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Fiscal Administration in Syria during the Reign of Sultan al-Nāṣir Muḥammad

As Claude Cahen has suggested in his well-known article on the taxation system in Syria,¹ very few sources remain for the fiscal administration of this province during the medieval period, while we find relatively ample sources on the subject for Egypt. Cahen's article examines some unique information on the *kharāj* tax in Syria provided by Shihāb al-Dīn Aḥmad al-Nuwayrī (d. 733/1333) in his *Nihāyat al-Arab fī Funūn al-Adab*.² The article is quite useful for understanding the economic and fiscal circumstances in Mamluk Syria, but the content is far too general, and the French translation of the text suffers from several omissions and careless mistakes. Then there is the work of Mounira Chapoutot-Remadi, which gives a general description of agriculture in Egypt and Syria during the Mamluk period based on the *Nihāyat al-Arab*, but emphasizes likewise the situation in Egypt.³ Yehoshua Frenkel's recent article,⁴ although discussing the *iqṭā'* and agrarian taxation systems in Syria during the Mamluk period, curiously does not refer to al-Nuwayrī. When I was studying agricultural production and rural life in Egypt from the twelfth to the fourteenth century,⁵ I also found a comparison with Syria difficult due to the scarcity of Syrian sources on the subject.

Consequently, the present article first takes up al-Nuwayrī's *Nihāyat al-Arab*, translating the original text into English and annotating the terms related to Syrian agriculture and its taxation system during the early Mamluk period. An attempt is then made to describe innovations in the agrarian taxation system by examining the results of cadastral surveys (*rawks*) in Syria carried out during the third reign

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¹Claude Cahen, "Aperçu sur les impôts du sol en Syrie au moyen âge," *Journal of the Economic and Social History of the Orient* 18 (1975): 233–44.

²Al-Nuwayrī, *Nihāyat al-Arab fī Funūn al-Adab* (Cairo, 1954–97).

³Mounira Chapoutot-Remadi, "L'agriculture dans l'empire Mamluk au moyen âge d'après al-Nuwayri," *Les Cahiers de Tunisie* 22 (1974): 23–45.

⁴Yehoshua Frenkel, "Agriculture, Land-Tenure and Peasants in Palestine during the Mamluk Period," in *Egypt and Syria in the Fatimid, Ayyubid and Mamluk Eras III*, ed. U. Vermeulen and J. van Steenbergen (Leuven, 2001), 193–208.

⁵Sato Tsugitaka, *State and Rural Society in Medieval Islam: Sultans, Muqta's and Fallahun* (Leiden, 1997), 177–233.

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of Sultan al-Nāṣir Muḥammad (709–741/1310–41).⁶

THE TAXATION SYSTEM IN SYRIA AS DESCRIBED BY AL-NUWAYRĪ

Since he held the post of *nāẓir al-jaysh* in the Syrian coastal town of Tripoli during the years 710–12/1311–13, al-Nuwayrī should have had ample knowledge of the agrarian taxation system in Syria during the early Mamluk period. He began to write the *Nihāyat al-Arab*, his main treatise, just after he returned to Cairo from Tripoli in 712/1313.⁷ In one chapter of volume eight, he attempts to explain the *kharāj* tax in Syria as follows:

[THE AGRICULTURAL PRODUCTION OF *AL-WASMĪ*]⁸

Concerning the *kharāj* tax in Syria and the duties of officials (*mubāshir*). The fiscal tradition (*qānūn*) in Syria has been formed according to the natural condition of rainfall, the beginning of the rainy season, and the season requiring rainfall. The *wasmī* rain means literally “spring rain,” but it is actually rain that falls in the autumn. As soon as it begins to rain, fields are plowed and sown. The seed is then covered with soil to prevent birds from eating it. When the second rain comes [pp. 255/256], the seed sprouts, and buds appear on the ground. The sprouts are called “dark green” (*aḥwā*). They continue to be irrigated by rain until it turns the ground into a rapid stream. When the last rains (*al-maṭar al-fāṭim*) come—mostly during the month of Nisan [April]—it bears fruit and comes to an end according to the cultivation cycle. This is the mode of production called “*al-wasmī*.”

Al-‘Umarī (701–49/1301–49) also relates that in Syria most of the crops are cultivated in accordance with a regimen determined by seasonal rainfall, while fields irrigated by rivers are few.⁹ It is interesting to find that the annual cycle of

⁶On the cadastral surveys in Mamluk Egypt and Syria, see Sato, *State and Rural Society*, 122–61; Heinz Halm, *Ägypten nach den mamlukischen Lehensregistern* (Wiesbaden, 1979), 1:17–30; Hassanein Rabie, *The Financial System of Egypt A.H. 564–741/A.D. 1169–1341* (London, 1972), 52–56. Aziz S. Atiya edited the Arabic text of the decree by Sultan al-Nāṣir for the cadastral survey in 715/1315 (“A Mamlūk ‘Magna Carta,’” in *Arab Civilization: Challenges and Responses: Studies in Honor of Constantine K. Zurayk*, ed. George N. Atiyeh and Ibrahim M. Oweiss [Albany, 1988], 128–39).

⁷Amīnah Muḥammad Jamāl al-Dīn, *Al-Nuwayrī wa-Kitābuhu Nihāyat al-Arab fī Funūn al-Adab* (Cairo, 1984), 64–72.

⁸[] indicates a heading to the quotation added by the present author.

⁹Al-‘Umarī, *Masālik al-Abṣār fī Mamālik al-Amṣār*, ed. Ayman Fu’ād Sayyid (Cairo, 1985), 25.

agricultural production is closely related also with the weaning rain of April. However, as the next paragraph shows, the peasants in Syria did not enjoy the *wasmī* rain every year, which forced them to cultivate only half of their fields on a rotating basis.

[THE TWO-FIELD SYSTEM]

Within Syria there are some districts where the *wasmī* rain is delayed and people have to sow dry fields. That is to say, they have to plant before the rain comes and then wait anxiously for its arrival. When they seed in this way and it does not rain, the seed remains ungerminated in the earth until the next year. Disappointed, people resorted to planting on the half of their field left fallow the year before. . . . The whole area of Syria follows the custom of every peasant (*fallāḥ*)¹⁰ dividing his arable land in half and cultivating one half only. The fallow part is plowed to receive sunshine, but planted the next year. The cultivated field this year is to be left fallow the next year. This is the custom in Syria, which is different from Egypt, where all arable land is cultivated every year.¹¹ . . . Even in Syria, when it does rain, both fields are cultivated and produce double yields, but it is extremely rare [pp. 256/257].

According to this citation, most Syrian peasants cultivated their land on the basis of a "two field system" in order to maintain fertility. Al-Nuwayrī points out the difference from Egypt, where arable land was cultivated every year thanks to the annual inundation from the Nile for winter crops and a highly developed irrigation system for summer crops.¹²

[WINTER CROPS AND SUMMER CROPS]

In Syria there are some fields irrigated by rivers¹³ and springs,

¹⁰Al-Nuwayrī calls the Syrian peasant "*fallāḥ*," except for *muzāri' dhimmī* (*dhimmī* cultivator) (*Nihāyat al-Arab*, 8:256, 259), while calling the Egyptian peasant both *fallāḥ* and *muzāri'* (*Nihāyat al-Arab*, 8:245, 246, 251).

¹¹On Egyptian agriculture during the medieval ages, see Gladys Frantz-Murphy, *The Agrarian Administration of Egypt from the Arabs to the Ottomans* (Cairo, 1986); Hassanein Rabie, "Some Technical Aspects of Agriculture in Medieval Egypt," in *The Islamic Middle East, 700–1900*, ed. Abraham C. Udovitch (Princeton, 1981), 59–90; Sato, *State and Rural Society*, 177–233.

¹²On the irrigation system in Ayyubid and Mamluk Egypt, see Hassanein Rabie, "Some Technical Aspects," 59–90; Sato, *State and Rural Society*, 220–33.

¹³In Syria water wheels powered by rivers were called *nā'ūrah* (pl. *nawā'ūr*), while in Egypt water wheels driven by oxen were called *maḥāl* (al-Nuwayrī, *Nihāyat al-Arab*, 8:254; Chapoutot-Remadi,

where the rate of the sharecrop (*muqāsamah*) and the price of privately-held land (*qīmat al-amlāk*) are higher than those of arable land irrigated by rainfall. This is common in lowlands (*al-arādī al-mustafīlah*). Allah knows best.

The collectors of the kharāj tax (*mubāshir al-kharāj*) have the following duties: they first order the village heads (*ra'īs al-balad*)¹⁴ to classify their fields into cultivated (*zirā'ah*) and fallow (*kirāb*), for which they use the terms "red" (*aḥmar*) and "green" (*akhḍar*). In the case of both winter crops (*shatawī*) and summer crops (*ṣayfī*), red means a fallow field and green a cultivated one. Winter crops are wheat (*qamḥ*), barley (*sha'īr*), oats (*shūfān*), broad beans (*fūl*), chick-peas (*ḥimmiṣ*), lentils ('*adas*), vetches (*kirsinnah*),¹⁵ grass peas (*julubbān*)¹⁶ and another kind of pea (*bistīlīyah*).¹⁷ The last one is called *bisillī* in Egypt and *ḥālbah* in the coastal region of Tripoli.¹⁸ Summer crops are sorghum (*dhurah*), pearl millet (*dukhn*), sesame (*simsim*), rice (*aruzz*), black sorghum (*ḥabbah sawdā'*), coriander (*kusbarah*), cucumbers (*maqāthī'*), indigo (*wasmah*), saffron (*qirtam*),¹⁹ cotton (*quṭn*), and hemp (*qinnab*).

Ibn Mammātī (d. 606/1209), a clerk from a well-known Coptic family, cites other winter crops in Egypt in addition to the ones described above: flax (*kattān*), trefoil (*qurṭ*), onions (*baṣal*), garlic (*thūm*), and lupine (*turmus*).²⁰ Winter crops not cited by Ibn Mammātī are vetch and the "other kind of pea." As for summer crops, Ibn Mammātī cites other Egyptian crops as cumin (*kammūn*), caraway (*karawyā*), turnips (*saljam*), melons (*baṭṭīkh*), green beans (*lūbiyā*), sugar cane (*qaṣab al-sukkar*), taro (*qulqās*), eggplant (*bādhinjān*), Nile sesame (*simsim nīlī*), lettuce (*khaṣṣ*), cabbage (*kurunb*), and onions (*baṣal*). Summer crops not cited by Ibn Mammātī are sorghum, pearl millet, black sorghum, coriander, cucumbers, saffron,

¹⁴ "L'agriculture," 25; Rabie, "Some Technological Aspects," 71).

¹⁴In Syria, as well as in Egypt, *balad* was often used to mean an administrative village, a unit for calculating the annual revenue, while *qaryah* usually indicated a village formed naturally. See Sato, *State and Rural Society*, 179. Accordingly, *ra'īs al-balad* should be translated as "village head," although Cahen explains it as "notables du pays," ("Aperçu," 236).

¹⁵Cahen mistransliterates it as "*kirsīnah*." ("Aperçu," 236).

¹⁶This term is omitted in Cahen's translation (ibid.).

¹⁷This term is omitted in Cahen's translation (ibid.).

¹⁸This passage reflects al-Nuwayrī's experience living in Tripoli for about two years.

¹⁹This term is omitted in Cahen's translation ("Aperçu," 236).

²⁰Ibn Mammātī, *Kitāb Qawānīn al-Dawāwīn*, ed. A. S. Atiya (Cairo, 1943), 258–64. See Sato, *State and Rural Society*, 198.

and hemp. According to al-‘Umarī, Syrian summer crop vegetables include yellow and green melons (*baṭṭīkh aṣfar wa-akhḍar*), cucumbers (*khiyār, qiththā’*), squash (*yaqṭīn*), turnips (*lift*), carrots (*jazar*), cauliflower (*qunnabīt*), asparagus (*hilyawn*), eggplant (*bādhinjān*), Jew’s mallow (*mulūkhīyah*), Yemenite herbs (*baqlah yamanīyah*), purslane (*rijlah*), etc.²¹ As we will discuss later, sugar cane was also cultivated in the southern coastal region of Syria on a smaller scale than in Egypt.

[*MUQĀSAMAH*]

Then, *mubāshirs* write notices (*mashārīḥ*) to the village heads²² directing them not to allow peasants to let their lands lie fallow, for if they do, fines will be levied on them for their negligence. When the fields are cultivated, the crops are progressing satisfactorily, and broad beans begin to be harvested, agents (*wakīl*)²³ go to the fields to protect the crops against damage and direct the peasants to harvest and carry the crops to the threshing floors (*baydar*). At this time, orders are given to secure the crops carried to the threshing floors. When the peasants finish threshing the crops, the threshing floors are cleaned and nothing is left except the chaff (*midhran*).... The winnowing is done as follows. Agents order the awns to be separated from the chaff, leaving clean awns on the threshing floors. Agents (*wālī al-‘amal*) and *mubāshirs* come and divide the crops on the threshing floors according to the local taxation systems, and the tradition of sharecropping (*muqāsamah*), the government’s share being determined at the following rates: 1/2 in the case of the irrigated fields, 1/3 or 1/4 in most of the districts, 1/5 or 1/6 for fields where there are no tenant farmers (*mustakrin*) to cultivate them, 1/7 and 1/8 in the coastal lands and the regions adjacent to hostile countries.

Frenkel explains²⁴ that the *kharāj* tax was also called *muqāsamah* in Mamluk Syria. The above citation shows precisely how *muqāsamah* was levied on the threshing floors and how the government’s share was determined, depending on the various conditions of the cultivated fields. Cahen relates that the government’s

²¹ Al-‘Umarī, *Masālik al-Abṣār*, 25.

²² Cahen translates this passage as follows: “Et on leur (aux paysans) écrit les états détaillés *masharīh*” (“Aperçu,” 236). However, “leur” probably indicates “village heads” rather than “peasants” (paysans).

²³ The term *wakīl* probably indicates the agents of the *mubāshir*.

²⁴ Frenkel, “Agriculture, Land-tenure and Peasants,” 203.

share varied from 1/2 to 1/8 according to field conditions;²⁵ however, it should be emphasized that the *kharāj* rates of 1/3 and 1/4 were levied "in most districts" during the Mamluk period. In Upper Egypt under the Mamluks, the *kharāj* was levied in kind, either 2 or 3 *ardabbs* per feddan, the former for wheat and the latter for barley. Estimating the average yield per feddan as 10 *ardabbs* of wheat, 2–3 *ardabbs* implies rates of 2/10–3/10,²⁶ which are similar to those applied in Syria.

[THE PEASANTS' SHARE AND THE 'USHR]

After the harvest, the *mubāshirs* take the share proper for the government (*dīwān*). Then crops (*ghallah*), awns (*qaṣal*), straw remains, and chaff are approximated. The government's share is to be divided according to the *muqāsamah*, while the peasants (*fallāḥ*) are granted their portion according to each local taxation system. In some districts the portion is half of the crops (*muwāsaṭah*), which is set aside for them. After miscellaneous taxes (*rusūm*) are deducted from the peasants' share (*ḥāṣil al-fallāḥ*), the tithe ('*ushr*) is levied on the remainder. However, this is not uniformly practiced in every district, because the '*ushr* is not levied on *waqf* or land allocated as charity (*birr*), except the fields on which levying tax is legal. In the districts of the sultan's domains (*khāṣṣah*) and the *iqṭā'*s, one part in ten²⁷ is levied on the peasant's share, the assessed amount of which decreases or increases. Furthermore, in some districts '*ushr* is not levied on *dhimmī* cultivators (*al-muzāri'ūn al-dhimmīyah*).²⁸ As for the *iqṭā'*s and privately owned land (*milk*) where '*ushr* is levied for the government, in some districts the estimated rate of tax is levied every year regardless of whether the harvest is abundant or poor, while in other districts trusted persons visit to estimate the amount of produce and the amount of '*ushr*. The estimate is done prior to threshing, while the crops are still standing in the fields or during harvesting. After that, the peasants [pp. 259/260] pay back the amount of their seed (*taqāwī*) and other loans (*qurḍ*). This payment is set aside to be used for seed the following year.

²⁵Cahen, "Aperçu," 238.

²⁶Sato, *State and Rural Society*, 148–49, 198.

²⁷The reason why this is not called '*ushr* escapes me.

²⁸Cahen translates *al-muzāri'ūn al-dhimmīyah* as only *dhimmī* ("Aperçu," 237) for some reason.

The above text tells us that peasants were given their portion, which was half of the crops in some districts, after the *mubāshirs* took the government's share; then miscellaneous taxes were first deducted from that portion and the 'ushr was levied on the remainder in some districts. As for *taqāwī* in Mamluk Egypt, al-Nuwayrī also relates, "the *mubāshir* registers the total amount of revenue in cash and crops, and adds to it the *taqāwī*, loan (*qurḍ*), tithe ('ushr), and surcharge for every peasant's name."²⁹ He adds, "In some districts, one takes one hundred and eleven for every hundred lent. Recently such a usurious *taqāwī* has become widespread."³⁰ However, al-Nuwayrī does not make clear whether or not the Syrian *taqāwī* was to be returned with the 'ushr and surcharge.

[LEDGER (*MAKHZŪMAH*)]

Then every kind of crop is estimated in *kayl*,³¹ the unit of measure common to each district. A ledger (*makhzūmah*) is customarily made to record peasant names, the rates of *muqāsamah*, miscellaneous taxes, the 'ushr, and the *taqāwī* and *qurḍ* to be repaid. The districts (*nāḥiyah*) are classified in each administrative province ('amal), and on each ledger the income (*mutaḥaṣṣil*) from every kind of crop is recorded, which will be explained later. These are the duties to be performed by the *mubāshirs*.

Cahen understands the *makhzūmah* in Egypt to be a ledger that certifies the taxes to be paid by peasants.³² The *mutaḥaṣṣil* implies the gross amount of village or *iqṭā'* income in cash ('ayn) and kind (*ghallah*). It formed the basis for calculating the 'ibrah, or the annual revenue of a village, town, or *iqṭā'*, estimated in cash by the government in medieval Egypt and Syria.³³

[NUT TREES AND OTHER CROPS]

Carob (*kharrūb*), olives (*zaytūn*), cotton (*quṭn*), sumac (*summāq*), pistachios (*fustuq*), walnuts (*jawz*), almonds (*lawz*), and rice (*aruzz*) are managed by agents (*wakīl*) until the harvest season, and estimated into *mutaḥaṣṣil* after they are taxed. . . . In some districts of Syria, the work is entrusted to their owners separately (*mafṣūlan*). At

²⁹ Al-Nuwayrī, *Nihāyat al-Arab*, 8:252. See Sato, *State and Rural Society*, 204.

³⁰ Al-Nuwayrī, *Nihāyat al-Arab*, 8:252.

³¹ In Damascus 1 *kayl* was equal to about 22 liters and in Aleppo 6.56 liters (Walther Hinz, *Islamische Masse und Gewichte* [Leiden, 1955], 40).

³² Claude Cahen, *Makhzūmiyyāt* (Leiden, 1977), 50.

³³ Sato, *State and Rural Society*, 245, 253.

harvest time, the tax is levied in ways other than collection by a *wakīl* (*tawkīl*), or sharecropping (*muqāsamah*). This is equivalent to the rent system (*muta' ajjirāt*) [pp. 260/261] in Egypt. Incidentally, the term *faṣal* in Syria originates from a Frankish term [vassal]. *Faṣal* has been practiced customarily in the coastal regions recovered from the Franks.

The crops cited above are various nut trees and specific summer crops, like carob, cotton, and rice. Sumac, pistachio, walnut, and almond trees are peculiar to the mountainous region of Syria and are not found on the Egyptian plain. Al-ʿUmarī provides us with further information on Syrian plants bearing figs (*tīn*), grapes (*ʿinab*), pomegranates (*rummān*), quince (*safarjal*), apples (*tuffāḥ*), pears (*kummithrā*, *ijjāṣ*), plums (*qarāṣiyā*), mulberries (*tūt*), mulberry trees (*qirṣād*),³⁴ apricots (*mishmish*), medlar (*zuʿrūr*), and plums (*khawkh*).³⁵ As for the *tawkīl* (tax collection by agent), Cahen seems to mistake it for "measurer,"³⁶ which he considers to originate probably from measure (*kayl*). However, the Arabic text does not read *kayl*, but rather *tawkīl*. Also, al-Nuwayrī's final comment on *faṣal* seems to refer to his previous expression, "*maṣṣūlan*" (separately).

FISCAL INNOVATION THROUGH CADASTRAL SURVEYS

The excerpt above entitled [The Peasants' Share and the 'Ushr] reflects the variety of legal land categories in Syria under Mamluk rule. These included land managed by the government (*dīwān*) and *waqf*, the sultan's domain (*khāṣṣah*), *iqṭāʿ*, and privately owned land (*milk*). Among these land holdings, *iqṭāʿ* assignments granted by sultans to *mamlūk* and *ḥalqah* (free born) cavalymen³⁷ were crucial in the formation of the state order in Egypt and Syria during the twelfth to fifteenth centuries. The amirs and soldiers who were granted *iqṭāʿ*'s were obliged to provide military service to the sultan and were granted authority to levy taxes on peasants and local townspeople.³⁸ Thus, they were always eager to acquire better *iqṭāʿ*'s,

³⁴The term *qirṣād* is unknown. *Qirṣād* should be read as *firṣād* (mulberry-tree). See al-ʿUmarī, *Masālik al-Abṣār*, 17.

³⁵Ibid., 25.

³⁶Cahen, "Aperçu," 238.

³⁷During the Ayyubid and Mamluk periods, "*ḥalqah*" denoted a free-born cavalryman, like a Kurd, an Arab, or a son of a mamluk (*awlād al-nās*). On the *ḥalqah* cavalry, see David Ayalon, "Studies on the Structure of the Mamluk Army, II," *Bulletin of the School of Oriental and African Studies* 15 (1953): 449–76; Ulrich Haarmann, "The Sons of Mamluks as Fief-Holders in Late Medieval Egypt," in *Land Tenure and Social Transformation in the Middle East*, ed. T. Khalidi (Beirut, 1984), 141–68.

³⁸On the *iqṭāʿ* system, see Claude Cahen, "L'évolution de l'iqṭāʿ du IXe au XIIIe siècle," *Annales*,

and consequently, in the course of time, the *iqṭā'* also came to be called *khubz* (bread), in reference to the necessity it represented in a cavalryman's everyday life.³⁹

In order to adjust the taxes to be levied, the rulers in Egypt had conducted intermittent cadastral surveys (*rawk*) since the early Islamic period.⁴⁰ The Mamluk sultans also carried out cadastres, like *al-Rawk al-Ḥusāmī* in Egypt under Ḥusām al-Dīn Lājīn (reign 696–98/1296–99) in 697/1298 and *al-Rawk al-Nāṣirī* in Egypt and Syria by al-Nāṣir Muḥammad (693–694/1293–94, 698–708/1299–1309, 709–741/1310–41) in 713/1313 (Syria), 715/1315 (Egypt), 717/1317 (Tripoli) and 725/1325 (Aleppo).⁴¹ The Syrian cadastre covered the regions of Damascus, Hims, Baalbek, Gaza, Ṣafad, and Sidon, but excluded the regions of Tripoli and Aleppo.⁴² Here I would like to take up the three cadastres of Syria, Tripoli, and Aleppo and discuss the innovation that was made in the agrarian taxation system there as a result. Following al-Nuwayrī,⁴³ they are known as *Rawk al-Iqṭā'āt bi-al-Shām* (Syria), *Rawk al-Mamlakah al-Ṭarābulusīyah* (Tripoli), and *Rawk al-Iqṭā'āt bi-al-Mamlakah al-Ḥalabīyah* (Aleppo).

RAWK AL-IQṬĀ'ĀT BI-AL-SHĀM IN 713/1313: SYRIA

The person who proposed to Sultan al-Nāṣir that *rawks* should be conducted in Egypt and Syria was a Coptic convert to Islam (*Muslimānī al-Qibṭ*) by the name of As'ad al-Shaqī (d. 716/1316), who had inherited the position of *nāẓir al-dawlah* (superintendent of the central administration) from Tāj al-Ṭawīl (d. 711/1312), another ex-Coptic Christian Muslim who proposed the *al-Rawk al-Ḥusāmī* in

économies, sociétés, civilisations 8 (1953): 25–52; Ibrāhīm 'Alī Ṭarkhān, *Al-Nuẓum al-Iqṭā'īyah fi al-Sharq al-Awsaṭ fī al-'Uṣūr al-Wuṣṭā* (Cairo, 1963); Ann K. S. Lambton, "Reflections on the IQṬĀ'," in *Arabic and Islamic Studies in Honor of Hamilton A. R. Gibb*, ed. George Makdisi (Leiden, 1965), 358–76; Sayyid al-Bāz al-'Arīnī, *Al-Iqṭā' al-Ḥarbī bi-Miṣr Zaman Salāṭīn al-Mamālik* (Cairo, 1966); 'Abd al-'Azīz al-Dūrī, "The Origins of Iqṭā' in Islam," *Al-Abḥāth* 22 (1969): 3–22; Rabie, *The Financial System*, 26–72; Robert Irwin, "Iqṭā' and the End of the Crusader States," in *The Eastern Mediterranean Lands in the Period of the Crusades*, ed. Peter M. Holt (Warminster, 1977), 62–77; Sato, *State and Rural Society*.

³⁹Sato, *State and Rural Society*, 46, 85, 93–94, 101, 132, 147. Michael Chamberlain states that *mansabs* (stipendiary posts) became objects of a social struggle among the *a'yān* in the same manner as *iqṭā'* became prizes of competition among amirs (*Knowledge and Social Practice in Medieval Damascus, 1190–1350* [Cambridge, 1994], 24–25).

⁴⁰Rabie, *The Financial System*, 49–56, suggests that the *rawk* was an established Egyptian custom, possibly dating back to the days of the Pharaohs.

⁴¹Sato, *State and Rural Society*, 124–61.

⁴²*Ibid.*, 136.

⁴³Al-Nuwayrī, *Nihāyat al-Arab*, 32:205–6, 255–60; 33:182–83.

Egypt.⁴⁴ The Syrian *rawk* was conducted from around the beginning of 713/mid-1313 until Ramaḍān 713/January 1314.⁴⁵ Sultan al-Nāṣir himself went to Damascus on the way back from a Meccan pilgrimage in Muḥarram 713/May 1313 and appointed the amir ‘Alam al-Dīn Sanjar al-Jāwalī, *nā’ib* of Gaza, to head the cadastre.⁴⁶ Sanjar al-Jāwalī then mobilized the officials in the departments of military affairs (*mubāshirū dīwān al-juyūsh*) of Egypt and Syria and all the troops stationed in Damascus and Gaza to carry it out.⁴⁷ Since the survey documents (*awrāq al-rawk*) have apparently not survived to the present day, it is extremely difficult to know their actual content; but many Mamluk historians mention it, and al-Maqrīzī gives the most detailed account:

[Sanjar] al-Jāwalī went to Damascus and remained there with Amir Tankiz, *nā’ib [al-Shām]*, until documents were drawn up for every village, detailing the total annual revenue in cash (*‘ibrah*), gross income in cash and kind (*mutahaṣṣil*), as well as revenue from *iqṭā’*, *waqf*, and privately owned land (*milk*). When the work was finished in the month of Dhū al-Ḥijjah [713], the *kharāj* year was changed from 712 to 713,⁴⁸ and the documents (*awrāq*) were presented to the sultan [in Cairo].⁴⁹

⁴⁴Al-Maqrīzī, *Kitāb al-Muqaffā al-Kabīr*, ed. Muḥammad al-Ya‘lāwī (Beirut, 1991), 2:76–78. Concerning who proposed the *rawk*, see Sato Tsugitaka, “The Proposers and Supervisors of *al-Rawk al-Nāṣirī* in Mamluk Egypt,” *Mamlūk Studies Review* 2 (1998): 74–77.

⁴⁵Sato, *State and Rural Society*, 135.

⁴⁶Ibn Bahādur, “Kitāb Futūḥ al-Naṣr fī Tārīkh Mulūk Miṣr,” Dār al-Kutub al-Miṣrīyah MS 2399 *tārīkh*, fol. 232; Aḥmad al-Fayyūmī, “Nathr al-Jumān fī Tarājim al-A‘yān,” Dār al-Kutub al-Miṣrīyah MS 1746 *tārīkh*, 3: fol. 102r–v; Ibn Ḥajar al-‘Asqalānī, *Al-Durar al-Kāminah fī A‘yān al-Mi‘ah al-Thāminah*, ed. Muḥammad Sayyid Jād al-Ḥaqq (Cairo, 1966–67), 2:266–67.

⁴⁷Ibn Iyās, “Uqūd al-Jumān fī Waqā’i’ al-Azmān,” Süleymaniye Kütüphanesi MS Ayasofya 3311, fol. 45r–v; al-Nuwayrī, *Nihāyat al-Arab*, 32:205–6; al-Maqrīzī, *Kitāb al-Sulūk li-Ma‘rifat Duwal al-Mulūk*, ed. Muḥammad Muḥammad Ziyādah and Sa‘īd ‘Abd al-Fattāḥ ‘Āshūr (Cairo, 1939–73), 2:127; Sato, *State and Rural Society*, 136.

⁴⁸This adjustment was called in Arabic “*taḥwīl*,” “*izdilāf*,” or “*izdilāq*.” See al-Qalqashandī, *Ṣubḥ al-A‘shā fī Ṣinā‘at al-Inshā’* (Cairo, 1963), 2:398; al-Maqrīzī, *Kitāb al-Mawā‘iz wa-al-I‘tibār bi-Dhikr al-Khiṭaṭ wa-al-Āthār* (Būlāq, 1270 H.; repr. Baghdad, 1970), 1:273. In order to correct the discrepancy between the solar (*kharājī*) and lunar (*hilālī* or *hijrī*) calendars, it was customary to advance the solar calendar one year every 33 years of the hijrah calendar. See also S. H. Taqizade, “Various Eras and Calendars Used in the Countries of Islam,” *Bulletin of the School of Oriental and African Studies* 9 (1937–39), 10 (1940–42); Sato, *State and Rural Society*, 60 n. 2, 62.

⁴⁹Al-Maqrīzī, *Kitāb al-Sulūk*, 2:127.

To repeat, *ibrah* indicates the annual income of a village or *iqṭā'* estimated in cash based on the *mutaḥaṣṣil*, which was the gross income in cash and kind. The cadastre apparently involved ascertaining the annual revenue within village units, after which separate investigations were made into the *iqṭā'*, *waqf*, and *milk* within each village. The survey documents drawn up in Syria were sent to Cairo, where Sultan al-Nāṣir issued new authorizations for *iqṭā'* grants (*mithāl*) based on them. Qādī Quṭb al-Dīn Ibn Shaykh, who was appointed head of Syrian military affairs (*nāẓir jaysh al-Shām*), carried these authorization documents to Damascus, assigning them to each cavalryman in Dhū al-Ḥijjah 713/April 1314.⁵⁰ According to *Tārīkh Bayrūt*, written by Ṣāliḥ Ibn Yaḥyá (ninth/fifteenth century), as a result of the *rawk* of 713/1313, apart from *milk*, *waqf*, and *al-mawārīth al-ḥashrīyah* (property without heirs), Syrian territory was distributed as *iqṭā' darbastah*,⁵¹ or "complete *iqṭā'*s," the holders of which had the right to all tax revenue from them, including the poll tax, tribute goods (*diyāfah*), and other levies.⁵²

One innovation that was introduced into the Syrian taxation system involved the abolition of miscellaneous taxes for the Syrian people in Muḥarram 714/April 1314, about which al-Maqrīzī relates:

The order (*mithāl*) to exempt the amount in arrears (*bāqī*)⁵³ was sent to Damascus and read from the minbar of the Umayyad Mosque on Muḥarram 10. Then another order followed abolishing such miscellaneous duties as the tax imposed on prisoners (*muqarrar 'alá al-sujūn*), corvée on peasants (*sukhrah*), the sugar cane tax (*muqarrar al-aqṣāb*), the bow-making tax (*muqarrar ḍamān al-qawwāsīn*), and taxes levied by the officials and governors (*rusūm al-shādd wa-al-wilāyah*). These taxes were to be abolished totally in all Syrian provinces.⁵⁴

⁵⁰Al-Nuwayrī, *Nihāyat al-Arab*, 32:206. As to Amir Sanjar, who headed the Syrian cadastre, he was arrested in 720/1320 for allegedly abusing his authority in granting favorable *iqṭā'*s to his mamluks and himself at the time of the cadastre (Sato, *State and Rural Society*, 136).

⁵¹Ṣāliḥ Ibn Yaḥyá, *Tārīkh Bayrūt*, ed. Francis Hours and Kamal Suleiman al-Salibi (Beirut, 1969), 87.

⁵²Sato, *State and Rural Society*, 49, 69, 157–58. Al-Qalqashandī defines the term *karbastā* (probably *darbastah*) as the right to levy all taxes, not excluding any levies from the granted villages (*Ṣubḥ*, 13:156).

⁵³At this time the unpaid amount from the beginning of the year 698 to the end of the year 713 was exempted for the people of Syria as a benevolent gesture by Sultan al-Nāṣir. See al-Maqrīzī, *Kitāb al-Sulūk*, 2:136, 153; Ibn Taghrībirdī, *Al-Nujūm al-Zāhirah fī Mulūk Miṣr wa-al-Qāhirah* (Cairo, 1963–72), 9:49.

⁵⁴Al-Maqrīzī, *Kitāb al-Sulūk*, 2:136–37.

It is noteworthy that after the re-assignment of new *iqṭā'*s, the taxes based on *ḍiyāfat al-rawk* were abolished together with the above-mentioned miscellaneous taxes.⁵⁵ The *ḍiyāfah* in Egypt during the Mamluk period signified tribute goods to be presented to the *iqṭā'* holders (*muṣṭa'*) by their peasants, like grain, fowl, goats, clover, dough, cakes, etc.;⁵⁶ and the *ḍiyāfah* in Mamluk Syria was probably the same. However, *ḍiyāfat al-rawk* literally means the *ḍiyāfah* levied based on a cadastral survey, but its real meaning will become clear by examining the results of other Syrian *rawks*.

RAWK AL-MAMLAKAH AL-ṬARĀBULUSĪYAH IN 717/1317: TRIPOLI

After the Egyptian *rawk* of 715/1315,⁵⁷ the *rawk* of Tripoli was conducted in 717/1317. For that purpose, Sultan al-Nāṣir appointed Qādī Sharaf al-Dīn Ya'qūb al-Ḥamawī, chief of the military department of Aleppo (*nāẓir al-mamlakah al-ḥalabīyah*), to head the cadastre.⁵⁸ Sharaf al-Dīn went to Tripoli and surveyed the region of al-Mamlakah al-Ṭarābulusīyah, the surrounding areas (*a'māl*), strongholds (*qal'ah*, *ḥiṣn*), and the frontier zones (*thughūr*).⁵⁹ When the cadastre was concluded, Sharaf al-Dīn went to Cairo with the documentation (*awrāq al-rawk*), which again became the basis on which to allocate *iqṭā'*s. As a result of this *rawk*, *iqṭā'*s were allotted to six amirs of forty (*amīr ṭablkhānah*), three amirs of ten (*amīr 'asharah*), as well as fifty Bahri mamluks and *ḥalqah* cavalymen.⁶⁰ With the conclusion of the *rawk* in Ramaḍān 717/November 1317, the *kharāj* year was changed from 716 to 717 and miscellaneous taxes amounting to an annual sum of 110,000 dirhams were abolished. The sultan's decree regarding this tax exemption is cited by al-Nuwayrī as follows:⁶¹

Sultan al-Malik al-Nāṣir ordered that the following miscellaneous taxes (*mu'āmalah*)⁶² be abolished in the region of Tripoli.

⁵⁵ Ibn Duqmāq, *Al-Jawhar al-Thamīn fī Siyar al-Mulūk wa-al-Salāṭīn*, ed. Muḥammad Kamāl al-Dīn 'Izz al-Dīn 'Alī (Beirut, 1985), 2:153.

⁵⁶ Al-Maqrīzī, *Khiṭaṭ*, 1:88. See also Sato, *State and Rural Society*, 141, 149.

⁵⁷ Sato, *State and Rural Society*, 138–43.

⁵⁸ Al-Nuwayrī, *Nihāyat al-Arab*, 32:255; al-Maqrīzī, *Kitāb al-Sulūk*, 2:176–77; Ibn Bahādur, "Futūḥ al-Naṣr," fol. 239.

⁵⁹ Al-Nuwayrī, *Nihāyat al-Arab*, 32:255; al-'Aynī, "'Iqd al-Jumān fī Tārīkh Ahl al-Zamān," Süleymaniye Kütüphanesi MS Hacı Beşir Ağa 457, fol. 329r.

⁶⁰ Al-Maqrīzī, *Kitāb al-Sulūk*, 2:177; idem, *Khiṭaṭ*, 2:171; al-Nuwayrī, *Nihāyat al-Arab*, 32:255.

⁶¹ Al-Nuwayrī, *Nihāyat al-Arab*, 32:260–61. See also al-Qalqashandī, *Ṣubḥ*, 13:33–34. The numbers have been added for the sake of convenience.

⁶² The term *mu'āmalāt* usually means "transactions," but here it indicates "miscellaneous taxes."

1) The tax on celebrations (*afrāḥ*⁶³ *maḥdhūrah*) held in newly conquered territory requiring security. This does not pertain, however, to the tax on celebrations in areas not requiring the provision of security (*ḍamān al-faraḥ al-khayr*). The amount is 70,000 dirhams.

2) The prisoner tax (*sujūn*) in al-Mamlakah al-Ṭarābulusīyah, except that in Tripoli, which was abolished by a previous order. The amount is 10,000 dirhams.

3) The peasants in the district of Tripoli were exempted from forced labor (corvée) in the sugar cane fields belonging to the government. Instead, a tax in kind equal to 2,000 dirhams was levied on them.

4) Tax on the sugar cane of amirs (*aqṣāb al-umarā'*). Some amirs who managed districts where sugar cane was cultivated had extracted labor from their peasants in lieu of taxes or had imposed a labor rent (*ujrat al-'amal*) tax, the amount of which is 3,000 dirhams.

5) The governor's tax (*'ifāyat al-niyābah*) in the regions of Tripoli, Anafa and al-Batharūn.⁶⁴ The governors (*nā'ibs*) used to reside at administrative centers on the coast, and when those centers were filled with victorious soldiers (*al-'asākir al-manṣūrah*), six dirhams would be levied on each resident. The total amount is 10,000 dirhams.

6) The government tax (*ḥaqq al-dīwān*) levied on persons engaged in the tax evaluation (*ḥāṣī*)⁶⁵ in the districts of Ṣahyūn and Balāṭunus.⁶⁶ The amount of revenue is 3,000 dirhams.

7) Tax on the threshing floor (*hibat al-bayādir*) in the regions of Kahf.⁶⁷ This was a new tax of three dirhams per feddan. The total amount of revenue is 1,000 dirhams.

⁶³Previously I have translated *afrāḥ* (pl. of *faraḥ*) as fowl (Sato, *State and Rural Society*, 170), but in that case it was read as "*afrākh*." According to the decree of Sultan al-Nāṣir in 715/1315, *faraḥ* in Egypt means the celebration of weddings, engagements, or circumcisions (Atiya, "A Mamlūk 'Magna Carta,'" 133–34, 138).

⁶⁴Anafa was a small town on the Syrian coast (Yāqūt, *Mu'jam al-Buldān* [Beirut, 1955–57], 1:271), and Batharūn was a citadel between Jubayl and Anafah on the Syrian coast (ibid., 338).

⁶⁵*Ḥāṣī* seems to be used synonymously with *iḥṣā'* (tax evaluation).

⁶⁶Ṣahyūn was located east of Latakia, and Balāṭunus was a fortress facing Latakia (Yāqūt, *Mu'jam al-Buldān*, 1:478; 3:436).

⁶⁷Kahf was a citadel located near Maṣyāf (Guy Le Strange, *Palestine under the Moslems* [London, 1890; repr. Beirut, 1965], 507).

8) Tax on the harvest (*ḍamān al-mustaghall*) in Tripoli that was at first for the *dīwān al-niyābah*, then for the principal *dīwān (al-dīwān al-ma'mūr)* during the months of 716. The amount is 4,000 dirhams.

9) The arbitrary taxes levied anew on peasants in several amirs' *iqṭā's*, consisting of grass (*ḥashīsh*), salt (*milḥ*), and tribute goods (*ḍiyāfah*). The value is 6,000 dirhams.

All of the above are to be abolished in the course of time by the Day of Resurrection, neither demanded, nor claimed, in order not to bring the Devil into our midst. This decree is to be read from the pulpits in order to disseminate it and to procure good wishes for us as a gracious gift from God.

The total exemption for the nine items listed comes to 109,000 dirhams annually, approximating the 110,000 dirhams al-Nuwayrī mentioned elsewhere.⁶⁸ Here I would like to discuss items 3), 4), and 9).

Items 3) and 4) are closely related to sugar cane cultivation around Tripoli during the early fourteenth century. According to Andrew M. Watson,⁶⁹ sugar cane was introduced to southern Iraq from southwestern Iran and spread further to the Jordan valley and the Syrian coast during the tenth century. Arab geographers like al-Muqaddasī (fourth/tenth century), al-Idrīsī (d. 560/1165), Yāqūt (d. 626/1229), and al-'Umarī (d. 749/1349) relate that sugar cane was cultivated in such areas as Filasṭīn, Ṭabarīyah, Jabal Lubnān, Ghawr (Jordan valley), Bayrūt, Ṣūr, Ṭarābulus, Marqab, and Bāniyās.⁷⁰ According to Yāqūt,⁷¹ most of the crop grown in Baysān in the Ghawr area, in particular, was sugar cane. However, while the above geographers give only sketchy accounts of sugar cane cultivation in Syria, items 3) and 4) indicate clearly that in Tripoli the imposition of a corvée had provided the labor necessary to produce sugar cane (*sukhrat al-aqṣāb*), both

⁶⁸ Al-Nuwayrī, *Nihāyat al-Arab*, 32:255–56.

⁶⁹ Andrew M. Watson, *Agricultural Innovation in the Early Islamic World* (Cambridge, 1983), 26–28.

⁷⁰ Al-Muqaddasī, *Aḥsan al-Taqāsīm fī Ma'rīfat al-Aqālīm*, ed. M. J. De Goeje (Leiden, 1906), 161, 176, 180–81, 188; al-Iṣṭakhrī, *Al-Masālik wa-al-Mamālik*, ed. M. J. al-Ḥaynī (Cairo, 1961), 46; al-Idrīsī, *Kitāb Nuzhat al-Mushtāq fī Ikhtirāq al-Āfāq* (Naples and Rome, 1970–84), 4:372; Ibn Sa'īd al-Maghribī, *Kitāb al-Jughrāfiyā*, ed. Ismā'īl al-'Arabī (Beirut, 1970), 152; Yāqūt, *Mu'jam al-Buldān*, 4:217; Ibn Shaddād, *Al-A'lāq al-Khaṭīrah fī Dhikr Umarā' al-Shām wa-al-Jazīrah: Lubnān*, ed. Sāmī al-Dahhān (Damascus, 1963), 92, 104; al-Qazwīnī, *Āthār al-Bilād wa-Akhhbār al-'Ibād* (Beirut, 1960), 142; Abū al-Fidā', *Taqwīm al-Buldān*, ed. M. Reinaud (Paris, 1840), 253, 255; al-'Umarī, *Masālik al-Aḥṣār*, 25, 132.

⁷¹ Yāqūt, *Mu'jam al-Buldān*, 4:217.

in the fields managed by the government and those of the amirs, until this practice was abolished by Sultan al-Nāṣir's decree in 717/1317.

Regarding item 9), consisting of recent levies demanding grasses, salt, and tribute goods (*ḍiyāfah*) on several amirs' *iqṭā'*s, this *ḍiyāfah* is clearly different from the *ḍiyāfat al-rawk* (tribute goods temporarily levied at the *rawk*) based on the Syrian cadastre of 713/1313. It is *ḍiyāfah* that may possibly lead us to a better understanding of the innovative taxation system that was introduced into Syria by the cadastral surveys.

RAWK AL-IQTĀ'ĀT BI-AL-MAMLAKAH AL-ḤALABĪYAH IN 725/1325: ALEPPO

The Aleppo cadastre in northern Syria was undertaken in Jumādā II 725/June 1325. Aḥmad ibn Muḥammad al-Muqri' al-Fayyūmī (d. after 770/1368) has this to say about it:

In this year the *iqṭā'*s in the region of Aleppo were surveyed. The sultan [al-Nāṣir] ordered the *rawk* of al-Mamlakah al-Ḥalabīyah because there remained no region except Aleppo unsurveyed. On 20 Jumādā II 725/4 June 1325, Amir Jamāl al-Dīn Muḡhulṭāy al-Jamālī al-Nāṣirī, an official of the state (*mudīr al-mamlakah*), left [Cairo] to conduct the survey with Makīn al-Dīn Ibrāhīm ibn Qarawīnah, a chief financial official (*mustawfī al-ṣuḥbah*). He returned on Tuesday, 16 Ramaḍān/27 August, after which the survey documents were released in order to assign *iqṭā'*s to a group of *al-mamālīk al-sulṭānīyah* and *ḥalqah* cavalrymen.⁷²

According to this account, the cadastre was concluded in the span of about eighty days, and as a result, *iqṭā'*s were assigned to a group of the royal mamluks and the *ḥalqah* cavalry.⁷³ No further details are known about the content of the work, but Ibn Iyās (d. ca. 930/1524), a later Mamluk historian, provides us with the following important information:

One amir of ten⁷⁴ went with a group of officials (*mubāshir*) to conduct the survey. They went from Cairo to Aleppo and carried out the *rawk* there by the same method as in Syria. Consequently,

⁷²Al-Fayyūmī, "Nathr al-Jumān," 3: fol. 190r; al-Maqrīzī, *Kitāb al-Sulūk*, 2:264.

⁷³See also Sato, *State and Rural Society*, 144–45.

⁷⁴This amir is the above-mentioned Muḡhulṭāy al-Jamālī, who held the offices of *ustādār* and vizier at the time of the cadastre (Sato, *State and Rural Society*, 145).

all the provinces of Egypt, Syria, and Aleppo are now included in *al-Rawk al-Nāṣirī*.⁷⁵

From this account, we may assume that the same methods were used for all four Syrian and Egyptian surveys, and it is this uniformity that constitutes the major fiscal innovation brought about by the *rawks*.

To begin with, the *rawk* of 713/1313 in Syria resulted in the distribution of "complete *iqṭā's*" (*iqṭā' darbastah*) to amirs and soldiers. Concerning the Egyptian *rawk* of 715/1315, al-Nuwayrī states:

Sultan [al-Nāṣir] sat down in order to issue the authorizations (*mithāl*) placed before him. He assigned to each amir a fixed number of villages, and added to the allotment all the items in those villages, like royal soldiers (*al-juyūsh al-sulṭānīyah*), the poll tax (*jawālī*), and so on. As a result of this assignment, the *muqṭa's* gained control over their villages completely (*darbastan*).⁷⁶

However, al-Nuwayrī's account is baffling, since he does not explain what "all the items in those villages like royal soldiers" means. Concerning the same assignment, al-Maqrīzī is more explicit:

The sultan ordered his officials to write documents (*waraqah*) for the sultan's domains (*al-khāṣṣ al-sulṭānī*) and amirs' *iqṭā's*. At this time he added to the *'ibrah* of each village the tribute goods (*ḍiyāfah*) for which the peasants (*fallāḥūn*) were assessed and the poll tax (*jawālī*) of each village. Previously, before the *rawk*, an independent *dīwān*, attached to the sultan, had been set up for the *jawālī*. But at this time, the *jawālī* of each village was added to its *kharāj* (land tax) revenue.⁷⁷

The *'ibrah* indicates the annual revenue of a village estimated in cash (*dīnār* or *dīnār jayshī*⁷⁸). According to al-Maqrīzī, to this *'ibrah*, which had hitherto been

⁷⁵Ibn Iyās, *Badā'i' al-Zuhūr fī Waqā'i' al-Duhūr*, ed. Muḥammad Muṣṭafá (Wiesbaden, 1960–75), 1:164.

⁷⁶Al-Nuwayrī, *Nihāyat al-Arab*, 32:226.

⁷⁷Al-Maqrīzī, *Kitāb al-Sulūk*, 2:150. See also idem, *Khīṭaṭ*, 1:88; Ibn Taghrībirdī, *Al-Nujūm*, 9:50.

⁷⁸The term *dīnār jayshī* was a unit expressing the amount of *iqṭā'* revenue in the Mamluk period, while during the Ayyubid period it was called *dīnār jundī*. The dirham exchange rate differed

calculated on the basis of the *kharāj*, were now added the *ḍiyāfah* and *jawālī*, suggesting a completely new method for calculating the *‘ibrah* under the *iqṭā’* system.⁷⁹ In his *Khiṭaṭ*, al-Maqrīzī suggests that the sultan gave authorizations for *iqṭā’*s to his soldiers on this principle (*ḥukm*).⁸⁰ This is what I refer to as “the survey method common to the *rawks* in Egypt and Syria.” In other words, the new *iqṭā’*s reassigned after the conclusion of the cadastres were called *iqṭā’ darbastah*, in which its holder (*muqṭa’*) had the right to all tax revenues, including the *ḍiyāfah*, *jawālī*, and other taxes.

However, there is another problem to be solved. Although new *iqṭā’*s were assigned to amirs and soldiers as “*iqṭā’ darbastah*” after the cadastres in Egypt and Syria, Sultan al-Nāṣir then issued decrees abolishing *ḍiyāfah* both in the Egyptian *rawk* of 715/1315 and the Syrian *rawk* of 717/1317. These decrees read as follows:

1) The Egyptian *rawk* of 715/1315

In the year of the blessed *rawk*, we hereby exempt from a group of peasants (*jamā’at al-fallāḥīn*) the *ḍiyāfah* to be paid on the occasion of the transfer of an *iqṭā’* (*intiḳālāt al-iqṭā’āt*).⁸¹

2) The Syrian *rawk* of 717/1317

Sultan al-Nāṣir abolished the following miscellaneous taxes in the region of Tripoli: the unscheduled taxes levied anew on peasants in several amirs’ *iqṭā’*s, consisting of grass (*ḥashīsh*), salt (*milḥ*), and tribute goods (*ḍiyāfah*).⁸²

However, in both cases we should note the fact that the orders abolishing miscellaneous taxes were given after the introduction of the new method of calculating the *‘ibrah*, to which *ḍiyāfah* and *jawālī* had already been added to the main *kharāj* tax. Therefore, ordinary *ḍiyāfah* continued to be levied on peasants, not in kind but in cash.

according to the type of cavalryman; that is, higher ranking cavalymen were granted *iqṭā’*s on the basis of higher exchange rates (Sato, *State and Rural Society*, 152–55, 243).

⁷⁹Sato, *State and Rural Society*, 142.

⁸⁰Al-Maqrīzī, *Khiṭaṭ*, 1:88.

⁸¹Atiya, “A Mamlūk ‘Magna Carta,’” 134–35. In this article, Atiya explains the sentence as follows: “Farmers should be relieved from billeting or forced hospitality imposed on them by itinerant functionaries in this year of land surveying (*rūk*)” (ibid., 138). However, *intiḳālāt al-iqṭā’āt* means not the itinerary between *iqṭā’*s by functionaries, but the transfer of *iqṭā’*s by order of the sultan. See Sato, *State and Rural Society*, 159.

⁸²Al-Nuwayrī, *Nihāyat al-Arab*, 32:261.

Historically, the fiscal innovation created through these cadastres and the reallocation of *iqṭāʿ*'s resulted in the establishment of a system that persisted up to the founding of the Burji Mamluk dynasty. As to the effect of *al-Rawk al-Nāṣirī* in Egypt and Syria, al-Qalqashandī (d. 821/1418) concludes, "*Al-Rawk al-Nāṣirī* helped establish the basis of an empire (*qāʿidat al-mamlakah*) that continued up until the end of the dynasty of Sultan Ashraf Shaʿbān (764–78/1363–77)."⁸³

The Qalāwūnid dynasty came to an end when al-Ashraf Shaʿbān was deposed by al-Malik al-Zāhir Barqūq (784–91/1382–89, 792–801/1390–99) in 784/1382. As al-Maqrīzī (d. 845/1442) relates:

The new system brought into being by Sultan al-Malik al-Nāṣir through this *rawk* persisted until the end of the rule of the house of Qalāwūn with the enthronement of Sultan al-Malik al-Zāhir Barqūq in Ramaḍān 784/November 1382. And even thereafter, this system continued until the many changes made to it in the wake of the occurrences (*ḥadīth*) and disasters (*miḥnah*) of 806/1404–5.⁸⁴

On the other hand, Ibn Khalīl al-Asadī (d. 854/1450), a Syrian scholar, writes:

When al-Malik al-Manṣūr Lājīn (696–98/1296–99) took power, there appeared a deficiency within local provinces, a decrease in revenues (*irtifāʿ*) and an interruption in administration for prosperity (*ʿimārah*). . . . Since pious and acute people petitioned him to conduct a *rawk* in order to attain the welfare (*maṣlahah*) of worshippers, Lājīn ordered the *rawks* of Egypt, Syria, and other provinces.⁸⁵ The order was implemented, but not completed. When al-Malik al-Nāṣir Muḥammad returned to the throne, he ordered that *rawks* be conducted as Lājīn had directed. . . . The *ʿibrah* of the Syrian province was found to be equal to that of the Egyptian province in the *al-Rawk al-Nāṣirī*, and the number of cavalymen

⁸³Al-Qalqashandī, *Ṣubḥ*, 4:14.

⁸⁴Al-Maqrīzī, *Khiṭaṭ*, 1:91. According to al-Maqrīzī, in 806/1403 the rise of the Nile ceased and conditions deteriorated. Prices increased to the extent that one *ardabb* of wheat cost 400 dirhams. This was applied to everything purchased: food, drink, and clothing (*Ighāthat al-Ummah bi-Kashf al-Ghummah*, ed. Muḥammad Muṣṭafā Ziyādah and Jamāl al-Dīn Muḥammad Shayyāl [Cairo, 1940], 42).

⁸⁵This cadastre was called *al-Rawk al-Ḥusāmī*, which was conducted in Egypt in 698/1298 for the purpose of assessing the actual situation regarding tax revenue. However, soon after its conclusion, Sultan Lājīn and his deputy Mankūtāmūr were assassinated by amirs who were discontented with the resulting *iqṭāʿ*' assignments (Sato, *State and Rural Society*, 124–34).

in each province amounted to 24,000.⁸⁶

I have my doubts about the *rawks* resulting in the *'ibrah* of the Syrian province becoming equal to that of the Egyptian province; however, Ibn Khalīl gives another interesting account that *al-Rawk al-Nāṣirī* brought about much welfare (*maṣlahah jammah*) and prosperity in the rural areas (*'imārat al-bilād*).⁸⁷ What we may conclude from these accounts is that *al-Rawk al-Nāṣirī* helped establish the basis of an empire based on the *iqṭā'* system, which led to prosperity in the rural societies of Egypt and Syria for an extended period of time.

⁸⁶ Ibn Khalīl al-Asadī, *Al-Taysīr wa-al-I'tibār wa-al-Taḥrīr fīmā Yajibu min Ḥusn al-Tadbīr*, ed. 'Abd al-Qādir Aḥmad Ṭulaymāt (Cairo, 1968), 75–76.

⁸⁷ *Ibid.*, 74. See also Amalia Levanoni, *A Turning Point in Mamluk History: The Third Reign of al-Nāṣir Muḥammad Ibn Qalāwūn* (Leiden, 1995), 143–44.