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Petra M. Sijpesteijn

PROFIT FOLLOWING RESPONSIBILITY.
A LEAF FROM THE RECORDS OF A THIRD/NINTH CENTURY
TAX-COLLECTING AGENT*

WITH AN APPENDED CHECKLIST OF EDITIONS OF ARABIC PAPYRI

The important role that Arabic papyri play in our understanding of the social and economic history of early Islamic Egypt has been emphasised by many scholars.¹ One of the assets of papyrological evidence is the everyday, 'slice-of-life' viewpoint it offers, a window into the simplest details of early Islamic life — details either too mundane, too commonplace, or too minute to have been caught by the radar of the narrative-historical record. Rarely, therefore, do the subjects of the papyri intersect with figures and events known from historical works. Hence, those cases in which they do promise to enrich our understanding of early Islamic history in an especially valuable way.

Papyrus Met. 1978.348.1a, whose edition and translation can be found below on pages [114-119] is one such case. Part of a group of Arabic papyri presented as a gift to the Metropolitan Museum of Art in New York in 1978, the papyrus contains three legal agreements dated Ramaḍān 288 (August/September 901) which document the contracting-out of the tax-collection and administration of certain estates in the district of Ahnās in middle Egypt. What

* I am grateful to the Metropolitan Museum of Art in New York for permission to work on and publish P. Met. 1978.348.1a and to Stefano CARBONI, Daniel WALKER and Annick DES ROCHES of the Department of Islamic Art for their help. I should like to thank Gladys FRANTZ-MURPHY, Abraham UDOVITCH, Michael COOK, Mark COHEN, Geoffrey KHAN, Yusuf RAGHIB and Lennart SUNDELIN for most helpful criticism on earlier drafts of this article. I am also grateful to Alexander SCHUBERT for correcting my English.

¹ Throughout the article I will use the abbreviations listed in the appended *Checklist of Editions of Arabic Papyri* (p. 130).

makes these contracts so interesting and important is that the financial administrator in whose name they are issued, Badr al-Kabīr, is also known from narrative sources, and the papyrus consequently allows us to match a name from the documentary evidence from Egypt with a face from the contemporary histories. Together with four tax-receipts dated 286-287/899-900 mentioning Badr al-Kabīr's tax-collecting agents, it offers valuable insights into the functioning of Egypt's economic structures at the end of the third/beginning of the tenth century, not only casting light on the specifics of how contracts for agricultural administration and tax-collection were obtained at the lowest level, but offering unique evidence on the ties that existed between political and military figures and tax-collection in Tulunid Egypt.

1. PAPYRUS MET. 1978.348.1A

In 141/758 the caliph al-Manṣūr (r. 136-158/754-775) appointed Muḥammad ibn al-Ash'ath (in office 141-148/758-765) to supervise the tax-collection in Egypt, giving him the choice between standing guarantor for the collection of all the taxes of that country himself, or collecting the land-tax directly. Were he to choose to contract the taxes, he had to give a guarantee before witnesses and a contract was to be sent to the caliph.² Although it is difficult to determine the historical truth of this anecdote, it does offer us a model for how agricultural administration contracts were concluded. Papyrus Met. 1978.348.1a can be considered a small-scale version of the same transaction.

The papyrus comes from the administration of al-Qāsim ibn al-ʿAbbās al-Sayfī, the local agent of Badr al-Kabīr who was responsible for the tax-collection in the district of Ahnās in the year 288/901, either as a contractor or as the financial director of the Tulunids. It contains three legal agreements made between Badr al-Kabīr's agent and various tax-contractors, in which the contractors give a guarantee in front of witnesses for the payment of the assessed taxes and related costs (*imāra*) for the year 288/901 of (parts of) estates in the district. The close relationship of the documents is established by (1) the script of the documents which suggests they were all written by the same scribe, by (2) several of the persons figuring in two or three of the documents, by (3) some of the witnesses appearing in two or three of the documents, and by (4) the same geographical context for all three documents. The script and

² Al-Kindī (d. 350/961), *Kitāb al-wulāh wa-kitāb al-quḍāh*, ed. R. GUEST, Leiden 1912, 108-109. *ʿalayhi* Muḥammad ibn al-Ash'ath ḍamān kharāj Miṣr fa-in ḍaminahu fa-ashhid *ʿalayhi wa-shkhaṣ ilayya wa-in abā fa-ʿmal ʿalā al-kharāj*. Ibn Taghrī Birdī (d. 874/1470), *al-Nujūm al-zāhira*, Cairo 1929-72, I/346 adds that if Muḥammad ibn al-Ash'ath refuses then the conveyor of the caliph's order had to collect the kharāj the way he was used to. *wa-in abā fa-kun anta ʿalā al-kharāj ʿādataka*. See also Abū Yūsuf (d. 182/798), *Kitāb al-kharāj*, ed. M. I. AL-BANĀ, Cairo 1981, 226: *qubbila wa-ḍummina dhāka wa-ushida ʿalayhi*.

format of the papyrus compare well with third/ninth century documents from the official government administration and archives.³

All three documents were drawn up in Ramaḍān 288 (August/September 901). In the first contract, two brothers Ḥasan and ʿAlī, sons of Hilāl from the town of Hillilīya, request to contract the tax-collection and administration of (part of) an estate in the district of Ahnās from Badr's agent, al-Qāsim ibn al-ʿAbbās al-Sayfī. They stand guarantor for each other against default of payment. Five witnesses sign in their own hand at the end of the document.

In the second document the same two ask for a contract for two other men, Ḥasan and ʿAlī's brother, Ibrāhīm and the merchant ʿĪsā ibn Kabbās, both from Saft Irshīn. Ḥasan and ʿAlī stand guarantor for Ibrāhīm and ʿĪsā and for each other against default of payment and absconding of the sub-contractors. The agreement specifies that Badr's agent, al-Qāsim, will have the last word in this case. The same five witnesses sign the contract.

The last document deals with Abū Ḥunayn ibn ʿAbd al-Nāṣir and Ismāʿīl ibn ʿAbdallāh from Saft Irshīn asking for a contract from Badr's agent al-Qāsim for (part of) an estate in the same district. They stand guarantor for each other against default of payment. Three witnesses appear at the end of the document, two of whom also witnessed the first two documents.

2. BADR AL-KABĪR

Abū al-Najm Badr al-Kabīr al-Ḥamāmī,⁴ to whom the three documents of the papyrus are addressed, played an important role in the military, political, and — as becomes clear from this papyrus — agricultural-economic history of Tulinid Egypt and the Abbasid caliphate.⁵ Originally a Greek slave belonging to

³ For the script used by official scribes in the third/ninth century see N. ABBOTT, "Arabic papyri of the reign of ʿĀfar al-Mutawakkil ʿala-llāh (A.H. 232-47/A.D. 847-61)", *Zeitschrift der deutschen morgenländischen Gesellschaft* 92 (1938) 88-135, 110, 110 note 1.

⁴ This *nisba* ascribed by Arabic literary sources to Badr is explained as being related to the occupation of sending off pigeons (*ḥamām*) to other lands as a group of people used to do in Baghdad. Samʿānī (d. 562/1166), *al-Ansāb*, ed. ʿA. AL-YAMĀNĪ, Hyderabad 1980, IV/233; Ibn Mākūlā (d. 475/1082), *al-Ikmāl*, ed. ʿA. AL-YAMĀNĪ, Hyderabad 1963, III/287; Z. M. HASAN, *Les Tulunides*, Paris 1933, 142 note 2. Some modern sources transcribe his *nisba* as *al-ḥammāmī*. C. E. BOSWORTH, "The Ṭāhirids and Ṣaffārids", in R. N. FRYE (ed.), *The Cambridge history of Iran*, vol. 4, *The period from the Arab invasion to the Saljuqs*, Cambridge 1975, 90-136, 122, 131. The editor R. GUEST of al-Kindī's *Kitāb al-wulāh* vocalised his name thus: 248, 260, 261.

⁵ Not to be confused with Abū al-Najm Badr al-Muʿtaḍidī (d. 289/902), the *mawlā* of the Abbasid caliph al-Muʿtaḍid bi-ʿllāh (r. 279-289/892-902). See Ch. PELLAT, "Badr al-Muʿtaḍidī", *EF² Supplement*: 117-118. These two Badr al-Kabīr Abū al-Najms are often confused both in old and modern narrative sources. For example, ʿU. AL-TADMURĪ, the editor of al-Dhahabī's (d. 748/1348) *Taʾrīkh al-Islām*, Beirut 1991, XXXIII/410 n. 1, refers in a footnote to al-Ṣafadī's (d. 764/1363) *al-Wāfi bi-l-wafayāt*, ed. ʿA. AMARA and J. SUBLET, Wiesbaden 1980, no. 4543, X/94 for Badr al-Ḥamāmī, when in fact the entry deals with Badr al-Muʿtaḍidī. In the Index to Ibn Taghrī Birdī, *Nujūm*, the two

the amīr Aḥmad ibn Ṭūlūn (r. 254-270/868-884), he appears in the sources after Aḥmad ibn Ṭūlūn's death as his *mawlā*, or freedman,⁶ and is known under the name Badr al-Kabīr and the *nisba* al-Ḥamāmī. This name, however, which frequently appears in the narrative sources, is not mentioned either in this papyrus or in the five others in which he figures.⁷ These use rather his *kunya*, Abū al-Najm.⁸ His public life can be reconstructed in its essential details from the narrative sources.

Badr al-Kabīr first appears in 280/893 participating in the summer campaign raids dispatched from Ṭarsūs by Khumārawayh (r. 270-282/884-896).⁹ In

Badrs are mentioned in one entry: Badr b. ʿAbdallāh al-Ḥamāmī al-Kabīr Abū al-Najm al-Muʿtaḍid idī, III/362. Many are the incorrect descriptions of Badr al-Ḥamāmī as a *mawlā* of al-Muʿtaḍid: e.g. Abū Nuʿaym al-Iṣbahānī (d. 430/1038), *Taʾriḫ al-akhbār Iṣbahānī*, ed. S. DEDERING, Leiden 1931, I/239; Ibn Mākūlā, *Ikmal*, III/287; Samʿānī, *Ansāb*, IV/233; Ibn al-Jawzī (d. 597/1201), *al-Muntaẓam fī taʾrīḫ al-mulūk wa-l-umām*, ed. S. ZAKKĀR, Beirut 1995, VIII/49 (3767); Ibn al-Athīr, ʿIzz al-Dīn (d. 630/1233), *Kāmil al-taʾriḫ*, ed. C. J. TORNBORG, Leiden 1851-76, VIII/106; Ibn Manẓūr (d. 711/1311), *Mukhtaṣar taʾriḫ Dimashq li-bn ʿAsākīr* (d. 571/1176), ed. A. ḤAMMĀMĪ & M. AL-ṢĀGHIRĪ, Damascus 1984-1990, V/171-173, but the editors of this work refer to a marginal note in the manuscript which says that the copyist saw a marginal note in the manuscript he used to the effect that the two Badrs, the head of Muʿtaḍid's army and al-Ḥamāmī were mixed up here; V/173 n. 4; Dhahabī, *Taʾriḫ al-Islām*, XXXIII/410; al-Ṣafādī, *Umarāʾ Dimashq*, ed. S. AL-MUNAJJID, Damascus 1955, 16, no. 57; Ibn Kathīr (d. 774/1373), *al-Bidāya wa-l-nihāya*, ed. ʿA. MUʿAWWAḌ and ʿA. ʿABD AL-MAWJŪD, Beirut 1994, XI/126; Ibn Taghrī Birdī, *Nujūm*, III/205. See further commentary on *recto* line 1 below.

⁶ Besides the references made in the following footnotes see also Z. M. HASAN, "Tulunides" (cit. n. 4) and T. BIANQUIS, "Autonomous Egypt from Ibn Ṭūlūn to Kāfūr, 868-969", in Carl F. PETRY (ed.), *The Cambridge history of Egypt, I: Islamic Egypt, 640-1517*, Cambridge 1998, 86-119; and also Gladys Marie MURPHY, *Saving and investment in medieval Egypt*, unpublished Ph.D. thesis University of Michigan 1978. The term *ghulām* is also used: Ibn al-Athīr, *Kāmil*, VII/364 note 2, VII/370; al-Maqrīzī, Aḥmad b. ʿAlī (d. 845/1442), *Ittiʿāz al-hunafāʾ*, ed. J. AL-SHAYYĀL, Cairo 1967, II/170; KHAṬĪB (d. 463/1071), *Taʾriḫ Baghdād*, Beirut 1966, II/108

⁷ al-Ṣafādī, *Umarāʾ Dimashq*, 16: Badr ibn ʿAbdallāh Abū al-Najm ... *al-maʾrūf bi-l-Ḥamāmī wa-bi-l-Kabīr*; Khaṭīb, *Taʾriḫ*, II/108: *kāna yuʾrafu bi-Badr al-Ḥamāmī ghulām Ibn Ṭūlūn wa-yusammā Badr al-Kabīr*; Ibn Kathīr, *Bidāya*, XI/126: *wa-huwa Badr al-Ḥamāmī wa-yuqālu lahu Badr al-Kabīr*; Abū Nuʿaym, *Akhbār*, I/239: *yuʾrafu bi-Badr al-ustādḥ al-Kabīr*; Ibn al-Jawzī, *Muntaẓam*, VIII/49 (3767): *yusammā Badr al-Kabīr wa-yuqālu lahu Badr al-Ḥamāmī*; Ibn al-Athīr, *Kāmil*, VI/627; Ṭabarī (d. 310/923), *Taʾriḫ al-rusul wa-l-mulūk*, ed. M. J. DE GOEJE *et al.*, Leiden 1879-1901; III/2219: *Badr al-Kabīr*; Ibn al-Athīr, *Kāmil*, VII/322, 338, 370-371, VIII/78; Ṭabarī, *Taʾriḫ al-rusul*, III/2232, 2253, 2279; al-Kindī, *Wulāh*, 244; 248; 260-261; Ibn Taghrī Birdī, *Nujūm*, III/145, 151: *Badr al-Ḥamāmī*; Ibn al-Athīr, *Kāmil*, VII/364: *Badr mawlā Ibn Ṭūlūn*; Ibn Taghrī Birdī, *Nujūm*, III/101, 102, 103, 104, 105; Ibn al-Athīr, *Kāmil*, VIII/60; Ṭabarī, *Taʾriḫ al-rusul*, III/2225: *Badr*; Tanūkhī (d. 384/994), *al-Faraj baʿd al-shidda*, ed. ʿA. AL-SHĀLĪ, Beirut 1978, II/5: *al-amīr Abū al-Najm Badr al-Kabīr al-maʾrūf bi-l-Ḥamāmī*; Ibn Taghrī Birdī, *Nujūm*, III/205; Ibn al-Athīr, *Kāmil*, VIII/77: *Badr ibn ʿAbdallāh al-Ḥamāmī al-Kabīr*; Ṭabarī, *Taʾriḫ al-rusul*, III/2232: *Badr al-Ḥamāmī ṣāhib Ibn Ṭūlūn*.

⁸ P. Cairo Arab. 189, 7 (dated 287/900); P. Met. 1978.348.1a; CPR XXI 71, 8 (dated 286/899-900); CPR XXI 72, 8 (dated 287/900); PER Inv. A. P. 3641; PER Inv. A. P. 11722 (dated 289/901-2). The last two are unpublished.

⁹ Ṭabarī, *Taʾriḫ al-rusul*, III/2138. The raids took place in Gaza according to Ibn al-Athīr, *Kāmil*, VII/322.

284/897 Badr was sent to bring Syria under firm Tulunid rule, appointing Ṭughj ibn Juff (d. 293/906) as its governor in Damascus.¹⁰ The following years he is described as one of the leaders of the Tulunid army, spending some of his time in Syria transferring large amounts of his wealth there from Egypt, undertaking the pilgrimage to Mecca, and generally leading a life of riches and power in the lands under Tulunid rule.¹¹ His palace in Cairo was so grand that after the expulsion of the last Tulunid ruler it was taken by the Abbasid forces as their headquarters.¹² A fountain and basin which Badr built in front of the ʿAmr ibn al-ʿĀṣ mosque in Fuṣṭāṭ were large and important enough to justify the appointment of a special official to administer its alms.¹³ Based on papyrological evidence, he functioned as the financial director of Egypt or contractor of some of its provinces, during the years 286-288/899-901 when his tax-collecting agents appear in the papyri.¹⁴ His powerful and semi-independent position, however, also caused envy among his fellow Tulunid generals, leading in 283/896 to an attempt to kill him.¹⁵

Badr al-Kabīr's next major military undertaking for the Tulunids was against the Carmathian revolt, which had been raging in different provinces of the Abbasid empire since its ignition in Iraq some time around 286/899.¹⁶ In 289/902 the Carmathians turned their energies towards Syria, quickly overrunning a large part of the country and defeating the Tulunid governor of Damascus, Ṭughj ibn Juff. With Ṭughj's defeat, Hārūn ibn al-Khumārawayh (r. 283-292/896-905) decided a more determined response was required and sent his general Badr al-Kabīr in 289/902 to suppress the rebellion for good. Badr encountered Yaḥyā b. Zikrawayh and his followers at Damascus, killing the Carmathian leader in the ensuing battle.¹⁷ While Badr returned to Egypt via Palestine,¹⁸

¹⁰ Ibn al-Athīr, *Kāmil*, VII/338; Ibn Taghrī Birdī, *Nujūm*, III/101; Z. M. HASAN, *Tulunids* (cit. n. 4) 140-141.

¹¹ *tawallā al-a'māl bi-Miṣr ma'a Ibn Ṭulūn*, Khaṭīb, *Ta'riḫ*, VII/105; cited by Ibn Manẓūr, *Mukhtaṣar*, V/172; *kāna lahu min al-sulṭān manzila kabīra yatawallā al-a'māl al-jalīla bi-Miṣr ma'a Ibn Ṭulūn*, Sam'ānī, *Ansāb*, IV/233; Ibn al-Athīr, *Kāmil*, VII/338; Ibn Taghrī Birdī, *Nujūm*, III/101-103, adds that Badr's soldiers were as dependent on and dedicated to their general as servants to their master. F. WÜSTENFELD, *Statthalter von Ägypten zur Zeit der Chalifen*, Göttingen 1875, 39-44; Z. M. HASAN, *Tulunids* (cit. n. 4) 140.

¹² Z. M. HASAN (cit. n. 4), *Tulunids*, 295; Ibn Taghrī Birdī, *Nujūm*, III/101. The "badriyya", a grand palace, which was sold in 509/1115 by the Abbasid caliph al-Mustazhir (r. 487-512/1094-1118) had probably belonged to Badr al-Mu'taḍidī as it was located in Baghdād where it had been inhabited by several Abbasid caliphs. *Kāmil*, X/360.

¹³ Ibn Taghrī Birdī, *Nujūm*, III/101.

¹⁴ CPR XXI 71 (dated 286/899-900); *P. Cairo Arab.* 189 (dated 287/900); CPR XXI 72 (dated 287/900); *P. Met.* 1978.348.1a (dated 288/901) and the unpublished papyrus *PER Inv.* A. P. 3641.

¹⁵ Ibn Taghrī Birdī, *Nujūm*, III/103; Z. M. HASAN (cit. n. 4), *Tulunids*, 142-143.

¹⁶ See W. MADELUNG, "Ḳarmaṭī", *EF* IV 660-665.

¹⁷ Ṭabarī, *Ta'riḫ al-rusul*, III/2219; Ibn Manẓūr, *Mukhtaṣar*, V/171; Maqrīzī, *Iṭṭī'āz*, II/170; Ibn al-Athīr, *Kāmil*, VII/364; F. WÜSTENFELD, *Statthalter* (cit. n. 11) 49; J. W. FÜCK & A. A. DIXON, "Kalb b.

news of the Carmathian's death reached Baghdad on Shawwāl 2, 290 (29 August, 903).¹⁹ The fallen Yahyā, however, was immediately succeeded by his brother, who continued the campaign brutally ravaging the towns and countryside of northern Syria. Unable to rely on the Tulunids to deal effectively with this crisis, the Abbasid caliph al-Muktafī (r. 289-295/902-908) in 290/903 dispatched an army under Muḥammad b. Sulaymān al-Kātib (d. 304/916-917).²⁰ This army decisively defeated the Carmathian forces the following year near Aleppo.

With Tulunid rule weakened by war and the irresponsible financial politics of its last rulers, the Abbasids had been able to re-establish their authority over parts of Syria in the aftermath of the Carmathian revolt. On the strength of this success al-Muktafī decided to launch an expedition under Muḥammad b. Sulaymān to overthrow Tulunid rule in Egypt completely.²¹

When Muḥammad b. Sulaymān passed by Damascus in 292/905, Badr al-Kabīr, who had been appointed governor of that city two years before,²² joined his expedition to Egypt.²³ Hārūn was killed while the Abbasid army besieged Fustāṭ; his successor Shaybān (r. 292/905) too was unable to defend the capital against the Abbasid advance. After his defeat all remaining members of the

Wabara", *Et* IV 492-494, 494. Ibn Taghrī Birdī, *Nujūm*, III/105, 205; Ibn Miskawayh (d. 421/1030), *Tajārib al-Umam*, ed. L. CAETANI, Gibb Memorial Series VII/5, London & Leiden 1913, 31.

¹⁸ Via Tiberias: Ibn Manẓūr, *Mukhtaṣar*, V/171.

¹⁹ Ibn Taghrī Birdī, *Nujūm*, III/105 In 290/903 Badr wrote the caliph, residing at Raqqā in North-Syria, telling him of his killing the Carmathian. Ibn Miskawayh, *Tajārib*, VII/5, 36. Ṭabarī also mentions that the news was conveyed via an Abbasid official writing the caliph in Baghdad about a letter he had received from Badr mentioning the Carmathian's death. Ṭabarī, *Ta'riḫ al-rusul*, III/2224, 2232.

²⁰ Muḥammad b. Sulaymān held the function of Badr's secretary and then of Lu'lu', another *mawlā* of Aḥmad b. Ṭūlūn before going to Iraq and serving the Abbasid caliph. Ibn Duqmaq, *Kitāb al-Intiṣār*, Cairo AH 1309, IV/122; Ibn Taghrī Birdī, *Nujūm*, III/111-112 mentions only that Mu'ammad b. Sulaymān worked as a secretary for Lu'lu'.

²¹ Ibn Taghrī Birdī, *Nujūm*, III/110; F. WÜSTENFELD, *Statthalter* (cit. n. 11) 53; T. BIANQUIS, "Autonomous Egypt" (cit. n. 6) 106-108.

²² In 290/903; al-Ṣafādī, *Umarā' Dimashq*, 16; Manẓūr, *Mukhtaṣar*, V/171; Dhahabī, *Ta'riḫ*, XXXIII/410; al-Kindī, *Wulāh*, 244 On 15 Jumāda I, 290 (16 April 903) letters from Damascene merchants stating they were dissatisfied with Ṭughj's government reached Baghdad. Four months later in Shawwāl, Badr was appointed governor of that city. Ṭabarī, *Ta'riḫ al-rusul*, III/2222, 2232.

²³ Z. M. HASAN, *Tulunids* (cit. n. 4) 147; Tanūkhī, *Faraq*, II/311; Ibn Taghrī Birdī, *Nujūm*, III/119; Ibn al-Athīr, *Kāmil*, VII/370; al-Kindī, *Wulāh*, 244; Ṭabarī, *Ta'riḫ al-rusul*, III/2252 and Ibn Miskawayh, *Tajārib*, 42, give a version of this event in which Badr joined the Abbasid forces only after they had arrived at Fustāṭ. Ibn Taghrī Birdī, *Nujūm*, III/156, adds that Badr and his son were awarded great honours and rewards; al-Kindī (*Wulāh*, 244-245) and F. WÜSTENFELD (*Statthalter* [cit. n. 11] 53) place this event in the year 291/903. Another version gives Badr a more active role, writing to Muḥammad b. Sulaymān while the latter was on his way back to Iraq and inviting him to conquer Egypt with the help of Badr's and other Tulunid generals' armies. Muḥammad b. Sulaymān informed the caliph in Baghdad who immediately sent him back to Egypt to take up the invitation. Ibn al-Athīr, *Kāmil*, VII/369-370.

Tulunid household were transported from Cairo and Damascus to Baghdad and imprisoned.²⁴

In 292/905, following the Tulunid defeat, Badr al-Kabīr was removed from the governorship of Damascus,²⁵ but profited from his timely change of sides, appearing after the Tulunid fall in the service of the Abbasid caliphs fighting rebellions in the Western and the Eastern parts of the empire.²⁶ In 292/905 he was sent to suppress a pro-Tulunid uprising in Egypt.²⁷

His loyal military services were rewarded with the governorship of Iṣbahān, a position which he held from 295 to 300 (907-912);²⁸ in 301/913 he succeeded the deceased governor (*wālī*) of Sijistān,²⁹ and four years later he was standing at the head of all of Fārs and Kirmān as its *amīr*.³⁰ His military role in putting down rebellions continued and he is often mentioned punishing disobedient, repressive and dishonest administrators.³¹ In the year 310 (922/923) or 311

²⁴ Ibn al-Athīr, *Kāmil*, VII/370; Ibn Taghrī Birdī, *Nujūm*, III/111; Khaṭīb writes that Badr came to Baghdad and stayed there for a while after things turned bad for the Tulunid leader and he was killed: *ilā an fasāda amr* (Shaybān b. Aḥmad) *Ibn Ṭūlūn wa-ḡuṭila fa-ḡadima Badr Baḡhdād wa-aḡāma bihā mudda*, *Ta'riḫ*, VII/105; cited by Sam'ānī, *Ansāb*, IV/233.

²⁵ Al-Kindī, *Wulāh*, 248.

²⁶ Al-Ḥusayn b. Aḥmad al-Mādhārā'ī (d. 317/929) joined the Abbasid troops with Badr and this resulted in similar political advantages for him and his family. H. GOTTSHALK, *Die Mādārā'ijjūn. Ein Beitrag zur Geschichte Ägyptens unter dem Islām*, Berlin-Leipzig 1931, 46-47; al-Kindī, *Wulāh*, 244.

²⁷ Badr was sent with Fātik mawlā al-Mu'taḏid against the pro-Tulunid rebellion instigated by Muḥammad b. 'Alī al-Khalīj (d. 293/905). Ṭabarī, *Ta'riḫ al-rusul*, III/2253-2254; al-Kindī, *Wulāh*, 260-261; Ibn Tagrī Birdī, *Nujūm*, III/151-152; Ibn al-Athīr, *Kāmil*, VII/370-371; H. GOTTSHALK, *Mādārā'ijjūn* (cit. n. 26) 49-50. In the year 295/908 he fought 'Abdallāh b. Ibrāhīm al-Misma'ī (d. 305/917) and his Kurdish and other supporters in Iṣbahān who had disobeyed the caliph's authority. Badr appointed a successor whose appointment was approved off by the caliph. Ṭabarī, *Ta'riḫ al-rusul*, III/2278-2279; Ibn al-Athīr, *Kāmil*, VIII/9. See also below notes 31 and 105.

²⁸ Abū Nu'aym, *Ta'riḫ*, I/239; cited also by Ibn Manẓūr, *Mukhtaṣar*, V/172; Dhahabī, *Ta'riḫ*, XXXIII/410; Ibn Tagrī Birdī, *Nujūm*, III/205. Appointed in 300/912 according to Ibn Miskawayh, *Tajārib*, VII/5, 90.

²⁹ Ibn al-Athīr, *Kāmil*, VIII/59.

³⁰ *kāna amīran 'alā bilād Fāris kullihā*; Ibn al-Athīr, *Kāmil*, VIII/77, 106; Ibn Mākūlā, *Ikmal*, III/287; Khaṭīb, *Ta'riḫ*, II/108; VII/105; Sam'ānī, *Ansāb*, IV/233; *kāna ... 'alā niyābat Fāris*; Ibn Kathīr, *Bidāya*, XI/126. Kirmān mentioned by Ibn al-Athīr, *Kāmil*, VIII/56, Ibn al-Jawzī, *Muntaẓam*, VIII/49 (3767). Tanūkhī, *Nishwār al-muḥādāra*, ed. 'A. AL-SHĀLJĪ, Beirut 1971-1973, VIII/126 and Ibn Miskawayh, *Tajārib*, 90. Ibn al-Jawzī specified that Badr was granted rule over military action and exploitation of the mines; *wallāhu al-sultān a'māl al-ḡarb wa-'l-mā'ādīn bi-Fāris wa-Kirmān*. This part of the biographies of the two Badrs has been conflated in many descriptions since both served at different times at the head of the province of Iṣbahān (Badr *mawla* al-Mu'taḏid in 283/896 and 288/901). Badr al-Mu'taḏidī was fighting in or had fled to Fārs when the caliph al-Muktafi called him back to Baghdad with a false promise of safe-conduct and he was killed on his way. Ibn al-Athīr, *Kāmil*, VII/357-359; Ibn al-Jawzī, *Muntaẓam*, VI/34-36; Ṭabarī, *Ta'riḫ al-rusul*, III/2203-2204; 2209.

³¹ In 301/913 Abū Yazīd Khālid b. Muḥammad al-Marūzī, appointed ruler over Ghazna and Bust in Sijistān disobeyed the Abbasid caliph. Badr beat and killed him, and sent his head to Baghdad. Ibn al-Athīr, *Kāmil*, VIII/59-60. In 304/916 Abū Yazīd Khālid b. Muḥammad al-Mādhārā'ī, the

(923/924) he died in Shīrāz, the capital of Fārs.³² His body was later unearthed and transported to Baghdad.³³ His son Abū Bakr Muḥammad ibn Badr al-Ḥamāmī (d. 364/974) succeeded him for a few years as governor of Iṣbahān.³⁴

As an example of the career path of a high official in imperial service, Badr's case is revealing. The picture we get is of a highly mobile elite shifted between functions and regions. Badr's status as a former Greek slave is significant, and of a piece with his being moved around from military to administrative and economic positions in the different provinces of the empire. Mobility, like servile birth, acted against regional or familial loyalties. With no local base or regional stronghold the power and authority of this bureaucratic-military caste came from above, by delegation. Badr and his son are said to have transmitted prophetic *ḥadīth*.³⁵ To what extent this means he was also part of an intellectual elite remains, however, unclear.³⁶

3. ḌAMĀN

3.1. Legal discussion

The two legal transactions referred to in this papyrus are the *ḍamān*, guarantee, and the *ḍamān wajh*, guarantee of appearance. A *ḍamān* transaction makes a third person — other than the original debtor — ultimately responsible for a debt without cancelling the debt itself. The third person, by supplying his *ḍamān*, becomes responsible for the payment of the debt if the debtor is not able to pay

governor of Kirmān displayed ambitions to rule all of Fārs. Badr beat him. Ibn al-Athīr, *Kāmil*, VIII/78. After Kathīr b. Aḥmad established his rule over Sijistān in 304/917, people of this province complained to the caliph of being kept in shackles and binds around their feet and neck under the harsh rule of the governor. The caliph in reply sent Badr with his army to call the ruler to order. When the latter heard of Badr's approach he quickly mended his ways. Ibn al-Athīr, *Kāmil*, VIII/77. Badr was also asked to deliver a letter from the caliph to Nu'man b. 'Abd Allāh al-Mundhirī and Aḥmad b. Muḥammad b. Rustam, two fiscal administrators, asking them to subject themselves to Badr. Tanūkhī, *Muḥāḍara*, VIII/126. See also above note 27 and below note 105. Contrast the many descriptions of Badr as a just and good ruler: Abū Nu'aym, *Ta'rikh*, I/239; cited in Ibn Manẓūr, *Mukhtaṣar*, V/172; Ibn al-Jawzī, *Muntaẓam*, VIII/49 (3767).

³² Khaṭīb, *Ta'rikh*, II/108; VII/105; Dhahabī, *Ta'rikh*, XXXIII/410; Ibn al-Jawzī, *Muntaẓam*, VIII/49 (3767); Ibn al-Athīr, *Kāmil*, VIII/106.

³³ Ibn al-Jawzī, *Muntaẓam*, VIII/49 (3767).

³⁴ Khaṭīb, *Ta'rikh*, II/108; VII/107 (citing Ismā'īl b. 'Alī al-Khuṭabī [d. 350/961]); cited also by Ibn Manẓūr, *Mukhtaṣar*, V/173; Sam'ānī, *Ansāb*, IV/233-234; Ibn al-Jawzī, *Muntaẓam*, VIII/49 (3767); Ibn Taghrī Birdī, *Nujūm*, III/205; Ibn al-Athīr, *Kāmil*, VIII/106. Muḥammad b. Badr later moved to Baghdad. Hilāl al-Ṣābī (d. 448/1056), *Kitāb al-Wuzarā'*, ed. H. F. AMEDROZ, Leiden 1904, 305.

³⁵ Muḥammad b. Badr, his son, and others transmitted from him. Dhahabī, *Ta'rikh*, XXXIII/410; Abu Nu'aym, *Ta'rikh*, I/239; Khaṭīb, *Ta'rikh*, II/108; VII/105-107; Ibn Mākūlā, *Ikmal*, III/287; Ibn Manẓūr, *Mukhtaṣar*, V/171-72; Sam'ānī, *Ansāb*, IV/233; Tanūkhī, *Faraj*, II/5. He is also described as a *ḥāfiẓ*, someone who has learned the Qur'ān by heart. Khaṭīb, *Ta'rikh*, VII/105.

³⁶ It is said, however of him that he "rose high among the men of learning": *yuqarribu ahl al-'ilm wa-yurfū'u minhum*, Abū Nu'aym, *Ta'rikh*, I/239.

himself. The *ḍamān wajh* fulfils a similar function. In this transaction the guarantor undertakes to present the debtor at the moment his debt is due. If he does not manage to do so, the guarantor becomes responsible himself for the debt's payment — should this provision have been in the *ḍamān wajh*.³⁷ Other words used to describe this legal transaction are: *za'im*, *ḥamīl*, *qabīl* and *kafil*.³⁸ Both *ḍamān* and *kafil* are used in this papyrus.³⁹

All three requests for *ḍamāns* in this papyrus pertain to property, and fall therefore in the category of *ḍamān al-māl*.⁴⁰ The legal requirements for this kind of document are mention of (1) the creditor who will be presented with the *ḍamān*, (2) the party who gives the *ḍamān*, (3) the object of the *ḍamān*, (4) the original debtor and (5) formulae expressing the free and unconstrained volition of the two parties.⁴¹

The parties involved have to be free, mature and legally capable of conducting their affairs.⁴² According to Malikite law it was not necessary to mention the exact amount of the object. To stand guarantor for a future obligation, for another guarantee, or for less is allowed, but not for more than the original debt owed.⁴³ It is not allowed to give a guarantee for an object different to that of which the original debt consisted. No illegal commodities, such as wine or interest money, no immaterial debts, like corporal punishments or personal objects, can be the subject of a *ḍamān*.⁴⁴ Finally, the *ḍamān* cannot be given by a

³⁷ A. al-Ṭulayṭulī (d. 459/1067), *al-Muqni' fi 'ilm al-shurūṭ*, ed. F. J. A. SÁDABA, Madrid 1994, 314; M. Ibn Qudāma (d. 620/1223), *al-Mughnī*, ed. °A. AL-TURKĪ & °A. AL-ḤULW, Cairo 1989, VII/102-103.

³⁸ al-Suyūṭī (d. 911/1505), *Jawāhir al-ʿuqūd wa-mu'īn al-quḍāt wa-l-muwaqqi'īn wa-l-shuhūd*, ed. °A. AL-SADNĪ, Beirut 1996, I/146; Ibn Qudāma, *Mughnī*, VII/72.

³⁹ *ḍamān*: recto lines 3, 4, 5, 16 and 19; verso lines 4, 5, 6; *kafil*: recto line 5; verso line 6.

⁴⁰ As opposed to *ḍamān al-nafs*, the other category of *ḍamān* agreements in Islamic law, with which any debt other than pertaining to property can be stood surety against. *Ḥudūd* punishments cannot be the object of a *ḍamān al-nafs*. Y. LINANT DE BELLEFONDS, "kafala", *EI*² IV 404-405, 404; Suyūṭī, *Jawāhir*, I/146-147; al-Ṭahāwī (d. 321/923), *al-Shurūṭ al-ṣaghīr*, ed. R. ÖZCAN, Baghdad 1974, II/788-791; Ibn Qudāma, *Mughnī*, VII/98-99; Ibn al-ʿAṭṭār (10th/16th), *Formulario notarial Hispano-Arabe*, ed. P. CHALMÉTE & F. CORRIENTE, Madrid 1983, 162.

⁴¹ Suyūṭī, *Jawāhir*, I/146-147; SANTILLANA, *Istituzioni di diritto Musulmano Malichita*, Rome 1938, II/483-495; Ibn Qudāma, *Mughnī*, VII/72; Ṭahāwī, *al-Shurūṭ al-ṣaghīr*, II/1788.

⁴² J. A. WAKIN, *The function of documents in Islamic law. The chapters on sales from Ṭahāwī's Kitāb al-shurūṭ al-kabīr*, Albany 1972, 37-38 for maturity of women; SANTILLANA, *Istituzioni* (cit. n. 41) II/484; Ibn Qudāma, *Mughnī*, VII/79-81.

⁴³ But see for different opinions concerning mentioning the total amount in the Hanafite school: Ṭahāwī, *al-Shurūṭ al-ṣaghīr*, II/790; also Ibn Qudāma, *Mughnī*, VII/72-73. For the objects that can be stood surety for see Ibn Qudāma, *Mughnī*, VII/74-79. For standing guarantor for future obligations see Ibn Qudāma, *Mughnī*, VII/82-83, 99-100. For demanding a fine at not delivering the guarantee see Ṭahāwī, *al-Shurūṭ al-ṣaghīr*, II/790.

⁴⁴ An interesting exception to these provisions are the Arabic guarantee documents written in A.D. thirteenth century Toledo in Spain. In those documents family-members and other Muslims give a

slave, without his master's approval. A married woman, also, needs permission from her husband before giving surety. Some other categories, such as the very ill and insolvent, are also excluded from the right to execute a *ḍamān* under certain circumstances.⁴⁵

The guarantor is only obliged to pay the debt if the original debtor is unable to pay himself. If the debtor can only pay part of his debt, the guarantor has to make up the remaining part. If at any point in the future the debtor is able to pay the guarantor for what the guarantor had paid on his behalf, he is obliged to do so.⁴⁶ In a papyrus dated 241/855-856 a creditor acknowledges having received part of a debt for which a third person stood guarantor. It is not clear if the original debtor or the guarantor paid this part of the debt, but the document confirms that the guarantor — not the original debtor — *owes* and *is in debt* to the creditor for the remaining part of the debt.⁴⁷

The creditor is the obvious person to request a guarantee when there is any doubt that the debtor will be able to fulfil his debt. In a property sale document dated 498/1104 the seller acknowledges that he is solvent for the amount he has guaranteed to pay in case a claim is made on the sold property.⁴⁸ The guarantee of appearance (*ḍamān wajh*) stipulates that the debtor, who is the subject of this engagement, must agree to it.⁴⁹ No such stipulation applies to *ḍamān* agreements.

guarantee of presence for Muslim captives and their timely payment of a ransom. Sometimes the captives are temporarily absent, leaving a family member as guarantor/hostage in the hands of their captors until they return with their ransom. The guarantors stand guarantee with their own freedom and life for their captured family-members, something which was impossible in Islamic law. These documents, however, although subject to many Islamic legal prescriptions, were written under Christian rulers and are also in other aspects influenced by the surrounding legal culture. A. GONZALEZ PALENCIA, *Los mozárabes de Toledo en los siglos XII y XIII*, 4 vols., Madrid 1926-1930; for no illegal commodities see: Ibn Qudāma, *Mughnī*, VII/107.

⁴⁵ SANTILLANA, *Istituzioni* (cit. n. 41) II/484-487; A. al-Nuwayrī (d. 733/1333), *Nihāyat al-arab fī funūn al-adab*, Cairo 1923-, IX/11; Ibn Qudāma, *Mughnī*, VII/80-81.

⁴⁶ SANTILLANA, *Istituzioni* (cit. n. 41) II/490-491; For the discussion whether only the *ḍāmin* or the original debtor is to be acquitted when the debt is paid or both need to be acquitted see: Ṭaḥāwī, *al-Shurūṭ al-ṣaḡhīr*, II/559-562, 789; J. A. WAKIN, *Documents* (cit. n. 42) — Arabic text, 31; Ibn Qudāma, *Mughnī*, VII/84-86, 87; ʿAlī b. Yaḥyā al-Jazīrī (d. 585/1189), *al-Maqṣad al-maḥmūd fī talkhīṣ al-ʿuqūd*, ed. A. FERRERAS, Madrid 1998, 322, 326-327 A document establishing the solvency of a debtor, presumably to absolve the guarantor from paying a debt is reproduced in al-Ṭulayṭulī, *Mughnī*, 315.

⁴⁷ *Chrest. Khoury* 38 (= *P. Cairo Arab.* 114).

⁴⁸ *wa-huwa muqarr annahu malī bi-mā ḍāminahu: P. Geniza Arab.* 4, 27.

⁴⁹ Nuwayrī, *Nihāya*, IX/13; Ibn Qudāma, *Mughnī*, VII/104-105; Y. LINANT DE BELLEFONDS, "kafala" (cit. n. 39) 404. Ṭaḥāwī does not make this distinction and considers the acceptance of both the seller and the buyer of the guarantee given by a third person for the seller a condition of its validity. J. A. WAKIN, *Documents* (cit. n. 42) — Arabic text, 34. But see also Ṭaḥāwī, *al-Shurūṭ al-ṣaḡhīr*, II/788. No consent debtor needed for *ḍamāns*: SANTILLANA, *Istituzioni* (cit. n. 41) II/485.

Discussions and descriptions of *ḍamān* documents abound in the law and *shurūṭ* books.⁵⁰ In papyri, moreover, *ḍamān* agreements were included in other kinds of legal documents. In a marriage contract dated Shawwāl 264/878 for example, the husband agrees with regard to his wife's *ṣadāq* payment "to a guarantee binding upon him in his debt and of his property",⁵¹ and in debt acknowledgements from the early third/ninth to the seventh/thirteenth century for agricultural produce, a third person stands sometimes guarantor for the debtor.⁵² In these cases the *ḍamān* is reduced to a formulaic phrase at the end of the document, and the elements required to validate the *ḍamān*, having been mentioned in the document in which the *ḍamān* was included, did not have to be repeated.

3.2. The *ḍamān* in Papyrus Met. 1978.348.1a

The *ḍamān* agreements concluded in Papyrus Met. 1978.348.1a are between three pairs of contractors and an agent of the financial administrator responsible for the district's tax-collection, and between the contractors themselves. First, the contractors stand guarantor for the taxes to be paid by the inhabitants of the estates whose taxes they will collect including cultivation related costs,⁵³ and secondly for each other's promised payment. These two guarantees are, however, quite different. In the first case an element of profit is involved; the guaranteed amount, the assessment (*ʿimāra*), is not necessarily the same amount that the contractors will eventually collect on the estates.⁵⁴ The cultivators do

⁵⁰ See for example: Ṭulayṭulī, *Muqniʿ*, 312-314; Jazīrī, *Maqṣad*, 321-327; Ibn al-ʿAṭṭār, *Formulario*, 158-162; Ṭahāwī, *al-Shurūṭ al-ṣaghīr*, II/550-551; 559-562; 789-794; J. A. WAKIN, *Documents* (cit. n. 41) — Arabic text, 31-38; Ibn Qudāma, *al-Mughnī*, VII/71-108; Suyūṭī, *Jawāhir*, I/146-149; Y. LINANT DE BELLEFONDS, "kafala" (cit. n. 40) 404-405; SANTILLANA, *Istituzioni* (cit. n. 41) II/483-495.

⁵¹ *P. Cairo Arab.* 39, 6: *ḍamānan lāzīman lahu fī dhimmatihī wa-mālihi*. See also CPR XXI 31 (= *P. Cairo Arab.* 86: dated 314/926-927) where an agricultural lease for two years ends with a guarantee by the lessee for all expenses mentioned in the document; *wa-ḍamina lahu jamīʿ dhālika*. CPR XXI 32 (= *P. Cairo Arab.* 87: dated 314-315/926-928) is a copy of this document. CPR XXI 9 (= PERF 759 = *P. Khoury* 27: dated 238/852) contains a guarantee by the lessee for the rent to be paid on leased land. *ukrika ... min arḍ al-ḍayfa al-qibliya ... bi-kūrat Ahnās ḍamān*.

⁵² *P. Vind. Arab.* VII 19, 13-14 (3rd/9th), *wa-huwa*] *kafīl ḍāmin ghārim ḥattā yastawfi ...*; *P. Vind. Arab.* VII 30, 13 (dated 583/1188), *wa-ḍamina wa-takaffala*, *P. Vind. Arab.* VII 32r, 10 (dated 629/1232); *ḍāminan wa-kafīlan li-ṣāhibihī*. For *ḍamān al-darak* at the end of contracts of sale see J. A. WAKIN, *Documents* (cit. n. 42) — Arabic text, 31-36, and her discussion on 60-63, 88-91. For general *ḍamān*: 95. Two sellers become guarantors for each other: 98-99. For guarantees against *darak* added at the end of a cheque see: Ṭahāwī, *al-shurūṭ al-ṣaghīr*, II/550. For more examples of *ḍamāns* in documentary sources, see comm. to *recto* line 2.

⁵³ The cultivation related costs were subtracted from the taxes by the contractors. Maqrīzī, *Kitāb al-mawāʿiḏ wa-l-ʿtibār bi-dhikr khaṭṭ wa-l-athār*, Baghdad [s.d.], I/82. See also the commentary on *recto* lines 3/4.

⁵⁴ For the discussion of the permissibility of the profit obtained in such a contract and its similarity to *ribā* see: KHALED ABOU EL FADL, "Tax farming in Islamic law (*qibālah* and *ḍamān* of *kharāj*):

not have to pay the assessed amount, but rather the taxes on the actual harvest, which can be lower or higher than the assessment made after the Nile inundation and adjusted after the spring survey, while the contractors have guaranteed to pay the assessed amount.⁵⁵ It is not clear what constituted the profit in this case, (1) the difference between the assessed amount and the taxes calculated after the harvest, (2) the difference between the guaranteed tax-assessment and the amount — unrelated to the calculated taxes — ultimately raised in the estates by the contractors, (3) the difference between the money subtracted for cultivation related costs and the actual expenses made by the contractors or (4) the money raised by sub-leasing and sub-contracting of land by the contractors.⁵⁶ Although standing guarantor for the taxes to be paid by the

in search for a concept", *Islamic Studies* 31 (1992) 5-32, 7, 17-19, 21-22; SANTILLANA, *Istituzioni* (cit. n. 40) II/487.

⁵⁵ The tax-collectors and/or contractors and not the tax-payers therefore got in trouble whenever taxes were not paid. In a 3rd/9th century papyrus tax-collectors seem to be under threat of being flogged, presumably because they did not fulfil their duty to the satisfaction of the Muslim authorities. *P. Ryl. Arab.* II.1 8 see also W. DIEM, "G. Rex Smith and Moshalleh al-Moraekh, *The Arabic papyri of the John Rylands university library of Manchester, a review article*", *Journal of Semitic studies* 43 (1998) 89-130, 94-95; In a third/ninth century letter found in Edfu, a contractor writes of his and the addressee's colleague contractors being taken by the authorities because they owed them money. The writer fears that the same will happen to him: *P. Hamb. Arab* II 13. In another letter the writer, possibly a contractor, bids the addressee to take his tax-assessment to the representative (*khalīfā*) of the tax-collector (*ʿāmil*) and request him to accept a bill of exchange (*suftaja*) from him in exchange for his taxes due. He asks him to sell for him dates which he was unable to sell, for the best price possible. If the market price is very bad, he should only sell so much as to be able to buy the senderten *dīnārs* each of sowing-grain and barley. This reading and translation differ from those of the *editio princeps*: *P. Hamb. Arab* II 2 (dated 205-206/820-822). A much earlier letter demands a local administrator to flog those tax-collectors (*qabbāl*) not behaving correctly. *PSR* 3, 52 (dated 91/710) The Cairo Geniza witnesses the risks of contracting in the Fatimid and Ayyubid periods. Many documents report of heavy losses suffered by contractors, sometimes even leading to bankruptcy: S. D. GOITEIN, *A Mediterranean society*, Berkeley 1971, II/362. Aḥmad Ibn Ṭūlūn was once called upon by an administrator who wanted to seize a *mutaqabbil* presumably because he had not paid his taxes. al-Balawī (4th/10th), *Sirat Aḥmad ibn Ṭūlūn*, ed. M. KURD ʿALĪ, Cairo 1980, 161-164. Around 250/864 patriarch Shenute (in office A.D. 858-880) having to stand guarantor for the taxes of the monasteries in "the valey" (*fi-l-wādī*) and all monasteries in Egypt, ran away from his duty and travelled in disguise, remaining in hiding for six months. Sawirus b. al-Muqaffāʾ (4th/10th), *History of the patriarchs of the Egyptian church*, ed. Y. ʿABD AL-MASĪ & O. H. E. BURMESTER, Cairo 1943, II/1, 35-37 (English); 24-26 (Arabic). Coptic documentary evidence suggests that would be superiors were sometimes responsible for the taxes of the their monasteries. *P. Mon. Apollo*, p. 24.

⁵⁶ [1] A *dāmin* has been described as providing a stable income for the fisc which faced irregular fiscal income due to the unpredictable water levels of the Nile. K. MORIMOTO, *The fiscal administration of Egypt in the early Islamic period*, Kyoto 1981, 235-236; Abū Yūsuf, *Kitāb al-kharāj*, 189 note 3. [2] Elsewhere a *dāmin* is defined as 'a tax-farmer who advances the fisc a contracted sum less than the calculated revenue from the tax', C. CAHEN, "Bayt al-māl", *Et I* 1141-1149, 1144, F. LØKKEGAARD, *Islamic taxation in the classic period*, Copenhagen 1950, 95-96, 97. In *P. Ryl. Arab.* II.1 (3rd/9th) an administrator is asked to write to the capital what methods of taxation (*wūjuh al-jibāya*) he intends to

tax-payers lies at the base of this institution, a contractor — while indicated by the same word, *dāmin*⁵⁷ — is more than simply a guarantor for a fixed debt and involves responsibility for tax-collection and maintenance of the contracted land. The second agreement between the contractors themselves is purely a guarantee document, in which the contractors stand guarantor for the future payment of a fixed debt, namely the amount of the assessed taxes.

The documents comply with the legal requirements of *ḍamān* documents as described above. These documents were drawn up in Ramaḍān 288/August-September 901 in the middle of the inundation season when the fields could not be worked. This was the time leases and other contracts for the next agricultural year were drawn up.⁵⁸ The contractors agree to pay the assessed amount presumably after the harvest due to take place several months hence, which was the time when agricultural taxes were usually paid.⁵⁹ No exact amount is mentioned in the papyrus, nor is the date of payment established. This information, however, is presumably known; i.e. the *assessment* is well-defined but the exact *amount* is not and the *day* of payment is known — that is, namely the day after the harvest is collected — although the exact *date* is not

use and what amount of taxes he will impose on the cultivators under his jurisdiction, so that the contractor (*kafīl*) can be told how much to make his deposit (*bi-trādīhi*) in the treasury (*bayt al-māl*). [3] Maqrīzī describes how maintenance costs were being subtracted by the contractors from the total they paid to the fisc. *Khiṭaṭ*, I/82, 101; Cf. MORIMOTO, *Fiscal administration*, 239-242. [4] In CPR XXI 31 (= *P. Cairo Arab.* 86: dated 314/926-927) and its copy CPR XXI 32 (= *P. Cairo Arab.* 87: dated 314-315/926-928) the contractor stands guarantor for the *kharāj* and related expenses on the land, but a stipulation in the contract leaves it open to him to rent out the land, for which he then receives rent and tax. Cf. MORIMOTO, *Fiscal administration*, 237-239.

⁵⁷ S. D. GOITEIN, *Mediterranean society* (cit. n. 55) II/358.

⁵⁸ As was the case in late antique Egypt: R. S. BAGNALL, *Egypt in late antiquity*, Princeton 1993, 20-23. Most agricultural leases dated by day, month and year fall within the inundation period. See for example: CPR XXI 1 (= *Chrest. Khoury* 72 = O. LOTH, "Zwei arabische Papyrus", *Zeitschrift der deutschen morgenländischen Gesellschaft*, 24 [1880] 685-691, 685-687: dated Šafar 169/13 August-10 September 785); CPR XXI 3 (= *P. Cairo Arab.* 77: dated 6 Ramaḍān 178/5 November 794); CPR XXI 7 (dated Jumādā II 212/28 August-25 September 827); *P. Ryl. Arab.* II.v (dated Muḥarram 228/October 842); CPR XXI 9 (dated 13 Hātōr 238/9 November 852); CPR XXI 7 (dated Jumādā II 249/22 July-19 August 863); CPR XXI 13 (dated 1 Kīhāk/Dhū al-Qa'da 252/13 November 866); CPR XXI 16 (= *P. Cairo Arab.* 82: dated Shawwāl 253-254/4 October-2 November 867); *P. Hamb. Arab.* I 14 (dated Šafar 270/10 August-7 September 883); *P. Vind. Arab.* I 11 (dated Dhū al-Qa'da 326/30 August-29 September 938); *Chrest. Khoury* 71 (dated Rajab 348/7 September-7 October 959).

⁵⁹ Not all produce was harvested at the same time. Flax for example was not pulled out and processed until September/October. CPR XXI, 125. Fruit was harvested in September/October. CH. PELLAT, *Cinq calendriers égyptiens*, Cairo 1986: (Ibn Mammatī) 88, (Makhzūmī) 95, 100, (Maqrīzī) 128, (Anonymous) 136. The same schedule was followed in Byzantine Egypt. R. S. BAGNALL, *Egypt* (cit. n. 58) 21. *P. Cairo Arab.* 147 found in the Fayyūm is an order for tax-payments dated Rabī' I, 91/January-February 710. In lines 8-10 we read: "God willing the harvest will take place in forty nights or thereabouts." (*innamā al-ḥaṣā'id in shā'a allāh fī arba'in laylatan aw qarīb min dhālika*). An agricultural lease dated Jumādā II 212 (28 August-25 September 827) stipulates the months in which the *kharāj* is due (CPR XXI 7 [= PSR 243 = *Chrest. Khoury* 67]).

known.⁶⁰ These documents recording the guarantees of the contractors would have been accompanied by a contract stating the exact dimensions of the contracted land and all rights and duties of the parties involved. Such contracts exist for single contractors.⁶¹

The *formulae* used in these documents do not agree with those I have found of guarantees in early Malikite *shurūṭ* manuals, nor do I know of any other documents of this kind.⁶² In fact the *formulae* compare better with those used in contemporary lease contracts. In the lease the lessee is said to have asked for and requested from the lessor a piece of land to cultivate, following which the lessor writes a document for the lessee stating he has leased him whatever land under whatever circumstances, for whatever period and with whatever obligations. The documents in the Metropolitan papyrus are written in the form of a document for Badr stating that the contractors had asked and requested from him, represented by his agent, to obtain a contract of administration and tax-collection in certain estates.⁶³ Each document's *formulae* differ slightly even though the same transaction is being recorded and the documents were all drawn up by the same scribe, seemingly on the same date and in the same place. The *formulae* used in the witness clauses of the last document are more extensive and conclusive than in the previous two. Even though there is room left on the papyrus to record another similar agreement, the bottom *verso* is left blank.

The first two contractors lived in Hilliliya, the second four in Saṭ Irshīn villages located close to each other in the district of Ahnās. The parties in the first and second document were related; the people in the third document, however, do not seem to be connected with the first four. The fact that three of the people involved were family members might point to an incentive to stand

⁶⁰ In the eighth/fourteenth century when a legal classification was being developed to deal with the institution of contracting, Hanafite jurists discussed the illegality of guaranteeing a percentage of the harvest, since this constituted an unknown amount. K. ABOU EL FADL, "Tax farming" (cit. n. 54) 22, n. 72. Ibn Qudāma discusses the legality of making a payment due "at sunset." *Mughnī*, VII/102.

⁶¹ For example *P. Khoury* 26 (dated 180/796); *P. Ryl. Arab.* II.V (dated 182/799); *P. Ryl. Arab.* II.V (dated 228/842); *CPR XXI* 9 (dated 238/852); *P. Cairo Arab.* 145 (dated 271/885); *P. Khoury* 28 (3rd/9th); *CPR XXI* 31 (= *P. Cairo Arab.* 86: dated 314/926-927) and its copy *CPR XXI* 32 (= *P. Cairo Arab.* 87: dated 314-315/926-928); *P. Khoury* 29 (dated 326/938).

⁶² Except for some elements of *formulae*. *ḍaminahu bi-amrihi*: Ṭaḥāwī, *al-Shurūṭ al-ṣaghīr*, II/788, 790-791 and *recto* line 6 and *verso* line 6. The verb *ṭalaba* is used to request permission for a *ḍamān* contract from the debtor in *recto* lines 3 and 15 and *verso* line 4 and used by Ṭaḥāwī, *al-Shurūṭ al-ṣaghīr*, II/793. The *formula*: *ḥawāla saḥīḥa (jā'iza) wājiba*, appears in *shurūṭ* books: Ṭaḥāwī, *al-Shurūṭ al-ṣaghīr*, II/550, 793 and J. A. WAKIN, *Documents* (cit. n. 42) — Arabic text, 31 and in *recto* lines 4-5 and *verso* line 5. The *formula* used in the *shurūṭ* books for a *ḍamān* whose total amount is not certain is: *mimmā yajibu li-... 'alā ...* (WAKIN, *Documents* — Arabic text 31) as appears in *recto* lines 4 and 17 and *verso* line 5. See also: Ibn al-ʿAṭṭār, *Formulario*, 158-162; Jazīrī, *Maqṣad*, 321-327; Ṭulayṭulī, *Muqni*, 312-314.

⁶³ See for a discussion of the *formula* asking and requesting the contract commentary on *recto* l. 1.

by relatives in legal and economic difficulty. A *ḍamān* contract was considered a gesture of charity.⁶⁴ The guarantor was, of course, entitled to the payment he made for the debtor, if the debtor could repay him in the future. Nevertheless, by guaranteeing the payment of the debt he essentially presented the debtor with a monetary gift.

3.3. *al-Kharāj bi-l-ḍamān*⁶⁵

While *ḍamān* is a clearly and well defined legal term, it is much harder to decide what role these agreements fulfilled in the Tulunid fiscal system and to determine exactly what kind of transaction takes place in this papyrus.⁶⁶ A variety of transactions and fiscal obligations were covered by the word *ḍamān* in both narrative and documentary sources. Two things can be established with certainty. First, the agricultural contracts resulted in a degree of obligation on the part of the contractor, first and foremost financial, but sometimes also including maintenance and development of the land. And secondly, in exchange for this obligation the contractor obtained some delegation of authority in the area for which he had contracted.⁶⁷

The function of the local tax-collector to stand surety and be responsible for the payment of the assessed taxes from his district or town is well-known from Byzantine Egypt.⁶⁸ In documents from early Islamic Egypt local individuals also guarantee and are responsible for the tax-collection and delivery to the fisc

⁶⁴ SANTILLANA, *Istituzioni* (cit. n. 41) II/487; Y. LINANT DE BELLEFONDS, "kafala" (cit. n. 41) 405.

⁶⁵ "Profit follows responsibility". A saying ascribed to the prophet Muḥammad when a dispute about the sale of a slave was brought before him. After having his newly purchased slave work for him, the buyer found out that the slave had a defect and he returned it to the seller, cancelling the sale. The seller now demanded compensation for the work the slave had completed while in the buyer's possession. The prophet refused, saying that "profit follows responsibility." Muslim exegetes explained his reasoning with the remark that were the slave to have died while in possession of the buyer, it would have been the latter's loss. Tirmidhī (d. 279/892), *Ṣaḥīḥ, Kitāb al-buyūʿ*, nr. 53, ed. ʿI. ʿU. al-DAʿĀS, Ḥimṣ 1966, IV/284-285; al-Nasāʿī (d. 303/915), *Sunān, Kitāb al-buyūʿ*, ed. Ḥ. M. MASʿŪDĪ, VII/254-255; Abū Dāwūd (d. 275/889), *Sunan, Kitāb al-buyūʿ* nos. 3507-3510, ed. M. M. ʿABD AL-ḤAMĪD, Cairo s.d., III; Ibn Māja (d. 273/887), *Sunan, Kitāb al-tijārāt*, no. 43, Beirut 1986, II/22.

⁶⁶ For a general discussion of the inability to define precisely and in details the fiscal system of *ḍamān* based on historical and legal sources see K. ABOU EL FADL, "Tax farming" (cit. n. 54) 5-32.

⁶⁷ K. ABOU EL FADL, "Tax farming" (cit. n. 54) 26-27. In CPR XXI 31 (= P. Cairo Arab. 86: dated 314/926-927) and its copy CPR XXI 32 (= P. Cairo Arab. 87: dated 314-315/926-928) the lessee acknowledges to pay the assessment on the land (*ʿimāra*) according to the conditions laid down in the tax-bureau (*diwān al-kharāj*) consisting of 1) the right of the treasury (*ḥaqq bayt al-māl*), 2) water rights (*ḥaqq li-māʾ*), 3) claim on *kharāj* (*darak al-kharāj*), 4) provisions (*muʾna*) and 5) expenses (*kulfa*): lines 17-18 and 22.

⁶⁸ Some scholars have gone as far as claiming that "this system of tax-farming and contracting has been taken over [from the Byzantines] by the Arabs without essential alterations", F. LÖKKEGAARD, *Islamic taxation* (cit. n. 56) 94, 108.

of the taxes of one community taxed collectively.⁶⁹ Although narrative sources mention tax-farming contracts (*ḍamān*) being drawn up for the whole of Egypt between the caliph and his financial governors in the second/eighth century,⁷⁰ published Arabic papyri found in Egypt referring to fiscal contracts by this same term date from the middle of the third/ninth century and later.⁷¹ In spite of this silence in the documentary sources — a result both of the hit and miss nature of papyrus finds and of the fact that so few Arabic papyri have been published — the procedure of standing guarantor for tax-obligations probably never disappeared in Egypt.⁷² Third/ninth century contracts in general use

⁶⁹ Qurra b. Sharīk (in office 90-96/709-714) wrote to his pagarch: (lines 3-5): λαμβάνων ἀντιφωρητὰς αὐτῶν εὐπόρους ὀφειλοντας ἀποδοῦναι τὴν ἀντιφώνη[σ]ι[ν] αὐτ[ῶ]ν εἰ δόξη τινὰ ἀποδρᾶσαι ἐξ αὐτῶν “taking from them sureties who shall be men of means under obligation to stand surety for them if it appear that any of them has evaded his obligations”, (lines 13-15): τυπώνων ἐπάνω αὐτῶν ἀνθρώπους χρησίμους] πι[σ]τούς τε κα[ὶ] εὐπόρους “appointing in charge of them [i.e. the taxes to be delivered to the fisc] efficient men, who are trustworthy and men of means”, (lines 43-44) κ[α]τ[α] χωρίων παριστούντων σο[ὶ] ἀντιφωρητὰς χρησίμους καὶ εὐπόρους τούτου ἔνεκα “to which end they are to present to you estate by estate efficient sureties who are men of means.” H. I. BELL, “Two official letters of the Arab period”, *JEA* 12 (1926) 265-281, 277- 279. The *qabbāl* mentioned in a letter written by the Umayyad administrator Qurra b. Sharīk stands guarantor (*ḍaminahum mā yastawfūna*) for delivery of the taxes to the Muslim authorities for which he receives a financial compensation: *PSR* 3 (dated 91/710) A *qabbāl al-qarya* is mentioned in *P. Cairo Arab.* 169, 6 (dated 134/752).

⁷⁰ Al-Kindī, *Wulāh*, 108-109; Ibn Taghrī Birdī, *Nujūm*, I/346; MORIMOTO, *Fiscal Administration* (cit. n. 56) 228-229. Maqrīzī mentions that in 187/802 Maḥfūz b. Sulaymān was appointed governor of Egypt after he suggested to stand surety for the tax-collection (*jibāyat kharājihā*) in that province. Maqrīzī, *Khiṭaṭ*, I/80 citing al-Kindī, *Wulāh*, 140-141. ‘Umar b. Mihrān (in office 176/792) contracted the taxes of all of Egypt. *CPR* XXI, 172. Examples from other areas found in historical sources are: a contractor for land in Iraq during the reign of Hishām (r. 105-125/724-743) and an account of the taxes of all of Persia being given as *ḍamān* during the reign of al-Maḥdī (r. 158-169/775-785), see K. ABOU EL FADL, “Tax farming” (cit. n. 54) 13.

⁷¹ MORIMOTO, *Fiscal administration* (cit. n. 56) 247; *CPR* XXI, 121; *P. Cairo Arab.* 79 (mid 3rd/9th).

⁷² One land-lease for fifty *faddāns* of government owned land dated between 177/794 and 178/795 for example was probably intended for sub-contracting since the land was too large to be cultivated by one person. G. FRANTZ-MURPHY, “Land-tenure in Egypt in the first five centuries of Islamic rule (seventh-twelfth centuries AD)”, *Proceedings of the British Academy* 96 (1999) 237-266, 246, edition: *CPR* XXI 4. In another lease dated 180/796 also fifty *faddāns* are leased to an individual: *P. Khoury* 26. F. LØKKEGAARD held the opinion that tax-farming never disappeared in Egypt, nor that it diminished during Abbasid times (*Islamic Taxation* [cit. n. 56] 94). FRANTZ-MURPHY and MORIMOTO explain the coming into existence of contracting in the third/ninth century as an attempt to create a buffer between the tax-paying cultivators and the fisc after the tax-revolts in Egypt at the end of the second/eighth and beginning of the third/ninth century. FRANTZ-MURPHY, “Land-Tenure”, 62; *CPR* XXI, 40-48; MORIMOTO, *Fiscal Administration* (cit. n. 56) 128-129. C. H. BECKER thought tax-farming was first introduced in 141/758 for all of Egypt as a financial measure to secure the transfer of Egyptian taxes to Baghdad: *Beiträge zur Geschichte Ägyptens unter dem Islam*, Strasbourg 1902, 137; ‘Steuerpacht und Lehnwesen”, *Der Islam* 5 (1914) 81-92, 84. For an interpretation of the historical development of the relationship between tax-payer and collector as reflected in the papyri see FRANTZ-MURPHY, “Land-tenure”; *CPR* XXI, 21-61.

different formulae than earlier comparable ones perhaps pointing at a different relation between contractors and tax-payers.⁷³

The image given in the narrative sources of the process of contracting out agricultural administration most famously described by Maqrīzī (d. 845/1442) is well-known: at an auction in the capital the right to collect the taxes of a district or province was obtained by contractors.⁷⁴ Narrative and documentary sources also attest the contracting out of the rights to other sources of income beyond the agricultural realm.⁷⁵ The contractors then travelled to the areas whose tax-collection rights they had acquired. There they could subcontract the tax-collection for villages and smaller areas at a local auction,⁷⁶ or supervise themselves the sowing, ploughing, and subsequent tax-collection. Contracts dating to the third/ninth century attest to the contractor's obligation to maintain the land and its agricultural features.⁷⁷ Subcontractors were respon-

⁷³ G. FRANTZ-MURPHY has mapped the changes taking place in the formulae used in agricultural leases for the first five centuries of Islamic rule in Egypt. She argues that the new formulae introduced after 212/827 reflect a concern of the Muslim authorities to protect the tax-payers after the tax-revolts of the late second/eighth and early third/ninth century and emphasise the mutual duties and rights of both parties to the lease, giving more attention to the lessee than before. *CPR XXI*, 40-48, 110. MORIMOTO emphasises the positive effect of tax-farming on the Tulunid economy. *Fiscal administration* (cit. n. 56) 250-251. Contrast older interpretations of contracting as a symptom of the "general social malaise and corruption of the Abbasid empire." ZIAUL HAQUE, "Metayage and tax-farming in the medieval Muslim society", *Islamic studies* 14 (1975) 219-237, 232; F. LØKKEGAARD, *Islamic taxation* (cit. n. 68) 92.

⁷⁴ Maqrīzī, *Khiṭaṭ*, I/81-82 A *kafil* could only make his deposit in the treasury after the assessed taxes had been made known to the capital, cf. *P. Ryl. Arab.* II.1 (3rd/9th). A *mutaqābbil* paid twenty *dīnārs* up front at the capital for a four year lease although the total amount he had to pay to the treasury and at what time is not known. *CPR XXI* 31 (= *P. Cairo Arab.* 86: dated 314/926-927) and 32 (= *P. Cairo Arab.* 87: dated 314-315/926-928).

⁷⁵ K. ABOU EL KHADL, "Tax farming" (cit. n. 54) 13; S. D. GOITEIN, *Mediterranean society* (cit. n. 55) II, 359-362; F. LØKKEGAARD mentions: harbour duties, market duties, prostitution, extracting money and tax arrears. *Islamic taxation* (cit. n. 56) 97.

⁷⁶ Called *dilāla*. *CPR XXI* 31, 6 (= *P. Cairo Arab.* 86: dated 314/926-927) describes how someone obtained the right to collect taxes in an area at a local auction.

⁷⁷ E.g. *CPR XXI* 31 (= *P. Cairo Arab.* 86: dated 314/926-927) and 32 (= *P. Cairo Arab.* 87: dated 314-315/926-928). In a late third/ninth century letter found in Edfu an (apparent) agent reports to a contractor on the administration of his estate, which involved the delivery of sowing seed to cultivators, the payment of sixty *dīnārs* in land-tax, in this case completed in two instalments, one with the aid of bills of exchange (*safātij*) and the arrangement of cultivators so that land whose workers deserted got worked as well (*P. Hamb. Arab* II 1). A letter dated 205-206/820-822 reports of another tax-payment made with the aid of a bill of exchange and the purchase of sowing seeds, probably to be distributed to cultivators (*P. Hamb. Arab* II 2). Contemporary letters refer to the maintenance of dikes, building activities on land and fiscal activities possibly also coming from the administration of agricultural contractors (*P. Hamb. Arab* II 3, 7, 8). In narrative sources the tasks of a contractor are also described. An Abbasid contractor (called *muqṭa'* by al-Qalqashandī) had the duty of building dams and bridges, digging irrigation canals, cleaning/the soil, distributing seeds and collecting taxes. al-Qalqashandī (d. 821/1318), *Ṣubḥ al-a'shā*, Cairo 1964, XIII/124-125. The responsibility of

sible for making agreements with individual farmers and cultivators.⁷⁸ It is not clear, however, how monolithic this system was nor how far it penetrated into the Egyptian countryside.

In this papyrus contractors obtain the right to administer (parts of) estates of the district of Ahnās where they themselves lived.⁷⁹ The papyrus does not indicate how large the areas were for which these contractors were responsible. Saḥḥ Irshīn, in any case, was large enough to justify appointing at least four contractors for the collection of the taxes for the same year. Officials like Badr al-Kabīr, who came from outside the district for whose tax-collection they were responsible, and who appointed a local agent to arrange for the tax-collection with sub-contractors, still relied on locals to collect the actual tax-moneys. The tax-system was therefore clearly tied into the local power and social structure, and in this respect did not differ very much from the earlier practice of village elders being responsible for the delivery of the taxes to the Muslim authorities.

The locals responsible for collection of taxes in the third/ninth century, however, were different from the Coptic village head-men who had been doing so during the two preceding centuries. First, the new tax-collectors were Muslims.⁸⁰ Secondly, their selection took place on the basis of their financial solvency and the solidity of their guarantee, not on their position in the community, although the two might have gone together in this text as well as in earlier times.⁸¹ Their solvency and guarantee to forward the assessed taxes were re-

contractors consisted of supervising the cultivation, namely "repairing dikes, blocking and digging irrigation canals" (Maqrīzī, *Khiṭaṭ*, I/82). Providing seed advances to cultivators is described by Makhzūmī. G. FRANTZ-MURPHY, *Agrarian administration*, Cairo 1986, 21, 24, 25, 26.

⁷⁸ Maqrīzī, *Khiṭaṭ*, I/82; G. FRANTZ-MURPHY, "Papyrus agricultural contracts in the Oriental Museum from third/ninth century Egypt", *Itinéraires d'Orient. Hommages à Claude Cahen* (= *Res Orientalis* 6 [1993] 119-131) 4 (dated 274/887); *CPR XXI* 31 (= *P. Cairo Arab.* 86: dated 314/926-7); *P. Khoury* 29 (dated 326/938) in which a *mutaqabbil* leases for twenty *dīnārs* land to an individual possibly intended to be subcontracted again. Two sub-contractors rent out a small piece of land for rent and land-tax. *P. Prag. Arab.* 4 (dated 246/860) A contractor leases land to an individual: *P. Vind. Arab I* 1 (dated 326/938). An agent of two brothers makes agreements about cultivation and (return) payments of sowing seeds with individual cultivators. *P. Philad. Arab.* 31 (dated 268/881-882); See also *CPR XXI* 12 (= *PSR* 251: dated 249/863); *CPR XXI* 22 (= *PERF* 836: dated 273/886-887); *CPR XXI* 25 (dated 297-298/909-910); *CPR XXI* 30 (ca. 249- ca. 314/863-927).

⁷⁹ *hādhihi al-dā'ya* refers to the same village the contractors live in. *Recto* lines 3, 15 and *verso* line 4 (reconstructed).

⁸⁰ Christian contractors still existed. *CPR XXI* 22 (dated 274/886-8) Jewish contractors are recorded in the Geniza documents. S. D. GOITEIN, *Mediterranean society* (cit. n. 55) II/258-263.

⁸¹ See above n. 69. The Muslim authorities checked the solidity of a guarantee. M. SHIMIZU, "Les finances publiques de l'état 'abbasīde", *Der Islam* 42 (1965) 1-24, 13. The vizier 'Alī b. Muḥammad Abū al-Ḥasan Ibn al-Furāt (d. 312/924) considered three categories suitable as contractors: a rich businessman (*tājir malī'*), a trustworthy official (*'āmil waḥḥī*) and a wealthy resident (*tānin ghanīy*). Hilāl al-Sabī, *al-Wuzarā'*, 71, cited by SHIMIZU, "Finances", 16. Abū Yūsuf cites the following criteria: approved off by the cultivators themselves, coming from the community, well-known (of good reputation) and prosperous (*Kitāb al-kharāj*, 226).

corded in a legal agreement with the Muslim authorities.⁸² The commercial background of the contractors as can be concluded from their occupation might be significant to define their social and economic status. One of the two men agreeing to pay the taxes in the second document is specifically described as a merchant (*bayyāʿ*).⁸³ For the other contractors no profession is mentioned. But whether or not the kind of villagers who were able to stand guarantor for a prompt payment of the assessed taxes were of a different kind than the village noblemen who had obtained the responsibility to collect taxes on the basis of their position cannot be determined at this point.

The contractor's motivation was economic; his profit consisted of the difference between the assessment for which payment he stood guarantor and the taxes and other fees taken by him from the cultivators. The contractor, standing guarantor for the tax-payments of the cultivators in his tax-domain, ensured revenue continuity and maintenance of the land for the fisc. The pairing up of contractors standing guarantor for each other was obviously in the interest of the administration. It spread the risk of contractors not being able to pay their debt to the local agent, and was probably a condition of obtaining this function in the event there was any indication that a contractor requesting this position was not fully solvent. In one of the documents the two contractors were apparently unable or unwilling to stand guarantor for each other, so that two others had to fulfil this function. Many papyri indicate that tax-collectors operated in pairs.⁸⁴

The institution of contracting does not however, exclude the existence of state-appointed and salaried(?) tax-collectors, since contracting could exist at different levels in the tax-system.⁸⁵ In this papyrus contractors seem to exist only at the local level. Badr al-Kabīr, the financial director of Egypt in the years 286-288/899-901 and his agent in Ahnās are most likely government appointed officials.

Four other papyri from Egypt dated 286-287/899-900 record the tax-payments of individuals to two cashiers (*jahbadhayn*) in the presence of the deputy (*khalīfa*) of ʿAlī b. al-Ḥasan, the agent (*ʿāmil*) of Badr al-Kabīr. On the basis of the formulæ used in these papyri, they can be located to Ush-

⁸² I know of no such agreements for the earlier period. This does not mean they did not exist since many Greek, Coptic and Arabic papyri from the first two centuries of Islamic rule in Egypt remain unpublished. See for Coptic sureties provided by individuals for individuals, also related to tax-payments: W. C. TILL, "Die koptischen Bürgschaftsurkunden", *BSAC* 14 (1950-1957) 165-226. Also *P. Mon. Apollo*, pp. 18-22 and texts 1 (A.D. 7th); 2 (A.D. 7th); 3 (A.D. 8th); 4 (A.D. 8th); 5 (A.D. 7th); and possibly 6 (date unknown) and 7 (A.D. 7th).

⁸³ Or as the son of one; *recto* line 16.

⁸⁴ See commentary on *recto* line 2.

⁸⁵ Maqrīzī mentions that in 363/973 owners of land, contractors and government tax-collectors were gathered in the Ibn Ṭūlūn mosque and were asked about what they still owed on their properties: *mimmā ʿalā al-mālikīn wa-ʿl-mutaqabbilīn wa-ʿl-ummāl*, *Khiṭāṭ*, I/82.

mūn.⁸⁶ The seal of one of the cashiers, Mīna b. Shanūda, appears at the bottom of one of the receipts.⁸⁷ Another tax-receipt dated 293/906 mentions Mīna b. Shanūda again in the same capacity of cashier and scribe together with two representatives of the fiscal agent (*āmīl*) and the governor (*amīr*).⁸⁸ Mīna b. Shanūda was employed by government officials and their deputies, connecting his other employer, Badr al-Kabīr, also in his function of tax-collector with the government.

Whether Badr was responsible for the tax-collection of different provinces in different years (Ushmūn in 286-287/899-900 and Ahnās in 288/901) or at both times responsible for the tax-collection of all of Egypt or fulfilled both functions, contractor and financial governor, at the same time cannot be determined with certainty. The fact that these distinctions are not made clear in the documents is in itself significant for it might indicate that these functions were in fact not sharply separated and even overlapped.⁸⁹

CONCLUSIONS

Papyrus Met 197.348.1a can tell us much about the organisation of late Tulunid contracting at the local level. It represents a well-organised system, in which members of the military and political elite were employed over a vast geographical and professional area. Papyri show that contractors and government appointed officials cooperated to different degrees and at various levels in this system.

The procedure presented in the papyrus can be described as follows: Badr al-Kabīr was a contractor or government official who had obtained the right and was responsible for the tax-collection in the district of Ahnās. Since he was an important and busy general in the Tulunid army and/or responsible ultimately for the tax-collection of all of Egypt, he himself could not supervise the tax-collection in Ahnās personally, and appointed an agent who resided locally. The agent made three sub-contracts for the tax-collection in three estates belonging to the district to three pairs of locals. Their guarantees to pay the taxes were recorded, together with the economic relations that existed between those involved in the transaction in the administration of Badr al-Kabīr and

⁸⁶ CPR XXI, pp. 70-71; CPR XXI 71 (dated 286/899-900); CPR XXI 72 (dated 287/900); P. Cairo Arab. 189 (dated 287/900); PER Inv. A. P. 3641.

⁸⁷ P. Cairo Arab. 189 (dated 287/900).

⁸⁸ *khalīfatay al-āmīl wa-l-amīr*, P. Cairo Arab. 190.

⁸⁹ Private and public business are often combined in letters on papyrus from Islamic Egypt. A third/ninth century letter gives instructions concerning the treatment of the sender's cattle and a request to take care of the tax-collection (*jibāya*), P. Heid. Arab I 9. See also F. LØKKEGAARD, *Islamic taxation* (cit. n. 56), 95; A. UDOVITCH, "Merchants and *amīrs*: government and trade in eleventh-century Egypt", *Asian and African studies* 22 (1988) 53-72, 63-64, 64-65, 69-72.

kept for the moment by the agent, where it probably remained until it was excavated some thousand years later. It is likely that Badr al-Kabīr had in fact nothing to do with the execution of local tax-collection, or with the agreements with the local tax-collectors. His agent concluded the legal agreements with the contractors, but in these documents Badr is in fact one of the parties to the contract, so that mention of his name is necessary.⁹⁰ He provided the contractors with their right to administer and collect the taxes in the areas they had requested.⁹¹

The chance to look into the administration of this agent allows us to see his procedure for selecting sub-contractors. While Badr al-Kabīr was wealthy and powerful enough to guarantee by himself the payment of the taxes for the complete district of Ahnās — if we consider him to have contracted the taxes of that district — this was obviously not the case for the sub-contractors. They were individually not solvent enough to guarantee the payment for one year of taxes for the estate for which they had obtained the right of collection. Instead they had to apply for the sub-contract in pairs and stand guarantor for each other. In the second document the two sub-contractors were not even considered to be able to guarantee a payment of the taxes and they had to present two other people to stand guarantor for them. The stipulation in this last case that if one of the sub-contractors absconded the guarantors would have to present them or pay their debt, shows that there was a possibility that these sub-contractors would not be able to obtain the taxes from the cultivators of the land in the case of a bad harvest or some other natural disaster. That this was a real possibility can be concluded from an anecdote told of the Egyptian judge Bakkār b. Qutayba (in office 246-270/860-884) in which a sub-contractor who failed to bring in the taxes for one village fled after having transferred his possessions as a religious gift to his children.⁹²

⁹⁰ For a discussion of the mentioning of officials in leases and receipts to invest them with more authority see CPR XXI, 74-75, 81-82.

⁹¹ Another interpretation of this text is a guarantee agreement between two individual cultivators for what is due from them from the *‘imāra*. Guarantors paying taxes for individual cultivators do appear in the papyri. See for example: CPR XXI 61 (dated 259/873-873); CPR XXI 73 (dated 289/901-902); W. C. Till, “Bürgschaftsurkunden” (cit. n. 82) 184-188, no. 25 discusses eight Coptic papyri containing sureties for tax-payments and appearance (A.D. 8th); 29 (A.D. 8th); 30 (dated A.D. 700). This interpretation seems to me unlikely. First, it is unlikely that all cultivators’ mutual guarantee agreements were registered with the provincial tax-collecting agent. Secondly, the *‘imāra* appears only as a stipulation in large agricultural contracts presumably leased to contractors sometimes intended to be sub-contracted. Individual cultivators do not guarantee the maintenance of the land, only to pay the agricultural tax. Agricultural leases sometimes explicitly state that the lessee is not responsible for any maintenance costs of the land. E.g. CPR XXI 1 (= *Chrest. Khoury* 72 = *LOTH*, “Zwei arabische Papyrus”, 685-687: dated 169/785); CPR XXI 6 (= *PSR* 428: dated 190/805-806); CPR XXI 17 (= *P. Cairo Arab.* 88: dated 261-262/874-876) Finally, the formulae used in these documents resemble more third/ninth century lease contracts than guarantee agreements *per se*.

⁹² In another case the house of a deceased contractor was sold to cover his debts to the authori-

Did all six contractors gather in the capital of the district Ahnās, or did the first two come to their brother's village to have these documents drawn up? The witnesses to the first two documents are exactly the same, while in the third document a few have been left out or replaced by others. The institution of professional witnesses was allegedly established in Fustāṭ in 174/790.⁹³ Presumably this practice spread to the rest of Egypt, as we see in these documents with several witnesses testifying to different transactions. Literacy was no prerequisite to be a witness, but all witnesses to these documents signed themselves, albeit in one case in a very laboured and unschooled hand.⁹⁴ One witness personalised his signature with a religious phrase.⁹⁵ Two others used a drawn sign after their signatures.⁹⁶

It is impossible to determine with absolute certainty if this document represents government-appointed officials in the first two layers (Badr al-Kabīr and his agent) and contracting only in the last layer (the sub-contractors), or a private contracting enterprise from top to bottom. There are no indications in the papyrus itself from which to conclude with certainty that it stemmed from the government rather than a private administration.⁹⁷ The term used to describe Badr al-Kabīr's agent, *ʿāmil*, is also not conclusive, since this word is used both for state appointed tax-collectors and for agents of private contractors.⁹⁸ It is also not clear if the assessment, the *ʿimāra*, mentioned in the papyrus as the amount for which the sub-contractors stand guarantor was executed by government appointed officials or by representatives of the contractor.⁹⁹ The three tax-receipts dated 286-287/899-900 issued in the name of another agent of Badr al-Kabīr connecting him with more certainty to the office of financial director of Egypt for those years, do not exclude the possibility that in Papyrus Met. 1978.348.1a Badr al-Kabīr functions as a private contractor. Badr al-Kabīr being

ties. Both stories are cited by K. MORIMOTO, *Fiscal administration* (cit. n. 56) 245. For other examples of contractors unable to pay their guaranteed amounts to the Muslim authorities see S. D. GOITEIN, *Mediterranean society* (cit. n. 55) II/262 note 44, 607. See also above notes 55.

⁹³ See P. Khalili II 173.

⁹⁴ *Recto* lines 9 and 22.

⁹⁵ *Recto* lines 8, 21 and *verso* line 13.

⁹⁶ *Recto* lines 11, 12, 24 and 25.

⁹⁷ For the lack of mentioning official agency in leases and receipts from 212/827-348/959 see CPR XXI, 40-48.

⁹⁸ See commentary *recto* line 3.

⁹⁹ The measuring of the land and calculating of the taxes has been described in detail by medieval Arabic authors such as Makhzūmī, Ibn Mammātī and Qalqashandī. Analysed by amongst others, COOPER and FRANTZ-MURPHY. See below note 113. It is not clear to what extend the system described in these narrative sources compared to practice. But see FRANTZ-MURPHY, *Agricultural administration* (cit. n. 77) and CPR XXI. A third/ninth century letter found in Edfu reports a complaint about a tax-collector having confiscated a donkey to complete the land-measurements with a *massāh* (P. Hamb. Arab II 7, 21).

a powerful figure in the military and politics of the Tulunid empire, must have had a better chance to obtain the rights to collect the taxes for the district of Ahnās.¹⁰⁰ There was an obvious connection, therefore, in this case between an official working in other capacities for the government and his activities as contractor, albeit in absentia. Contractors were not limited, however, to government officials.¹⁰¹

On the other hand, Badr al-Kabīr is described in the narrative sources as having been responsible for the Tulunid fiscal administration of Egypt.¹⁰² He was also the Tulunid representative of Syria at the end of the third/ninth century in Damascus responsible, it is likely, for both administrative and military matters.¹⁰³ After the fall of the Tulunid dynasty he fulfilled administrative functions in the eastern empire, including the supervision of taxation.¹⁰⁴ Moreover, no financial governor of Egypt is known for the year 286-288/899-901. And finally, as mentioned before, the three tax-receipts tie Badr al-Kabīr firmly to a position in the government's fiscal administration. The script used in Papyrus Met. 1978.348.1a is very similar to that used by contemporary government scribes. It is therefore very likely that this papyrus stems from Badr al-Kabīr's governmental administration as part of the collection of taxes in the whole of Egypt for the years 286-288/899-901.

Tax-collectors of all kinds, however, had to be kept in check — as can be concluded from Badr al-Kabīr's own career. In 304/916, having been appointed head of the tax-collectors in Fārs for the Abbasid caliph, Badr was sent to bring to book (with the help of an army) a renegade tax-collector, who had been systematically mistreating the people for whom he was responsible. The tax-collector, fearing the caliph's anger and his general's power, relented and mended his ways.¹⁰⁵ Abū Yūsuf (d. 182/798), already warning against the dangers of tax farming, wrote that to prevent tax cultivators from exploiting their position, the requests of cultivators to appoint a tax farmer should only be honoured — under strict government control — together with a military supervisor.¹⁰⁶

¹⁰⁰ For the criteria for finding suitable contractors see above note 81.

¹⁰¹ F. LØKKEGAARD, *Islamic taxation* (cit. n. 56) 98.

¹⁰² *tawallā al-a'māl bi-Miṣr ma'a Ibn Ṭulūn*: Khaṭīb, *Ta'riḫ*, VII/105-107; See also above note 9; *wakāna qad tawallā al-a'māl ma'a Ibn Ṭulūn bi-Miṣr*: Ibn al-Jawzī, *Muntaẓam*, VIII/49.

¹⁰³ Ṣafadī, *Umarā' Dimashq*, 16.

¹⁰⁴ *kāna amīran 'alā bilād Fāris kullihā wa-kuwarihā; wallāhu al-sultān bilād Fāris; imāra fī buldān jalīla*: Khaṭīb, *Ta'riḫ*, VII/105-107; *yatawallāhā* (= Iṣbahān) ... *qadimahā ayḍan wāliyan 'alayhā* (= Iṣbahān): Abū Nu'aym, *Ta'riḫ*, I/239; *wallāhu al-sultān a'māl al-ḥarb wa-'l-ma'ādin bi-Fāris*: Ibn al-Jawzī, *Muntaẓam*, VIII/49.

¹⁰⁵ Ibn al-Athīr, *Kāmil*, VIII/77. See also above notes 27 and 31.

¹⁰⁶ Abū Yūsuf, *Kitāb al-kharāj*, 225-226. Cultivators in Qumm were asked to present a *jahbadh* to be responsible for their tax-collection whose name they recorded in a document written for 'Abd Allāh b. Ja'far al-Muqtadir (4th/10th). A. K. S. LAMBTON, *Landlord and peasant in Persia*, London 1953, 42-43.

4. POPYRUS MET. 1978.348.1 A

Ramaḍān 288 (Aug/Sept 901)

54 cm x 32 cm

Plates I-II

Large light brown papyrus. Original cutting lines have been preserved on the top, bottom and right sides. Top left and right corners are broken off. As a result the first letters of some lines on *recto* and *verso* are broken off, but it is possible to restore them. On *recto* the last letter(s) of most lines are missing. In some places the writing is worn off, but in general the papyrus is in a good condition. One horizontal fault line in the middle of the papyrus has caused some damage to the papyrus, but not to the text. The first half of the third and fourth lines on *verso* have become unreadable where the ink has worn off. The text is written perpendicular to the papyrus fibres on *recto*; parallel to fibres on *verso*. The writing direction on *verso* is the same as on *recto*. On *verso* only the top half is used. Dark black ink is used on both sides of the papyrus. The script is the one that was used in the governmental bureaux of the third/ninth and fourth/tenth centuries with many ligatures and abbreviations. There are few diacritical dots. There are no *hamza* and vowel signs. A horizontal line is drawn over *sīn*. Cursive tendencies of third/ninth century papyri can be detected in this text. For example: final *nūn* has reduced curvature (*nū'atayn* r4, 8). Medial *nūn*, *yā'*, *tā'*, *thā'* and *bā'* have lost their graphic distinctions (*linā* r5; *kā'inan* r18; *thamānīn* r4). The curvature of *rā'* is reduced (*badr al-kabīr* r2) and the loop of final *hā'* is reduced (*īlayhi* r3). Finally the upward bending tip at the top of initial *kāf* is eliminated in places (*kūra* r3). The documents are all written by the same scribe, the witnesses have signed themselves.

Recto

- 1 بسم الله الرحمن الرحيم
- 2 هذا كتاب لابي النجم بدر الكبير مولى الامير اطال الله بقا الامير و اخذ
عزه كتبه له الحسن و علي ابني هلل من سكان هلاية الف...
- 3 و مز [ا]رعها من كورة اهناس انا سالنا القسم بن العباس السيفي عاملك
اعزك الله على هذه الضبعة فطلبنا [اليه ا]ن يضمننا و [جه
- 4 بعضا من بعض بوجه و ماله و ما يجب على كل واحد منا من العمارة
لسنة ثمان و ثمانين و مايتين قضا له ضمانا صحيحا
- 5 لازما لنا و واجبا علينا في ذمتنا و مالنا على اصح الضمانات و احسنها و
أكدها و كل واحد منا كفيل ضد [امن
- 6 عن صاحبه بامر صاحبه حينما بذلك عن ميتنا و ملينا عن معدمنا و شاهدنا
عن غايبنا شهد على اقرار علي و الحسن

- 7 بجميع ما في هذا الكتاب بعد ان قرى عليهما فعرفوا و اقرؤا بفهمه و بمعرفة ما فيه حرفا حرفا و ذلك في شهر رمضان سنة
- 8 ثمان و ثمنين و مايتين (2nd hand) شهد حميدى بن ابراهيم التمار على اقرار الحسن و علي بن هلال بجميع ما في هذا الكتاب و كتب بخطه
- 9 (3rd hand) (vac.) شهد الحسين بن هرون كتب بيده
- 10 (4th hand) شهد هرون بن يحيى على اقرار الحسن و علي ابني هلال بجميع ما في هذا الكتاب و كتب بخطه
- 11 (5th hand) شهد موسى بن نمر على ما في هذا الكتاب و كتب بخطه ○
- 12 (6th hand) شهد ابراهيم بن السيدي على <اقرار الحسن و علي بن هلال> بجميع ما في هذا الكتاب و كتب بخطه ✕

space

- 13 بسم الله الرحمن الرحمين
- 14 هذا كتاب لابي النجم بدر الكبير مولى الامير اطال الله بقا الامير و اخلد عزه كتبه له الحسن و علي ابني هلال من سكان هلبية [الف...]
- 15 و مزارعها من كورة اهناس انا سالنا القسم بن العباس السيفي عاملك اعزك الله على هذه الضيعة لهذه السنة و طلبنا
- 16 اليه ان يضمننا وجه ابراهيم اخونا و عيسى بن كباس البياع من سكان سفت {من} ارشيين من كورة اهناس بوجهما و مالهم]
- 17 و ما يجب عليهما من العمارة لسنة ثمان و ثمنين و مايتين فان زاغ احد منهما او تغيب فعلينا جميع ما ستطالب بهما من خالص
- 18 اموالنا كائنا ما كان و بالغا ما بلغ و القول في ذلك قول القسم بن العباس السيفي او من يقوم مقامه من وكلايه و كتابه
- 19 حتى تستوفي منا هذا الضمان شهد على اقرار الحسن و علي ابني هلال بجميع ما في هذا الكتاب بعد ان قرى عليهما فعرفاه
- 20 و اقرؤا بفهمه و بمعرفة ما فيه حرفا حرفا و ذلك في شهر رمضان سنة ثمان و ثمنين و مايتين
- 21 (2nd hand) شهد حميدى بن التمار على اقرار الحسن و علي ابني هلال بجميع ما في هذا الكتاب و كتب بخطه لا اله الا الله
- 22 (3rd hand) شهد الحسين بن هرون كتب بيده

- 23 (4th hand) شهد هرون بن يحيى على اقرار الحسن و علي ابني هلال بجميع ما في هذا الكتاب و كتب بخطه
- 24 (5th hand) شهد موسى بن نمر على ما في هذا الكتاب و كتب بخطه ⑤
- 25 (6th hand) شهد ابراهيم بن السيدي على اقرار الحسن و علي ابني هلال بجميع ما في هذا الكتاب و كتب بخطه ⑥

Diacritical dots:

- 6 شهد 11 علي 14 سكان 15 من ; انا 16 اليه ; سفت
- 17 نمان ; جميع 18 السيفي 20 فيه

Verso

- 1 بسم الله الرحمن الرحيم
- 2 هذا كتاب لابي النجم بدر الكبير مولى الامير اطل الله بقا الامير و اخلد عزه كتبه له ابو حنين بن عبد الناصر
- 3 و اسمعيل بن عبد الله جمعا [من سكا]ن الضيعة معروفة بسفت ارشين [[و مزارعها]] انا سالنا القسم بن العباس
- 4 السيفي عاملك اعزك الله على [هذه الضيعة لهذه السنة و طلبنا اليه ان يضمننا وجه بعضا من بعض بوجه و ماله
- 5 و] ما يجب على كل واحد منا من العمارة لسنة ثمان و ثمنين و مايتين قضا له ضمانا صحيحا لازما لنا و واجبا
- 6 علينا] في ذمتنا و مالنا و كل واحد منا كفيل ضامن عن صاحبه بامر صاحبه حينئذ بنلك عن ميتنا و ملينا
- 7 عن معدنا و شاهدنا عن غايينا شهد على اقرار ابو حنين بن عبد الناصر و اسمعيل بن عبد <الله>
- 8 بجميع ما في هذا الكتاب بعد ان قرى عليهما فعرقوا و اقرؤا بفهمه و بمعرفة ما فيه حرفا حرفا

PLATE II

Fragment of a papyrus scroll with several lines of handwritten Arabic script. The text is partially obscured by a large, dark, irregular stain at the top. The script is cursive and appears to be a form of Arabic used in a historical or religious context. The fragment is rectangular with irregular edges, suggesting it is a piece from a larger document.

Papyrus Met. 1978.348.1a verso
Gift of Florence E. and Horace L. Mayer, 1978

- 9 في صحة عقولهم و ابدانهم و جواز امورهم طايعين طالبين راغبين غير
مكرهين و لا مجبرين و ذلك في شهر
10 رمضان سنة ثمان و ثمنين و مائتين
11 (2nd hand) شهد احمد بن اسمعيل على اقرار ابو حنين و اسمعيل بن عبد الله
بما يسمي في هذا الكتاب و كتب بخطه
12 (3rd hand) شهد هرون بن يحيى على اقرار ابو حنين و اسمعيل بن عبد الله
بجميع ما في هذا الكتاب و كتب بخطه
13 (4th hand) شهد حميدى بن ابراهيم التمار على اقرار ابو {ا} حنين و
اسمعيل بن عبد الله بجميع ما في هذا الكتاب و كتب بخطه لا اله الا الله

Diacritical dots:

2 حنين 9 مكرهين 10 نمان

Translation

Recto:

1. In the name of God, the Compassionate, the Merciful.
2. This] document is for Abū al-Najm Badr al-Kabīr freedman (*marwā*) of the amīr, may God prolong the life of the amīr and may He perpetuate his honour. For him wrote it al-Ḥasan and ʿAlī, the sons of Hilāl from the inhabitants of Hilīliya al-F[...
3. and its f[iel]ds in the district Ahnās. We asked al-Qāsīm ibn al-ʿAbbās al-Sayfī, your agent, may God honour you, over this estate (*ḍayʿa*) and we requested [from him] that he accept our guarantee of ap[pearance
4. the one for the other, for his being present and his payment and what is due on each one of us from the assessment for the year 288. He passed a judgment in favour of it as a valid guarantee
5. binding on us and obligatory to us in our debt and on our property as the most valid guarantee and the best one and the firmest one. And each one of us is a guarantor gu[aranteeing
6. for his partner at his partner's request, the one of us who is alive in that matter for the one of us who is dead and the one of us who is solvent for the one of us who has no money and the one of us who is present for the one of us who is absent. It was witnessed, the acknowledgement of ʿAlī and al-Has[an

7. to everything that is in this document after it was read to both of them and they were cognizant of and acknowledged understanding it and knowledge of what was in it, letter by letter. And this took place in the month Ramaḍān of the year
8. 288. (2nd hand) Ḥumaydī ibn Ibrāhīm the date dealer witnessed the acknowledgement of Ḥasan and ʿAlī son of Hilāl to everything that is in this document and he wrote [in his handwriting].
9. (3rd hand) al-Ḥusayn ibn Hārūn was a witness. He wrote with his hand.
10. (4th hand) Hārūn ibn Yaḥyā witnessed the acknowledgement of al-Ḥasan and ʿAlī, the two sons of Hilāl, to everything that is in this document and he wrote in his handwriting.
11. (5th hand) Mūsā ibn Nimr witnessed what is in the document and he wrote in his handwriting. ○ (6th hand) Ibrāhīm ibn al-Sayyidī witnessed the acknowledgement of al-Ḥasan and ʿAlī son of Hilāl
12. to everything that is in this document and he wrote in his handwriting. ☽
13. In the name of God, the Compassionate, the Merciful.
14. This document is for Abū al-Najm Badr al-Kabīr freedman (*mawlā*) of the amīr, may God prolong the life of the amīr and may He perpetuate his honour. For him wrote it al-Ḥasan and ʿAlī, the sons of Hilāl from the inhabitants of Hilliliya [al-F...
15. and its fields in the district Ahnās. We asked al-Qāsīm ibn al-ʿAbbās al-Sayfī, your agent, may God honour you, over this estate (*ḍāʿya*) for this year and we ask[ed
16. him to accept our guarantee of appearance for Ibrāhīm our brother and ʿIsā ibn Kabbās, the merchant from the inhabitants of Saḥt <from> Irshīn in the district Ahnās in respect to both their being present and both their payment
17. and whatever is obligatory to both of them from the assessment for the year 288. And if one of the two of them disappears or is absent, then we are obliged to (pay) all that you will demand from the two of them from our clef[ar
18. property, being what it may and adding up to whatever amount. The (decisive) word in this matter will be the word of al-Qāsīm ibn al-ʿAbbās al-Sayfī, or of whomever will come in his place from among his representatives and secretaries,
19. until you will have received in full from us this guarantee. It was witnessed, the acknowledgement of al-Ḥasan and ʿAlī, the sons of Hilāl of everything that was written in this document, after it was read to both of them and they both knew it

20. and they both acknowledged understanding it and knowledge of what it contains letter by letter. And this took place in the month of Ramaḍān of the year 288.
21. (2nd hand) Ḥumaydī son of the date dealer witnessed the acknowledgement of Ḥasan and ʿAlī the two sons of Hilāl to everything that is in this document and he wrote in his handwriting. There is no god but God.
22. (3rd hand) al-Ḥusayn ibn Hārūn was a witness. He wrote with his hand.
23. (4th hand) Hārūn ibn Yahyā witnessed the acknowledgement of al-Ḥasan and ʿAlī, the two sons of Hilāl to everything that is in this document and he wrote in his handwriting
24. (5th hand) Mūsā ibn Nimr witnessed what is in the document and he wrote in his handwriting. ☉
25. (6th hand) Ibrāhīm ibn al-Sayyidī witnessed the acknowledgement of al-Ḥasan and ʿAlī son of Hilāl to everything that is in this document and he wrote it in his handwriting. ☽

Verso:

1. In the name of God, the Compassionate, the Merciful.
2. This document is for Abū al-Najm Badr al-Kabīr freedman (*mawlā*) of the amīr, may God prolong the life of the amīr and may He perpetuate his honour. For him wrote it Abū Ḥunayn ibn ʿAbd al-[Nāṣir
3. and Ismāʿīl] ibn ʿAbdallāh both [from the inhabit]ants of the estate known as Saft Irshīn [[and its fields]]. We asked al-Qāsim ibn al-ʿAbbās
4. al-Sayfī, your agent, may God honour you over] this estate (*ḍayʿa*) for this year and we requested that he accept our guarantee of appearance the one for the other for his being present and his payment
5. and] what is due on each one of us of the assessment for the year 288. He passed a judgment in favour of it as a valid guarantee, binding on us and obliga[tory
6. to us] in our debt and on our property and each one of us is a guarantor guaranteeing for his partner at his partner's request, the one of us who is alive in that for the one of us who is dead and the one of us who is sol[vent
7. for the one of us who has no money and the one of us who is present for the one of us who is absent. It was witnessed, the acknowledgement of Abū Ḥunayn ibn ʿAbd al-Nāṣir and Ismāʿīl ibn ʿAbd <Allāh>
8. to everything that is in this document after it was read to both of them and they knew and acknowledged understanding it and knowledge of what is in it letter by letter

9. and they were in a state of sound mind and body, being legally capable of conducting their affairs, acting voluntarily, out of free will, willingly, without being forced, or against their will. And this took place in the month
10. Ramaḍān of the year 288.
11. (2nd hand) Aḥmad ibn Ismāʿīl witnessed the acknowledgement of Abū Ḥunayn ibn ʿAbd al-Nāṣir and Ismāʿīl ibn ʿAbdallāh to what is mentioned in this document and he wrote in his handwriting.
12. (3rd hand) Hārūn ibn Yaḥyā witnessed the acknowledgement of Abū Ḥunayn and Ismāʿīl ibn ʿAbdallāh to everything that is in this document and he wrote in his handwriting.
13. (4th hand) Ḥumaydī ibn Ibrāhīm the date dealer witnessed the acknowledgement of Abū Ḥunayn and Ismāʿīl ibn ʿAbdallāh to everything that is in this document and he wrote in his handwriting. There is no god but God.

Commentary

Recto:

2. *hādḥā kitāb li-... katabahu lahu* this formula echoes a very common opening for lease contracts from the third/ninth centuries. Those contracts are constructed as a document informing the lessee that his request to lease land has been answered favourably by the lessor. For example: *hādḥā kitāb min ... katabahu li-... CPR XXI 10.4 (= P. Khoury 28) (dated ca. 244-ca. 274/ca. 858-ca. 888); hādḥā kitāb min ... li-... CPR XXI 9.2 (= PERF 759 = P. Khoury 27) (dated 238/852); CPR XXI 11.2 (= P. Prag. Arab. 4 = Chrest. Khoury 69) (dated 246/860-861); CPR XXI 5.2 (= P. Ryl. Arab. I 6 = P. Ryl. Arab. II 4) (dated 182/799); P. Ryl. Arab. II 5.2 (dated 228/842); P. Vind. Arab. I 1.6 (dated 326/938); P. Vind. Arab. II 4.2 (dated 177-178/793-794). This is also the model used in documents granting contracts (*muqāṭaʿa*) cited by al-Qalqashandī, *Ṣubḥ*, XIII/123-124. In the Metropolitan papyrus, however, the word order and actions of the parties are reversed. The document tells the person ultimately responsible for the administration of the estates that the request of six contractors to contract (parts of) estates has been answered favourably by his agent. For a possible parallel see: CPR XXI 18 (dated 266/881); G. Frantz-Murphy, "Agricultural contracts", 5 (dated 296-299/908-911)*

For a description of *Abū al-Najm Badr al-Kabīr*, a well-known military leader and administrator for the Tulunid and Abbasid empires see above pages 93-98. This Badr should not be confused with his namesake Abū al-Najm Badr (al-Kabīr) al-Muṭaḍidī (d. 298/902), the freedman of the Abbasid caliph al-Muṭaḍid and a contemporary of the Tulunid Badr al-Kabīr.¹⁰⁷ The name Badr is quite commonly

¹⁰⁷ See CH. PELLAT, "Badr al-Muṭaḍidī", *EI² Supplement*, 117-118.

combined with the *kunya* Abū al-Najm, especially for freedmen.¹⁰⁸ Although it was possible for Abbasid officials to contract lands in Egypt and Badr al-Muṭaḍidī could have done so in the year before his death¹⁰⁹ there are several reasons deciding that he is not the Badr referred to in this papyrus. First, Badr al-Muṭaḍidī was not generally known by the name Badr al-Kabīr, the name used in this papyrus, while Badr al-Ḥamāmī was.¹¹⁰ Secondly, he was a freedman of the *amīr al-mu'minīn*, the caliph, not a *mawlā al-amīr* the description used in this papyrus. Finally, historical circumstances also point to the Tulunid official, especially since the Tulunids are supposed to have preferred local administrators and tax-collectors over members of an absent Abbasid elite from the East of the empire.¹¹¹ Many are the anecdotes situating Badr al-Muṭaḍidī in a busy and important life in Baghdad in close vicinity to the caliph al-Muṭaḍid, leaving little room and time to be responsible for the administration and tax-collection of distant provinces.¹¹²

aṭāla allāh baqā' al-amīr wa-akhlada 'izzahu the first of these eulogies is well attested. For example: *P. Hamb. Arab. II 3.6* (3rd/9th); *P. Hamb. Arab. II 6.2* (5th/11th); *CPR XVI 8.2* (3rd/9th); *CPR XVI 13.r2* (3rd/9th); *P. Heid. Arab. I 8, 1* (3rd/9th); *P. Heid. Arab. I 14.2* (5th/11th); *P. Vind. Arab. VII 28.4* (dated 356/967). The second one is known only from much later texts: *akhlada allāh 'izzahu*, *P. Monneret III-1, 3* (dated 523/1129); the second form of the verb is used in honorifics from the Fatimid period onwards for caliphs, *wazīrs* and *sulṭāns*: *khallada allāh 'izz sulṭānihi... khallada allāh abadan ayyāmahu*, *P. Vind. Arab. VI 30r, 11* (5th-6th/11th-12th); *khallada all āh sul ṭānahu P.*

¹⁰⁸ For example *Chrest. Khoury 70* (= *P. Cairo Arab. 83*: dated 348/959-960) is a receipt for Abū al-Najm Badr al-Aw[...].

¹⁰⁹ Badr complained to Aḥmad b. Muḥammad b. al-Furāt (d. 291/904) about not being granted his *iqṭā'āt*. Hilāl al-Ṣābī, *Umarā' Dimashq*, 179-181. For examples of imperial estates in Egypt being managed by agents: *CPR XXI 21* (= *PERF 835*: dated 272/885-886); *CPR XXI 22* (= *PERF 836*: dated 273/886-887) and commentary; *CPR XXI 37* (= *PERF 1147*: dated 416/1025).

¹¹⁰ Ibn al-Athīr, *Kāmil*, VII/308, 317, 328, 333, 352; Ibn al-Jawzī, *Muntazam*, 3500-3553; Mas'ūdī (d. 346/957), *Murāj al-dhahab wa-ma'ādin al-jawhar*, Beirut s.d., IV/187-188; Ṭabarī, *Ta'rikh al-rusul*, III/1953, 2147, 2209-2215; Tanūkhī, *Muḥāḍara*, I/ 316-317, 326; VIII/114: *Badr*; Mas'ūdī, *Murāj*, IV/190: *Abū al-Najm*; Ṭabarī, *Ta'rikh al-rusul*, III/2211: *Abū al-Najm mawlā al-Muṭaḍid*; Hilāl al-Ṣābī, *Kitāb al-Wuzarā'*, 180: *Abū al-Najm Badr*; Hilāl al-Ṣābī, *al-Wuzarā'*, 187, 249, 261; Ibn Taghrī Birdī, *Nujūm*, III/129; Hilāl al-Ṣābī, *Rusūm dār al-khilāfa*, 157; Ibn Taghrī Birdī, *Nujūm*, III/129: *Badr al-Muṭaḍidī*; Ibn al-Jawzī, *Muntazam*, 34-36; Ṭabarī, *Ta'rikh al-rusul*, III/2209; Ibn al-Athīr, *Kāmil*, VII/357; Ibn Taghrī Birdī, *Nujūm*, III/129: *Badr gḥulām al-Muṭaḍid*; Ṭabarī, *Ta'rikh al-rusul*, III/2160, 2183, 2192; Tanūkhī, *Muḥāḍara*, V/10; Ibn al-Athīr, *Kāmil*, VII/335: *Badr mawlā al-Muṭaḍid*. Only once did I find the name Badr al-Kabīr to indicate him: Mas'ūdī, *Murāj*, IV/178. Abū al-Najm Badr was the son of one of the *mawālī* of al-Mutawakkil (r. 232-247/847-861) called 'Abdallāh al-Khayr. Mas'ūdī, *Murāj*, IV/189; Ibn Taghrī Birdī, *Nujūm*, 205. Ibn al-Imād indicates that he was of Turkish origin giving his name as 'Badr al-Turkī'. *Shadharāt al-dhahab fī akhbār man dhahab*, ed. 'A. AL-ARNĀ'ŪT & M. AL-ARNĀ'ŪT, Damascus 1986-1995, III/384 For the names used for Badr al-Ḥamāmī in the literary sources see above note 7.

¹¹¹ G. FRANTZ-MURPHY, "Land-tenure" (cit. n. 72) 254-255; *CPR XXI*, 158-159.

¹¹² Mas'ūdī, *Murāj*, IV/178, 187-190; Ibn Manẓūr, *Mukhtaṣar*, V/172-173; Ibn Taghrī Birdī, *Nujūm*, III/129; Ibn al-Abbār (d. 658 /1260), *Ṭab al-kuttāb*, ed. Ş. AL-ASHTAR, Damascus 1961, 176-180, 184; Ibn al-Athīr, *Kāmil*, VII/308, 317, 328; Tanūkhī, *Muḥāḍara*, I/316-317, 326; V/10, 210; VIII/114, 260.

Vind. Arab. VI, 44v.2 (7th/13th); *an yukhallida mulk mawlānā P. Vind. Arab.* VI, 33.5 (5th-6th/11th-12th). See further the commentary to these texts.

amīr for the very cursive writing of this word see also: Abbott, "al-Mutawakkil", 1, 3,4 (dated 241/855-856); 2, 4,5 (dated 241/855-856).

al-Ḥasan wa-ʿAlī ibnay Hilāl defective long *ā* in *Hilāl* can be restored from repetitions of the name in the witness signatures. See also *recto* line 14. For defective long *ā* in the papyri see: *Hopkins* §10b. This name is written thus in *CPR XXI* 1, 2 (= *Chrest. Khoury* 72 = Loth, "Zwei arabische Papyrus", 685-687) (dated 169/785); *P. Mil. Vogl.* I 7, 10 (2nd-3rd/8th-9th)

For *ḍamān* contracts concerning the debt of more than one person see al-Nuwayrī, *Nihāya*, IX/12; Ṭaḥāwī, *al-Shurūṭ al-ṣaghīr*, 559-562; on how to write a quittance for two debtors: 790; Ibn Qudāma, *Mughnī*, VII/88-89. One frequently encounters taxpayers in pairs in the papyri. See for example some receipts for land-tax in which two persons make the payment together: *P. Cairo Arab.* 182, 3 (dated 241/855); *P. Cairo Arab.* 189, 2 (dated 287/900); *P. Cairo Arab.* 192, 4 (dated 312/924-925); *P. Cairo Arab.* 193, 3 (dated 313/926). Two fiscal functionaries operating together also appear in the papyri. In a receipt for poll-tax dated 265/878 two deputies (*khalīfa*) of two agents (*ʿamīls*) are mentioned: *P. Vind. Arab.* I 14, 7-8. In another receipt for land-tax dated 233/847 two agents (*ʿamīls*) are mentioned to be responsible for the tax-collection of two districts: *P. Cairo Arab.* 181, 6-7. Further receipts mentioning two *ʿamīls*: *CPR XXI* 41, 5 (= *PERF* 726) (dated 224/839); *CPR XXI* 42, 7 (= *PERF* 737) (dated 225/840); *CPR XXI* 46, 6 (= *PERF* 746) (dated 227/842); *CPR XXI* 54, 6 (dated 243/857-858); *CPR XXI* 55, 2 (= *PERF* 776) (dated 248/862-863); *CPR XXI* 58, 5 (dated 253/867); *CPR XXI* 59, 5 (= *PERF* 787) (dated 253/867). Two contractors giving agricultural leases: (*muqāṭaʿa*) Frantz-Murphy, "Agricultural contracts" 4, 2 (dated 274/887); 5, 5 (dated 296-299/908-911); (*mutaqabbil*) *CPR XXI* 30, 3 (dated ca. 249 - ca. 314/863-927) and lending money to pay the *kharāj*: *P. Cairo Arab.* 100, 3 (dated 284/897). A papyrus containing eight agreements between an agent of two brothers and individual cultivators concerning agricultural labour and the future delivery of wheat (*qamḥ*) probably belongs to the administration of two contractors. *P. Phil. Arab* 31 (dated 268/881-882)

min sukkān Hillīliya For Hillīliya see M. Ramzī, *al-Qāmūs al-juhrāfī li-ʿl-bilād al-miṣrīya*, Cairo 1954-1955, II/3, 142; H. Halm, *Ägypten nach den mamlukischen Lehenregistern*, Wiesbaden 1979-1982, I/158; Ibn Duqmāq (d. 790/1388 or 809/1406), *Kitāb al-intiṣār li-wāsiṭat ʿiqd al-amṣār*, ed. K. Vollers, Cairo 1893, 5, 11; A. Ibn Mammātī (d. 606/1209), *Kitāb qawānīn al-dawāwīn*, ed. A. S. ʿAṭīya, Cairo 1943, 198. The name of the town is written with the two *lāms* very close together. The second part of the name, starting with *al-f...* cannot be identified.

3. *kūrat Ahnās* the administrative district of Ahnās is the antique Heracleopolite nome and the modern district of Babā with the capital Ihnās. See J. Maspéro and G. Wiet, *Matériaux pour servir à la géographie de l'Égypte*, Cairo 1919, 28. For the meaning of *kūra* see D. Sourdél, "Kūra", *Et* V 397-398 and A. Grohmann, *Studien*

zur historischen Geographie und Verwaltung des frühmittelalterlichen Ägypten, Vienna 1959, 34-47.

sa'alnā ... fa-ṭalabnā an this phrase seems to have entered lease agreement in the third/ninth century. CPR XXI, 41-42. Compare land-leases: CPR XXI 7, 4 (= *Chrest. Khoury* 67) (dated 212/827); CPR XXI 11, 4 (= *Chrest. Khoury* 69 = *P. Prag. Arab.* 4) (dated 246/860-861); CPR XXI 15, 2 (= *P. Cairo Arab.* 81) (dated 253/867); CPR XXI 16, 2 (= *P. Cairo Arab.* 82) (dated 253/867); CPR XXI 25, 3-4 (dated 297-298/909-910); CPR XXI 28, 6 (dated 310/922); *Chrest. Khoury* 68, 3 (dated 220/835); *Chrest. Khoury* 70, 4-5 (= *P. Cairo Arab.* 83) (dated 348/959-960); *P. Cairo Arab.* 78, 4 (3rd/9th); *P. Cairo Arab.* 79, 8 (3rd/9th); *P. Cairo Arab.* 80, 4 (dated 236/850-851); *P. Cairo Arab.* 145, 3 (dated 271/884-885); *P. Vind. Arab.* I 1, 8 (dated 326/938); *P. Vind. Arab.* I 2, 8 (dated 328-333/939-944); *P. Vind. Arab.* I 3, 3 (dated 337/948-949); sale contract for an oil-press: *Chrest. Khoury* 65, 8 (= *PERF* 698: dated 205/821); for three water wheels (*sāqiya*) *P. Vind. Arab.* I 4, 5 (dated 339/950-951).

al-Qāsim ibn al-ʿAbbās al-Sayfī the name *al-Qāsim* written with defective long *ā* appears also written in this way in other papyri. E.g. *P. Vind. Arab.* VII 7, 2 (dated 333/945); *P. Giss. Arab.* I 13, 6 and 17 (3rd/9th); CPR XXI 46, 5 (= *PERF* 746) (dated 227/842) Hopkins § 10b. See also *recto* line 15 and *verso* line 3.

ʿazzaka allāh often attested honorific following mention of the addressee. For example: CPR XVI 20, 3 and 11 (3rd-4th/9th-10th); CPR XVI 21, 3 (3rd/9th); *P. Khalili* I 28, 5 (3rd/9th); *P. Khalili* I 32, 8, 13 (3rd/9th).

ʿāmilaka the agent of Abū al-Najm Badr al-Kabīr responsible locally for the tax-collection. The term *ʿāmil* is used in the papyri to refer to agents having different responsibilities. It can refer to [1] the director of Egypt's treasury: *ʿāmil amīr al-mu'minīn ... ʿalā kharāj Miṣr wa-jamīʿ a'māliḥā*, *P. Vind. Arab.* II, 7, 2-3 (dated 168/784); *P. Ryl. Arab.* I.xv 14 B.2 (dated 179/795-796). [2] to the head official of the finance office in a district's metropolis: *ʿāmil al-amīr ʿalā kūrat Ashmūn* *P. Cairo Arab.* 180, 2-4 (dated 113/731-732); *P. Cairo Arab.* 175, 1-2 (dated 112/731); *P. Vind. Arab.* II 5, 1-2 (dated 159-161/775-777); *ʿāmil ʿalā kharāj kūrat al-Fayyūm wa-jamīʿ a'māliḥā* *P. Vind. Arab.* II 6; 3-5 (dated 180/796); A. Grohmann, "Probleme der arabischen Papyrusforschung II", *Archiv Orientalní* 6 (1934) 377-398, 18, 3 (dated 196/812); *Chrest. Khoury* 66, 5 (dated 179/796), [3] for a larger area *ʿāmil... ʿalā kharāj al-Ashmūnayn, wa-ʿasfal Anṣīnā wa-Qūṣ* *P. Vind. Arab.* I 8, 6-8 (dated 223/838); *ʿāmil ʿalā a'māl al-kharāj wa-l-ḍiyāʿ bi-kuwar al-Ashmūnayn* CPR XXI 31, 6-7 (= *P. Cairo Arab.* 86) (dated 314/926-927); *ʿāmil al-kuwar* *P. Ryl. Arab.* I.1 5, 11 (undated) [4] to the government agents (tax-collectors) and subordinate officials; a receipt for alms-tax is paid to two *ʿāmil*s of the governor (*amīr*) in *P. Cairo Arab.* 197, 2 (dated 148/765-766); *P. Philad. Arab.* 10, 1 (dated 247/861-862); *P. Philad. Arab.* 11, 6 (dated 255/868-869) or [5] to private agents *ʿāmil al-sayyida umm amīr al-mu'minīn* refers to an agent of the mother of caliph al-Muqtadir (r. 295-320/908-932) *P. Ryl. Arab.* I.11 1. See also CPR XXI, 118-9 and A. A. Durī, "ʿāmil", *EF* I 435-436.

3/4. *yudamminnā w[ajh] baʿdan min baʿd bi-wajh wa-māliḥi wa-mā yajibu ʿalā kull wāḥid minnā* the guarantors ask to stand guarantor for each other's person, property and

for anything that they are obliged to pay. They are thereby obliged to present each other at the time payment is due or failing this, to pay each other's debt. The reconstruction is made on the basis of *recto* lines 16/17. For demands to appear at the tax-office see for example *P. Cairo Arab.* 176 (3rd/9th), *P. Cairo Arab.* 177 (3rd/9th), *P. Cairo Arab.* 178 (3rd/9th), *P. Cairo Arab.* 179 (3rd/9th); *Chrest. Khoury* 78 (3rd-4th/9th-10th); *Chrest. Khoury* 79 (4th/10th); *P. Phil. Arab* 4 (3rd/9th), *P. Ryl. Arab.* I.IX 7 (3rd/9th) and E. Tyan, "Ghā'ib", *Et*² II 995-996. The third singular male possessive pronoun "hu" has been left off the noun "wajh" as in *verso* line 4. In *recto* line 16 a *hā'* is left out from *wajhihimā*.

ʿamāra or *ʿimāra* refers to the assessment of the costs for contracted land, including the agricultural taxes and any costs resulting from maintenance of the land, its irrigation works and other features related to its cultivation, in short everything needed to make the land productive. G. Frantz-Murphy, *Agrarian administration*, 41 n. 4; G. Frantz-Murphy, "Agricultural contracts", 2, 5 (dated 261/875); Hilāl al-Ṣabi, *Wuzarā'*, 258. See also the commentary to *P. Cairo Arab.* 86, 15 (dated 312/924-925) and D. Müller-Wodarg, "Die Landwirtschaft Ägyptens in der frühen ʿAbbāsidenzeit 750-969 n. Chr. (132-358 d. H.)", *Der Islam* 31 (1954) 174-227, 217 *CPR* XXI 37, 6 (dated 416/1025); *P. Mil. Vogl.* I 10, 4 (3rd/9th); *CPRXXI* 31 (= *P. Cairo Arab.* 86) (dated 314/926-927) defines these costs as: *kharāj*, costs for water rights (*ḥaqq li-mā'*), costs for the treasury (*ḥaqq bayt al-māl*), provisions (*mu'na*) and expenses (*kulfa*). *P. Cairo Arab.* 237, 10 (dated 249/863-864) records payments made by individuals for the *ʿimāra* of the year 249. *P. Vindob. Arab.* III 10, 4 (2nd/8th) mentions *ʿimāra masākinihām* maintenance/amelioration of its residences. See above notes 57, 67 for further references. See also the discussion of *mu'āmara* by Shimizu. 'Finances', 11 and for the calculation of costs: 12. Al-Makhzūmī (d. 585/1189) describes in his *Kitāb al-Minhāj fi 'ilm kharāj Miṣr*¹¹³ the system of tax-assessment at work in his period, which was probably already in place at the end of the second/eighth century.¹¹⁴ In September when the water of the Nile had reached its highest level an estimate was made of the amount of irrigated land for the coming agricultural year and the crops to be sown were decided on. After the Nile waters had subsided in late November and the sowing had taken place a first tax-assessment was made. This first calculation was adjusted during the spring survey when a second assessment was made, while crops were standing. Tax-payments were paid in installments and completed after the harvest had taken place. Frantz-Murphy, *Agrarian administration*, 11-12, 18, 47-49. See also *P. Khalili* I, pp. 61-63. The Metropolitan papyrus was drawn up in Ramaḍān 288 (August/September 901) at the time an estimate of the number of irrigated *faddāns* was being made, but before

¹¹³ Ed. Claude CAHEN and Yūsūf RAGHĪB, Cairo 1986 and partially in G. FRANTZ-MURPHY, *Agrarian administration* (cit. n. 77), Chapter 3. For a combined discussion of the schedules described by Makhzūmī, Ibn Mammātī, Maqrīzī and Qalqashandī see also: R. S. COOPER, "The assessment and collection of *kharāj* tax in medieval Egypt", *Journal of the American Oriental Society* 96 (1976) 365-382 and R. S. COOPER, "Land classification terminology and the assessment of the *kharāj* tax in medieval Egypt", *Journal of the economic and social history of the Orient* 17 (1974) 91-102; CH. PELLAT, *Cinq calendriers* (cit. n. 59).

¹¹⁴ G. FRANTZ-MURPHY, *Agrarian administration* (cit. n. 77) 57.

the tax-assessments were taking place. Presumably the tax-assessment referred to in this text is the final, adjusted one to be concluded after the spring survey.

5. *ḍamānan lāziman lanā wa-wājiban ʿalaynā* see *ḍamānan lāziman lahu P. Cairo Arab.* 39, 6 (dated 264/878); *wa-ḍamīna lahu ... ḍamānan lāziman lahu fī dhimmatihī CPR XXI* 31, 24 (= *P. Cairo Arab.* 86) (dated 314/926-927) and 32, 26 (= *P. Cairo Arab.* 87) (dated 314-315/926-928); *wa-ḥaqqan wājiban lāziman P. Vind. Arab.* VII 23, 8 (dated 331/943); *P. Vind. Arab.* VII 30, 6-7 (dated 583/1188). Ṭaḥāwī, *al-Shurūṭ al-ṣaḡhir*, II/1550, 793. The *dād* of *ḍāmīn* is partially visible at the end of the line and the whole word can be reconstructed on the basis of *verso* line 6.

bi-amr ṣāḥibihī adding the phrase "at his partner's request" allows the guarantor to demand to be freed of his obligation to pay the debtor's debt. Some jurists hold the opinion that the guarantor has the same rights when the phrase is not added. Ibn Qudāma, *al-Mughnī*, VII/91-92. Ṭaḥāwī adds that some Basran jurists consider only those guarantee contracts legal that contain this phrase. *al-Shurūṭ al-ṣaḡhir*, XI/788.

For other documents mentioning the root *ḍmn* see: [1] contracting of land: *P. Hamb. Arab.* II 11 (dated 304/917) all of South of Egypt contracted for period of six years; *P. Cairo Arab.* 145 (dated 271/884-885) for three years (the word *ḍamān* is reconstructed in this papyrus); *CPR XXI* 31 (= *P. Cairo Arab.* 86) (dated 314/926-927) and *CPR XXI* 32 (= *P. Cairo Arab.* 87) (dated 314-315/926-928) for four years; in a sale contract two contractors (*ḍāmīn al-ḍayʿa*) are the buyers *Chrest. Khoury* 54 (dated 405/1015); a possible land-lease to two persons standing guarantor for each other's payment *P. Cairo Arab.* 39 (dated 264/878); *P. Cairo Arab.* 122 (dated 272/886); much later paper-documents contain receipts issued to the contractor Abū al-Ḥasan b. Wahb dated from 402/1012-405/1015 *P. Geniza Arab.* 140-159; *P. Geniza Arab.* 135 (dated 551-552/1156-1157); contracting of other taxes: for pasture tax *P. Giss. Arab.* I 4 (3rd/9th); for two "zakāts" of an estate for a sum of eight *dīnārs* *P. Geniza Arab.* 63 (dated 480/1087-1088) [2] in debts (acknowledgements) guarantee provided by a third person: for a guarantee made for two persons *Chrest. Khoury* 37 (= *PERF* 744) (dated 225/840); partial repayment of a debt by the guarantor of the debtor *Chrest. Khoury* 38 (= *P. Cairo Arab.* 114: dated 241/855-856); tax-payment by guarantor *P. Cairo Arab.* 245v, 9 (3rd/9th); *CPR XXI* 61 (dated 259/872-873); *CPR* 69 (dated 285/898-899); *CPR XXI* 73 (dated 289/901-902); guarantor guarantees the future payment of a debt *P. Vind. Arab.* VII 19 (beginning 3rd/9th); *P. Vind. Arab.* VII 30 (= *PERF* 1290) (dated 583/1188); *P. Vind. Arab.* VII 32 (dated 629/1232); *P. Prag. Arab.* 7 (4th/10th); two men stand surety to present (*ḍamān wajh*) a third person whenever he is asked for by the receiver of the guarantee for a specified period. If the two guarantors fail to present the third man or if he runs away or flees, they have to pay twenty *dīnārs*. *P. Ryl. Arab.* I.IX 7 (3rd/9th) [3] in debts (acknowledgements) guarantee provided by one of the parties to the contract: a future delivery of textiles is guaranteed (*maḍmūn*) *P. Marchands* I 4 (dated 251/865); at the end of marriage contract *P. Cairo Arab.* 39 (dated 264/878); at the end of a lease *CPR XXI* 36 (= *PERF* 1147) (dated 413/1022-1023); at the end of contracts of sale: *wa-ḍamīna ... al-darak ḍamīn ʿan ikhwatihī Chrest. Khoury* 54 (dated 405/1015); *Chrest. Khoury* 55 (= *P. Berlin Arab.* I 10) (dated 406/1015); *Chrest.*

- Khoury* 57 (dated 395/1004) [4] in a letter: *fa-ḍamintu lahā an ukhrijahā CPR XVI 19* (3rd/9th) and [5] in a *wakāla* contract *P. Hamb. Arab. I 2, 4* (partially reconstructed) (dated 295/907). Contractors of agricultural taxes were also indicated by the words *mutaqabbil* (*P. Cairo Arab. 79* [3rd/9th]; *CPR XXI 30* [dated ca. 249-ca. 314/863-927]; *P. Mil. Vogl. I 10* [3rd/9th]; *Frantz-Murphy, Agrarian administration*, 92-95) and *muqṭī* (*P. Hamb. Arab. II 13, 6* [3rd/9th]; *P. Hamb. Arab. I 3* [dated 270/883]; *Frantz-Murphy, "Agricultural contracts"*, 4 [dated 274/887], 5 [dated 296-299/908-911]). A list of tax-payments by individuals contains an entry "by guarantee/contract" (*an kafāla*) *P. Prag. Arab. 30, 2* (5th-6th/11th-12th).
- 5/6. *wa-kull wāḥid minnā kafīl ḍāmin ʿan šāhibihi bi-amr šāhibihi ḥayyunā bi-dhālika ʿan mayyitīnā wa-maltʿunā ʿan muḍimīnā wa-shāhidunā ʿan ghāʿibīnā* see *wa-kull wāḥid minhumā ḍāmin ʿan šāhibihi bi-amr šāhibihi lahu ḥayyuhumā ʿan mayyitihimā wa-ḥādīrūhumā ʿan ghāʿibihimā wa-maltʿuhumā ʿan muḍimihimā* *P. Cairo Arab. 122, 7-9* (dated 272/ 886); *P. Cairo Arab. 39, 8* (dated 264/878) *wa-kull minhumā ḍāminan (!) wa-kafīlan (!) li-šāhibihi fi-ʿl-dhinmat bi-daynihi lahu jamīʿan wa-furādan* *P. Vind. Arab. VII 32, 10-11* (dated 629/1232). The death of the *maḍmūn ʿanhu* did not cancel the *ḍāmin*'s obligation to pay his debt. *Ibn Qudāma, Mughnī, VII/74, 83-84*; *Ibn al-ʿAṭṭār, Formulario*, 161-162
6. *šuhida ʿalā iqrār ʿAlī wa-ʿl-Ḥasan* statement preceding the witness statements in which the acknowledgement of the parties to the contract and its contents are being established. *Wakin, Documents*, 65-69, 92-93.
7. *bāʿd an qurīʿa ʿalayhimā fa-ʿarafā wa-aqarrā bi-fahmihi wa-bi-maʿrifat mā fihi ḥarfan ḥarfan* is a standard formula used at the end of legal contracts. See *bāʿd an qurīʿa ʿalayhimā jamīʿ mā fihi min awwalihi ilā ākhirihī fa-aqarrā an qad fahimā wa-ʿarafā jamīʿ mā fihi* *P. Vind. Arab. VII 7, 14-15* (dated 333/945); *P. Vind. Arab. VII 8, 12-13* (dated 345/956); *P. Berlin Arab. I 11* (dated 276/ 889); *bāʿd an qurīʿa ʿalayhim jamīʿan min awwalihi ilā ākhirihī ḥarfan ḥarfan fahimūhā wa-aqarrū bi-fahmihā wa-maʿrifatihā* *Chrest. Khoury 54, 20-21* (dated 405/1014); *wa-aqarrā bi-fahmihi ḥarfan ḥarfan* *P. Geniza Arab. 4, 27-28* (dated 498/1104). That the reading out loud of the declaration in front of the parties and in presence of witnesses indeed took place is confirmed by published documents in which it is stated that the document was read in Arabic and explained in the "foreign language." *bāʿd an qurīʿa ʿalayhā bi-ʿl-arabiya wa-fusira bi-ʿl-ajamiya* *G. Frantz-Murphy, "A Comparison of the Arabic and Earlier Egyptian Contract Formularies part I: the Arab Contracts from Egypt (3rd/9th-5th/11th centuries)", Journal of Near Eastern Studies 40* (1981) 203-225: 1, 14-15 (dated 350/962); 2, 13-14 (dated 352/963); *P. Cairo Arab. 73, 31-32* (dated 320/932-933).
8. Five witnesses witnessed this transaction and signed in their own hand, although only two need to be present at the transaction according to Islamic law.¹¹⁵ Many legal documents, however, contain more than the legally required number of wit-

¹¹⁵ J. SCHACHT, *An introduction to Islamic law*, Oxford 1964, 82, 193-194.

nesses and contain witness signatures.¹¹⁶ The same five witnesses also witnessed the second document.

Ḥumaydī ibn Ibrāhīm also witnessed the second and he reappears as well in the third document. (r 21; v 13) His name can also be read as *Ḥamīdī*. Dhahabī (d. 748/1348) gives only *al-Ḥumaydī* and *al-Ḥamīdī*. *Mushtabih fi-'l-rijāl*, ed. M. al-Bajawī, s.l. 1962, I/250 His father's profession, a dates' dealer can be best read in *recto* line 21, where the name of the father is left out entirely, and *verso* line 13. A *tammār* also appears in *P. Geniza Arab.* 12, ll. 2, 5 and 7 (5th-6th/11th-12th). There does not seem to be room to add on this line *lā ilah illā allāh*, the phrase with which this witness ends his witness statement in the other two documents (r21; v11). The next witness, however, left the first half of the line open perhaps for this phrase to be written. See for the same and similar phrases added to a witness statement *P. Mil. Vogl.* I 3, 9 (dated 338/950) and commentary; *P. Giss. Arab.* I 7, 7 (dated 279/892); *PERF* 886 (dated 297/909); *P. Hamb. Arab.* 15, 2 (dated 320/932); *P. Cairo Arab.* 121, 12 (dated 284/897) and commentary; *P. Marchands* I 8, 16 (dated 264/878). See also "*lā ilah illā huwa*", Qur'an 3:18

In the witness statements the dual *ibnay* is not always maintained.

9. *al-Ḥusayn ibn Hārūn* has an unschooled hand and wrote the shortest statement of all. He is also a witness to the second document. (r22) Medial long *ālif* is not written in this, nor the next occurrences of this name in *recto* lines 10, 22, 23 and *verso* line 12. *Hopkins* §10b. Written thus in *P. Giss. Arab.* I 3, 3 (3rd/9th)
10. *Hārūn ibn Yahyā* testified also to the second and third document (r23; v12)
11. *Mūsā ibn Nimr* and *Ibrāhīm ibn al-Sayyidī* witnessed the second document as well (r24/25). For Nimr see *P. Cairo Arab.* 135, 4 (dated 387/997). The final *rā'* of Nimr is less curved up at the end than the final *nūn* of the preceding *ibn*, making the reading Nimr more or less certain. Sayyidī appears also in *P. Mil. Vogl.* I 5, 6 (3rd/9th). Both witnesses closed off their signatures with a sign, the first one is circular, the second one in the form of a "rug beater." See also *recto* lines 24-25. Similar signs often appear in witnessing statements. A. Grohmann, *From the world of Arabic papyri*, Cairo 1952, 90-91; *CPR* III 1/1, 73, 87.
15. *lī-hādhihi al-sana* neither the actual date of the assessment, nor the object of the guarantee is mentioned here as is the case in the preceding and following documents. Still, there exists no ambiguity because the date of the year the taxes were to be paid over is the same as the year the document is written in and the object is mentioned in line 17. See also *CPR* XXI 17, 3 (dated 261-262/874-876).
16. *yudamminnā wajh Ibrāhīm akhūnā wa-ʿĪsā ibn Kabbās* ^ʿAlī and Ḥasan, the two writing the document, ask *al-Qāsim ibn al-ʿAbbās al-Sayfī* to accept their surety to present *Ibrāhīm* and ^ʿĪsā *ibn Kabbās* at the moment the tax-payment is due, or failing this to pay the debt from their own property. *Ibrāhīm* and ^ʿĪsā *ibn Kabbās* are, there-

¹¹⁶ *P. Vind. Arab.* VII 17 (dated 178/795) is the earliest known document in which witnesses signed themselves.

fore, first responsible for the assessment to al-Qāsim ibn al-^ḥAbbās al-Sayfī. Only if they are unable to do so will ^ḥAlī and Ḥasan have to present them or pay for them. It is not clear if Ibrāhīm and ^ḥIsā ibn Kabbās took the initiative in obtaining this *damān* because they were afraid they would not be able to fulfill their obligation, or if al-Qāsim ibn al-^ḥAbbās al-Sayfī demanded it because he did not think the two brothers had enough credit. al-Suyūṭī, *Jawāhir*, I/149; Santilliana, *Istituzioni*, II/493-4; Nuwayrī, *Nihāya*, IX/13. *akhū* for *akhī* Hopkins §163a.i

The name Kabbās can also be read Kubbās, Kabbāsh and Kubbāsh. Dhahabī, *Mushtabih*, II/530 note 2, 541-542 Initial *kāf* is written without the upward bending tip and the horizontal part is decreased but is written like initial *kāf* in *recto* line 14 (*kitāb*).

min Saft <*min*> *Irshīn* the name of the village is *Saft Irshīn* the scribe must have made this mistake following the often used pattern: village X belonging to (*min*) district Y. For example: *P. Khoury* 5, 2-3 (dated 302/915); *P. Khoury* 24, 2 (dated 383/993); *Chrest. Khoury* 56, 2-3 (dated 276/889); *P. Mil. Vogl.* I 8, 1 (dated 113-115/731-734); Grohmann, "Probleme II", 18, 4 (= *PERF* 670) (dated 196/812) On the *verso* line 3 the place name is written correctly. *Saft Irshīn* is clearly a different writing for *Saft Rashīn* the town located closely to Hilliliya. It is the ancient town of Σῶσθις/Ψῶσθις and the modern *Ṣaft Rāshīn*. Ramzī, *Qāmūs*, II/3, 140; Maspéro and Wiet, *Géographie* 105; Halm, *Lebensregistern*, I/176; A. Calderini, *Dizionario dei nomi geografici e topografici dell'Egitto greco-romano*, Milan 1973-, IV/326; S. Timm, *Das christlich-koptische Ägypten in arabischer Zeit*, Wiesbaden 1984, 2230.

- 17/18. *min khālīs amwālīnā kā'inan mā kāna wa-bālighan mā balagha* See *min khālīs mālihi kā'inan mā kāna wa-bālighan mā balagha* *Chrest. Khoury* 54, 19-20 (dated 405/1014); *Chrest. Khoury* 47, 9 (= *P. Berlin Arab.* I 12) (dated 382/992); *P. Berlin Arab.* I 20, 9 (dated 448/1056); *P. Berlin Arab.* I 21, 20 (dated 447/1055); *P. Cairo Arab.* 57, 17 (dated 341/952); *P. Cairo Arab.* 60, 11 (dated 406/1015); *P. Cairo Arab.* 61, 15 (dated 423/1031); *P. Khoury* 20, 16-17 (dated 456/1064); Frantz-Murphy, "Comparison I", 1, 13 (dated 350/962); 2, 12-13 (dated 352/963); Y. Raghib, "Les archives d'un gardien du monastère de Qalamūn", *Annales Islamologiques*, 29 (1995): 25-57, 2, 13 (dated 446/1054); 8, 13 (dated 5th/11th); *min khālīs mālihi* *P. Vind. Arab.* VII 9, 13 (dated 4th-5th/10th-11th). For the translation of *khālīs amwāl* as "clear property" meaning free from all debts and claims, see G. Frantz-Murphy, "A comparison of the Arabic and earlier Egyptian contract formularies. Part II: Terminology in the Arabic warranty and the idiom of clearing/cleaning", *Journal of Near Eastern Studies* 44 (1985) 99-114; also in Wakin, *Documents*, 65.

wa-'l-qawl fī dhālika qawl al-Qāsim ibn al-^ḥAbbās aw man yaqūmu maqāmahu min wukalā'ihī wa-kuttābihī see *aw man yaqūmu maqāmahu fī dhālika* Y. Raghib, "Une vente à livrer de colombine en 320/932", *Itinéraires d'Orient. Hommages à Claude Cahen* (= *Res Orientalis* 6 [1994] 133-139) 1, 5 (dated 320/932); *aw ilā man yaqūmu maqāmahu* *P. Vind. Arab.* VII 13, 16 (dated 403/1012); *P. Cairo Arab.* 100, 5 (dated 284/897); *P. Cairo Arab.* 111, 8-10 (dated 527/1133); *P. Vind. Arab.* VII 27, 9-10 (dated 344/956); *P. Vind. Arab.* VII 29, 6 (dated 356/967); *Chrest. Khoury* 45, 3

(dated 389/999); *Chrest. Khoury* 33, 6 (dated 445/1054); *Chrest. Khoury* 34, 6 (dated 451/1060); *P. Philad. Arab.* 33, 6-7 (dated 366/977).

wukalā'ihī wa-kuttābihi scribes and deputies appear in other papyri related to agricultural administration: a *wakīl* of an *āmil* *P. Cairo Arab.* 182, 6-7 (dated 241/855); *CPR XXI* 7, 2-3 (212/827); *wakīl* of a provincial governor (*amīr*) *CPR XXI* 34, 6 (dated *ca.* 328-348/*ca.* 939-960); *wakīls* receiving agricultural payments: *CPR XXI* 51, 4 (dated 240/854); Grohmann, "Probleme II", 13 (= *PERF* 758) (dated 237/851-852); *P. Prag. Arab.* 14, 8 (dated 261/874-875); *P. Mil. Vogl.* I 4 (3rd/9th), see also *CPR XXI* 121; *kātib* of the provincial governor (*amīr*) leases land *CPR XXI* 34, 5 (dated *ca.* 328-348/*ca.* 939-960); *kātib* leases two vegetable gardens *P. Vind. Arab.* I 3, 2 (dated 337/948-949), see also *CPR XXI* 123 and R. Sellheim-Sourdel, B. Fragner & Riāzul Islam, "kātib", *Ét* IV 754-760; tax-payments are often made to a cashier in the presence of a deputy (*khalīfa*) of the *āmil*: *P. Vind. Arab.* I 8, 5 (dated 223/838); *CPR XXI* 46, 5 (= *PERF* 746) (dated 227/842); *P. Cairo Arab.* 181, 5-6 (dated 233/847); *P. Cairo Arab.* 184, 8-9 (dated 249/863-864); *P. Cairo Arab.* 196, 8-9 (dated 262/875). Whether these *khalīfa* are contractors like the ones appearing in the Metropolitan papyrus remains to be established.

19. *ḥattā tastawfiya minnā ḥādḥā al-ḍamān* see *ḥattā yastawfiya* *P. Vind. Arab.* VII 19, 13-14 (3rd/9th) and commentary; *ḥattā yūfiyahā ḥādḥihi ...* *P. Vind. Arab.* VII 23, 7 (dated 331/943); *P. Marchands* I, 3, 4-5 (dated 250/864); *P. Marchands* I 4, 9-10 (dated 251/865); *ilā an tūfiyanī bāqiya al-dīnār* *P. Vind. Arab.* VII 42, 5 (4th/10th). See also at the end of contracts of sale: *ba'd qabḍihī iyyāhu minhu wa-stīfā'ihī* *P. Vind. Arab.* VII 7, 10-11 (dated 333/945); *P. Vind. Arab.* VII 8, 6-7 (dated 345/956). Ṭaḥāwī, *al-Shurūṭ al-saḥīr*, 789.

verso:

- 2/3. The second name *Ismā'īl ibn 'Abdallāh*, is reconstructed on the basis of the witness statements.

al-ḍayā al-ma'rūfa bi-Saft Irshīn this formulation is well-known from the papyri but is not used in the two documents on *recto*. *Chrest. Khoury* 88, 5 (*ca.* 461/*ca.* 1069); *P. Prag. Arab.* 43, 3 (dated 441/1049-1050); *P. Berlin Arab.* I 20, 3 (dated 448/1056) For the village Saft Irshīn which lies in the district of Ahnās, see r 16.

jamī'ā min sukkān reconstructed on the basis of numerous parallels. See for example: *P. Berlin Arab.* I 16, 2 (dated 418/1027); *P. Berlin Arab.* I 20, 2 (dated 448/1056).

- 8/9. *ba'd an qurī'ā 'alayhimā fa-'arafū wa-aqarrū bi-fahmihi wa-bi-ma'rīfat mā fihi ḥarfan ḥarfan ft siḥḥat 'uqūlihim wa-abdānihim wa-jawāz umūrihim ṭā'īn ṭālibīn rāghibīn ghayr mukrahīn wa-lā mujbarīn* third form plural used in stead of dual (cf. *Hopkins* § 84). The present participles are in the *casus obliquus* of the sound masculine plural where Classical Arabic requires *casus rectus* (cf. *Hopkins* §86a). The participles can also be read as duals. This familiar formulae describing the witnessing of the acknowledgement of the parties and their being of physical and mental good health, acting voluntarily and not under duress is lacking in the two documents on *recto*,

but was no legal prerequisite.¹¹⁷ Similar phrases are well-attested in the legal texts. *ba'd qir'atihi 'alayhimā fī ṣiḥḥat minhumā wa-jawāz amrihimā* P. Geniza Arab. 1v, 2 (dated 448/1056); *wa-aqarrā bi-fahmihi wa-mā'rifatihi ḥarfan ḥarfan fī ṣiḥḥat minhumā wa-jawāz amrihimā* P. Geniza Arab. 11, 18 (5th-6th/11th-12th); P. Geniza Arab. 4, 28 (dated 498/1104); P. Geniza Arab. 28, 3 (5th-6th/11th-12th); *fa-aqarrā an qad fahimā wa-ʿarafā jamīʿ mā fīhi fī ṣiḥḥat ʿuqūlihim wa-a[bdānihim wa-jawāz] umūrihimā ṭāʿīn ghayr makruhīn wa-lā majbūrīn* P. Vind. Arab. VII 7, 15 (dated 333/945). *fī ṣiḥḥat ʿuqūlihimā wa-abdānihimā wa-jawāz umūrihimā ṭāʿīn ṭālibayn rāghibayn ghayr makruhayn wa-majburayn* P. Cairo Arab. 74, 11 (dated 344/955); P. Cairo Arab. 73, 27-28 (dated 320/932); P. Cairo Arab. 76, 6-7 (dated 324/936); P. Cairo Arab. 105, 4-5 (dated 527/1132); P. Cairo Arab. 106, 3-5 (dated 527/1132); P. Cairo Arab. 107, 3-4 (dated 527/1132); P. Cairo Arab. 108, 4-5 (dated 527/1132); P. Cairo Arab. 109, 3-4 (dated 527/1132); P. Cairo Arab. 110, 3-4 (dated 527/1132); *wa-aqarra ʿindahum fī ṣiḥḥat min ʿaqlihi wa-badanihi wa-jawāz amr ṭāʿī ghayr mukrah wa-lā majbūr ʿalā dhālika* P. Vind. Arab. VII 3, 4 (dated 316/928); and P. Vind. Arab. VII 4, 3-4 (dated 341/952); P. Vind. Arab. VII 5, 17 (5th/11th); P. Vind. Arab. VII 30, 4-5 (dated 583/1188); Frantz-Murphy, "Comparison I", 1, 15-16 (dated 350/962); 2, 14-15 (dated 352/963).

11/13. *abū* for *a bī*, see Hopkins § 162, for unchangeable form of *abū* in all syntactical functions.

12. *bi-jamīʿ mā yusammā* the same phrase is used in witness signatures in: *Chrest. Khoury* 54, 24 (dated 405/1014); P. Vind. Arab. VII 23, 11 (dated 331/943).

APPENDIX: CHECKLIST OF EDITIONS OF ARABIC PAPYRI

Following the directions of the *Checklist of editions of Greek, Latin, Demotic and Coptic papyri, ostraca and tablets* (ed. John F. Oates, Roger S. Bagnall, Sarah J. Clackson, Alexandra A. O'Brien, Joshua D. Sosin, Terry G. Wilfong and Klaas A. Worp, fifth edition, 2001; the web edition of January 2002 is to be found at: <http://scriptorium.lib.duke.edu/papyrus/texts/clist.html>) I have begun to design an Arabic checklist. In anticipation of the publication of a complete Arabic checklist, I list here those abbreviations I have used in the preceding article which are not included in the Checklist. Only Arabic texts have been included written on papyrus and paper.

Chrest. Khoury = Préparée par Adolf Grohmann retravaillée et élargie par Raif Georges KHOURY, *Chrestomathie de papyrologie arabe. Documents relatifs à la vie privée, sociale et admi-*

¹¹⁷ J. A. WAKIN, *Documents* (cit. n. 42) 65, 67. Declarations made under duress, however, are not legally valid. J. SCHACHT, *Introduction* (cit. n. 115) 117-118.

nistrative dans les premiers siècles islamiques (= *Handbuch der Orientalistik. Erste Abteilung. Der nahe und mittlere Osten. Ergänzungsband II. Zweiter Halbband*), Leiden – New York – Cologne 1993;

CPR XXI = G. FRANTZ-MURPHY, *Corpus Papyrorum Raineri*, Bd. XXI, *Arabic agricultural leases and tax-receipts from Egypt 148-427 A. H./ 765-1035 A. D.*, Vienna 2001;

EI = *Encyclopaedia of Islam*, first edition, Leiden & London 1913-1938; second edition, Leiden & London 1960-;

Hopkins = S. HOPKINS, *Studies in the grammar of early Arabic. Based upon papyri datable to before A.H. 300/A.D. 912*, Oxford 1984;

P. Berlin Arab I = L. ABEL (ed.) *Aegyptische Urkunden aus den Koeniglichen Museen zu Berlin, Arabische Urkunden*, Berlin 1896-1900;

P. Cairo Arab. = A. GROHMANN, *Arabic papyri in the Egyptian library*, 1-6, Cairo 1934-1962;

P. Geniza Arab. = G. KAHN, *Arabic legal and administrative documents in the Cambridge Geniza collections*, Cambridge 1993;

P. Giss. Arab. I = A. GROHMANN, "Arabische Papyri der Pap. Giss, Pap. Giss. Univ. Bibl. und Papyri Janda in der Universitäts Bibliothek zu Giessen", *Bulletin of the Faculty of Arts* 17 (1955) 45-109;

P. Hamb. Arab. I = A. DIETRICH, *Arabische Papyri aus der Papyrussammlung der Hamburger Staats-und Universitäts-Bibliothek*, Leipzig 1937;

P. Hamb. Arab. II = A. DIETRICH, *Arabische Briefe aus der Papyrussammlung der Hamburger Staats-und Universitäts-Bibliothek*, Hamburg 1955;

P. Heid. Arab. I = W. DIEM, *Arabische Briefe auf Papyrus und Papier aus der Heidelberger Papyrus-Sammlung*, Wiesbaden 1991;

P. Khalili I = G. KHAN, *Arabic Papyri. Selected material from the Khalili Collection*, Oxford 1992;

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