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## Middle Persian documents and the making of the Islamic fiscal system: problems and prospects

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### Abstract

This article charts a new course for the study of the Middle Persian documents from early Islamic Iran, which takes their early Islamic context into account more fully than has hitherto been done. This approach and its potential fruits for the study of early Islamic history are illustrated through an in-depth treatment of four seventh-century documents from the Qom region (previously edited and discussed by Dieter Weber), each of which contains a fiscal term that is apparently otherwise unattested in the documentary corpus. I show that the existing interpretations of these documents anachronistically project the fiscal terminology and structures of a later time into early Islamic Iran, and that these documents, considered in aggregate, suggest a certain course of development for the Islamic fiscal system in the post-Sasanian territories in the decades following the initial conquests: from broad and relatively unspecific impositions to more targeted exactions, based on increasingly detailed assessments.

**Keywords:** Iran; Sasanian; taxation; documents; Middle Persian; Islam; Late Antiquity; Zoroastrianism

### Introduction

The Middle Persian documents from early Islamic Iran offer the potential to transform our understanding of Sasanian and Islamic history alike, in many respects. In the realm of historical linguistics, they significantly expand our knowledge of the Middle Persian language and the developments that would eventually give rise to New Persian. In paleography and diplomatics, they furnish critical evidence for Sasanian documentary practices (insofar as these can be projected back into pre-Islamic times) and for the “Pahlavi substrate” that would decisively inform the evolution of Arabic documentary script.<sup>1</sup> They also offer a uniquely direct perspective on the administrative structures of early Islamic Iran, on the local, regional and perhaps even imperial levels, which cannot but expand our knowledge of the Sasanian state and society as well.

The Islamic Middle Persian documents largely fall into two groups – the Tabarestān corpus and what I will call the Qom corpus.<sup>2</sup> The Tabarestān corpus includes some 33 legal

<sup>1</sup> On the “Pahlavi substrate”, see Khan (2008: 897) and, with important elaborations, Rustow (2020: 161–72).

<sup>2</sup> In referring to the latter group of documents according to the city whose vicinity they come from, and foregoing the customary but somewhat confusing designation “Pahlavi Archive”, I follow Payne (2021: 184). This nomenclature needs to be reconsidered in light of Asefi (2023b); this important contribution, which appeared too recently to be substantially engaged with here, offers compelling evidence that these documents were

documents, which date from the mid-eighth century CE, and are in private hands. All but two of these have now been published.<sup>3</sup> The main distinguishing feature of the Tabarestān corpus, aside from its legal orientation, is the striking continuity its documents exhibit with Sasanian customs and terminology, according to the investigations of Maria Macuch. As she writes, they furnish “direct evidence of legal practice in accordance with the age-old Sasanian juridical system, using its technical terminology and formulae and applying the norms known from pre-Islamic law in Iran”, as known primarily from the late Sasanian legal compendium *Mādāyān ī Hazār Dādestān*, or *Book of a Thousand Judgments*.<sup>4</sup> This is in keeping with what is otherwise known of this region’s history; Tabarestān only came under Islamic rule at a fairly late date, officially in 761, and the region’s rulers’ titulature and coinage evince notable continuity with Sasanian models, throughout the mid-eighth century and beyond.<sup>5</sup>

The Qom corpus, the main focus of this article, includes over 300 documents, mostly financial in nature and dealing with estate management. Only a few of these are from Qom itself, but all are from the city’s vicinity. They largely date from the mid-seventh to the early eighth centuries CE and, to date, some 190 of them have been published.<sup>6</sup> By contrast with the situation in Tabarestān, this region came under Islamic rule relatively soon, a few years after the decisive Muslim victory at Nihāwand in 642.<sup>7</sup> For some 60 years after the initial conquest, however, as noted by Andreas Drechsler, developments in Qom and its surroundings are touched on only very seldom in the Islamic historiographic sources, until a substantial group of Ash‘arī Arabs, who had been followers of Ibn al-Ash‘ath, settled there in or after the failure of the latter’s rebellion in 702/3. Although a modest Arab presence is recorded a decade or so earlier, for Drechsler this near-lacuna indicates that the initial conquest of Qom was decidedly limited in its local impact – the region remained by and large “untouched” by its new rulers over these 60 years, “in near-total isolation from political incidents”. Thus, in many respects life continued as it had under Sasanian rule, with taxation being perhaps the one notable exception, insofar as the region was administered, at least nominally, by Umayyad governors.<sup>8</sup>

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found in a cave in the village of Hastijan, south of Qom, and in close proximity to three locations mentioned in the corpus. For an overview of the Middle Persian papyri stemming from the Sasanian occupation of Egypt in the early seventh century, which will not be discussed here, see Weber (2013b). On the Middle Persian and Arabic ostraca from Sasanian and Islamic Iran, another important documentary corpus that will not be touched on in this article, see Weber (1992: 7–113) and Garosi (2022: 98–9).

<sup>3</sup> Macuch (2016: 145–7) is a useful introduction to the Tabarestān corpus. Gyselen (2020: 169–70) has a nearly up-to-date conspectus of all the known Tabarestān documents and where they have been published.

<sup>4</sup> Macuch (2016: 146).

<sup>5</sup> See, for example, Madelung, “Dabuyids”, *Elr*, and the useful discussion in Garosi (2022: 99–100). It is also notable that the broader region’s inhabitants continued to be involved in revolts against Islamic rule well after its nominal submission to Abbasid authority. Mardāwīj b. Ziyār (d. 935), hailing from the neighbouring region of Gīlān, supposedly sought to restore the Sasanian Empire to its former glory, and it is likely, as Madelung (1969: 92–3) argues, that the Būyids’ eventual assumption of the Sasanian title *Shāhānshāh* in large part reflects their background in Mardāwīj’s service and the need to win over the “old-established nobility” of Gīlān and their native Daylam, each adjacent to Tabarestān.

<sup>6</sup> The published editions and translations of this corpus can be found across over 20 books and articles, largely by Weber and Gignoux; see Appendix 4 for a bibliographic table including all documents known to have been published until January 2024. This and the other three appendices make up the supplementary material for this article, which can be accessed at <https://doi.org/10.1017/S0041977X24000016>. Although many of the documents Weber (2008a) includes have since been re-edited or otherwise reconsidered (largely by Weber himself), this book remains a helpful introduction to the Qom corpus; Weber (2012) and Garosi (2002: 95–8) also present useful overviews.

<sup>7</sup> The difficulties in ascertaining the precise timing and circumstances of this initial conquest, owing to discrepancies among the earliest sources, are discussed in Drechsler (1999: 69–74).

<sup>8</sup> Drechsler (1999: 69–75). The region briefly fell out of Umayyad hands, Drechsler (1999: 74–6) points out, in the course of al-Mukhtār’s rebellion in 685–7; in the wake of this rebellion, as discussed in the *Tārikh-e Qom*

Unbeknown to Drechsler, this 60-year span happens to coincide with the period in which the vast majority of the Qom documents were written; for Dieter Weber, this is far from a coincidence, but rather indicates that “the coming of these [Ash‘arī Arabs] put an end to the Zoroastrian life as is documented in the texts”.<sup>9</sup> The extent to which Qom and its surroundings were integrated into the Islamic state in the decades immediately following their initial conquest, and what the Qom documents have to contribute on this score, remain open questions; this article will largely be concerned with addressing them.

Due in large part to the difficulties presented by the Pahlavi script, the decipherment of these documents is still very much a work in progress. Philippe Gignoux and Dieter Weber have done heroic work in producing editions of over 190 Islamic-era Middle Persian documents over the last 20-odd years, but much in their editions remains uncertain and, accordingly, subject to change. Moreover, a large portion of the Qom documents that are housed at the University of California, Berkeley (perhaps as many as 150) remains entirely unpublished, and it was only in 2022 that photographs of this critically important collection became available to scholars – an enormously promising development, albeit one that took place too late to substantially inform this article. For these reasons, at least on the philological level, if not on the interpretive and historical levels as well, any discussion of the Middle Persian documents must retain a somewhat tentative and speculative character.

These caveats and cautions notwithstanding, here I offer several substantive conclusions regarding the interpretation of these documents, the Middle Persian fiscal terminology encountered therein and the formation of the Islamic fiscal system. Examining four documents from the Qom corpus, each of which contains a fiscal term that is apparently otherwise unattested in the documentary corpus, I demonstrate that the existing interpretations of these documents are anachronistic, as they project the terminology and administrative structures of a substantially later period in Islamic history back to seventh-century Iran. Although we do have Middle Persian terms that are etymologically related to the Arabic words *jizya* and *kharāj* in Berk. 67’s *gazīdag* and Berk. 27’s *harg* (in the compound *frašn-hargarīg*), it should not be assumed that *gazīdag* and *harg* would have meant (respectively) “poll tax” and “land tax”, as their Arabic etymological relatives eventually would. Closer attention to the contexts in which these Middle Persian terms occur, and to what is otherwise known about the history of the Arabic terms *jizya* and *kharāj*, suggests that in these attestations *gazīdag* and *harg* simply meant “tax”.

Conversely, Berk. 34’s *drahm pad dēn* and Berk. 154’s *bāj ī xwāstag*, while etymologically distinct from *jizya* and *kharāj*, do capture some of these Arabic terms’ eventual meanings, while also revealing important differences between the fiscal system of early Islamic Iran and later regimes. *Drahm pad dēn*, “dirhams for the [Zoroastrian] religion”, does refer to a tax that was differentially assessed according to religion, but one that was apparently assessed on land according to its cultivation status and administrative region, and not as a poll tax. Meanwhile, *Bāj ī xwāstag*, literally a “money tax”, does seem to refer, at least in large part, to a land tax, but probably constitutes a heading under which such an imposition could fall, rather than a term meaning “land tax” in itself, as *kharāj*

(Anšārī Qomī 2006: 110–16), some Arabs who had been followers of al-Mukhtār fled to the Qom region, where they ended up settling down.

<sup>9</sup> Weber (2012: 219). On the dating of the documents, see Appendix 1. Weber (2012: 216) has concluded that a few of the undated Qom documents were written after 702/3, owing to their distinct paleographical features and, in three cases (Berk. 187, Berk. 188 and Berk. 197), their use of a Middle Persian formula calqued on the Arabic *basmala*. On the *basmala*’s early attestations in Middle Persian and other non-Arabic languages, see Garosi (2022: 217–33). It is not entirely clear to me why Weber (2012: 219) decided that Berk. 37 probably dates from such a late period as the mid-eighth century CE; his subsequent edition and translation of this document, at any rate, supposes nothing so specific about its dating (Weber 2014a: 62–4).

eventually would. Considered in aggregate, these four documents also suggest a certain course of development for the early Islamic fiscal system in the decades following the initial conquest of the Sasanian Empire: from broad and relatively unspecific impositions to more targeted exactions, based on increasingly detailed assessments.

Beyond the details of these conclusions, I demonstrate a method for interpreting these documents, dealing with their Islamic context in a more comprehensive manner than has been attempted hitherto.<sup>10</sup> In particular, the papyri from early Islamic Egypt have not been considered sufficiently in connection with these Middle Persian documents, with which they are contemporary, nor have the medieval Islamic historiographical and legal traditions, and the relevant modern scholarship. Aside from the conclusions just surveyed, having to do with the fiscal system and the relevant terminology, a fuller consideration of this evidence leads to several additional conclusions and suggestions for further research, which I touch on as well, below and in the appendices: a more solid basis for the dating of the documents, based on a passage in the *Tārīkh-e Qom* whose significance has not been sufficiently appreciated (Appendix 1); the possibility that a Middle Persian term such as *dar-handarzbed* could refer to an official in the Islamic administration, as newly repurposed Greek terms do in the papyri from early Islamic Egypt; and the likelihood that the Middle Persian preposition *ba-* is a loan based on Arabic *bi-*, and, accordingly, an indication, heretofore overlooked, of substantial early contact between Qom's Persophone inhabitants and the Islamic administration (Appendix 2).

### Berk. 67's "gazīdag": what kind of tax?

I will begin by examining a document of just four lines – Berk. 67 – as well as Weber's corresponding interpretation and discussion. Editions and translations of Berk. 67 have been published three times: initially a partial edition and translation by Gignoux in 2010, and then fuller versions of each by Weber in 2013 and in 2019.<sup>11</sup> Although Weber's 2019 edition offers several intriguing possible new readings, on the whole this work does not supersede his 2013 edition; for an in-depth comparison of these two editions and their respective merits, see Appendix 3. Accordingly, the analysis that follows will be based on Weber's 2013 edition, which is reproduced here:

1. ZNE BYRH s̄pndrm̄t̄ QDM ŠNT̄ XVI
2. MN gcyṭk' ml yzd'nkr̄t̄ XX-sl̄ [?]
3. MN dlyk' OL lwdšn̄ [?] BBA-hndlcpt'
4. YHYTYWN̄t̄ MN [?] [...]m̄t̄ Y BBA-hndlcpt'

1. *ēn māh Spandarmad abar sāl 16*
2. *az gazīdag mar Yazdāngird 20-s[atē]r [?]*
3. *az darīg ō rōyišn̄ [?] dar-handarzbed*
4. *āwurd az [?] [...]mad ī dar-handarzbed*

<sup>10</sup> Here I should single out Weber (2012), Weber (2014b) and Weber (2021a) for the important progress they represent in situating these documents within their early Islamic context, as well as Campopiano (2013: 18–22) and Garosi (2022: 94–100, 232–3). I have also taken inspiration from the recent attempts to account for the Islamic context of the Book Pahlavi corpus – Middle Persian writings largely composed and transmitted by Zoroastrian priests, which clearly contain much that ultimately stems from the pre-Islamic era, but which only reached their final form in the ninth and tenth centuries CE. Important work in this field includes, especially, Rezaia (2017), König (2018), Sahner (2019) and Sahner (2021).

<sup>11</sup> Gignoux (2004: 45); Weber (2013a: 174–6); Weber (2019a: 107–8).

[1] This month *Spandarmad* [12th month] of the year 16 [667/8 CE]. [2] From the account of the poll-tax Yazdāngird brought [line 4] 20 staters [?] [3] From the estate assistant to the prospering [?] tax collector. [4] From [...] mad the tax collector.<sup>12</sup>

Much remains unclear here, to me and Weber alike; as Weber himself puts it at the beginning of the article in which his edition of 2013 appears, “it is clear from the difficulties of the script that, in the future, possibly new or better interpretations could be arrived at”.<sup>13</sup> Hence, in lieu of a comprehensive interpretation of this document, I will offer a few comments on individual points, and trace their broader implications.

I will turn first to the terms that Weber has read as *gazīdag* and *dar-handarzbed*, which are of critical importance not only for the interpretation of Berk. 67 itself, but also for our understanding of the Sasanian and early Islamic fiscal systems. A deeper and more comprehensive engagement with the relevant Islamic sources than has been undertaken will be necessary to progress in our interpretation of these key terms.

Weber read *gazīdag* as “poll-tax” primarily based on its meaning in D.N. Mackenzie’s dictionary of Middle Persian. It will be illuminating to venture beyond this dictionary entry, examining, in particular, the single other attestation of Middle Persian *gazīdag* that had been the basis for MacKenzie’s definition, as well as the relevant evidence in other languages, particularly Arabic and Aramaic.<sup>14</sup> Aside from yielding some modest progress in the interpretation of *gazīdag* and Berk. 67, attention to this evidence will clarify Berk. 67’s importance for our understanding of the development of the early Islamic fiscal system.

In the single attestation of it that was known to MacKenzie, *gazīdag* does, unmistakably, refer to a poll tax: listed alongside the Arabs’ other resented impositions, in a poem of uncertain date lamenting the Islamic conquests, *gazīdag* is qualified as (*a*)*bar sarān*, “on the heads”.<sup>15</sup> That such a qualification was required suggests, however, that *gazīdag* did not necessarily have such a narrow meaning; and attention to the early history of the Arabic word *jizya*, undoubtedly related to *gazīdag* in some way, only reinforces this impression, as we will see.

Weber did not take on the relationship of this Middle Persian word, *gazīdag*, to Arabic *jizya*.<sup>16</sup> Aside from its importance for the interpretation of Berk. 67, this is an issue of direct relevance for the formation of the Islamic fiscal system, and even for the nature of its antecedents in pre-Islamic Iran. It could be an indicator of the extent to which the emergence of the Islamic *jizya*, in its “classical” sense of a poll tax specifically demanded of non-Muslims, was informed by a Sasanian precedent. Although the words and institutions are related, it will be helpful to consider each separately. As Kōsei Morimoto has noted in connection with early Islamic Egypt, “changes in terminology do not necessarily imply

<sup>12</sup> Weber (2013a: 174–5). I have made a few cosmetic alterations, including changing the transliteration of Arameograms to match MacKenzie’s system. A large photograph of the document itself can be found in Weber (2019a: 107).

<sup>13</sup> Weber (2013a: 172).

<sup>14</sup> Weber (2013a: 175).

<sup>15</sup> de Blois (2000: 87, n. 20; 86–7). The two manuscripts in which this poem occurs differ in their renderings of the word in question: one spells it <gzyt> and another <gzytk> (de Blois 2000: 86). De Blois (2000: 87, n. 20) and MacKenzie (*apud* de Blois 2000: 87, n. 20) concluded that the former spelling was correct, and that the word therefore was to be read as (respectively) *gazīt* or *gazēd*, but that these opinions should be revisited in light of Berk. 67’s *gazīdag*. It is possible that the authors of the poem and Berk. 67 differed in their spelling of this word (or even that the final <k’> in Berk. 67’s <gcytk’> should be reanalysed as a word-final stroke followed by the Arameogram <W>, standing for the conjunction *ud*, “and”), but for simplicity’s sake in this article I provisionally read this word, in both of its attestations, as *gazīdag*.

<sup>16</sup> Weber (2013a).

changes in the fiscal system”; nor, conversely, should terminological continuities necessarily imply institutional ones.<sup>17</sup>

As for the etymology of the Arabic word *jizya*, and its relationship to its relatives in Middle and New Persian, Aramaic and Bactrian, all of the available evidence indicates that this is a “specifically Arabic term”, in François de Blois’ words, and that it was only loaned into these other languages, ultimately from Arabic, in the wake of the Islamic conquests.<sup>18</sup> The most plausible alternative account, originally expounded by Theodor Nöldeke, and still finding adherents to this day, holds that the word originally came from Aramaic into Arabic.<sup>19</sup> But while a word *gzytʿ* (vocalized *gzītā*) does occur in Aramaic, it is, as de Blois points out, only attested in Islamic times, occurring nowhere among the “numerous pre-Islamic Aramaic texts and documents relating to taxation”.<sup>20</sup>

Given, then, that Middle Persian *gazīdag* almost certainly stems from Arabic *jizya*, the early meaning of the latter should carry great weight in determining *gazīdag*’s meaning in Berk. 67 – this document having been composed in 668 CE at the latest (on the dating of Berk. 67 and other Qom documents, see Appendix 1). As C.H. Becker has already shown, building on the work of Julius Wellhausen, and considering both historical and documentary sources, in the seventh century, Arabic *jizya* had a substantially different meaning from the “classical” sense it would eventually come to have: a poll tax, specifically collected from non-Muslims.<sup>21</sup> In the seventh-century documentary evidence from Egypt, the term instead has the meaning “money tax”, encompassing taxes assessed in cash (but not in kind) on land, individuals and all other taxable entities; there is also no sign of any religiously based poll tax in this evidence, called *jizya* or otherwise.<sup>22</sup> Only in the eighth century do these Egyptian papyri begin to refer to a “*jizya* of the head”, or otherwise, here and there, a *jizya* without such an explicit clarification, but distinctly in the sense of “poll tax”.<sup>23</sup> In its Quranic attestation, meanwhile, the term appears to mean nothing more specific than a “collective tribute” demanded from conquered peoples; the term’s Syriac reflex *gzytʿ*, as attested in the *Maronite Chronicle* probably written in the 680s, likewise seems to have this meaning of a “tribute” submitted in the wake of a conquest.<sup>24</sup> Moreover, as Daniel Dennett notes, ninth-century authors such as al-Balādhurī and Ibn ‘Abd al-Ḥakam occasionally used *jizya* to refer to a tax on land:

<sup>17</sup> Morimoto (1981: 62).

<sup>18</sup> de Blois (2000: 87, n. 20). De Blois’ arguments on this point were largely anticipated by Becker (1906/2012: 38/191). Ahmad Al-Jallad kindly informs me that no epigraphic evidence supporting a specifically Arabic etymology for *jizya* has come to light.

<sup>19</sup> Nöldeke (1879: 241, n. 1); Nöldeke (1888–92: II, 36); Khan (2007, 44); Rustow (2020: 165; 480, n. 14).

<sup>20</sup> de Blois (2000: 87, n. 20). Although Sokoloff (2002: 275) would subsequently marshal a supposed pre-Islamic attestation of Aramaic *gzytʿ* in the Babylonian Talmud as evidence that *gzytʿ* is “most likely original in [Aramaic] and a loan in [Arabic]”, his argument does not stand up to scrutiny. In fact, as Herman (2012: 269–70, n. 33) notes, *gzytʿ* is only attested in one important manuscript witness for this text, Hamburg 165; its presence in the original text is therefore highly uncertain, at best. The Munich, Escorial, Florence and Vatican manuscripts (as well as the early Soncino and Vilna editions, and, according to Herman, the “version of the early commentators”) agree against Hamburg 165 in giving *krgʿ* (“poll tax”) where the latter has *gzytʿ*. For my comparisons between these manuscripts, I have used the transcriptions of each of these texts available in the Saul and Evelyn Henkind Talmud Text Databank and in the Hachi Garsinan Talmudic project. Given that *krgʿ* does appear as a marginal gloss in Hamburg 165, Geoffrey Herman plausibly suggests, in a personal communication, that *gzytʿ* was originally the gloss on *krgʿ*; this gloss would have appeared during Islamic times and eventually switched places with its referent.

<sup>21</sup> Becker (1906/2012): 38/190.

<sup>22</sup> Becker (1906/2012): 38–40/189–95; Papaconstantinou (2010: 58–64); Gascou (2013: 676–7); Legendre (2021: 138).

<sup>23</sup> Morimoto (1981): 53–62.

<sup>24</sup> Cahen, “*Djizya*”, *EF*<sup>2</sup>; Papaconstantinou (2010: 58–9).

even at this point, following the emergence of the classical *kharāj-jizya* distinction in Islamic law, with the former referring to land tax and the latter to poll tax, *jizya* continued to have the potential to refer to a land tax in its own right.<sup>25</sup>

Hence, it is not likely that Berk. 67's *gazīdag* should have referred specifically to a poll tax, collected from non-Muslims. It could mean a “money tax”, as opposed to a tax in kind, in line with *jizya*'s meaning in the documents from seventh-century Egypt, or it could have had a broader meaning: simply “tax”.<sup>26</sup>

### ***Dar-handarzbed* in Berk. 67 and elsewhere: tax collector, chamberlain or court adviser?**

We now turn to another word that occurs in Berk. 67, *dar-handarzbed*. Weber initially translated this term as “tax collector” in 2013, before altering his translation to “chamberlain” in 2019.<sup>27</sup> In the later publication Weber continues to cite “tax collector” as a possible interpretation of the word, however, and is somewhat elliptical about the basis for his change of opinion; presumably it has something to do with his reinterpretation of *gazīdag* as something like “snake-bitten”, which, as discussed in Appendix 3, is probably not valid.<sup>28</sup> As we take a closer look at *dar-handarzbed* and the implications of its interpretation for Sasanian and early Islamic history, it will accordingly be necessary to consider both of the translations Weber has offered.

*Dar-handarzbed*'s root meaning is “court adviser”, and while there is not much available evidence, every attestation of this term, whether in Middle Persian or Armenian historiography or late Sasanian seals, indicates that *dar-handarzbed* was a very high position in the Sasanian administrative hierarchy and suggests that we should take its root meaning literally. In Sasanian times, the *dar-handarzbed* almost certainly would have been an official who directly advised the ruler. It is probably safe to assume that this official would have had some more specific administrative functions, although these are essentially undefined in the sources and may well not have been fixed.<sup>29</sup> One could certainly do worse than Weber's “chamberlain” as an English equivalent for *dar-handarzbed* – its ambiguity and association with high administrative circles are helpful – but neither of the

<sup>25</sup> Dennett (1950: 12). The overlap in the meanings of these terms was already noted by Wellhausen (1902: 173; 1927: 276–7). Of course, later authorities on the Islamic conquest of Iran, particularly al-Balādhurī, do frequently use *jizya* and *kharāj* (a term that will be discussed further below), in the senses of, respectively, “poll tax” and “land tax”, to refer to the taxes demanded by the conquerors – as in, for example, al-Balādhurī's account of the conquest of Hamadān (de Goeje 1866: 309). As indicated by comparisons between accounts of the Egyptian conquests in later authors such as al-Balādhurī, on the one hand, and the documentary evidence, on the other, such terminology and its corresponding stress on a distinction between poll and land taxes reflect later developments. In these cases, al-Balādhurī and other authors are using the terms and structures current in their own day to, as Legendre (2018: 404) puts it, “talk about eras when they were not in use”.

<sup>26</sup> Morimoto (1981: 60). Berk. 67's time of composition, 667/8 CE, some two decades after the initial conquest of Qom, would seem to be too late for its inhabitants still to be submitting a “tribute” to their conquerors. If Berk. 67's *gazīdag* did mean “money tax”, it is necessary to posit that this term, at least in this meaning, would eventually be superseded by the *bāj ī xwāstag* (lit. “money tax”) we encounter in Berk. 154, dated to 682/3 CE, which is examined below.

<sup>27</sup> Weber (2013a: 174–6); Weber (2019a: 108).

<sup>28</sup> It is also worth noting that in Weber (2019b: 379), which includes an edition and translation of Berk. 101, Weber continues to offer “tax collector” as his interpretation of the attestation of *dar-handarzbed*.

<sup>29</sup> Khurshudian (1998: 90–99); Gignoux (2004: 43–5); Gyselen (2008: 20–37); Gyselen (2019: 282–3). See also the interesting inscription on a carnelian seal housed at the Hermitage, mentioning *dar-handarzbed*, of which Gignoux (1991: 18–19) has published a useful conspectus of scholars' readings. Although Gyselen (1989: 162; 2008: 20, n. 24) has called this object's authenticity into question, she believes that its inscription is likely to have been copied from something genuine. Here too, we have nothing specifically to do with taxes, or anything to diminish the impression that the Sasanian *dar-handarzbed* was a fairly exalted position.

word's two specific meanings, whether the manager of a royal or aristocratic household or a treasurer, seems especially apt, on the face of it.<sup>30</sup> One would need to see more of a justification than Weber provides, at any rate, to accept his later translation without some reservations.

What of Weber's earlier translation, "tax collector"? It is tempting to restore this, to complement *gazīdag's* apparent fiscal meaning, but this will not do. For one thing, "tax collector" is a far humbler position than "court adviser", *dar-handarzbed's* root sense; however certain we might be that *gazīdag* refers to some kind of tax, the mere fact that *dar-handarzbed* and *gazīdag* are both attested in Berk. 67 would not be enough to fix the former's meaning as "tax collector". In both his 2013 and 2019 editions of Berk. 67, Weber adduced additional evidence for reading *dar-handarzbed* as tax collector, but this, too, ultimately does not amount to much.

If we set aside Berk. 67's association of *dar-handarzbed* with *gazīdag*, Weber's translation of the former term as "tax collector" is based on little more than an inaccurate citation, ultimately stemming from an etymological suggestion advanced by Shaul Shaked in 1991, in connection with the Aramaic word *'drgrz-* as attested in the Book of Daniel. In that article, Shaked argued, *pace* W.B. Henning, that this term, while an Iranian loanword, probably has no etymological relationship to MP *handarz*, "advice", and is rather to be connected with entirely distinct roots meaning, respectively, "debt" and "to injure, offend"; therefore, according to Shaked, this word has the sense of "one who oppresses or afflicts debtors" or more specifically "a collector of taxes".<sup>31</sup> In Shaked's account, then, this Aramaic word is unrelated to the Middle Persian term *dar-handarzbed*, and therefore, it is fair to say, all but irrelevant for determining the latter's meaning.

While Eduard Khurshudian's classic discussion of *dar-handarzbed* (and, more broadly, *handarzbed*, "adviser"), would touch on Shaked's discussion of *'drgrz-*, in passing and representing it accurately, Gignoux's citation of Shaked via Khurshudian, although not inaccurate either, does not mention the fact that whereas Shaked did suggest "collector of taxes" as a translation for *'drgrz-*, he also considered it to be unrelated to MP *andarz*, and therefore, by extension, unrelated to the term *dar-handarzbed*.<sup>32</sup> Gignoux himself would translate MP *dar-handarzbed* as "court adviser" in the Qom documents and otherwise, but Guitty Azarpay, simply citing Shaked and Khurshudian, as "quoted by Gignoux", opted to translate *dar-handarzbed* as "tax collector". In this Weber has simply followed Azarpay, translating *dar-handarzbed* as "tax collector" and repeating her erroneous claim that Gignoux, following Khurshudian and ultimately Shaked, had also endorsed this interpretation.<sup>33</sup>

As for *dar-handarzbed's* meaning in Berk. 67 and in the Qom documents more broadly, we must, at the very least, abandon the interpretation "tax collector" and return to square one. "Chamberlain" is somewhat more plausible, but not especially helpful in itself in advancing our understanding of what the *dar-handarzbed* did and their position in the administrative hierarchies of early Islamic Iran. Although I cannot offer an alternative interpretation of much substance here, given that five of the eight Qom documents known to mention a *dar-handarzbed* remain unpublished, I will briefly touch on some considerations that should inform further research in this area.<sup>34</sup>

<sup>30</sup> OED, s.v. "chamberlain".

<sup>31</sup> Shaked (1991: 168–9).

<sup>32</sup> Khurshudian (1998: 90–2); Gignoux (2004: 44).

<sup>33</sup> Gignoux (2004: 44–5); Azarpay (2007: 22; 24, n. 34); Weber (2013a: 175).

<sup>34</sup> In Gignoux (2004: 44) it is said that there are nine documents in which the word *dar-handarzbed* occurs: Berk. 20, Berk. 40, Berk. 58, Berk. 67, Berk. 78, Berk. 90, Berk. 101, Berk. 211R and Berk. 217. Weber now refers to the latter as Berk. 217A (as in, for example, Weber 2008a: 22, n. 42). Aside from Berk. 67, only Berk. 20 (Gignoux 2008: 834–7, 842) and Berk. 101 (Weber 2019b: 378–80) have been published in full. I had the opportunity to



First, Gignoux's observation about the dates of the documents that mention *dar-handarzbed* is worth repeating: these dates tend to be very early. Of the four dated documents mentioning *dar-handarzbed*, one – Berk. 67 (as we have seen) – is dated to what is probably 667/8 CE, while two others – Berk. 101 and Berk. 217A – give the equivalent of 652/3 as their year.<sup>35</sup> Berk. 20, the other dated document with *dar-handarzbed*, does give a substantially later date, 691/2, although this may be an exception that proves the rule: as an “estate of the *dar-handarzbeds*” (*dastgerd ī dar-handarzbedān*) is referred to (here as also in Berk. 78), *dar-handarzbed* seems to be a family name in these later occurrences, rather than an administrative position.<sup>36</sup> As ever, a more thorough review of the evidence will allow for firmer conclusions, but we can at least form a hypothesis that *dar-handarzbed* only designated an administrative position for a short time following the Islamic conquests, and eventually transformed into a family name – somewhat in the manner of Middle Persian *marzbān* (“border-guard”), which seems to have been both a personal name and an official title.<sup>37</sup>

This brings me to my second point, which is more general. Quite apart from their mischaracterizations of Shaked, Khurshudian and Gignoux's positions, it is significant that in grappling with an apparently unfamiliar meaning for Middle Persian *dar-handarzbed* in early Islamic documents, Azarpay and (in 2013) Weber resolved the dilemma by way of (what seemed to be) indirect evidence from the Achaemenid period.<sup>38</sup> They preferred an “Iranian” solution, however distant from early Islamic Qom the relevant evidence was. It might be better to approach the meaning of this term – which, indeed, even as an administrative position, does seem to differ somewhat from what it had been under Sasanian rule – within an Islamic frame of reference.

As we saw with *gazīdag*, a comparison with early Islamic Egypt, where the volume of documentary evidence is much greater, offers several useful insights that are directly relevant to the interpretation of *dar-handarzbed* in its occurrences in the documents, and any number of other, analogous cases. First and foremost, in comparing the pre-Islamic documents from Egypt in Greek and Coptic with their early Islamic analogues in the same languages “we are struck by the number of changes in Greek and Coptic administrative texts from Egypt starting immediately following the conquest”. Direct loans from Arabic are only the most obvious among these changes; entirely new Greek terms were also developed (to refer to the Arab caliph and governor, for example), and “existing Greek [and Latin] expressions were given new meanings [probably] to describe institutions or features of the new administration”, although it is also possible that these “reflect[ed] internal Greek (Byzantine) administrative developments”.<sup>39</sup>

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examine Berk. 211R in person and can conclude that Gignoux was mistaken in reading *dar-handarzbed* therein; the short text begins <PWN BBA>, *pad dar*, but the word immediately following *dar* cannot be *handarzbed*, and is most likely the particle <Y>, ī.

<sup>35</sup> Gignoux (2004: 44–5); Weber (2019b: 379). Gignoux hedges on the date of Berk. 217A, saying that it may be 21 or 11 (Gignoux 2004: 44–5, n. 57), but in subsequent publications Weber has stated unequivocally that this document is dated to the year 11 (Weber 2018: 141; Weber 2019b: 374).

<sup>36</sup> Weber (2010: 42), where the reading of Berk. 20 offered in Gignoux (2008: 834–5) is corrected. On the explicit dates given in the Qom documents and their interpretation, see Appendix 1. Judging from its shared concerns with Berk. 20, Weber (2010: 42) suggests that Berk. 78 is to be dated to 691–2 as well.

<sup>37</sup> Gignoux (2004: 44–5) goes so far as to claim that Berk. 67, Berk. 101 and Berk. 217A are pre-Islamic, taking the years they give to be Yazdgerd III's regnal years, rather than years in the post-Yazdgerd era. Such a dating is, of course, all but untenable, for the reasons given in Appendix 1. Presumably Berk. 101 and Berk. 217A fall into the same paleographical category – those with “ductus B” – as Berk. 67, as Weber (2012: 216) does not tell us otherwise. On *marzbān* as an official title and personal name, see Gignoux (1986: 120) and Gyselen (2019: 284–5).

<sup>38</sup> Regardless of the Book of Daniel's time of composition, the putative loan from Old Persian into Aramaic (which, again, in actual fact has no implications for *dar-handarzbed*'s meaning) would have happened during the Achaemenid period.

<sup>39</sup> Sijpesteijn (2013: 69–71).

The implications for the interpretation of *dar-handarzbed* and, more broadly, the study of the early Islamic documents in Middle Persian, hardly need to be spelled out. Although there are differences between the respective Islamic conquests of Egypt and the Iranian plateau, and the administrative changes that ensued in each place, it should certainly be admitted as a distinct possibility, if not assumed outright, that if the Middle Persian documents from Sasanian-era Qom were fully brought to bear, analogous changes, with the same fundamental cause underlying them, could be discerned.<sup>40</sup> When, as in the case of *dar-handarzbed*'s occurrences in the Qom documents, apparent disjunctions with the available Sasanian evidence do emerge, these should not simply be written off as otherwise-unknown Achaemenid survivals, any more than evidence from the Ptolemaic era should play a significant role in accounting for the differences between Egyptian documents in Greek and Coptic from just after the Islamic conquests and their immediate pre-Islamic predecessors. Rather, the Islamic conquests, and the incorporation of these regions into the new Islamic state, should be taken seriously as an impetus, if not the main impetus, behind these differences, which, accordingly, should really be viewed as historically conditioned changes.

To return to *dar-handarzbed*, there is a fairly direct analogy between its root meaning and those of Greek *symbolos* and *protosymbolos*, “adviser” and “foremost adviser”, which, though “unknown... in the papyri” prior to the Islamic conquests, come to mean, respectively, “governor” and “caliph” in the Greek documents from early Islamic Egypt. As ever, firm conclusions must await a comprehensive consideration of the evidence, but we should consider the possibility that something similar has happened with Middle Persian *dar-handarzbed* in early Islamic Iran.<sup>41</sup>

### **Berk. 34: “injurious [?] dirhams for the religion” in early Islamic Iran**

Whatever the precise meaning of the word *gazīdag* in Berk. 67 – “tax” or something more specific – another Qom document, Berk. 34, though lacking a term such as *gazīdag* etymologically related to Arabic *jizya*, nonetheless very likely constitutes important evidence for the early background of differential taxation based upon religion. This document suggests that as late as the early 690s the poll tax and tax burden specifically falling on non-Muslims had not yet become entirely coextensive, as they would be in subsequent centuries (with only non-Muslims paying the poll tax, referred to as *jizya*, and all, Muslims and non-Muslims alike, paying the land tax, referred to as *kharāj*). Instead, non-Muslims seem to have paid the land tax at a higher rate. As we will see, this generally aligns with what we otherwise know of the early Islamic Empire, although the Middle Persian evidence may offer some uniquely early and direct corroboration for the notion that already in the late seventh century non-Muslims had recognized and even objected to religiously based impositions.

Berk. 34 is dated to the year 29, or (with the post-Yazdgerd era presumed) 680/1 CE. Weber has published two editions and translations of this document, one in 2013 and another in 2021, but, as with Berk. 67, in my view the later version has not entirely superseded the earlier one. Weber's two publications of Berk. 34 do not differ nearly as much as his publications of Berk. 67. Accordingly, rather than going to the trouble of reproducing both editions and translations of Berk. 34 in full, I will simply offer a single transcription and translation, largely based on Weber's edition and translation of 2021, but with several

<sup>40</sup> Weber has identified a “*ductus A*”, distinct from that of the majority of the Qom documents such as Berk. 67, and otherwise tending to coincide with indications of a pre-conquest date, in some 12 Qom documents (Weber 2012: 216). Comparing these documents, several of which remain unpublished, with those that seem to date from the post-conquest period, offers exciting prospects for future research.

<sup>41</sup> Sijpesteijn (2013: 69). Michael Cook pointed out the semantic analogy between Middle Persian *handarzbed* and Greek *symbolos* to me.

(noted) changes that are either my own or reversions to Weber's 2013 publication, as well as a few cosmetic alterations. As with Berk. 67, both of Weber's publications of Berk. 34 also include a transliteration, as well as an image of the manuscript itself.

1. *ō xwadāyīg zād xrad-windād ōstāndār namāz Ōhrmazd-...*
2. *drōd was ○ ud čiyōn xwadāyīg ba-ābādānih ī maydār*
3. *az xwāhišn ī man im sāl 29 pad maydārīh ī*
4. *Kōm rōstāg framūd gumārdan nar abāg xwadāyīg*
5. *paymān kerd kū hamē ka ba-ābādānih drahm pad dēn*
6. *wizāyišnīg ēdōn čiyōn dād-ayār guftārīh [?] ō xwadāyīg*
7. *ud xwadāyīg ō man framūd kerdan [?] agar-iš wirāyišn ud pattān [?]*
8. *ī ān xīr rāy abāyēd burdan man pad xwēštan barēm*
9. *ud wizārēm ud ēn nāmag man pad gugāy-muhrihā ī Xwadāgerd āwišt*
10. *ō xwadāyīg zād xrad-windād ōstāndār namāz Ōhrmazd-...*<sup>42</sup>

[1] To Sir *ōstāndār*, born with inherited wisdom, reverence! [From] *Ōhrmazd-...* [2] many greetings! And since Sir has designated<sup>43</sup> the wine-grower's [land] under cultivation<sup>44</sup> [3] according to my wish [?], this year 29 (680/1 CE), as a wine-growing [region] of [4] the Kōm district, men have made an agreement [line 5] with Sir,<sup>45</sup> that [5] as long as [it is] under cultivation, the injurious dirhams for the Religion [i.e. Zoroastrianism; *dēn*]<sup>46</sup> [6] will be according to the "law-helper's" [*dād-ayār*]'s

<sup>42</sup> This "line 10", which seems to include the same letter-opening formula as line 1, is folded up, with an incision above it, and was tied up and sealed in order for it to remain folded, although the sealing has become detached. It is accordingly questionable whether this line should simply be taken as part of the main text, as Weber (2013a: 178–9; 2021a: 158–60) has done. This complex of epistolary formulae beginning with the preposition <OL>, *ō* and incisions above a line containing such a formula, which may have been originally folded and sealed, has several partial and complete parallels elsewhere in the Qom corpus (including Berk. 35, Berk. 78, Berk. 101, Berk. 156, Berlin 1, Berlin 2, Berlin 3 and perhaps LA 2) and merits a thorough investigation. On Middle Persian epistolary formulae, including those beginning in *ō* employed in this group of letters, which Weber (2021a: 157; 2022b: 533) has apparently classified as "Type 1b" (with further details to appear in a forthcoming study), see Weber (2008b) and Nematollahi (2019). The personal name that appears in both ll. 1 and "10" has an additional final element. Weber (2013a: 178) had initially read the name as *Ōhrmazd-...-nimān*, and subsequently (Weber 2021a: 159–60) tentatively as *Ōhrmazd-pad-moy*. Further work is needed to establish the identity of this final element but it can at least be said, based on a look at Berk. 34's "l. 10", that it is one or two signs too long for the reading <whrmzd-PWN-mgw>, *Ōhrmazd-pad-moy*, to be adequate. Assuming this name in "l. 10" was identical to the name with which l. 1 closes, it seems that the leftmost portion of l. 1 has been cut off, and one or more signs lost as a result.

<sup>43</sup> Here and in line 7, we have a phrase including a finite verb *framūd*, "ordered", and an infinitive. Although Weber (2013a: 178; 2021a: 159–60) has construed both of these as verbal phrases meaning "ordered [someone] to..." I interpret only l. 7's *framūd kerdan* in this sense. I take l. 4's *framūd gumārdan* to be an honorific expression, with the verb *framūdan* employed, in Skjærvø (2009: 265)'s words, "as a dummy verb or auxiliary for the speech and action of a superior".

<sup>44</sup> For more on this very interesting preposition *ba-*, see Appendix 2. In translating *ābādānih* in its usual meaning of "cultivation" rather than "protection", I side with Weber (2013a: 178–9) over Weber (2021a: 159–60). Given the expressly agricultural context here, there is little reason to return to *ābādānih*'s "etymological sense" of "protection". Moreover, Weber (2021a: 160) adduces no parallels for this meaning of "protection", which is, to my mind, otherwise unattested in Middle Persian. I have construed the preposition-noun combination *ba-ābādānih* as a noun phrase in its first attestation, meaning "[land] under cultivation", but in line 5 it may simply be a prepositional phrase.

<sup>45</sup> I construe *nar*, "men", as the subject of *paymān kerd*, "made an agreement", rather than as the object of *framūd gumārdan*, as Weber (2013a: 178; 2021a: 19) does.

<sup>46</sup> Here, in reading <wč'dšnyk> *wizāyišnīg*, "injurious" instead of <wcyhšnyk> *wizihšnīg*, "separated", I tentatively side with Weber (2013a: 178) over Weber (2021a: 159–60). The segments <-'d-> and <-yh-> look identical and, on the grounds of sense, "separated" does not seem distinctly preferable to "injurious". Daniel Sheffield,

statement to Sir [?]. [7] And Sir has ordered me to undertake [this]. If it is necessary to arrange it and bear the *pattān* [?] [8] on account of that matter, I myself will [9] bear and arrange it [i.e. the “injurious dirhams for the Religion”?]. And I have sealed this letter with Xwadāgerd’s witnessing and sealing. [10] To Sir *ōstāndār*, born with inherited wisdom, reverence! *ōhrmazd*-...<sup>47</sup>

There is much to say about this document, and much here remains unclear. Thus for the moment I will concentrate on its implications for our understanding of the Sasanian and early Islamic fiscal systems, and in particular for the background of the *jizya* in its classical meaning – a poll tax uniquely exacted from non-Muslims.

Berk. 34 is a letter addressed to the *ōstāndār* from one of his underlings. As for *ōstāndār*, following Weber’s usual practice I have left this frequently attested word untranslated. Although a comprehensive study of all its attestations in seals, documents and, especially, the literary sources, remains a *desideratum*, it apparently means “provincial administrator”, specifically the one in charge of the administrative unit that would have been known as an *ōstān*, and corresponds to a position that existed in Sasanian times as well. It is conceivable that this *ōstān* and *ōstāndār* referred more specifically to, respectively, “royal property” or a “crown province”, and an administrator in charge of the latter, as Michael Morony has claimed, largely based on the meaning of these terms in the Arabic sources. This is a point to which I will return below.<sup>48</sup>

Although many details remain elusive, generally this document has to do with the reclassification of some vineyards as land under cultivation, in the “Kōm” (i.e. Qom) administrative region and the implications of this reclassification for taxation. Owing to the *ōstāndār*’s (“Sir’s”) classification of a certain parcel of land under cultivation as a wine-growing region in the district of Qom, a fiscal obligation has arisen, called “dirhams for the [Zoroastrian] religion”, which is possibly further qualified as “injurious”.

The key point here, as far as the classical *jizya*’s background is concerned, is that by every indication the phrase “dirhams for the religion” – apparently (if the reading *wizāyīšnīg*, “injurious”, is correct) a resented imposition, which fell specifically on Zoroastrians – refers to a land tax, and not a poll tax.<sup>49</sup> It seems that the specific mechanics of this tax were worked out between the *ōstāndār* (“Sir”, *xwadāyīg*) and a certain “law-helper” (*dād-āyār*), perhaps an official in the Islamic administration.<sup>50</sup> The author has apparently been ordered to undertake the collection of these taxes himself (“Sir has ordered me to undertake [this]”); presumably prompted by his superior, he also seems to offer to serve as a kind of guarantor for their delivery (“if it is necessary... I myself will bear and arrange [it]”). This personal guarantee may be reflected in Berk.

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in a personal communication, suggests another plausible alternative in *wizēhišnīg*, “of teaching, instructed”; this would modify *dēn*, “religion”.

<sup>47</sup> Weber (2013a: 178–9; 2021a: 158–60).

<sup>48</sup> Morony (1984: 536). Campopiano (2013: 18–20) has recently brought up the possibility that *ōstāndār* could have this sense in its frequent attestations in the Middle Persian documents from the Qom region. For the sigillo-graphic evidence for *ōstāndār* and its interpretation in light of the evidence from other sources, see Gyselen (2002: 69–75, 117–19) and Gyselen (2019: 303–5). For an Iraq-focused discussion of some of the attestations in early literary sources and their significance, especially the Babylonian Talmud and the Syriac martyr acts, see Morony (1982) and Morony (1984: 68–9). For the Middle Persian documentary evidence, see Gignoux (2004: 39–41), Weber (2008a: 5) and Weber (2015a: 31). For the evidence in Book Pahlavi, see Macuch (1981: 52, 190, 196–7, n. 28; 201, n. 40; 204, nn. 50–51); Macuch (1993: 444–5, n. 12); and Shaki (1984: 95–100).

<sup>49</sup> Given its use in other Zoroastrian Middle Persian texts, and the context here, it is a virtual certainty that the unmodified noun *dēn*, “the religion”, refers to Zoroastrianism. On *dēn* in Zoroastrian Middle Persian, see, for example, Shaki, “Dēn”, *Elr.*; and Rezania (2020: 17–20).

<sup>50</sup> The Islamic judicial system in Umayyad-era Iran, insofar as such an institution can even be said to have existed, requires further study. For the current state of research, see, for example, Tillier (2017) and Tillier (2021).

34's unusual sealing and witnessing procedure; while many documents end in a sealing formula, a third person, neither author nor addressee, is typically designated as the sealer.<sup>51</sup> Here, by contrast, although a third person, Xwadāgerd, is mentioned as a participant in the procedure, the author seems to take the unusual step, otherwise unparalleled in the published documents, of sealing the letter himself: "I have sealed this letter with the witnessing and sealing of Xwadāgerd" (*ēn nāmag man pad gugāy-muhrīhā ī Xwadāgerd āwišt*).

As is the case for vineyards under cultivation being in a special fiscal category,<sup>52</sup> and a provincial administrator's underling undertaking and serving as guarantor for tax collection,<sup>53</sup> the notion that a land tax should have been perceived as a religiously based imposition and, perhaps, an "injurious" one at that, likewise fits what we otherwise know of the Islamic Empire in the late seventh century. Although such securely early evidence as we apparently have in Berk. 34 has hitherto been lacking, the later writings of Muslim jurists strongly suggest that for the seventh century and beyond, land tax was largely assessed differentially according to religion, with Muslims paying a lower rate. Accordingly, paying the steeper rate was seen as a "humiliation". It was only in the later years of the seventh century that "a new legal analysis was put forward", which would eventually "[pave] the way for the imposition of *kharāj* on land belonging to [Muslims] and non-Muslims" alike, at a uniform rate.<sup>54</sup> In late seventh-century Iran, then, we can provisionally conclude that, in at least one important sense, the *jizya*, here as elsewhere in the early Islamic Empire, had not yet emerged in its classical form. At this point the poll tax was not the principal way in which the differential treatment of Muslims and non-Muslims was inscribed into the fiscal system. Moreover, Berk. 34 shows us that this differential treatment was perhaps not only perceived, but also resented, by the late seventh century. This resentment is certainly reflected in the literary sources, but, if Weber's 2013 reading of "injurious" is

<sup>51</sup> For other attestations of the phrase "[X has] sealed [this document] with witnessing and sealing" in the Middle Persian documents, see, for example, Weber (2008a: 19–23).

<sup>52</sup> According to al-Ṭabarī's account, already under the Sasanian tax regime, after Khusrō I's reforms of the sixth century CE, vineyards (*ard karm*) under cultivation were apparently treated separately from other kinds of land. The caliph ʿUmar b. al-Khaṭṭāb (r. 633–44 CE) largely continued these arrangements as Sasanian lands came under Muslim control, although now these taxes only applied to the *ahl al-dhimma* (i.e. non-Muslims; on which more to come), and he assessed uncultivated land as if it were cultivated (de Goeje 1879–1901: I, 962–3). Such distinctions seem to have featured prominently in taxation in late seventh- and early-eighth century Egypt as well. We have evidence to this effect in both the historian Eutychius's (d. 940 CE) account of the events of the year 74/693–4 and the account of a land survey and census in P. Lond. 1339, dated to 709 CE (al-Qāḍī 2008: 382, 393). While it does date from a later epoch in Islamic fiscal history, the Arabic land survey document Khal. 24, dated to 154/771, and apparently from the region "between Balkh and Bamiyan", is also of relevance here (Khan 2007: 15). Although Khan (2007: 138–40) has read its two attestations *kurūm* as "orchards", "vineyards" is probably the more likely translation, given (a) the usual sense of this Arabic word (Ullmann 1970: 140–1), and (b) the frequency with which vineyards are discussed in the sixth-, seventh- and eighth-century Bactrian documents from the same region (see, for example, documents J, M, N, U, W, as edited in Sims-Williams 2007: 54–7, 72–3, 74–5, 106–11, 126–9), and now dated to 517, 610, 629, 712/3, and 747 CE, respectively (Sims-Williams and de Blois 2018: 45–6). As noted and discussed by Khan (2007: 40–2), in this document it is noted that some of the *kurūm* assessed (again, very likely "vineyards", although "orchards" is also possible) were not under cultivation, implying that in addition to the distinction between *kurūm* and other kinds of land, the distinction between "cultivated" and "uncultivated" likewise had implications for taxation.

<sup>53</sup> For Christian village notables collecting taxes and serving as guarantors for their delivery in Egypt in the early and mid-8th century and the relevant documentary evidence, see Sijpesteijn (2013: 129, 145, 155–62).

<sup>54</sup> Modarressi (1983: 200). It is also worth noting that the inhabitants of Qom seem to have been exceptionally reluctant to pay their land taxes, going some 51 years without submitting them to the authorities in the early Abbasid period and killing several tax-collectors sent by the caliph Hārūn al-Rashīd to remedy the situation (Anṣārī Qomī 2006: 78–9).

accepted, Berk. 34 would seem to constitute its earliest attestation in a document, produced by Iranian Zoroastrians or otherwise.<sup>55</sup>

### Berk. 27: *harg* and *kharāj*

We will now move on to Berk. 27, which apparently dates from 693/4 CE and has the only known attestations of the important compound *frašn-hargarīg*, which includes the likely Middle Persian etymological forebear of Arabic *kharāj*. Here, as with Berk. 34, I will largely reproduce Weber's transcription and translation, noting all significant divergences; those interested can consult Weber's original text for an image of the document and his transliteration.

1. ēn māh Hordad ī
2. sāl 42 ud rōz Ādur
3. padīrēd frašn-hargarīg
4. ī Paywēšagestān
5. abāg farroxtar ōstāndār
6. pad rāh burdan
7. rāy az Dēn-abzānēd
8. kas az Xwadāgerd
9. padīrēd kē xwāstag
10. ī az wizārišn ī kār
11. andar kerd az dar ī
12. Dēn-abzūd pēlag [?]
13. 2 ud padīrāy
14. frašn-hargarīg pad
15. gūgāy-muhrān ī ān ēwēnag<sup>56</sup> ī
16. miyānjīgān āwišt.

[1] This month Hordad [3<sup>rd</sup> month], of the [2] year 42 [693/4 CE] and the day Ādur [3] the *frašn-hargarīg*<sup>57</sup> of Paywēšagestān<sup>58</sup> receives, [from 7] for [6] taking a journey [5] with the most fortunate *ōstāndār*, [7] from Dēn-abzānēd [8] (anyone receives from Xwadāgerd, [9] who has obtained money [10] [for] the remuneration of work), [11] from the *dar* of [12] Dēn-abzūd 2 *pēlag*. [13] And [14] the *frašn-hargarīg* [from 16] has sealed [from 13] the receipt, with [15] witnesses' seals in the manner of the [16] *miyānjīgs*.<sup>59,60</sup>

<sup>55</sup> I thank Marie Legendre for alerting me to Berk. 34's possible distinction in this regard. In those narratives of neck-sealing, which, as Robinson (2005) has persuasively argued, fictitiously conflate this unmistakably humiliating practice with paying the *jizya* (in its classical sense: a head tax specifically demanded of non-Muslims), we have a signal manifestation of the resentment regarding special taxes for non-Muslims; "the narrative of neck-sealing" becomes, in Legendre's (2021: 144) words, "a symbol of payment as a humiliation of a conquered people".

<sup>56</sup> My emendation, from *ābādānag*, to be discussed below.

<sup>57</sup> I have left this term, which Weber (2013a: 173) translates as "measurer of taxable land", untranslated; I will return to it below.

<sup>58</sup> This appears to be a place name, specifying the *frašn-hargarīg*'s jurisdiction (Weber 2013a: 173, n. 10); for more discussion of the precise location to which this name could be referring, see Weber (2014a: 42–5).

<sup>59</sup> In these last three lines, I have emended Weber's (2013a: 173–4) *pad gugāy-muhrān ī ābādānag ī miyānjīgān āwišt*, "by the witnesses' seals for the *ābād* of the mediators", to *pad gugāy-muhrān ī ān ēwēnag ī miyānjīgān*, "with witnesses' seals in the manner of the *miyānjīgs*". As for my two emendations to the text itself, in the case of *ān ēwēnag*, "the manner", I have simply restored Weber's (2007: 27–9) original reading. Weber (2013a: 174) says that this word must be read as <𐭥𐭮𐭫𐭮𐭥>, *ābādānag*, and not <𐭥𐭮𐭫𐭮𐭥𐭮𐭥>, *ān ēwēnag*, as he had previously read it,

As with the other documents we have examined, many aspects of the reading and interpretation here remain uncertain, but a review of Weber's treatment of it, and what seem to be its likely meaning and function, will be instructive. Generally speaking, this document seems to record the payment of a certain official, the *frašn-hargarīg*, for doing his job, although it is unclear who exactly has paid him and in what. Weber suggests, plausibly, that there are three layers to the payment: Dēn-abzānēd is recorded as the one who paid the *frašn-hargarīg*, but a certain Xwadāgerd, being "in charge of distributing payments", is the one who gave the *frašn-hargarīg* the money, which actually ultimately stems from the "fund" (a "chapter" of which is referred to by *dar*) of yet another person, Dēn-abzūd.<sup>61</sup> Weber further suggests that the payment may be in land, the otherwise-unattested *pēlag* being potentially related to New Persian *pēlah*, which refers to a kind of countryside.<sup>62</sup> This too is plausible, although in this case it would be somewhat curious that land should count as some kind of "money" (as *xwāstag* in the heterographic spelling <NKSYA> typically means).<sup>63</sup>

The key question here, as far as the implications for Sasanian and Islamic fiscal history are concerned, have to do with the function of the *frašn-hargarīg*. As Weber has pointed out, *frašn-hargarīg* is a compound, composed of the elements *frašn*, "question" or "enquiry"; *harg*, a kind of tax; *gar*, whose initial /g/ has been lost owing to the /g/ that precedes it, and which, in compounds like this, means "doer"; and a suffix *-īg*, typically an adjectival suffix, but here clearly occurring in a noun.<sup>64</sup> Hence, the meaning of the whole is something like "the one who makes enquiries in connection with the *harg*-tax".

What, then, is the nature of this *harg*-tax? Weber assumes that it would have meant much the same thing as its etymological relative *kharāj* would come to mean, in most

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because "the initial group cannot be <ZK> [transcribed *ān*] but only the ligature <ṣp>; this will be clear from a comparison with the same group of characters in the name <dynṣpzyt> = *Dēn-abzānēd* in line 7". But there are many ambiguous signs in Middle Persian, especially documentary Middle Persian and, in any event, the <ṣp> in *Dēn-abzānēd* does not look identical to the first two signs in Weber's "*ābādānag*"; in the latter case, the top of the second sign rises further above the first than in the case of the <ṣp> in *Dēn-abzānēd*. Moreover, it is unclear what *ābādānag* would mean in this context. Weber's translation of the word as "*ābād*", even with the explanation that it "denotes a particular settlement in Iran at that time" and the citation of Bulliet (2009), is inadequate. "In the manner of", although its meaning is not entirely transparent in its own right, makes more sense and is at least an equally plausible reading on the paleographical and orthographical levels. As for *miyānjīg*, in addition to adjusting the vocalization of the first vowel to better fit the word's New Persian reflex, *miyānji* (as cited by Weber 2013a: 174), and also following, in this respect, Shaked's (1980: 1) transcription of the word, I have also opted against translating it as "mediator", as Weber (2013a: 174) does. As Shaked (1980) notes in his study of the term's attestations in Middle Persian, although the basic sense of the root *miyān* is "middle", "mediator" (as in MacKenzie 1971: 55) seems to be a misleadingly literal translation; rather, *miyānjīg* seems to have derived from *miyān* in its more specialized sense of "trial, legal proceedings" and to mean something like "judge". Interestingly, the term *miyānjīg* seems to be only attested twice in the Qom documents, both stemming from the late 680s or early 690s, and, it seems, having to do with relations with the Muslim authorities. (The other document in which it is attested, Berk. 62, has been published in Weber 2014a: 50–3; it is dated to 689/90 CE and explicitly mentions a certain "*amīr*".) It is noteworthy that *miyānjīg* does not surface in the *Mādāyān ī Hazār Dādestān*, the legal compendium of the sixth century, nor, apparently, in the seals; the possibility should be considered that this was a somewhat archaic word, but still one with the distinct meaning of "judge" in the seventh century, which came to be used as the Middle Persian calque for some roughly equivalent Islamic administrative term.

<sup>60</sup> Weber (2013a: 172–4).

<sup>61</sup> Weber (2013a: 173).

<sup>62</sup> Weber (2013a: 174).

<sup>63</sup> Weber (2013a: 173). For <NKSYA>, *xwāstag* meaning "money" (as opposed to *xwāstag*'s more typical meaning, when spelled phonetically, of "thing" or "wealth"), see Macuch (2008: 264–5).

<sup>64</sup> Weber (2007: 27–8); Weber (2013a: 173).

cases, in medieval Arabic and, eventually, in New Persian as well: a land tax. Hence he has translated *frašn-hargariġ* as “the measurer of taxable land”.<sup>65</sup> However, just as *jizya* did not have its usual medieval Arabic sense in the seventh century, nor, by all indications, did *kharāj* (or its early synonym *kharij*) or, by extension, its relatives (if not direct antecedents), Middle Persian *harg* and *xarg*.<sup>66</sup> None of Middle Persian *harg/xarg*’s attestations, whether in Manichaean or Zoroastrian texts, refer distinctly to a land tax. Rather, the word has a sense of a generic “tribute” or “obligation” whose precise meaning varied according to context. It was not necessarily based on land, or even reckoned in cash or kind; for at least one of its attestations, it has been suggested that the term could refer to corvée labour.<sup>67</sup> Similarly, this sense is absent in those etymological relatives of *harg* that passed into the non-Middle Persian languages of Sasanian subject populations: *krg*’ in the Babylonian Talmud, clearly related to Middle Persian *harg*, distinctly refers to a “poll tax” assessed by the Sasanian authorities,<sup>68</sup> and classical Armenian *hark* is a “general term for tribute and taxes” and does not refer specifically to a poll tax.<sup>69</sup> Nor is there any hint that *kharāj* or *kharij* referred specifically to a land tax in their respective Quranic attestations; there these terms seem to refer to a generic “tribute” or “reward”.<sup>70</sup>

It is not clear when Arabic *kharāj* came to refer largely or exclusively to “land tax”. This shift seems to have happened substantially later than is typically assumed. As Gladys Frantz-Murphy shows, in the Egyptian papyri the term replaces *jizya* in the sense of “tax assessed in money” in the wake of the Abbasid takeover and, as noted by Marie Legendre, continues to have this meaning “until the end of the Abbasid period”. This broader sense, Legendre relates, is also discernible in Abū Yūsuf’s *Kitāb al-kharāj* (which discusses “the whole fiscal system”, not just land taxes) as well as, possibly, the Arabic documents from early Abbasid Afghanistan in the Khalili collection, whose attestations of *kharāj* have yet to be conclusively demonstrated to refer distinctly to a land tax.<sup>71</sup>

In the ninth- and tenth-century historical accounts in Arabic that stem from the Middle Persian *Xwadāy-nāmag* traditions (probably in some way via Ibn al-Muqaffa’s influential translation of the mid-eighth century) the Sasanian fiscal system has largely been described in the Arabic terms current at that later time (i.e. *jizya* meaning “poll tax”; *kharāj* as “land tax”), but even here we get glimpses of an earlier terminology. Al-Dīnawarī, writing in the later ninth century, makes it clear that Persian speakers, not only in Sasanian times, but in his day as well, referred to the land tax not by the word *kharāj*, as al-Dīnawarī himself does, but rather by a term meaning “calculation” or “number”, which, although vocalized slightly differently, must be the Persian word *shumāre*.<sup>72</sup> Al-Ṭabarī, meanwhile, although he usually uses *jizya* to refer to a poll tax,

<sup>65</sup> Weber (2013a: 173).

<sup>66</sup> *Xarg* seems to have been the original form in Middle Persian, before it eventually changed to *harg* (Schwartz 2007: 26–7).

<sup>67</sup> For the Manichaean Middle Persian attestations, which include the spellings <hrg> and <xrg>, see Durkin-Meisterernst (2004: 182, 364). For Middle Persian *hargān* possibly meaning “corvée labour”, see Sundermann (1981: 93). For *harg* in Zoroastrian Middle Persian, see Macuch (1993: 259; 296–7) and Macuch (2014: 48, n. 5), and also Schwartz (2007) and MacKenzie (1971: 43). I am not sure where Campopiano (2018: 480) came up with the idea that *harg* “likely indicates the land tax” in the *Mādāyān ī Hazār Dādestān*.

<sup>68</sup> Goodblatt (1979); Sokoloff (2002: 599).

<sup>69</sup> Garsoīan (1989: 530). This sense is illustrated in Elišē’s (sixth-century?) *History of Vardan and the Armenian War*, where *harkk*’ serves as the generic word for taxes, while a list of more specific taxes is given, not including *harkk*’, later on (Thomson 1982: 75, n. 9; 77, n. 9).

<sup>70</sup> Garosi (2022: 283). Likewise worth considering in this context is the Parthian and Sasanian administrative title *hargbed*, which surfaces in Middle Persian as well as in Greek and several dialects of Aramaic and Arabic; on this see, for example, Herman (2012: 82–92).

<sup>71</sup> Frantz-Murphy (2001: 141–3); Legendre (2018: 409–10).

<sup>72</sup> Guirgass (1888: 73).



sometimes uses *kharāj* in this capacity as well, telling of “the *kharāj* of Kisrā [presumably Khusrō I], which was on the heads of men”.<sup>73</sup>

The available evidence, then, indicates that *harg* had a broader meaning than assumed by Weber: *harg* is simply a “tax”, perhaps with further nuances varying according to context. There is accordingly no reason to confine the responsibilities of the *frašn-hargarīg*, “the one who makes inquiries regarding the *harg*”, to land-surveying, as Weber does. Census-taking, along with gathering information about other taxable entities, seems at least as likely to have been part of this official’s responsibilities.

Wadād al-Qāḍī has convincingly argued that the late 680s and early 690s CE marked a turning point in Islamic fiscal and administrative history. In 691–2, as Abū Yūsuf’s (d. 798 CE) *Kitāb al-Kharāj* and the anonymous Syriac *Chronicle of Zuqnīn* (wr. c. 775 CE) agree, the caliph ‘Abd al-Malik undertook a comprehensive census and land survey in Mesopotamia, on a scale unprecedented in Islamic history.<sup>74</sup> This was not only “compulsory, comprehensive, organized, and meticulously recorded”, but also “supra-provincial”, as its scope, by Abū Yūsuf’s account, included both Mosul and Syria.<sup>75</sup> Al-Qāḍī brings further evidence from Syrian and Egyptian documents and historical narrative sources to bear, further bolstering her case that the early years of ‘Abd al-Malik’s (r. 685–705 CE) reign saw a pronounced intensification of census-taking and land surveying, which extended across provincial boundaries.<sup>76</sup> The scope of al-Qāḍī’s study only extends as far east as Iraq. Further clarity on this point will only come with a far more comprehensive treatment of the Middle Persian documents than is possible at present, but Berk. 27, dating from 693–4 CE and, possibly, pointing to some kind of centrally directed census and/or land survey in early Islamic Iran, may indicate that the effects of this intensification under ‘Abd al-Malik were felt as far east as the Qom region.

### Berk. 154: evidence for the persistence of Khusrō I’s “*misāḥa*” system?

I will now briefly examine one last Middle Persian document edited by Weber, which likewise has something to say about taxation. Berk. 154, dated to the year 31 or (assuming the post-Yazdgerd era) 682/3 CE, is a kind of cheque, entitling its bearer to a certain collection of agricultural products, with a certain cash value, which has been collected to pay a certain tax.<sup>77</sup> The document apparently has to do with the collection and payment, “at the *ōstāndār*’s demand”, of the *bāj ī xwāstag*, a phrase that probably means “money tax”, although it is difficult to ascertain how precisely the transaction ordered in Berk. 154 fits into the broader fiscal administrative process. In its few other attestations in Middle Persian, *bāj* refers to a “tax” or “tribute”, and this is the meaning of its New Persian reflex *bāj* as well; as discussed above, *xwāstag*, when spelled <NKSYA> as here, means “money” and not “property”.<sup>78</sup> As we will see, there is also no basis, whether in

<sup>73</sup> de Goeje (1879–1901: I, 2371), cited in al-Qāḍī (2008: 348, n. 25).

<sup>74</sup> al-Qāḍī (2008: 365–9).

<sup>75</sup> al-Qāḍī (2008: 367, 369).

<sup>76</sup> al-Qāḍī (2008: 372–86).

<sup>77</sup> On this kind of Middle Persian document and its interpretation, see Weber (2022b). Full transliterations, transcriptions, translations of and commentaries on Berk. 154, as well as an image of it, have been given in Weber (2013a: 176–7) and Weber (2022b: 539–40).

<sup>78</sup> MacKenzie (1971: 16) gives “tribute, tax” as the meaning of *bāj*. This Middle Persian word is probably attested, albeit with an odd spelling, in the poem from early Islamic times touched on above (n. 15), where it is listed alongside the “*gazidag* upon the heads” as another tax imposed by Iran’s Muslim conquerors, but whose context otherwise supplies little to specify its meaning further (de Blois 2000: 86–92). Its only other Book Pahlavi attestations occur in the *Explanation of Chess and the Arrangement of Backgammon* (*Wizārišn ī Čatrang ud Nihišn ī Nēw-Ardašīr*), where in several places it distinctly refers to a “tribute” sent from the ruler

the word's other attestations, or the context in which it occurs, to further specify its meaning as "sales tax", as Weber does, apparently to set it apart from what he assumes (or had assumed) to be the meanings of *harg* and *gazīdag*, "land tax" and (in 2013) "poll tax", respectively.<sup>79</sup>

As with the documents discussed above, what I give here is based on Weber's text, but with some modifications. These are mostly cosmetic, but I have made two more significant adjustments to the translations offered by Weber in 2013 and 2022: in my rendering of *bāj ī xwāstag*, just discussed, as well as in my leaving *pahrist* untranslated.

1. ēn māh Spandarmad ī sāl 31
2. ud rōz Day pad Ādur <sup>^</sup>wizārd<sup>^</sup><sup>80</sup> wīr-ud-gīr ī
3. pad tis ī yazdānbāng zād xrad-windād ōstāndār
4. pad kulān [?] az framān ī ōstāndār
5. pad bāj ī xwāstag az wahāg ī
6. gandum ī pad pahrist ī g[rīw] 1 pad drahm 1
7. s[tēr] 38 drahm 3 ud az wahāg ī
8. wēnōg ī pad pahrist ī g[rīw] 1
9. pad drahm 1 s[tēr] 5 az wahāg ī
10. aspast ī pad pahrist ī 30 [gerd] [?]
11. pad drahm 1 s[tēr] 1 drahm 1 hāmīst s[tēr] 45
12. ud čak ī pad čehel ud panj stēr<sup>81</sup> ba-aband [?]<sup>82</sup>
13. āwišt

[1] This month Spandarmad [12<sup>th</sup> month] of the year 31 [682/3 CE] [2] and the day Day pad Ādur [8<sup>th</sup> day]: to be paid in good faith [3] regarding the affairs of the *ōstāndār* [?], protected by the gods and having innate wisdom, [4] in detail [?] at the *ōstāndār*'s demand, [5] for the money tax, from the value of [6] wheat in the *pahrist*, 1 *grīw* [worth] 1 dirham, [7] 38 *stēr* 3 dirhams. And from the value of [8] lentils in the *pahrist* 1 *grīw* [worth] 1 [9] dirham, 5 *stēr*. From the value of [10] alfalfa in the *pahrist*, 30 [bundles?] [11] [worth] 1 dirham, 1 *stēr* 1 dirham, altogether 45 *stēr*. [12] And the *čak* which is for forty and five *stēr* is [13] sealed [from 12] without guarantee [?].<sup>83</sup>

Although apparently nominally assessed in cash, this tax seems to have been actually collected in kind: 155 *grīw* of wheat are accepted as the equivalent of 38 *stēr* (i.e. tetradrachms) and 3 dirhams; 32 *grīw* of lentils for 5 *stēr*; and 150 of a certain other unit of

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of India to his Iran counterpart or vice-versa (Daryae 2016). We also have this word (surely to be read *bāj*) referring to a "tribute" sent by the Roman emperor Philip the Arab (r. 244–9) in Šāpūr I's (r. 239–70) Middle Persian inscription at the Ka'ba-ye Zardosht (Huysse 1999: 27). For New Persian *bāj*, see Steingass (1892: 136). We also have Classical Armenian *baž*, likewise referring to a tax of some kind; Adontz's (1970: 364) assessment that this word distinctly refers to the poll tax designated by later Arabic historians as *jizya* is highly speculative. On <NKSYA>, *xwāstag*, "money", see n. 63 above.

<sup>79</sup> Weber (2013a: 171, 177); Weber (2022b: 539–40).

<sup>80</sup> This word appears between lines 1 and 2 and has apparently been inserted as a correction, having been mistakenly left out initially.

<sup>81</sup> If, as suggested by Weber, the phrase *ba-aband*, which he originally transcribed as *andar aband*, but as per Weber (2016: 63) has been corrected in Weber (2022b: 539–40), does mean "without guarantee", the spelling out of the whole number, in addition to the numeral – unusual for Middle Persian documents (cf., for example, the various numerals attested in the documents edited in Weber 2008) – could be intended as a check against fraudulent alteration.

<sup>82</sup> On the preposition *ba-*, see Appendix 2.

<sup>83</sup> Weber (2013a: 176–7); Weber (2022b: 539–40).

alfalfa for 1 *stēr* and 1 dirham.<sup>84</sup> Altogether, the crops to be submitted are worth 45 *stēr* or 180 dirhams. Weber has opted to interpret *pahrist* as the “store” where these lentils, wheat and alfalfa are held, but the word, in line with the meaning of its Arabic derivative *fihris(t)*, could also conceivably refer to a text – perhaps the sort of “register” or “catalogue” giving the official cash values of various crops we see in the closely parallel Berk. 46 and Berk. 97, which both record price lists under the heading *pahrist* and include an opening formula that may refer to public announcements.<sup>85</sup>

It is significant that various amounts of three different crops have been cobbled together to arrive at this round figure of 45 *stēr*, to pay what is literally called the “money tax”. For one thing, this suggests a distinction between this “money tax” and a hypothetical “tax in kind” or “wheat tax”, along the lines of the fundamental distinction between *jizya* (money tax) and *ḍarība* (wheat tax) which can be discerned in the contemporary Arabic administrative papyri from Egypt.<sup>86</sup> One of course would like more data on which to base these kinds of suppositions, but it is at least suggestive that, some 15 years after Berk. 67’s *gazīdag* of 667/8 CE, an apparently undifferentiated “tax”, here, in Berk. 154 dated to 682/3, we may have evidence for a somewhat more complex and differentiated fiscal terminology.

Berk. 154 does not tell us what kind of assessment its figure of 45 *stēr* is based on, but it is most likely that, largely or all in all, it deals with the payment of a tax on land, here treated under the broader heading of “money tax”. While not impossible, it is somewhat difficult to imagine that Berk. 154’s 45 *stēr* worth of produce should have gone mostly or entirely to pay a poll tax, for instance. At any rate, there is nothing at all here to indicate that *bāj ī xwāstaq* simply meant “sales tax”, as Weber proposes.<sup>87</sup> Berk. 154 accordingly suggests that in Iran in the early 680s CE, the land tax was demanded not as a proportion of crop yields, but rather as a fixed monetary amount.

Whether due to continuity or mere coincidence, in this respect the fiscal system of early Islamic Iran would have functioned similarly to the “*misāḥa*” system supposedly introduced under the Sasanian rulers Kawād (r. 488–96, 498–531) and Khusrō I (r. 531–79), and not the proportional system (Ar. *muqāsama*) their reforms supposedly replaced. In this new system, the land tax would have been demanded as a fixed monetary amount, as Berk. 154’s *bāj ī xwāstaq* is arrived at on the basis of a detailed and wide-ranging cadastral survey (Ar. *misāḥa*), rather than as a proportion of total yields.<sup>88</sup>

<sup>84</sup> The total amounts of wheat, lentils and alfalfa given or sought are not explicitly provided in the text, of course; Weber (2013a: 177) (along with Weber 2022b: 540) has calculated these based on the values that are given.

<sup>85</sup> In support of his interpretation of *pahrist* as “storage”, Weber (2013a: 176–7, n. 18; 2015b: 235) cites the meaning of the Middle Persian verb from which *pahrist* is derived, *pahrēxtan*, *pahrēz-*, “to care for, tend, protect” as well as the “Armenian loanword *pahest*, ‘storage’”. Given that the latter is formed from the indigenous Armenian nominal suffix *-st* (as in *utest*, “food” and *govest*, “praise”), however, the similarity of the respective endings of *pahest* and *pahrist* is purely coincidental. On Classical Arabic *fihris(t)*, “index” or “catalogue of books and writings”, see Lane (1863–93: 2508). I thank Dieter Weber for directing me to the discussions of the etymology of the Arabic term in Bailey (1935) and Schaefer (1936), which, to my knowledge, remain the most comprehensive of their kind. Berk. 46 and Berk. 97 are edited and translated in Weber (2015b); on the formula *pad nāmaq ī nēk*, perhaps denoting a public document, see Weber (2015b: 234–5) and Weber (2017: 133). A full assessment of *pahrist*’s meaning will require taking the other early Islamic Middle Persian documents in which the term occurs into account; for a full list of these, see Weber (2013a: 177). One especially important witness to *pahrist* is the undated Berlin 10, where the term occurs in similar contexts to where we see it in Berk. 154. Berlin 10, and particularly the terms *āmār* and *āmāryār*, which Weber (2019a: 85–7) has rendered as “tax calculation” and “tax consultant”, respectively, require further investigation.

<sup>86</sup> Sijpesteijn (2013: 173); Legendre (2018: 403).

<sup>87</sup> Weber (2013a: 176–7).

<sup>88</sup> On these Sasanian systems of assessment, their persistence into early Islamic times and the relevant sources, see especially Morony (1984: 99–106) and Rubin (1995) as well as Campopiano (2011), Campopiano (2013), Campopiano (2018) and Payne (2021). Another key piece of evidence in this connection may be Berlin 36, a document requiring further investigation, which, according to Weber (2019a: 88–90), refers to “tax

As touched on above, Morony concluded that the *ōstāndār*, who orders the collection of Berk. 154's *bāj ī xwāstag*, and is otherwise ubiquitous in the early Islamic Middle Persian documents from the vicinity of Qom, was an official specifically in charge of Sasanian "crown land".<sup>89</sup> While this still may be true, and requires further investigation, Berk. 154 raises problems for his further claim that, even after Kawād and Khusrō I's reforms, the *muqāsama* tax regime remained in place in these crown lands, called *ōstān* and governed by *ōstāndārs*, into the Islamic period.<sup>90</sup> In at least one case, we have, in an administrative region governed by an *ōstāndār*, and presumably itself called an *ōstān*, what is probably, at least in large part, a land tax, but one that is distinctly not assessed as a proportion of yields. Either *ōstān* and *ōstāndār* do not invariably refer to crown lands and the official in charge there, or a *muqāsama* tax-assessment regime did not invariably prevail in such places.<sup>91</sup>

## Conclusion

One of my primary aims here has been to illustrate the value of a complementary approach to these Middle Persian documents, bringing in not only Iranian-language evidence, and the insights of Iranian Studies, but also a thorough examination of their Islamic context and the relevant sources and scholarship. Beyond the more specific conclusions advanced here, I have thus demonstrated a method that, I hope, will usefully inform the further study of these important Middle Persian documents from early Islamic Iran.

It can already be said that these documents add substantially to our understanding of early Islamic Iranian history, however. The most basic point is, again, simply that the terminology and structures of the later Islamic fiscal system cannot be projected back into seventh-century Iran. Where we have a probable reference to a land tax, it is not called *kharāj* or even *harg*, but rather falls under what is most likely the broader heading of *bāj ī xwāstag*, "money tax". Where a fiscal imposition specific to Zoroastrians is discussed, meanwhile, this is not called *jizya*, or *gazīdag*, nor is this even a poll tax. Instead, it seems that non-Muslims paid special land taxes, rather than having a distinct poll tax imposed upon them. And while Middle Persian terms etymologically related to both *jizya* and *kharāj* do surface in the Qom documents, in *gazīdag* and (in a compound) *harg*, there is nothing to indicate that their meanings corresponded to what would become these Arabic terms' ordinary senses at this early stage. A closer examination of their context, as well as what is otherwise known about the early history of *jizya* and *kharāj*, indicates rather that *gazīdag* and *harg* probably had a broader meaning, each simply meaning "tax".

We may also be able to find some significance in these documents' relative and absolute chronology; the Islamic authorities' demands and knowledge seem to grow more detailed and differentiated over time. While Berk. 67's (667/8 CE) *gazīdag* apparently refers to a "tax" which was more or less undifferentiated, the fact that the imposition discussed in Berk. 154 (682/3) is specified as the *bāj ī xwāstag*, "money tax", may well imply a distinction from another kind of tax – perhaps one, unlike this *bāj ī xwāstag*, officially to be paid in kind.

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payments on behalf of various persons or institutions liable to pay taxes to the Arabs". The document is undated and lists five proper nouns that may refer to individuals or institutions, after each of which as many as three cash payments, of differing amounts, are recorded (as "first", "second" and "third"). These probably refer to the sequence of payments, rather than different "rates", as Weber (2019a: 89) suggests; and there is an intriguing parallel here with al-Dīnawarī's report that Kawād had demanded the land tax in three instalments (Guirgass 1888: 73).

<sup>89</sup> As in, for example, Morony (1984: 536). On *ōstāndār*'s many occurrences in the Qom documents, see n. 48 above.

<sup>90</sup> Morony (1981: 158–9); Morony (1984: 104–06).

<sup>91</sup> To be fair, both Morony (1981) and Morony (1984) expressly focus on Sasanian and early Islamic Iraq, rather than Iran, although his statements about the terminology and tax assessment systems in force for Sasanian crown land often lack such a geographical qualification.

The two documents from the early 690s, meanwhile, each attest to a somewhat higher level of administrative knowledge and concern, which may be connected to an increasing Arab presence in the Qom region, as well as the administrative reforms undertaken by ʿAbd al-Malik, touched on above.<sup>92</sup> Berk. 34 (690/1) seems to indicate that taxes were now paid on land, according to its cultivation status and the administrative region in which it was located, as well as its proprietor’s religious status – all information of which the administration obviously took careful note. And although, as discussed above, the *harg* that occurs in Berk. 27’s (693/4) *frašn-hargarīg* (“maker of inquiries regarding the *harg*”) most likely refers to a generic “tax”, it is highly significant, in its own right, that at this point the state seems to have seen fit to send someone to make enquiries regarding taxation – whether such enquiries constituted land-surveying, census-taking or, what is most likely, both, along with gathering other information.

More comprehensive and detailed analyses of these documents promise to reveal much more. First and foremost, we can use them to assess how integrated into the early Islamic state the Qom region and the western Iranian plateau were and, by extension, how centralized and powerful the early Islamic state was. Matthieu Tiller and Annelise Nef have influentially argued that the Umayyad state was essentially “polycentric”, marked by administrative practices that differed substantially by region: does the documentary evidence from early Islamic Iran bear this out?<sup>93</sup> A full treatment of the preposition *ba-* and its relationship with Arabic *bi-*, for instance (as briefly sketched in Appendix 2), considering the chronology and contexts of its attestations, is not only helpful for filling out the history of the Middle Persian language: as a proxy for interaction between the Qom area’s Persophone inhabitants and speakers of Arabic, such an analysis will also be an important indication of the extent to which this region was integrated into the early Islamic state. Studies of the documentary occurrences of administrative titles such as *dar-handarzbed*, *dād-ayār* and *miyānjīg*, which establish their functions, and whether these refer to figures in the Islamic administration with close contemporary parallels in other regions, or hold-overs from the Sasanian era, will provide important guidance on these questions of centralization and authority as well.

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<sup>92</sup> As discussed by Drechsler (1999: 75–6), the settlement of Arabs in the Qom region following the failure of Mukhtār’s rebellion in 687 is touched on in the *Tārīkh-e Qom* (Anṣārī Qomī 2006: 110–16).

<sup>93</sup> Tiller and Nef (2011); and, with important elaborations, Legendre (2021).

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