

Land-Tenure in Egypt in the First Five Centuries of Islamic Rule (Seventh–Twelfth Centuries AD)

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LAND-TENURE IS A CRITICAL ISSUE in economic history. Tenure is a determinate of access to agricultural profits, the primary source of wealth in any pre-industrial society. Despite the importance of the topic, very little has been published on land-tenure in pre-twelfth century Egypt. In neither the primary nor the secondary literature is there a systematic, historical examination of the forms of land-tenure in Islamic Egypt prior to the introduction of military land-holding in the twelfth century.¹ In large part, this dearth of scholarship is due to the lack of available primary sources that directly address land-tenure. However, the primary sources do contain valuable indirect testimony from which the evolution of land-tenure during this period can be reconstructed.

Documents from the period in question provide insights into land-tenure and its evolution. Particularly informative is the contract formulary of agricultural leases. Administrative correspondence, tax receipts, and survey logs provide additional documentary evidence. This article examines the evolution of land-tenure in early Islamic Egypt by correlating changes in dated documents with administrative changes alluded to by later narrative sources and to accounts of contemporary narrative sources. Correlating documentary evidence with evidence from narrative sources produces 'snapshots' of land-tenure at points in time. When these snapshots are examined within the context of historical events, they are both elucidated by and help to elucidate historical events.

¹ Cahen (1953); Cahen, 'ikta', *EP* 3, 1088–91.

Land-tenure is nowhere defined or detailed in the sources or in the literature. However, according to jurists all land belonged to the Islamic community and was managed by the caliph for their benefit. Thus our modern concept of tenure as an absolute right defined by law is clearly ahistorical when examining this period. The secondary modern definition of tenure—the holding of property in return for something to be rendered—is closer to the mark.

On the basis of the documents, tenure meant the recognition by the state of one's title to land in return for taxes due on that land. For purposes of analysis the practical consequences of the terms of tenure were the benefits that land-tenure conferred, the right to some part of the crop, or the profit from the sale of the crop. A landholder, someone to whom the benefits of tenure accrued, could range from a peasant to a prince. Part of the crop went to the landholder as subsistence and surplus, part to the fisc as tax, part to some variable agent as rent, and any remaining surplus to the individual land holder. In the case of the landholding prince, he would retain a far greater share of the crop. In the case of the land holding peasants, some could be characterized as sharecroppers. The terms of 'tenure', then, were which party got how much of the crops.

The 'management' of land for the benefit of the community manifested itself primarily in taxation. Land held by Muslims was subject to the tenth or tithé.² Land held by non-Muslims was taxed at double that rate. The term *kharaj* was used by the jurists specifically for the 'land tax' on non-Muslims. As will be discussed below, *kharaj* was more broadly used in Egyptian documents as a term for other payments in money as well. Early on the 'state' began rewriting history to ensure that the land of Egypt would be taxed at the higher rate. Put in the terms of the definition of land-tenure offered above, the 'state' acted to ensure itself access to a greater part of tenure.

Noth uncovered underlying contradictory evidence with regard to the status of land-tenure established by the Arabs at the time of the original Arab conquests. Between c. AH 97–122/AD 715–740 (dates are given AH/AD) jurists introduced a whole new series of traditions imputing what was, in fact, a new status, retroactively to the time of the original Arab conquests. Land's tax status was determined according to these jurists by whether or not the land had been conquered by force or by treaty.³ Islamic traditions were rewritten to assert that Egypt had been conquered by force rather than by treaty, and hence all of its land was *kharaj* land, i.e., subject to double the rate of taxation. The term 'kharaj' first appears in the Egyptian documents in 157/773 'Landholders' in the contracts, whether with Christian or Muslim names and genealogies, pay *kharaj*.

² Referred to as *zakat* in the juridical literature, a term which does not occur in the documents, but which has ancient Semitic roots as the term for tithé.

³ Noth (1973), (1984). See Abbott (1938), 90–4 for the jurists' rationalisation. C. Cahen, '*Kharadj*', *EP* 4, 1030–4, based on late narrative sources and written before the work of Noth, synthesizes classical narrative sources, sources that make assertions that documentary evidence does not support.

Land is categorised in narrative and documentary sources in this times period as *qati'a* (literally, piece),⁴ estate (*usiya*, from the Greek *ousia*),⁵ estate (*day'a*),⁶ tenancy (*qabala*),⁷ guarantee (*daman*),⁸ annual taxation based on produce (*kharaji*)⁹. The landholder's title to it is simultaneously explicitly recognised in many of these documents. Precisely what the difference between these terms was remains to be established. These categories determined something about the terms of tenure, tax liability, or some combination of the two. They also determined which party got how much of the crop. But our sources are not informative on these issues. Al-Maqrizi sets out seven different categories of land, categories that reflect who was the beneficiary of the revenue produced by that category.¹⁰ But al-Maqrizi's eighth/fourteenth-century categories and terminology do not correspond to documentary evidence from our earlier period, or to al-Makhzumi's sixth/twelfth-century terminology.

With this understanding of the dynamism of tenure, I will trace the evolution of agricultural administration chronologically addressing five key issues that elucidate the terms of land-tenure: assessment, fiscal agents, types of taxes, rent, and, liability. These are issues on which documents, and occasionally narrative sources, do shed light.

Sources

Documentary

The documents can tell us a great deal about land-tenure. It is simply that no one has examined them specifically for such information. Over fifty thousand Arabic documents from pre-modern Egypt are available in collections on four continents, yet only a few thousand have been published and slightly more catalogued. Little work has been done on Arabic documents from Egypt because there is an abundance of more readily accessible narrative sources. The bulk of those narrative sources, however, provides only the perspective of the later imperial court in Baghdad, where they were written.

Having examined all the published documents and catalogues of unpublished documents, and having gone through uncatalogued collections at the University of Michigan, the Oriental Institute, and the University of Amsterdam, I have selected those documents which can elucidate land-tenure. What follows are pre-

⁴ C. Cahen, '*kati'a*' *EF* 4, 754.

⁵ Grohmann (1932a), 281f.

⁶ C. Cahen, '*day'a*', *EF* 2, 187–8.

⁷ C. Cahen, '*kabala*', *EF* 4, 323–4; Frantz-Murphy (1986), 91–5.

⁸ Dietrich (1955), 70f.

⁹ According to al-Maqrizi, Ahmad ibn 'Ali (1853), 1, 103; tr., *MIFAO* 17, 1, 297. The translation, based on the original unannotated Bulaq edition, is also unannotated.

¹⁰ Halm (1982), 42–54, discusses land categories listed by al-Maqrizi.

liminary findings based on sixty-five agricultural leases and contracts, thirty-nine previously published (ten of which will be re-edited), and twenty-six which I am currently editing,¹¹ a variety of other papyrus documents (unpublished and published as indicated in the notes), and the relevant early narrative sources from Egypt, detailed below.

The agricultural leases date from 159–415/776–1024. Twelve date from the second/eighth century, forty from the third/ninth, eleven from the fourth/tenth century, and two from the fifth/eleventh. Eight originate from the Fayyum and are dated to the second/eighth century. Sixteen originate from Ushmunayn/Hermopolis and date from the third/ninth to the fourth/tenth centuries. One originates from Ikhmim/Panopolis, one from Bahnasa/Oxyrhynchus, and one from Qus/Apollonopolis all dating from the third/ninth century. The origin of the other forty-five is unknown.

Narrative

The earliest narrative sources from Egypt refer to fiscal policies that would have affected land-tenure, though they never address the issue directly or systematically. Ahmad ibn Yusuf (d. c. 300/912) provides contemporary but undated anecdotes relevant to land-tenure during the Tulunid period (254–92/868–905) in his *Requital*, a collection of anecdotal accounts of the author's contemporaries at the Tulunid court, Egyptian bureaucrats, and government officials. Ahmad and his father were major landholders in Egypt.¹²

Al-Balawi's (d. c. 330/941–2) *Sirat Ahmad ibn Tulun* is one of the oldest histories written by a Muslim in Egypt, and an important narrative source for the history of the reign of Ahmad ibn Tulun.¹³ Al-Balawi's account includes information on the affairs of the ruling élite, bearing indirectly on land-tenure. Euthycius (d. 940), the Orthodox Patriarch of Egypt and rival of Sawirus, the Coptic Patriarch (below), confirms the role of village élites in assessment and collection apparent in the documents.¹⁴ In the early Fatimid period (358–567/969–1171) contemporary narrative sources become plentiful, but remain oblique on land-tenure. Al-Maqrizi, writing in the eighth/fourteenth cen-

¹¹ Previously published documents are cited in the notes by their collection and publication. Unpublished documents are cited by their collection. Contracts which I am editing as well as those being re-edited will be published in *Arabic Agricultural Contracts, Tax Receipts and Administrative Documents, in the Papyri from Egypt (Corpus Papyrorum Raineri Archeducis Austriae 17; Vienna, forthcoming 1998)*. Parentheses indicate uncertain, or partially legible text. Square brackets indicate a lacuna.

¹² Amin and al-Jarim (eds) (1941), 41ff, 43 ff on Ahmad's landholdings, and see Frantz-Murphy (1978), 8–14.

¹³ 'Ali (ed.) (1939).

¹⁴ Cheiko (ed.) (1909), 7, 41.

ture, includes a chapter on 'Contracts of lands in Egypt', that in fact addresses land-tenure directly, but which collapses hundreds of years of chronology into a static portrait.¹⁵

Al-Kindi (d. 350/961), an Egyptian jurist, wrote the only narrative source, *Governors and Judges of Egypt*, that addresses Egyptian internal administration during the period of the Qurra documents (90–96/708–714). All later Egyptian sources base their accounts on al-Kindi. Sawirus, the Coptic bishop of Ushmunayn (fl. 10th century), alludes to some of the explicit incidents recorded by al-Kindi, noting retributive famines and plagues alongside miracles.¹⁶

Some time between 565/1169 and 576/1181 al-Makhzumi wrote a treatise on agrarian administration¹⁷. Al-Makhzumi, as his name implies (a *makhzuma* being a daily ledger of receipts), was familiar with fiscal administration. But the treatise reflects earlier Fatimid administration since, as al-Makhzumi states, he drew heavily on his father's notes, and his father's notes probably reflect the administrative reorganisation of 515/1121. The treatise does not make reference to known administrative changes of the Ayyubid period (564–650/1169–1252), notably the introduction of military landholding, but it does anachronistically refer to agrarian administrators as *mamluks*, a term specific to military landholding.¹⁸

The importance of al-Makhzumi's treatise lies in the fact that it is the earliest and most complete description of sequential assessment procedures and corresponding documentation. Only al-Makhzumi describes the nature and content of documentation prepared as part of those assessment procedures. Because of his precise specification of the contents, and even wording of the opening statements of specific documents, it is possible to recognise exemplars among extant documents. Al-Makhzumi is, therefore, a key to unlocking the Arabic papyri.¹⁹

The secondary literature, influenced by classical sources according to which *kharaj* meant tax on land held by non-Muslims, discusses land-tenure only indirectly as an issue of Muslim versus non-Muslim land taxation.²⁰

From the Arab Conquest in 20/641 to 159/776

By the basic laws of economics, when land is more available than labour, labour will be more valuable than land. During the first century of the Arab period there

¹⁵ *Khitat* 1, 81–2; tr., 17, 235–6. For analysis of the passage, Frantz-Murphy (1978), 249–52.

¹⁶ Evetts (1907–1910). The translation is unannotated. Sawirus may have had access to some of the same sources used by al-Kindi, viz., Atiya (1991).

¹⁷ The relevant section is edited and translated in *AAE* 19–43; the entire manuscript is edited by Cahen and Raghib.

¹⁸ For military landholding, besides C. Cahen, '*ikta*', see Halm (1982), 8–57.

¹⁹ *AAE* 4, and see 1–7.

²⁰ Noth (1973), 150–62; (1984), 223–8. See *KPA* 90–4 for the jurists' rationalisations.

was more land than there was labour. Published Arabic documents tell us of tax fugitives who were returned to their villages and 'given tenure to land.'²¹ I use the term *fisc* in this study to refer to the administration in Egypt headed by a prince, either appointed from Baghdad, or a dynast who took control of Egypt independent of the caliph. Without 'tenants' the land would generate no revenue. The *fisc's* interest in land-tenure was, then, that there be a tenant to work the land and thereby generate revenue.

Agricultural leases, because they typically refer to what we might call 'title', should provide important details about land-tenure, but the first official agricultural lease, i.e., a lease issued by the *fisc*, does not appear in Egypt until 159/776.²² What was the status in the intervening 130 years of the five factors that can elucidate land-tenure (assessment, fiscal agents, types of taxes, rent, and liability)?

Greek leases dating from that intervening period were issued as private documents, all between non-Arab Egyptians, and the formulary of these agricultural leases bears no resemblance to that of the later Arabic agricultural leases.²³ While the Greek leases are unilateral declarations made by the lessee; the Arabic leases are unilateral statements by the lessor, i.e., the *fisc*. The Greek documents are always a first-person declaration of what the lessee undertakes to do and on what term. The Arab leases are always a record of what the lessor grants and of the liability the lessee incurs.

Agrarian Tax Administration

Other documentary and narrative sources paint a picture of official agrarian administration that gives us an indication of why there may not, in fact, have been official agricultural leases in this period. Documents from the governorate of Qurra ibn Sharik shed light on the five key administrative issues outlined above.

The Qurra documents, which include correspondence in Arabic, Greek, and Coptic from Qurra ibn Sharik, the governor, to local administrators, evidence the *fisc's* interest in tax returns.²⁴ What we know about the five key issues from the Qurra documents is as follows. Assessment was crude. The central admin-

²¹ E.g., *P. Lond.* 1333, 1343, 1344, and see the discussion of documentary evidence in Caddell (1967), 118–19. Peasant flight corresponded to years of dearth, famine, and plague, *KPA* 95–6.

²² *PERF* 610A [=EFAU no. 1].

²³ E.g., *P. Vindob.* G. 20796, Arsinoë/Fayyum, 29/12/668 [= Sijpesteijn (1981), 57–60]; *CMRL* no. 174 from the Arab period and no. 175 dated 721. The formulary of the Greek and Coptic leases of this intervening period, and that formulary's relation to the subsequent Arabic, will be addressed separately in *AAC*.

²⁴ The best introduction to the Arabic Qurra documents remains *KPA* 57–69. For an introduction to the Greek Qurra documents see Keenan (1984).

istration allocated an assessment figure for each administrative district.²⁵ The intermediaries, all local non-Arabs, then subdivided that tax figure into various categories of taxes which were further subdivided by individual's,²⁶ or households,²⁷ taking into account ability to pay. According to Bell, the headmen (*meizoteros*) and principal men of the village elected one or more persons to draw up the local assessments.²⁸ Euthychius tells us that village notables did the actual assessing.²⁹

Qurra correspondence makes clear that the governor was totally dependent on local officials and notables for apportioning the district's assessment among the local population. Local officials were repeatedly asked to send the governor a copy of the local registers recording place-name, the male population listing their poll-tax and landholding.³⁰ The governor had to rely upon local Copts to act as his agents for both assessing and collecting taxes. The Arabic Qurra documents refer to tax officials ('*amil*, pl., '*ummal*) who apparently functioned as book-keepers, contractors (*qubbal*) who collected the tax in kind, and village heads (*mawazut*, from the Greek *meizoteros*).³¹ Village headmen collected taxes in a Coptic papyrus dated 710 (*P. Lond* 1572), in a Coptic ostrakon dated 721–3 or 736–8,³² and in a Coptic ostrakon dated 760 (*P. Lond.* IV, p. 490), as also the earliest individual Arabic receipt for kharaj (*P. Louvre*) 16, dated 157/773. The Qurra correspondence and Euthychius also make clear that the governor was continually concerned about the honesty and equity of those local apportioners and collectors.³³

Early Arabic documents specify two types of agricultural taxes, a tax in kind (*dariba al-ta'am*), corresponding to the Greek *embole*, and a money tax (*jizya*)³⁴ corresponding to the Greek money tax (*demosion*) in a Greek document dated 668,³⁵ and gold tax (*demosion chrusikon*) elsewhere.³⁶

Rent, *per se*, is rarely referred to in private Greek and Coptic documents dating from the Arab period, and only one undated Coptic papyrus from Jkôw (*P.*

²⁵ *KPA* and Dennett (1950), 96–116, remain the most concise and informative accounts of early Umayyad fiscal administration in Egypt. See also *P. Lond.* (ed. Bell), xvii–xli, 81–87, 166–77; Bell (1928); Grohmann (1932b).

²⁶ *P. Lond.* 1552; Rémondon (1965), 413, 426.

²⁷ Gascou (1983), 102. According to *KPA* 94, tax registers do not indicate how specific taxes were assessed.

²⁸ *P. Lond.*, p. 174.

²⁹ Euthychius, 41.

³⁰ E.g., *P. Lond.* 1338, 1339, 1343, 1345, 1356; discussion in *KPA* 95.

³¹ For *meizoteros* see *KPA* 56, and Grohmann (1957), 15–18; *KPA* 66 for contractors; Bell (1908), for the correspondence of other Arabic to Greek terminology, and Grohmann (1932a), 275–84.

³² Gascou (1979), 77–86, no. 1.

³³ E.g., *P. Lond.* 1345, 1349, 1356; *P. Ross. Georg.* 15 discussed by Bell (1927), 269–71; *KPA* 64–9.

³⁴ Both in a bilingual document, *APEL* 160 dated *safar* 91/9 December 709–7 January 710.

³⁵ Sijpesteijn (1981), 57–61.

³⁶ *P. Ross. Georg.* nos. 18, 20.

Lond. 1586) seems to indicate a village's payment of rent (*pakton*) to headquarters ('northward') for an instalment (*katagraphe*). The Qurra and other Arabic documents from this period do not mention rent.

Taxes were assessed on a district as a whole, with the village heads being responsible for apportioning that tax quota among the peasant farmers. Individual landholdings were not individually assessed by the state. This would explain why there are no agricultural leases issued by the fisc from this period. On the basis of the documentary evidence, all communication between the Arab administration and the taxpayer in this period was through the intermediary of pagarch, duke or headman, all of whom were non-Arab, local officials. As the individual landholders were not directly assessed by the state, they were not directly liable to the state. Liability was, rather, collective, as collective tax bills indicate.³⁷ This, together with the crude assessment methods, resulted in what can best be described as communal tax evasion.

Collection Problems and Solutions

Taxes were assessed in the autumn on the basis of the level of the Nile flood. A district's taxes for the coming Spring harvest were based on how much tax had been levied in a previous year with the same flood level. This method of assessment did not take into account a number of important variables. Floods of the same level could leave differing amounts and configurations of cultivable land behind. Nor did this flood-level method of assessing take into account which crops were being cultivated, nor whether all the cultivable land was actually being cultivated. Additionally, was there enough labour for sowing and harvesting to maximise production? And what about pests and pestilence?

The state was fairly successful in collecting taxes in kind, which were collected on the threshing floor or at harvest, but money taxes were frequently in arrears and often not paid.³⁸ The local Coptic officials, who were supposed to be acting as agents of the state, could allege that crops had failed, or the flood had been insufficient, or had washed away land, or that land went uncultivated because farmers had fled, etc. Sawirus relates that during the reign of Caliph 'Abd al-Malik (65–86/685–705) state secretaries, first men of the towns, and village heads were imprisoned until their community's *kharaj* was paid.³⁹

According to al-Kindi, the fisc acted to address two of these problems evident in the Qurra and other early documents—the reliability of local agents and the shortage of labour. First, starting in 99/717, Coptic village officials—those individuals who apportioned the district's tax quota and were also local tax

³⁷ *APEL* 160 cited n. 34.

³⁸ *KPA* 95.

³⁹ *PO* 5, 134, where a transliteration of the Greek *meizoteros*, *mawazit*, is read as Arabic *mawarithh*, 'inheritances', which two terms are identical in unpointed Arabic.

collectors — were replaced by Muslims.⁴⁰ The latest documentary attestation of a Christian provincial governor is in fact in 716–17.⁴¹ Lower-level Christian officials continued to be documented well beyond the sixth/twelfth century. Second, in 109/727–8 the state began to relocate Arabs from Syria to the eastern Delta in Egypt.⁴² One could refer to this as forced tenure. The state forced tenure upon farmers, so that there would be crops to tax, while the farmers received subsistence and any surplus.⁴³ The success of these reforms — bringing in Arab administrators and Arab sharecroppers — is highly questionable. Al-Kindi tells us that Copts in Upper Egypt waged wars against tax officials (*'ummāl*), in 119/737 and in 121/739, he reports that in 127/745 relocated Arabs also revolted, refusing to pay tax.⁴⁴ Copts revolted again in 150/767, expelling tax officials (*'ummāl*).

To recap briefly what we know about the agricultural tax system prior to the appearance of the first official leases or tax bills: assessment was crude, rent is not mentioned; tax was levied and collected in kind (*dariba*) and in money (*jizya*); local non-Arab residents acted as collectors, apportioners, and guarantors of a district's tax quota; and there was communal, rather than individual, liability to the fisc for taxes.

Agricultural Contracts 159–79/776–95: The Fisc Gains Control

In 159–61/776–8 the first agricultural contract written in Arabic appears (*PERF* 610A/B (=EFAU no. 1)), that is, sixteen years into the 'Abbasid period. While the first six official agricultural contracts⁴⁵ are fragmentary, several key issues are clear. First, these contracts were issued by an official of the fisc. Therefore, the means of assessment had changed — no longer did the Arab administration rely on local non-Arabs. Second, these contracts were issued to an individual, which indicates that liability had changed radically. The individual, not the community, was liable. Third, the individual was directly liable for a specific amount, or rate of tax, recorded in the fisc's records. The Arab administration had ended its dependence on local registers over which the administration did not have control, and to which it did not even have ready access at the time of the Qurra documents. Fourth, the fisc recorded a specified amount of land for which the

⁴⁰ Nassar (1959), 90, correcting the edition by Guest, 69 where the Greek *meizoteroi* transliterated into Arabic was read by the editor as *mawarith*, 'inheritances.' *Meizoteroi* also acted as judicial officials, Rouillard (1928), 55, 156.

⁴¹ Gascou and Worp (1982), 90.

⁴² Nassar (1959), 109 *sub anno*.

⁴³ Abbott (1965), 21–35, citing the same account recorded in al-Kindi and al-Maqrizi, writes about the establishment of this colony of Qaysites as having been, 'a remarkably successful agricultural community centred in Bilbays and the surrounding districts' (p. 29).

⁴⁴ Sawirus (*PO* 5, 101), has a reference to these Arabs, but he is unaware of their origins.

⁴⁵ *PERF* 610 A and B [=EFAU nos. 1 and 2]; *PERF* 612 [=EFAU no. 3]; *PERF* 621 [=AAC no. 5; Grohmann (1932), pp. 50 and 85]; *PERF* 625 [=EFAU no. 4], *APUMP* No. 7.

individual was liable, i.e., to which he had tenure. Finally, this period saw two tax revolts by Arabs who had been settled in the eastern Delta.

The contracts begin by stating the writer's agency and evoking the full authority of the state: 'This writing is from Sa'id ibn 'Ubayd the tax official (*'amil*) of the prince Muhammad ibn Sulayman, may God grant him long life, over what the faithful sow in the district of Ihnas and [.]' (*PERF* 610A, 159–161/776–778 Fayyum (=EFAU no. 1)). The contract was issued to an individual who was directly liable to a fiscal agent of the governor, i.e. the prince. Or again: '...] the province of its prince and its tax in kind (*dariba*) as the tax in kind (*dariba*) of all the people of Ihnas. And if you fulfill what is against you of it no one has a way against you.'⁴⁶ (*PERF* 610A, 159–161/776–8, Fayyum (=EFAU no. 1)). This document includes a warranty that the state will not dispossess the landlord as long as he pays his taxes.

The following more complete document specifies the amount of tax and land for which the individual is liable.

This writing is from Muhammad ibn 'Ali [tax official, *'amil*] of the Prince Ishaq ibn Sulayman, may God cause him to prosper, over the tax of the district of Fayyum and its dependencies and its gardens, for Wadih the client of the Commander of the Faithful. Verily I rent to you the land which was in the hands of [] of the land of (), and that is fifty faddans of clean land for fifty dinars, weighed, standard of the treasury. (*PERF* 625, 177–8/794–5 Fayyum (=EFAU no. 4)).

This contract represents a solution to the problem of communal tax evasion. It is for a large amount of land and money. The lessee has an Arabic name but no patronymic; instead he is the 'client' of the caliph, indicating that he is a convert. Someone important enough to be 'client' of the caliph was unlikely to himself work or administer fifty *faddans*. More than likely such a personage would either have an estate agent to manage the land for him, or sublet the land to individuals who would actually work it. While this document is fragmentary and the liability clause is lost, according to the liability clause in *PERF* 610A above, the contractor was liable. And while the terminology, 'I rent to you', suggests a lease, this document represents a contract. As a contractor, or estate holder, he becomes liable for tax. Implicit in this contract is that if the contractor sublets any of this land, he remains liable for its taxes. and while the terminology, 'I rent to you', is for a contract of lease, this document represents more than a simple lease. By interposing a client of the caliph between the individual taxpayer and the state, the state sought to insure tax payment.

⁴⁶ The conditional clause is also attested in official correspondence dated 101/719, see Diem (1983); see p. 247, for a discussion of its sense as 'claim.' Also reminiscent of earlier warranty clauses in sales contracts, G. Frantz-Murphy (1985), 104–8.

The reference to the 'registers' in the following example indicates that by 162/779 the state had begun to keep registers of each landholder's tax liability, and to set a rate of taxation for each district. The problems associated with the governor being dependent upon local Coptic officials and notables for furnishing him with local registers was being addressed. ' . . . for seven dinars weighed, standard⁴⁷ of the treasury, and the tax in kind (*dariba*), that is against the people of the Fayyum for the money (*mal*) of the year You will deliver the money tax (*kharaj*) apportioned in the registers and the tax in kind (*dariba*) at the harvest.' (*PERF* 612, 162/779 Fayyum (=EFAU no. 3)). It is clear that these are the government's registers as they are referred to as 'the Muslim's registers.' 'You will hand that over in instalments against you in the registers (*tubul*)^{47a} of the Muslims' (*PERF* 638 (=AAC 17; *MB*19, 338) dated 179/796).

In *PERF* 612 *kharaj* replaces *jizya*,⁴⁸ which in the earlier contracts corresponded to the Greek *demosia* (money tax). As in the earlier contracts *dariba* corresponds to the Greek *embole* (grain tax). *Kharaj* is first attested in Egypt in a document dated 157/773 (*P. Louvre* 16). The use of the term *kharaj* signals a change in administration. The Arabic term 'jizya' was replaced by the non-Arabic, Mesopotamian⁴⁹ word 'kharaj', six years after the 'Abbasids, headquartered in Mesopotamia, had overthrown the Umayyads, whose headquarters had been in Damascus. As had been the case with *jizya*, in these early documents *kharaj* is a generic term for payments calculated in money.⁵⁰ Its usage was not limited to nor specific to land tax.

One cannot decipher from these fragmentary contracts whether rent and tax are two separate charges. The rental simply may be in return for payment of the tax. These documents clearly indicate direct individual liability, and what that liability is for is defined. Amounts of land were assigned to individuals, rather than gross amounts to a district as had been the case in the earlier Qurra papyri. Also, the Arab administration now kept a record of the kind of land in question, e.g., 'clean land' (*PERF* 626 below), and, therefore, what the appropriate tax was. This represents an improvement over the gross assessment of the Umayyad period. Effectively, local non-Arab administrators were being eliminated, and denied access to the benefits of land-tenure.

⁴⁷ Frantz-Murphy (1993b), 125–6 for *dakhila* as 'standard.'

^{47a} For the evolution of *tabl* see AAC, Introduction.

⁴⁸ A Qur'anic term for tribute, 9:29.

⁴⁹ Abbott provides a lengthy discussion of the term's etymology, which incorporates Cahen's discussion of '*kharadj*,' *EI*² as being borrowed in Syria via the Greek *choregia*, and traces *kharaj* back through the Aramaic and Persian to the Akkadian 'land tax', *KPA* 93.

⁵⁰ *KPA* 93 cites the uses of *kharaj* and *jizya* to mean 'money tax', and see Grohmann (1932b), 71, n. 1.

In *shawwal* 168/April 784 — harvest time — after the governor reputedly doubled the *kharaj* on land which had already been contracted, the Arabs who had been resettled from Syria expelled tax officials sent from Fustat and went to war. An army had been brought from Syria to put down the revolt.⁵¹ A tax revolt in 178/794 followed the surveyor's 'shortening the measuring rod', according to al-Kindi.

Let us sum up what documents tell us about land-tenure during the period 159–79/776–95. Contracts with the fisc as issuing agency first appear. In these contracts assessment is taken out of the hands of local non-Arab assessors and put into the hands of agents of the fisc. Additionally, the fisc gains control of the records ('the Muslim's registers'), rather than having to rely on local registers. Types of taxes are in kind and in money, as had been the case prior to the appearance of official contracts. Rent, in the sense of a payment, is not mentioned. Liability has changed from communal to individual, representing a considerable alteration in land-tenure. Previously the state did not know whose name was attached to a piece of land, i.e., who had tenure to what, but now when the fisc wrote, 'I lease this (defined) land to you.' in essence, the fisc recognised the liable individual's tenure in return for a specified tax.

Fiscal Innovations and Tax Revolts 178–212/795–827

Beginning in 179/795, twenty years after the first agricultural contract, a complex of changes begins to appear in the contracts. First, the types of taxes change — the word for tax in kind, 'dariba', disappears.⁵² And just recently the word for money tax had changed from 'jizya' to 'kharaj'. Almost certainly these two changes were related. It appears that all tax was now being calculated in money, though at least part could be paid in strategic crops. Narrative and documentary sources from this and later periods continue to refer to crops taken on the threshing floor in payment of taxes.⁵³ Second, rent is calculated as a separate payment in addition to *kharaj*. Both rent and *kharaj* are paid 'in instalments according to the Muslims' registers.' The fisc is, ostensibly, the recipient of the rent as well as the instalments. These leases are for smaller parcels of land than in the earlier period and represent the lower end of subcontracts, or leases *per se*. Third, a Spring survey of the standing crop is introduced, a means by which the fisc could ensure that it would get its full share of the actual crop. Fourth, the contracts become bilateral, that is, the liability of the subcontractor/lessee is reinforced. Assessment continues to be by the fisc, and fiscal agents, remain Arabs.

⁵¹ Nassar (1959), *sub anno*.

⁵² The latest mention of 'in-kind taxes,' *dariba*, in an agricultural lease is in *PERF* 626 [=MB 19 (1934), 339–40] dated 180/796.

⁵³ *APRL* II, 7 (for which see Diem (1983), 258).

Rent and Tax in Instalments According to the Muslim Registers

Three formularies indicating that both tax and rent were levied are attested in intact operative and/or conditional clauses of documents dated between 178/795 and 348/959.⁵⁴ First, the operative statement 'I rent to you' is followed by a conditional clause which states payment of *kharaj*. Second, payment is stated as, '... in the sultan's instalments *together with the kharaj* . . .'. Third, the formulary states 'at,' *min*, or 'at the reckoning of,' *min hisab*, of faddans per dinars. Khan presents evidences indicating that *min* means specifically 'rented at.'⁵⁵ All three of these formularies occur in *PERF* 626 dated 179/796, Fayyum(=*CPA*, 66): 'Verily I *rent* to you . . . *reckoning at the rate of a dinar per faddan*. You will deliver *that in instalments* against you in the registers of the Muslims *together with the kharaj* of the year one hundred and seventy-nine.'

The changes outlined paint a picture of the Arab administration's bureaucracy increasingly in control of detail, reaching down to the individual landholder, subcontractor, and/or lessee. The landholder's share of the produce of the land, his tenure, was more tightly controlled by the fisc, and the fisc was staking its claim to a larger share of the benefits of that tenure. These administrative changes correlate with two additional and successively larger revolts in which the military again had to be called in to collect taxes. The revolt of 186/802 was only put down when Caliph Harun al-Rashid sent an imperial Turkish army from Mesopotamia to collect the taxes.⁵⁶ Following these revolts yet further administrative changes affecting land-tenure were introduced.

Spring Survey 190/806

In 190/806 another new clause, which becomes normative, is first attested.⁵⁷ 'If you increased anything, [the rate will be what is in your register]. And if you fallowed, then it is binding upon you' (*P. Heid. Inv. Ar.* 846, origin unknown (=AAC 17)). The normative formula became, 'And whatever you increased will be a reckoning of what is in your register. And whatever you fallowed, its tax is binding upon you' (*CPA* 67, 212/828).

How would the fiscal administration know if the area of cultivable land had increased, or if land had been fallowed? There is only one possible way. The central administration must have begun to conduct a survey in Spring of the standing crop. Previously taxes were assessed on the basis of the autumn flood

⁵⁴ *APEL* 77 and *APEL* 84-5 respectively.

⁵⁵ Khan (1992), 71-3.

⁵⁶ Nassar (1959) *sub anno*.

⁵⁷ *P. Lips. Ar.* 1[= AAC 1; Loth (1880), 685-7] dated 169/785, the earliest extant unofficial Arabic lease, a sharecropping agreement, specifies that the sharecropper, while specifically not liable for money tax (*kharaj*) is also not liable for money tax (*kharaj*) on any area left fallow.

level, with the state essentially guessing how much land would be cultivable once the flood receded. Now the state knew precisely the amount of land under cultivation, and with which crops. An extant survey log dated 196/812 (*PERF* 671, Fayyum) (=AAC 90)), confirms the conduct of the survey. A. P. 5557 (=FWAP, p. 145–6) dated *pachon* 196/21 May 812 refers to the same survey, stating payment ‘for copying the survey.’ An estimated assessment at the time of the autumn flood, and a reassessment in the Spring, is the procedure described in the administrative tax manual written by al-Makhzumi in the sixth/twelfth century.⁵⁸ The survey log referred to, in fact, corresponds to al-Makhzumi’s sixth/twelfth-century specifications.⁵⁹ And according to his manual the revised tax bill was recorded in a document called a ‘difference’ (*ta’rij*).⁶⁰

The ‘difference’ is in fact referred to as early as 253/867, in the following document in which tax liability explicitly refers to the ‘difference for the year 253/867 which will be transferred to 254/868’: ‘. . . the tax of the year two hundred and fifty-three transferred to the difference (*ta’rij*) to the year two hundred and fifty-four’ (*P. Berol.* 9067 (=AAC 16), origin unknown). The clause in this third/ninth-century document, as well as published survey logs, indicates that the reassessment/Spring survey procedure outlined by al-Makhzumi in the sixth/twelfth century had been instituted three centuries before he wrote. The increase clause explicitly states that the landholder is liable for taxes on land he could but did not cultivate. This combination of a survey during the Spring, when crops were standing, and tax liability for crops not grown, effectively eliminated any possible excuse for non-payment based on supposed shortfalls of the flood, crop, or labour. Hence the possibilities of lessening the fisc’s returns from its share of the benefits of land tenure were being eliminated.

It is probable that the annual spring survey and liability for tax on land followed, both instituted by 190/806, contributed to the Egypt-wide tax revolts that broke out in 191/807 in which Copts joined Arabs in a full-scale war against an imperial army sent from Baghdad. Tax revolts recurred in 198/813, and went on continuously from 202/817 to 211/827. Civil war over tax payment ensued. In 215/831 the revolt was finally put down by an imperial army of 4,000 Turks led in person by the Caliph Ma’mun.

Reinforcement of Liability

In 212/827 the operative clause of the earliest documents, ‘This writing is from X for Y,’ is followed by: ‘You asked and requested that I rent to you’ (*P. Heid.*

⁵⁸ The relevant section is edited in *AAE* 20–43. The entire manuscript is edited by Cahen and Raghib (1986).

⁵⁹ *AAE* 56–57, 62.

⁶⁰ *AAE*, 37–38, 50–51. In the edited documents ‘difference’ has been read as ‘date’, which terms are identical in unpointed Arabic.

243 Ushmunayn (=CPA no. 67)). This additional clause, which becomes normative, brings in the lessee as an active participant in the contract, making the operative clause explicitly bilateral.

The prototype for a conditional clause appears in the same document: 'I grant you what you asked me for and () *on condition that* you fulfill your *kharaj* . . .', clearly stating that the contract is dependent on the lessee's fulfillment of his obligations, e.g. *P. Heid. Inv. Ar. 251*, dated 249/863, Ushmunayn (=AAC no. 12).

The bilateral nature of these documents indicates mutuality. Tenure to land was now agreed upon, willingly accepted, not forced on landholders. This indicates that there was no longer a shortage of labour and that tenure to land was now sought after. In addition, these documents also have an additional liability clause that specifies that the lease of the land, tenure, is dependent on the individual lessee's fulfilling the tax. Documents from this period show an evolution of the interest first of the state, and later of the state's fiscal agents, in land tenure. If either the fisc, or the fisc's agents independent of the fisc, could secure tenure to land, a larger share of the crop that land generated would be theirs.

In the period 179–212/795–827 the status of the five key indicators of land-tenure was as follows. Assessment continued to be by the fisc and fiscal agents continued to be Arabs, or Muslims. Liability was strengthened by making the operative clause bilateral and explicitly stating that tenure is conditional on fulfillment of the liability clause. The types of taxes explicitly levied changed from being in kind and in money to being in money only, though collection in kind continued. Rent appears in the contracts along with sultan's instalments and both are payable to the fisc according to the Muslims' registers. Additionally, a spring survey and consequent reassessment was introduced and the contracts became bilateral.

Evolution of Agency 212–339/827–950

Fiscal agency affecting land-tenure shifts in this period. This change is in the agency issuing the contract. Tax officials (*'amil*) were fiscal agents of the state, which was headed by the prince/governor (*amir*). Contractors (*mutaqabbil*) took contracts from the state and subcontracted, or leased, parcels of land to individuals who actually farmed the land. The agency shifts from the 'official of the prince over the tax of the district', to an individual referred to by name, and occasionally employment. Later it shifts to a person explicitly identified as a contractor. Reference in the contracts to the 'sultan's instalments' indicates that the fisc continued to assess.

While landholders apparently continued to be individually assessed by the fisc, narrative sources tell us that contractors, not subcontractors, were liable, and that the contractors collected the tax due from their subcontractors, the

individual landholders. Tiny individual tax receipts record that so and so fulfilled his tax to the receiver 'in the presence of the deputy of the tax official' confirming narrative sources.⁶¹ The contracts specify an amount of money that is due (using the term 'kharaj') in addition to unspecified liability recorded in the 'sultan's instalments.' Kharaj is here apparently 'rent' which goes to the contractor. These tax receipts were the cultivator's proof that he had met his liability to the contractor. Presumably the tax official also noted the payments in his own records so that the contractor could not later claim that the reason he was in arrears was because the cultivator had not paid. Narrative and non-contractual documentary sources tell us that both the state and individual landholders suffered when the fisc was not able to control/supervise the contractors in their crucial role as middlemen between the fisc and the landholder.

The agency in the following document is a private individual; no further agency is stated. 'This writing is from 'Abd al-Hamid ibn Yahya for Isma'il ibn A[.] two faddans fallow of the land of al-Qasim for four and a half and a third dinars' (*APEL* 144, 217/832 or 219/834).

The next document is a subcontract to a Muslim written by an agent (also Muslim) on a Muslim's estates of three faddans at four and a half dinars. Note that in these documents, from early in this period, the agent who is acting as a contractor is not referred to as such. 'This writing is from Hatim ibn Zayd the guard of the estates of Abu 'Ali ibn Ayyub ibn Abi Samit in Ushmunayn for Yahya ibn 'Abd Allah' (*P. Heid. Inv. Ar.* 243, 212/827, Ushmunayn (=CPA no. 67)).

The following document dated 246/860 is a subcontract for a small amount of land (2 faddans) for 2 2/3 dinars.

This writing is from 'Abd al-'Aziz ibn 'Abd al-Ghafar al-Kuraydi and Muhammad ibn Abi Ya'qub . . . to Hashim ibn Sulaym . . . we rent to you two faddans of the land know as the land of (name) the estate of 'Abd al-'Aziz ibn 'Abd al-Ghafar al-Kuraydi, and of the heirs of al-Mutalla and of the heirs of Muhammad ibn Abi Ya'qub, for two dinars and a half and a sixth, at a faddan for a dinar and a third . . . for the kharaj of the year . . . on condition that you sow . . . and that you fulfill your kharaj together with the sultan's instalments (*APW* I 11, 246/860 (=AO 10, no. 4)).

In this instance 'title' to the land is held by numerous parties, including one of the two contractors. The conditional clause indicates that the subcontractor is liable to the agent for two different types of payments, the kharaj together with the sultan's instalments. The document implies that the amount specified is for rent, which is in addition to the non-specified tax, i.e., 'the sultan's instalments.'

⁶¹ E.g., *AO* 18, no. 16 dated 223/838.

The following lease from the third/ninth century is for a small amount of land and money. Husayn is subcontracting land which is specifically part of some one else's contract. Who had tenure to this land—the contractor, the subcontractor, or the fisc? All three held some share. ' . . . for Husayn the slave (*ghulam*) of Abi (.....) ibn 'Ali. . . . I rent to you three and a half faddans of land, black earth, land of the contract (*baqt*)⁶² of Sulayman And I grant you that on condition that you fulfill your *kharaj* together with the sultan's instalments' (*P. Berol.* 9188 (=AAC 0), mid-third/ninth century). Again, the conditional clause indicates that the subcontractor is liable to the agent for both rent (*kharaj*) and tax (the sultan's instalments) on this property.

These documents lacking official fiscal agency are from a period in which the fisc was struggling to maintain control. They reflect the 'Abbasids' inability to secure the flow of tax revenues from Egypt to Baghdad. For example, an Arab judge had been entrusted with the management of estates in Egypt belonging to the Caliph, Harun al-Rashid, of Baghdad. Al-Kindi records that when his remittances were not forthcoming the judge was removed from office in 217/832.⁶³

Apparently tax collectors, who had been appointed by dispossessed provincial governors, were not regarded as dependable by the imperial court and were replaced by the agents/contractors noted above. The contractors, however, were themselves not particularly reliable. Narrative sources relate an incident in 238–9/853–4 in which contractors who did not remit taxes were imprisoned until their agents cleared their arrears.⁶⁴

One day I was with a tax official comparing the statement of cash received with a list of fines. He asked the person in charge of revenue bonds. 'I don't see the name of so and so the guarantor and yesterday we parted having agreed that he would pay 500 dinars.'

'He can't possibly pay anything.'

'Send someone to imprison him until he delivers it as we demanded.'

Upon his arrival in Egypt in 247/861, a new finance minister observed Ahmad Ibn Yusuf's father's comfortable lifestyle and suspected that he had been cheating on his taxes. He found him to be 17,000 dinars in arrears on his contracts. Ibn Ibrahim maintained that the deficit did not represent tax evasion, but losses he had suffered due to poor harvests. Nonetheless, he was imprisoned with other contractors who were also being held for non-payment of the sums they had contracted to remit. Each day Ibn Ibrahim's secretary would report what he had sold in order to make the payment. Finally, the Governor intervened on Ibn

⁶² A transliteration of the Greek *pakton*, 'rent' in editions of Byzantine Greek documents.

⁶³ Nassar (1959), 469; *Khitat* I, 171.

⁶⁴ Amin and al-Jarim (eds) (1941), 155; Guest, (ed.) (1912), 200.

Ibrahim's behalf and wrote to the Caliph Mu'tazz asking that Ibn Ibrahim be allowed to repay the debt in instalments.⁶⁵

Narrative sources indicate that there was widespread dissatisfaction among the resident population with fiscal administration in Egypt during this period. Individual landholders were now directly liable to contractors. Ahmad ibn Yusuf relates that contractors used ruses to dispossess farmers of their land for non-payment of taxes.⁶⁶ So doing indicates that the value of land had now exceeded the value of labour. Contractors wanted unfettered access to land for the benefits it yielded.

Designated Contractors

The following documents attest a further evolution in agency to contractors (*mutaqabbil*). In the earliest instance the contractor has a Muslim name and patronymic, but he is the dependent of the caliph, perhaps sent from Baghdad. '[This writing] is from Muhammad ibn 'Isa, client of the Commander of the Faithful, contractor of contracts and receipts' (*APEL* 79, 253/867, Ushmunayn). The emergence of designated contractors corresponds to the dying gasps of the 'Abbasid dynasty's control over Egypt and the establishment of the Tulunid dynasty (254–292/868–905), which ended a period of administrative disarray.

That the first contractor to be officially designated as such may be someone brought in from Baghdad, client of the Commander of the Faithful, is noteworthy. There may well have been a correspondence between use of the designation contractor and the designated individual's perceived loyalty to the fisc. Is someone who is explicitly identified/designated as a contractor someone specifically selected by the fisc to assume this important responsibility? That the term becomes standard in the Tulunid period supports this hypothesis, for we know that the Tulunids took great care to choose loyal agents. From the Tulunid perspective the Arab élite from the East upon whom the 'Abbasids had relied, would not be trustworthy. There is evidence that contractors in the later 'Abbasid period were 'carpet-baggers' from the East who came to make their fortune collecting taxes from the peasantry and failing to remit those taxes to the fisc. In c. 281/833 Arabs were removed and disallowed as provincial governors because of their recalcitrance in forwarding imperial revenues. Narrative sources speak of their being sent back to Baghdad. This began the systematic replacement of Arabs, by Turks, culminating in the establishment in Egypt of the autonomous Turkish dynasty of the Tulunids. Arab provincial governors sent from Baghdad had sought to secure a larger share in the benefits of land-tenure.

⁶⁵ Amin and al-Jarim (eds) (1941), 190–3.

⁶⁶ Amin and al-Jarim (eds) (1941), 70–2.

Al-Balawi gives us the contemporary thinking on the preferability of resident and native officials and contractors. 'Their families and their interests are in Egypt. They will take a long-term interest in the efficient and equitable administration of their affairs. This will be to the benefit of Egypt and the Egyptians.'⁶⁷

In fact, narrative sources relate that Ahmad ibn Tulun's administrative reforms included a thorough investigation of taxes and contracts in order to prevent oppression of individual Egyptian landholders.⁶⁸ The Turkish governor implemented all of these 'reforms' only after he had gained control of the ministry of finance and united civil, financial, and military authority in his own person and established Egypt's fiscal autonomy from Baghdad. The Turkish governor's reforms perhaps amounted to his ability to minimise embezzlement and corruption by bringing tax personnel and officially recognised contractors under his personal supervision, something his predecessors had not been able to do. Subsequently, the Ikhshidid dynasty (323–58/935–69) had to contend with this powerful class of resident contractors that had entrenched itself during the Tulunid period. Perhaps indicating an attempt to reassert fiscal control, the governor reappears as the agency in two documents dating from the Ikhshidid period.⁶⁹ With the demise of the Ikhshidids agency reverted to contractors.

Registration Documents 272–413/885–1022

Concurrent with the emergence of contractors is the shift from contracts to 'registration' documents. The operative term of contracts begins to fluctuate between rent, contract, and register. In this period we get the first unequivocal evidence that rent, in a modern sense, is being paid, and that it is in addition to tax. In a lengthy contract rent is explicitly stated using the unambiguous noun *ujra*, 'rent', in addition to explicitly stating *kharaj*. ' . . . what will be required on it of rent . . . will hand over all of the *kharaj* . . .' (*APEL* 86 (=AAC 31; *APEL* 86) (cited below), 312/927 Ushmun)).

It is noteworthy that a document containing the last dated attestation of 'to rent' as the operative term concludes by noting, 'I registered it (...) for Musa ibn 'Uthman ibn Sulayman ibn 'Ali' (*PERF* 879 (=AAC 18), 271/884).

'To contract' as the operative term makes sense since the individuals were designated 'contractors'. That 'to register' and reference to the registers become normative is more significant. Registration is referred to in one or more of three ways: documents are entitled 'registration writing' (*kitab sijill*); the agent

⁶⁷ 'Ali (ed.) (1939), 161–4.

⁶⁸ Amin and al-Jarim (eds) (1941), 155.

⁶⁹ *PERF* 967, 328–333/939–944, Ushmunayn [=EBU no. 2], and *PERF* 984, 339/950, probably Ushmunayn [EBU no. 4].

specifies that he is 'registering' (*usjilu*⁷⁰) the transaction; the document specifies that the lessee's liability is according to what is in the 'register' (*sijill*). 'Registration writing' . . . 'we register two fields for you . . .' (OIM 17657v, 26 July–28 August 274/887, Ikhmim (=PAC no. 4)). 'I register for you' . . . 'Whatever you increased will be a reckoning of what is in your register' (*PERF* 835, 272/885 (=AAC 22)).

The terms for register, *sijill*, and to register, *asjaltu*, are derived from the Greek. In the Greek Qurra papyri *sigillon* designates what has been translated as 'order', or 'passport.' The 'passport' in question indicated that the bearer had paid his taxes in his place of residence, and hence was not a tax fugitive (see above). After the Qurra documents, *sijill* is next attested transliterated into Arabic and used as a noun in the resurvey clause of 190/806 (above).

Al-Makhzumi describes the *sijill* as the listing of tax assessments by cultivator, listing their estimated areal assessments subject to revision according to the measurement of the ensuing Spring's survey.⁷¹ The register was the fisc's control document listing all the variables for assessment and collection of agricultural taxes. By reference to the registers the fisc and its agents knew who had tenure to what and how much they should be assessed, or had been assessed. According to Al-Makhzumi it was updated seasonally, at the flood and at the harvest.

When register appears as a verb, it is from the same root as the term for the official government registers, *sijill*. The etymology of this word makes it abundantly clear that the 'transaction' is being officially registered and that payments due are based on what is recorded in the fisc's detailed assessment records. (See AAC Introduction for an exhaustive treatment of *sijill*.)

Variations in Reference to Registers

Some contracts from this period refer indirectly to the registers, or state the lessee's liability at an unspecified rate that was on record, stating neither the amount of tax nor rent. These documents date from periods of instability, when the fisc may not have been able to maintain accurate registers of assessments, or may not have had the registers in its possession. Under such circumstances, it is understandable that the agent could not be more specific as to the liability and the registers.

⁷⁰ Besides numerous attestations of *sijill* as a Form I *masdar* in 2nd- and 3rd-century documents, there is only one undated attestation of *sijill* as a Form II verbal noun. As a verb *sijill* is attested in only three contracts, one from the 3rd century and two dated 272 and 274 respectively, cited above. And since the attestations are without points or *shaddah*, there is no way of knowing if the verb was used as Form I or Form II.

⁷¹ AAE 32–4.

While *APEL* 86 (=AAC 31) Ushmunayn, 312/927 does not use 'register' as the operative term, it does refer to the registers, and tax liability is unspecified. 'Whoever you wish may register it,' is part of the investiture clause, and the contract specifies kharaj 'according to what is set down in the tax office'. The specifics may be intentionally vague because the agent may not have known what was set down in the tax office. This document is from the time of the 'Abbasid reconquest of Egypt when warfare between the invading army and the military ruler of Egypt was endemic.⁷² Narrative sources tell us that persons loyal to the 'Abbasids fled, taking the tax bureau's personnel with them so that the defenders could not levy taxes, as they would not know the assessments or who had been assessed.⁷³

Unspecified liability according to a rate that was on record is stated in *APEL* 84 and its verso, *APEL* 85, c. 348/95, which employ, respectively, the variations, 'at the rate current in Bultuqum', and the even vaguer, 'at the prevailing price of the region.' These documents date from a time when the regime was disintegrating and about to be taken over by a military regent.

While the amount due is stated in *PERF* 955 (=EBU no. 1), 326/938 Ushmunayn, it is 'according to the schedule current in this filing'. It goes on to emphasise that this amount was reached 'without survey' and that it is due whether or not the land is put to use, 'if you sow or you fallow the kharaj is binding upon you.' This indicates that the fisc is not going to survey. The survey was critical to the fisc's ability to know that it was getting the accurate revenue from a parcel of land. Yet in this instance the contractor, and presumably in turn the fisc, would instead take a set amount based on a previous year's assessment. This may indicate that the fisc was not in a position to conduct the survey. In fact, this document dates from the time when the 'Abbasids' Turkish army had reconquered Egypt and their new military governor was attempting in turn to establish his autonomy from the 'Abbasids.

Without Survey

Some of the contracts are 'without survey', '. . . without survey for the kharaj for the year 274 . . .' (OIM 17657v (=PAC, no. 4), 274/887 Ikhmim). This document dates from a period when Ahmad ibn Tulun's son and successor was at war with 'Abbasid armies. The fisc would not have been able to survey.

While the following document says it is a tenancy (*qabala*) without survey, the document also includes a truncated version of the formulary for the survey, indicating that there were no plans to conduct a survey the following Spring:

⁷² Frantz-Murphy (1978), 203.

⁷³ Ibn Taghri Birdi (1963–72), 3, 149–52.

'Verily you asked me and requested that I contract a tenancy (*qabala*) known as the tenancy (*qabala*) Ruh ibn 'Abd al-Rahman of the land of Sila to sow that with what you want. A tenancy (*qabala*) without surveyIf you sow or you fallow the kharaj is binding upon you' (*PERF* 955 (=EBU no. 1), 326/938).

Al-Makhzumi says that a *qabala* was a tenancy comprised of all the plots irrigated by a single basin.⁷⁴ According to him, a *qabala* was singled out for increase in taxation based on the Spring survey in the government's registers.⁷⁵ Yet, contrary to al-Makhzumi's fiscal procedures, the *qabala* in the above document was being contracted without plans for a survey and subsequent adjustment in taxation the following Spring. As noted above, 326/938 was the year following the 'Abbasids' reconquest of Egypt.

In *APEL* 85, dated *rajab* 348/7 September–7 October 959, origin unknown, the survey clause is even further truncated. 'And whatever you increased will be by a reckoning.' This vague phraseology perhaps indicates that the issuing agent was unsure whether the Spring resurvey would be conducted. As noted above, the administration would have been hard put to conduct a survey or resurvey in 348/959.

Tenure

The following bilateral document is entitled a 'registration writing' (*kitab sijill*) and records a registration by two contractors who register an individual for two fields. The area in question is in fact referred to as a tenancy (*qabala*), and al-Makhzumi equates *qabala* with the total of plots irrigated by a basin (*hawd*):

This registration writing is from 'Ali ibn Abi Isma'il and 'Umar ibn Abi 'Umran the two contractors of the village known as Zamakhir, one of the villages of the lower section of the district of Ikhmim. The two wrote it for Musa ibn 'Isa the (). Verily you asked us and requested that we register two fields for you. One of the two is the field belonging to the person Abu Baqtar the Big. The other field belongs to the person known as (... ibn ...). And they are the two fields . . . without survey for the kharaj for the year 274 ascribed to the year 275 And you are liable for that' (*OIM* 17657v, 26 July–28 August 274/887, Ikhmim (=PAC, no. 4)).

Wherein did tenure reside, and what did it mean in this instance? Tenure was temporary and assigned by registration. Each of the fields is specifically stated to belong to an individual not party to the transaction. This must represent a subcontract, a guarantee, or a bond. The person being registered is assuming liability for payments on land that belongs to individuals who are not party to the

⁷⁴ *AAE* 29, 31–2, 92–4.

⁷⁵ *AAE* 91–3.

contract. (According to al-Makhzumi each of the plots attached to a basin could have a different cultivator.)

The longest of the documents is one of two drafts of a subcontract, in which an individual subcontracts in its entirety for two years a contract that had been bought at auction for four years

The witnesses named in this writing witness the acknowledgment of Antanas ibn Sisina ibn Antanas resident of the village known as Nawayah, one of the villages of Ushmun, that he was present before them and he witnessed for himself in the soundness of his mind and his body and the lawfulness of his action that the fallow fields of the properties known as Hur Qultah and ascribed to Biqam ibn Halistus, of what was in the name of Jirjah Quzman in the auction of Nawayah of what Muzahim ibn Ishaq ibn Muhammad ibn Ahmad the tax official of Abi Ahmad al-Hasan ibn Muhammad over the administration of the kharaj and estates of the districts of al-Ushmunayn contracted for four successive years, the first of which is twelve and three hundred and the last of which is the year fifteen and three hundred for twenty dinars coined gold weighed, standard of the treasury and its weight, exclusive of what will be required on it of rent and (payments), at the rate of five dinars for each year. That is his property and the property of his father before him. It is the contract of Muzahim ibn Ishaq and that is his to deliver to him. And Muzahim ibn Ishaq delivered that to Antanas ibn Sisina ibn Antanas of Nawayah. And Antanas ibn Sisina ibn Antanas of Nawayah acknowledged that Muzahim ibn Ishaq delivered the fallow fields, the property mentioned in this writing. And he took possession of it and its fields for himself. And whomever he wishes can sow it and whomever he wishes can register it. And he himself is liable for the assessment of that and the whole of it according to the stipulations set down in the tax office. Recorded by Muzahim ibn Ishaq. And Antanas ibn Antanas of Nawayah will hand over all of the kharaj which will be required on that for the right of the Treasury recorded as right for water, part of the kharaj on the irrigated fallow fields of the properties mentioned in this writing. Muzahim ibn Ishaq recorded for two successive years the first of them is the year fourteen and three hundred and the last of them is the year fifteen and three hundred according to the stipulations set down in the tax office. . . (APEL 86 (AAC 31), dated 312/927).

The term used to describe the fallow fields (*sala'ih*) is an otherwise unattested technical term, defined by al-Makhzumi writing in the sixth/twelfth century, according to which the land, though fallow, has been irrigated.⁷⁶ So in this document, the fields referred to were irrigated but fallow for the past two years and are now ready to be sown.

Wherein does tenure lie in this document? There is no acknowledgment of anyone's absolute tenure to the property. Witnesses testify that a party with a Christian name acknowledges that the tax official has taken a contract on this property, for a payment of twenty dinars for four years. They witness that the first party subcontracts the property from the tax official for two years. The property was known

⁷⁶ AAE 80-3.

by a second Christian's name, but was ascribed to a third party with a Christian name and it was in the name of a fourth party with a Christian name when it was auctioned. Yet it is stated to be the property of the contractor/tax official and of his father before him. The tax official/contractor then delivers this property to the party of the first part who takes possession of it and, in turn, may register it to whomever (apparently reference to the fact that he can subcontract portions of it to individual farmers). The subcontractor is unconditionally liable, presumably to the contractor, for the assessment and *kharaj* for the two years specified, even if he further subcontracts it. The amount for which he is liable is not stated, rather it was 'as recorded in the tax office by the contractor.'

Written when there were competing powers seeking to control the fisc, this document is apparently an attempt to outline the 'genealogy' of the property in question, so that who should be held liable for tax and rent in recent years is on record. This document speaks volumes on the shifting and ambiguous nature of tenure and liability. This is the only document that corroborates al-Maqrizi's eighth/fourteenth-century statement that contracts were given at auction for four years. The latest document entitled registration writing (*kitab sijill*) is dated 413/1022.⁷⁷

'Blessed Register' to Military Tenure ('Iqta'): 416 to c. 564/1024–c.1169

The last document prior to the introduction of military tenure, *PERF* 1147v (=AAC 34), dates from 416/1024. Even though it predates the period of which al-Makhzumi wrote, it echoes elements of his treatise in a striking manner.

First, *PERF* 1147v has a bold centred heading, 'Blessed Register.' In describing how an entry should be made into the fisc's main registers, al-Makhzumi states that it should begin with the name of the cultivator, 'which is in the Blessed Registers.'⁷⁸ In *PERF* 1147v we have a document entitled 'blessed register'.

In *PERF* 1147v the registration is noted to be 'according to the customary schedule (*rasm*)'. *Rasm* unattested in earlier documents is al-Makhzumi's term for the 'schedule of tax rates.' In the document, a smallholder is directly liable to the fisc. We know this document is to a smallholder because the amount of money involved is small. That it was written by an official of the fisc is indicated by the lack of any stated agency. It appears as a simple, direct tax statement, a 'standard form' recording the individual's liability. (In the preceding centuries all contracts and registrations clearly named or identified the issuing agent.)

Al-Makhzumi indicates that the system he describes dated back at least several decades, as he states he drew on his father's notes. The appearance of this 'blessed register' in 416/1024 indicates that the system was at least partially in

⁷⁷ *PERF* 1147r [=AAC 35]. ⁷⁸ Cahen, Raghīb, (eds) (1986), 60 line 10.

place a century and a half before al-Makhzumi wrote his treatise. It is highly unlikely, however, that it continued uninterrupted into al-Makhzumi's father's time. In the intervening period Egypt had experienced a series of low Niles, famines, and civil disturbances resulting in the total breakdown of civil administration between 459–65/1067–72.⁷⁹ The fisc's ability to control the tax system deteriorated to such an extent that the survey of 515/1121 by the Armenian military ruler, al-Afdal, found a waterwheel irrigated estate in the province of Isna, irrigated by water-wheel, comprising 356 faddans and paying only six dinars in annual tax.⁸⁰

The system utilising the blessed registers reappeared in al-Makhzumi's father's time, perhaps as a consequence of al-Afdal's reorganisation of 515/1121. About the time al-Makhzumi was writing, the system of military estates was being introduced. According to Cahen, contractors continued to function alongside military estates. It is likely that all three systems—contractors, military estates, and al-Makhzumi's—operated concurrently. Which one was prevalent in a given place or time would have been dependent on how much direct authority the fisc could impose, as opposed to how much authority it had to delegate to intermediaries, that is, contractors or military landholders.

Summary and Conclusions

Early in the Islamic period, it can be said that the fisc had minimal and tenuous tenure, in that it had little control and little idea of whether it was getting the appropriate tax revenue. A very crude assessment method was used to assess each district as a whole. The fisc then relied upon local Coptic intermediaries to apportion that assessment (individually assess), collect taxes, remit taxes, and keep the records of individual assessments and collections. Local notables would have had some share in tenure in return for their role as intermediaries/assessors/tax collectors/accountants.

By 159–78/775–96 the fisc under the 'Abbasids acted to gain control of the system and of its share of the profit from the produce of the land, i.e., its share in tenure. Communal liability was replaced by individual liability down to the smallholder as Arab officials replaced Coptic intermediaries in assessing and collecting, and established their own 'Muslim' registers. The fisc now knew down to the smallest piece of land who was liable for the taxes on that land, and who shared in its profits, i.e., tenure.

From 178–212/795–827 the fisc attempted to strengthen its hold on tenure. It strengthened the liability clause. It clearly collected rent in addition to tax. Payments were now more concrete in that they were stated in terms of cash

⁷⁹ Gibb, Kraus, 'Mustansir', *EP* 7, 729–32.

⁸⁰ *MIFAO*, ed. Wiet, 33 (1913), 10–13.

amounts. And, of great significance, the fisc had introduced a spring survey to ensure that it knew the true production of the land and could thus collect its full share of profits, i.e., tenure.

The population's response to the fisc's strengthening its share of revenue and tenure, and to avaricious tax collectors taking a personal share to which they were not entitled, in this and the preceding period was a series of tax revolts.

While contractors may have been in place earlier, the first unambiguous evidence of them appears in the period 212–339/827–950. The creation of this layer between the fisc and the individual taxpayer (which also created another party to share in tenure) may have been intended as a buffer to prevent tax revolts. Moreover, the official designation of 'contractor' in the later part of the period may indicate the establishment of an élite deemed trustworthy by the Tulunid fisc to bear this fiscal responsibility. The Tulunids' substitution of residents for the contractors who were Arabs from the East, effectively dispossessing the 'foreigners' of their share in tenure of the land of Egypt, gave a major boost to the Egyptian economy, giving rise to Cairo which would be founded by the Fatimids.

In this period there are no contracts in which the agency is a tax official. The combination of evidence from the documents and narrative sources leaves no doubt that contractors were held liable for the taxes on the land they subcontracted to farmers. Rent was apparently payable to contractors. Narrative sources tell us of their influence over individual farmers and their tenure. Thus, as in the earliest period, intermediaries had a share in tenure. However, unlike the earlier period when land had exceeded labour, it is clear that land rather than labour was valued. Reference in the contracts to the 'sultan's instalments' shows that the fisc maintained control of assessment. The existence of tax receipts to smallholders verifying that they had made their payments to the contractor are evidence of the fisc keeping tabs on the contractors and protecting the smallholder's tenure.

Concurrent with the later period of the rise of contractors (272–413) is the shift from contracts to registrations. The etymology of 'to register' and 'registers' makes it clear that these are references to the official, detailed assessment records of the fisc, and registers are an indication of the fisc's continued control of assessment, the fisc's access to tenure. Whenever alternative terminology is used to refer to the government's records, it occurs in periods of instability, when the fisc may not have been maintaining accurate records.

From this period we also get a clearer picture of the fluctuating and tenuous nature of tenure, especially in times of competing government factions as multiple unrelated individuals having some share in title are enumerated, the population of contractors changed, contracts were auctioned, and contracts were subcontracted.

Finally, there is evidence that the agrarian tax administration detailed by al-Makhzumi began in earnest as much as a century and a half earlier. It probably

continued to co-exist with a more contractor-dependent system and military land-holding well beyond al-Makhzumi's time. While all three systems probably shared al-Makhzumi's detailed assessment procedures, each had a very different impact on who had how great a share in tenure.

ABBREVIATIONS

- AAC G. Frantz-Murphy (forthcoming, 1998), *Arabic Agricultural Contracts, Administrative Documents, and Tax Receipts in the Papyri from Egypt (Corpus Papyrorum Raineri Archeducis Austriae)*
- AAE G. Frantz-Murphy (1936), *The Agrarian Administration of Egypt*
- APEL A. Grohmann (ed.) (1934–62), *Arabic Papyri in the Egyptian Library*, 6 vols
- APRL D. S. Margoliouth (1933) *Catalogue of Arabic Papyri in the John Rylands Library, Manchester*
- APUMP G. Levi della Vida (1981) *Arabic Papyri in the University Museum in Philadelphia (Pennsylvania)*
- APW *Arabische Papyri aus der Sammlung Carl Wessely im Orientalischen Institute zu Prag*
- CMRL W. E. Crum (ed.) (1909), *Catalogue of the Coptic Manuscripts in the Collection of the John Rylands Library, Manchester*
- CPA R. G. Houry (ed.) (1993), *Chrestomathie de papyrologie arabe*
- EBU A. Grohmann (1950), 'Einige bemerkenswerte Urkunden der Sammlung Papyrus Erzherzog Rainer,' *AO* 18, 80–119
- EFAU W. Diem (1984), 'Einige frühe amtliche Urkunden aus der Sammlung Papyrus Erzherzog Rainer (Wien),' *Le Muséon* 97, 109–58
- EI *Encyclopaedia of Islam* (2nd edn)
- EI² II B. Lewis, C. Pellat, J. Schacht, 1965
- III B. Lewis, V. Ménage, C. Pellat, J. Schacht, 1971
- IV E. van Donzel, B. Lewis, C. Pellet, 1978
- VII C. E. Bosworth, E. van Donzel, W. Heinrich, C. Pellat, 1993.
- FWAP A. Grohmann (1952), *From the World of Arabic Papyri*
- Khitat al-Maqrizi, Ahmad ibn 'Ali (1853), *Kitab al-mawa'iz w'al-'itibar bi-dhikr al-khitat w'al-athar*, 2 vols
- KPA N. Abbott (1938), *The Kurrah Papyri from Aphrodito in the Oriental Institute*
- OIM Oriental Institute Museum, Inventory No.
- PAC G. Frantz-Murphy (1993), 'Papyrus agricultural contracts in the Oriental Museum from third/ninth-century Egypt,' *Itinéraires d'Orient hommages à Claude Cahen: Res Orientales* 6, 119–31
- PERF J. Karabacek (ed.) (1894), *Papyrus Erzherzog Rainer, Führer durch die Ausstellung*
- PO *Patrologia Orientalis*
- P. Heid.Inv. Arabic. Papyri in the Schott.-Reinhardt Collection, Heidelberg, Inventory No.
- P. Lond. Bell, *Greek Papyri in the British Museum Catalogue with texts Vol.4, The Aphrodito Papyri* (London, 1910),
- P. Louvre J. David-Weill, 'Papyrus arabe du Louvre II', *JESHO* 14 (1971), 1–24.

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