was campaigning against Barqa and send him against the rebels. Al-Afšīn arrived in Egypt within a

month, but the Nile was then in flood and military activities were impossible, so that he stayed in al-Fuṣṭāṭ for four months. In the meantime the people of Natū and Tumayy assembled at Iṣlaym to the south, intending to confront al-Afšīn, and there chose the Arab aristocrat Ibn 'Ubaydus al-Fihri⁷³ as their commander. In the West Ḥawf the Mudlirites routed the army sent against them under the administrator of Alexandria, 'Abd Allāh b. Yazīd⁷⁴, chased 'Abd Allāh back to Alexandria, and besieged the city. The citizens inside did not resist the Mudliḡite advance.

This was happening in Šawwāl 216. Later in the month al-Afšīn and the deputy governor 'Īsā b. Maṣṣūr left al-Fuṣṭāṭ and proceeded to defeat Ibn 'Ubaydus' forces at Iṣlaym. 'Īsā thereupon returned to Alexandria while al-Afšīn moved into the East Ḥawf, suppressed the rebels there, marched on to Maḥallat Abī l-Hayṭam in the central Delta and killed the Laḥmite leader of the rebels there, one Abū Tawr, and finally went north to Damīra where he suppressed the Copts of al-Awsiya.⁷⁵ 'Īsā meanwhile went to Tumayy from al-Fuṣṭāṭ and defeated the rebels there. Al-Afšīn led his forces through the West Ḥawf towards Alexandria, taking prisoners from the Mudliḡite rebels he encountered on the way and beheading them, finally reaching Alexandria on 19 Dū l-ḡiḡga in the same year. At this point the rebels, Mu'āwiya, descendant of Mu'āwiya b. Ḥudayḡ, and leading Laḥmites, occupying Alexandria fled from the city.⁷⁶

While al-Afšīn was pacifying rebellions hither and yon throughout Egypt, the Christians in Bašmūr continued to hatch their plot: now they rose to slaughter the local officials with stocks of weapons which they had been laying in and made a pact never to pay their taxes and resisted anybody sent to convince them to lay down their arms. The Coptic patriarch Joseph (Anbā Yūsāb) was upset by the revolt and wrote a letter to the rebels advising them that resistance would be suicidal; bishops were instructed to transmit the patriarch's

message, but the rebels attacked the bishops too. Al-Afšin turned from the recapture of Alexandria to deal with the revolt in Bašmūr, but got nowhere in the face of stubborn resistance and wrote to the Caliph, then in Syria, to advise him of the problem.⁷⁷

In Muḥarram of 217, al-Ma'mūn himself came to Egypt in response to Al-Afšin's plea and took charge of the suppression campaign. He ordered the patriarch Joseph to go to Bašmūr together with the patriarch of Antioch whom he had brought with him from Syria to try and convince the rebels to give in. But the rebels refused to listen to the patriarchs and made it clear that they would go on with the war. When he heard the patriarchs' report, al-Ma'mūn ordered al-Afšin to attack. The Caliph brought people from Tīdah and Šubrā Sunbaṭ to guide his forces through the swamps and routed the rebels, whose children were carried off to Baġdād and sold as slaves. Later those Copts from Bašmūr who remained in Egypt were all transferred by force to Baġdād and imprisoned until the accession of al-Mu'tašim. During this time Ibn 'Ubaydus was arrested in Upper Egypt and sent to the Caliph at Saḥā, where he was beheaded, and with this the year-long rebellion in Lower Egypt finally came to an end.⁷⁸

There is a story which sheds light on how the caliphate and the Muslim jurists regarded the Arab and Coptic tax-resistance movements in Egypt.⁷⁹ This concerns an administrative judgment delivered on a complaint of excessive rigor on the part of the tax collectors which was brought before Caliph al-Ma'mūn. That the petition came before the Caliph at all was a maneuver by al-Faḍl b. Marwān,⁸⁰ the financial director of Baġdād and former secretary to the Caliph's brother Abū Ishāq, whose aim was to use the case to suppress criticism of the Egyptian tax administration: al-Faḍl had indeed planted secret agents among the critics to further this aim.

The hearing took place in the great mosque at al-Fuṣṭāṭ before a panel of jurists including the chief judge of Baġdād Yaḥyā b. Akṭam,⁸¹ who had accompanied the Caliph to Egypt and served as provisional judge of Egypt, the Mu'tazilite judge Aḥmad b. Abī Du'ād,⁸² who had also accompanied the Caliph to Egypt and was one of his principal advisors, the Egyptian *maẓālim* judge Iṣḥāq b. Ismā'il,⁸³ and—at al-Faḍl's request—the Egyptian Mālikite jurist al-Ḥārīt b. Miskīn,⁸⁴ who served as chief judge as part of a traplaid for him by Faḍl who had been informed that al-Ḥārīt directed the criticism against the tax administration. The plaintiffs in the hearing asked that al-Ḥārīt himself be questioned concerning the doings of the two tax administrators Aḥmad b. Asbāṭ and Ibrāhīm b. Tamīm. But the plaintiffs sought testimony from al-Ḥārīt, who was acting as a judge in the proceedings; this seems to have been disallowed on technical legal grounds, and they were given a stern rebuke; when al-Ḥārīt himself was asked to give his opinion of the two tax administrators, he replied that "both of them are wicked oppressors", and was told by al-Faḍl, "This is not why we have had you appear in the court"—at which point there was pandemonium in the courtroom.

Al-Faḍl withdrew for a private conference with the Caliph and suggested that "perhaps the people rebelled with al-Ḥārīt's connivance". Al-Ḥārīt was summoned to explain himself but gave the same testimony as before and so was arrested. Then he accompanied the Caliph on the expedition against the rebels, and afterwards was questioned once again. But this time al-Ḥārīt quoted the views of Mālik b. Anas, to the effect that rebels who had abandoned their loyalty deserve death while rebels who are goaded into revolt by government oppression may not legally be killed. The Caliph was enraged at this reply and said that al-Ḥārīt was a fool and Mālik b. Anas a bigger fool—if unjust practices were being inflicted on

the people, since *ḍimma* was granted to them they could appeal to the caliph: they had no right to resort to arms and shed the blood of Muslims, he concluded, and rejected al-Ḥārīṭ's arguments. Presently al-Ḥārīṭ b. Miskin was stripped of his judicial position and then sent to Baḡdād, where he spent the next sixteen years under lock and key.

This incident suggests that while the jurists of Egypt were aware of the rapacious exactions of the fiscal authorities and deemed these to be unlawful, feeling moreover a good deal of sympathy for the Arab and Coptic rebels, the Caliph's court preferred to insist on maximum recognition for its claim to hold the decisive power and disposed of the illegal exactions by legalistic sleight of hand while attempting to crush the rebels by force. The Caliph himself did not necessarily go this far. Al-Ma'mūn indeed publicly reprimanded the deputy governor 'Isā b. Maṣṣūr, taking down his flag and making him wear white garments: the cause of this unprecedented scandal was unduly heavy tax quotas, leading to the loss of arable land, which had been concealed from the Caliph, and Egyptian officials were given harsh warnings about such behavior.⁸⁵

The attempt to police the behavior of local officials was not altogether successful, however, because real power in Egypt rested with Abū Ishāq, who was appointing all the officials. This fact was noted by, among others, the patriarch Dionysius of Antioch who had accompanied the Caliph to Egypt from Syria. When the patriarch told the Caliph that the root cause of the rebellion in Egypt was the exactions of the two tax administrators, the Caliph told him that if his brother Abū Ishāq heard about this denunciation the patriarch would be a serious trouble as the two officials were Abū Ishāq's subordinates—and the patriarch promptly and in great secrecy fled the country.⁸⁶

At any rate, there are two historically significant points about the

suppression of the rebellion by Al-Ma'mūn in A.H. 216–17: first, that rebellions in which only the Copts participated had already become a thing of the past; second, that the position of the Arabs in the Islamic Empire had already weakened decisively.

The first point does not imply that the Coptic peasants had ceased to rebel. They had shifted their tactics from suicidal uprisings to more subtle forms of tax-resistance. They were able, so to speak, to hoist the power of the state with its own petard. Al-Maqrīzī says, "After [the defeat of the peasant rebellions], God afflicted the Copts throughout the land of Egypt and took their strength away, so that no Copt could stand against the government. The Muslims subdued their villages, and afterwards they used craft and schemes to deceive Islam and its people, overcoming their defeat by entering their taxes on the registers with their own hands".⁸⁷

Al-Maqrīzī does not spell out the concrete methods used by the Copts to evade their taxes. One method of passive tax-resistance which the Copts continued from Umayyad times was to let arrears pile up unceasingly, as a story from al-Rašīd's time, in A.H. 176, tells us.⁸⁸ But from the third century A.H., they did not so much delay their payments as use all sorts of means including bribery⁸⁹ to get their assessments reduced. In another place al-Maqrīzī says that "they came to serve as fiscal secretaries"⁹⁰, but the Copts had always done so, as a matter of course in their localities and also to a great extent in al-Fustāṭ⁸¹ so that there must have been a good deal of connivance between the tax clerks and the taxpayers. Throughout the Islamic Empire the Copts had a reputation for unsavory dealing with respect to tax affairs, as the tenth-century geographer Ibn Ḥawqal noted: "The people of Egypt are Christian Copts... Except for their connections with fiscal administrators and local tax-contractors (*mutaqabbil*), they seldom engage in unjust dealings".⁹² This sort of passive resistance to taxation contributed greatly to later

large-scale reforms of the fiscal system, as will be seen below.

As for the Arabs, the result of the suppression of their rebellions and of the introduction of Turkish troops can be learned from a rescript issued by the Caliph in A.H. 218/833. Abū Ishāq acceded as caliph in this year and sent the rescript to his successor as governor, Kaydar, which ordered that Arabs be removed from the rosters of persons kept at the "*diwān*" and no longer be paid pensions (*'aṭā*). The governor tried to carry out the order, and Arabs led by Yahyā b. al-Wazīr al-Ġarawī, mainly Laḥmites and Ġudāmites, rose in rebellion, on the ground that "stopping the *'aṭā* means a denial of our rights (*ḥaqq*) and our *fay*". But not many people joined them; al-Kindī puts their total number at a mere 500. They were suppressed in A.H. 219.⁹³

Since A.H. 20, the Arab-Muslims had received *'aṭā* and *rizq*—sometimes referred to collectively as *'aṭā*—as the ruling stratum in the conquered territories, and the recipients included not only regular soldiers but dependents and non-combatants as well; this enactment was the annulment of a long-standing privilege. Under the 'Abbāsids the allotment for Arabs in the armies had been pared down, it seems, as is perhaps evident from the fact that so few felt moved to join the rebels on this occasion. Most of the Arabs in Egypt by this time did not depend on government stipends for their livelihoods. But the abolition of *'aṭā* did mean that a death-blow had been dealt to the notion of Arab supremacy in the Islamic world. Rescripts to this effect were issued not for Egypt alone but everywhere in the empire, and from the fact that al-Ṭabarī and al-Ya-ḥyā b. al-Ḥayyān do not refer to them it would appear that the de-Arabization of the armies in other regions had already progressed very far. It should not be forgotten that al-Mu'taṣim's abolition of the *'aṭā* was connected with his formalization of the position of the Turkish troops, whom he had fostered since his days as heir-apparent, as the regular

army of the 'Abbāsids.

A relatively stable period ensued in Egypt. The historical sources record no more incidents during this time. The reasons for this calm included the exhaustion of the people after years of armed struggle, fiscal reforms, and restraint on the authorities' part when it came to exactions of the peasants. According to al-Kindī, the governor Anbasā b. Ishāq (in office 238–242/852–856) ordered the tax administrators not to carry on unjust dealings, was vigilant on behalf of the people's welfare, saw to it that taxes were collected correctly, and even in the Ḥawf introduced unprecedented public order.⁹⁴ Severus gives this governor's name as al-Ġayr 'Abd al-Masīḥ b. Ishāq.⁹⁵ He is described with loathing as the man who carried out anti-Christian persecutions at al-Mutawakkil's behest, but this persecutions were religious and not fiscal. In A.H. 242 (until 253) Yazīd b. 'Abd Allāh succeeded him, and Severus praises him to the skies as a good ruler who restored civil tranquility and prosperity to Egypt and made everybody happy. Moreover, the judge of Egypt al-Ḥarīṭ b. Miskīn was far from being unjust, and at that time the governor, the financial director and the judge "were all alike in justice and good deeds towards everyone, so that people forgot the trials and hunger which they had experienced."⁹⁶ This judge was in fact the very one who had been imprisoned for protesting over the depredations of the tax administrators at the time of the great rebellion in A.H. 216–17.

But not everybody in Egypt was content with this new dispensation. There was another rebellion in Lower Egypt, in A.H. 252–53. The Mudliġite Ġābir b. al-Walīd revolted in Alexandria, along with many of his clansmen and *mawālīs*. The government troops in Alexandria were defeated in an attempt to stop the rebels. Hearing of Ġābir's good success, malcontents began appearing from every direction and flocking to seek his protection. Among the most im-

portant were 'Abd Allāh al-Marīsī, the Coptic Christian Ġurayġ, and the Nubian Abū Ḥarmala, who occupied Sanhūr, Saḥā, Šar-qīyūn, and Banā with his large army and chased away the tax collectors, helping himself to the revenues; Ibn Arqaṭ, who was one of his officers, was a descendant of 'Alī—when he was made a commander of one army, other influential Arabs including descendants of governors joined him, and Ibn al-Arqaṭ was given charge of Banā, Būṣīr, and Samannūd. The rebels were thus in occupation of most of Lower Egypt, and the Turkish governor Yazīd b. 'Abd Allāh sent his Turkish forces against them in repeated battles. With aid from Iraq, most of the rebels had been suppressed by the end of the year, and in the following year Ġābir himself surrendered. There was also a separate rebellion of Arabs in the Ḥawf while this was going on.⁹⁷

It was Aḥmad b. Al-Mudabbir's tax reforms in A.H. 247/48, especially his introduction of the pasture tax (*marā'ī*), that was bound to set off a violent reaction among the pastoral Arabs. But this rebellion was not just a tax-resistance movement. With the government armies consisting mainly of Turks and the rebels of Arabs, *mawālī* who were not only Coptic but often Christian, Nubians, and so on, one is compelled to regard it as a sort of anti-establishment struggle of conservative Arabs setting their faces against the stream of change whereby the ruling class of the Islamic Empire was being de-Arabized, in which Copts who could not adjust to the reconstitution of rural society in Egypt occasioned by many years of confused struggle joined. If one takes the view that the battle was joined mainly by the Arabs and that the principal struggle was between Arabs and Turks, the affair may be considered to have been the last organized Arab resistance to 'Abbāsid authority, which was in effect setting them adrift. The brigandage and chaos of the actual rebellion as Severus narrates it also suggest the symptoms of

an age of breakup.

In 254/868 Aḥmad b. Ṭulūn became governor and the age of the Ṭulūnids began; almost year, for some time after this date, Ši'ites claiming to be the descendants of 'Alī continued to rebel.⁹⁸ A nephew of Ġābir b. al-Walid's was involved in these rebellions, so that the Arab struggle against the establishment would seem to have taken on a religious coloring; but the scale of these revolts was too small to frighten the authorities. Thereafter there were no more armed risings internally generated by Egyptian society, neither tax-resistance movements nor political ones.

The foregoing account of resistance movements in Egypt can be summarized under five headings.

(1) In late Umayyad and early 'Abbāsīd times, the rebellions which occurred up to al-Manṣūr's reign primarily involved the Copts, were led by Copts, and were pure tax resistance movements. When some Arabs rebelled against the Umayyads at the very end for political reasons, tax-resisting Copts joined them, and the anti-tax struggle took on a political coloration to outward appearances. The rebellions of what may be referred to as this First Period of rebellions were provoked by tax-resistance which existed for a number of reasons, but mainly on account of increasing uniformity and rigor in fiscal administration from the middle of the Umayyad period onward and which the 'Abbāsīds did nothing to change; for the Copts, there was practically speaking a choice between partial escape from oppressive taxes by means of conversion or suicidal resistance by means of armed rebellion. This situation was very different from what had obtained in the earlier period, when the principal means of tax evasion was flight and conversion implied no certainty of lower taxes or at any rate meant that one had to pay the price of forfeiting one's lands.

(2) From the reign of al-Mahdī to the end of the second century A.H., the Arabs revolted over and over again, mainly in the Ḥawf. The revolts extended over a fairly long period, with the roughly thirty years following the death of al-Rašīd until A.H. 194 constituting a Second Period of rebellions. These rebellions had some political features, as descendants of the Umayyads were involved in them, but tax resistance was the essence of the rebellions: the 'Abbāsids taxed according to the territorial principle, so that even Arabs who were holders of *ḥaq'* lands which theoretically were for the Muslims collectively had to pay *ḥarāğ* land tax—with the actualization of the Islamic tax system, Arabs who had formerly paid light taxes or none at all now had to pay and resisted the new dispensation fiercely. After al-Rašīd's death the rebellions sometimes succeeded in so far as agreements between the governors and the Arabs of the Ḥawf were concluded. And the Copts and the Arabs, who had hitherto resisted separately, now in this second period found common ground on which to merge their struggles.

(3) The antagonism between loyalist Arabs and the Arabs of the Ḥawf compounded with the civil war between al-Amīn and al-Ma'mūn produced several decades of separatist regimes, which collected taxes according to their own lights. Tax resistance struggles during this period were waged against these local regimes, no doubt because of inevitable irregularities in their fiscal methods.

(4) After the pacification of the local regimes by the 'Abbāsīd armies, during the years of indirect rule (A.H. 213 to 217) by al-Mu'taṣim while he was heir-apparent, Arabs and Copts rebelled every year either separately or in concert. This could be called the Fourth Period of rebellions. Tax resistance now was caused by oppressions so severe that even the local jurists recognized them as illegal. The 'Abbāsīd authorities suppressed the rebellions ruthlessly, but judging from the course of events afterwards, did

take steps to reduce taxes in order to forestall future outbursts.

(5) After al-Mu'taṣim's accession in A.H. 218, rebellions which occurred during the next thirty years were politically motivated anti-establishment movements, including religious strife waged by the Šī'ites: the Arabs were the main participants, but these movements were of no significance as tax resistance efforts.

2. *Methods of Assessment*

A. **The Poll Tax Exemption Rescript**

From the rise of the 'Abbāsids in A.H. 132 until the occupation of Egypt by the Faṭimid army in A.H. 358, there is nothing in Arabic narrative or in the papyri concerning the 'Abbāsīd fiscal system except fragments; there is no source which conveys any systematic sense of what fiscal institutions were like during these 220 years. Insofar as any systematic account is extant, it is like al-Maqrīzī the product of a much later period or else it deals with only a single brief period, usually in very abstract terms. Such sources as there are, moreover, often contradict one another.

As we have seen above, the 'Abbāsīd period, especially its first half, was marked by violent tax resistance movements, which must have had some connection with fiscal reforms and with the way state power was being applied, yet the historical sources do not shed much light on the basic reasons for these movements. There is no choice but to analyze minutely the sources that do exist; the best procedure will be to take up first the legal problems—what taxes were levied on the basis of what standards—and then move on to the administrative problems—how the taxes were collected.

There was no unchanging tax law which persisted throughout the period: the reforms of the financial director Aḥmad b. Muḥammad b. al-Mudabbir in 248/862, in particular, brought great changes as far as legal arrangements were concerned. I shall be referring to

the period before A.H. 248 as the early 'Abbāsīd period, and the period after as the later period. Of course it is impossible to ignore Umayyad institutions in discussing the earlier half of the 'Abbāsīd period, but as I have already given an account of Umayyad practice in Chapter II I shall avoid a recapitulation of the details.

After the establishment of the 'Abbāsīds, the fiscal situation in Egypt lapsed into confusion for two years, and then reverted to what it had been under the Umayyads as of A.H. 134, with two new taxes in Lower and one new tax in Upper Egypt. Severus translates these new taxes simply as "*maks*", so that what they were is unclear. From the term "*maks*" and the fact that only some localities are recorded as having had to pay it one can infer that what was involved here were not general taxes but miscellaneous imposts. Apart from these the 'Abbāsīds continued Umayyad fiscal institutions as they stood with almost no change. This naturally invited resistance from the Copts, but al-Saffāḥ's rescript exempting converts from the poll tax produced a large new flock of converts.¹

It is significant that the first 'Abbāsīd caliph's rescript on poll tax exemption should have been issued throughout the empire. The distinction between land and poll taxes became clearer than it had been, and "*ḡizya*" became fixed in its meaning of a tax on heads. As the antithesis of *ḡizya*, the notion of land tax also became clearer. A look at the ways in which these taxes were collected makes the matter clearer still. Under the Umayyads, after the fiscal reforms of 'Ubayd Allāh b. al-Ḥabḥāb in A.H. 106, the difference between land tax and poll tax was made explicit, but both were collected in a single lump payment as before. A register of taxes in A.H. 114/15 (Table VI) makes it clear that land tax, poll tax, and maintenance were collected in one sum. But the 'Abbāsīds collected land and poll taxes separately. They issued receipts to the taxpayers for each kind of tax separately,² and separate registers

were kept,³ unlike those for the time when all the taxes were collected as one payment.

Again, this rescript differed from 'Umar II's in that Copts who converted were allowed to keep their lands and dwellings without fear of confiscation.⁴ It was no doubt this fact as well as the actual exemption from poll tax which created the large number of converts. It would also seem that the earlier troublesome requirement that an Arab-Muslim mentor assist at the conversion was simplified or dropped.

All this is closely related to the emergence of the Islamic tax regulations under the early 'Abbāsids. The antithetical concept of land and poll taxes is a view common to the Iraqi jurists, including Abū Ḥanīfa (d. A.H. 150). The Iraqi jurists held that "conquered lands should not be distributed among the Muslim armies, but retained for the Muslims collectively, and the inhabitants should have *ġizya* assessed on their heads and *ḥarāğ* on their lands". We have already noted in Chapter I that what is reported in al-Balāḍurī's tradition no. 534, which incorporates the above viewpoint, is not the actual situation of the conquest period, but reflects the views of theorists of the later Iraqi school.⁵ With this premise it was possible to exempt converts from the poll tax while continuing to make them pay land taxes.⁶ Al-Saffāḥ, in order to solve the convert problem which had been left up in the air by the Umayyads, issued his poll tax exemption rescript, which embodied no doubt either the reality or the legal views prevalent in contemporary Iraq. This meant that the inequitable tax system of regions including Egypt was to be unified on the Iraqi model.

The freedom of converts from having their lands confiscated makes this even clearer. Al-Balāḍurī and Qudāma b. Ġa'far relate the jurists' views on conversion, but indicate that the jurists were unanimous with regard to the question of whether infidels conquered by

force should be allowed to keep their lands on payment of the *ḥarāğ* tax, but not regarding whether or not *zakāt* as well as *ḥarāğ* should be paid from the crops: Mālik b. Anas, Ibn Abī Dī'b, Sufyān al-Tawrī, Ibn Abī Laylā, al-Awzā'i all advocate the payment of both taxes while Abū Ḥanīfa and his followers reject both taxes.⁷

In the material embodying these legal opinions, the problem of confiscation of lands from converts has already been dispensed with and the focal point concerns the maintenance of the existing land tax rate as a means of fixing converts to lands: this is the meaning of the first part of the above statement. The latter part means that, because the perfected Islamic legal system, which is close to the opinion of the latter group of jurists, made it absurd for the same individual to pay both *ḥarāğ* and *zakāt* ('*uṣr*'), the advocacy that both of these taxes should be paid is clearly something that dates from an earlier period. There were in fact cases under the Umayyads of converts paying the land tax and also, as Muslims, the *zakāt* or '*uṣr*' (tithe)⁸. In any case the different juristic opinions were ultimately unified by the Ḥanāfites, which means that the issue of conversion, a pressing problem everywhere by late Umayyad times, had been dealt with by incorporating the Iraqi interpretations.

B. Poll Tax

Apart from the reign of al-Saffāḥ, the only other times when under the 'Abbāsids a massive number of converts was generated were the reign of al-Mutawakkil when his persecutions of the Christians were under way,⁹ and the time of Ibn al-Mudabbir's fiscal reforms¹⁰; the number of converts seems to have been increasing from year to year, but even so the majority of Egypt's population then was still Coptic.¹¹

The poll tax levied on non-Muslims was of course in Islamic law called "*ğizya*" or "*ğizyat ra's*", but what about administrative usage? PERF no. 670, a poll tax receipt dated Ramaḍān 196, and PERF

no. 677, a poll tax register from about the same time, use the term “*ġizyat ra’s*”. This is the late Umayyad usage, which was thus still in use in the late second century A.H. But in the following century “*ġizya*” and “*ġizyat ra’s*” disappear almost entirely,¹² and the term used is “*ġaliya*” (pl. *ġawālī*). There are many examples of this, and without listing all the papyri I will simply say that the oldest specimen which I was able to see is PERF no. 715, dating from A.H. 214.

“*Ġaliya*” was used under the Umayyads to mean “fugitive”.¹⁴ It came to be used to mean “poll tax” on account of the evolution of the fiscal system. When *ġizya* was used to designate both “tribute” (really, the gold taxes) and poll tax, confusion loomed. The notion of a punitive poll tax on non-Muslims also evolved from the fines levied on fugitives. But why the ‘Abbāsid authorities phased out “*ġizya*” as an administrative term at the beginning of the third century remains a problem. Moreover, “*ġizya*” by this time did have in Islamic law the hard and fast meaning of “poll tax”.

In order to solve this problem it is advisable to look outside of Egypt. In the *Kitāb al-Ḥarāġ* of the Ḥanafite jurist Abū Yūsuf (d. A.H. 182), the plural form “*ġawālī*” occurs twice.¹⁵ In a formal legal context he does use the word “*ġizya*”, but here he indicates that already, under al-Rašīd in the late second century, the term “*ġaliya*” was the administrative usage for “poll tax” in Iraq.¹⁶ This in turn suggests that the use of the term for “poll tax” in Egypt had an Iraqi precedent.

But whether it was called “*ġizya*” or “*ġaliya*”, how much did this poll tax on non-Muslims amount to? Presumably there was a fixed tax rate. According to Islamic law there were three tax brackets: 48 dirhams a year for the rich, 24 for the middle bracket, and 12 for the poor. In the gold standard zone including Syria and also Egypt, this was tarified at 4, 2, and 1 dinars. The highest bracket

was reserved for landlords, slaveholders, money changers, textile merchants, other great merchants, physicians, and so on; the middle for those with less income but nonetheless considerable substance; the lowest bracket, for those who worked with their hands, artisans and peasants.¹⁷ Whether or not the three-bracket system for income taxes was created by 'Umar I, the fact that it was a firmly established institution is suggested also by Ibn Mammātī and al-Maḥzūmī, the historians of Fāṭimid and Ayyūbid taxation, who note that though very scanty amounts were added to the poll tax it was still calculated according to the three-bracket system.¹⁸

Table XIX Fragment of a Poll-Tax Register
3rd/9th Century (APEL no. 202)

Taxpayers	Amount paid (dinar)
Šanūda, the servant	$\frac{1}{2} + \frac{1}{4}$
Basinne Krisdōdore	$3 + \frac{1}{2} + \frac{1}{24}$
Chael Basinne	$\frac{2}{3} + \frac{1}{48}$
Severos Apollo	$\frac{1}{8}$
Ġirġe Paleu	$1 + \frac{1}{3} + \frac{1}{4}$
Merqūre Yoḥannes	$\frac{1}{4} + \frac{1}{6} + \frac{1}{48}$
Sisinna, the journeyman	$4 + \frac{1}{24} + \frac{1}{48} + 2 \text{ ḥabbas}$
Theodorakios and Apollo Šanūda	$2 + \frac{1}{3} + \frac{1}{8}$ {He has paid $1\frac{1}{3}$ He has paid $1\frac{1}{3}$
'Abd al-Ḥaliq, called S-d	$\frac{1}{8}$

It is however very hard to tell whether poll taxes under the 'Abbāsids actually were calculated in this fashion. Among the papyri there are almost no well-preserved and datable poll tax registers, and the fragments which are extant suggest bewildering variations existed. APEL no. 202 is a third-century specimen with figures given in Arabic; this has been arranged as Table XIX. This table lists only ten taxpayers, yet there is a thirty-three-fold difference between the highest and the lowest rates. APEL no. 203, a register from the same time (Table XX), shows a more uniform rate and moreover one that is close to that prescribed by Islamic law for the

Table XX Fragment of a List of Poll-Tax Payers
3rd/9th Century (APEL no. 203)

Taxpayers	Amount (dinar)	
.....	—	—
Paheu Šiše	$1\frac{1}{12}$	$1\frac{1}{12} + \frac{1}{2}$ carat
Mōne Pistos	$1\frac{1}{2}$	$1\frac{1}{12} + \frac{1}{3}$ carat
Postolos Senyris	$1\frac{3}{4}$	6 + $\frac{2}{3}$ carat
Atanās Siya	$1\frac{1}{2}$	$4\frac{5}{48}$
Boqtor, the guardian	1	1
Yohannes, the shepherd and his children	$1\frac{3}{4}$	$1\frac{1}{12} + \frac{1}{3}$ carat
Maqāre Boqtor	1	1
Theodor Boqtor	$1\frac{1}{12}$	$1\frac{1}{12} + \frac{1}{3}$ carat
Apollo Theodor	1	1
Pilatos Hillis	$1\frac{1}{3}$	$1\frac{1}{12}$
Chael Homise	$1\frac{1}{12}$	$1\frac{1}{12}$
Qolte Siya	$1\frac{1}{2}$	$4\frac{5}{48}$
Ștefane	1	[]
Homise Chael	$\frac{2}{3}$	$\frac{1}{2}$
Boqtor	$1\frac{1}{12}$	$\frac{7}{12}$
dinar	$18\frac{1}{28} (?)$	$\frac{2}{3}$ carat
	$1\frac{1}{12}$	
Total	$38\frac{1}{12}$	

(Note) 1 dinar, i.e., 24 carats

poorest bracket, or one between the lowest and the middle brackets. APEL no. 211, a *ġaliya* register, is close to no. 203 with rates of $1\frac{1}{4}$ or $1\frac{1}{2}$ dinars, with entries of 2 or $2\frac{1}{4}$ dinars which are probably for the middle bracket. APEL no. 207 from the third century shows relatively high rates of 2 or 3 dinars. APEL no. 208 from the same time shows rates of over 2 and 3, and even as much as 7, dinars.

In late 'Abbāsid times the methods of compiling registers changed along with the fiscal system, and registers of poll tax only were no longer kept; instead there were comprehensive tax lists, of which PER Inv. Ar. Pap. 5999 is a specimen: Table XXI gives only the poll tax information from this papyrus. Here the poll tax is very low,

Table XXI Poll-Tax Amounts to be Paid
(from PER Inv. Ar. Pap. 5999v)

Taxpayers	Amount (dinar)
.....	
Papnūte Apollo	$3\frac{5}{48} + \frac{1}{3}$ carat
Halimios Damūne	$\frac{5}{6} + \frac{1}{12}$ carat
Job Pelōte & Chael Petre	$2\frac{1}{48}$
Ḥafāra Apollo	$\frac{5}{24}$
Apaheu & Ḥafāra	$\frac{1}{24} + \frac{2}{3}$ carat
Pamun Amone	$1\frac{7}{24}$
Pilatos Dorothe	$\frac{3}{4} + \frac{1}{6}$ carat
Theodor Baqūf	$\frac{7}{12}$
Job Yoḥannes	$\frac{3}{8} + \frac{1}{3}$ carat
The steward Pamun Lukas	$\frac{3}{8}$
Pelōte & Pqām	$3\frac{5}{48} + \frac{1}{3}$ carat
Patermute Chael	$\frac{1}{16}$
The steward Apa Kyros	$\frac{5}{24}$
Ġōṣ[] Silvane	$\frac{1}{6} + \frac{1}{4}$ carat
Theodor Fasile	$1\frac{1}{48}$
Chael David & Theodor	$\frac{1}{24} + \frac{1}{3}$ carat
Mina Chael & Pqām Chael	$1\frac{1}{24} + \frac{2}{3}$ carat
The steward Pilatos	$\frac{3}{16}$
Merqūre Pamun	$\frac{3}{4} + \frac{1}{3}$ carat
The steward Yoḥannes Job	$\frac{5}{8}$
Šabīb Silvane	$\frac{1}{2} + \frac{1}{3}$ carat
Abiḡe Zalmā	$3\frac{7}{48}$
Pqām Silvane	$1\frac{7}{12}$
Markos Apollo Bule	?
The guardian Apollo & others	$3\frac{3}{48} + \frac{1}{3}$ carat
Job Pamun & Babā	?
Isaak Chael	$3\frac{5}{48}$
The guardian Aplollo Chael	$\frac{3}{16} + \frac{5}{12}$ carat

mostly less than one dinar, and the most $1\frac{1}{2}$. APEL no. 238 is a register of the same sort, and the poll tax rates are even lower: fractions of a dinar, like $\frac{5}{48}$, $\frac{15}{96}$, $\frac{21}{96}$, and $\frac{1}{8}$.

The tax receipts also offer clues to understanding the poll tax rates. Table XXII gives information that is clearly dated. Here

Table XXII Poll-Tax Amounts Recorded in Different Receipts

Documents	Year	Tax amount (dinar)
PERF n°670	196	$\frac{1}{2}$
PERF n°718	216	$\frac{1}{4}$
PERF n°726	224	$\frac{1}{12} + \frac{1}{48}$
PERF n°741	3rd c.	$\frac{1}{2} + \frac{1}{8}$
PERF n°746	227	$\frac{1}{4} + \frac{1}{8}$
PERF n°752	229	$\frac{1}{4}$
PERF n°762	241	$\frac{1}{4}$
PERF n°766	244	$\frac{1}{4}$
PERF n°787	253	$\frac{1}{2} + \frac{1}{3} + \frac{1}{48}$
PERF n°823	265	$\frac{1}{2}$
PERF n°887	297	3
APW n° 15	302	$\frac{1}{2} + \frac{1}{3} + \frac{1}{24} + \frac{1}{3}$ carat
PERF n°908	320	2
PERF n°916	330	$\frac{1}{3} + \frac{2}{3}$ carat
MPER p.162	344	$\frac{1}{3} + \frac{1}{8}$
MPER p.164	344	$\frac{2}{3} + \frac{1}{4}$

the rate is far from uniform, and there is no way to deduce a fixed rate from it. As PERF no. 762 is for the "fifth installment" and PERF no. 823 for the "first installment", it is clear that payments were made in several installments, and as these vary considerably there is again no way to calculate the annual rate for any single taxpayer.

The papyri do not permit us to discover anything like a fixed rate for the poll tax, but in any case the Islamic legal standard was not being applied in a uniform manner although relative wealth was being taken into account; the rates for the poorest bracket were evidently capable of further fractionalization. Severus says that after Ibn al-Mudabbir's tax reform in A.H. 248, poll tax for the Christians doubled or tripled, "so that even from a poor man who was scarcely able to live fifty dirhams a year were taken".¹⁹ If this is true then the very poorest were being obliged to pay the highest rate permitted under Islamic law. Calculating backwards to arrive

at the pre-reform rate, the poorest were paying $1\frac{1}{3}$ dinars. This is similar to the rate that appears in Table XIX. According to al-Maḥzūmī, writing at a much later period, the *dimmīs* were nearly all poor folk and there were few rich among them.²⁰ It is not likely that the distribution of rich and poor changed much in Egypt between 'Abbāsid and Ayyūbid times. From this we may perhaps conclude that Table XX shows what is more or less the average 'Abbāsid poll tax rate.

C. Land Tax

The land tax was more important than the poll tax. Legally speaking this was of course called "*ḥarāğ*", but the Umayyads did not use this term at all and referred instead to "*ğizyat arḍ*", *ğizya* on the land, as we have already seen. The earliest example of the use of "*ḥarāğ*" in the papyri which I was able to see is PAL no. 16, from Šawwāl 156. There are also the lease of land PERF no. 612 (cf. APEL, II, p. 38), from A.H. 162, and the *muzāra'a* contract P. Loth. no. 1 from A.H. 169; after A.H. 170 examples become numerous. There is no direct proof in the A.H. 156 document that "*ḥarāğ*" means land tax, but from the contents it is clear that land tax rather than "tax in general" is being referred to. "*Ḥarāğ*" in the other two papyri clearly does mean "land tax". The year 156/773 falls in the late reign of al-Manṣūr, so that we suppose that the term "*ḥarāğ*" was introduced into Egypt at about this time. This was perhaps an outgrowth of al-Manṣūr's empire-wide policy of fiscal unification.

As we have seen, land taxes from converts continued to be collected in the form of "land tax". The main problem in Egypt is whether the Arab settlers in the villages, who acquired land from the Copts by purchase and other means and became landlords, paid taxes or not.²¹

· Jurists such as Abū Ḥanīfa, Abū Yūsuf, and Yaḥyā b. Ādam (d.

A.H. 203) held that even if a Muslim bought a piece of *ḥarāğ* land from *ḍimmīs* who possessed it, the same *ḥarāğ* tax should be levied on the land of which the muslim was the new owner, and that the land did not change into "tithe (*ʿuṣr*) land".²² The "*ḥarāğ*-land tax" had to be paid on conquered lands regardless of the nationality and religion of its occupants: the territorial principle was firmly adhered to. This was the basis of Islamic taxation. These jurists were in fact spokesmen for Islamic law at the time when its legal system had become a real system, and the principle was a historical product and not something that existed from the very beginning of Islam.

Abū Yūsuf and others clearly regard the sale of land as a matter of course, and he specifically notes that it is perfectly legal.²³ But earlier jurists argued over this point.²⁴ Abū Yūsuf and other innovators held that not only land acquired by *ṣulḥ* but also land acquired by force should not be distributed among the conquerors but rather should remain in the inhabitants' hands, and that it could be freely bought and sold. Mālik b. Anas (d. A.H. 179) and Ḥassān b. Ṣāliḥ (d. A.H. 168), who flourished at the beginning of the 'Abbāsid period, recognized the legality of purchase and sale for *ṣulḥ* lands but not for lands acquired by force, which were *faʿy'* for the Muslims collectively.²⁵ The reason why the latter illegalized the sale of *faʿy'* land acquired by force—Iraq and Egypt were deemed to fall into this category in their opinions—was that they held that if the Muslims acquired such land privately it would have to become *ʿuṣr* land and thus the state would be deprived of revenues. This in turn clearly means that in cases where *ḥarāğ* land passed into the hands of Muslims, it was sufficient for them to pay the tithe (*ʿuṣr*). This custom assuredly did exist under the Umayyads: 'Umar II ordered an end to it,²⁶ but his prohibition did not eradicate the practice. It was under al-Manṣūr that whole issue, in Syria, was

reconsidered.²⁷

The history of the polemics between rival jurists faithfully reflects the history of fiscal change. Under the Umayyads Muslims acquiring conquered territory generally had to pay only the tithe, but in 'Abbāsīd times they had to pay *ḥarāğ* land tax just like everybody else, as did converts. How did this evolution proceed in Egypt? The beginning of Arab settlement was 'Ubayd Allāh b. al-Ḥabḥāb's invitation to the Qaysites in A.H. 109, when he settled 400 households of them in the eastern Delta. Al-Kindī says that "*ṣadaqa* of a tithe (*uṣūr*)" was collected from them.²⁸ The Qaysites gradually expanded their holdings beyond the original government land grant, but they continued to pay only the easily-born tithe.

From the early 'Abbāsīd papyri, or at least from late second

Table XXIII Land-Tax Register for the Village of Samawā
2nd or 3rd/8th or 9th Century (APEL no. 223)

Taxpayers	Seed land faddān	Tax amount dinar
Sanūda, from Huḡayr, vintner of Badermūde	4 $\frac{1}{8}$	3 $\frac{1}{2}$
Maqāre Abaqīre	22 $\frac{3}{48}$	22 $\frac{3}{48}$
Maymūn, the black	7 $\frac{3}{8}$	7 $\frac{3}{8}$
Apollo, the fisherman	[]	[] $\frac{1}{4}$
al-Sawda Malak	7 $\frac{7}{48}$	7 $\frac{7}{48}$
Ḥirāš, client of Ḡaliī, called Dawās	3 $\frac{1}{4}$	3 $\frac{1}{4}$
Marōn, son of 'Asmarūs (?)	26 $\frac{1}{3}$	26 $\frac{1}{3}$
Mūsā b. Qurra	293 $\frac{3}{48}$	[293 $\frac{3}{48}$]
Basinna Ašmak (?)	23 $\frac{3}{48}$	[23 $\frac{3}{48}$]
Muḥammad b. al-Ašbağ, called 'Alī	3245 $\frac{5}{48}$	[3245 $\frac{5}{48}$]
Minā Qomā, called Mīla	2 $\frac{1}{48}$	[2 $\frac{1}{48}$]
Sanūda Balūte	23 $\frac{3}{48}$	[23 $\frac{3}{48}$]
Isaac Nastos	$\frac{2}{3}$ []	[]
Chael, the guardian, called Chael Damūne in the household of Ḥiyār	1 $\frac{1}{12}$ []	[]
Bilatōs Batās	13 $\frac{24}{48}$ []	[]
[] ūre	5 $\frac{3}{48}$ []	[]
Boqtor []	[]	[]

century tax registers, one can see that Arab landlords and marginal Coptic cultivators were entered in the registers side by side and moreover assessed taxes at the same rate. For example, PERF no. 616, a second-century list of landholders, contains both 'Ubayd Allāh b. Sufyān with $100\frac{1}{2}$ *faddāns* of land and peasants with a mere two *faddāns*. The tax register for the village of Samawā in the second or third century (Table XXIII), APEL no. 223, also shows considerable spread in the distribution of land, while the tax rate per unit of land is the same.

What these people were paying was of course “*ḥarāğ*”, so that one must wonder when the Arabs stopped paying the tithe and started paying *ḥarāğ*. There is no direct evidence bearing on this point. But from the incidence of tax-resistance movements on the part of the Arabs in Egypt, we may infer that it happened in the reign of al-Mahdī.²⁹ Whether the tax that the Arab landlords now had to pay was called “*ḥarāğ*” just like the Copts’ taxes is another question: morelikely it continued to be known as “*ṣadaqa*”. But gradually the term “*ḥarāğ*” became general, it would seem,³⁰ which raises another problem.

Apart from the tax rate, the 'Abbāsīd authorities did in fact distinguish between Arab-Muslim and Coptic land-tax payers as far as administrative practice was concerned. The taxes paid by the *ḍimmīs* were called *ḥarāğ* or “*maqḥūḍ*”, while the Muslims’ taxes were called “*baqt*”.³¹ This is apparent from the third-century papyri, but not from any other source: the historical sources never use the term “*baqt*” in this sense. Grohmann gives lines 12–15 of P. Berol 6602 as follows.³²

Report of the Copts’ *ḥarāğ* (*kitāb ḥarāğ al-Qibt*)

Report of the Muslims’ *baqt* (*kitāb baqt al-muslimīn*)

Report on particulars of the amounts paid to the Treasury
(*kitāb tafṣīl mā wurīda ilā bayt al-māl*)

Report on miscellaneous taxes (*kitāb al-ḍarā'ib*)

These are problem reports from low-ranking officials to their superiors; the same antithesis between *ḥarāğ* and *baqt* appears in APRL no. II/8, which is an instruction from superiors to subordinates.

As for papyri which give examples of the antithesis between "*baqt*" and "*maqbuḍ*" (or "*maqbuḍa*"), there is the estate survey APW no. 88 from A.H. 246, and also the lease of land APEL no. 79 from the third century A.H.³³ The former gives one Muslim and two Copts who are perhaps co-owners of a private estate (*awsiya*) of 287 *faddāns*, which are identified as "land of *baqt* and *maqbuḍa*", *baqt* being the tax which the Muslim pays and *maqbuḍa* what the two Copts pay. The latter is a contract between a tenant and a "tax-contractor for *baqt* and *maqbuḍ*", and in it occurs the line, "30 *faddāns* belonging to the *baqt* [land] known as Saḥḥ of the estate (*ḍay'a*) which...". Thus it appears that *baqt* and *maqbuḍ* indicated not only tax categories but an institutional distinction between different types of land.³⁴

"*Baqt*" is said to be derived from *πάκτον*. *Πάκτον* appears in two mid-Umayyad papyri from Aphrodito, P. Lond. nn. 1436 and 1586, but in the latter at any rate it is used to mean "leased land". The term seems to mean "rented land" or "rent". Thus in the lease of land cited above, 25 dinars are paid as rent for 30 *faddāns* of land, but usually this form of writing the amount refers to land tax paid into the treasury.³⁵ The "rented land" here refers to some sort of publicly owned land. There are two possible explanations of the "public land" involved here. Under mature Islamic jurisprudence, all conquered land was state property and everybody's land taxes were rent. Previous doubtful title to land by Muslims was thus legalized, and "public land" in such a context means any conquered territory. The second possible explanation is that what is being referred to is not conquered lands in general but some specific

form of state-held land, which is being occupied by privileged Muslims³⁶ whose tenure takes the form of rental from the state and thus requires the payment of rent (*baqt*). In both cases "*baqt*" is connected with estates, which were speedily becoming more numerous in the early third century,³⁷ and which were taxed at lower than normal rates;³⁸ "*baqt*" appears at the end of the third century,³⁹ but as the theory that the state owned all land cannot have been at all effective by this time, it would seem that the latter explanation is preferable.

"*Maqbūd*" seems to resemble "*ḥarāğ*" at least conceptually, and Ibn Ḥawqal and al-Maqrīzī (who is probably following him) use the term to mean "tax quota" as levied against acreage.⁴⁰ This usage of the term to indicate the rate for the *ḥarāğ* land tax is quite compatible with the use of "*maqbūd*" as the conceptual antithesis of "*baqt*".

At all events, the levying of *ḥarāğ* or *maqbūd* from the Copts while the Arabs paid *baqt* is at variance with Islamic law and a phenomenon confined to Egypt. It is not clear why the authorities instituted the system, given the lack of evidence bearing on the question, but the reason may well be that despite the classification of all the land in Egypt as *ḥarāğ* land, a privileged class had managed to arrange for their own holdings to be taxed at lower rates.

D. Land Tax Assessment Rates

In taking up the question of how the land taxes were assessed, there is a point that must not be lost sight of: this is the further issue of whether the 'Abbāsids did in fact, as one would like to assume, carry on with the Umayyad system of collecting land taxes in separate payments of gold and corn tax. In 'Abbāsid Egypt land taxes were in principle collected on the basis of cadastral surveys (*misāḥa*), and at first there were no distinctions on the basis of different crops as there came to be later on: the rather simple method

of levying a uniform tax on acreage was what was in effect. But the amount of tax levied would presumably have varied a good deal depending on whether the acreage tax was collected in kind or not. Thus it is first necessary to solve the corn tax problem.

There are no literary sources indicating that the 'Abbāsids collected part of the land tax in wheat or other crops. The Umayyad corn tax was used to supply the Arab-Muslims with their *rizq*, so that after the abolition of the stipends in A.H. 218 the collection of corn for this purpose should have ceased to be necessary.⁴¹ Al-Kindī in a reference to an incident in A.H. 193, when after a military riot the governor allowed the '*aṭā*' entirely, in gold, cloth, and wheat, provides the only reference to an allowance in kind.⁴² Al-Kindī probably reports this because the payment of the full stipends was already a rare event. It is very probable thus that the collection of corn taxes for the purpose of paying allowances in kind ceased before A.H. 193.

The papyri do give indications of corn tax (*ḡarṭba*) collection. These are some leases of land; PERF no. 612 from A.H. 162 is the oldest of these, the latest being APRL no. IX/6 from A.H. 182. There are in all six documents of this sort, all contracts which specify that in addition to the usual *ḥarāḡ*, some payments in kind must be supplied. In leases of land from A.H. 190 this kind of condition never appears, while the tax per *faddān* moreover is somewhat higher. This clearly means that between A.H. 182 and 190 there was a fiscal reform in which the collection of both gold and corn taxes, inherited from the Umayyads, was abolished and replaced by a single money payment. This is more or less in accord with the time when the corn tax was abolished as I have inferred it from al-Kindī.

Considering the rates of land tax expressed in these leases of land, the ones from before A.H. 190 in which corn tax is also stipulated

generally show a rate of one dinar per *faddān* in addition to a certain quantity of corn. PERF nn. 626 and 638^r both give the corn tax rate at $\frac{1}{2}$ *ardabb* of wheat and $\frac{1}{6}$ *ardabb* of barley per *faddān*. This rate is very close to what Ibn 'Abd al-Ḥakam gives as the figures for the post-conquest period: " $\frac{1}{2}$ *ardabb* of wheat and 2 *waybas* (that is, $\frac{1}{3}$ *ardabb*) of barley per *faddān* were levied."⁴³ In the mid-Umayyad Aphrodito papyri, one artaba of wheat is levied along with one solidus (dinar). Some of papyri which do not indicate the amount of corn tax order that it must be paid according to the local custom.⁴⁴ Thus there must have been considerable regional variations in the corn tax. Whether the variations arose from the lack of a unified system of weights and measures or for some other reason is however not clear.

The money rate of one dinar per *faddān* was the same at al-Fayyūm⁴⁵, at Ušmūn,⁴⁶ and at Samawā (Table XXIII), so that it seems not to have varied from region to region. But after A.H. 190 the situation was rather different.

According to Ibn Ḥawqal, under al-Ma'mūn and al-Mu'taṣim the standard tax rate (*maqḥūḍ*) was two dinars per *faddān*.⁴⁶ This is probably the most widespread rate for this period; the leases of land from after A.H. 190 indicate a *ḥarāğ* rate—leaving aside the *baqt* lands—of between 2 and $2\frac{1}{2}$ dinars,⁴⁷ which agrees with what Ibn Ḥawqal says. Comparing this to the tax rate before A.H. 190, it appears that the earlier corn tax was tarified at a value equivalent to between 1 and $1\frac{1}{2}$ dinars, though given contemporary wheat and barley prices this represented something of a tax increase. I shall return to this problem later.

The tax rate in the late third century seems to have been extremely multiform, with the assessment per *faddān* swinging between one-third and four dinars.⁴⁸ But on the whole a rate of between 1 and $1\frac{1}{2}$ dinars seems to have been most common, which would mean

Table XXIV Register of Land-Tax Assessment (APW no. 26)

Tax rate	Taxpayers	Land area faddān	Tax amount dinar	Remarks
	⋮			
1½	[] b. al-Ḥaḡḡaḡ & Pegos b. []	3	4½	Cooperative worked land
1½	Sulaymān	2	3	Al-Ḥurr has contracted with As'ad b. Rabi'
⅔	Yūsuf al-Fuṣṭāṭī	3	2	
1⅓	Mubārak b. 'Abd al-Raḥmān b. Nauf	3	4	Sulaymān al-Ḡinnī contracted last year
1¼	Abū l-'Aṭṭaf	5	6¼	
⅝	Yūsuf al-Ḥar	2	5⅙	
2½/4	Kāmil b. Ḥalīl	10	8¾	lentils, bitter-vetch
?	al-Ḥurr b. Ismā'il	10	?	Land known as Abū l-Qasim, trefoil.
?	[] b. Ishāq, the miller	4	?	
?	The cashier Mūsā b. Ayyūb	1½	?	
	⋮			
[1¾]	?	4	7	
1	Ayyūb & Ḡamm Maymūn	3	3	Muḥammad's land
1	Ishāq [b.]	9	9	Land of Ibrahim b. Ishāq, at the wage of 4 dinars
1	'Isā [b.]	6	6	Muḥammad's land, 14 [] Gayl al-Qitrī
1	[] b. Ḥafṣ	2	2	Muḥammad's land
1	Īsmā'il [b.]	11	11	
1⅓	[] b. Maḡd	9	12	
1	?	4	4	
	⋮			
	Total		98	

a slight decline in the tax rate compared with the earlier part of the third century. There are three points to be made about the land tax in the late third century: (1) the tax rate varied according to the crops that were sown;⁴⁹ (2) formerly the rates for individual taxpayers as shown in the registers (e.g., Table XXII) did not change so much, but different rates for each taxpayer without regard to acreage became possible as APW 26 (Table XXIV) shows; (3) in the

fourth century the tax rate went up while the "tillage contract", in which acreage figures are not expressed (*qabala bi-lā misāḥa*), makes its appearance, indicating a tendency to ignore the tax rate. The tillage contract will be discussed later. The rise in tax rates is confirmed by Ibn Ḥawqal's statement that under the Iḥšīdids (323–358/935–969) the *faddān* rate averaged $3\frac{1}{2}$ dinars.⁵⁰

The land and poll taxes were the most important taxes in the earlier half of the 'Abbāsid period; there is virtually no information on other kinds of taxes. A term for special imposts (*nawā'ib*) appears in P. Loth. no. 1, a share-cropping contract from A.H. 169, so that it would seem that the Umayyad extraordinary imposts were still being collected in the early 'Abbāsid period, but just what this really was is not specified. There is also APEL no. 197 from A.H. 148, a receipt for the alms rate (*ṣadaqa*) levied on livestock owned by Muslims, so that some kind of livestock tax also existed. This tax was collected in kind and the names of its beneficiaries are listed, but there is no information about how it was assessed.

How did the 'Abbāsid authorities go about collecting all these taxes? PERF no. 624, from the reign of al-Rašīd, is an important source here.⁵¹ This is a document from the tax administrator for Ehnās and al-Bahnasā Sufyān b. Qur'a, under the governor 'Abd Allāh b. al-Musayyab (in office A.H. 176–177), addressed to all inhabitants of Ehnās, "Muslims and people of *ḍimma*". The following passage occurs in it:

"The Governor 'Abd Allāh b. al-Musayyab has written to me and to you a letter, in which he confirms to us what has been settled in the presence of the Commander of the faithful respecting the assessment of the tax (*ḡizāya*) of Egypt 'and (that is to say) what belongs to their (Muslims') *fay'* (*afyā'*) and respecting..."

In short, the duty of paying taxes is incumbent not only on the *ḍimma*s, the Copts, but also on the Muslims by virtue of the fact that

Egypt consists of *fay'* land, and it is clear that the 'Abbāsid authorities sought the basis of their taxing powers in the *fay'* doctrine.

We can find similar expressions elsewhere. When Hartama b. A'yan became the governor of Ḥurāsān under al-Rašīd, one of his duties as indicated in the letter of appointment was to "collect from the inhabitants every tax which is levied on them in a just manner respecting the *ḥarāğ* of the Commander of the Faithful and the *fay'* of the Muslims [collectively]".⁵² From these examples it is clear that actual administrative practice and Islamic legal theory were in agreement at least as far as the legal basis of taxation was concerned.

E. The Reforms of Ibn al-Mudabbir

Now let us consider the late 'Abbāsid period, after the reforms of Ibn al-Mudabbir. According to al-Maqrīzī, it was Ibn al-Mudabbir who first fixed taxes apart from *ḥarāğ* in Egypt: this was after A.H. 250 when he was in charge of finances in Egypt. The new taxes which he introduced included the natron tax, the pasture tax (*marā'ī*), and the weir tax (*maṣāyid*).⁵³ Al-Maqrīzī's "*ḥarāğ*" does not mean only the land tax but indicates the regular Islamic taxes in genreal; but the statement that it was in A.H. 250 that additional taxes were introduced is an error.

Al-Kindī does not say when Ibn al-Mudabbir held office, but Severus reports that when al-Muntaṣir usurped the caliphate (Šawwal 247) he appointed new local officials, and that Ibn al-Mudabbir at this point replaced Sulaymān b. Wahb and immediately imposed cruel taxes on Muslims, Christians, and Jews; this was in 578 of the Coptic calendar or A.H. 247/48.⁵⁴ There is a papyrus concerning the pasture tax dated 13 Tōt 248, PERF no. 777, which bears Ibn al-Mudabbir's name and indicates that the tax is for the previous year, A.H. 247. From these references it is clear that his tax reforms were operative in A.H. 248, having commenced from the 247 fiscal

year.

Natron was natural carbonate of soda; al-Maqrīzī says that it had hitherto been common property (*mubāḥ*) and was now placed under state control.⁵⁵ Thus this was a really a state monopoly rather than a tax. The basis of the pasture tax was similarly a decision to regard pasture land as state property. Al-Maqrīzī says that when the Nile floods receded there was luxuriant pasturage which would disappear when beasts were allowed to graze on it: officials would be sent to count the animals and would collect something from their masters.⁵⁶ The weir tax was levied not only at lakes and on the seacoast but wherever weirs existed, such as within irrigation systems using Nile water.⁵⁸

But Ibn al-Mudabbir established more than just these three taxes. Severus says that he also taxed date palms and fruit trees, and revived the long disused poll tax on monks.⁵⁸ It is true that in papyri after the late third century there are taxes which are never recorded for earlier times. For example, APG no. 4, which consists of a fragmentary tax report for each village of a district in Upper Egypt, lists the following:

- (1) a tax on estates (*māl al-ḡay'a*) equivalent to *ḥarāḡ*
- (2) poll tax (*ḡawālī*)
- (3) pasture tax (*marā'i*)
- (4) date palm tax (*naḥl*)
- (5) grass tax (*ḡarībat al-ḥaḡar*)
- (6) vineyard tax (*ḡarībat al-karm*)
- (7) sugar cane tax (*ḡarībat qaṣab al-sukkar*)
- (8) orchard tax (*ḡarībat al-ḡanna*)

There are three categories of tax here: (1), (2) to (4), and (5) to (8) each belong to a different one. (5) to (8) are classified as *ḡarība*.⁵⁹ P. Berol 15131, a receipt book from Ḥayṣ Šanūda, lists under the general heading of "*abwāb al-māl*" such taxes as poll tax, pasture

tax, date palm tax, and also a garden tax (*mi'al*: pl. of *ma'la*) and an alms rate (*ṣadaqāt*).⁶⁰ APEL no. 238 lists six taxes: a garden tax (*ma'la*), a tax on grazing lands (*murūğ*), poll tax, pasture tax, palm tax, and a trefoil tax (*qurṭ*). Al-Maqrīzī's weir tax also appears in the papyri⁶¹, as do a vegetable garden tax (*mabāqil*: pl. of *mabqala*),⁶² a *labah* harvest tax,⁶³ a flax tax (*kattān*),⁶⁴ oil and bath taxes,⁶⁵ and a corn impost on behalf of the governor (*ġallat al-amr*).⁶⁶

These taxes were not all originated by Ibn al-Mudabbir. As for trefoil, Ibn 'Abd al-Ḥakam mentioned for the post-conquest period that there was no *ḍarība on it*.⁶⁷ PER Inv. Ar. Pap. 8569, for A.H. 251, refers to the trefoil tax (*ḥarāğ al-aqrāṭ*); it would seem to have been introduced by Ibn al-Mudabbir.⁶⁸ But in fact what it means is that he set up a separate trefoil tax, so named: it does not mean that trefoil was not an object of taxation before A.H. 248. For example the tax register APEL no. 231, from about A.H. 156, lists the crops cultivated by the taxpayers, including flax and trefoil. In APEL no. 232, from the early third century, there is a list of crops including barley, wheat, trefoil, poppies (*ḥaṣḥāṣ*), chickpeas (*ḥazar*), herbs (*ḥalt*), and lupines (*turmus*).

Thus, except for uncultivated land (*mu'aṭṭala*)⁶⁹, any crops being grown could find their way into the tax lists. But the 'Abbāsids were really taxing the land rather than the crops and levied a land tax without regard to what was growing on the fields. This was in accordance with Islamic law. But Ibn al-Mudabbir introduced new taxes against specific crops, broadening the scope of fiscal administration and indeed carrying out a wholesale reorganization of the tax structure.

The method of fitting all taxes into one of three categories, which we have already encountered, is the subject APRL no. II/7, a statement rendered to local officials. All the taxes paid by the villagers here are classified as *ḥarāğ*, *ḍarā'ib*, or *abwāb*.⁷⁰ It thus seems almost

certain that Ibn al-Mudabbir's reforms involved the establishment of this tripartite classification. There are uncertainties here when it comes to determining just how taxes were assigned to a given category. But (1) *ḥarāğ* seems generally to have meant land tax the object of which was wheat and barley; (2) *abwāb* (or *abwāb al-māl*) included the poll, pasturage, palm, and grazing land taxes; and (3) *ḍarā'ib* the trefoil, grass, vineyard, and other taxes. This method of classifying taxes differs fundamentally from that of the first half of the 'Abbāsid period, when land and poll taxes were the

Table XXV Account-Book on the Payment of Various Taxes,
Second Half of 3rd Century (APEL no. 238)

Taxpayers	number of pieces	garden <i>m^a, la</i>	grazing lands <i>murāğ</i>	poll <i>ḡaliya</i>	pasture <i>marā'i</i>	palms <i>nahl</i>	trefoil <i>quṣ</i>
[] si Merqure, the fine-nosed		$\frac{5}{48}$	$\frac{5}{48}$	$\frac{5}{48}$	—	?	?
Bilōte, the treasurer, for himself		$1\frac{3}{96}$	$1\frac{5}{96}$	$1\frac{5}{96}$	—	?	?
Homise, the fine-nosed, for different persons	1	$\frac{13}{16}$	$\frac{13}{16}$	—	—	?	?
Yohannes, the vintner $\frac{1}{8}$ for himself							
Adratine $\frac{1}{12}$							
Siṣrā (?) $\frac{1}{12}$							
Beğōš, the vintner $\frac{1}{6} + \frac{1}{3}$ c.							
Sanūda Qarā $\frac{3}{32}$							
Mūsā $1\frac{1}{32}$							
Sisinne Helis		$\frac{7}{48}$	$\frac{7}{48}$	—	—	?	?
Yohannes Abalaheu		$\frac{5}{16}$	$\frac{5}{16}$	—	$\frac{5}{16}$	?	?
		$\frac{5}{8}$	—				
Yohannes, the deacon		$\frac{1}{6}$ c.	$\frac{1}{6}$ c.	?	?	?	?
[] juheu, the dyer		$\frac{1}{6}$ c.	—	?	?	?	?
Total		$1\frac{29}{48}$	$1\frac{29}{48}$				
?		$\frac{7}{48} + \frac{1}{3}$ c.	$\frac{7}{48} + \frac{1}{3}$ c.	—	—	$\frac{7}{48} + \frac{1}{3}$ c.	$\frac{1}{24}$
?		$1\frac{1}{96}$	$1\frac{1}{96}$			$1\frac{1}{96}$	
?		$\frac{7}{96} + \frac{1}{6}$ c.	$\frac{7}{96} + \frac{1}{6}$ c.	—	—		
		(details omitted)					

(Note) c.=carat (qirāṭ)

main things.

But this system of classification was in some cases a scribal convenience, in use only on paper: it does not tell us what taxes were being collected. PER Inv. Ar. Pap. 5999^r has the "tax on grazing lands" (*murūġ*) serving as the comprehensive name for poll tax, pasture tax, date palm tax (sometimes including poll and bath taxes), while the vegetable garden tax (*mabāqil*) is likewise used to comprehend pasture, palm, weir, and olive taxes (see Table XXIX). Table XXV (APEL no. 238) shows the taxpayers paying almost identical amounts for each category, which leads one to suppose that a fixed sum was being assessed for each taxpayer and distributed appropriately into several items of taxes. These examples together suggest that when the new systematization was put into effect, there must have been a period of trial and error.

3. *The Tax Administration*

A. The Administrative Structure

In order to examine the administrative framework for collecting taxes and transferring revenues to the public treasuries, a brief look at local government in 'Abbāsīd Egypt is in order first.

The Umayyads preserved the Byzantine pagarchies and eparchies, with Egypt divided into two Lower and two Upper eparchies along with the eparchy of Barqa, all subdivided into pagarchies: but it is doubtful that this arrangement was carried on with by the 'Abbāsīds. Taking the eparchies first and leaving aside Barqa in Libya, the narrative sources and the papyri frequently use the terms Lower Egypt (Asfal al-Ard) and Upper Egypt (al-Ša'Id),¹ which are not mere geographical expressions but have definite administrative significance. Apart from exceptional periods like the civil war in the second and third centuries, these two provinces were governed by a *wālī* who corresponded to the old duke. APRIL no. I/5, around

A.H. 180, is a private letter concerning the appointment of a *wālī* for Lower Egypt and his financial and military responsibilities;² Severus mentions the post of "secretary to the *wālī* of Upper Egypt" (*kātib al-wālī fī l-Ša'īd*),³ in the reign of al-Mu'taṣim. Alexandria as a special district had its own *wālī*.⁴

In Ibn Ḥurdaḍbih's third-century list of *kūras*, there occur names which are thought to be those of eparchies, such as al-Ḥawf al-Šarqī, al-Ḥawf al-Ġarbī, Asfal al-Arḍ, Baṭn al-Rif, and al-Ša'īd.⁵ Al-Maqrīzī in explaining the administrative geography of Egypt first divides the country into Upper and Lower, and then divides the latter into three parts, al-Ḥawf al-Šarqī, Baṭn al-Rif, and al-Ḥawf al-Ġarbī (including Alexandria), further appending the names of the *kūras* within each subdivision.⁶ Thus under the 'Abbāsids it would seem that Egypt was divided into four provinces: three in Lower Egypt with Upper Egypt constituting a province in its own right. With Barqa included in the figure Egypt would consist of five provinces; the sole indication that each had a *wālī* over it comes in A.H. 292 with the recovery of Egypt from the Ṭulūnids, when the five provinces of Egypt are identified as: Alexandria, Taġr Tinnīs wa Dimyāṭ (Baṭn al-Rif), al-Aḥwāf, Barqa, and al-Ša'īd.⁷

Thus it is clear that under the 'Abbāsids as well Egypt was divided into three or four provinces, but the role of the provincial governor was different from what it had been under the Umayyads. Then, the duke had been the link between central and local government as far as fiscal administration was concerned, though the situation was different in pagarchies governed directly from al-Fuṣṭāṭ. Under the 'Abbāsids military and financial responsibilities were separated, and even when the governor doubled as financial director his financial staff was clearly distinguished from his other officers. The provincial governor was charged only with military affairs, and

fiscal responsibilities devolved upon the tax administrators (*'āmil*s) appointed by the financial director, who were directly responsible to al-Fuṣṭāṭ and had jurisdiction at the *kūra* level. This is clear also from my reference to the A.H. 292, which has mentioned the financial director being appointed simultaneously with the five provincial chiefs, and it is even clearer if one looks at the papyri. Although we find innumerable examples of the direct relationship between the *kūra* tax administrators and the financial director (or the governor), there is not a single case of provincial authorities intervening between them.

Thus the *kūra* was the key financial district although one *kūra* did not necessarily constitute a fiscal district: two or more *kūra* might equal one fiscal district, or alternatively several villages might constitute an entire fiscal district.⁸ With the growth of estates (*ḍi'yā'*) from the third century, estates also came to constitute fiscal districts. The phrase "the *kūra* of the governor's estate" occurs in APRL no. III/9, and in PER Inv. Ar. Pap. 5999^r estates comprising the villages of Qūṣ and Maysāra constituted one tax district.⁹ The units of fiscal administration became even more complicated with the rise of the tax-contracting system.¹⁰

These developments exerted especially great influence on the smallest fiscal unit, the "village". Under the Umayyads the village (*χωρίον*) with its headman (*μερίζων*: *māzūt*) was an autonomous community which played a key role in tax collection, and this remained unchanged until the end.¹¹ At first the 'Abbāsids maintained this state of affairs. According to APEL no. 167 (from A.H. 137–140), the headmen in Upper Egypt were mostly Christians and were regarded by the local Arab officials as the people responsible for tax collection at the village level. According to the tax receipt PAL no. 16 from Šawwāl 156, the Coptic headman (*māzūt*) was the one who actually received the villagers' taxes, and village tax collection,

it is clear, was performed under the headmen's direction.

But after A.H. 156 I do not find any material which suggests that the village headman continued to bear responsibility for collecting "village" taxes. Village taxes were collected by the tax administrators or their deputies and they did not require the mediation of the headmen. The fact that the 'Abbāsids were deploying much greater power than the Umayyads had been able to wield is visible here. In any case, the changeover seems to have come about in al-Mahdi's reign. We have already seen from PERF no. 612 (from A.H. 162) that there was a direct relationship between the tax administrators and individual taxpayers when it came to deciding questions of tenancy and tax rates.

This rather highly centralized administrative structure—financial director, tax administrator, taxpayer—came into being rather early on, and indeed was the precondition for the standard framework of actual tax collection. But the system was not altogether successful, what with the tax resistance movements and later the growth of estates, and still later of the tax-contracting system. Here I shall only take up the main points.

First, how did the absorption or partial absorption of a village into a private estate affect the collection of "village" taxes, and what was the landlord's relation to the process? Intervention on the landlord's part was all too likely. And the collection of village taxes by a tax-contractor could scarcely take place under precisely the same set of conditions prevalent when a public official was doing the collecting.

An important development in the fiscal structure is noted by al-Kindī for about 242/856: "The governor Yazīd b. 'Abd Allah al-Turkī ordered the selection of *muḥtārs*, and sent them out to the *kūras*. Yazīd was the first to appoint *muḥtārs* for the *kūras*".¹² "*Muḥtār*" means "chosen man", and from this alone it is impos-

sible to clarify the nature of their job. But the system seems to have been continued by the Ṭulūnids, and appears in the *Strat Aḥmad b. Ṭulūn*. According to this the *muḥtār*s were appointed to *kūra*-level fiscal districts and known as “*muḥtār al-nāḥiya*”, and along with the fiscal officials (*ṣāḥib*—perhaps the *kūra* tax administrators) performed a key role in assigning tax quotas at the district (or village) level to individual taxpayers.¹³ They are declared to have been analogous to the Umayyad assessors in that it was their job to prepare the tax registers.¹⁴ After the end of village fiscal autonomy under the early 'Abbāsids, the village communities themselves fell apart in the late second and early third century tax-resistance rebellions, and the tax structure was reorganized in the A.H. 240's. The appointment of the *muḥtār*s was, along with Ibn al-Mudabbir's fiscal reforms, a facet of this reorganization.

B. The Work of Tax Assessment

In the actual levying of poll and land taxes, it was necessary to begin from a census of the non-Muslims and a survey of lands, but there is almost no information on how censuses were undertaken or how the poll tax registers were actually compiled. I shall therefore deal mainly with the better-documented land tax. As noted above, in Egypt land taxes were assessed in theory on the basis of a land “survey” (*misāḥa*). This means literally that the land was surveyed, acreage calculated, and a fixed rate applied to the acreage. The functionaries who carried out the surveys are referred to as *massāḥ* (or *māsiḥ*)¹⁵ and as *qaṣṣāb*.¹⁶ The differences in their functions are not clear, but under the Fāṭimids the *qaṣṣāb* were the surveyors, while *māsiḥ* calculated the acreage on the basis of the former's work¹⁷. Thus under the 'Abbāsids it would seem that the *qaṣṣāb* were the deputies of the *maṣṣāḥ*.

Land registers were, one assumes, produced for each taxpayer as a consequence of the surveys, but it is hard to find any examples

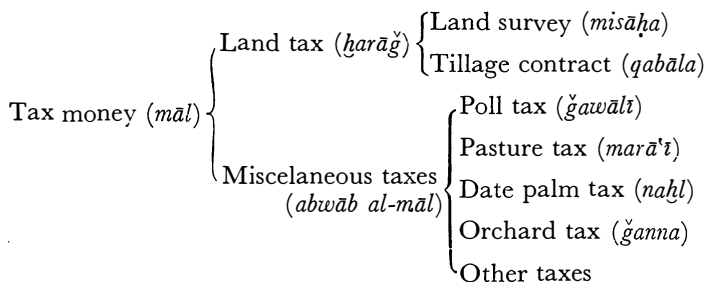
of such registers in the extant papyri. But in the later 'Abbāsīd period when tax rates differed according to cropping patterns, the situation may have been quite different from the earlier period when different crops were not taken into account. Still, the early 'Abbāsīds apparently did list not only acreage but crops as well in the land registers, to judge from surviving fragments of assessment registers and rosters of taxpayers.¹⁸ In the later period acreage is clearly registered on the basis of what it was sown with. In small units, reports of acreage were prepared,¹⁹ and submitted to the *kūra* offices, where a comprehensive report of the surveys was compiled. Table XXVI is a fragmentary example. These reports were then forwarded to higher-echelon officials.²⁰ The central government probably assembled into one book all the local survey reports.²¹ The

Table XXVI Report on a Land Survey for Villages of a District,
3rd/9th Century (APEL no. 268)

Villages		Land Area faddān	
Maḥallat al-A[]m		15□□ $\frac{3}{8}$	
wheat land	1379	barley land	53
pulse land	35	vineyard	22
trefoil land	68 $\frac{1}{2}$	chick-peas land	2
[] land	30		
vineyard	26 $\frac{1}{8}$	vine-shoots land	2
uncultivated land	$\frac{7}{8}$		
Naṭwā (?)		681	
cultivators' lands	631 $\frac{7}{12}$		
[] land	36		
[] land	13		
vineyard	3 $\frac{1}{4}$	vine-shoots land	$\frac{1}{4}$
vegetables land	15 $\frac{1}{2}$		
?			
[]		□□27 $\frac{y}{x}$	
:			

village survey reports divided all land into *ḥarāğ* land (*al-arḍ al-ḥarāğīya*) and non-*ḥarāğ* land (that is, estate lands, *ḍiyā'*) and presented totals for ordinary arable, vegetable plots, and trefoil fields.²² There are also survey reports dealing only with estates. This suggests that with the rise of the estates in the third century, the division of land into *ḥarāğ* fields and estate fields was institutionalized as a legal practice.²³

I said above that "land tax was in theory based on the land survey", but some evidences suggest not land survey but the imposition of a fixed money rate on the land. These were known as the "tillage contract": it was referred to by the same term, "*qabāla*", as the "tax contracting" system, but is entirely distinct from the latter. This "tillage contract" was viewed by the tax administrators as an alternative to the land survey (*misāḥa*). For example, APH no. 12/a, a revenue statement from A.H. 294 for Dimnūh, Tadğāğā, Uşṭurādah, and al-Kufūr, opens with the following phrase: "On the basis of land survey (*misāḥa*), tillage contracts (*qabālāt*), poll tax (*ğawālī*), pasture tax (*marā'ī*), and in Dimnūh the palm tax and the orchard tax as well as all other categories of taxes". Then the specific amounts of tax are given; it would seem that the taxes were actually classified in the way set forth at the following:



A guaranty-commission (*şarf*) was levied as a sort of extra tax. The reference of "land survey" and "tillage contract" means that the

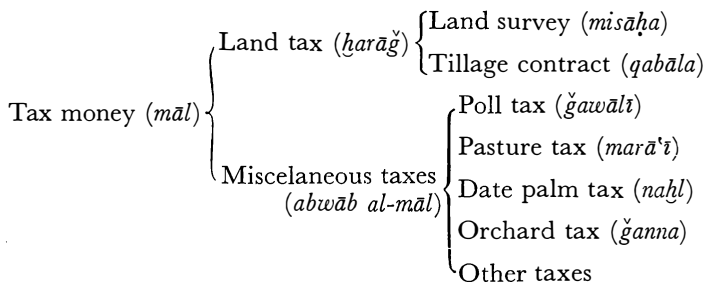
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[] land	30		
vineyard	26 ¹ / ₈	vine-shoots land	2
uncultivated land	7 ³ / ₈		
Naṭwā (?)		681	
cultivators' lands	631 ⁷ / ₁₂		
[] land	36		
[] land	13		
vineyard	3 ³ / ₄	vine-shoots land	1 ¹ / ₄
vegetables land	1 ⁵ / ₁₂		
?			
[]		□□27 ^y / _x	
:			

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taxes could be assessed in different ways. Moreover, it appears from this document that the tillage contract was in general use for the most widespread kind of farmland including fields of staple crops such as wheat.

The difference between the two methods of assessment becomes a bit clearer from the leases of land. In these documents, generally known as *kirā'*, the acreage of the rented land as well as the amount of tax to be paid on it is clearly indicated. They are in fact based on the survey method. But the tillage contract documents do not specify acreage like the others, simply describing the amount of tax due together with the phrase "tillage contract without land survey" (*qabāla bi-lā misāḥa*) at the beginning or end of these papyri. Apart from this difference, the two types of land-rental contract are virtually identical. The tillage contracts were registered with the local tax office, and the land registers which included these lands had the notation "tillage contract without land survey" written in against them.²⁴

Analogous to these tillage contracts are another sort of document in which acreage is similarly not specified, the relevant unit being the water wheel (*sāqiya*): these are called "*sāqiya bi-lā misāḥa*". These rent land on condition of a specified sum of tax being paid per water wheel though the amount of land irrigated by one water wheel is not spelled out; again, they were registered with the tax offices. PERF no. 984 (identical to EPER no. 4) is a certificate of registration (*kitāb al-siḡill*) for one of these arrangements; according to this, Yoḥannes b. Ishāq rents an unspecified amount of land, with crops also unspecified, containing three water wheels to 'Uṭmān b. Sa'id and two others in return for five dinars of land tax to be paid in installments, and this is duly registered by the fiscal authorities. The heading reads: "Yoḥannes b. Ishāq's three water wheels. Without survey, they may plant whatever crops they please". This

dates from A.H. 339: from the fourth century A.H. there seem to be references to the water wheel system.²⁵ At present there is no proof that this antedates the fourth century.

Al-Maqrizī offers a very interesting report concerning the establishment of water wheels under the Fāṭimids. When al-Ma'mūn b. al-Baṭā'ihī was vizier (515–19/1121–25), he carried out a general land survey in Upper Egypt and so found out how much land there was which contained water wheels. Generally it was found that a water wheel could irrigate about 360 *faddāns* at most; in Esnā, the land so watered included date groves, vineyards, and canefields although a mere ten dinars of tax was being paid—a fact which is described as being in accordance with local custom.²⁶ Of course in Egypt, where naturally watered agriculture is impossible, no matter how much land one owned it was worthless unless it was irrigated. But the capacity of the water wheels seems to have been seriously underestimated. Moreover, this situation is said to have become a matter of local custom by this time. The principle of the land survey can no longer be found.

The same sort of situation obtained as far as the tillage contract was concerned. In my materials, the oldest document dealing with the tillage contracts is a land tax register from A.H. 273, APEL no. 271; in the fourth century A.H. such documents become more numerous.²⁷ Thus tax rates came more and more to be calculated without reference to acreage, whether by means of tillage contracts or by the water wheel method; the reason why this system expanded so greatly under the later 'Abbāsids may well be because the land surveys were being abandoned. If one searches the historical sources in an effort to locate the reason, one is likely to conclude that it lay in improper application of survey techniques. The improper application of the land surveys came about at the hands not only of the state's officials but of the taxpayers themselves.

Under the survey system, with tax rates based on acreage, the state tended to add a bit to the acreage in order to bid up the taxes. Al-Kindī says that the uprising in the Ḥawf in A.H. 186 came about because of this practice, with surveyors deliberately using short measures.²⁸ The petition against unfair fiscal practices of which ABPH no. 7 is a fragment attests that five *faddāns* were being registered as six and a half *faddāns*. The taxpayers for their part tried to make their acreage seem as scanty as possible in order to lower their tax quotas. This led to a variety of tricks including the deception of the surveyors, falsification of survey results with the connivance of high officials, and inducing the surveyors to give false reports of the acreage and underestimate it.²⁹ When the tax-contracting system evolved after the middle of the third century, there came into use two kinds of *qaṣaba* (the unit used in surveying land), "long" and "short" measures; in years of drought, the tax-contractors, being obliged to supply the authorities with the specified amount of taxes, used the short *qaṣaba* to measure the land: until Aḥmad b. Ṭūlūn prohibited this in A.H. 259/60, it continued to be tacitly permitted by the authorities.³⁰ Given the tolerance extended to these irregularities, it is reasonable to suppose that the land survey system lost its effectiveness precisely on this account and that other methods of assessment therefore became increasingly prominent.

At the risk of a slight digression, I want to return to the subject of the mechanics of tax collection. When the land registers prepared by the officials responsible for the surveys were approved by higher-level officials, the next step was to draft assessment registers on the basis of the land registers. What appears to be an important role in the compilation of the assessment registers and the allocation of quotas to individual taxpayers was played by agents known as "*dalīls*". In ABPH no. 7 (see above) from the third century, it was a fiscal administrator whose title is not given, Abū l-'Ulaym, and

a *dalīl* named Yazīd who were the culprits in transmogrifying five *faddāns* into six and a half *faddāns* with the result that twenty-four dinars of land tax had become twenty-nine. At the beginning of APEL no. 267, which is probably an assessment register, the term “*dalīl*” also occurs:

In the name of God, the Compassionate, the Merciful.

Report of that which [the tax-administrator] Aṣḥabāḡ b. ‘Abd al-‘Azīz has transmitted... in the *kūra* of Ṭaḥā, for the land-tax of the year...

The *dalīls* therein Ibrahīm b. Sila and his mates.

The land of Manfāfe (?)

Ibrahīm, the builder	wheat:	77	70
Maymūn b. Mihrān, called Ḥarb b.			
al-‘Umarī	wheat:	77½	83⅛
Isrā’īl, the watchman	wheat:	64	[]5
Abū Marzūq, freedman of Ḥanaš		26	[]½
	correct		
Ḥunayn & Muḥammad, the sons of Faraḡ,			
the lawyer	wheat:	58½	[]8
Aḥmad b. ‘Alī al-[]ī	wheat:	63½	[]
Mūsā b. ‘Abs, called Iṣḥāq al-Safṭī		32	[]5
seed land			

The phrase “the *dalīls* therein” also occurs in PER Inv. Ar. Pap. 4493.³¹ It is clear that there were more than one of them. A summons issued by higher-level officials, APEL no. 178 (3rd century) calls on Aḥmad b. ‘Abī and other *dalīls* to present themselves immediately, attesting further to their importance.

In Arabic “*dalīl*” means “guide”, but in these fragments the term should probably be rendered as “cadastral agent”. “*Dalīl*” also show up on the list of Ibn Mammātī’s employees, their work being

the compilation of cadastral register (*qundāq* or *qānūn*) and certificates (*siġillat*), which included types of land, crops under cultivation, tax quotas, and the names of the taxpayers; the *dalil* signed their names in order to witness to the accuracy of what they had written.³² The 'Abbāsīd *dalil* definitely performed nearly the same functions; the assessment register introduced as a tax report, APEL no. 267, was thus in reality actually the work of the *dalil* Ibrāhīm b. Sila.³³ But the *dalil* of late Faṭīmid and Ayyūbid times while probably a public official may not have possessed the same status as his counterpart under the 'Abbāsids. In APEL no. 245 (3rd century) a taxpayers' roster from Taqenīs, a person with the title of *dalil* appears as a taxpayer, and in APEL no. 237, an assessment register for the irrigation impost for A.H. 249 in al-Uṣmūnayn, there is a taxpayer described as "Isma'īl, the *dalil* of the village of Sifa", which suggests that these "cadastral agents" were very much resident local officials.

The assessment registers had to be registered at the tax office once they were complete. PERF no. 633 is probably a piece of one.³⁴ In a letter from al-Rašīd's reign (APRL no. I/5), the following passage occurs: "The peasants have been busy with their sowing in the Delta, and the fiscal officials of the districts (*'ummāl al-kuwar*) have registered [the lease contracts] for them (*tusaġġilū*)". The "sowing" refers of course to wheat and barley, which was usually carried out in Hatōr and Kīhak, i.e., in November and December, so that in the early 'Abbāsīd period the fiscal authorities registered the peasants' crops as they were sown. At the same time, with the tiller or taxpayer being entered in the registers, he was also informed of his duty with respect to the payment of a given quota and given a certificate of registration (*kitāb siġill*) to signify this. PERF nn. 967, 971, and 984, and APEL no. 83 are typical examples. Under the early 'Abbāsids the term "*siġill*" was seldom

used, "*kitāb*" (document) often appearing alone. There were some changes over time in the format of these certificates and in the dates at which they were issued.

Among the documents whose dates can be determined, PERF no. 612 is an exception among the early 'Abbāsīd examples in that it was issued after the grain-sowing season. APEL no. 77, for A.H. 178, was issued on 6 Ramaḍān of the same year, i.e., 8 Kīhak/4 December; APRL no. IX/6 for A.H. 182 was issued in *Ḍū l-qa'da* of the same year, i.e., between 18 Kīhak and 17 Ṭūbe/14 December and 12 January. In the third century the date is a little earlier, PERF no. 759 dating from 13 Hatōr 238/9 November 852, APEL no. 81/82 for A.H. 253 dating from Šawwāl or 4 October to 1 November. But in the fourth century certificates, PERF no. 955 for A.H. 326 dates from *Ḍū l-qa'da*, or 30 August to 29 September, and APEL no. 84/85 dates from Rağab 348, or 7 September to 6 October.

From these sources, it would seem that in the early 'Abbāsīd period wheat crops were registered immediately after they were sown, while in the later period or at least in the fourth century, the crops were registered earlier, as soon as the Nile flood had receded and the irrigability of the land known. Ibn Mammātī and al-Maqrīzī say that the land registrations and the registers and certificates of registrations were made out in the month of Tōt, that is, in this earlier period just after the flood had receded.³⁵ That means that the late 'Abbāsīd usage of compiling the registers and certificates in the month of Tōt had become a fixed custom by their time.

Without going into the format of the registration certificates, the issuing authority is worthy of note. The certificates were issued at a fairly early period in the name of the tax administrator (*'āmil*) of the *kūra*,³⁶ but in the third century there are few examples of this³⁷; there are many examples of persons who appear to have been

landlords issuing the certificates.³⁸ The landlords also made an extra copy of the document, which they forwarded to the district tax office. But in the fourth century during the Iḥṣīdīd period the provincial chief or some equivalent personage bearing the title of *amīr* was the issuing authority.³⁹ It would seem that the issue of the certificates by landlords in the third century has some connection with the rise of estates.

Peasants who did not have enough seedgrain to begin sowing could borrow it from the authorities; the loans had to be repaid at harvest time. This sort of seedgrain was known as *taqwīya* (plural *taqāwī*). Al-Muqaddasī reports a conversation about late 'Abbāsīd and early Fāṭimīd taxation in Egypt which he had with a native, who told him that "there are peasants who borrow seedgrain (*taqwīya*) from the government, but in such cases the rents on their land (*kirā al-arḍ*) increase in accordance with the amount [and the peasants have to bear this]".⁴⁰ "Rents on the land" refers to taxes. Thus al-Muqaddasī is saying that seed loans entailed extra charges over and above the land tax, which varied according to the amount borrowed. Some sort of surcharge evidently was sought from the peasants at repayment time.

Ibn Mammātī and al-Maqrīzī say that farm loans were made by the authorities in the month of Tōt, at the same time as land registration.⁴¹ Al-Maḥzūmī says that this sort of loan had become a custom,⁴² and the author of *Ṣirat Aḥmad b. Ṭulūn* mentions annual loans to the peasants during the early Ṭulūnīd period, that is, the A.H. 260's.⁴³ In late 'Abbāsīd times, at any rate, the practice had become a widespread institution.⁴⁴ Whether repayment was in kind or in money is however impossible to say.

The above has dealt mainly with tax collection insofar as staple grain crops were concerned, but the same procedures of investigation and registration were applied to the collection of other taxes

Table XXVII Concerning Ṭīmūh-Bawīṭ Village from a Report on a Livestock Census, 3rd/9th Century (APEL no. 262)

Owners	Shepherds	Heads of rams
Thcodor Job	himself	45
Nōhe Apollo	Sisinna	48
ditto	Maqāre	540
ditto	ditto	38
ditto	ditto	875
ditto	Helis	30
⋮		
Ġirġe Bahāš	himself	285
H[]	himself	52
Petresoro Bqām	himself	290
ditto		48
The guardian Ġirġe		21
⋮		

Table XXVIII Report on a Livestock Census for the Villages of al-Ušmūnayn, 3rd/9th Century (APEL no. 263)

Villages	Heads	Surplus
Dalġa	6, 299	1, 209
Ṭahrūḥ	2, 351	726
Hafwā	281	200
Ṭīmūh-Bawīṭ	2, 168	31, 000
Abīyūh	25	[]326
Mašūl-Sansīla	245	1, []
	[]	[]
al-Raqwā	1, 067	
⋮		
Total	19, 397	546

as well, for example to the tax on livestock—generally referred to either as the pasture tax (*marāʿi*) or as the grazing land tax (*murūġ*). APEL nn. 261 and 262/263 are reports on these taxes which give totals for owners of livestock, shepherds, and types and numbers of animals on a village basis. Livestock registers were then compiled at the *kūra* level (see Tables XXVII and XXVIII). These were filed

with the tax office and registration certificates issued,⁴⁵ though from time to time animal censuses were not taken and instead a contractual fixed rate was applied. The phrase “*bi-lā iḥṣā*”, or “without head count”, corresponding to “*bi-lā misāḥa*” in the case of land taxes, occurs in these documents.⁴⁶ The same notation was entered on the registration certificates. In APEL no. 88 from A.H. 262 we find a specimen of this kind of livestock tax without a census of livestock: the amount of the tax is $1\frac{5}{24}$ dinars.

C. The Work of Tax Collection

The taxes levied on the peasants were paid just as they been under the Umayyads, on the basis of installment periods according to the Coptic solar year. We have seen that Umayyad taxes were collected in two installment periods (*καταβολαί*) or at most four lesser installment periods (*ἐξᾶρτα*). But tax payments did not necessarily come in on time, and there were eras of considerable arrears with fluctuations back to near normality. The 'Abbāsid installment plan was almost the same in theory as the Umayyad one, though differences existed. The Arabic term for the fiscal period was *nağm* (plural *anğum* or *nuğūm*), or sometimes *ṭabl* (plural *ṭubūl*). There is almost no difference in meaning between these two words.

It is clear from the fact that these terms regularly appear in the papyri that installment-plan payments were the rule throughout the 'Abbāsid period. But there is much that is unclear about just how the system worked, especially in early 'Abbāsid times. The system is referred to in al-Rašīd's reign when 'Umar b. Mihrān was appointed governor of Egypt in A.H. 176. Here, the first and second period payments were easy to collect, but the third tended to pile up into arrears.⁴⁷ There are no distinctions between the terms used for these periods as there were under the Umayyads, and moreover it does seem that the collection periods numbered four if the first two presented no problems while problems started

with the third. But there is no way to tell when any of the periods began. The first period was no doubt at the start of the fiscal year; PAL no. 16, a land tax receipt from Šawwāl 156 (Aug. or Sept. 773), says that the headman who was collecting the taxes had no right to seek payments from the peasants beyond the month of Baremhāt in the following year (Feb. or Mar. 774). This would place the start of the fiscal year in Baremhāt.

It is Ibn Ḥawqal who provides the most detailed information on the installment system. He says that since ancient times tax collection in Egypt was intimately collected to the Nile flood, and comments on agricultural affairs and tax collection for every month of the Coptic calendar. The start of the fiscal year (*iftitāḥ*), he says, came after the Nile flood had receded, in the month of Ṭube when most of the principal crops except for sesame, cucumbers, and cotton had already been sown. This passage goes as follows:⁴⁸

(1) In the month of Ṭube, with the start of land tax payment on the basis of the calculations (*muḥāsaba*) of the tax-contractors (*muta-qabbils*), everybody must pay one eighth of [the amount listed on] the certificate of registration (*siḡillāt*) whether or not they have any contract (*al-maḥlūl wa-l-ma'qūd*)⁴⁹, on all [the land] they own.

(2) In Amšīr, they must pay so as to complete one fourth of the amount of land tax in the certificate of registration.

(3) In Baremhāt, everybody is to pay the second fourth, and one eighth of the land tax is collected. Sugarcane and suchlike is planted.

(4) In Barmūde, land surveys are carried out in all the fiscal districts. Payment of one half of the land taxes specified in the registration certificate must be completed. Early-ripening (*badrī*) wheat is harvested.

(5) In Bašans, the [land taxes based on the] land survey are decided. Everybody must pay the taxes determined by the survey,

such as cashier's commission (*ṣarf*), the cash handling charges (*ḡahbaḏa*), pasturage, trefoil, and flax taxes, in accordance with local usages. One fourth of the amounts fixed by contract or survey is to be paid up. Everybody brings in the [wheat and barley] harvest.

(6) In Ba'ūne, there is part of the tax quota left over after the survey, but payment of one half of this amount which is not the same [as the first period payment] must be completed.

(7) In Abīb, payment of three fourths of the [remaining] land tax amount must be completed.....

(8) In Mesori, land tax payment is to be completed....."

The months (1) to (8) coincide almost exactly with January to August. Ibn Ḥawqal has written the foregoing in a style that invites confusion, but this seems to be because he is quoting documentary material, for he explains what all this means in another place, as follows:

"This method means that first one eighth of the quota is collected, then in the second period another payment so as to complete one fourth, then in the third another one eighth. Thus by Barmūde one half of the land tax has been collected, and the rest is collected in each installment (*naḡm*), which is a beneficial arrangement in accordance with their tax-collecting contracts (*mu'āmalas*) and saves them from being oppressively overtaxed or falling into destitution: there is no such oppression as might make all the cultivated land into a wilderness. This is not in accord with Islamic methods, but follows those of the ancient kings of Egypt, and the tillers may pay their taxes on rice in wheat and barley if they please, and similarly may if they please pay their taxes on wheat and barley in sugarcane and flax."⁵⁰

Actually Ibn Ḥawqal is explaining the situation which he found under the tax-contracting system (*qabāla*)—for which see the next section—but the periodization of the tax payments does not differ

from what was in effect in the case of ordinary taxes.

From the above it is clear that there was no uniform system of installments. In the month of Tōt land was registered and certificates issued, and the basis of the tax assessment was the figure registered at this time. The people had to pay one half of this amount between Ṭūbe and Barmūde, during the first period. One fourth of the total amount was taken as the unit to be paid in two-month installments, which meant one eighth of the total every month. Thus in Barmūde one half of the total would have been paid in, and at the same time land surveys were carried out for lands which were subject to them. This "land survey" probably means a check of the actual condition of the registered land and its crops and output.

The carrying out of the survey in Barmūde means that it happened before the wheat harvest. APEL no. 265⁵¹ is the sole extant datable acreage report—from 20 Ša'bān 262/19 May 876, corresponding to 24 Bašans on the Coptic calendar—and this again antedates the wheat harvest. But the land survey was best carried out just after the Nile had receded. In the late Fāṭimid period surveyors were indeed sent out as soon as sowing had been completed following the receding of the flood.⁵² Under the 'Abbāsids as well there was some kind of investigation of acreage carried out as soon as sowing was completed, but the details are destined to remain obscure.

In any case, the land survey which was mainly concerned with wheat fields was the basis of land taxes which were assessed in Bašans. There were also taxes levied without such surveys on the basis of contracts. The contracts here probably refer to tillage contracts, water wheel contracts, and sharecropping (*muzāra'a*) contracts. These taxes were paid in the second half of the year, after Bašans, and so constituted the so-called "remaining quota" (*bāqi*, plural *bawāqi*).⁵³ In a normal year this would amount to a half of the

registered quota. In Bašans commissions and surcharges apart from the regular taxes were also collected. These are discussed below.

There are receipts which are interesting so far as tax installments are concerned. These are APRL nn. III/1-2 for A.H. 295, in which the same person has paid under the same conditions and received two separate receipts; in each month of Baremhāt and Barmūde in the first period, he has paid $\frac{1}{2} + \frac{1}{8} + \frac{1}{3}$ dinars, for each of which payments no commission (*ṣarf*) was levied. Another example also shows the same person paying under the same conditions: three receipts of land tax for the A.H. 298 fiscal year, APRL nn. III/4-6, which are really dated in A.H. 299. These three receipts use the Islamic months rather than the Coptic ones, one from Ša'bān and two from Ramaḍān: none give the days of the month. But one of the two from Ramaḍān gives apart from one *dāniq* ($\frac{1}{6}$ *dirham*) of what seems to be commission, the same payment of $\frac{1}{2} + \frac{1}{3} + \frac{1}{8}$ dinars as the item from Ša'bān, and the other document a payment of $\frac{1}{3} + \frac{1}{8}$ dinars + 5 *dāniqs*: The one from Ša'bān was paid in Baremhāt, and the Ramaḍān ones in Barmūde and Bašans. Thus the period from Bašans to Mesori and the period from Ṭube to Barmūde, both four months in length, were installment periods wherein the tax to be paid was calculated on the basis of different rates. This was in principle: payments seem to have been delayed until Mesori on some occasions.⁵⁴

The official responsible for these installment periods was of course the tax administrator (*ʿāmil*) of the *kūra* appointed, by the financial director. It was as a rule the tax administrator—in fact his deputy (*ḥalīfa*) and the cashiers under him—who received the taxes, the taxpayers being issued by the cashiers with receipts. These cashiers were called “*qusṭāl*” or “*ḡahbaḍ*”, and included many Coptic Christians. “*Qusṭāl*” corresponds to ζυροστᾶτης in the Aphrodito

papyri.⁵⁵ The term *ḡuṣṭāl* as well was used under the Umayyads.⁵⁶ This was a term used only in Egypt. "*Ḡahbaq*" is of Persian origin, and was widely used under the 'Abbāsids, gradually, in Egypt, superseding *quṣṭāl*.

The format of the receipts was fairly uniform; the notations included the taxpayer's name, the name of the fiscal district, the amount of the taxes, the cashier's name, the tax administrator's name, the fiscal year, the actual year and month, and the name of the secretary making out the receipt. PERF no. 725 (i.e., EPER no. 8) is specimen:

Tuesday, Phamenoth (Baremhāt) 16.

In the name of God, the Compassionate, the Merciful. Yūsuf b. al-Layṭ has paid on account of that which was due from him for the rest of land-tax of the [Capital] Uṣmūnayn one quarter of a dīnār as income [of the Treasury] to Iṣḥāq b. Sim'ūn, the cashier, in the presence of Ṣāliḥ b. al-Walīd, the deputy of 'Abd Allāh b. Ḥalaf, the tax-administrator of Sa'īd b. 'Abd al-Raḥmān, [the financial director,] client of the Commander of Faithful — may God exalt him — set over the impost of [the districts of] al-Uṣmūnayn, Lower-Anṣīnā and Qūṣ for the impost of the year 223. Iṣḥāq b. Sim'ūn

The expression "as income of the Treasury" which occurs here often appears as "standard money of the Treasury and its weight" (*miṭqāl bayt al-māl wa-waznihi*: cf. APRL no. III/11) or "in standard money (*miṭqāl*)", which means that the cashier would accept the tax payment after calculating its value in terms of the standard gold unit of account. Since the taxpayers were apt to pay in the most inferior coin they could lay their hands on, the commutation rate was calculated according to both the standard unit of account and the weight of the metal being paid in. This is clear from PERF no. 761,⁵⁷ a fragment, probably from al-Uṣmūnayn, of

A.H. 237 tax conversion stub:

[]	of 121+107+341+405	cash-money of the Treasury <i>dīnār</i>
		<i>mitqāl</i> 912
	→	and the weight thereof 974 in the presence of al-'Alā b. Ṣā'id, tax-administrator of the governor 'Anbasa b. Iṣḥāq.

According to this the value of the two units was different, the standard money unit amounting to 93.6 % of the weight unit. The notation of only the standard money value of the taxes in the land tax receipts represents, in fact, the end-product of a complicated accounting process.

What is worth noticing here is that many receipts bear the legend “no *ṣarf* (commission) taken” or “neither *ṣarf* nor *ḥasr* (surcharge for damage or loss) nor *uğra* (compensation) taken”.⁵⁸ According to Ibn Ḥawqal these surcharges were collected in the month of Bašāns. “*Ṣarf*” normally refers to “money-changing” or to fees charged for exchange transactions. Thus, it is possible to take it as indicating a charge exacted for the service of calculating the gold value of payments which were actually made in copper or silver, but judging from the references to *ṣarf* in extant tax registers, there was no fixed single manner of collecting it. For example, in APH no. 12, the rate of the *ṣarf* which was collected from the peasants (*muzāri'ūn*) is given as $1\frac{1}{2}$ carats on the dinar (i.e., 6.25 %). APRL no. XII/11 gives 20 dinars of *ṣarf* on land tax of $325\frac{1}{2} + \frac{1}{8}$ dinars (6.14 %). APEL no. 283 gives two different formulae: $12\frac{1}{6} + \frac{1}{48}$ dinars on $48\frac{1}{3}$ dinars of land tax (25.2 %), and a mere $\frac{1}{3} + \frac{1}{12} + \frac{1}{48}$ of *ṣarf* on $40\frac{1}{8}$ dinars of land tax (1.09 %). P. Cair. B. É. Inv. 785 gives $13\frac{1}{2}$ dinars of *ṣarf* on 419 of land tax (3.22 %).

Table XXIX Account-Book of Tax-Collection for Estates in the Districts of Kufür, Quş and Maysära (PER Inv. Ar. Pap. 5999r)

Districts	Taxes	Tax quota	Şarf	Balance	Total	Poll	Pasture	Palms	Grazing lands	Weir	Oil	Bath
Kufür	land miscellaneous murûğ mabâqil murûğ's şarf	1266 ¹ / ₂₄	114 ¹ / ₂₄	1152 ¹ / ₂ 880 ⁷ / ₁₂ 231 ⁷ / ₁₂	625 ¹¹ / ₁₂ 254 ¹ / ₆	333 ⁵ / ₂₄	232 ¹⁷ / ₂₄ 97 ²³ / ₂₄	60	148 ⁵ / ₂₄	8		
	total			2264 ¹ / ₆	880 ¹ / ₁₂							
Quş	land miscellaneous murûğ mabâqil murûğ's şarf	872 ¹ / ₂₄	78 ⁵ / ₁₂	793 ⁵ / ₈ 255 ¹¹ / ₁₂ 60 ⁷ / ₁₂	163 ⁵ / ₆ 92 ¹ / ₁₂	110 ¹ / ₆	32 ⁷ / ₁₂ 70	21 ¹ / ₁₂ 9 ⁷ / ₁₂		12 ¹ / ₂		
	total			1110 ¹ / ₈	255 ¹¹ / ₁₂							
Maysära	land miscellaneous murûğ mabâqil murûğ's şarf	206 ⁵ / ₆	18 ⁵ / ₈	188 ⁵ / ₂₄ 644 ¹ / ₁₂ 182 ²¹ / ₂₄	589 ²³ / ₂₄ 54 ¹ / ₈	571 ²³ / ₂₄		15	27 ¹ / ₈		12	18
	total			1015 ¹ / ₆	644 ¹ / ₁₂							
Sum total	land miscellaneous murûğ mabâqil murûğ's şarf	2345 ⁵ / ₁₂	211 ¹ / ₁₂	2134 ¹ / ₃ 1780 ¹ / ₁₂ 475 ¹ / ₂₄	1379 ¹⁷ / ₂₄ 400 ⁵ / ₈							
	total			4389 ¹¹ / ₂₄	1780 ¹ / ₁₂							

Table XXX List of Taxpayers with Payment of Different Taxes (Unit: Carat) (PER Inv. Ar. Pap. 5999v)

Taxpayers		Amount paid <i>wariq</i>	Deduction <i>wadā'i</i>	Commis- sion <i>ṣarf</i>	Receipt <i>barā'a</i>	Remain- der <i>baqiya</i>	Land tax <i>ḥarāğ</i>	Poll tax <i>ğāliya</i>	Pasture tax <i>marā'i</i>	Grazing land tax <i>murūğ</i>
Isaak Thomas	$\frac{1}{12}$ $\frac{1}{4}$	$15\frac{1}{3}$	$1\frac{1}{3}$	$1\frac{1}{3}$	$\frac{1}{6}$	$[11]\frac{1}{3}$	—	?	?	—
Šabib Siya	$\frac{1}{6}$ $\frac{1}{4}$	$23\frac{1}{2}$	2	$2\frac{1}{2}$	$\frac{1}{4}$	$18\frac{1}{3}$	?	?	?	—
Papnūte Apollo	$\frac{1}{6}$ $\frac{1}{4}$	23	2	$2\frac{1}{2}$	$\frac{1}{4}$	$17\frac{1}{6}$	—	$17\frac{1}{6}$	—	—
Halimios Damūne	$\frac{1}{6}$ $\frac{1}{4}$	16	$1\frac{1}{3}$	$1\frac{1}{3}$	$[\frac{1}{6}]$	$12\frac{5}{12}$	—	$12\frac{5}{12}$	—	—
Job Pelōte & Chael Petre	$\frac{1}{6}$?	$13\frac{1}{4}$	1	1	$[\frac{1}{4}]$	$10\frac{1}{2}$	—	$10\frac{1}{2}$	—	—
Ḥafāra Apollo	$\frac{1}{12}$ $\frac{1}{12}$	$6\frac{5}{12}$	$\frac{1}{2}$	$\frac{2}{3}$	$\frac{1}{12}$	5	—	5	—	—
Apaheu & Ḥafāra	$\frac{1}{12}$ $\frac{7}{12}$?	$4\frac{5}{6}$	$\frac{5}{12}$	$\frac{1}{2}$	?	$3\frac{2}{3}$	2	$1\frac{2}{3}$	—	—
Pamun Amonē	$\frac{1}{3}$ $\frac{7}{12}$?	$38\frac{1}{2}$	$2\frac{1}{4}$	4	$\frac{1}{3}$	31	—	$31\frac{7}{24}$	—	—
Pilatos Dorothe	$\frac{1}{6}$ $\frac{1}{4}$	$23\frac{1}{3}$	2	$2\frac{1}{2}$	$\frac{1}{4}$	$18\frac{1}{6}$	—	$18\frac{1}{6}$	—	—
Theodor Baquf	$\frac{1}{6}$ $\frac{1}{4}$	$17\frac{2}{3}$	$1\frac{1}{6}$	$1\frac{1}{3}$?	$\frac{1}{6}$?	14	—	14	—	—
Job Joḥannes	$\frac{1}{6}$ $\frac{1}{4}$	$22\frac{1}{2}$	[2]	$2[\frac{1}{2}]$	$\frac{1}{4}$	$17\frac{1}{3}$	—	$17\frac{1}{3}$	—	—
Pamun Lucas, steward	$\frac{1}{3}$ $[\frac{1}{2}]$	$45\frac{2}{3}$	3	5	$\frac{1}{2}$	$36\frac{1}{3}$	$27\frac{1}{3}$	$9\frac{4\frac{1}{2}}{4\frac{1}{2}}$	—	—
Pelōte & Pqām	$\frac{1}{6}$ $\frac{1}{4}$	$22\frac{1}{2}$	$1\frac{1}{2}$	$2\frac{1}{2}$	$\frac{1}{4}$	$17\frac{1}{6}$	—	$17\frac{1}{6}$	—	—
Patermute Chael	$\frac{1}{12}$ $\frac{1}{6}$	$7\frac{1}{12}$	$\frac{2}{3}$	$\frac{5}{6}$	$\frac{1}{12}$	$6\frac{1}{12}$	$4\frac{7}{12}$	$1\frac{1}{2}$	—	—
Apa Kyros, steward	$\frac{1}{6}$ $\frac{1}{4}$	22	$1\frac{1}{2}$	$2\frac{1}{2}$	$\frac{1}{4}$	$17\frac{1}{3}$	$12\frac{1}{3}$	5	—	—
Ğōš[] Silvane	$\frac{1}{12}$	$5\frac{1}{2}$	$[\frac{1}{4}]$	$\frac{7}{12}$	$\frac{1}{3}$	$4\frac{1}{4}$	—	$4\frac{1}{4}$	—	—
Theodor Fasile	$\frac{1}{12}$ $\frac{1}{6}$	$7\frac{1}{4}$	?	?	$\frac{1}{12}$	$5\frac{1}{2}$	—	$5\frac{1}{2}$	—	—
Chael David & Theodor	$\frac{1}{6}$ $[\frac{1}{6}]$	$16\frac{1}{6}$	$1\frac{1}{3}$	$1\frac{1}{3}$	$\frac{1}{6}$	$12\frac{2}{3}$	—	$1\frac{1}{3}$	$11\frac{1}{3}$	—
Mina Chael & Pqām Chael	$\frac{1}{3}$ $\frac{1}{2}$	21	?	?	$\frac{1}{2}$	$35\frac{2}{3}$	—	$35\frac{2}{3}$	—	—
Pilatos, steward	$\frac{1}{3}$	$5\frac{5}{6}$	$\frac{1}{2}$	$\frac{5}{6}$	$\frac{1}{12}$	$4\frac{1}{2}$	—	$4\frac{1}{2}$	—	—
Merqūre Pamun	$\frac{1}{6}$ $\frac{1}{4}$	23	$1\frac{1}{2}$	$2\frac{1}{2}$	$\frac{1}{4}$	$18\frac{1}{3}$	—	$18\frac{1}{3}$	—	—

Johannes Job, steward	$\frac{1}{48}$		$18\frac{1}{2}$	$1\frac{1}{6}$	$1\frac{11}{12}$	$\frac{1}{4}$	15	—	15	—	—
Šabīb Silvane	$\frac{1}{12}$		$15\frac{5}{6}$	$1\frac{1}{3}$	$1\frac{1}{12}$	$\frac{1}{6}$	$12\frac{2}{3}$	—	$12\frac{2}{3}$	—	—
Apahōr's collection											
Abīge Zalmā	$\frac{1}{6}$	$\frac{1}{4}$	23	$1\frac{1}{2}$	$[1]\frac{1}{2}$	$\frac{1}{4}$	$18\frac{1}{2}$	—	$18\frac{1}{2}$	—	—
Pqām Silvane	$\frac{5}{6}$		$47\frac{1}{3}$	3	5	$[\frac{1}{2}]$	38	—	$38\frac{24}{14}$	—	—
Markos Apollo Būle	$\frac{1}{6}$	$\frac{1}{4}$	22	?	$2\frac{7}{12}$	?	?	—	?	—	—
Apollo, guardian &c.	$\frac{1}{2}$		46	3	?	?	?	—	$16\frac{5}{6}$	?	?
Job Pamun & Babā	?	?	?	?	?	?	?	?	?	?	?
Sāqiyat Aslide											
Isaak Chael	$\frac{1}{6}$	$\frac{1}{4}$	$22\frac{2}{3}$	2	$2\frac{1}{2}$	?	$17\frac{1}{2}$	—	$17\frac{1}{2}$	—	—
Apollo Chael, guardian	$\frac{1}{3}$		$6\frac{1}{3}$	$\frac{1}{2}$	$\frac{2}{3}$	$[\frac{1}{12}]$	$4\frac{11}{12}$	—	$4\frac{11}{12}$	—	—
Šantāda Apollo, guardian			$2\frac{2}{3}$	$\frac{1}{4}$	$\frac{1}{4}$	?	?	?	?	?	?
Sā[] Silvane		$\frac{5}{12}$	$22\frac{1}{2}$	$2\frac{1}{2}$	$2\frac{1}{2}$	?	?	?	?	?	?
Severos		$\frac{5}{12}$	23	$2\frac{1}{2}$	$2\frac{1}{2}$	?	?	?	?	?	?
Al[] Samāda			179 ?	1	1	?	?	?	?	?	?

Again, the account-book of tax collection PER Inv. Ar. Pap. 5999^r, for estates in three *kūras*, has 90 dinars of *ṣarf* collected from the peasants against a basic tax quota of 1000 dinars, hence 9%, and it is clear that this 9% surcharge was indeed collected and deducted from the sum forwarded to the Treasury. But for poll taxes and pasturage and other taxes apart from the land tax, there were completely different methods. The poll, pasture and date palm taxes (sometimes including the poll and bath taxes) being summed up in the comprehensive name of "tax on grazing lands" (*murūġ*), the *ṣarf* surcharge was made up in multiplying this sum, i.e., the figure of this tax by a fixed rate and forwarded to the Treasury as part of the tax payment without being deducted. The rate of the *ṣarf* was not uniform: in Kufūr it was 38 %, in Qūṣ 37 %, and in Maysāra 31 %. Table XXIX gives the pertinent information. It is evident from these sources that Ibn Ḥawqal is correct in stating that *ṣarf* was decided according to local custom and tradition, and that the *ṣarf* is not a commission accompanying some exchange transaction. There is no agreement among scholars about the meaning of *ṣarf*, but I believe that C. Leyerer is correct in suggesting that it refers to a commission taken by the cashiers in return for guaranteeing that a certain portion of the taxes would reach the Treasury.⁵⁹

This guarantee commission was not the only surcharge required of the taxpayers. When the tax office collected taxes, it made up a register of recorded payments. The reverse of PER Inv. Ar. Pap. 5999^r (Table XXIX) is an example of this, listing in addition to *ṣarf* a "deduction" (*waḍā'i*) the meaning of which is unclear and a receipt surcharge (*barā'a*). As the amounts are given in minute fractions I will not make a table for this as it stands, but by putting it all in carat instead of dinar units and omitting taxpayers whose payments are not clearly recorded, Table XXX has been constructed.

All the taxpayers on this list are Christians; there are no Muslims.

With some exceptions, the values recorded can be explained as follows. The first item, *wariq*, gives the exchange value in gold units, probably *miṭqāl*, of the silver and copper payments made by the peasants. This sum included *ṣarf*, the deduction (*waḍā'i*), and the receipt fee (*barā'a*), and what was left when these surcharges had been subtracted was called the remainder (*baqiya*). Actually this was not yet the real remainder, as two more sums listed in the column of taxpayers had still to be subtracted. What these two sums meant is not clear, but perhaps they refer to amounts not yet paid in. The "remainder", as is obvious from the fact that it coincides with the total for land tax (*ḥarāğ*), poll tax (*ğāliya*), pasture tax (*marā'i*), and tax on grazing lands (*murūğ*), means the total regular tax quota assessed on each taxpayer. The rates for the deduction, the *ṣarf*, and the receipt surcharge come to 8:10:1, *ṣarf* amounting to 10 % of the sum that was really paid. These surcharge rates were not, it would seem, universal, as the estate receipt book P. Cair. B. É. Inv. 1400 from Tebytnis (near al-Fayyūm) for the year 308 suggests: the rates for three commissions collected from the taxpayers — fragment (*qiṭā'*), *ṣarf*, and deduction — come to 8:7:3.⁶⁰

On the basis of documents like this, called "*rūznāmağ*", the tax office prepared registers containing the totals derived from adding up all the figures in the "*rūznāmağ*", and these registers were called "*daftar*". APEL no. 285 is probably a fragment of one; the cashier's name appears on it. Procedures in the local tax office from this stage onwards are not clear, but probably all the registers were collected and a master register for the entire tax district compiled. APEL no. 279 is perhaps an example: it bears the date of the fifth installment period for A.H. 301. These statistical reports formed the basis for the reports of taxes collected at each payment period. APEL nn. 278 and 280/81 are specimens. The former is a statistical

report from the two villages of As[]q and al-Badramūn, constituting one fiscal district, and according to the beginning is for the installment period of Abīb consisting of several payments; the amounts for which each cashier is responsible are written in. The latter is the same kind of document, for the installment period of Amšīr: this is a fragment, and only the beginning is extant.

The tax offices, along with compilation of these registers and statistical reports, had to prepare summaries of the amounts actually collected, under the supervision of the tax administrators in the *kūra*. PERF no. 761, from al-Ušmūnayn, which has already been introduced, is probably a specimen of this sort of account book. The original or a copy no doubt accompanied the taxes that were forwarded to the Treasury. When the taxes were forwarded, they did not necessarily travel in the form of money: bills of exchange (*suftaḡa*) were also employed. At the stage of compiling the account book for each installment period, the cashiers discriminated between cash payments (*'ayn*) and these bills (*safāliḡ*).⁶¹ From a letter from the bailiff of an estate in Edfū to the estate owner, ABPH no. 1 (late 3rd century), it is evident that taxes were also paid in bills of exchange. In the case of this estate, thirty dinars of the sixty dinars of land tax were remitted in this kind of paper. In the early third-century letter ABPH no. 2, again we find taxes being paid in paper. The cashiers themselves issued bills of exchange in the course of their work.⁶²

4. *The Evolution of the Fiscal System and the Rise of Tax-Contracting*

A. The Evolution of the Fiscal System

We have seen that throughout the 'Abbāsīd period there were considerable changes over time in fiscal institutions. The decisive event in determining the course of subsequent events was unquestionably the rescript exempting converts from the poll tax issued

by the first 'Abbāsīd, al-Saffāh. This made the distinction between land and poll taxes explicit, and perfected the Islamic system of *ḡizya*-poll tax and *ḥarāḡ*-land tax. The converts were not only exempted from poll tax but also from the previous necessity of abandoning their homes and lands, so long as they continued to pay their land taxes. At the same time conquered land, on the basis of the *fa'y'* theory, was taxed the same regardless of the occupant's religion or nationality, and the territorial principle on which this land tax was based came to be applied quite consistently.

But the establishment of this system occurred mainly on paper: the realization of these principles in actual fiscal practice did not go so smoothly. There was not yet any standard means of assessing either land or poll taxes — especially land taxes, the collection of which gave rise to many troublesome problems.

For example, the connection between the tax quota and the Nile flood has been alluded to. With a precedent dating back to 'Umar I, the Islamic law on land taxation stipulated: "Whether or not land is tilled and sowed, tax at a fixed rate shall be levied on whatever is watered".¹ There is no recognition here that tilling, sowing, and the harvest can be deeply influenced by the circumstances of irrigation. The agriculture of Egypt depended on the Nile, but the extent of the annual flood was variable. To measure the Nile flood and then decide the amount of taxes was a venerable custom in Egypt. But in late Umayyad times this custom was being disregarded. Under Hišām, even when the Nile did not rise sufficiently and thus made a drought inevitable the tax quotas were not changed, and the people consequently came to labor under very heavy taxes. This program of taxation was of course continued by the 'Abbāsīds; when Abū 'Awn 'Abd al-Malik was in office as governor (A.H. 137-141), even when the flood amounted to less than fourteen cubits (*ḡirā'*) the amount of taxes required for

a sixteen-cubit flood year was collected.³

It was in the reign of al-Rašīd that this rigid system was altered. Al-Maḥzūmī reports the financial director Maḥfūẓ b. Sulaymān (in office A.H. 187–191) as having stated that “when the Nile flood reaches sixteen cubits, the full tax quota shall be paid; seventeen cubits will require an increase of 100,000 dinars, but eighteen cubits will on the contrary lead to a decrease of 100,000 dinars.”⁴ Thus the standard flood was sixteen cubits; variations led to different tax assessments. Under al-Ma’mūn, if the Nile flood reached sixteen cubits and ten fingers, the Egyptian tax quota was 4,257,000 dinars.⁵ This reform was almost certainly carried out under al-Rašīd. Given the date, the tax resistance movements of early ‘Abbāsid times and in particular the rebellion of A.H. 186 were certainly being taken into consideration. The reigns of al-Manṣūr and al-Mahdī were also important periods in the adoption of a new fiscal order by the Islamic Empire, and were marked by much trial and error.

Under al-Manṣūr, in the direct-rule areas of Iraq as well as in Egypt,⁶ massive investigations were undertaken of the Coptic and Arab populations and as a result new tax quotas were imposed. The fiscal investigation of the Arabs in the Ḥawf lasted from A.H. 152 to 156.⁷ But if one considers al-Manṣūr’s measures in Syria,⁸ one must conclude that at this time the tithe for Arabs was still recognized and heavy land taxes were not assessed on them. But heavier-than-ever land taxes were definitely imposed upon the Copts, as their rebellions in al-Manṣūr’s reign indicate. Moreover the expression “*ḥarāğ*-land tax” was introduced into Egypt at this time as part of al-Manṣūr’s overall reform plan.

Al-Manṣūr’s successor al-Mahdī built upon the foundations he had laid and established the new fiscal system once and for all. The key figure in implementing al-Mahdī’s policies was the vizier

Abū 'Ubayd Allāh Mu'āwiya (d. A.H. 170), the author of the first book on taxation in the Islamic world, the *Kitāb al-Ḥarāğ*.⁹ This work is not extant, but probably embodied a rather systematic approach to fiscal policy. From A.H. 159 he implemented the fiscal reform in the Sawād, following al-Manṣūr's design, and changed the land survey method (*misāḥa*) which required cash payments to a system based on the amount of the harvest (*muqāsama*) which was payable in kind.¹⁰ As vizier, he established the *dtwān al-azimma* as the central government office responsible for the supervision of financial administration.¹¹ He used Muḥammad b. Sa'īd, the financial director of Egypt late in al-Manṣūr's reign, as one of his close advisors and was quite up-to-date as far as Egyptian fiscal affairs were concerned. Even after leaving the viziership, he continued to be the caliph's right-hand man for financial questions. According to al-Maqrīzī, in A.H. 167 al-Mahdī instituted the shop-tax in Egypt for the first time.¹² This was perhaps to make up for the decrease in revenue caused by conversions among the Copts.

There are two especially important points with regard to al-Mahdī's policy of strengthening the fiscal administration. The first is that in order to collect taxes from the Copts more efficiently, the powers of the headmen (*māzūts*) were reduced and the fiscal autonomy of the village communities abolished; instead, direct control by the tax administrator (*'āmil*) and his deputies was imposed. From this we know that the registration of taxpayers and their lands with the tax offices and the collection of taxes by state officials began during this time.

The second point is that on the basis of the territorial principle the Arabs were required to pay *ḥarāğ*-land tax, instead of continuing to hold a privileged fiscal position as Arab-Muslims tilling conquered territory. But the result of this was from the first not

what the authorities had anticipated. This is clear from the Arab revolts in Egypt in A.H. 167–169. Then al-Mahdī appointed Mūsā b. Muṣʿab, already notorious for his stern fiscal regime levied on the Arabs of al-Ġazīra under al-Manṣūr, to be financial director of Egypt, and concurrently governor. There, in A.H. 168, he carried out a fiscal investigation and doubled the tax quota per *faddān*, with the result that the Arabs of the Delta rose in rebellion and killed him.

The new tax quota for the Arabs in this case may still have been lighter than what the Copts had to pay, but under al-Rašīd also the Arabs of the Delta repeatedly rose in revolt. This took place under the governor Iṣḥāq b. Sulaymān in A.H. 178, under al-Layṭ b. al-Faḍl in A.H. 186, and under al-Ḥusayn b. Ġamīl in A.H. 191. In all these cases the Arabs were able to inflict some damage on the government, but ultimately they were suppressed and the tax quotas imposed by the government remained in force. Thus, at least in al-Rašīd's reign, the principle of equality between Arab-Muslims and Copts so far as land tax was concerned became established. This establishment took place on the basis of the authority of the state. But the Arabs themselves opposed to the utmost the 'Abbāsīd system, albeit that it was created in the name of Islam, and their grievances remained unassuaged.

With the Arabs continuing to resist on the one hand, the Copts, on the other, were continuing to resist their taxes passively by such methods as allowing arrears to pile up, and such activities came to be treated with some tolerance. Around A.H. 186, partial collection of taxes in kind was abandoned and henceforth all taxes were collected in money. Before the reform, for instance in the Fayyūm the tax per *faddān* was $1\frac{1}{2}$ dinars, $\frac{1}{2}$ *ardabb* of wheat, and $\frac{1}{6}$ *ardabb* of barley, but afterwards the amount was 2 to $2\frac{1}{2}$ dinars. The reasons for the changeover are probably to be sought in changes

in grain prices at the time.

Under the Umayyads, twelve or thirteen *ardabbs* (*artabas*) of wheat sold for one dinar. From contemporary papyri from Aphrodito, it seems that the proportion of grain to money was one *ardabb* to one dinar for wheat, and as the grain could be paid in a cash commutation, this came as P. Lond. no. 1335 and PAF no. 10 show to $1\frac{1}{13}$ dinars. The price situation did not change much in late Umayyad times; according to Severus, in A.H. 123, 14 *ardabbs* of wheat were selling for one dinars.¹³ But prices later rose to 10 *ardabbs* for one dinar.¹⁴ In early 'Abbāsid times, in the second century, one dinar could buy 10 to 15 *ardabbs* of barley.¹⁵ Converting to wheat, this would come to 5 to $7\frac{1}{2}$ *ardabbs*. Just before the collection of taxes in kind was abolished, the wheat price was very high, with $2\frac{1}{2}$ *waybas* ($1\frac{5}{12}$ *ardabbs*) selling for one dinar.¹⁶ A document from the same time says that one dinar was buying only $1\frac{2}{3}$ *ardabbs*.¹⁷

Given the inflation in grain prices from late Umayyad to early 'Abbāsid times, it is reasonable to suppose that it was the damage inflicted on agricultural production by years of civil war and tax resistance rebellions which brought the situation about. With the restoration of stability in the third century A.H., one assumes that the inflation rate would have slowed down and that consequently the value of 'Abbāsid currency would have dropped relatively. Indeed, the production of gold and silver in the Islamic Empire was increasing at this time and money was circulating more widely than before.¹⁸

Thus the switch from payment both in kind and in money to payment only in money reflected the social conditions of the times, but nonetheless, by tariffing $\frac{1}{2}$ *ardabb* of wheat and $\frac{1}{6}$ *ardabb* of barley at 1 to $1\frac{1}{2}$ dinars, a considerable tax increase was in fact brought about. This was two or three times the actual grain

prices, and represented an increase of from 140 % to 180 % of the overall tax rate. What happened as a result of this tax increase is clear, as the tax resistance movements and rebellions of the subsequent reign of al-Ma'mūn on the part of both Copts and Arabs tell us.

That taxation under al-Ma'mūn was particularly oppressive is proved by a comparison of revenue figures in Egypt during different periods. Under al-Ma'mūn the total was 4,257,000 dinars.¹⁹ In contrast to this, during 'Ubayd Allāh b. al-Ḥabḥāb's tenure as financial director, when Umayyad taxation was especially heavy, the figure was 2,723,837 dinars.²⁰ Under al-Rašīd, the governor Mūsā b. 'Īsā (in A.H. 171–172, 175–176, 179–180) collected 2,180,000 dinars, and, according to al-Ġahšiyārī, the total revenue collected for Egypt in the same period, leaving aside the figures for Tinnīs, Dimyāt, and al-Ušmūn, was 1,920,000 dinars.²¹ Qudāma puts the figure at 2,500,000 dinars in the first half of the third century.²² In the later third century, under Ibn Ṭūlūn, when Egypt was enjoying exceptional prosperity, the figure was 4,300,000 dinars, and under his son Ḥumārawayh it was 4,000,000 dinars. Under the Iḥšīdids the total revenue figure was 3,270,000 dinars, which came to 2,000,000 when the revenues from the estates of the governor were subtracted, and under the early Fāṭimids, the figure for A.H. 358 came to 3,200,000 dinars and for A.H. 359 to 3,400,000.²³

There are a number of noteworthy points in the process of change which was induced by the oppressive taxation of the late second and early third centuries via the resistance which it generated.

Firstly, and this is something that resulted from the rebellions, tax collection carried out not by officials appointed by the state but on the basis of a "tax-farming" contract came into being. As far as can be determined from the historical sources, the first case of this in Egypt came in A.H. 187 when Maḥfūz b. Sulaymān con-

tracted (*ḍamān*) for the taxes of the whole of Egypt with the caliph; in A.H. 194 there was the contractual agreement between the governor and the Arabs of the Ḥawf, and in A.H. 207 the caliph sent commissioners to conclude tax-farming contracts (*ḍamān*) with influential persons who were in control of various localities. These tax farming arrangements were all at a rather high level and moreover were temporary, but the tax farming that began in this way facilitated the transfer of fiscal power to the local elites and matured into the tax contract system (*qabāla*) of later times.

Secondly, the increase in tax evasion on the part of the Copts led to al-Ma'mūn's repression in A.H. 217, and thus to the abandonment of armed resistance by the Copts, but they continued to use every possible means to get their acreage underassessed and so escape from unduly heavy tax burdens. The origin of such unfair land surveys was indeed the government's own unfair survey in A.H. 186; ultimately the surveys lost their meaning and were no longer performed, giving way to the tillage contract (*qabāla bi-lā misāḥa*) whereby a fixed rate of taxes was assessed without any acreage figures being noted.

Thirdly, with respect to the drop in the land tax rate per *faddān*, this had hitherto been 2 to 2½ dinars, but it now fell to 1 to 1½ dinars, and at the same time the previous payment of all taxes in one lump sum now gave way to an extremely variegated arrangements. This variability in the tax rate was not simply the result of the differences between the estates which rapidly developed, at the hands of the privileged, from the third century and *ḥarāğ* land in general: the variations show up even within a single tiny fiscal district (see Table XXIV), perhaps reflecting changes in the tax rate caused by the presence of different crops and different types of land. The concept of taxation embodied here were eventually systematized by Ibn al-Mudabbir's fiscal reform in A.H. 248.

We have already noted Ibn al-Mudabbir's fiscal reforms so far as Egypt was concerned, but before he implemented these he was carrying out similar reforms elsewhere. In A.H. 236, under al-Mutawakkil (232-247/847-861), he became director of the central financial administration in Baġdād, and appointed his underlings as tax administrators in all the fiscal districts of the Sawād, where they collected a great deal of revenue; he himself supervised the operations of seven government offices including the *diwān al-ḥarāġ* and *diwān al-ḍiyā'*. As in A.H. 237 he overhauled fiscal procedures in Yamāma and Baḥrayn on the Arabian peninsula, it is possible that around this time he was introducing fiscal reforms in many provinces and not only in the Sawād. In A.H. 240 he was temporarily purged and imprisoned by the vizier 'Ubayd Allāh b. Ḥāqān, but soon afterwards, in A.H. 240 or 241, he became financial director of Syria and Jordan and fixed new tax quotas after making a fiscal investigation.²⁴

What sort of fiscal reforms Ibn al-Mudabbir carried out in areas other than Egypt is not clear because there is not enough information available. But in Syria and Jordan also it was said that the taxation was very oppressive, so that perhaps, as in Egypt, the changes were realistic and rational.²⁵

What all three early third-century fiscal reforms, including Ibn al-Mudabbir's, have in common is that they all indicate that the Islamic tax structure, with its division into poll and land tax and assessment of land taxes on the basis of the territorial principle and the land survey, and its collection of taxes by *kūra*-level tax administrators who were appointed by the government, had ceased to be congruent with reality. Of all the changes that were taking place in this structure, it was probably the evolution of the tax-contract system that mattered most. It was this institution which determined the nature of the Egyptian fiscal system from the middle

of the third century until the Fāṭimid period. Consequently I want to turn now to the issue of tax-contracting.

B. The Tax-Contracting System

Tax collection on the part of intermediaries between the people and the state in Egypt involved both tax-contracting (*qabāla*) and tax-farming (*ḍamān*); references to the former often include both subtypes of contractual taxation. Tax-farming was conducted at a rather high level, *kūra* or province, while tax-contracting meant that the influential men of a small locality contracted to supply the taxes of their native place. This distinction however disappeared in Fāṭimid times and the two terms came to be used interchangeably.

The sole literary source which discusses tax-contracting and tax-farming comprehensively is al-Maqrīzī's *al-Hiṭaṭ*. This book betrays traces of the author's theories concerning Egyptian history, and the chapter relevant here with the following title attests this:²⁶

"On the tax-contracting system (*qabāla*) for the lands of Egypt after Islam was diffused among the Copts and the Arabs settled in the villages, and what took place from this until al-Nāṣir's latest cadastral survey (*rawk*)."²⁷

Al-Maqrīzī first states, thus, that the Arab tribesmen settled in the Nile delta and took to agricultural ways, and that the Coptic masses gradually converted, whereupon the tax-contracting system was put into effect in Egypt; then he proceeds to discuss its substance. The establishment and evolution of the tax-contracting system will be dealt with below; let us turn first to the details as al-Maqrīzī reports them.

The most striking feature of the tax-contracting system was an auction, by competitive bidding of taxation powers, conducted in the presence of the financial director (*mutawallī al-ḥarāğ*) at government headquarters in al-Fuṣṭāṭ. Al-Maqrīzī describes it as follows:

“When tax contracts for all the lands were to be made, the financial director of Egypt took up his seat in the Mosque of ‘Amr b. al-‘Āṣ in al-Fuṣṭāṭ and people from villages and towns assembled there. A man indicated the various regions by shouting out the agreed quotas (*ṣafaqāt*) for the contracts in turn, while the fiscal scribes in front of the financial director wrote down the quotas for *kūras* for which the auction had already been finished and the agreed quotas for those people among the crowd who had made a successful bid of their contracts for the taxes. The tax-contractors (*mutaqabbils*) used to contract for the taxes of a specific region (*balad*) for a term of four years on account of drought, flood, and other causes”.²⁸

This auction at the capital was known as the “*nida*”.²⁹ It is questionable whether it was operated with equality of treatment for all bidders. The financial director might give special preference to favored bidders in order to see to it that their bids were accepted. According to al-Maqrīzī’s citation of Ibn Zūlāq’s *Aḥbār al-Mādārā’iyīn*, the financial director Abū Bakr Muḥammad b. ‘Alī al-Mādārā’ī,³⁰ having been asked by one Wahb b. Ismā‘īl at the time of the auction to confer on him tax-contracting powers for an estate, ordered that the bid of this personage for tax-contracting powers on the estate be accepted, on the private condition of cooperative (*ṣirka*) contracting.³¹ The origins of the tax-contractors lay in the strata of officials, land lords, soldiers, and Arab and Coptic local elites, and there must also have been professional tax-contractors.³² Among them was one who bore the high status of “*mawla* of the Commander of the Faithful”.³³

Egyptian fiscal administration was governed, as we have seen, by the Coptic calendar, but al-Maqrīzī does not tell us when the auction was held. In early Fāṭimid times, when the tax-contracting auction inherited from the ‘Abbāsids was held in A.H. 363,

the date was 14 Muḥarram or 18 Bābe (15 October).³⁴ Around the eighth day of Bābe, the Nile flood would normally have been at its height, so that after this day the irrigation prospects for the land would have been clear. It is not inconceivable that in A.H. 363 there were extraordinary political circumstances which caused the auction to be held in the month of Bābe, but as we will see below it was one of the duties of the tax-contractors to supervise the ploughing and sowing of the peasants, and thus at the latest the auction would have had to be held before the Nile flood receded and ploughing could begin. It may be said that the auction was held at appropriate times.

Al-Maqrīzī says that auctions were held for each *kūra* in turn, but the unit being contracted for is defined only as the "*bilād*", which is rather vague. The singular, *balad* or *balda*, is a term used to indicate a local community; according to ancient tradition, the local community was employed as the smallest administrative unit. This local community actually corresponded to such villages as *qarya*, *kafr*, *minya*, and *šubrā*, which were generally referred to as *balad*. Estates were included among them.³⁵ If all or part of a village was included in an estate, it was possible for taxes to be contracted out on the basis of the estate as a unit.³⁶ In early Fāṭimid times, when estates had come to extend throughout Egypt, instead of "*bilād*" the term for the district whose taxes are contracted for becomes "*ḍiʿā*" (estate). According to Ibn Zūlāq's "*Strat al-Muʿizz li-Dīn Allah*", quoted in al-Maqrīzī, there is a reference to the A.H. 363 case which alludes to "an auction for estates (*ḍiʿā*) and all types of taxes (*ṣāʾir wuḡūh al-amwāl*)".³⁷ The parallelism of "estates" and "all types of taxes" seems odd at first glance, but in the usage of the period the former is "*māl al-ḍiʿā*", meaning the land tax (*ḥarāḡ*) levied on wheat and barley fields, and the latter refers to Poll, pasturage, palm, and other taxes.³⁸

Table XXXI Arable Land Acreages of Different Villages Contracted for by a Tax-Contractor (From an Account-Book P. Mil. R. Univ. I no. 7, 3rd/9th Century)

Villages	faddān	al-Ġay'ān	Mammāti
Samadūn	2587	p. 106	p. 148
Šamamā	770	107	156
Šanawayh	1439	107	156
Baršūb	523	103	115
Qalata	1494	108	169
Būrayġ	2207	74	113

From the papyri it is clear that in addition to estates, one or several villages would constitute a single area for which the taxes were contracted. For instance, APG no. 4, a tax report from Upper Egypt, mentions the village of Marġ al-Hālibī being contracted for by one Isma'īl b. 'Īsā al-Muhallabī, while several unnamed villages (more than two) are contracted for by Abū l-'Aġ-fā Aḥmad b. Muḥammad. A statistical report (*ġarīda*) on the balance of the tax quota under the tax-contract system, P. Mil. R. Univ. I, no. 7 (2nd or 3rd century A.H.), has six villages being contracted for by 'Abd al-Raḥmān b. Hilāl. These villages also occur in village lists from Ayyūbid and Mamlūk times; the acreage according to the land registers written by Ibn al-Ġay'ān under the Mamlūks is tabulated in Table XXXI.³⁹ Administrative divisions were different under the 'Abbāsids and under the Mamlūks, the thirty-three *kūras* of Lower Egypt having been transformed into ten *iqlīms* or '*amals* (provinces). Thus it is unclear whether these six villages belonged to a single *kūra* or not. But except for Būrayġ, all the villages on Ibn al-Ġay'ān's list were in the province of Minūfīya in the central Delta and so quite close together. Būrayġ belonged to the province of Ġarbiya which adjoined to the north and was slightly separated from the other five villages, but it is of course possible that the same person would for some reason

contract for the taxes of areas that were not contiguous.⁴⁰

Muḥammad b. 'Īsā, who appears in the lease of land APEL no. 79 as the tax-contractor for “*baqṭ* [land] and *maqbuḍ* [land]”, appears in APEL no. 184 and PERF no. 786 as a *kūra* tax administrator, so that one guesses that he was contracting for taxes over a rather wide area. But there is no extant *qabāla* document showing taxes being contracted for an entire *kūra* or an even larger area. In such cases the term “*ḍamān*” was employed. In the case of APG no. 4, Abū l-ʿAḡfā Aḥmad b. Muḥammad is contracting for the taxes of two villages as subcontractor to the tax-farmer Aḥmad b. Yūsuf al-Hāšimī, and is listed as the latter’s agent (*wakīl*). From this one infers that al-Hāšimī was farming the taxes of a rather large area. In ABPH no. 11, a private letter from 25 Ramaḍān 304/22 March 917, Abū l-Qāsim b. Yaškur is referred to as farming the taxes of all Upper Egypt. Under the Fāṭimids, in Šabān 363 /May 974, Muḥammad b. al-Qaḍī Abī l-Ṭāhir Muḥammad b. Aḥmad was farming the taxes of the religious endowment lands (*aḥbās*) throughout Egypt, with an annual quota of 1,500,000 dirhams conditional on the proper persons paying their stipulated quotas and the balance being forwarded to the Treasury.⁴¹ Around the same time, ʿAlī b. ʿUmar b. al-ʿAddās was farming the taxes of the *kūra* of Būšīr.⁴² These tax-farmers were known as *mutaḍammīn* or *ḍamīn*.⁴³

The taxes taken charge of by the tax-contractors and tax-farmers were not different from what was collected in the case of tax administrators and functionaries appointed by the government: in addition to the regular land taxes, there were palm, sugarcane, vineyard and other agricultural taxes as well as poll and pasture taxes.⁴⁴ In other words, the tax-contractors contracted for all the powers of the fiscal administrators.

But given the variability in the Nile flood, it was impossible to

collect the same amount of taxes every year. It was in the sense of taking the average available yield that contractual periods of four years were established, whereby even when there occurred bad years on account of drought or flood the tax-contractors were obliged to forward the agreed amount to the government. This point seems to be made explicitly in the contracts.⁴⁵ The obligation to furnish the Treasury with a fixed quota of taxes every year differed fundamentally from what was required of the ordinary tax administrators. But from ABPH no. 11, from A.H. 304, we may suspect that the tax contractors did not always live up to their commitments, as the term specified in this tax-farming is six years. Here it is a case of farming the taxes for all of Upper Egypt, and it does not seem that an auction had been held, but here the tax farmer appears as a new competitor of one Abū Aḥmad who was already under contract, and successfully reenters the bidding so that a new contract was drawn up with the government.

The interesting thing about this document is that at the time it was drawn up the former contractor sent bills (*ṣafatiğ*: plural of *suftağ*) to the government (*sultān*). Of course in order to effect the changes in the contract the bills involved should have been returned to the issuer by the date of the document, 25 Ramaḍān 304; the bills involved here were a kind of promissory note, whereby taxes were collected and forwarded to the government within a specified period of time and then turned into money. This document is somewhat vague, but the phrase "bills belonging to the *sultān*" means that these promissory notes were sent to the 'Abbāsīd central government. When the central government encountered temporary difficulties with its balance of payments, and therefore needed cash, short-term loans could be raised from merchants by using the promissory notes arriving from various places as collateral.⁴⁶

After the contract was drawn up at government headquarters, the operations of the tax-contractors were carried on, according to al-Maqrīzī, as follows: "When this was finished, the tax-contractors or tax farmers proceeded to the fiscal districts (*nāḥiya*) for which they were responsible and took charge of tilling and sowing (*zi-rā'a*) and improving irrigation earthworks (*ḡusūr*: pl. of *ḡisr*) and other duties connected with taxation along with their kinsmen and assistants, and at each instalment (*aqsāṭ*: pl. of *qisṭ*) period they would send the taxes (*ḥarāḡ*) for which they were responsible [to al-Fuṣṭāṭ]."⁴⁷

The tax contractor could not, of course, carry out his duties alone, and here we see kinsmen and assistants helping him. These colleagues, quite unlike anything in the case of the tax administrators, were members of the local elite in the tax-contractor's native place. The papyri testify to this. PERF no. 867 (i.e., EPER no. 12), a land tax receipt for A.H. 291, mentions that 'Abd Allah b. Muḥammad al-Yamāmī and his associates (*aṣḥāb*) are contracting for the taxes of the village of Iṣrūbaq.⁴⁸

Thus the tax contractor went to the area he contracted for and supervised it with his associates; he could also, on his own authority, subcontract part of the area for which he was responsible. APEL no. 86/87 and no. 145 are subcontracting documents, drawn up after competitive bidding at the village or *kūra* level. Auctions at the village level were called "*dilāla*". The latter of these two documents is for a three-year period, A.H. 271 to 273, and stipulates a quota of 45 dinars a year for a total of 135 dinars.

The former is a document in which a tax-collector of al-Uṣmūnayn, Muzāḥim b. Iṣḥāq, contracted for the taxes over a four-year term, 312 to 315, and subcontracted part of his area, for the two years 314 and 315, to a local Copt named Antanās b. Sisinna, by means of an auction (*dilāla*) held in the village of Nawāye in

Lower Ušmūn.⁴⁹ But the successful bidder at the auction is named as Ġirġe Quzmān, suggesting that the circumstances of the auction were rather complex. The subcontractor takes full responsibility for supplying the taxes in accordance with the conditions laid down by the tax office (*dīwān al-ḥarāġ*). The highlight of the document is the passage reading: "... that this was his (Antanās') property and that of his ancestors before him, and that it is a tax-contract (*qabāla*) of Muzāḥim b. Ishāq, it really belonging to him (Muzāḥim), that he handed it to him (Anatanās)."⁵⁰ The first demonstrative does not refer to the land being subcontracted for, but rather the right to lease the land, or so it would seem from the contents of the document as a whole, and this is indicated to have been hereditary in Antanās' family. Moreover, it was by means of this subcontracting agreement that Antanās first obtained the right to occupy and cultivate this land (*ḥazaha li-nafsihi wa-zara'ahā*). Thus he may if he pleases cultivate the land himself, but one of the conditions specified in the contract is that others who wish to till the land on his behalf may do so provided that they register the fact with the tax office. The real aim of the subcontractor here is not so much to obtain the right to collect taxes as to gain the right to lease the land and to manage the land and reap profits from these activities; in any case this document is a vivid expression of the complexities of the Egyptian land system with respect to tenure, leasing rights, and fiscal control.

The leasing out of subcontracted land to peasant tenants is again something which is registered in the tax office, according to APEL no. 145, though the document is poorly preserved and the explicit statement is lacking. The agreement drawn up between the subcontractor and the actual cultivators is the lease of land known as the "*kirā*", or as the tillage contract for which the same term, "*qabāla*", is used. These contracts were registered with the tax office, and

the cultivators received in return a certificate of registration (*si-ḡill*).⁵¹

Although al-Maqrīzī does not say so explicitly, such contracts with the actual cultivators were not drawn up only by the subcontractors but were a prerogative of the tax-contractors themselves; the cultivators are collectively referred to as "*muzāri'un*".⁵² Ibn Ḥawqal has this to say about the Egyptian fiscal system in the fourth century.

"The method of taxation in Egypt is the tax-contracting system, whereby a fixed sum is imposed by contract (*muqāṭa'a*) on each *faddān*, on which basis the cultivators (*akara*), in whatever district they happen to be, are given schedules (*manāṣīr*) and bonds (*waṭā'iq*) requiring the payment of a certain sum in accordance with the land survey (*misāḥa*) and the number of *faddān*."⁵³

The reference to "*schedules and bonds*" seems to mean the certificates of registration, but the kinds and the scale of the contracts noted in these certificates were very diverse. APEL no. 79 is regarded as an example of such a *kirā'* in which the tax-contractor is the lessor. The ultimate responsibilities for tax payments on a given piece of land were registered with the tax office. In this respect, there was no difference from the circumstances of regular tax administrators and their management of fiscal affairs.

We have already seen that under the late 'Abbāsids the registration of lands and the issue of certificates of registration normally took place in the month of Tōt, and that at the same time loans of seedgrain were made to peasants with no wherewithal to begin planting; the tax-contractors were also responsible for extending such credit to the peasants. In P. Mil. R. Univ. I, no. 7, which is an account book for the balance of a contracted tax quota, there is an entry for the cost of seedgrain. Among the duties involved in what al-Maqrīzī calls "the tax-contractor's taking charge of

tilling and sowing”, the provision of seed loans seems to have been a major task.

The duty of seeing to irrigation earthworks was listed next among the tasks of the tax-contractor. The term for irrigation earthworks here, *ḡusūr* (plural of *ḡisr*) means the earthworks necessary to make the basins for the unique Egyptian irrigation method known as the basin system. These earthworks were like long narrow earthen foundations running parallel to the canals, designed to trap Nile water during the flood within the artificial “basin” (*ḥawḍ*) thus created and so act as a sort of reservoir. Then a breach was made in the earthworks so that basins farther down the line could receive water. Thus it was necessary to finish these earthworks before the Nile flood started.

Al-Maqrīzī continues, “The contractors take from the quotas assigned for tax-contracting and tax-farming the expenditures necessary for building the irrigation earthworks, for damming up the irrigation ditches, and for digging canals and calculate these as special imposts⁵⁴ (*ḍarāʾib*: plural of *ḍarība*) payable to themselves as ordained by the tax office (*dtwān al-ḥarāḡ*).”⁵⁵ “Calculate as payable to themselves” means that they subtract them from the totals. The cost of irrigation work was subtracted from the contracted totals as local overhead.

The earthworks were the main part of the irrigation work because they had to be built anew every year, but Ibn Mammātī and al-Maqrīzī speak of two administrative distinctions that were made here, between small-scale works carried out by village communities and *iqṭāʿ* holders on the one hand, and on the other large-scale projects under government management; the former were called “*al-ḡusūr al-baladiya*”, the latter “*al-ḡusūr al-sulṭāniya*”.⁵⁶ It is uncertain when this distinction with respect to the earthworks came into being, but it does not seem to antedate the Fāṭimid period.

Concerning, especially, the latter type of irrigation earthwork, al-Maqrīzī goes on as follows:

“Earthworks built under government supervision are in general for the public welfare, preserving the Nile water for the various districts until it is no longer needed. There is a special impost (*rasm*) on the districts of Šarqīya and Ġarbīya provinces to pay for these earthworks. [Formerly (i.e., under the 'Abbāsids and Fāṭimids) these earthworks were paid for out of the local taxes, under the supervision of the tax-contractors of the places, who subtracted the expenses out of the tax-contracting quota for which they were responsible. But later on in all these provinces it was made a special impost] and the fiscal functionaries in the tax offices collected it, paying out [what was necessary] for the earthworks and forwarding the balance to the Treasury.”⁵⁷

Apart from the references to the 'Abbāsids and Fāṭimids, Ibn Mammātī gives the same account as al-Maqrīzī.⁵⁸ The special imposts collected in Šarqīya and Ġarbīya refer to the “*muqarrar al-ḡusūr*” (irrigation earthwork tax) levied under the Ayyūbids both in these two provinces and in Ġazīrat Quwaysinā.⁵⁹ The administrative geography differs from Mamlūk times, but the places are the same. These three provinces occupy the central and eastern Delta, where indeed most of the important irrigation works were located.⁶⁰

The abolition of the *kūra* in favor of the province (*'amal* or *iqlīm*) took place at the end of the reign of the Fāṭimid caliph al-Mustanšir, at the latest, it is thought, by A.H. 483.⁶¹ But as we shall see below, the tax-contracting system itself continued until quite late in the Fāṭimid period, and it would seem that the system whereby the tax contractors took responsibility for maintaining the irrigation works remained in effect throughout Fāṭimid times. In any case, this kind of management of irrigation work by the tax-contractors,

including what was called the "government-supervised irrigation earthworks", came to an end under the Ayyūbids and was taken over by the government. The main reason why the system was abolished was probably the fact that the tax-contractors were subtracting deliberately overestimated irrigation expenses from the contracted totals, and filching away the surplus from these padded expenses, so that on the one hand less was coming in to the Treasury, and on the other hand not all of the estimated expenses were actually being spent on irrigation.⁶²

Under the Umayyads, irrigation projects were undertaken as a form of pagarchy-level labor service under the pagarch's direction. When labor power was insufficient it was borrowed from neighboring pagarchies. Labor service was carried in between tax instalment periods, so that laborers sent to other pagarchies were returned in time for the taxpaying periods.⁶³ There was of course no pay for the labor service, so that the 'Abbāsīd system of having the tax-contractor figure the expenses for irrigation labor shows a certain improvement over the Umayyad method. But whatever provision was made for the expenses of the irrigation projects, to what extent the labor force was budgeted for is a very difficult question.

The collection of taxes and their forwarding to the Treasury which were the most important jobs for the tax-contractors took place, as al-Maqrīzī notes, at instalment intervals fixed at the time the contracts were drawn up, as payments by the peasants were made in instalments. The instalment system has already been analyzed above. The people who cultivated the land and paid the land taxes in areas which were under the tax-contracting system, the "people of tax-contracting" (*ahl al-qabāla*)⁶⁴, followed the same principle of instalment payments. But in such cases the land tax receipt notes that the tax is on "land which is part of so-and-so's *qabāla*", thus indicating that the taxpayer is under the control of

a given tax-contractor.⁶⁵ This same formulation appears in poll tax receipts⁶⁶ and pasture tax receipts.⁶⁷

Something to note here is that the person who received the taxes was not necessarily the tax-contractor. We have seen above that regular taxes were receivable by the tax administrators sent by the financial director, but were in fact collected by the cashiers (*qus-ṭāls* or *ḡahbads*) serving under their deputies (*ḥalīfas*). When the tax-contractor was responsible for a large area, and possessed powers corresponding to those of the tax administrators, he could collect the taxes in person. The land tax receipt APW no. 14 is an example. This is for A.H. 261; the taxpayer is a Copt, the tax-contractor is the client of the Commander of the Faithful Abū Muḥammad Ḥakīm, the receiver of the taxes is his representative (*wakīl*) Yūnus b. al-Muwaffaq, and the actual collector is a Coptic cashier named Stephan b. Boḡtor.

But if the tax-contractor's powers were confined to a village, it was the tax administrator of the *kūra* who collected the taxes. APEL no. 196, and PERF no. 867 (i.e., EPER no. 12) are examples. The former is from 1 Ṭube 262, and is a pasture tax (*ḥarāḡ al-marā'i*) receipt, in which the taxpayer is the shepherd Zayd, the tax-contractor is Muḥammad b. al-Faḍl, the receiver is the deputy (*ḥalīfa*) of the tax administrator Abū l-Qāsim 'Abd al-[] b. al-Qāsim, and the actual collector is the cashier 'Alī b. Sulaymān. The latter is a land tax receipt for A.H. 291, in which of the two taxpayers one is certainly and the other probably a Copt, the tax-contractor is 'Abd Allah b. Muḥammad al-Yamāmi and his colleagues, the receiver is the deputy of the tax administrator Iskandar, who bears the title of client of the Commander of the Faithful, and the actual receiver is the Coptic cashier Šanūda. It also seems that when the taxpayers were unable to pay, they might borrow funds from the tax-contractor.⁶⁸

The relations between the village-level tax-contractor and the local tax administrator are unclear, and it is hard to discover any details concerning what was done with the taxes once they were collected. But even when the tax administrator was the receiver of the taxes, the tax-contractor possessed considerable powers over the disposition of revenue from the areas under contract to him. al-Maqrīzī says.

“Part of the annual taxes remain in the hands of the tax-farmer or tax-contractor. Since this is retained from the tax quota, it is called the balance (*baqi*). Sometimes the government rigorously demands this balance, but sometimes it overlooks the matter.”⁶⁹

We have seen above that the first instalment period was from Ṭube to Barmūde, and the second from Bašans to Messori, the amount to be paid in the second instalment period being known as the “balance”. What al-Maqrīzī’s account means is that the sum of taxes paid in the first period, in other words one-half of the total amount as registered at the tax office, had to be sent to the government by the tax-contractor as each instalment fell due, while the amount for the second period, which depended on productivity, was under the control of the contractor. Probably it was from this second-period sum that the overhead for irrigation works was subtracted, with the balance to be paid into the Treasury. But if the government’s supervision was lax, the contractors would drain it off as their own profit (*faḍl*).

But whatever the intentions of the tax contractors, if they failed or died while their contracts were in effect it might happen that the contracted taxes did not reach the treasury. In such cases the contractor’s property could be attached on the ground of contract violation, but such confiscation could not be carried out simply on the basis of an administrative decision. According to a story from the governorship of Aḥmad b. Ṭulūn (A.H. 254–270),

a tax-contractor (at the village level?) died in debt, and the *kūra* tax administrators requested the governor to order the judges to permit the forcible auction of the man's house in order to make up the debt. When the governor transmitted a decision to this effect to the Egyptian judge Bakkār b. Qutayba (in office A.H. 246–270), the latter demanded from the creditor, i.e., the governor, affidavits certifying the amount of the tax-contractor's debt and the fact that the house in question really did belong to him, and after ascertaining the truth of what was attested to, proceeded to grant permission for the sale to take place.⁷⁰ Thus even the authorities were in legal terms no more than creditors like any other, and their rights as creditors had to be exercised in accordance with the appropriate legal procedures. Here one can see just how rigorous the application of the Islamic law was.

But if the property of a deceased and indebted tax-contractor had been willed as religious property, regardless of the reason, the authorities were powerless to confiscate it. There are two stories about the same judge, Bakkār b. Qutayba, which indicate this. One goes that a tax-contractor who died in debt had willed his house as religious property (*ḥubus*), and the tax administrators tried via the governor Aḥmad b. Ṭulūn to get Bakkār to permit the sale of the religious property, which the judge refused to do on the ground that religious property might not be so disposed of.⁷¹ The other story is that a tax-contractor failed in his collections from one village and was saddled with a huge unpaid tax quota, and although he owned enough property to pay off the debt himself, instead he made over his wealth in the form of religious property (*ḥubus*) to his own sons and fled from his village. When Aḥmad b. Ṭulūn received a report of this incident, he asked Bakkār to repossess this religious property, but the judge refused.⁷²

At all events, the tax-contractor cast his accounts (*ḡarīda*) per-

haps at the end of every year and when the contractual period was finished; in the case of village-level tax-contractors these accounts were then forwarded to the *kūra* tax offices, while the *kūra*-level large scale tax-contractors forwarded their accounts to al-Fuṣṭāṭ. P. Mil. R. Univ. I, no 7 is, as noted above, a specimen of such an account book.

With the expiry of the tax contract the work stopped, but al-Maqrīzī continues:

“At the end of thirty years, the fiscal year changes and all districts undergo cadastral surveys (*rāka*) and new fiscal investigations (*ta’dil*). Then, with no regard to the tax-farming of the district, tax quotas are raised when possible and lowered when necessary.”⁷³

Here we are told that thirty years constituted the cycle during which the basic contractual tax quota went unchanged, and that quotas were revised at the end of this term on the basis of fiscal investigations beginning with a major land survey. The “change in the fiscal year” here probably refers to the fact that after thirty years the Islamic calendar and the Coptic calendar would get out of phase to the extent of one year, so that one fiscal year would be skipped in order to align the fiscal year with the Islamic calendar.

C. The Evolution of the Tax-Contracting System

When was the tax-contracting system as I have been describing it established, and how did it develop? Al-Maqrīzī does not say anything clear about its establishment apart from the statement that “until Aḥmad b. Ṭulūn built his great mosque, this [auction of tax-contracts] continued to be held at the mosque of ‘Amr b. al-‘Āṣ’.”⁷⁴ The construction of this mosque, the mosque of Aḥmad b. Ṭulūn, is said to have been completed in A.H. 265 or 266.⁷⁵ But the tax-contracting system had certainly become institutionalized before this time. Moreover there is material concerning

the tax-contracting system which is connected with Ibn Ṭūlūn's reform in A.H. 259/60.⁷⁶ It is possible to go a few years farther back from this date. But it is not possible to do so on the basis of the historical sources.

Among the papyri, which touch on the tax-contracting system and are clearly dated, the oldest which I was able to see are the land tax receipt APEL no. 185, from 30 Ṭube 261/25 January 875, and another land tax receipt from A.H. 261 fiscal year, APW no. 14, along with the pasture tax receipt APEL no. 196, from 1 Ṭube 262/27 December 875. The tax-contractor named in the last of these, Muḥammad b. Faḍl, appears also in BAU no. 6 from A.H. 259, which I have not seen.⁷⁷ The tax-contractor Muḥammad b. 'Īsā, who is a client of the Commander of the Faithful, appears in the lease of land APEL no. 79, which is not clearly dated, and also in the A.H. 249 land tax receipt APEL no. 184 he shows up as a *kūra* tax-administrator; and in the fragment of an official scribe's writing exercise PERF no. 786, his name is ranked along with those of the governors Yazīd b. 'Abd Allāh (in office A.H. 242–253) and Muzāḥim b. Ḥaqān (in office 253–254). Thus APEL no. 79, where he appears as a tax contractor, may be assigned to the middle of the third century. Among clearly datable documents which refer to the tax-contracting system, this one may be the oldest.

Thus whether one looks in the historical sources or in the papyri, it is impossible to date the origins of the tax-contracting system back farther than the middle of the third century, but if one looks at the whole outline of fiscal history in this period, one will notice that in the 240's, and especially under Yazīd b. 'Abd Allāh, a number of important financial reforms were undertaken. First, in 242/856, came the selection of the "*muḥtār*", who were installed in each fiscal district (*nāḥiya*) to take charge along with the *kūra* tax-

administrators of tax assessment work; this was an official with deep local roots.⁷⁸ Second, there were in A.H. 247 the reconstruction of the Nilometer at Rōḍa and the changeover of the officials stationed there from Christians to Muslims.⁷⁹ In connection with the determination of the tax quotas in Egypt, this incident cannot be overlooked. Third, in A.H. 248 there began the fiscal reforms of Ibn al-Mudabbir, which we have already examined.⁸⁰

All these reforms indicate that the decade of the A.H. 240's was a period of fiscal reconstruction. The years from A.H. 242 to 247, especially, were exceptionally stable. Severus says that the governor Yazīd b. 'Abd Allāh, the financial director Sulaymān b. Wahn (in office A.H. 241-247), and the judge al-Ḥarīṭ b. Miskīn (in office A.H. 237-245) were all just and fair in their management of military, fiscal, and judicial affairs, and that their government was so excellent that people forgot the horrors and starvation of the preceding years.⁸¹ The next judge, Bakkār b. Qutayba, was famous for his outstanding qualities. From a thorough reading of Severus it would seem necessary to conclude that his praises of these men are on account of their efforts in bringing about the restoration of civil order after long years of civil war, and that it was in their time that this restoration happened. Also, Yazīd's predecessor as governor, Anbasa b. Ishāq (in office A.H. 238-242) is praised for his fair administration of the taxes despite Severus' hatred for him as the man who executed al-Mutawakkil's anti-Christian decrees.⁸² But in the age before this time of stability, from A.H. 220 to 230's immediately after the anti-tax rebellions had subsided, many traces of oppressive taxation remained as the papyri show. APEL no. 170, thought to be a fragment of an order addressed to a local tax official (early 3rd century A.H.), goes as follows:

They (taxpayers) have yet three days. So if they bring the money

of this tax well but if not then he will beat each of them every day ten strokes of the whip and he will inflict on him a fine of one dinar payable out of his own means. And if Aḥmad b. 'Abd Allāh, Ḍakar b. Yaḥyā and [So-and-so] b. 'Abd Allāh commence to carry through the reports of land-measurement (*misāḥa*)..... Of the persons mentioned in this document, the first two appear as tax administrators in al-Uṣmūnayn under the financial director Sa'īd b. 'Abd al-Raḥmān, in both PERF no. 726 from 27 Messori 224/20 August 839 and PERF no. 737 from 16 Abīb 225/10 July 840, so that the document in question must belong to approximately the same time.⁸³ This document says that arrears were punished with beatings and fines, but what is symbolized here is that it was general in this period for the regular fiscal officials to collect taxes by force. It would be impossible on the basis of this to foresee what Ibn Ḥawqal says of the tax-contracting system:

“This [taxpaying by instalments] is a beneficial arrangement in accordance with their (taxpayers') tax-collecting contracts and saves them from being oppressively overtaxed or falling into destitution: there is no such oppression as might make all the cultivated land into a wilderness”.⁸⁴

Thus it would seem to be safe to assign the establishment of the tax-contracting system to the A.H. 240's. The reason why there is no date given in the historical sources is perhaps that at first there were no auctions of tax-contracts in the great mosque at al-Fuṣṭāṭ but rather private deals between contractors and the financial director, which at first covered only a minute percentage of the revenues collected by fiscal officials.

But the tax-contracting system, from these beginnings, quickly came to be operated on a nationwide scale, and to be formalized as an institution; by the A.H. 250's there were already signs of institutional defects. According to the “*Sīrat Aḥmad b. Ṭūlūn*”, in

A.H. 259/60 Aḥmad b. Ṭūlūn forbade the abrogation of contracts between tax-contractors and cultivators, indicating that when the harvests failed on account of drought, tax contractors from the strata of high military officers and landlords were unilaterally abrogating their agreements with the cultivators of estates and imposing heavier tax burdens on them in order to shore up their own losses.⁸⁵ It also indicates that the landlords of estates (*ḍiḡā'*) at the village level were perhaps inclined to enhance their power as landlords by contracting for the taxes of their own estates, in short, to become tax-contractors and to oppress their tenants with augmented powers derived from substituting themselves for the tax administrators. It was in order to protect the cultivators that Aḥmad b. Ṭūlūn prohibited the unilateral abrogation of agreements by the tax contractors.

Ṭūlūnid Egypt after this time is known to have been very prosperous, and the reasons for this can perhaps be sought not only in political stability and hydraulic construction projects but also in the fiscal reforms of Ibn al-Mudabbir and the general adoption of the tax-contracting system. Just how important an element the tax-contracting system was at this time can be discerned in the way in which the Ṭūlūnids, after being swept from power by the 'Abbasid armies in 292/905, were able to regroup their forces and regain their hold on power after only seven months. After the fall of the Ṭūlūnids, when 'Isā al-Nūṣarī took office as governor along with al-Ḥusayn b. Aḥmad al-Māḍarā'i as financial director, in the month of Ša'bān of the same year the former Ṭūlūnid general Muḥammad al-Ḥalīḡī revolted and proclaimed the restoration of the Ṭūlūnids, marching on al-Fuṣṭāṭ three months later. The governor and the financial director at this withdrew from al-Fuṣṭāṭ and headed for Alexandria; the financial director took with him all the basic records concerning taxation for the estates,

i.e. for all the villages, from the tax office and also brought a band of tax-contractors along with him. This was in order to keep the rebels from seizing the tax-contractors and gaining information about the fiscal situation, so that they could not begin collecting taxes. Even so, after they occupied al-Fuṣṭāṭ the rebels located the remaining tax-contractors and imposed harsh conditions on them; after another month they attacked Alexandria and retrieved the refugee tax contractors and scribes, bringing them back to al-Fuṣṭāṭ.⁸⁶ In short, a battle for possession of the tax-contractors had been waged between the contenders for power; clearly they had become the *sine qua non* of fiscal administration.

In the fourth century the proportion of taxes collected by tax-contract surpassed the regular revenues, and tax collection and tax contracting became equivalent matters. Ibn Ḥawqal's statement that "the method of tax collection in Egypt is the tax-contracting system"⁸⁷ underscores this fact.

In the first half of the fourth century, there were also cases in which the taxes of all or half of Egypt were farmed (*ḍamān*) by central officials in Baġdād, bringing into being a double-layered system of tax-contracting. In the case of the farming of the taxes for the whole of Egypt, the tax farmer received all the powers of the financial director. At Baġdād in A.H. 306 al-Ḥusayn b. Aḥmad al-Māḍarā'i contracted to farm the taxes of all Egypt and Syria, arriving in Egypt the following year and staying until A.H. 311.⁸⁸ According to ABPH no. 11, a letter from A.H. 304, one Abū l-Qāsim b. Yaškur farmed the taxes of Upper Egypt for six years, from A.H. 305 to 310. Indeed at this time the 'Abbāsids were permitting tax-farming in many places, and the case of al-Ḥusayn al-Māḍarā'i is no more than one example among many.⁸⁹

The tax contracting system remained in effect without any changes under the Iḥšīdids and early Faṭīmids.⁹⁰ The auction was

conducted in the great mosque of Aḥmad b. Ṭulūn. But the tax contractors probably took advantage of the political chaos of late Iḥšīdid and early Fāṭimid times to be delinquent about sending the taxes into the Treasury. According to Ibn Zūlāq's *Strat al-Mu'izz li-Dīn Allāh Ma'add*, in the year after Caliph al-Mu'izz's arrival in Egypt from North Africa, A.H. 363, all administrative responsibilities were entrusted to the vizier Ya'qūb b. Killis and Uslūğ b. al-Ḥasan, but at the same time all the tax-administrators and tax-contractors were fired and a new auction of tax-contracts held in the presence of the two high officials in the governor's headquarters inside the Ibn Ṭulūn mosque. At this time the balance of the tax quotas owed by tax-contractors, landlords, and tax administrators was sought from the people who participated in the auction, and two of them brought the matter before the *Maẓālim* Court for a decision. There various persons shed light on the realities of the situation, and as a result of the auction the contractual tax quotas were everywhere increased.⁹¹

The first Fāṭimid vizier, Ya'qūb b. Killis, made an effort to restore normal order to the tax-contracting system after the chaos of the late Iḥšīdid ages; he was, indeed, the real architect of the Fāṭimid administrative reorganization. But the vaunted prosperity of the Fāṭimids also, in consequence of the struggle between the Turkish slave troops and the black soldiers, and the famine and plague which began in A.H. 457 late in al-Mustanşir's reign and continued for seven years, approached collapse as the country lapsed into anarchy. The Caliph in 466/1073 summoned the Syrian general Badr al-Ġamālī to Egypt and made him concurrently commander-in-chief (*amīr al-ğuyūš*) and vizier, and intrusted the reimposition of order to him. This meant the beginning of military rule in Fāṭimid Egypt, though Badr al-Ġamālī respected the Caliph's wishes and labored until his death in 487/1094 to reassert

internal stability, laying the foundations for the prosperity of later Fāṭimid times.⁹² Not much is known for sure about the details of his reconstruction schemes, though he seems to have carried out a determined reform of local administration. One of his achievements is said to have been the granting of permission to the peasants to cultivate the land for three years without any fiscal obligations, enabling them to improve their living conditions.⁹³ Probably there were also changes in the tax administration during his time in connection with reforms of this sort.

One may infer this from the fact that there were pronounced differences in the fiscal administration under Caliphs al-Āmir (reign 495–525/1101–1130) and al-Ḥāfiẓ (reign 525–544/1130–1149) from that of the preceding period. Al-Maqrīzī describes the collection of taxes under these two rulers as follows.

(1) After the Nile flood had receded and planting had been completed, military officers and fiscal functionaries, many of whom were Christian Copts, were dispatched from the capital to each fiscal district.

(2) These people, among whom were included surveyors (*māsihs*), undertook accurate surveys of the acreage of irrigated lands — leaving aside fallow fields and unirrigated places — and inscribed the results in registers of landed property (*mukallafāt*), in which the tax rate (*qaṭṭ'a*) per *faddān* was written in for each kind of crop.

(3) These land registers were forwarded to the capital after being signed by the responsible officials.

(4) When four months of the Coptic calendar had elapsed, soldiers known for their fierceness were sent to the fiscal districts as representatives of the tax collectors, along with a corps of scribes who were different from those who had gone out at the time of the land survey.

(5) When this band of tax collectors arrived, the landholders of each village would be assembled and one-third of their *ḥarāğ* land tax would be collected on the basis of what was shown in the registers. Those who refused to pay were beaten.

(6) The one third of the tax quota which was collected in this way was forwarded to the capital and used to supply military expenses.

(7) The collection of taxes from the taxpayers was carried out in instalments every year, but the "balance" (*bawāqī*) remained in the hands of the tax farmers or tax contractors. This was because in the villages of Egypt during this time the taxes were contracted in money and in various crops, in kind.⁹⁴

For the sake of avoiding a profusion of needless detail I will not enter into an extended comparison of the late Fāṭimid tax-contracting system as reported by al-Maqrīzī with that of late 'Abbasid and early Fāṭimid times, but will instead point out several important differences that his account reveals.

The special characteristics of the late Fāṭimid tax-contracting system include; (1) the rather greater degree of centralization; (2) the reduction of the sum forwarded to the Treasury from one half to one third of the total; (3) the emergence of military officers as the overseers of district-level tax collection. With respect to the first point, whereas the old tax-contracting system had included considerable leeway for arbitrary decisions about tax quotas on the part of the tax-contractors, under the new system all decisions about tax quotas were made by functionaries of the government and there was no room for interventions by the tax-contractors. The collection of at least one third of the tax quota by government officials again was something in which the tax-contractors could not intervene. Moreover, the separation of officials responsible for tax assessment from those responsible for tax collection pre-

vented the sorts of injustices likely to arise when both functions were performed by the same functionaries. The power of the central government was being very effectively deployed against the tax contractors. But the centralization of fiscal administration was a limited affair so far as the amount of taxes collected was concerned.

As for the second point, under the old tax-contracting system the tax-contractors had forwarded one-half the quota to the Treasury and kept back the remaining half to cover the costs of irrigation work and other expenditures, sending what was left over, if anything, on to the Treasury. In fact the tax-contractors were prone to help themselves to this remainder, little of it ever reached the Treasury. But under the late Fāṭimid system, the basic amount sent to the Treasury was reduced from one half to one third of the quota, perhaps because by this time the amount which the government could hope to receive was limited by the tax-contractors' propensity to divert funds to their own use. The remaining two thirds of the quota were, in principle, to be treated as the remainder always had been in the past, but the tax-contractors do not appear to have worried much about forwarding the remainder to the Treasury.⁹⁵

Concerning the third point, in the past also military men had acted as tax-contractors, but soldiers had not been directly involved in fiscal administration. The tax administrators and their subordinates were all civilian officials, under the supervision of the financial director who was himself in principle a civilian. But in late Fāṭimid times, military men moved into tax administrator positions, and while this was an expression of the contemporary trend towards military government, it also must be deemed to have foreshadowed the militarization of the *iqṭā'* system under the Ayyūbids, whereby in an organized fashion the concession for the

iqṭā' was made over to the military.

Thus there were substantial changes in Fāṭimid tax-contracting arrangements, which occurred around the middle of the period, but this does not mean necessarily that things were working smoothly as a result of the changes. According to an entry for A.H. 515 in the "*Ta'rīḥ*" of Mūsā b. al-Ma'mūn al-Batā'iḥī, cited by al-Maqrīzī, when the vizier al-Ma'mūn al-Batā'iḥī (in office A.H. 515–519) ordered the preparation of the state budget, it became clear that a huge amount of arrears had piled up in the unpaid balances of the tax contractors and tax collectors; the vizier cancelled the debts owing up to A.H. 510 and promulgated a declaration to guarantee this cancellation.⁹⁶ The Fāṭimids themselves lasted for another half century, but the tax-contracting system had by now already fallen into a chaotic situation, well-illustrated in the language of the declaration: on the one hand there are "tax-farmers who do not fulfill their responsibilities and incessantly shirk their job", and on the other, "tax administrators who are ruined by the demands of the central fiscal offices" — a state of affairs which was the main reason for the financial debility of the dynasty.

Still, even though it is true that the Fāṭimids, especially in the later years, allowed the tax-contracting system to slide into chaos and began the concession of *iqṭā'* lands to the military⁹⁷, the Fāṭimid system was in principle very much within the boundaries of the early Islamic institutional framework and thus entirely distinct from the post-Ayyūbid military *iqṭā'* system. The "early Islamic system" to which I refer means 'Umar I's *dīwān* system, under which the state's administrative organs collected taxes from the peasants and distributed them to the armies; but the Fāṭimids had one third of the total tax levied by the government's officials supplied directly to the army. Al-Maqrīzī has this to say about the practice:

"One third of the basic tax as listed in the land registers (*mukallaḡāt*) is collected, and [after being brought to the capital] paid to the army. At that time there was no *iqṭā'* for the soldiers as there is nowadays (in al-Maqrīzī's own time)." ⁹⁰

5. Conclusion

We have examined the Egyptian fiscal system under the 'Abbāsids and in some respects under the Fāṭimids, from various standpoints. Here I want to pick out the main points and try to generalize from the foregoing discussion.

The systematization of the land tax and its movement in the direction of the Islamic fiscal system, which was occurring under the late Umayyads, did not cease with the establishment of the 'Abbāsids but rather was perfected with the first 'Abbāsid Caliph al-Saffāḥ's poll tax exemption rescript, whereby the Islamic system was at least in theory firmly installed. The Islamic fiscal system means a structure founded on *ḡarāḡ*-land tax based on the territorial principle and also on the *ḡizya*-poll tax, a sort of religious tax; concretely speaking, it embodied three fundamental points.

(1) Non-Muslims paid poll tax; if they occupied land, they paid land tax too.

(2) Converts were exempted from poll tax, but they continued paying taxes on their land, and they did not have to give up their lands and homes.

(3) The possessors of lands in such conquered territories as Egypt had to pay land tax whether or not they were Muslims and regardless of their nationality; the Arab-Muslims who had previously enjoyed exemptions or the privilege of paying only the tithe had, in principle, to obey this rule.

But the establishment of these principles in actual tax administration was not achieved until the reign of al-Rašīd, after the reigns

of al-Manṣūr and al-Mahdī; during this time the Coptic peasants and the Arabs who since mid-Umayyad times had come to settle in the villages, especially the latter, resisted fiercely.

Important policies marking stages along the way to the establishment of the Islamic fiscal system included certain key measures of al-Manṣūr's: (1) large-scale fiscal investigations, and (2) the unification of fiscal terminology. Under al-Mahdī there were two important policies: (1) the reorganization of the fiscal structure, from one centered on autonomous villages and their headmen to one based on tax administrators and their deputies appointed by the government, and (2) the thorough implementation of the requirement that Arab-Muslim landlords pay *ḥarāğ*-land tax. The introduction of the shop tax in this period is also worth noticing.

Under al-Raṣīd came three more measures: (1) the establishment of equality with regard to land tax between the Arab-Muslims and the Copts; (2) the abolition of the old double-payment system of collection of land tax in both cash and kind, in order to reduce government losses owing to the inflation of grain prices, which led not only to a system of completely monetized payments but also, because the new money commutation schedules were tariffed at rates higher than the market price of grain, to a de facto tax increase; and also (3) the revision of unrealistic aspects of the Islamic tax system, such as was evinced in taking into consideration when assessing the tax quotas the extent of the Nile flood, marking the revival of a venerable Egyptian custom.

Building on the foundation of these reforms, under al-Ma'mūn the 'Abbāsids imposed the heaviest taxes yet upon Egypt, and both Coptic peasants and Arab landlords rose in large-scale rebellions. The impositions by the authorities exceeded the limits of what local jurists regarded as the "law", but the power of the central government crushed the rebellions. The reasons for the

frequent rebellions against the early 'Abbāsids, including al-Ma'mūn, lie in the fact that not only was the tax rate per *faddān* too high, but acreage was all that was taken into account while the kinds of crops grown and Egypt's traditional crop rotation system were ignored.

These sorts of contradictions in the "Islamic fiscal system" began to be resolved in the A.H. 240's. There seem to have been four bases on which the resolution was achieved:

- (1) Expansion beyond the framework of the land survey (*mi-sāḥa*).
- (2) Respect for localism.
- (3) Abandonment of the existing scheme wherein land and poll taxes were the fundamental tax categories, and the expansion of the scope of objects of taxation.
- (4) The relocation of the object of land taxes away from mere acreage and towards the kinds of crops grown, with tax rates varying according to cropping patterns.

The concrete step which made (1) possible was the acceptance of the "tillage contract", which instead of levying a fixed rate against acreage depended on contracts drawn up with the taxpayers permitting them to cultivate the land on payment of a certain sum.

Two policies are connected with (2). One was the appointment of "assessors (*muḥtārs*)" for each fiscal district beginning in A.H. 242, who reflected local feelings when the time for individual assessments came up. Another was the tax-contracting system, which conferred subject to certain conditions tax-collecting powers and the right to dispose of half the taxes upon members of local elites. It is of course the latter of these two policies which really mattered. Points (3) and (4) mainly have to do with Ibn al-Mudabbir's reforms: besides introducing hitherto unknown taxes such as the pasture tax and the weir tax, he reorganized the fiscal structure by

taking cropping patterns into account.

The prosperity of Egypt under the Ṭulūnids in the late third century reflected not merely political stability and attention to hydraulic projects but also the generalization of the tax-contracting system and of Ibn al-Mudabbir's fiscal reforms. Under the Ṭulūnids, the tax-contracting system had already become an indispensable element in Egyptian fiscal administration, to such a degree that in the fourth century we can read that "the method of tax-collection in Egypt is the tax-contracting system". Thus the "Islamic fiscal system" of the 'Abbāsids, with its emphasis not only on tax-assessment but also on collection by centrally appointed officials and their deputies, had more or less been phased out.

The tax-contracting system continued as it stood under the Iḥšīdids and Faṭīmids. But when in the middle of the Faṭimid period military rule began under a military vizier, there were many changes in the tax-contracting system and soldiers began to intervene in it; however the essence of the tax-contracting system did not disappear and held firm until the end. The tax-contractors were at times quasi-autonomous local magnates who did not always take their duty of forwarding the taxes to the Treasury very seriously, so that from the viewpoint of the state the effectiveness of the system was becoming very attenuated.

Even so, the institutions of the Faṭimids belonged in principle to the early Islamic system inherited from 'Umar I, and differed from the militarized *iqṭā'* system that followed. It was perhaps al-Maqrīzī who first pointed out that in the history of political and social systems of Islamic Egypt, the period from the Faṭimids to the Ayyūbids forms a watershed. He argues from what, in modern parlance, we would call (1) financial institutions, (2) the land system, and (3) basic human relations. Al-Maqrīzī's observations are not very systematic, but if one gathers together scat-

tered statments it is possible to synthesize his views.

As far as the financial institutions are concerned, al-Maqrīzī says:

Since the time of Caliph 'Umar, the custom of the caliphs of the Umayyads, the 'Abbāsids, and the Fāṭimids alike was to levy *ḥarāğ* moneys and apportion it from *al-dīwān* to governors, officials, and soldiers on the basis of their status and their numbers. In the early period of Islam, this was called '*aṭā*'. This policy was long upheld, but the kingdoms of the non-Arabs changed this institution and distributed the land to the soldiers as *iqṭā'*...¹

What al-Maqrīzī is saying here is that the *dīwān* system of 'Umar I, under which the state's administrative agencies (*dīwān*) collected taxes from the peasants and distributed them in the form of pensions ('*aṭā*') to the army, was maintained up through the Fāṭimid period. This book has analyzed the mode of existence of and the process of changes in the *dīwān* system chiefly by focusing upon the aspect of tax collection within its framework.

On the land system, al-Maqrīzī says:

The Umayyad and 'Abbāsīd caliphs used to give grants from the lands of Egypt to some of their favorites. It was not like present days (the Mamlūk era); the revenue (*māl al-ḥarāğ*) of the lands of Egypt was spent on the pension for the troops and all other extenditures, and what remained was sent to the Treasury. What was granted of land as *qaṭī'a* was in the hands of the grantees. But since the days of Ṣalāḥ al-Dīn Yūsuf b. Ayyūb till our time, all the lands of Egypt have been granted to the Sultan, his *amīrs* and soldiers.²

Here al-Maqrīzī points out that the existence of *qaṭī'a*, which may be conjectured to have resembled the *iqṭā'* of the Mamlūks — the so-called military *iqṭā'* — while discernible under the Umayyads and 'Abbāsids was yet very limited in scope, and that it was by

no means the fundamental form of land tenure in the state and was moreover formally speaking different from *iqṭā'*; and he holds that from Ayyūbid times on, the military *iqṭā'* system became the fundamental pattern of land tenure in the country. As far as this system in pre-Ayyūbid times is concerned, he does not set forth any clear concept, but he asserts that from the Ayyūbids on there was a new era in land tenure.

He discusses human relations in the following manner:

It should be known that not only under the Fāṭimids but under the governors of Egypt who preceded them, there was for the armies of the country no *iqṭā'* in the same manner as is held today by the soldiers of the Turkish (Mamlūk) state; but the country was contracted out, under the well-known system of tax-contracting (*qabālāt*), to those who desired to do so, from among the amirs, soldiers, prominent men, and district people such as the Arabs, Copts, and so forth. They did not know the abnormal condition which is today called *filāḥa*: [that is to say], the cultivator (*muzāri'*) who lives in the village, being designated *fallāḥ qarrār* (peasant attached to the soil)³, has become a serf ('*abd qinn*') of the person to whom his district has been granted as *iqṭā'*. However, he never wishes to be sold nor to be manumitted; but he is a serf for good, and his children the same. In the past, as is said above, whoever chose to cultivate the land contracted to do so, and forwarded what was imposed upon him to the Treasury.⁴

Al-Maqrīzī here says clearly that the basic human relations of the country changed, with the Ayyūbids as the watershed period. Before, the fundamental human relation was that between the state and the peasants, and under the Ayyūbids this gave way to the relation between the military masters of the *iqṭā'* lands and the serfs; and whereas the peasants had previously possessed many of the

characteristics of free people, they came to be subordinate to the *iqṭā'* proprietors and thus unfree, and their subordination was hereditary.

The Coptic peasants of the early Islamic period were, depending on fluctuations in official policy, sometimes bound to the land and sometimes free to move though subject to certain constraints; sometimes they had to move. But one thing that can be said for the whole span of time from the Conquest to the Fāṭimids is that they were connected to the land by some sort of legal bond, that they were subject to the control of the state's administrative agencies, and that they paid their taxes to the state. Even the tenants of the private estates (*ḍiyā'*) which developed from the third century not exceptions. Under the tax-contracting system which evolved from late 'Abbāsid times, taxes were collected not by agents of the state but by private tax-contractors. But these contractors were merely filling the shoes of the deputy fiscal administrators on the basis of contractual agreements with the state: in essence, they did not differ from the state's administrative agencies. In any case, the fundamental human relations of the state in the early Islamic period were certainly those between the state and the peasants.⁵

NOTES

INTRODUCTION

- 1) John, 193, CXX, 17.
- 2) Dennett, 70–72.
- 3) Ibid., 72–73.
- 4) Ibid., 73–74.
- 5) Suyūṭī, I, 70–72.
- 6) Eutychius, II, 20–26.
- 7) Kindī, 7–10.
- 8) Ṭabarī, I, 2581–84.
- 9) Ibid., I, 2584–87.
- 10) Ibid., I, 2587–92.
- 11) Ya'qūbī, II, 169.
- 12) Ibid., II, 169–70.
- 13) In al-Ya'qūbī's *Kitāb al-Buldān*, the statement that “apart from Alexandria, Egypt was conquered by *ṣulḥ*” occurs (BGA, Vol., II, 331). This may be taken as al-Ya'qūbī's reporting of the prevalent opinion of his own generation, in 'Abbāsīd times. There is also a theory casting doubt on the view that the author of *Ta'riḥ* and the author of *al-Buldān* are identical (cf. Y. Marquet, *Le šī'isme au IX^e siècle à travers l'histoire de Ya'qūbī*, II, *Arabica*, XIX/2, 138, n. 1).
- 14) Balāḍuri, I, 250, no. 529.
- 15) Cf. J. Shimada: Taxation system of 'Umar I in al-Sawād (in Japanese), *Chūō-daigaku Bungakubu Kiyō*, No. 21, pp. 22f.; id., Notes on *Ṣulḥ*-Conquest of the Arabs in al-Sawād (in Japanese), *ibid.*, No. 14, p. 92, p. 96 n. 36.
- 16) Balāḍuri, I, 251–52, no. 534.
- 17) Ibid., I, 252–53.
- 18) Cf. Ḥakam, 70, 72–73, 80, 83.
- 19) Cf. *Amwāl*, 142, no. 387.
- 20) Balāḍuri, I, 256.
- 21) *Amwāl*, 142.
- 22) Ḥakam, 70, 72, 80; cf. Balāḍuri, I, 253.
- 23) Balāḍuri, I, 259, no. 554.
- 24) Ibn Sa'd, VII, 514; Ḍahabī, V, 200, 272–73; Taḡribirdī, I, 238; Suyūṭī, I, 299.
- 25) Ibn Sa'd, VII, 516; Ḍahabī, V, 208, 290; Suyūṭī, I, 281.
- 26) Ibn Sa'd, VII, 516; Wakī', III, 235–36; Ma'arif, 505; Ya'qūbī, II, 389, 401, 403; Kindī, 134, 368–70; Taḡribirdī, II, 77; Suyūṭī, I, 301; EI² art. “Ibn Lahī'a”.
- 27) Suyūṭī, I, 305–06.
- 28) Ḥakam, 58; cf. Ḥiṭaṭ, I, 289.
- 29) Ḥakam, 63; cf. Ḥiṭaṭ, I, 290.
- 30) Ḥakam, 63; cf. Ḥiṭaṭ, I, 290.

- 31) According to al-Balāḍuri, 'Amr left Ḥarīḡa b. Ḥudayfa behind in al-Fuṣṭāṭ (Balāḍuri, I, 259).
- 32) Ḥakam, 64–72; cf. Ḥiṭaṭ, I, 290–93; Eutychius, II, 23–24.
- 33) Ḍahabī, V, 240; Suyūṭī, I, 300.
- 34) Suyūṭī, I, 279.
- 35) Ibn Sa'd, VII, 516; Ḍahabī, V, 185; Tagrībīrdī, II, 56; Suyūṭī, I, 300.
- 36) 1. Payment of tribute, 2. Armistice for eleven months, 3. The safe withdrawal of the Roman army in Alexandria during the armistice, 4. 150 military and 50 civilian hostages, 5. Cessation of all hostilities in the future, 6. Protection of churches, 7. Permission for Jews to remain in Alexandria (John, 193–194, CXX, 17–21).
- 37) Ḥiṭaṭ, I, 293.
- 38) Balāḍuri, I, 253; Ḥiṭaṭ, I, 163.
- 39) Ḥakam, 72–73.
- 40) Sawīrus, PO, I, 494.
- 41) In Ibn 'Abd al-Ḥakam, Yazīd's name is missing. I have supplemented his account with Amwāl, 142 and Balāḍuri, I, 253.
- 42) Ibn Sa'd, VII, 513; Suyūṭī, I, 209.
- 43) Ḍahabī, V, 61–62.
- 44) Ḍahabī, VI, 54; Tagrībīrdī, II, 4; Suyūṭī, I, 273.
- 45) Ḍahabī, VI, 308; Suyūṭī, I, 278.
- 46) Ibn Sa'd, VII, 517; Suyūṭī, I, 283.
- 47) Ibn Sa'd, VII, 513; Ḍahabī, V, 184–85; Tagrībīrdī, I, 238, 308; Suyūṭī, I, 299.
- 48) Ibn Sa'd, VII, 517; Ma'arif, 505–06; Suyūṭī, I, 301–02.
- 49) Ibn Sa'd, VII, 518; Tagrībīrdī, II, 239; Suyūṭī, I, 346.
- 50) Ḥakam, 83, 87–88; cf. Ḥiṭaṭ, I, 166, 294–95.
- 51) Ḥakam, 82–83, 84; cf. Ḥiṭaṭ, I, 166, 294; Eutychius, II, 26.
- 52) Ḥakam, 80; cf. Ḥiṭaṭ, I, 165.
- 53) Ḥakam, 84.
- 54) Cf. J. Shimada: *Dhimma and fay'* —An historical study — (in Japanese), *Chūō-daigaku Bungakubu Kiyō*, No. 17; id., The origin of antithesis *ghanīma-fay'* of Muslim jurisprudence (in Japanese), *Isuramu Sekai*, No. 1 (1963).
- 55) Ḥakam, 83; cf. Ḥiṭaṭ, I, 166.
- 56) Ḥakam, 72; cf. Ḥiṭaṭ, I, 163.
- 57) Ṭabarī, I, 2371, 2468–69; cf. F. Løkkegaard: Islamic taxation in the classic period (Copenhagen, 1950), pp. 49–50; Shimada: *Dhimma and fay'*, p. 104.
- 58) Balāḍuri, III, 550; Mawardi: al-Aḥkām al-sultāniya, (al-Qāhira, n.d.), 192f. & c.; cf. EI², art. "*diwān*"; Shimada: Taxation system of 'Umar I in al-Sawād, p. 18f.; id., The system of *diwān* in early Islam (in Japanese), *Chūō-daigaku Bungakubu Kiyō*, No. 33, p. 2.
- 59) Cf. Sawīrus, PO, I, 494–95.
- 60) Ya'qūbī, II, 179.
- 61) Sawīrus, PO, V, 5, 13; Eutychius, II, 41.
- 62) Ḥakam, 80.
- 63) Ḥakam, 88–90.
- 64) Ḥakam, 90; cf. *ibid.*, 154–55.

- 65) Amwāl, 140–41, no. 382.
- 66) Balāḍurī, I, 255, no. 541.
- 67) Ḥakam, 86; cf. Ḥiṭaṭ, I, 79; Amwāl, 144, no. 393; Balāḍurī, I, 255, no. 542.
- 68) From the name of al-Qasim b. Quzmān, one may surmise that he was a Coptic convert.
- 69) Ṭabari, I, 2584.
- 70) Cf. Tag̃ribirdī, I, 351.
- 71) Ma'arīf, 569.
- 72) Cf. Shimada: The origin of antithesis *ghanīma-fay'*. pp. 4–8.

CHAPTER I

- 1) Dennett, 73.
- 2) Dennett asserts that *ḥarāğ* and *ğizya* as synonyms meant simply tax and that besides the general meaning, each of these words had a specific meaning from early times: *ḥarāğ* meant land tax, *ğizya*, poll tax (pp. 12f., 75ff.). Wellhausen's established thesis, supported by Becker, is that *ğizya* and *ḥarāğ* both meant "tribute", and acquired the specific meanings of poll tax and land tax in the second century.
- 3) Dennett, 71–72. As noted in the introduction, the Muslim historians transmit this treaty as the treaty of Babylon, but John makes clear that the fall of the Babylon fortress and the surrender of the city of Mişr must be considered separately (John, 13; cf. E. Amélinau: La conquête de l'Égypte par les Arabes, 2^e partie, *Revue Historique*, T. 120, 1915), and strictly speaking the "treaty of Babylon" should be called the "treaty of Mişr".
- 4) Ḥakam, 63; cf. Ḥiṭaṭ, I, 290.
- 5) Ḥakam, 70; cf. Ḥiṭaṭ, I 292; Eutychius, II, 23–24.
- 6) Ḥakam, 70, 72.
- 7) Ḥakam, 70, 86–87; cf. Ḥiṭaṭ, I, 76, 293.
- 8) Ḥakam, 82–83, 84; cf. Ḥiṭaṭ, I, 166, 294; Eutychius, II, 26.
- 9) Cf. introduction pp. 8–12, above.
- 10) Kindī, 340–42; Waki', III, 229–30; Ḍahabī, IV, 228; V, 17; Suyūṭī, I, 297; II, 138.
- 11) In Eutychius, who is simply from Ibn 'Abd al-Ḥakam's traditions, there are phrases referring to Dennett's third, fourth, fifth conditions missing. He must have omitted these references because it was quite impossible to understand these conditions from the standpoint of the actualities of his time. In this point, his omission of the phrase regarding non-tax on lands is interesting.
- 12) Ya'qūbī, II, 169.
- 13) Balāḍurī, I, 251–52.
- 14) Ibn Sa'd, VII, 494–96; Kindī, 46; Ḍahabī, III, 37–39; Tag̃ribirdī, I, 171; Suyūṭī, I, 215, 345, 585.
- 15) Ḥakam, 182; Ibn Sa'd, VII, 494; Kindī, 34; Tag̃ribirdī, I, 116.
- 16) Ibn Sa'd, VIII, 123.
- 17) Cf. introduction pp. 8, 12.

- 18) Ibn Sa'd, VII, 372; Ma'arif, 511; Tagribirdi, II, 104.
- 19) Cf. al-Balāḍuri: *Ansāb al-ašraf*, (al-Qāhira, 1960), 161, 177.
- 20) Tagribirdi, II, 265.
- 21) 1. Abū Firās—Yazīd b. Abī Habīb—Ḥarmala b. 'Imrān—'Abd Allāh b. Yazīd (Ḥakam, 182)
2. Abū Firās—Ḥarmala b. 'Imrān—'Abd Allāh b. Šālīḥ (Ibn Sa'd, VII, 494).
3. Abū Firās—Ḥarmala b. 'Imrān—'Abd Allāh b. Wahb—Ibn Sa'id al-Hamaḍānī—Aḥmad b. al-Ḥārīt (Kindi, 34)
4. Abū Firās—Ḥarmala b. 'Imrān—'Abd Allāh b. al-Mubārak—Na'im b. Ḥammād—Yaḥyā b. 'Uṭmān—Ibn Qudayd (Kindi, 34)
- 22) Cf. Introduction p. 2, above.
- 23) Ḥakam, 153.
- 24) al-Ṭ-abarī: *Kitāb Iḥṭilāf al-fuqahā'*, ed. J. Schacht, (Leiden, 1933), 218; Abū Yūsuf, 25, 28, 35; Qudāma: *Kitāb al-Ḥarāğ wa-š-inā'at al-kitāba*, (MS de la Bibliothèque Nationale, Arabe 5907), 92b, (Ben Shemesh: *Taxation*, II, p. 26); cf. Yaḥyā, nn. 1, 22, 47; Balāḍuri, III, 546 (no. 1016).
- 25) Dennett, 70, 72-73.
- 26) Ṭabari, I, 2809; cf. Amwāl, 142.
- 27) Ya'qūbi, II, 189.
- 28) Sawirus, PO, V, 5, 13; Eutychius, II, 41.
- 29) C.H. Becker: Die Entstehung von 'Ušr und Ḥarāğ Land in Agypten, *Islamstudien*, (Leipzig, 1924-32).
- 30) Ḥakam, 85, Ḥiṭaṭ, I, 294.
- 31) Cf. introduction pp. 8, 12.
- 32) Ibn Sa'd, VII, 517; Suyūṭī, I, 279, 346.
- 33) Cf. introduction p. 8.
- 34) Amwāl, no. 385, p. 141.
- 35) Suyūṭī, I, 272.
- 36) Ḥakam, 85-86; cf. Ḥiṭaṭ, I, 208.
- 37) Ḥakam, 86; cf. Ḥiṭaṭ, I, 208.
- 38) Ibn Sa'd, VII, 508; Suyūṭī, I, 244.
- 39) al-Balāḍuri no. 544 (p. 255) is a simplified version of this tradition. Here, in addition to applying this agreement not to the village in question but to the people of Egypt the "no tax increases" becomes "they were assessed *ḥarāğ* which was not to increased", an expression which is completely distorted on account of its modification to suit the views of later times.
- 40) Ya'qūbi, II, 176-77.
- 41) Ibn Sa'd, I, 263; J. Shimada: Some aspects of Muḥammad's taxation policy (in Japanese), *Shigaku-Zasshi*, Vol. 69/10, pp. 1-20; id., Notes on Šullḥ-Conquest of the Arabs, pp. 88-90.
- 42) Cf. Dennett, chapter IV, Syria.
- 43) Cf. chapter II, pp. 83-84, below; R. Rémondon: *Payprus grecs d'Apollōnos Anō*, (Le Caire, 1953), 109.
- 44) Ḥakam, 162-69; John, 195, CXX, 31.
- 45) Cf. Dennett, chapter IV, Syria; L. Casson: *The administration of Byzantine*

- and early Arab Palestine, (*Agyptus* 32, 1952), 60.
- 46) Cf. introduction p. 15.
 - 47) Cf. John, p. iii.
 - 48) John, 13.
 - 49) Cf. John, 195, CXX, 36.
 - 50) In Severus, the chief men of Miṣr made a treaty ('*ahd*') with 'Amr, and the Copts were not plundered but the Romans destroyed (PO, I, 494).
 - 51) John, 182, CXIII, 4.
 - 52) Ibid, 184, CXV, 9–11.
 - 53) Dennett, 70–71.
 - 54) John, 186–87.
 - 55) Ibid, 193–94, CXX, 17–22.
 - 56) Ibid., 194, CXX, 28.
 - 57) Cf. introduction p. 15.
 - 58) John, 199, CXX, 69.
 - 59) Ibid., 194, CXX, 24.
 - 60) Cf. *ibid.*, 193, CXX, 18; 201, CXXI, 7.
 - 61) Ibid., 199, CXX, 69.
 - 62) Ibid., 200 CXXI, 4.
 - 63) Ibid., 201, CXXI, 6.
 - 64) Cf. *ibid.*, 194–95, CXX, 29.
 - 65) Ibid., 201, CXXI, 7–10.
 - 66) Ibid., 200, CXXI, 4, 6.
 - 67) Sawirus, PO, V, 13.
 - 68) John, 200, CXXI, 3, 4, 6.
 - 69) Cf. introduction, pp. 12–13, above. Ḥakam's account of the conquest of Alexandria tends to reflect the opinions of, as a rule, the time after 'Umar II's reign, and these traditions say of the taxes collected at Alexandria that they were *ḥarāḡ*. Taxes levied on the Copts which were called *ḡizya*, became also *ḥarāḡ* in later times, and as *ḡizya* is used only in the sense of "poll tax" it is clear that the story of Alexandria's having been subdued by force begun at an early date.
 - 70) Sawirus, PO, I, 494.
 - 71) John, 195, CXX, 36.
 - 72) Ibid., 199, CXX, 67. According to John, 'Amr "took none of the property of the churches and he committed no act of spoliation or plunder, and he preserved them throughout all his days" (John, 200, CXX, 3). This is a contrast to the fact that in later times taxes were levied on the possessions of churches.
 - 73) Cf. *ibid.*, 194–95, CXX, 29; 200, CXXI, 4; Sawirus, PO, V, 52; Rémondon, *op. cit.*, 5.
 - 74) John, 195, CXX, 30–31.
 - 75) Ibid., 182, CXIII, 4.
 - 76) A. Grohmann: *From the world of Arabic papyri*, (Cairo, 1952), 113–16; *id.*, *Aperçu de papyrologie arabe*, (Le Caire, 1932), 44–46; cf. PERF nn. 559–561.
 - 77) According to PERF no. 561, one and one-third artaba were being paid out.

- 78) Cf. Kindī, 82.
- 79) As for "spoils", a term which in Muslim writings has legalistic overtones, the property of absconded Christians fell into this category and so did things distributed to the troops during the conquest of Alexandria (John, 183, CXV, 4), but whether land was included in the spoils is not clear. Before the conquest of Alexandria, at any rate, it is believed that land was not included and only moveables were awarded as booty.
- 80) Ḥakam, 152-53; cf. Ḥiṭaṭ, I, 77.
- 81) Dennett, 88-91; Grohmann: *Aperçu de papyrologie arabe*, p. 62ff.; K. Fujimoto: On one of materials concerning tax collect in Egypt of early Islamic period (in Japanese), *Oriente*, Vol. 6 (1963), pp. 85-93.
- 82) Cf. chapter II, n. 87, below.
- 83) John, 194-95.
- 84) Sawirus, PO, I, 501.
- 85) Cf. this chapter pp. 23, 29-31.
- 86) Cf. this chapter p. 33.
- 87) Cf. APEL nn. 160-163; P. Heid. III, pp. 82-85, 108-113.
- 88) Cf. pp. 40-41, above.
- 89) Cf. pp. 32-33, above.

CHAPTER II

- 1) F. Løkkegaard: *Islamic taxation in the classic period*.
- 2) C.H. Becker: *Beiträge zur Geschichte Ägyptens unter dem Islam*, (Stressburg, 1903), 81-112; cf. Dennett, 4-5, 76.
- 3) Grohmann: *Aperçu de papyrologie arabe*, 69; Dennett, 77.
- 4) Dennett, 12-13, 75-77.
- 5) Cf. chapter I, pp. 48-49.
- 6) Dennett, 76-77.
- 7) Cf. chapter I, pp. 23-25.
- 8) Cf. chapter I, p. 22; introduction pp. 12-14.
- 9) Qudāma b. Ja'far's *Kitāb al-Kharāj*, (ed. by A. Ben Shemesh), 44, 113 (90v); Qudām's Paris MS, Arabe 5907, 103a-b.
- 10) This tradition follows the chain of transmitters consisting of 'Abd Allāh b. 'Umar, 'Abd Allāh b. Dīnār, al-Qāsim b. 'Abd Allāh, 'Abd al-Malik b. Maslama, with the first named transmitting the words of Caliph 'Umar. 'Abd Allāh b. 'Umar died in A.H. 73 (cf. EI², I, p. 53f.). 'Abd Allāh b. Dīnār died in A.H. 127 (cf. Tagribirdi, I, 204; Ḍahabī, V, 31, 93), so his dates are at quite a remove. And al-Qāsim b. 'Abd Allāh is said to have died in A.H. 120 (cf. Ḍahabī, V, 123), which creates a time lag between him and 'Abd al-Malik b. Maslama.
- 11) Cf. chapter I, pp. 26-27.
- 12) Concerning the meaning of *ḡizya*, Ibn 'Abd al-Hakam transmitted a legal opinion as follows: "Yaḥya [b. Sa'id] said, We say that the *ḡizya* is of two kinds, the *ḡizya* on the heads of men and the total *ḡizya* which is incumbent on the people of a village who collect it from them [collectively]. If a man among those on whom is assessed the [total] *ḡizya* specified in re-

lation to the village and not the *ġizya* on the heads of men die without children or heirs, then we think that his land reverts to the village to satisfy the full amount of *ġizya* which is incumbent on them. If a man among those whose *ġizya* is on the heads of men should die without heirs, his land reverts to the Muslims [collectively]" (Hakam, 154; Hiṭaṭ, I, 77). "Total *ġizya*" refers undoubtedly to the "tribute". Yaḥya was a jurist, who was the judge of Medina in the reign of Caliph al-Walid II and later became the judge of Kūfa in response to Caliph al-Saffāḥ's summons and then the judge of Baġdād at the time of al-Manṣūr, and died in A.H. 143. He indicates that the term *ġizya* has two meanings, but overlooks the fact that the differences between both meanings stem from those in the dates of usage. It is unclear whether he does it deliberately in order to support his legal ideas, but it is undeniable that the above-mentioned confusions of Muslim authorities originate partly in their ignorance of historical change.

- 13) Cf. Kindī, 58–59; Hiṭaṭ, I, 98; Ḥakam, 122.
- 14) Cf. APEL nn. 160–163; P. Heid. III, nn. 5, 6, a–1.
- 15) Cf. APEL nn. 149, 153.
- 16) P. Oxon. Bodl. MS. Arab. d. 75. Cf. L. Casson: Tax-collection problems in early Arab Egypt, *Transaction and Proceedings of the American Philological Association*, 69 (1938), p. 289; Grohmann: *Die Arabischen Papyri aus der Gies-sener Universitätsbibliothek*, (Giessen, 1960), p. 25.
- 17) APEL no. 180.
- 18) APEL nn. 174, 175.
- 19) PERF no. 601; cf. Grohmann, op. cit., pp. 31–33.
- 20) Dennett, 81–82.
- 21) PERF nn. 670, 677, 762.
- 22) Cf. chapter III, pp. 175–76; APG, p. 25, n. 2.
- 23) P. Lond. p. xxv; H.I. Bell: The administration of Egypt under the Umay-yad Khalīfs, *Bizantinischer Zeitschrift*, XXVIII (1929).
- 24) It is questionable whether the "*dapanē*" should be included in the gold taxes, and this point is taken up below. There was also a fine (ζημία: *ġarāma*) levied on account of arrears and so forth, although Bell does not touch on it except in passing. This was levied by the Arabs on the responsibility of the pagarchy officials, who allocated it to individual taxpayers (P. Lond. nn. 1345, 1359; PAF no. 3; NPAF no. 3; P. Abbott no. 5). The levying of these fines continued at least until the early 'Ab-basid period (cf. APEL no. 167; chapter III, p. 150, below).
- 25) Cf. chapter I, p. 47.
- 26) Concerning the nomenclature for tax moneys apart from the gold taxes (*ġizya*) in the Arabic of the Umayyads, there are a papyri in the Oriental Institute at the University of Chicago which use "*al-abwāb*" or "*abwāb al-mal*" and "*al-fuḍūl*", the former two of these referring to extraordinary levies paid in money, and the latter to — so it would seem — extraordinary levies in kind "to be paid in the governor's granary officials" (cf. P. Abbott nn. 4, 5).

- 27) P. Lond. p. xxvi; no. 1419's introduction, p. 168.
- 28) Johnson, chapter V, Taxation
- 29) G. Rouillard: *L'administration civile de l'Égypte Byzantine*, (Paris, 1923), pp. 69–70.
- 30) Ibid., pp. 71–72.
- 31) Johnson, pp. 262, 268.
- 32) Ibid., pp. 259–62.
- 33) P. Lond. nn. 1420, 1421, 1423, 1424.
- 34) Johnson, pp. 256–58.
- 35) Here “Arab poll tax” is quite different from Dennett's Arab poll tax. That he does not differentiate the Islamic poll tax from the early poll tax induces confusion.
- 36) Cf. P. Lond. no. 1356.
- 37) Indiction (ἰνδικτιών) was the cycle of fiscal years, each cycle running fifteen years, left over from Byzantine times. Concerning the beginning of the indiction, neither Bell (P. Lond. p. 104, n. 13) nor L. Casson (Tax-collection problems in early Arab Egypt, p. 277, n. 10) indicates anything, but judging from the dates on the papyri it was certainly the six day of Pachon, the ninth month of the Coptic calender (1 May on the Gregorian calendar). Cf. P. Lond. nn. 1356, 1357, 1362, 1413, 1434, 1435; PGAA nn. 20, 21.
- 38) Bell identifies this 3rd indiction with 720, but this is an error. As Dennett (p. 104) correctly points out, from the fact that line 478 of P. Lond. no. 1412 gives the quota paid into the treasury as 367⅓ solidi one can understand that this 3rd indiction belongs to the previous cycle and thus refers to 705.
- 39) P. Lond. nn. 1494, 1524, 1549.
- 40) P. Lond. nn. 1521, 1552.
- 41) P. Lond. no. 1552.
- 42) Pnei Jijoi (fourth from bottom, Table III) was, according to P. Lond. no. 1494, five years later drafted as a sailor and sent off on corvée service away from the village of Three Fields: he was perhaps a day-laborer without any fixed occupation.
- 43) al-Ḥakam's (f) tradition, in its sixth article, is almost identical with what is given here concerning people paying the poll tax (see Chapter I, p. 43). Bell identifies the “strangers” on Table III (original term: ξέωθεν) as taxpayers who are separated from their households — thus perhaps migrant laborers.
- 44) Cf. P. Lond. p. 225, n. 1285.
- 45) Cf. P. Lond. nn. 1334, 1336, 1341, 1346, 1353, 1354, 1358, 1366, 1375, 1379, 1392, 1403, 1410, 1414, 1447.
- 46) The phrase “maintenance (*rizq*) of the governor and his dependents and his subordinate officials” also appears in an Arabic document, NPAF no. 12. This “*rizq*” refers to maintenance (*dapanē*) and not to wheat paid as corn tax, because in this document it was ordered that this be sent in “*māl*”, i.e., in money.

- 47) P. Heid. III, no. 1; APEL no. 148; PAF no. 10; P. Lond. nn. 1335, 1349, 1357, 1394, 1404, 1407; cf. P. Lond. nn. 1433, 1434.
- 48) P. Lond. no. 1375 is for the 9th indiction; the demand note for the previous year was issued on 6 Pachon (1 May) of the 8th indiction. Cf. P. Lond. no. 1358.
- 49) The demand notes for maintenance of skilled workmen employed on the construction of the mosque at Jerusalem and others, P. Lond. nn. 1334, 1366, 1403, call respectively for one skilled workman, two laborers and a carpenter, and for wages and travelling expenses all the way to Jerusalem; according to P. Lond. no. 1414 the maintenance means twelve months' worth of staple provisions such as oil, salt, vinegar, and so forth.
- 50) One of al-Hakam's traditions has women and children being exempted from the "*ḡizya*", but in a variant edition monks are also included in the exemption. The variant however is of doubtful authenticity; probably a later forgery (Hakam, 151).
- 51) Sawirus, PO, V, 72.
- 52) As this papyrus is a fragment Bell says that neither the place nor the date is clear, but since much of it coincides with P. Lond. n. 1421, it clearly refers to Three Fields. Moreover, if one compares the quotas of land tax [] $\frac{1}{3}$ solidi, poll tax $162\frac{1}{2}$ solidi and corn tax 250 artabas given in line 83 of this document with those of public gold and corn taxes in the seeming demand note for Three Fields in the 6th indiction, P. Heid. III, no. k, the corn tax quota is same. Subtracting the poll tax $162\frac{1}{2}$ solidi from the gold tax figure $400\frac{5}{6}$ solidi, the land tax figure $238\frac{1}{3}$ solidi turns out to be the same as that given in no. 1421. Thus P. Lond. no. 1422 and P. Heid. III, no. k refer to the same place in the same year.
- 53) In P. Lond. no. 1424, *dapanē* is also recorded and the total includes this, but in order to compare with no. 1420 the figures of no. 1424 leave out the *dapanē* and its totals only the land and poll taxes.
- 54) P. Lond. no. 1442, E, line 54 gives as follows:

Taxpayer: Georgios	Land tax	Poll tax	Total	Corn tax
The 5th indiction	1	$2\frac{1}{6}$	$3\frac{1}{6}$	0
The 6th indiction	1	$2\frac{1}{2}$	$3\frac{1}{2}$	1

- 55) Bell says that both P. Lond. nn. 1427 and 1428 are unclear with regard to date and place. The word *πεδία* appears in the former, along with some names from Table II, suggesting that this is Two Fields, but such an identification is very uncertain. The figures in these two documents have many common points, however. The allocated quota of 181 solidi in Table VI is the same as the *epizētūmena* quota of 181 solidi for Two Fields given in P. Lond. no. 1416 (cf. Table XIV), and the prepayment quota of $6\frac{3}{8}$ solidi is also the same. And $174\frac{5}{8}$ solidi, the amount of the quota remaining when the prepayment is subtracted, is identical with the amount paid to the treasury of 142 solidi for Two Fields in no. 1416 if naval charge and balance are added ($174\frac{5}{8} = 142 + 18 + 14\frac{5}{8}$). As for the date, although

the 1st indiction date does not appear on no. 1427, the previous 15th indiction does, and as this is the same as no. 1428, the date of no. 1427 is also the 1st indiction and thus the latter is identical with no. 1416, from the same year. Bell could not date no. 1416, but as far as the question of which 1st indiction is referred to here, in view of the fact that the *epizētūmena* quotas in no. 1416 are completely different from earlier quotas and so too the format is quite different, this is clearly 732/33 or A.H.114/15. Dennett indicates this correctly (p. 102).

56) Dennett, 107.

57) P. Lond. no. 1416, D (Table A) is perhaps a fragment of an investigation of land tax arrears compiled for each place of Aphrodito. In this document Theodosios Abraham at Five Fields is the same person as number four of Table IV (P. Lond. no. 1424), who is holding two pieces of land one of which is Hagiu Biktōr with a tax quota of 1 solidus.

Table A Fragment of a Register for the Land-tax Arrears

Villages Taxpayers	Location of fields	Land Tax area amount arou. sol.
Five Fields		
Petros Basilios	Pia Mel, vineyard(?)	
Theodosios Abraham	Hagiu Biktōr, vineyard(?)	1½ 1
Mēnas Kolluthos	Kalamō	2 1⅓
Horuonchios Georgios	Taplam []	
Emphyteutōn		
Theodosios Abraham	Barbaru	1 ⅔
Dabid Apa Kyros	Santsitze	1½ 1
Enōch Pkui	Makatsal	? ?
The men of St. Maria [Church]	Neu Ktematos, vineyard(?)	1 ⅔

58) Cf. n. 55 of this chapter.

59) According to P. Lond. no. 1416, F, this demand note for the 1st indiction dates from 23 Hathyr 3rd indiction (19 November 734).

60) Cf. P. Lond. no. 1416.

61) Bell: The administration of Egypt under the Umayyad Khalifs, p. 279.

62) Kindī, 10, 11.

63) Sawirus, PO, I, 501.

64) PGAA, pp. 6–7, 24, 64.

65) Cf. P. Lond., pp. xxi–xxiv.

66) Cf. Chapter I, pp. 42–44.

67) Cf. P. Lond. nn. 1338, 1339, 1356.

68) Cf. PGAA, pp. 6–7, 74.

69) Cf. pp. 60–61, above.

70) Dennett, 97–98.

71) P. Lond., pp. 84–85.

- 72) PGAA, p. 175.
- 73) The figure of *dēmosia* for the whole of Aphrodito, 8049 solidi and 11 carats, also occurs in line 254 of P. Lond. no. 1419, a tax register for the 15th indication (716/17).
- 74) P. Lond., pp. 81ff.
- 75) Dennett, 100f.
- 76) See n. 52 to this chapter and Table VII.
- 77) Even if the allocation quota is the same the amount actually collected (*ekhomena*) is not necessarily so. This point has already been gone into above.
- 78) Sawirus, PO, V, 64.
- 79) In this register also the gold figures are given in both *ekhomena* and *arithmia* units, but here for the sake of convenience only the latter are used. Complicated revisions of the figures were made in this register, but Table XII gives the original unrevised figures. The revisions were not merely corrections of mistaken figures, but included the calculation of the *extraordina* into the tax categories in cases such as Pakaunis and Psyros where the amount to be paid to the treasury in money exceeds the *epizētūmena* quota, and when even so there remains a surplus and the amount due the treasury is very much smaller than the *epizētūmena* quota in some places, it is figured into the total assessment for Kōme Aphrodito and made to be apportioned as much as possible on the whole pagarchy.
- 80) The date and concrete contents are not clear, but according to P. Lond. no. 1442, *logisima* amounting to 306 solidi was levied on Aphrodito as shown by Table B.

Table B Assessment of Logisima for the Villages of Aphrodito

Villages	Amount	Villages	Amount
Aphrodito		Pakaunis	59⅓
Kōm	116½ sol.	Emphyteutōn	5⅓
Five Fields	35⅓	Bunoi	8⅓
Three Fields	21½	Keramion	6⅓
Two Fields	18⅓	Poimēn	4½
Men of St. Mary	3	Psyros	12⅓
Total	194½	St. Pinutiōnos	4½
		Sakoore	2
		A. Hermaōtos Monastery	3
		Pharou Monastery	½
		Tarou Monastery	½
		Barbaru Monastery	1
		Mary Monastery	3
		Sum Total	306 sol.

- 81) For instance the statement in (h) about "maintenance [of officials] in the district and at Babylon" means what is shown in Table C. This table gives only the cash values of the items listed, not the heads of sheep, units of olive oil, and so forth.

Table C ①' Maintenance [of Officials] in the District (Aphrodito) and at Babylon

Villages	Sheep	Poultry	Oil	Sour wine	Boiled wine	Wood	Total sol.
Aphrodito	55½	3⅙	35⅓	2⅙	27⅙	7	132⅓
Pakaunis	2⅙	½	4⅔	⅓	1⅔	2⅙	11½
Bunoi	—	—	⅙	—	⅔	1	2½
Keramion	—	—	1½	—	1⅙	½	3⅙
Emphyteutōn	—	⅙	2	—	3½	2⅙	7⅙
Poimen	—	⅙	2	—	1⅙	—	3⅓
Psyros	1	⅙	—	—	—	1	2⅙
Sakoore	—	—	½	—	—	—	½
St. Pinutiōnos	—	—	—	⅙	⅓	—	½
Pharou Monastery	—	—	—	—	⅙	—	⅙
Tarou Monastery	—	—	—	—	1⅙	—	1⅙
Total	58⅔	4⅙	46⅙	3⅓	37⅔	13⅙	165⅙

- 82) Sawirus, PO, V, 75–76; cf. Dennett, 104.
 83) Cf. chapter III, p. 211, below.
 84) Ḥakam, 161; cf. Ḥiṭaṭ, I, 74.
 85) Cf. Casson: Tax-collection problem in early Arab Egypt, pp. 286–87.
 86) P. Abbott no. 4 is also a note on arrears from Qurra, though the date is uncertain. The arrears consisted not only of *ḡizya* but of the extraordinary taxes (*al-abwāb wa-l-fuḍūl*), and the pagarch and his subordinates are ordered to present themselves in al-Fuṣṭāṭ.
 87) The 4th indiction item is supplemented by P. Lond. no. 1433, a day by day receipt ledger for the *extraordina*. The date is certain because this document comes right after orders concerning the transport and forwarding of taxes from the first and second collection periods.
 88) P. Lond. no. 1335.
 89) P. Lond. no. 1433.
 90) P. Lond. no. 1434.
 91) The corn tax allocation for the various villages of Aphrodito appears in the papyri as shown in Table D. The unit is the artaba. As for the *epizētūmena* quota of corn tax for the whole pagarchy, P. Lond. no. 1419 line 254 permits us to estimate it at 3265⅓ artabas. The sources for this table are as follows: P. Lond. nn. 1442 D, 1421, 1420, 1415; P. Heid. III nn. 5, k, 1, a, c; APEL no. 160; P. Heid, III no. e; P. Lond. nn. 1335, 1407; PAF no. 10; P. Lond. nn. 1434, 1436, 1427, 1428.

Table D The Corn-tax Allocation for the Villages of Aphrodito

Indiction (A.D.) Villages	1 (702 /03)	3 (704 /05)	4 (705 /06)	5 (706 /07)	7 (708 /09)	8 (709 /10)	14 (715 /16)	2 (718 /19)	2 (733 /34)
Aphrodito	695 $\frac{1}{4}$			755 $\frac{1}{4}$		1000	1114		
Five Fields	141	[141]	141	176	273 $\frac{5}{12}$		300		
Three Fields	198 $\frac{11}{12}$	215 $\frac{1}{2}$	[215 $\frac{1}{2}$]	215 $\frac{5}{6}$	250		200		
Two Fields	120			150	235		200		135 $\frac{1}{2}$
Monasteries	50	[50]	[50]	50			83		
Pakunis	128 $\frac{2}{3}$			128 $\frac{7}{12}$	128 $\frac{7}{12}$		70		
Bunoi	—			—	5		5		
Psyros	11 $\frac{1}{3}$	[11 $\frac{1}{3}$]	[11 $\frac{1}{3}$]	11 $\frac{1}{3}$	11 $\frac{1}{3}$		15		
Poimen	10	[10]	[10]	10	18 $\frac{3}{4}$		10		
Sakoore	3	[3]	[3]	3	[3]		3		
Total	1358 $\frac{1}{6}$			1500		2000	2000	2526	

- 92) Cf. Chapter III, pp. 212–13, below.
 93) Ya'qūbi, II, 277.
 94) Cf. Ḥakam, 161; Ḥawqal, I, 135; Ḥiṭaṭ, I, 98; Balāḍuri, I, 253, 256.
 95) Cf. Ḥawqal, I, 136, 163; Sira Ṭulun, 349–50: Ḥiṭaṭ, I, 99 etc.; Chapter III, pp. 227–28, below.
 96) Sawirus, PO, V, 12, 48–49, 54; Kindī, 50, 59.
 97) Theodoros went to Caliph Yazīd I and received from him a diploma giving him authority over the people of Alexandria, Maryūt and all the neighbouring districts, and declaring that the governor of Egypt had no jurisdiction over him (Sawirus, PO, V, 5).
 98) The administrator of Maryūt was a man named Theophanes, who was arrested by the governor of Egypt 'Abd al-'Aziz (Sawirus, PO, V, 18; cf. *ibid.*, p. 52).
 99) Eutychius, II, 41; cf. Kindī, 51; Ḥakam, 74–75.
 100) Sawirus, PO, V, 50–51; cf. Ḥiṭaṭ, II, 492.
 101) Kindī, 51.
 102) Kindī, 53.
 103) Kindī, 54.
 104) H.I. Bell: Two official letters of the Arab period, *Journal of Egyptian Archaeology*, XII (1926), pp. 265–74.
 105) Dennett, 80–81.
 106) Sawirus, PO, V, 51–52.
 107) Cf. chapter I, n. 72.
 108) Sawirus, PO, V, 6; cf. *ibid.*, 48–49, 51, 58.
 109) Cf. Sawirus, PO, V, 55. Under this governor the bishop of Aphrodito had to pay taxes of some kind, and under the next, Qurra b. Šarik, there is a letter to the pagarch Basilios demanding arrears from the bishop, but this tax may well be levied either on the bishop's private estates or

- on these together with ecclesiastical lands (P. Abbott no. 1).
- 110) Sawirus, PO, V, 62.
 - 111) Sawirus, PO, V, 68, 70–71; *Ḥiṭaṭ*, II, 492–93.
 - 112) Sawirus, PO, V, 71–72.
 - 113) Sawirus, PO, V, 94.
 - 114) Sawirus, PO, V, 134, 139, 188, 190; X, 398.
 - 115) Cf. *Ḥiṭaṭ*, II, 493.
 - 116) Sawirus, PO, V, 54; Kindī, 58.
 - 117) *Ḥakam*, 122; Kindī, 58–59; cf. *Ḥiṭaṭ*, I, 98.
 - 118) Sawirus, PO, V, 55–56; cf. *Ḥiṭaṭ*, II, 492.
 - 119) Cf. P. Lond. nn. 1518, 1519, 1521; Sawirus, PO, 64.
 - 120) Cf. PGAA no. 14.
 - 121) Cf. P. Lond. no. 1460's introduction.
 - 122) Cf. PGAA no. 9; P. Lond. no. 1460.
 - 123) Sawirus, PO, V, 64.
 - 124) P. Lond. nn. 1338, 1339.
 - 125) Cf. P. Lond. nn. 1381–1384; APEL no. 151.
 - 126) The amounts for 707 in both tables were actually assessed by Qurra b. Šarik in 709/A.H. 90.
 - 127) Sawirus, PO, V, 68.
 - 128) Sawirus, PO, V, 69; *Ḥiṭaṭ*, II, 492–93.
 - 129) APEL nn. 174, 175; PERF nn. 601, 602; APG no. 6.
 - 130) Cf. EI², art. “*djawālī*”.
 - 131) Cf. pp. 60–62, above.
 - 132) Sira 'Umar, 83; cf. H.A.R. Gibb: The fiscal rescript of 'Umar II, (*Arabica*, II/1), p. 7, no. XVII.
 - 133) When one examines 'Umar II's use of the term “*ḡizya*”, it is found as a rule to mean an overall tax levied on the people of *dinma*, with collection from the village community in one lump sum being assumed as a precondition, and even when this did refer to what was in reality a poll tax, the fact was not expressed by the addition of some word like “*ra's*” (head) — the word “*ḡizya*” was simply used as it stood. As cases of use of *ḡizya* to mean an overall tax, one can adduce 'Umar II's taxing the survivors of deceased Copts (*Ḥakam*, 89, 154; *Amwāl*, no. 127; *Ḥiṭaṭ*, I, 77), fugitive peasants also being made to pay *ḡizya* (Sira 'Umar, 83; cf. Gibb; op. cit., p. 7, no. XVII), and so on (cf. *Ḥakam*, 154; Sira, 'Umar, 79). In cases where poll tax is what is meant, there are rescripts such as the one saying that those from whom *ḡizya* is exacted are of three categories: the peasants from their land, artisans from their earnings, and merchants from the money which they amass shall all pay *ḡizya* (Sira 'Umar, 82; cf. Gibb, op. cit., p. 6, no. XII), and the *ḡizya* here levied on artisans and merchants corresponds to poll tax. The converts involved in 'Umar II's exemption of converts from *ḡizya* and putting them down in the rosters (*dīwāns*) so that they could receive '*atā*' like the Arab-Muslims (*Ḥakam*, 155, 156; *Ibn Sa'd*, V, 384) were people who at the time they converted became the clients of their Arab mentor and furthermore a member of the mentor's

family, sometimes becoming liable to military service as well; thus what had been levied on the converts up to this time must have been the poll tax itself. In this fashion the term “*ḡizya*” was often used in a loose vague way, though by way of an exception there is al-Layṭ b. Sa’d’s tradition that “‘Umar II said: The *ḡizya* is on the heads and not on the lands” (Ḥakam, 154). If ‘Umar II did understand “*ḡizya*” in this way, there is an inconsistency with the notion of comprehensive *ḡizya* which includes the land tax. Therefore this tradition has perhaps been supplemented with later accretions here, with what is at issue being *ḡizya* which is in fact a poll tax in the particular circumstances. In short there was no question for ‘Umar II whether *ḡizya* means poll tax or land tax, but rather for him the point that *ḡizya* was the tax exacted from the people of *ḍimma* was important. His use of *ḡizya* in this fashion was the same as that of the term “*ḡarāḡ*” which referred to the overall tax on the people of *ḍimma* in Iraq and Persia. Certainly the oldest example of the term “*ḡizyat ra’s*” in extant papyri dates from the time of ‘Umar II. In spite of this fact, if one judges by his use of *ḡizya*, it seems to be impossible to connect the appearance of the term “*ḡizyat ra’s*” with ‘Umar II.

- 134) Sawirus, PO, V, 67.
- 135) Sawirus, PO, V, 71–72.
- 136) Sīra ‘Umar, 82; cf. Gibb, op. cit., pp. 6, 12–13.
- 137) Sīra ‘Umar, 83; cf. Gibb, op. cit., pp. 7, 14; Amwāl, 527, no. 1628; Ibn Sa’d, V, 378, 383.
- 138) Sīra, ‘Umar, 136–37; Ṭabari, II, 1366–67; Amwāl, 46–47, no. 120.
- 139) Sīra ‘Umar, 83; cf. Gibb, op. cit., pp. 7, 14–15. For the corvées before the time of ‘Umar II, see for instance P. Lond. no. 1434, 11.71–76.
- 140) Ḥakam, 155–56; Ibn Sa’d, V, 356, 384; Ṭabari, II, 1367; Amwāl, 47, no. 120; Ḥiṭaṭ, I, 77–78. The *ḡizya* exemption rescript was actually issued by ‘Umar II unlike Gibb’s inference. For this point, see also J. Shimada: The tax policy of ‘Umar II and its legacy (in Japanese), *Chūō-daigaku Kyōō*, No. 55 (1969), pp. 99–103.
- 141) J.B. Chabot (éd. et tr.): *Chronique de Michel le Syrien*, 4 vols., (Paris, 1899–1910), II, 489.
- 142) Sawirus, PO, V, 72.
- 143) Ibn Sa’d, V, 384; Ḥiṭaṭ, I, 78.
- 144) Ḥakam, 155; Ḥiṭaṭ, I, 77.
- 145) The grandfather of Ḥalid b. Barmak of the Barmakids “became a Muslim at the hands of [Caliph] Ḥiṣām b. ‘Abd al-Malik (*aslama ‘alā yadi Ḥiṣām*.....) who gave him the name ‘Abd Allāh” (Ḥiṭaṭ, I, 128). The expression for conversion “at the hands of” some one (*‘alā yadayhi*) also appears among the sayings of ‘Umar II (Ḥiṭaṭ, I, 78).
- 146) APEL no. 260 (2nd/8th century) is also a fragment of a converts’ list of the same kind as APG no. 5.
- 147) Kindī, 68–69.
- 148) Whether or not *ḡizya* was exempted, this was not the first time that converted *mawālī* were registered on the *dīwān* or roster and paid stipends.

and allowances, as can be seen from the Aphrodito miscellaneous taxes day by day ledger (P. Lond. no. 1433, l. 52) dated A.H. 87/88 or 706/07 which refers to “*dapanē* for the *Muhāğirūn* and *mawālī*, 100 artabas of wheat”.

- 149) Sira 'Umar, 79; cf. Ḥakam, 154; Ḥiṭaṭ, I, 77; Gibb, op. cit. p. 3, no. II.
- 150) Ḥakam, 154; Amwāl, no. 434; Ḥiṭaṭ, I, 77.
- 151) Sira 'Umar, 83; Ibn Sa'd, V, 376; Amwāl, no. 257; Ibn 'Asākir; *al-Ta'riḥ al-kabīr*, 7 vols. (Dimašq, 1329-51H), I, 183-84. According to Ibn 'Abd al-Ḥakam, Mālik b. Anas held views concerning the conversion of *ḍimma* people and the sale of land which were very close to those of 'Umar II. Mālik's statement on this goes as follows. “It is legal for the people of *ṣulḥ* to sell their lands, but in the case of lands conquered by force land cannot be bought from just anybody at all, and even the smallest sale by the inhabitants of the land which is in their hands is not legal. The people of places subdued by treaty may retain rights over their lands even if they convert. But when those subdued by force convert, their Islam serves to protect their lives but their lands must revert to the Muslims collectively. Those subdued by force have had their country conquered and belong to the Muslims as *ḥaḳ*’, while those who concluded a treaty have preserved their countries. Thus for them there are no taxes save what the treaties stipulate. I think moreover that it is wrong to raise their taxes or take more from them than 'Umar I imposed.....” (Ḥakam, 155). Mālik b. Anas like other early jurists locates the standard of taxation in the mode of conquest, and like 'Umar II was a strong advocate of the theory that Egypt had been subdued by force (cf. Introduction, pp. 16-17, above). Thus it was no contradiction in legal terms to declare converts' land to be *ḥaḳ*’ belonging to the Muslims collectively or to forbid the purchase and sale of land.
- 152) Cf. pp. 126-27, above.
- 153) Cf. Sawirus, PO, V, 72; Michel le Syrien, II, 489.
- 154) Sawirus, PO, V, 72-73; Ya'qūbī, II, 372; Ibn 'Abd al-Rabbih (ed. A. Amin etc.): *al-'Iqd al-farīd*, 7 vols., (al-Qāhira, 1940-53), IV, 441-42; cf. Shimada: The tax policy of 'Umar II, p. 105.
- 155) Sawirus, PO, V, 74. The issue of tax receipts was already referred in the rescript of 'Umar II, but it was in the reign of Ḥiṣām that it was institutionalized.
- 156) Cf. N. Abbott: A new papyrus and a review of the administration of 'Ubayd Allāh b. al-Ḥabḥāb, *Arabic and Islamic Studies in the Honor of Hamilton A.R. Gibb*, (Leiden, 1965), pp. 26-27.
- 157) Sawirus, PO, V, 75-76; Kindī, 73; Ḥiṭaṭ, I, 75, 98-99; II, 492. For the sons of 'Ubayd Allāh, see also APEL no. 175 and PERF no. 602.
- 158) Cf. pp. 89-91, 107-08 above.
- 159) Cf. pp. 61-62, above. In APEL no. 180, the two terms *ğizyat ra's* and *ğizya* are used exactly denoting poll tax.
- 160) According to Grohmann, the phrases such as “*ğizyat arḍika*” (*ğizya* of your land), “*arḍ al-zar'ī ġizyatuhā*” (arable land, its *ğizya*) and “*min al-*

- kurūmāti ǧizyatuhā, min al-qaṣabi ǧizyatuhā*” (from the vineyard, its *ǧizya*, from the sugar-cane land, its *ǧizya*) appear in papyri dating from the 2nd/8th century (P. Berol. 15016; J. Sperber, aa. O. no. 42; PER Inv. Ar. Pap. 8988; *ibid.*, 3099). Cf. APG, p. 21.
- 161) Hakam, 155.
 - 162) Though ‘Umar II abolished corvées upon the cultivators (cf. pp. 127, 128 and n. 139 of this chapter), ‘Ubayd Allāh gathered a body of men from the provinces of Egypt and forced them to build a large house for himself at al-Gīza and public buildings at al-Fuṣṭāṭ (Sawirus, PO, V, 76; cf. Kindī, 74).
 - 163) Sawirus, PO, V, 76; Kindī, 73–74; cf. Ḥiṭaṭ, I, 79; II, 261, 492; Taǧribirdī, I, 259.
 - 164) According to Severus he levied 1½ dinars for each dinar (Sawirus, PO, V, 86).
 - 165) Sawirus, PO, V, 86–87; Hakam, 217; Ḥiṭaṭ, I, 208; cf. Taǧribirdī, I, 273. According to a passport, PERF no. 601, however, al-Qāsim already appears as financial director as early as Rabi’ I of 116. (cf. APG, p. 33).
 - 166) Hakam, 156; cf. Ḥiṭaṭ, I, 74.
 - 167) Sawirus, PO, V, 94–95. By this time the use of Arabic in public documents seems to have penetrated fairly far down the official hierarchy; there is a census register from 116/734 written in Arabic (APEL no. 201).
 - 168) Sawirus, PO, V, 97–98, 112.
 - 169) Kindī, 81; Ḥiṭaṭ, I, 79.
 - 170) Ḥaḥṣ b. al-Walid had been governor twice before, but he became governor for a third time when Marwān II’s appointee was rejected by disobedient local garrisons.
 - 171) Sawirus, PO, V, 116–17; cf. Kindī, 86–87.
 - 172) Sawirus, PO, V, 189.
 - 173) P. Lond. nn. 1335, 1349, 1357, 1373, 1394, 1404, 1407, 1433, 1434, 1435, 1447; P. Heid. III, no. 1; PAF no. 10; APEL no. 148.
 - 174) P. Heid. III, no. 1; P. Lond. nn. 1349, 1380.

CHAPTER III

1. Tax-Resistance Movements

- 1) Kindī, 73–74.
- 2) Sawirus, PO, V, 76. According to a Greek papyrus from Upper Egypt dated 20 Phaophi 11th indiction (10 Muḥarram 94/17 October 712), slightly before this there was a rebellion in the village to which the monastery belonged. There are no details. The duke of the Thebaid calls the special attention of the inhabitants to the payment of the poll taxes which went unpaid during the rebellion. One infers from this that the rebellion took place on account of the increasingly rigorous collection of poll taxes at the time, and that as it was confined at best to a few villages it did not merit the attention of the historians. Cf. H.I. Bell: Two official letters of the Arab Period, pp. 265–75.
- 3) Kindī, 81.

- 4) Sawirus, PO, V, 94–95, 97–98.
- 5) Kindī, 83; Ya'qūbī, II, 402.
- 6) Kindī, 85–86.
- 7) Sawirus, PO, V, 116–17.
- 8) On account of the usurping governor's cancellation of the poll tax for converts, 24,000 converts are said to have appeared in al-Fuṣṭāṭ alone (Sawirus, PO, V, 116–17). But there is no proof that this rate of conversion continued. Those converts who were enrolled in the army were definitely discharged by the newly appointed governor soon afterwards. This is clear from the fact that the new governor Ḥassān b. 'Atāhiya eliminated the new military salaries created by his predecessor Ḥafṣ (Kindī, 85).
- 9) Sawirus, PO, V, 118; Kindī, 93.
- 10) Sawirus, PO, V, 118–19, 134, 139. The governor 'Abd al-Malik summoned influential officers to al-Fuṣṭāṭ and detained them for seven days, and at the same time detained state secretaries, and pagarchy administrators and village headmen, demanding that they produce tax registers and quotas for which they would assume responsibility. The Coptic patriarch was also summoned to answer for tax payments on church property: because the churches could not meet the steep quotas, the patriarch was imprisoned and tortured.
- 11) Kindī, 94.
- 12) al-Baṣmūr was a *kūra* in the northern Delta, and was also called al-Baṣarūd. Cf. Sawirus, PO, X, 502; Ibn Ḥurdādhbih: *Kitāb al-Mesālik wa-l-mamālik*, ed. M. J. de Goeje, BGA, VI, (Leiden, 1889), p. 82; al-Ya'qūbī: *Kitāb al-Buldān*, ed. M. J. de Goeje, BGA, VII, (Leiden, 1892), p. 332; Ḥawqal, I, 138; Yāqūt: *Kitāb Muḡam al-buldān*, Jacut's geographisches Wörterbuch, ed. F. Wüstenfeld, 6 Bde. (Leipzig, 1866–73), I, 633, 634; Mammātī, 89; Ḥiṭaṭ, I, 73.
- 13) Sawirus, PO, V, 156–57, 160, 162; cf. Kindī, 95.
- 14) Sawirus, PO, V, 172–73.
- 15) Kindī, 96.
- 16) Kindī, 95.
- 17) Kindī, 101, Ṣuraḥbil b. Muḍaylifā who had been the first anti-Umayyad rebel in the Ḥawf was granted the village of Manbūba, al-Aswad b. Nafi' of Alexandria the Munyat Bulāq and the house of Zubbān b. 'Abd al-'Azīz b. Marwān in Alexandria, and 'Abd al-A'lā b. Sa'id of Upper Egypt the *qaṭi'a* of the villages of al-Maymūn, i.e., Ḥarḡa Oasis and Ahnās.
- 18) Sawirus, PO, V, 188.
- 19) Sawirus, PO, V, 188.
- 20) Kindī, 102.
- 21) Sawirus, PO, V, 188–89; cf. Kindī, 102. In this way the quota reverted to what it had been under the Umayyads; the same thing happened with ecclesiastical land taxes (Sawirus, PO, V, 190).
- 22) Sawirus, PO, V, 189.
- 23) Kindī, 111–12; Ḥiṭaṭ, II, 338.
- 24) Kindī, 116–17.

- 25) Kindī, 119.
- 26) Cf. Ya'qūbī, II, 466; Ṭabarī, III, 412; Ġahšiyārī, 134, 137.
- 27) Cf. Cl. Cahen: Fiscalité, propriété, antagonismes sociaux en Haute-Mésopotamie au temps des premiers 'Abbāsides d'après Denys de Tell-Mahré, (*Arabica*, I, 1954), pp. 136–52.
- 28) Ġahšiyārī, 134.
- 29) Kindī, 124, 126, 128–31; Ya'qūbī, II, 489; Ḥiṭaṭ, I, 308; Taġribirdī, II, 60–61.
- 30) For the settlement of the Arabs including Qaysites in Egyptian villages, see my article, 'Land tenure in Egypt during the early Islamic period', *Orient* (Report of the Society for Near Eastern Studies in Japan), Vol. XI (1975, published in Tokyo), pp. 123 ff.
- 31) Kindī, 125–27; Ya'qūbī, II, 483.
- 32) Al-Kindī does not indicate how long Muḥammad b. Sa'id's term of office was; one infers from al-Ṭabarī that he held office from 152 to 156. Ṭabarī, III, 370, 372–73, 377, 379; cf. Ġahšiyārī, 141; Kindī, 365–66.
- 33) Kindī, 77.
- 34) Kindī, 77.
- 35) Chronique de Denys de Tell-Mahré, 4^e partie, éd. et trad. J.-B. Chabot, (Paris, 1895); 107, 129; 165; cf. Cahen, op. cit., pp. 140–42.
- 36) APEL nn. 222, 223.
- 37) Cf. Ṭabarī, III, 374–75, 381–84; Cahen, op. cit., p. 137, n. 7.
- 38) Ya'qūbī, II, 489.
- 39) Kindī, 136; Ṭabarī, III, 629–30; Ya'qūbī, II, 497.
- 40) Kindī, 139–41.
- 41) Sawīrus, PO, X, 400–01, 404–08.
- 42) For the tax-farming system operated by the central government, see my article, Les finances publiques de l'État 'abbāsīde, *Der Islam*, Bd. 42(1965), pp. 9ff.
- 43) Kindī, 142.
- 44) Kindī, 143–46; Ṭabarī, III, 711, 732.
- 45) Kindī, 147.
- 46) Kindī, 147.
- 47) Kindī, 148–51; Ya'qūbī, II, 533.
- 48) Kindī, 151.
- 49) Kindī, 152–61; Ya'qūbī, II, 539, 541; Sawīrus, PO, X, 427–28.
- 50) Kindī, 164.
- 51) Kindī, 170.
- 52) For the situation in Alexandria at this time, see Kindī, 153, 157–58, 161–65, 169–70, 172; Sawīrus, PO, X, 428–32, 445, 449, 451, 455–58; Ya'qūbī, II, 541–42.
- 53) Kindī, 172; Ṭabarī, III, 1044; Sawīrus, PO, X, 457–59.
- 54) Kindī, 174–76; Ya'qūbī, II, 555–56.
- 55) Kindī, 176–77.
- 56) Kindī, 180–84; Ya'qūbī, II, 560–61; Ṭabarī, III, 1086–96; Sawīrus, PO, X, 465, 467.

- 57) Kindī, 182.
- 58) al-Kindī says that this measure was taken as part of the agreement whereby 'Ubayd Allāh b. al-Sarī surrendered; al-Ya'qūbī says that one of 'Ubayd Allāh's conditions was that he be allowed to collect taxes in Upper Egypt for two months and that 'Abd Allāh b. Ṭahir accepted this. This agreement concerning taxes perhaps refers to the settlement involved here (Ya'qūbī, II, 561).
- 59) He did not go to take up his post in person but sent a surrogate: he did however retain power over appointments of financial directors and high officials.
- 60) Kindī, 185; Ṭabarī, III, 1099–1100; Ya'qūbī, II, 567.
- 61) Here I follow al-Kindī, al-Ya'qūbī and al-Ṭabarī give this name as 'Abd Allāh b. Ġālis. al-Ṭabarī dates the rebellion of the Yemenite Arab 'Abd al-Salām, which occurred at the same time as 'Abd Allāh b. Ḥulays' rising, to A.H. 213, but this is an error for A.H. 214.
- 62) Kindī, 185–88; Ṭabarī, III, 1101; Ya'qūbī, II, 567.
- 63) Kindī, 110, 129, 148, 159, 166, 183–84, 187.
- 64) Kindī, 189; Ṭabarī, III, 1103.
- 65) Kindī, 189. In al-Kindī the region appears simply as al-Ḥawf, but the Laḥmites were based in the West Ḥawf.
- 66) Kindī, 190; cf. Ya'qūbī, II, 568; Ṭabarī, III, 1105–07; Sawīrus, PO, X, 485–86; Eutychius, II, 57.
- 67) Sawīrus, PO, X, 486.
- 68) Kindī, 140.
- 69) Ya'qūbī, II, 539.
- 70) See n. 12 of this section. Al-Ṭabarī and Eutychius do not use both names but note it as "al-Bīma", and al-Ya'qūbī as "al-Bīma and al-Bašarūd" while he explains that al-Bīma meant the Copts of al-Bašarūd (Ṭabarī, III, 1106; Eutychius, II, 57; Ya'qūbī, II, 569; al-Buldān, 340). Al-Bīma does not appear in the lists of *kūras* written in the various sources such as Ibn Ḥurdādbih, Ya'qūbī's al-Buldān, Ibn al-Faqīh, Qudāma and al-Maqrīzī's al-Ḥiṭaṭ. Eutychius says that al-Bīma are the descendents of the Romans who did not evacuate but remain there at the time of the Arab conquest. At any rate the inhabitants of al-Bašmūr were certainly called al-Bīma.
- 71) Sawīrus, PO, X, 487.
- 72) For al-Afšīn, see Ṭabarī, III, 1066; EI², art. "afshīn".
- 73) Ṭabarī writes the name 'Abdūs al-Fihri. He is a descendant of the commander of the expedition to Barqa, 'Uqba b. Nāfi'. Cf. n. 17 of this section; Kindī, 32, 95, 101, 190; Suyūṭī, I, 220.
- 74) Cf. Sawīrus, PO, X, 481.
- 75) Most of the people in this area were Copts, as is clear from Severus' statement in A.H. 237, twenty years later, that all the people in Damīra were Christians, for which reason the patriarch at one point had established his residence there (Sawīrus, II, 3).
- 76) Kindī, 190–91; Ya'qūbī, II, 569; Sawīrus, PO, X, 487–88; cf. Ḥiṭaṭ, I, 173.

- 77) Sawirus, PO, X, 488–90; Kindī, 191.
- 78) Sawirus, PO, X, 492–95, 501–02; Kindī, 192.
- 79) 'Asqalānī: *Raf' al-iṣr*, 168–69; Ya'qūbī, II, 569.
- 80) Ibn Ḥaǧar al-'Asqalānī is named here as al-Ma'mūn's vizier, but this is an error as he did not become vizier until the next year, after al-Mu'taṣim's accession. Ṭabarī, III, 1181–82; al-Tanūḥī: *Niṣwār al-muḥāḍara wa aḥbār al-muḍākara*, Vol. VIII, (Dimašq, 1930), 29; cf. D. Sourdel: *Le vizirat 'abbāsīde*, (Damas, 1959–60), pp. 233–34, 245–47.
- 81) The chief judge (*qāḍī al-quḍāt*) in Baǧdād, a native of Merv. As the judge's position in Egypt fell vacant after A.H. 215, he took up that post in Muḥarram 217 as al-Ma'mūn's appointee. Cf. Kindī, 441–42; Waki', III, 273; Sourdel, op. cit., pp. 238–42.
- 82) A judge from Baṣra, later under al-Mu'taṣim and al-Wāṭiq he wielded great power as chief judge. Waki', III, 294–98; cf. EI², art. "Aḥmad b. Abi Du'ād".
- 83) Appointed at the beginning of A.H. 215 while 'Abdawayh b. Ğabala was governor. Kindī, 189; Waki', III, 280.
- 84) A famous Mālikite jurist, after this incident he was confined in Baǧdād from A.H. 217 to 232. From A.H. 237 he was the judge of Egypt and served until A.H. 245, having been appointed by al-Mutawakkil. Kindī, 462, 467–75; Ḥakam, 247; 'Asqalānī, 167–82; Waki', III, 240–41; Sawirus, II, 10–11.
- 85) Kindī, 192.
- 86) Sawirus, PO, X, 495–96.
- 87) Ḥiṭaṭ, F. I, 334–35; ibid., B. ed. I, 79–80, II, 494.
- 88) Ğahṣiyārī, 220.
- 89) APEL no. 288, a letter from about A.H. 236 detailing under-measurement on the part of bribed officials.
- 90) Ḥiṭaṭ, II, 494.
- 91) Cf. Sawirus, PO, X, 477, 483, 503. In A.H. 235, al-Mutawakkil forbade the employment of Christians as officials, and issued decrees discriminating against non-Muslims (people of *ḍimma*) which two years later were applied in Egypt with the result that many Copts were dismissed, but it was so difficult to get on without them that they were rehired a few years later (Ṭabarī, III, 1389–94; Ya'qūbī, II, 565; Sawirus, II, 4–6, 11).
- 92) Ḥawqal, I, 161.
- 93) Kindī, 193–94; Ḥiṭaṭ, I, 94.
- 94) Kindī, 200.
- 95) Sawirus, II, 4–6.
- 96) Sawirus, II, 10–11.
- 97) Kindī, 205–10; Ya'qūbī, II, 612; Ḥiṭaṭ, 339; Sawirus, II, 39–43.
- 98) Kindī, 211–14; Ḥiṭaṭ, II, 339.

2. Methods of Assessment

- 1) Sawirus, PO, V, 189–90.
- 2) The oldest poll tax receipt among the papyri which I was able to see is PERF no. 670. This records ½ dinar of *ḡizyat ra's* for the fiscal year A.H.

195. Cf. PERF nn. 715, 718, 752. PERF no. 695 is the oldest land tax receipt for A.H. 203.
- 3) There are few taxpayer lists that are datable, but PERF no. 677 (late 2nd century) and APEL nn. 202, 203, 206 and 211 (3rd century) exist for the poll tax, and for the land tax there are APEL no. 223 (2nd-3rd century) and no. 222 (3rd century).
 - 4) For 'Umar II's rescript on converts, see Chapter II, section 7.
 - 5) Cf. Chapter I, p. 26.
 - 6) Cf. Yaḥyā, nn. 22, 25.
 - 7) Balāḍuri, III, 546, no. 1016; Qudāma, 92b, (Ben Shemesh: Taxation II, 26); cf. Yaḥyā, nn. 35, 614, 615. In Egypt, judges who were followers of Abū Ḥanīfa were already being appointed in al-Mahdi's reign (cf. Kindi, 371-73).
 - 8) Yaḥyā, nn. 34, 36, 601; Amwāl, 88, nn. 235-243; cf. Shimada: The tax policy of 'Umar II, p. 107.
 - 9) Cf. Sawirus, II, 4-6.
 - 10) Cf. Sawirus, II, 26-27.
 - 11) Ibn Ḥawqal also says that "the people of Egypt are Coptic Christians" (Ḥawqal, I, 161).
 - 12) APEL no. 195, a poll tax receipt for A.H. 318, is an exception which mentions "ḡizya". But in this document the phrase "of al-Ḥakīmī gold coins" occurs, proving that this is a Faṭimid document: A.H. 318 is an error for A.H. 418. From the format as well it is clear that this papyrus with its use of "ḡizya" belongs to the same filiation as PERF no. 1181 from A.H. 427 (cf. MPER, p. 169). Apart from legal writings, outside the administrative documents there are historical accounts which also mention "ḡizyat ra's" (cf. Sira Ṭūlun, 118).
 - 13) Cf. APG, p. 25, n. 2; APEL nn. 211, 212; MPER, II/III, pp. 162, 164.
 - 14) APEL no. 151; P. Heid. III, no. 12; Ḥakam, 153; cf. Chapter II, pp. 120-26.
 - 15) Abū Yūsuf, 4, 49.
 - 16) In Iraq later on ḡāliya continued to be the word in use, at least until Buwayhid times. Cf. Hilāl al-Ṣabī': *Kitāb Tuḥfat al-umarā' fi ta'riḥ al-wuzarā'*, (Leiden, 1904), 158; A. v. Kremer: Ueber das Einnahmehudget des Abbasiden-Reiches vom Jahre 306 H. (918-919), *Denkschriften der Kaiserlichen Akademie der Wissenschaften*, (Wien, 1887), p. 307; Miskawayh; *Taḡārib al-umam*, 7 vols., (London, 1920-21), II, 25; Ibrāhīm b. Hilāl al-Ṣabī': *al-Muḥtār min rasā'il*, ed. Ṣakīb Arslān, (Ba'abda, 1898), 214 (Ḥiṭaṭ, I, 279); *Kitāb al-Ḥawāṭi*, apud C. Cahen: Quelques problèmes économiques et fiscaux de l'Iraq Buyide d'après un traité de mathématiques, (*Annales de l'Institut d'Études Orientales d'Alger*, X, 1952), p. 335.
 - 17) Abū Yūsuf, 122-24 (Ben Shemesh, Taxation III, 84-85); Amwāl, nn. 100-104; Qudāma, 102b-103a (Ben Shemesh, Taxation II, 43-44).
 - 18) Ibn Mammātī and al-Maḥẓūmī give the poll tax quotas under the early Ayyūbids, 4 $\frac{1}{6}$ dinars a year for the rich, 2 $\frac{1}{12}$ dinars for the middle bracket, and 1 $\frac{7}{12}$ dinars and 2 ḥabbas for the lowest bracket. Mammātī, 318; Maḥẓūmī, 77a; cf. C. Cahen: Contribution à l'étude des impôts dans l'Égypte

- médiévale (JESHO, V, 1962), p. 248.
- 19) Sawirus, II, 26–27.
 - 20) Maḥzūmī, 77a.
 - 21) In Egypt the garrison town (*amṣār*) policy was adhered to for a century after the conquest, but the Arab-Muslims began settling in the countryside in the following century and eventually the important men among them became powerful local landlords. For a description of the process of settlement, see my article, Land tenure in Egypt, Chapter II.
 - 22) Abū Yūsuf, 86; Yaḥyā, nn. 63, 153. Abū Yūsuf deals with this point more concretely, as follows: No one has a right to convert *ḥarāğ* land into '*uṣr*' land or vice versa. It is illegal for an owner of '*uṣr*' land who buys a tract of *ḥarāğ* land adjoining his land to include it in his '*uṣr*' land by paying the '*uṣr*' tax for it or vice versa (cf. Ben Shemesh: Taxation III, 83).
 - 23) Abū Yūsuf says: If the ruler makes peace with pagans on condition that they should pay *ḥarāğ*, then they are considered as people of *ḍimma* and their land is *ḥarāğ* land. In such cases only what was agreed upon can be collected from them in taxes. On the other hand land conquered by force ('*anwa*') if distributed amongst the Muslim conquerors, will become '*uṣr*' land. But if it is not distributed and is left in the possession of the previous owners, as 'Umar b. al-Ḥaṭṭāb did in al-Sawād, then it becomes *ḥarāğ* land. It cannot be taken away from them and it is the private property (*milk*) belonging to them, which they can transfer their rights of possession by inheritance or sale (Abū Yūsuf, 63, 202). Ibn Abi Laylā and Abū 'Ubayd also justify it in the same fashion (Yaḥyā, no. 28; Amwāl, 84).
 - 24) Qudāma reports this polemic in summary form. Qudām, 94a (Ben Shemesh: Taxation II, 29).
 - 25) The fundamental difference between the two schools was that Abū Yūsuf emphasized the reality of landholding in the conquered territories with his "*ḥarāğ* land" doctrine, while Mālik opposed the legalization of land sale and inheritance by stressing the form of conquest and dividing conquered territory into *ṣulḥ* land and '*anwa*' land — the latter as *ḥarāğ* land which could not be bought or sold. al-Ṭabari: *Kitāb Iḥtilāf al-fuqahā'*, 218–19, 224; Yaḥyā, nn. 27, 28, 34, 35; Ḥakam, 155; Amwāl, 79–80, no. 205; cf. Abū Yūsuf, 69, 86; Yaḥyā, no. 47.
 - 26) For 'Umar II's rescript against the sale of arable land, see Chapter II, p. 133.
 - 27) Ibn 'Asākir, I, 183–84. Al-Manṣūr sent commissioners to Syria in A.H. 140–41 to investigate transfers of land among the populace, as a result of which only land remaining in the original inhabitants' hands was treated as taxable *ḥarāğ* land while land which had changed hands was treated, along with the old grants (*qatī'a*) of land, as '*uṣr*' land on which *ḥarāğ* was not levied.
 - 28) Kindī, 76–77; Ḥakam, 143.
 - 29) Cf. p. 153, above.
 - 30) In Upper Iraq under the early 'Abbāsids, the taxes paid by Arab landholders were called *ṣadaqa* or *ṣadaqat al-māl* even though they were the same as or more than the amount paid by the Christian Syrians. This has been dis-

cussed in the preceding section.

- 31) In PERF no. 624, from the reign of al-Rašīd, the taxpayers are made up of "Muslims and people of *ḍimma*. Cf. A. Grohmann: *From the world of Arabic papyri*, (Cairo, 1952), pp. 132–34.
- 32) Cf. APW no. 36, n. 1.
- 33) This document lacks a date, but Muḥammad b. 'Īsā who appears in it as a tax-contractor (*mutaqabbil*) is found also in APEL no. 184 from A.H. 249 and PERF no. 786 from A.H. 252/53.
- 34) There are other documents in which "*baqt*" appears: PSR no. 243 has "Abū Bakr's *baqt* [land]", PERF no. 879 has "the *baqt* [land] of Siya Sāwa and the *baqt* [land] of Šahrūn". Cf. APEL, II, p. 40.
- 35) See my article, Land leases in 'Abbāsīd Egypt (in Japanese), *Tōyōshi-kenkyū*, XXIII/2 (1964), pp. 26–51.
- 36) APEL no. 79 gives the tenant who is contracting for thirty *faddāns* of *baqt* land the title "client of the Commander of the Faithful", so that he would seem to have belonged to the privileged class.
- 37) See my article, Land tenure in Egypt, chapter II.
- 38) PSR no. 243; APEL no. 79.
- 39) PERF no. 879.
- 40) Ḥawqal, I, 136; Ḥiṭaṭ, I, 99.
- 41) Under the Umayyads, the standard *rizq* allotment for one Arab was ten to twelve *ardabbs* of wheat (Kindī, 82).
- 42) Kindī, 146, cf. Bayrūt ed. p. 172f.
- 43) Cf. Chapter I, section 4, above.
- 44) PERF no. 612; APRL no. IX/6.
- 45) PERF nn. 621, 625, 626, 638^r.
- 46) Cf. Ḥawqal, I, 136; Ḥiṭaṭ, I, 99.
- 47) PSR no. 428; APW no. 25; PER Inv. Ar. Pap. 3638; APEL nn. 144, 80, 226; P. Berol. 15093. The tax rate on *baqt* land and some estates which were more or less equivalent to it was rather low: $\frac{5}{6}$, $1\frac{1}{2}$, $1\frac{7}{12}$ dinars are some recorded rates. Cf. PSR no. 243; APEL no. 79; PERF nn. 633, 759.
- 48) PERF no. 684; APEL no. 222.
- 49) In the lease of land APEL no. 81/82 from A.H. 253, the rate per *faddān* of wheat is $\frac{1}{2}$ dinars, while for a *faddān* of flax it is $1\frac{1}{2}$ dinars; PER Inv. Ar. Pap. 341 (3rd century) has $\frac{2}{3}$ dinar for wheat, $1\frac{1}{2}$ dinars for flax; *ibid.* 8689 gives 2 dinars for wheat, 4 for flax; the tenancy list *ibid.* 6007 gives $2\frac{1}{3}$ dinars for wheat and 4 for flax.
- 50) Ḥawqal, I, 163.
- 51) Cf. Grohmann: *From the world of Arabic papyri*, pp. 132–34.
- 52) Ṭabarī, III, 717.
- 53) Ḥiṭaṭ, I, 103–04.
- 54) Sawirus, II, 24, 26–27; cf. Kindī, 203
- 55) Ḥiṭaṭ, I, 109.
- 56) Ḥiṭaṭ, I, 107.
- 57) Ḥiṭaṭ, I, 107–08.
- 58) Sawirus, II, 24.

- 59) The term *ḍarība* was not always used for the grass tax and these others: sometimes they are called *ḥarāḡ*. For example in PER Inv. Ar. Pap. 10151 as well as APW no. 13 the phrase “*ḥarāḡ at-ḥaḍar wa-l-aqrāṭ*” appears, and *ḥarāḡ al-karm* or *ḥarāḡ al-qaṣab* occurs in other papyri (PERF no. 857; PER Inv. Ar. Pap. 8527; APEL no. 234). Cf. APG, p. 18f.
- 60) Cf. APW, beilagen IV, *Archiv Orientalní* XII, p. 109.
- 61) APEL no. 233; PER Inv. Ar. Pap. 5999r.
- 62) PER Inv. Ar. Pap. 5999r; cf. APEL no. 234.
- 63) APG no. 3.
- 64) APEL no. 81/82; PER Inv. Ar. Pap. 3431, 6007.
- 65) PER Inv. Ar. Pap. 5999r.
- 66) PERF no 641; cf. PER Inv. Ar. Pap. 6011. The term *ḡallat al-anīr* probably corresponds to the maintenance (ὀπαδννη) for the governor and the high officials in al-Fuṣṭaṭ in Umayyad times. Cf. P. Lond. no. 1375; Chapter II, p. 80–81, above.
- 67) Ḥakam, 153.
- 68) Cf. APEL, IV, p. 64f. For other references to the trefoil tax, see APRL no. VII/19; PER Inv. Ar. Pap. 10151.
- 69) Cf. PERF no. 621; APEL, II, p. 70.
- 70) D.S. Margoliouth reads “*al-nawāʾib*” in place of “*al-abwāb*”, but A. Grohmann points out his error. Cf. APG, p. 18, n. 2.

3. *The Tax Administration*

- 1) Cf. A. Grohmann: *Studien zur historischen Geographie und Verwaltung des frühmittelalterlichen Ägypten*, (Wien, 1959), p. 25f; APEL, III, p. 143; Taḡribirdi, III, 146.
- 2) This letter is missing the portion where the date should be, so that the period is uncertain. A. Grohmann dates it to the first century A.H., but from various facts one infers it was around the year 180/796.
- 3) Sawirus, PO, X, 503.
- 4) Kindī, 153, 157, 184, 205, 216, 274; Sawirus, PO, X, 430, 467, 481, 540; II, 2.
- 5) Ibn Ḥurdaḍbih: *Kitāb at-Masālik wa-l-mamālik*, p. 82; cf. Muqaddasi, 193.
- 6) Ḥiṭaṭ, I, 72–73.
- 7) Kindī, 258; Taḡribirdi, III, 145.
- 8) This kind of situation seems to be connected with the number of villages in each *kūra*. The *kūra* could include only a few villages or over a hundred, so that it was plainly impossible to take the *kūra* as the basic fiscal unit. According to a report by the financial director Boḡtor under the Iḥšīdids, Upper Egypt had 956 villages and Lower Egypt 1439, for a total of 2395 villages. Cf. Ḥiṭaṭ, I, 72–73; Ibn Duqmāq: *al-Intiṣār bi-wāṣiṭat 'iqd al-amṣār*, IV-V, (al-Qāhira, 1893), V, 43; Maḥzūmī, 46b-47a.
- 9) In APEL no. 181, a land tax receipt from Tōt 233, Qūṣ along with al-Uṣṭunayn and Lower Anṣinā are considered as two *kūras*, and together constitute a single fiscal district. Cf. PERF no. 725 (i.e., EPER no. 8).
- 10) According to the account book dealing with the remainder-quota under a tax-contracting arrangement P. Mil. R. Univ. I, no. 7, the six villages of

Samadūn, Šamamā, Šanawayh, Baršūb, Qalatā, and Būrayğ in the Delta were having their taxes farmed by one 'Abd al-Raḥmān b. Hilal, and constituted a single fiscal district.

- 11) Cf. Sawirus, PO, V, 134.
- 12) Kindī, 203.
- 13) Sira Ṭulūn, 189-92.
- 14) Cf. Chapter II, p. 93, above.
- 15) Kindī, 140; ABPH no. 7; APW no. 30. This is a Faṭimid document, but under the Faṭimids the usual term is "māsīḥ"; cf. APW no. 48; Hiṭaṭ, I, 405; Mammātī, 305; Maḥzūmī, 99b.
- 16) APEL no. 288.
- 17) APW no. 48 (from A.H. 447); Mammātī, 305; Maḥzūmī, 99b; cf. C. Cahen: Contribution à l'étude des impôts dans l'Égypte médiévale, pp. 267f.; H. Rabie: *The financial system of Egypt, A.H. 564-741/A.D. 1169-1341*, (London, 1972), p. 160.
- 18) Cf. APEL nn. 229, 230, 231.
- 19) APEL no. 265. This document consists of the beginning only of an acreage report; it goes as follows:
 In the name of God, the Compassionate, the Merciful. What has resulted from the survey of Ṭālfar (?) belonging to the land of [] for the land-tax of the year 262. The survey in the land of [], seed land: 251³¹/₄₈ *faddāns*, turnip land: 2³⁵/₄₈ *faddāns*, fresh herbage land: 1¹/₃₂ + x *faddāns*, vine land: 1⁹/₄₈ *faddān*. 20th of Ša'bān, the year 262. Fallow-land: 3⁷/₄₈ *faddān*. In the name of God,...
- 20) Cf. APEL no. 170.
- 21) Cf. APEL no. 266.
- 22) Cf. APEL no. 269.
- 23) Cf. APW no. 35; see my article, Land tenure in Egypt, pp. 131-32.
- 24) For instance, APEL no. 270 (3rd/9th century) gives the contents as follows:

Taxpayers	Land tax dinar
[] The manured (?) tenement, which is in the hand of Iṣḥāq b. Ḥamdān, originating from Bādīs, eastly of the, a tillage contract without land survey, and a surplus of 4 <i>faddāns</i> of the tenement of the "cheese-monger" on the northern bank of the canal. ... correct. And furthermore a surplus of 1 <i>faddān</i> of this plot.	20
(details omitted)	
Sisinne b. Psai The tenement known as Būrā (?), which was in his hand during the past year, a tillage contract without land survey.	10 ² / ₃

Telefós b. Papostolos The plot of fallow land which is situated on the “new Canal” whose southern boundary is formed by the tenement known ‘Abd al-Ġabbār in and the northern is the tenement which was in the hand of Qāsim during the past year; and the eastern is formed by the canal between this plot of fallowland and between the tenement of Quzmān; the southern and western is formed by the “new Canal”, a tillage contract without land survey.	8
Quzmān, the farm supervisor what was in the hand during the past year, a tillage contract; and he owns some shares without any controller or <i>qabbāl</i> of his harvest or constraint or exacting of a fine.	?

- 25) APEL nn. 280, 299, 376; APW no. 9.
- 26) Ḥiṭaṭ, I, 84–85.
- 27) In al-Maḥzūmī, who is apparently reporting on the fiscal system from Fāṭimid to early Ayyūbid times, the equivalent of the land survey system (*miṣāḥa*) is called “*muṣfādana*”, and tillage contract (*qabāla*) is used as its antithesis. Maḥzūmī, 98a-b; cf. H. Rabie, op. cit., p. 75, n. 2.
- 28) Kindī, 140; cf. p. 154, above.
- 29) Cf. APEL no. 288.
- 30) Sira Ṭulūn, 74–75; cf. Ḥiṭaṭ, II, 266–67.
- 31) Cf. APEL, IV, p. 254.
- 32) Mammāṭī, 305; cf. Maḥzūmī, 97a-99a; C. Cahen: Contribution à l’étude des impôts....., p. 261; H. Rabie, op. cit., p. 73.
- 33) In Egypt there was, as is well known, a traditional custom that the arable land was classified into a number of categories with a specific name for each such as *bāq*, *barūbiya*, *širāqi*, and so forth. But the classification was not based on the land itself but on the situation of land watered by the Nile flood or the kind of crops which were planted in the previous year. Thus the classification of the land changed from year to year. After the late Fāṭimid period at least, the *dalil* must have entered the classifications in the land registers. Under the ‘Abbāsids, however, there is no trace of such entries though he might take account of the classifications in his drawing up the registers. In the papyri which I could see, there is nothing but the example of “*salā’iḥ*” or “fallow land” among the names of the land sorts in APEL no. 86/87 (but in this document the spelling *salā’iḥ* occurs). Cf. Mammāṭī, 201–04; Maḥzūmī, 30a; Ḥiṭaṭ, I, 100–01; Qalqaṣandī, III, 446–48; C. Cahens Contribution à l’étude des impôts dans l’Égypte médiévale, pp. 258–61.
- 34) In PERF no. 633 the phrase “the names of those who are registered in Tarṣūb” occurs. Cf. A. Grohmann: *Einführung und Chrestomathie zur ara-*

- bischen Papyruskunde*, (Praha, 1954), p. 125, n. 2.
- 35) Mammāṭi, 235–37; Ḥiṭaṭ, I, 270.
 - 36) PERF nn. 612, 621, 625, 626, 638; APEL no. 77; APRL no. IX/6.
 - 37) APEL nn. 78, 79.
 - 38) APEL nn. 80, 144; PERF nn. 759, 835; APW no. 4.
 - 39) PERF nn. 955, 967, 971, 984; APEL no. 83.
 - 40) al-Muqaddasi: *Aḥsan al-taqāsīm fī ma'rifat al-aqālīm*, ed. M.J. de Goeje, (Leiden, 1906), p. 212.
 - 41) Mammāṭi, 237, 235 n.1; Ḥiṭaṭ, I, 270. According to the Meyerhof MS. of Ibn Mammāṭi, the amounts of seed loaned for one *faddān* were: for trefoil or turnips, $\frac{1}{3}$ *ardabb*; for wheat $\frac{2}{3}$; for barley $\frac{1}{3}$; for beans 1 *ardabb*; for chickpeas, bitter-vetch, and lentils, $\frac{1}{3}$; for flax 1 *ardabb*. Cf. Mammāṭi, p. 235, n. 1.
 - 42) Maḥzūmi, 98a.
 - 43) Sira Ṭulūn, 192.
 - 44) A. Grohmann says that the term “*taqwīya*” appears in the tax-account books, P. Michaelides no. 4 and P. Cair. B.É. Inv. 1400 for A.H. 308. Cf. A. Grohmann: New discoveries in Arabic papyri, *An Arabic tax-account book*, *BIE*, 32 (1951), p. 166.
 - 45) Cf. APEL no. 88.
 - 46) In P. Berol. 15099 the phrase “tillage contract without land survey and tax on grazing lands without head count” (*qabāla bi-lā misāḥa wa-marḡ bi-lā iḥṣā*) occurs. Cf. APEL, II, p. 72, n. 2.
 - 47) Gaḥṣiyārī, 220; Tabarī, III, 628; Ibn al-Aṭīr: *al-Kāmil fī l-ta'rīḥ*, (Bayrūt, 1965–67), VI, 127; Tagribirdī, II, 80–81.
 - 48) Cf. Ḥawqal, I, 136–37; Mammāṭi, 235–58; Ḥiṭaṭ, I, 101, 270–73; Qal-qaṣandī, II, 383–89.
 - 49) *Maḥlūl* and *ma'qūd* refer to the determination of tax quotas by, respectively, survey (*misāḥa*) and contract (*qabāla*). I have already discussed these two comparatively. C. Cahen (Contribution à l'étude des impôts, p. 265, n. 2) has contrasted *munāḡaza* and *muṣāṭara* and suggested that *maḥlūl* corresponds to the former, but this is a question.
 - 50) Ḥawqal, I, 163–64.
 - 51) Cf. n. 19 to this section.
 - 52) Ḥiṭaṭ, I, 86, 405; cf. C. Cahen: Contribution, p. 261.
 - 53) Cf. Ḥiṭaṭ, I, 83, 86.
 - 54) Cf. APEL no. 181.
 - 55) P. Lond. no. 1412.
 - 56) APEL no. 149.
 - 57) Cf. A. Grohmann: *From the world of Arabic papyri*, pp. 136–37.
 - 58) APEL no. 189; APRL nn. III/1, III/2, III/8; PERF nn. 866 (i.e., EPER no. 11), 888, 905.
 - 59) Cf. C. Leyrer: Die Verrechnung und Verwaltung von Steuern in islamischen Ägypten, *Zeitschrift der Deutschen Morgenländischen Gesellschaft*, Bd. 103, Wiesbaden, 1953, pp. 44–46.
 - 60) Cf. A. Grohmann: New discoveries in Arabic papyri; C. Leyrer, *op. cit.*

- 61) APEL no. 278.
- 62) APEL no. 199. The distinction between cash ('*ayn*) and bills (*ṣafātīḡ*) is also made in APH no. 8, a document concerned with taxation but of uncertain purpose.

4. *The Evolution of the Fiscal System and the Rise of Tax-Contracting*

- 1) Cf. J. Shimada: Taxation system of 'Umar I in al-Sawād.
- 2) Sawirus, PO, V, 97–98.
- 3) Sawirus, PO, V, 193–94.
- 4) Maḥzūmī, 47a-b; cf. Mammāī, 76.
- 5) Ḥawqal, I, 136; cf. Ḥiṭaṭ, I, 99.
- 6) Ḡahšiyārī, 134; Ibn 'Asākir: *al-Ta'riḡ al-kabīr*, I, 184; C. Cahen: Fiscalité, propriété, antagonismes sociaux en Haute-Mésopotamie au temps des premiers 'Abbāsides d'après Denys de Tell-Mahré, (*Arabica*, I, 1954), p. 138.
- 7) Cf. p. 152, above.
- 8) In Syria, on the basis of a fiscal investigation A.H. 140–141, lands which Arabs had acquired by purchase or other means were assessed the tithe like long-standing *qaṭ'i'a* lands, and *ḡarāḡ*-land tax was not assessed. Cf. Ibn 'Asākir, I, 184.
- 9) Cf. A. Ben Shemesh: Taxation in Islam I, pp. 3–4; D. Sourdel: *Le vizirat 'abbāsīde*, (Damas, 1959–60), pp. 93–116.
- 10) Balāḍurī, 333; al-Māwardī: *al-Aḥkām al-sulṭānīya*, (al-Qāhira, 1966), 176; Abū Ya'la al-Farrā; *al-Aḥkām al-sulṭānīya*, (al-Qāhira, 1938), 169–70; Ibn al-Ṭiḡṭāqā: *al-Faḡrī*, (al-Qāhira, 1339H), 131; cf. C. Cahen: Fiscalité, propriété....., p. 144; my article, Les finances publiques de l'état 'abbāsīde, p. 20.
- 11) Ḡahšiyārī, 146; Ṭabarī, III, 493.
- 12) Ḥiṭaṭ, I, 103.
- 13) Sawirus, PO, V, 99.
- 14) P. Oxon. Bodl. MS. Arabe 71v; CPR II, nn. 10, 11.
- 15) PAL no. 12–13.
- 16) APRL no. I/5
- 17) APRL no. VI/20.
- 18) For prices in this period and the causes of the inflation, see E. Ashtor: *Histoire des prix et des salaires dans l'Orient médiéval*, (Paris, 1969), pp. 77–81.
- 19) Ḥawqal, I, 136; Ḥiṭaṭ, I, 81.
- 20) Ibn Ḥurdādbih, 83; Ibn Rusta: *Kitāb al-A'lāq al-naḡīsa*, ed. M. J. de Goeje, BGA, VII, (Leiden, 1892), 118; Ḥiṭaṭ, I, 99.
- 21) Ibn Ḥurdādbih, 83; Ibn Rusta, 118; Ibn al-Faḡh: *Kitāb al-Buldān*, ed. M.J. de Goeje, BGA, V, (Leiden, 1885), 76; Ḡahšiyārī, 287.
- 22) Qudāma b. Ga'far: *Kitāb al-Ḥarāḡ*, BGA, VI, p. 248; cf. Muqaddasī, 212.
- 23) Stra Ṭulun, 349–50; Ḥiṭaṭ, I, 82, 99; Ḥiṭaṭ, ed. Wiet, II, 67; Sawirus II, 224.
- 24) Ya'qubī, II, 596, 599; Ibn 'Asākir, II, 59–60; Ibn Ḥurdādbih, 77, n. (o); Qudāma, BGA, VI, 249; Sawirus, II, 24.

- 25) Sawirus, II, 24.
- 26) *Ḥiṭaṭ*, I, 81–87.
- 27) This cadastral survey was carried out by order of the Mamlūk Sultan al-Nāṣir Muḥammad b. Qalāwūn in 715/1315. Cf. H. Rabie, op. cit., pp. 53–56; T. Satō: The development of Iqṭā' system under the Mamlūk Dynasty — focussing on the analysis of al-Rawk al-Nāṣiri land surveying (in Japanese), *Shigaku-Zasshi*, Vol. 78(1969), No. 1, pp. 7–12.
- 28) *Ḥiṭaṭ*, I, 82.
- 29) *Ḥiṭaṭ*, I, 82; II, 5, 269; al-Maqrīzī: *Itti'āz al-ḥunafā' bi-ahbār al-a'immat al-Fatimiyyin al-ḥulafā'*, (al-Qāhira, 1948), 197; Ibn Muyassar: *Aḥbār Miṣr*, ed. H. Massé, (le Caire, 1919), 45.
- 30) He was in office as financial director in A.H. 302–305, 318–323 and 335–345. Cf. 'Arib b. Sa'd: *Ṣilat ta'riḫ al-Ṭabarī*, (Leiden, 1897), 44, 65–66, 150; Kinclī, 269, 281–83, 285, 294, 485, 486; Taḡribirdī, II, 318.
- 31) *Ḥiṭaṭ*, I, 82.
- 32) Sira Ṭulūn, 75; *Ḥiṭaṭ*, I, 82, 85; II, 5–6; Taḡribirdī, III, 150; APEL no. 86/87; APG no. 4. Examples of Coptic tax-contractors appear in APEL no. 100 and APW no. 85.
- 33) APEL no. 79; APW no. 14.
- 34) *Ḥiṭaṭ*, I, 82; II, 5, 269; al-Maqrīzī: *Itti'āz al-ḥunafā'*, 196; Ibn Muyassar: *Aḥbār Miṣr*, 45; all of these are citations from Ibn Zūlāq's *Sīrat al-Mu'izz li-Dīn Allāh*.
- 35) Sira Ṭulūn, 179; Mammātī, 84; Ibn al-Ġay'an: *Tuḥfat al-saniya bi-asmā' al-bilād al-Miṣriya*, (al-Qāhira, 1898), 2–3.
- 36) Sira Ṭulūn, 161–64; *Ḥiṭaṭ*, II, 26; APG no. 4; P. Mil. R. Univ. I, no. 10.
- 37) Cf. n. 34 to this section.
- 38) APG no. 4. Cf. Section 2 to this chapter, pp. 192, above.
- 39) The village of Būrayḡ appears with the same acreage in Ibn Duqmāq's *al-Intiṣār bi-wāsiṭat 'iqd al-amṣār*, IV–V, (al-Qāhira, 1893), V, 115.
- 40) Nowadays all the villages except for Būrayḡ in the markaz of Aṣmūn in Minūfiya Province, and Būrayḡ is in the markaz of Tanṭa in Ġarbiya Province. Cf. Muḥammad Ramzī: *al-Qāmūs al-ḡuḡrāfi li-bilād al-Miṣriya*, (al-Qāhira, 1954–58), II/2, p. 97, 159, 161, 163–65.
- 41) *Ḥiṭaṭ*, II, 295.
- 42) *Ḥiṭaṭ*, II, 31.
- 43) *Ḥiṭaṭ*, I, 82–83, 86; II, 5; *Itti'āz al-ḥunafā'*, 197.
- 44) APG no. 4; APEL no. 196; PER Inv. Ar. Pap. 8347 (MPER II/III, p. 162), PER Inv. Ar. Pap. 7850 (ibid., p. 164).
- 45) Cf. APEL no. 87.
- 46) Cf. al-Tanūhi: *Niṣwār al-muḥāḍara wa-ahbār al-muḍākara*, Vol. VIII, (Dimašq, 1930), 26; Hilāl al-Ṣābi': *Kitāb Tuḥfat al-umarā' fī ta'riḫ al-wuzarā'*, ed. H.F. Amedroz, (Leiden, 1904), 81, 188; my article, Les finances publiques de l'état abbāside, pp. 18–20.
- 47) *Ḥiṭaṭ*, I, 82.
- 48) The name Iṣrūbaq is probably Iṣrūbah in Bahnasāwiya Province. Cf. Mammātī, 104; Ibn al-Ġay'an, 160; Ibn Duqmāq, V, 3.

- 49) Mammāṭi, 197; Ibn al-Ġayʿān, 183; Ibn Duqmaq, V, 22.
- 50) APEL no. 86, 11. 11–12; id., no. 87, 11. 9–10.
- 51) Cf. my article, Land leases in 'Abbāsid Egypt (in Japanese), *Tōyōshikenkyū*, Vol. 23 (1964). pp. 26–51.
- 52) Sira Ṭulūn, 74; cf. Ḥiṭaṭ, II, 266.
- 53) Ḥawqal, I, 163.
- 54) That the expenses for irrigation work were called *ḍarība* is clear from P. Mil. R. Univ. I, no. 10 (3rd/9th century); the passage “concerning their contract quotas and the special imposts (*ḍarāʾib*) on the basis (*dūna?*) of the development of the estate contracted for by the tax-contractor (*mulat-qabbil*)” occurs in the text.
- 55) Ḥiṭaṭ, I, 82.
- 56) Mammāṭi, 232–33; Ḥiṭaṭ, I, 101; Qalqašandī, III, 444–46; cf. Rabie, op. cit., pp. 70f.
- 57) Ḥiṭaṭ, I, 101.
- 58) Mammāṭi, 232.
- 59) Mammāṭi, 342–43; Ḥiṭaṭ, I, 110.
- 60) Cf. Mammāṭi, 206–20; Maḥzūmī, 48b.
- 61) Maḥzūmī, 46a; Ḥiṭaṭ, I, 100, 382.
- 62) In A.H. 312–314, the former vizier 'Alī b. 'Īsā, who was sent to Egypt and Syria as overseer (*mušārif*) of fiscal affairs, found that the estimates for expenses in building the irrigation earthworks were inflated beyond the legal norms and said that the central government was losing 60,000 dinars annually because of this (Hilāl al-Ṣābi': *Kitāb Tuḥfat al-umarā' fī ta'rīḡ al-wuzarā'*, 319–20).
- 63) PGAA, pp. 63–70.
- 64) P. Mil. Univ. I, no. 7.
- 65) APW no. 14; APRL no. III/8; APEL no. 185; id. no. 196; PERF nn. 866 (EPER no. 11), 867 (ibid., no. 12).
- 66) PER Inv. Ar. Pap. 8347, 7850 (i.e., MPER II/III, pp. 162, 164).
- 67) APEL no. 196.
- 68) APEL no. 100.
- 69) Ḥiṭaṭ, I, 82.
- 70) 'Asqalānī, 146.
- 71) 'Asqalānī, 146.
- 72) Sira Ṭulūn, 179.
- 73) Ḥiṭaṭ, I, 82.
- 74) Ḥiṭaṭ, I, 82.
- 75) Kindī, 219; Ḥiṭaṭ, II, 266.
- 76) Sira Ṭulūn, 74–75; Ḥiṭaṭ, II, 266–67.
- 77) Cf. APEL, III, p. 174.
- 78) Cf. Section 3 to this chapter, pp. 198–99.
- 79) Kindī, 203; Eutychius, II, 63; Ḥiṭaṭ, I, 58.
- 80) Cf. Sections 2 and 4 to this chapter.
- 81) Sawīrus, II, 10–11.
- 82) Kindī, 200.

- 83) *Ḍakar* b. *Yalḥyā* also appears as a tax-administrator of the governor and financial director *Iṣḥāq* b. *Yalḥyb* (in office A.H. 235–237) in P. Strassbg. Arab. Inv. no. 80 from A.H. 235 (cf. APEL, III, p. 104).
- 84) *Ḥawqal*, I, 163.
- 85) *Sira Ṭulūn*, 74–75; cf. *Ḥiṭaṭ*, II, 266–67; *Kindī*, 216–17.
- 86) *Tag̃ribirdī*, III, 147–50; cf. *Kindī*, 258–59; *Tabarī*, III, 2253–55; *Ḥiṭaṭ*, I, 357.
- 87) *Ḥawqal*, I, 163, cf. 137.
- 88) *Miskawayh*: *Tag̃ārib al-umam*, 7 vols., (London, 1920–21), I, 107; *Hilāl al-Ṣābi*; *Kitāb Tuḥfat al-umarā*, 44, 113, 290; 'Arib b. Sa'd: *Ṣilat ia'riḥ al-Tabarī*, 75.
- 89) For tax-farming at the central government level under the 'Abbāsids, see my article, *Les finances publiques de l'état 'abbāsside*, Chapter II.
- 90) Cf. *Ḥiṭaṭ*, II, 26; PER Inv. Ar. Pap. 8347, 7850 (i.e., MPER II/III, pp. 162, 164).
- 91) *Ḥiṭaṭ*, I, 82; II, 5–6, 269; al-Maqrīzī: *Itti'āz al-ḥunafā*, 196–98; Ibn Mu-yassar: *Aḥbār Miṣr*, 45.
- 92) *Ḥiṭaṭ*, I, 380–82; Ibn al-Qalānisi: *Ḍayl ta'riḥ Dimaṣq*, ed. H.F. Amedroz, (Leiden, 1908), 84; *Tag̃ribirdī*, V, 4, 20, 22–23; Ibn al-Ṣayrafī: *al-Iṣārat ilā man nāl al-wizāra*, (al-Qāhira, 1924), 51–56; Ibn Mu-yassar, 22–23; cf. EI², art. "Fātimids", "Badr al-Djamālī".
- 93) *Ḥiṭaṭ*, I, 382.
- 94) *Ḥiṭaṭ*, I, 86, 405–06; cf. Rabie, op. cit., p. 151.
- 95) Cf. *Ḥiṭaṭ*, I, 83.
- 96) *Ḥiṭaṭ*, I, 83.
- 97) Cf. *Ḥiṭaṭ*, I, 83.
- 98) *Ḥiṭaṭ*, I, 405, cf. 86.

5. Conclusion

- 1) *Ḥiṭaṭ*, I, 95.
- 2) *Ḥiṭaṭ*, I, 97; cf. 'A. 'A. al-Dūrī: The origins of iqṭā' in Islam, *Journal of al-Abḥāth*, American University of Beirut, Vol. XXII (1969), p. 3.
- 3) In the work of the Mamlūk historian al-Nuwayrī, a similar expression, "*al-fallāḥūn al-qarārīya*", is used with respect to the peasants of the time. But the sense is a little different from "*fallāḥ qarrār*"; it refers to peasants who cultivate the land in their own native places, as opposed to migrant peasants (*al-muzārī'ūn an-tawārī*'). Cf. al-Nuwayrī: *Nihāyat al-arab fī funūn al-adab*, 18 vols., (al-Qāhira, 1954), VIII, 248, 249; H. Rabie: *The financial system of Egypt*, p. 63.
- 4) *Ḥiṭaṭ*, I, 85; cf. C. Cahen: L'Administration financière de l'armée fatimide d'après al-Makhzūmī, *JESHO* XV (1972), pp. 173–74.
- 5) For the land tenure system of the early Islamic age, which has not received much attention in the foregoing pages, see my article "Land tenure in Egypt during the early Islamic period", *Orient* (Report of the Society for Near Eastern Studies in Japan), Vol. XI (1975), pp. 109–53.

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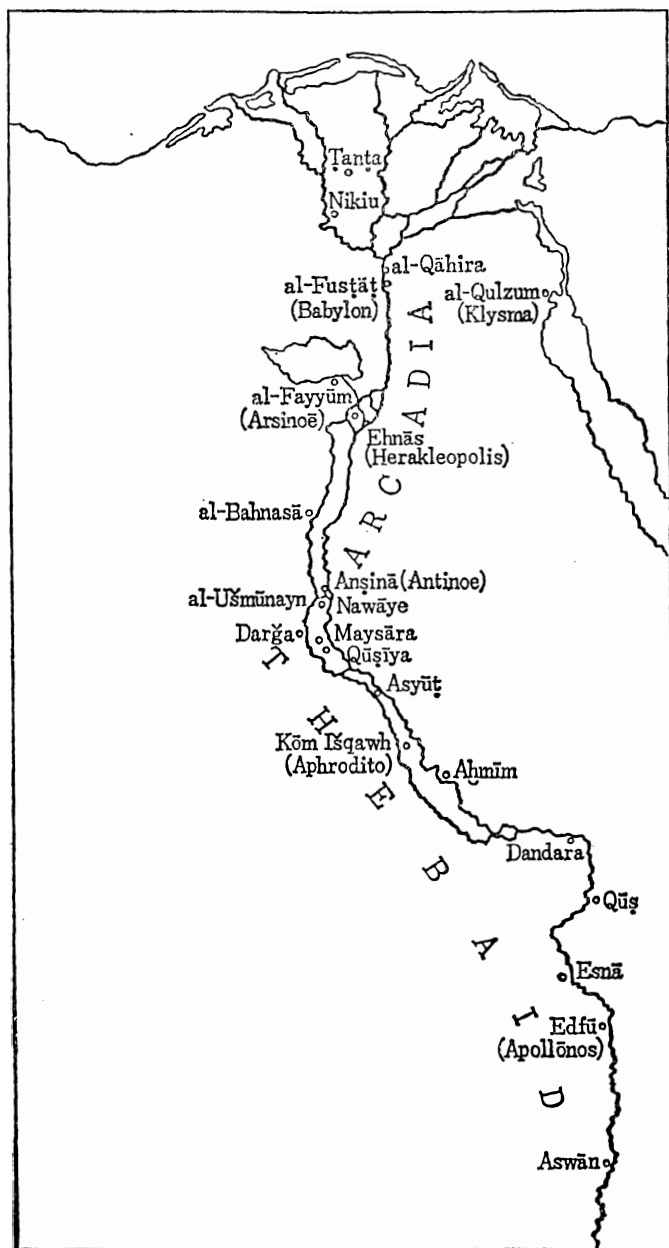
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Egypt in the Early Islamic Period



Lower Egypt in the 10th Century A.D.