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The Corpus and Context:
Agrarian Fiscal Administration and State Formation in Early Islamic Egypt
717–1035 A.D./99–427 A.H.¹

Introduction

The subtitle, “Corpus and Context” is intended to emphasize and demonstrate the immeasurably greater value that can be gained from documents when they are examined within the largest relevant corpus manageable, and within the larger context provided by narrative, juridical, and other sources. Unlike papyrologists working on pre-Islamic periods, Arabic papyrologists have available a wealth of narrative sources, opaque though they may sometimes be, which can elucidate the papyri. When documents are examined and interpreted within the larger corpus and context, not only does the edition, translation and understanding of the individual documents increase dramatically, but, also, patterns emerge.

The following is drawn from my study of *Arabic Agrarian Leases and Tax Receipts from Egypt 765–1035 A.D./148–427 A.H.*²

That larger study is the first systematic edition, translation, and comparison of virtually the entire extant corpus of the identified agricultural leases and tax receipts that are wholly in Arabic. This is also the first study to elucidate the terms and formulary of these two corpora of papyri within the larger context of the sweep of fiscal changes that are chronicled in narrative and other sources.

By this systematic method of examining the documents, the evolution over time of the mechanisms by which fiscal administrators, both official and unofficial, developed a system for securing agrarian revenues from Egypt emerges.

This study would not have been possible without the work of the pioneering generation of Arabic papyrologists, whose careers began with the establishment of the collection at the Austrian National Library, as well as the work of the current generation. Without their earlier editions and translations of some of the leases and receipts, it would not have been possible for me to concentrate on refinements in edition and translation, nor to undertake this larger study.

Description

The corpus consists of 62 leases covering a period of two and a half centuries from 775 (159) to 1025 (416). The provinces of Hermopolis (Ushmūn) and Arsinoë (Fayyūm) are best represented, but Herakleopolis (Ahnās), Oxyrhynchus (Bahnasā), Apollonopolis (Qūṣ), and Panopolis (Ikhmīm) are also represented. There are 132 receipts covering a 300 year period from 765 to 1066 (148–458) most from multiple towns, villages, and cities in Arsinoë and Hermopolis, but with a scattering of receipts from Hērakleos (Ahnās province), Oxyrhynchus (Bahnasā), Bahriya Oasis, and Apollōnos (Idfū).

¹ The dates are based on the earliest attestation of individual liability to an official of the Muslim fisc, rather than to a village or local intermediary, in this case in an official Arabic work permit (CPR XXI, pp. 106–107); and the date of the latest agricultural lease (CPR XXI, No. 37).

² CPR XXI, Emendations to CPR XXI are listed at the end of this article. While the date of the earliest tax receipt included in CPR XXI, No. 01, may be 714 rather than 694 as indicated therein, the possible later date of this document has no bearing on the arguments advanced and was included only to indicate that formulary attested in an early bilingual tax receipt is not related to the earlier Greek formulary as attested in the same document, indicating the early existence of a distinct Arabic formulary. See N. Gonis, *Reconsidering some fiscal documents from early Islamic Egypt*, ZPE 137 (2001) 225–227, on the dating of CPR XXI, No. 01 [= PERF 585].

Editing

As an example of the importance of editing being done in the context of a corpus of documents, several early leases attest the phrase, “for the water of the year” *لما السنة*. Edited in isolation, this phrase in some leases has been read “for the tax of the year” *لما السنة* [ل]. That editing is based on first assuming a lacuna and then filling the lacuna with one additional letter. Looking at the corpus as a whole, other exemplars’ make it clear that the text is in fact intact, and that the reading “water of the year”, without a lacuna, is the correct edition³. Knowing that “water of the year” is the correct edition is important because it tells us that, in the earliest period of the leases, the Arab fisc was able to keep annual records of the extent of the flood, and that the fisc based an individual’s taxes on those records⁴.

Meaning

Not just editing, but the meaning of terms can be determined more accurately by considering documents within the context of the larger corpus, especially since terms and formulary can be considered both in the context of their use and their evolution over time. Comparison to narrative sources and known historical events from the longer time frame of the corpus add yet another layer of understanding that increases accuracy and the value of the documents for historical investigation.

1) Two Arabicized Greek terms, *ṭabl* from (ταβέλλιον) and *sijill* from (σιγίλλιον) have been understood by some editors to mean “register”, while others have understood *ṭabl* as meaning “installment”. An examination of the corpus of leases over time reveals that until 805 *ṭabl* did probably mean “register”, while, *sijill* is not attested in early leases. After the later attestation of *sijill* in the leases, the meaning of *ṭabl*, in fact, shifts to “installment”. And finally, after the attestation of an Arabic term for “installment”, (*najm*), *ṭabl* disappears⁵.

2) Another example. In the early receipts the term for the tax collector is “receiver” (*quṣṭāl*), an Arabicization of the Greek (ζυγοστάτης). *Quṣṭāl* is replaced gradually in the mid-ninth (mid-third) century by “cashier” (*jahbadh*)⁶. No one had drawn attention to the fact that the later term for cashier is Persian, or to the significance of that fact. The timing of the introduction of the term, which becomes the normative term, lends confirmation to narrative evidence that ethnic Persians had come to dominate Egypt’s agrarian fiscal administration by the mid-ninth (mid-third) century⁷.

3) A final example. In some leases tax is stated to be due in the following year, being either “ascribed”, or “transferred” to the following year. These two terms have been regarded as interchangeable. However, when considering the corpus as a whole, the two terms emerge as quite distinct. Their attestations differ in three ways — the time period in which they appear, the size of the holding, and the tax in question. First, ascribed is attested only in relation to an additional assessment based on the Spring survey of the standing crop, as opposed to the initial estimated assessment. Second, “ascribed” is only attested in leases of large holdings. And third, “ascribed” is only attested during the time period of contractors, a period of stable administration *ca.* 858–*ca.* 885 (*ca.* 244–*ca.* 272). These large holdings may have involved flax cultivation, because flax processing was not completed until two months after the last tax installment was due. In these circumstances, “ascribing” tax to the following year may have been a way of aligning tax payments with when revenue from the processed crop became available⁸.

By contrast, “transferred” is attested in a very different set of circumstances. First, the tax “transferred” to the following year is not the additional tax resulting from the Spring survey, but the originally estimated tax. Second, “transfer” of the year’s taxes is only attested in leases for small holdings. And third, “transferred” is only attested during the ‘Abbāsīd reconquest of Egypt. In that time period, the tax officials had fled, taking the contractors and registers with them⁹. And tax was “transferred” to the following year, because, without the registers and necessary tax officials, the fisc could not accurately assess and collect taxes. So, while both

³ CPR XXI, pp. 143–145.

⁴ CPR XXI, pp. 143–145 (noting that ‘*maymūn*’ has been dropped from the text between the end of p. 144 and the beginning of p. 145), and pp. 32–34.

⁵ CPR XXI, pp. 111–113.

⁶ CPR XXI, pp. 121–123.

⁷ CPR XXI, pp. 81–83.

⁸ CPR XXI, pp. 157–159.

⁹ In CPR XXI, Table 9, No. 2, the “holding”, was a small parcel on an estate, not an estate *per se*.

terms refer to postponing tax payment to the following year, “ascribed” denotes a voluntary act by a strong fisc, while “transferred” denotes deferment out of necessity by a weak fisc¹⁰.

Tax Status

Correlating the leases and receipts with other sources can elucidate the tax status of the land of Egypt. The tax status of land rested theoretically on the basis of the terms by which the land in question had originally been conquered. The earliest narrative sources state that Egypt was conquered “with treaty”. Later Traditions, the basis for the jurists’ later construction of the tax status of land, contradict the early narrative sources and state that Egypt was conquered “without treaty”. Land conquered without treaty was subject to *kharāj*, or a double tax¹¹. This issue bedeviled later jurists as well as modern historians. The key to unlocking this puzzle is the work of the late Albrecht Noth of Hamburg University. Noth was able to date the change in the traditions making Egypt liable to double taxation, “without treaty”, to sometime in the quarter century between 714–740 A.D. (99–122), at least three quarters to a century after the actual conquest¹².

Noth’s work is confirmed by the foundational narrative source for early Islamic Egypt, al-Kindī’s *History of the Rulers of Egypt*, written in the first half of the tenth century (late third/early fourth)¹³. Writing in reference to ca. 725 (107), al-Kindī confirms Noth’s findings when he refers to a parcel of land belonging to a non-Muslim as being “without treaty”. Al-Kindī’s reference to a non-Muslim parcel of land being “without treaty”, thus liable to the double tax of *kharāj*, is part of his discussion of changes in the agrarian fiscal administration. Those changes, including a Spring survey, and replacement of Coptic village heads by Arabs, culminated in the first Coptic tax revolt¹⁴. The first intact document attesting a Copt paying *kharāj* is in a tax receipt dated 772 (156), 49 years later than al-Kindī’s reference to a parcel being “without treaty”. In it the Copt is delivering *kharāj*¹⁵.

By al-Kindī’s account, Muslims were not subject to *kharāj* until 783–784 (167), some 59 years later than the Copts. He reports that the governor of Egypt, “increased the amount owed for each faddan to twice the amount for which it had been contracted”, to which he attributes the first Arab tax revolt¹⁶. The earliest attestation of a Muslim liable for the *kharāj* is in 795 (179), twelve years later than al-Kindī’s reference¹⁷. Apparently by 792 (176) the Arab tax revolts were serious enough to result in the executive of the governor of Egypt writing a letter in which he felt it necessary to reiterate, on the authority of no less than the Caliph himself, that the land of Egypt was “without treaty”. This letter dates from three years earlier than the earliest documentary attestation of a Muslim liable for *kharāj*, but eight years later than al-Kindī’s reference to its “doubling”. The governor’s defense of the tax status of Egypt, more than a century and a half after the conquest, suggests that the application of *kharāj* to Muslims in Egypt was a recent event, and that, in fact, a redefinition did not take place until long after the conquest. From the first attestation of a Muslim being

¹⁰ CPR XXI, p. 159.

¹¹ Muslims were subject to the Quranic tithe, known in the literature as *ṣadaqa*, *‘ushr*, and *zakāt*, the first two terms are poorly attested in the papyri, the third not at all, while Christians were subject to the *jizya*, which is well attested in the papyri as tax (assessed) in money on land. Initially there were no potential Muslim tax payers in Egypt who held land. The first individual tax receipt wholly in Arabic attests a Muslim liable for *ṣadaqa*, P.Cair. Arab. II, 197 dated 148/765–6. *Ṣadaqa*, again levied on Muslims, is earlier attested in P.Mich. Arab. inv. 5558 (2), 9, 11, 21, 30, 31, 33, ca. 730 (ed. P. Sijpesteijn, *Creating a Muslim State*, Ph.D. thesis, Princeton 2003). In both instances *ṣadaqa* may refer to tax on land for which Muslims had now become liable. *Ṣadaqa* is not again attested in the papyri until 862 (248), P.Vindob. Arab. I, 16, 15, in which an individual with a Coptic first name and a Muslim patronymic is receipted for delivery of “*kharāj* on pasture”, with the *kharāj* total being broken down into tax on pasture and *ṣadaqa*.

¹² A. Noth, *Some Remarks on the “nationalization” of conquered lands at the time of the Umayyads*, in: *Land Tenure and Social Transformation in the Middle East*, ed. T. Khalidi, Beirut 1984, 223–228; Noth, *Zum Verhältnis von kalifaler Zentralgewalt und Provinzen in umayyadischer Zeit. Die “Ṣulḥ”-“Anwa”-Traditionen für Ägypten und den Iraq*, *Die Welt des Islams* 14 (1973) 150–162, see 154–156, and Noth, *The Early Arabic Historical Tradition: a source-critical study*, tr. Michael Bonner, 2nd ed. (Studies in late antiquity and early Islam 3), Princeton 1994, 223–228.

¹³ *Kitāb al-‘umarā wa-kitāb al-quḍāh*, ed. R. Guest, *Governors and Judges of Egypt*, London 1912.

¹⁴ Discussed in CPR XXI, pp. 25–30.

¹⁵ P.Louvre Arab. I, No. 16.

¹⁶ Al-Kindī 125.

¹⁷ Chrest. Grohmann, Khoury, No. 66.

liable for *kharāj* in 795 (179), in 26 of 29 leases in which the first name and patronymic of the person liable for *kharāj* are intact, it is a Muslim who is liable for the *kharāj*.

Historical Background

Rather than examples involving individual documents, the following will consider the evolution of the corpus as a whole.

There are no leases or receipts in Arabic from Egypt from the first fifty years following the conquest. This is not surprising, given the fact that there were so few Arabs in Egypt in this time period. Al-Kindī tells us that Coptic village officials were to be replaced by Muslims beginning in 717 (99). But there were too few Arabs in Egypt to make this possible¹⁸. Al-Kindī tells us that the governor of Egypt arranged to have 3000 Arab families relocated from Syria to Egypt in 727 (109), and another 5000 in 732 (114). Considering that there were so few Arabs in Egypt, as either low level officials or landholders, one would not expect Arabic to have been widely used in documents that were low level and local by nature. Thus the lack of leases and tax receipts in Arabic during the early period is understandable. We know that it took centuries for Arabic to be widely understood in Egypt¹⁹.

A second contributing factor to the late appearance of Arabic leases and tax receipts probably reflects the dynasties in control of Egypt. From the conquest until 750 (132), Egypt was ruled by the Umayyad dynasty centered in Damascus. The Umayyads brought no bureaucratic tradition of agrarian fiscal administration with them from Arabia, and Damascus had not previously been the center of an empire. In 750 (132), the Umayyads were ousted by the ‘Abbāsids centered in Mesopotamia and, as such, heirs to the world’s oldest imperial and bureaucratic tradition. Much of the evolution seen in the corpus of the leases and tax receipts in succeeding time periods correlates with the level of influence or control of Mesopotamian, and more specifically Persian, bureaucrats. Persians, whether by appointment or by choice, increasingly appear in Egypt in the employ of the fisc and in opposition to the resident population, Coptic as well as Arab²⁰.

Evolution of Formulary

Evolution of formulary in leases breaks down into five periods, in receipts into two. As the appearance of the first leases and receipts in Arabic correlated with a shift in power, so too the evolution of formulary in succeeding time periods corresponds to struggles for control of the agrarian revenue of Egypt.

I. First Period 765–826 (148–211)

The first period attesting evolution of lease and tax receipt formulary is the 60 years from 765–826 (148–211). While both leases and receipts from this period are highly variable, there is noteworthy evidence of the ‘Abbāsīd imperial fisc gaining greater control over tax revenue, and of a parallel move toward standardization²¹.

From both al-Kindī and the documents we know that the fisc was conducting a periodic Spring survey in Egypt. On the basis of the survey, taxes could be added to the original estimate if it were found that more land had been irrigated than had originally been estimated. At the beginning of this period, levying additional taxes is referred to in leases only briefly by the phrase, “for the water of the year”. Before the end of this period, the possibility of additional liability for any difference between the estimated assessment, and the assessment on the standing crop, is carefully spelled out in an “increase” clause. Thereafter, the increase clause is a standard feature in the leases, telling us that by this time the Spring survey was being conducted annually, another indication of the level of control exerted by the central fisc.

Furthermore the standardized increase formulary states, that any additional taxes resulting from the Spring survey will be assessed in money, not in crops²². This is significant because assessing tax liability in money, rather than in kind, effectively shifted the risk of fluctuations in market value onto the taxpayer. As

¹⁸ Frantz-Murphy, *Settlement of property disputes in provincial Egypt: The reinstitution of courts in the early Islamic period*, Al-masāq. The Medieval Mediterranean: Cultures in Contact 6 (1993) 95–105, 102–103.

¹⁹ P.Chic. Arab. p. 205; Frantz-Murphy, *Settlement* (s. n. 18), 99.

²⁰ CPR XXI, pp. 36–39

²¹ CPR XXI, pp. 21–36, 63–68.

²² CPR XXI, pp. 32–33.

such it may have been perceived as tantamount to a tax increase, helping to fuel the ongoing tax revolts by Arab residents, now joined by Copts.

The change to assessment in money also suggests that the fisc had established control mechanisms such as exchange rates, and that it was looking at tax revenue not simply as local revenue, but rather as income that was budgeted by the imperial fisc to cover its expenditures.

A number of stronger, more-specific formulaic elements attested in the next time period were first introduced late in this period. This gradual introduction of a complex of changes attests to an overall strengthening of fiscal bureaucracy.

Receipts. First Period 756–826 (148–211)

Agency in receipts dating from the 60 years of the first period vacillates between official, that is, specifying the geographical jurisdiction of the agent, and unofficial, no jurisdiction specified²³. Parenthetically, in one early receipt from Oxyrynchus (Bahnasā) dated 773 (156), the agent is a *māzūt*, a transliteration of the Greek *μειζότεροι*, “village official”²⁴. The village official is explicitly stated to have been “elected”. This tells us that a half century after the order to replace Coptic village officials with Muslims it was still not possible to fully do so.

Additionally, in this early period Arabic receipt formulary contains clauses borrowed from other types of Arabic documents, such as work permits and sales contracts²⁵. For example, the safe conduct clause borrowed from earlier work permits issued in Arabic in Egypt is found in early receipts but disappears from receipts by 811 (196)²⁶. Early receipts also sporadically attest warranty, transfer, renunciation, and witnessing clauses — elements common to sales contracts. These elements made receipts, in essence, contracts for the protection of the taxpayer. These clauses, however, became increasingly rare as the receipt evolved into a standardized simple proof of payment, the validity of which was not in question.

In summary, while there is a great deal of fluctuation in many aspects of the leases and receipts in the early part of this period, there is a discernible movement toward standardization of those formulaic elements that are indicative of the fisc’s tightening its control by the end of the period.

II. Second Period 827–832 (212–216)

The second period of a definable set of formulaic changes is the five year period from 827 (212) to 832 (216), when sweeping changes are attested in both leases and receipts. After a gap of some 20 years, extant leases are once again available, and the leases attest the mechanisms of greater control and standardization that had been introduced at the end of the first period. That standardization becomes normative by the end of this period. In this period leases and receipts take on the basic form that they will retain until the extant documents cease, with some temporary interruption and eventual modification²⁷.

Historically, this second time period is characterized by tax revolts culminating in civil war between ‘Abbāsid imperial forces on the one side and resident Arabs and Copts on the other. As attested in leases and receipts the strengthening of the mechanisms by which the fisc controlled agrarian tax revenue may, in fact, have contributed to the taxpayers’ revolt. In this period the corpus also attests changes that may have been in response to some of the causes of the revolts²⁸.

The complex of changes in both lease and receipt formulary correlates with narrative reports of the advent of an increasing number of high-level, Persian fiscal administrators drawn from families with long histories of bureaucratic experience in Mesopotamia. Beginning in the early ninth (third) century, the imperial center at Baghdad increasingly replaced unreliable ‘Abbāsid princes who had served as governors of Egypt with loyal Persian administrators. Coincidentally a new bilateral formulary, which becomes normative in the leases in 827 (212), is first attested in a contract for the lease of an oil press issued by the

²³ CPR XXI, pp. 63–65. According to CPR XXII, No. 7, 4–8 distric tax collectors were instructed to give official receipts already in 751–752 (134).

²⁴ P.Louvre Arab. I, p. 14.

²⁵ CPR XXI, Chapter 3. “The tax receipt as contract”, for work permits, pp. 106–109.

²⁶ Documents herein designated ‘work permits’ have alternatively been designated ‘*sauf-conduits*’ and ‘passports’. For a discussion see CPR XXI, pp. 106–109.

²⁷ CPR XXI, pp. 34–44, 70–71.

²⁸ CPR XXI, pp. 35–39.

client of a Persian governor²⁹. And in 827 (212) a Persian was appointed to oversee the *kharāj* of Egypt. Several subsequent Persian directors of the fisc in Egypt held relatively lengthy tenure, while narrative sources note an influx of other Persian officials during this time. Documents confirm these reports: a Persian term, “notebook” (*daftar*), is attested in a receipt in 838 (223), while the Persian term for cashier (*jahbadh*), first attested in 863 (249), becomes the normative term by 900 (286)³⁰.

The complex of changes that took root during this period evidences a centralized administration cognizant of the need to protect taxpayers from the potential for abuse by tax collectors, while also protecting the fisc from the potential for embezzlement by those same tax collectors. The highly inconsistent and loose formulae of the first period were replaced by standardized, very specific formulae detailing liability in leases and payment in receipts.

Leases in the second period 827–832 (212–216)

Leases, which included liability for tax assessments, involved either two or three parties. Two parties in instances in which the lessor was the fisc, three parties in those instances in which the lessor was a contractor who held title to the land in return for giving his bond for the taxes on that land. The contractor, or lessor, thus became responsible for both tax collection and remission of the collected taxes to the fisc. The lessee was the individual taxpayer who was liable either directly to the fisc in a two party lease, or indirectly through the contractor in a three party lease.

Unofficial agency in the leases and receipts indicates that the arrangement was between the lessee and the contractor³¹. The preponderance of both the leases and receipts from this period are unofficial, suggesting that the Persian-dominated fisc in Egypt increasingly relied on contractors as a class of capable resident intermediaries.

Second, the complex of changes in leases during this period, which complex become permanent, emphasizes the respective liabilities of lessee and lessor/contractor and their mutual agreement to the terms of the lease. By these means the fisc provided additional protection to the individual taxpayer, while also lessening the opportunities for non-compliance on the part of the lessor/contractor³².

Third, the mutual acceptance of the terms of the lease is emphasized through the addition of a construction that later became normative in Islamic jurisprudence. The earlier offer, “I rent to you”, is replaced by, “You asked and requested that I rent to you”, followed by an intervening statement of the terms, and then by the lessor’s/contractor’s acceptance, “So I grant you that”. This reformulated operative clause, which becomes normative in agricultural contracts from 827 (212) on, is earlier attested in a contract for the lease of an oil press dated 821 (205)³³.

Finally, in the statement of the lessee’s general liability the term of liability changes from “to deliver” to “to fulfill” (*addā*). “To fulfill” also becomes the operative term in receipts during this period³⁴. Some editors have translated the term as “to pay”, which does not convey the full import of the term. The terms of the lease do not simply require payment. Rather, the lease requires payment “according to the governor’s installments and at their times”. The installments were in some instances correlated with the harvest of specific crops, a portion of which was sometimes to be delivered at specific times in “fulfillment” of the terms of the lease. The past participle of “to fulfill” (*mu’addā*) was a technical term for “the place where taxes were delivered”³⁵, literally, “fulfilled”. So “to fulfill” should be regarded as a technical term requiring far more than simple delivery or payment. It connotes that the time, place, and form of payment are also part of the obligation to be fulfilled.

²⁹ P.Vindob. Arab. VIII; and Chrest. Grohmann, Khoury No. 65.

³⁰ CPR XXI, pp. 37–39 for Persian officials; see P.Vindob. Arab. II, No. 9 and CPR XXI, p. 81 for *daftar*; see P.Vindob. Arab. I, No. 14, and CPR XXI, pp. 81 and 122–123 for *jahbadh*.

³¹ CPR XXI, pp. 40–48.

³² CPR XXI, Chapter 4, “Tax payer protection”.

³³ Cited above, n. 29. An earlier attestation of mutual acceptance appears in 796 (179), “I rent to you ... what you took upon yourself”, CPR XXI, p. 29 citing Chrest. Grohmann, Khoury No. 79.

³⁴ CPR XXI, p. 42.

³⁵ CPR XXI, pp. 99–100.

Receipts in the second period 827–832 (212–216)

Starting in 827 (212) the preponderance of receipts are unofficial, that is, no jurisdiction of the collecting agent is specified. As mentioned earlier, this probably indicates that tax collectors were acting on behalf of contractors, rather than the fisc.

Second, as in leases, the operative term shifts from “to deliver” to the more specific “to fulfill”, that is, from the earlier, “He delivered it to him” to “He fulfilled what is incumbent upon him of the *kharāj*”³⁶.

In 838 (223) one additional change in receipts is introduced and becomes normative until 869 (255), but only in receipts from Hermopolis (Ushmūn). Receipts from Hermopolis are issued in the name of the “receiver”, later the Persian “cashier”. The receiver’s jurisdiction is not stated, thus indicating that he is not an official of the fisc, but rather an agent of the contractor. These receipts then go on to state that the receipt was issued “in the presence of the deputy of the amir”. Having an official of the fisc present at the issuance of receipts would have strengthened the taxpayer’s confidence in the legitimacy and value of the receipt as documentary evidence of his compliance. The presence of an official of the fisc also would have enabled the fisc to know what revenues the lands let on lease by contractors were producing, and thus whether the fisc was getting an adequate share of that revenue.

III. Third period 858–886 (244–272)

Changes in leases during the third period include, first, greater visibility of contractors and strengthening of their position, second, another complex of systematic changes, and these changes correlate with the appearance of the first autonomous dynasty in Islamic Egypt. In the quarter century from 858 to 886 (244–272), the Arabic term for contractor (*mutaqabbil*) is first attested in 863 (249)³⁷, and “to contract” (*qabala*) replaces “to rent” as an operative term in the leases in 875 (261)³⁸. These two terms make explicit the important role that contractors were playing at that time in Egypt’s fiscal administration³⁹.

As for the complex of systematic changes, three of these are formulaic changes related to protecting the contractors’ interests.

First, the earlier initial general statement of the lessee’s liability, “You will fulfill your *kharāj*”, becomes conditional — “On condition that you fulfill your *kharāj*”⁴⁰. The lessee’s rights to the produce of the land are now explicitly tied to his fulfillment of the *kharāj*. Second, yet another statement of the lessee’s general liability is added in this period — concluding the lease, “And you are responsible for the fulfillment of that”⁴¹. The third change related to additional protection for the contractor is the attestation of advance payment of rent by the lessee, to the contractor⁴². The contractor was thus receiving partial payment in advance. A fourth element in the complex of changes attested in this period was that any additional taxes due as a result of the Spring survey (taxes referred to as the “difference”), were “ascribed to the following year”. As outlined above both the contractor and lessee benefited when the additional taxes due on the revised assessment were “ascribed”, that is deferred, to the next tax year⁴³.

Three additional systematic changes introduced in this period indicate just how far leases had evolved from their highly variable formulae in the early period to standardized formulae integrated into the fisc’s record keeping, but record keeping which was dependent now on contractors. Contracts between the fisc and contractors attest that the contractor had the authority to decide who could cultivate the land and to whom it would be registered.

First, leases start to be headed “register writing” (*kitāb sijill*)⁴⁴. Second, the operative term of leases had been “to rent”. Now the operative term becomes the aforementioned “to contract” or, even more commonly, “to register”, suggesting that while they were not issued by an official of the fisc, the “registration” to which they referred was available to the fisc⁴⁵. Finally, the specific liability clause occasionally no longer

³⁶ CPR XXI, pp. 73–77.

³⁷ CPR XXI, p. 44.

³⁸ CPR XXI, p. 46.

³⁹ CPR XXI, pp. 40, 44–48.

⁴⁰ CPR XXI, p. 45.

⁴¹ CPR XXI, p. 46.

⁴² CPR XXI, pp. 34–35.

⁴³ CPR XXI, pp. 156–159.

⁴⁴ CPR XXI, p. 39.

⁴⁵ CPR XXI, p. 39.

specifies liability in terms of the number of faddans. Instead, “the tenancy of so and so”, a file reference as it were, is noted, and liability for that file reference is “according to the conditions established in the *kharāj* office”⁴⁶. This would again be a reference to the fisc’s control over the transaction. It appears that the fisc maintained the records of the general terms of assessment — the rates, time of installments, for example. However, it was the contractors, not the fisc, who kept the registers of individual tax payers’ assessments and payments on their land. This could be problematic for the fisc. The fisc’s access to those registers, held by contractors was critical to the fisc’s ability to know how much revenue the lands in question were producing, and, therefore, whether the fisc was getting an adequate share of those revenues. Among the many narrative accounts of contractors’ non-remittance of revenues which they had collected are accounts of the imperial fisc sending inspectors to examine the register’s held by contractors⁴⁷.

Persian administrators

To return to the issue of Mesopotamian influence, as in the prior time period, so too between 858 (244) and 886 (272), there is both documentary and narrative evidence of the growing influence of Persians not only as governors, and directors of the fisc, but also as contractors. The sources note successive generations of contractors stretching into the next millennium who were descendants of ethnic Persians who had arrived earlier in Egypt as fiscal administrators⁴⁸.

The rise of Persian contractors can be correlated with Al-Kindī’s account that in 861 (247) the Caliph ordered that Arabs were no longer to be accepted as contractors.

There are two other pieces of evidence of the declining stature of Arabs vis-a-vis the fisc at this time. First, the last Arab to serve as governor was removed⁴⁹. Second, Muslims are dramatically less often attested as tax collectors. From 838 (223) until 861 (247), the date of the Caliph’s order, 75% of tax collectors attested in the receipts are Muslim, while 25% are Copts. After the Caliph’s order in 861 (247), the percentages are reversed. In view of the long history of Arab Muslim resistance to paying *kharāj* to Persian converts who represented the fisc, the evidence suggests that ethnically Persian contractors now employed members of the Coptic community to collect *kharāj* from the recalcitrant population of Arab Muslims.

The great irony is that it would not be the imperial ‘Abbāsids who would ultimately reap the rewards of the increasingly efficient fiscal system that they had constructed over time with the aid of their Persian administrators and contractors. Rather, the primary beneficiaries appear to have been the contractors and, for the later part of this period and the beginning of the next, the new Ṭūlūnid fisc.

The Ṭūlūnid dynasty emerged from the Turkish military that had been sent to Egypt by the ‘Abbāsids to quell tax resistance. Aḥmad Ibn Ṭūlūn was appointed governor in 868 (254) and gained control of the Egyptian fisc eight years later in 876 (263). His descendents ruled until 905 (292). A final irony, the first autonomous Egyptian dynasty in the Islamic period, the Ṭūlūnids, was created by the most recent Muslim arrivals, who had originated in Central Asia as Turkish slaves⁵⁰.

IV. Fourth period 888–969 (275–358)

The next period attesting changes in the corpus of leases corresponds to the decline of the Ṭūlūnids and to ‘Abbāsīd attempts, for over a half century, to regain control of the fisc in Egypt⁵¹.

A second civil war wracked Egypt following the demise of the Ṭūlūnid dynasty in 905 (292). Egypt’s defenders fled with the tax officials, contractors, and registers in a vain attempt to retain control over Egypt’s agrarian revenues⁵². The registers were irreplaceable, since assessments could not be calculated from the leases, which no longer attested the amount of land (see above).

⁴⁶ CPR XXI, p. 47.

⁴⁷ Al-Ṣābī, Hilāl ibn al-Muḥassin al-Ḥarrānī, *Tuḥfat al-umarā’ fi ta’rīkh al-wuzarā’*, ed. A. M. Farrāj, Cairo 1958, pp. 346–348, provides an account of imperial inspectors sent to Egypt to review financial administration in 312/925.

⁴⁸ CPR XXI, pp. 36–39, 44, 48, 73–77, 81–83; and see above n. 22. Al-Kindī himself wrote a book of famous client, non-Arab Muslims, who made their fortunes in Egypt, *Kitāb al-’umarā’* (s. n. 13), p. 10.

⁴⁹ CPR XXI, p. 48.

⁵⁰ CPR XXI, p. 48.

⁵¹ CPR XXI, pp. 48–52.

⁵² CPR XXI, p. 48.

The corpus reflects the political and military turmoil and instability of this period. Specification of liability by number of faddans reappears in some of these leases, thus making the fisc less reliant on the registers alone⁵³.

But most of the leases from this period attest that they are “without survey”, indicating that the fisc was not able to conduct an annual survey⁵⁴. Parenthetically, the last gasp of official agency in receipts in the official witnessing clause of receipts from Hermopolis (Ushmūn) also dies out in this period⁵⁵.

Official agency in leases, which had disappeared for a century, makes a brief reappearance in leases issued by yet a new ruling dynasty, the Ikhshīdīd⁵⁶. While the dynasty’s title is a Persian honorific⁵⁷, the members of the dynasty were of Turkic origin. They rose out of another Turkish army sent by the ‘Abbāsids. As the Ṭūlūnids before them, the Ikhshīdīds seized control of Egypt’s fisc. The reappearance of official agency in leases during the Ikhshīdīd period probably reflects that dynasty’s attempt to establish its legitimacy and thereby its control over contractors.

V. Fifth period 960–1025 (349–416)

No leases have been identified from the 60 year period from 960 until 1022 (349–413). However, in 969 (359), the Fāṭimids coming from North Africa and gained control of the fisc, and of Egypt, which they would rule for over 200 years. Narrative sources tell us that this dynasty secured control of Egypt by prior negotiation and collaboration with the leading contractors in Egypt⁵⁸.

From this time period we have only two leases, dated 1022 and 1025 (413–416)⁵⁹. They are in fact the latest extant leases thus far identified. There is, however, a tax manual written over a century later sometime between 1169 (565) and 1181 (576) by al-Makhzūmī (whose name is a noun of profession derived from the term for a “daily ledger of receipts”). And the author states that his manual is based on his father’s notes, his father also having been an employee of the Fāṭimid fisc, thus inferring that the administration he describes extended back into the earlier Fāṭimid period⁶⁰. In fact, two of the terms used by al-Makhzūmī to describe fiscal administration are contained in the extant leases.

The first of these is liability expressed as calculated “by faddan”. Al-Makhzūmī’s tax manual describes calculation of tax as follows, “By-faddan” is verified on the basis of the schedule and subject to the difference⁶¹. The difference was the additional taxes due as a result of the Spring survey. Thus we know that the annual Spring survey had been reinstated. Along with the return of the annual Spring survey, the leases attest a return to not specifying the number of faddans and number of dinars, instead employing the formula, “according to the current customary schedule⁶²”. Taken together, these elements indicate that a functional fisc was back in place by the time period of these last two leases.

The second of al-Makhzūmī’s terms describing agrarian fiscal administration that appears in the last extant leases is the heading — “blessed register⁶³”. It is one of four elements in the last leases that emphasize the religious legitimacy of the Fāṭimids who sought to justify to the Egyptian tax payer their right to Egypt’s revenue through their claim to be the rightful successors to the Prophet.

In conclusion, considering the leases and receipts within the larger corpus and context enables more accurate edition, translation, and understanding of the documents across time and space. This methodology makes it possible to determine the evolution of fiscal administration in Egypt and its relationship to tax revolts, ethnic rivalry, the intermediary class of contractors, and the rise and fall of imperial and local dynasties, each of which sought to maximize and control Egypt’s agrarian revenues.

⁵³ E. g., CPR XXI, No. 21 dated 272, and No. 28 dated 310/922.

⁵⁴ CPR XXI, Table 1.

⁵⁵ CPR XXI, Table 3.

⁵⁶ CPR XXI, Table 1.

⁵⁷ Bosworth, C. E., *The Islamic Dynasties: A Chronological and Genealogical Handbook*, Edinburgh 1967, 45.

⁵⁸ T. Bianquis, *Prise de pouvoir par les Fatimides en Égypte*, *Annales Islamologiques* 11 (1972) 49–108; esp. 63, 67.

⁵⁹ CPR XXI, Nos. 36–37.

⁶⁰ al-Makh.Fran.Mur., p. 4.

⁶¹ CPR XXI, p. 82.

⁶² CPR XXI, 37, 7.

⁶³ CPR XXI, 37,1, and p. 52, n. 79.

References

Pending inclusion of the Arabic papyri in Duke University's online checklist
<http://scriptorium.lib.duke.edu/papyrus/texts/clist.html> the following abbreviations are offered.

AO = Archiv orientální

Chrest. Grohmann, Khoury = *Chrestomathie de papyrologie arabe*, eds. A. Grohmann and G. Khoury, Leiden 1993.

CPR XXI = *Arabic Agrarian Leases and Tax Receipts from Egypt 765–1035 A.D./148–427 A.H.*, ed. G. Frantz-Murphy, Vienna 2001 (CPR [Arabic Series] XXI).

CPR XXII = *Documenti greci per la fiscalità e la amministrazione dell'Egitto arabo*, ed. F. Morelli, Vienna 2001 (CPR [Griechische Texte XV] XXII).

al-Makh. Fran. Mur. = al-Makhzūmī. *Kitāb al-minhāj ft 'ilm kharāj miṣr*. Br. Mus. MS Add. 23483, folios 165r–169v, ed. G. Frantz-Murphy, *The Agrarian Administration of Egypt from the Arabs to the Ottomans* (Supplément aux Annales Islamologiques. Cahier No. 9), Institut Français d'Archéologie Orientale, Cairo 1986.

P.Cair. Arab. = *Arabic papyri in the Egyptian library*, ed. A. Grohmann

I *Protocols and legal texts*. 1934. Nos. 1–72.

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21 (1978) 146–164, nos. 21–30.

P.Vindob. Arab.

I: A. Grohmann, *Probleme der arabischen Papyrusforschung II*, 6 AO (1934) 377–398, Nos. 1–19.

II: A. Grohmann, *Einge bemerkenswerte Urkunden aus der Sammlung der Papyrus Rainer an der Nationalbibliothek zu Wien*, AO 6 (1934) 377–398, Nos. 1–19.

VIII: = Y. Ragib, *Contrat d'affermage d'un pressoir à huile en 205/821*, *Studia Iranica* 11 (1982) 293–299 + plate. PERF 698.

IX = A. Grohmann, *Ein arabischer Steuerpapyrus aus der Sammlung der Papyrus Erzherzog Rainer*, *Zeitschrift für die neutestamentliche Wissenschaft und die Kunde des Urchristentums* 37 (1938) 52–53.

Emendations to CPR XXI

For lease(s) read “contract(s)”, for “lessor(s)” read “contractor(s)”, and for “leased” read “contracted” in the following:

p. 28, second line;

p. 68, paragraph 1, line 6 and line 7

p. 74, last line of first paragraph

p. 78, following “247”

p. 82, lines 3 and 5; third paragraph lines 3 and 4; last line

p. 83, seventh last line

p. 89, third line

p. 94, third last line

p. 146, first line of indented paragraph, and third last line of indented paragraph.

p. 166, note 1 to Commentary, last line

p. 168, fourth last line of introduction

Other emendations

p. 72, third paragraph, following “in 5 of” insert “17” ; for “R 63” read “R 582; following “Bahnasā” insert “R 63 dated 265, Ushmūn”

p. 98, third paragraph, third line, for “103” read “992”

p. 143, n. 243 “R 45” read “R 41”

- p. 144, insert “*maymān*” at the end of the last line
- p. 172, second line of quote following “date”, insert “they swore”
- p. 194, third line of first paragraph, delete “ , *i.e.*, lease,”
- p. 251, line 6 for “Muāaffar” read “Muzaffar”
- p. 294, third paragraph of introduction, first-second line, for “nos. 3 and 13 are” read “No. 2 is”
- p. 295, insert n. to line 4 “Grohmann, P.Vindob. Arab. IX, states that قريية should be read as فريسى and understood as an unidentified place name, “Farīsī”, citing other documents in which he sees a parallel. The scan of this document, as well as photographs of the others cited, does not support that reading. For “farīsī” as “reed” see n. to line 3 of CPR XXI, No. 2.
- p. 301, third line for “*AAL 55*” read “*AAL 54*”
- p. 324, heading, “17 Jan. 899” read “17 Dec. 899”