

## CHAPTER 9

# SOCIAL AND INTERNAL ECONOMIC AFFAIRS\*

In discussing the economic situation of Iran from the 14th to the 18th century, it seems to us helpful to keep two essential sectors distinct from one another: on the one hand the economy of the open countryside (above all, agriculture, cattle-breeding, hunting, fishing and mining) and on the other hand the urban economy (commerce and industry). Let us turn initially to the sector of rural production, with agriculture and cattle-breeding as its predominant elements. This created to a great extent the basis for almost all the economic activities we shall encounter in the period we are to treat. Subsequently the development of the various forms and institutions of landholding will have to be examined. Thereafter we shall treat the urban sectors of the economy (home trade and industrial production), and we shall end with a description of the financial and taxation systems.

### THE RURAL ECONOMY

In the framework of agrarian production we encounter above all two sharply demarcated social groups. While the settled peasants mostly devote themselves to agriculture, cattle-breeding is above all in the hands of nomads and semi-nomads. Let us first discuss some characteristic features of peasant production in our period.

The damage done to Iran's agriculture by the Mongol invasion showed its effects for centuries, and it is questionable whether the country, down to the end of the Safavid period, ever regained the degree of prosperity that distinguished Iranian agriculture from the 4th/10th to the 6th/12th century, though there were indeed regional exceptions. The reasons for this setback lay above all in the destruction of irrigation works, some of them centuries old, and in the deforestation and depopulation of the country: both of the latter were direct consequences of the Mongol invasion. Further devastation occurred in

\* This chapter was completed in 1972. It has not been possible, therefore, to take into account work which has appeared since that date.

tural products; as in earlier and later times, the main cereals were wheat and barley, the latter mainly as fodder. In the Caspian coastal areas rice-growing held first place; it was also to be found to a limited extent in the Iṣfahān area. Sugar-cane had already been cultivated in Khūzistān since the time of the Sasanians. Fruit-growing was not exclusively confined to plantations in the vicinity of towns; however, it always required favourable means of irrigation. Essentially the same kinds of fruit were cultivated as in our own day. Cotton-growing and the rearing of silkworms were widespread, the latter mainly around Yazd, in Khurāsān and in Gīlān on the Caspian coast. Wine-production was not unusual and mostly found in the vicinity of the vineyards themselves. It is, of course, not surprising that (Christian) Armenians and Georgians were especially active in this trade. Saffron, which was in great demand, came mostly from Khurāsān. In districts where there was hardly any frost in winter, figs and above all dates were harvested. There were extensive date-plantations everywhere in Khūzistān and also in the province of Kirmān and on the Caspian coast. Olives and citrus fruits were grown in the climatically favoured districts, limes especially in the fertile areas by the Persian Gulf, and Persian bitter oranges (*nāraṅj*) mainly on the shores of the Caspian and in Kirmān. The cultivation of sweet oranges (*purtaqāl*) also increased after the contacts with the Portuguese, i.e. in the 17th and 18th centuries, but it did not reach the same extent as today. Cultivation of poppies (for the extraction of opium) and hemp was widespread in all areas.

As has been indicated above, in Iran irrigation was a decisive factor for every kind of agriculture. The following irrigation techniques have been handed down from the 11th/17th century: surface irrigation with water from springs or rivers; "underground" irrigation from deep wells (*chāh*) fed by ground-water; and irrigation by means of qanāt (or *karīz*), underground channels, expensive to construct, which were driven through strata carrying ground-water. These methods are known well before the 8th/14th century and are still practised today.<sup>1</sup> Orchards and plantations, as we have already mentioned, required a greater supply of water than simple agriculture. We therefore find this type of cultivation mostly in places where surface irrigation with river-water was possible. In the crown provinces of the 11th/17th century the ruler had a monopoly of water and leased it to the holders of fiefs

<sup>1</sup> Chardin iv, 101. Ḥamd-Allāh Mustaufī, *Nuzhat al-qulūb*, text pp. 132, 133, 144, 145, 221, etc.

and to peasants. Thus the Band-i amīr dam in Fārs, for example, which went back to the Buyid epoch, is said to have brought in some thousand *tūmāns* annually for the royal treasury.<sup>1</sup> In a similar way, in other areas the landlord at any given time had special rights of ownership with regard to water and irrigation works. It hardly needs to be emphasised that the irrigation problem was of an entirely different character in the humid Caspian provinces.

Because of the limited range of the irrigation systems, agricultural operations were always restricted to a specific cultivation area; it therefore proved necessary to manure the exhausted and meagre soil regularly. For the most part the dung of asses, cattle, camels and sheep served the purpose, and the fertilising effect of human excreta was also highly esteemed. The cesspits of town houses were therefore emptied regularly by local peasants coming to market, in order that they could transfer this valuable material to their fields and gardens. Generally all the rubbish of the towns was – as it still is – carefully gathered up by peasants and used as fertiliser.<sup>2</sup> Ox and camel dung were also used as fuel. It was a very common practice to use the ground-up remnants of decayed mud walls, which had been made durable by an admixture of fermented straw and chaff and thus contained valuable chemicals. Pigeon droppings were held to be the most valuable fertiliser. Even today strangely shaped pigeon towers (*kabūtarkhāna*) are a characteristic feature of the environs of Iṣfahān; often up to ten thousand birds nest in them. These buildings, of which similar examples are found at al-Fayyūm in Egypt, date back to the 17th century. Every day considerable quantities of the precious salpetre-like substance were – and still are – obtained from them. In former times a fixed tax was levied by the state for the erection of these towers.<sup>3</sup>

Landlords and wealthy peasants used to store up large quantities of cereals for considerable periods. For this purpose they generally used large vessels, in which the goods to be kept were covered over with dry straw and sand. It was also customary to bury stores in large dry holes in the ground and cover them with sand. Apples, for example, could be kept for a whole year in this manner. Peasants often buried their harvest produce, to keep it out of the reach of tax-collectors, highwaymen or predatory nomads.

<sup>1</sup> Kaempfer, p. 94.

<sup>2</sup> Du Mans, p. 233. Chardin IV, 103.

<sup>3</sup> Chardin III, 386–7.

We should add a word on mills and milling. There were mills in many districts; these, however, did not always belong to the peasant production sector, since their products (meal and flour, especially wheat-flour, and oils in the case of oil-mills) were in great measure intended for urban consumers. The meal needed for private use was generally ground by the peasants themselves. From the technological point of view there were mainly two types of mills: those driven by draught animals and – along watercourses – watermills. There was probably a trend towards an increasing number of watermills; these were in general use in the 17th century. There are also said to have been windmills in some parts of the country, e.g. in Khurāsān.<sup>1</sup>

The settled peasants practised cattle-breeding only to a limited degree, usually only for the reproduction of draught animals and possibly also to satisfy their own very modest demand for meat. Poultry – preferably chickens and pigeons, and in the Caspian regions also ducks – was bred mostly in the vicinity of the towns, obviously with a view to being sold in the markets. The major part in satisfying the demand for meat was played by the nomad cattle-breeders, whose extensive flocks and herds – mostly sheep and goats, camels, and in Khūzistān also buffaloes – were to be met with everywhere. There had been nomad tribes in Iran even before the arrival of the Turks and Mongols – Kurds, Bakhtiyārs, Lurs, Balūchīs (all of Iranian origin), and Bedouin Arabs (e.g. the Banū Ka‘b) in Khūzistān (“Arabistān”). In the period under discussion here, the tribes of Turkish origin were predominant. In addition, ethnically very heterogeneous tribes had developed in the Il-Khanid period under the leadership of Mongol soldiers; these probably succumbed to far-reaching Turkicisation during the 8th/14th and 9th/15th centuries. Each tribe had at its disposal a clearly defined and extensive pasture area, consisting of a summer pasture (*yailaq*) and a winter pasture (*qishlaq*), which might often be at a great distance from one another. The summer pastures lay in the highlands, while the winter pastures were always to be found in extensive lowland tracts. The tribes were divided into sub-tribes and clans; the smallest organisational unit was a nomad household consisting of several tents (Turkish *ōba*). The total pasture territory of a tribe was called *yurt*.<sup>2</sup> The supreme authority over a yurt was exercised by the

<sup>1</sup> Petrushevsky, *Kishāvarzī* I, 263ff. Du Mans, p. 243.

<sup>2</sup> *TMEN* II, 132 ff. (no. 572). Petrushevsky, *Kishāvarzī* II, 77. For the yurt under Tīmūr, cf. Lambton, *Landlord and Peasant*, p. 100.

members of the tribal aristocracy, headed by the chief. Even though the flocks and herds were regarded as the communal property of the tribe concerned, they were in fact controlled by the leaders of the tribe, whose decisions were generally accepted because of their rank and prestige. The strict discipline prevailing within the tribes was also connected with the fact that every Turkish nomad tribe, down to the time of 'Abbās I and to a lesser degree even later, was at the same time also a military unit and the tribal hierarchy was generally identical with the military hierarchy. We have already mentioned that the nomads met the demand for meat. Besides this, they also produced wool, supplied hides, did a small amount of tanning and made milk products of various kinds. They lived in tents; whereas the Mongolian felt tent (known as yurt) has been used in north-eastern Iran down to the present day, the type called the "black tent" came into general use in the central highlands and in western Iran from the Mongol period onwards. A "black tent" consisted of specially-cut pieces made of spun goat's wool. This was an excellent heat-insulating material, and the tents made of it were probably more mobile than the robust yurt. In Khūzistān the wandering herdsmen and shepherds also made themselves reed huts, which could be quickly erected. The economic aim of the nomad cattle-breeders was a constant enlargement of their stock; it must however be remembered that the annual increase was very much lessened by consumption for their own needs and by substantial surrendering of cattle to the state or the court and above all to the superiors of the tribe and to its leader. Cattle-dealing on a larger scale was carried on only by tribal leaders and their subordinates; these also made the greatest profits. More and more the leaders of tribes settled in the towns, above all in times of peace, and especially when they exercised administrative functions, as for example the Qizilbāsh governors. They thus became somewhat estranged from the way of life of their fellow-tribesmen, but never to such a degree as to risk losing their absolute authority. These were not the only circumstances in which there was a community of interests between the nomad leaders and the traditional landlords. As we shall see later, in the course of the 14th, 15th and 16th centuries, tribal chiefs were often the possessors of large "fiefs" or *beneficia* and thereby combined two social functions.

Hunting and fishing were probably always of limited economic importance. Hunting was practised as a sport by the genteel and rich; apart from this it was also one of the special characteristics of nomad

life. Among the settled population, large-scale hunting and fishing were carried on only in the Caspian coastal areas, where game and fish were plentiful; there was also fishing in the waters of the Persian Gulf. For obvious reasons, the exploitation of fish was confined to the regions concerned. In general, the consumption of fish or game (chiefly gazelles, wild goats and game birds) was unusual among the town-dwellers of the interior of the Iranian plateau, except at court and in wealthy households, where such things were regarded as special delicacies. It gave 'Abbās I particular pleasure to prepare with his own hands game that he had killed and to have it served to his guests and hunting companions.<sup>1</sup>

Finally, a few words about the exploitation of mineral resources. In the 17th century at least, the Crown held sovereign rights over mining, salt-production and pearl-fishing. The yield from these formed an essential source of revenue for the royal treasury. Among the most valuable mining products were the turquoises from the celebrated mines near Nishāpūr. The exploitation of these mines was from time to time prohibited by the shah. Large quantities of copper were extracted in Khurāsān and above all in Kirmān, while the gold and silver mines of Iran were already so exhausted in the 11th/17th century that it was no longer possible to work them. Lead came mainly from Yazd and Kirmān; iron was extracted in Khurāsān. Lastly, sulphur, mercury and antimony were also mined.<sup>2</sup> The demand for salt was satisfied by the rich rock-salt deposits of Iran; there were also of course extensive salt-works in the Persian Gulf area, where sea-salt was obtained by evaporation. Travellers made particular mention of such salt-works, especially in Hurmuz.<sup>3</sup> We must also remember the mineral oil deposits in the Bākū and Khūzistān (Shushtar) area. Sometimes the exploitation of "oil-wells" (*chāh-i naft*) was incumbent upon local landlords; these wells were of course only gushers.<sup>4</sup>

We must also mention the dangers that threatened the existence of large parts of the population in every age – namely, natural disasters of various kinds. The most serious of these were crop failures and the ensuing famines: they were caused by lack of precipitation during the winter months, and they weighed most heavily on the rural population. The consequences of a period of drought affected not only the

<sup>1</sup> Falsafī, *Zindagānī* IV, 25.

<sup>2</sup> Kaempfer, p. 94.

<sup>3</sup> *Ibid.* *L'ouvrage de Seyfī Çelebī, historien ottoman du XV<sup>e</sup> siècle*, ed. and trans. J. Matuz (Paris, 1968), pp. 142–3.

<sup>4</sup> Kaempfer, p. 94. Petrushevsky, "K istorii instituta 'soyurgala'", pp. 242ff.

settled peasants but also nomad herdsmen and cattle-breeders; it often took five years or more to re-establish a herd that had been decimated by drought and lack of pasture.

In the borderlands of the Great Desert the daily battle for water was coupled with fighting off the wind-borne sand that had for thousands of years been endeavouring to bury the settlements lying there. Walls had to be built to protect fields and gardens, and the advancing desert continually threatened to dry up the essential wells and destroy the irrigation systems.

Iran is one of the most restless tectonic zones on earth; in consequence of this, disastrous earthquakes occurred repeatedly. Those who suffered most from them were villagers living in frail mud huts, but hardly anyone escaped unhurt in an affected area.

Diseases and epidemics, often intensified by lack of water and absence of hygiene, also endangered many lives. The towns were especially prone to epidemics because of the crowded living conditions in high-concentration centres: the plague epidemic at Herat in the year 838/1435 as described by 'Abd al-Razzāq Samarqandī is an instance of this. In such cases, the sparsely populated flat country proved to be a *cordon sanitaire* by which the epidemic could be prevented from spreading to other towns. In the rural areas, however, diseases like cholera, typhoid fever, dysentery and malaria were endemic, especially in Gilān, Khūzistān and the coastal areas by the Persian Gulf; they were dreaded – not without cause – by European travellers, and in every age they were a danger to the rural population.

#### THE VARIOUS FORMS AND INSTITUTIONS OF LANDHOLDING

It is hardly possible to give a simple definition of all the forms of landholding which existed in the period under discussion. At one end of the scale there was private ownership; at the other there were *beneficia*, privileges and tax-farming; while in between came grants somewhat reminiscent of the European "fief" and for which that term will be employed in this chapter, although it should be noted that they did not correspond to it at all points.

The institutions already existing in the Mongol period underwent various changes between the 14th and the 18th century. Furthermore in the course of time a number of new concepts and institutions arose, which in practice again changed rapidly and probably assumed

different forms in different areas of Iran. Clarification of the problem of landholding is also complicated by the fact that the legal concepts of landlordship do not always give a true picture of the actual situation. In the following exposition we will try, as far as possible, to explain the various institutions on the basis of their legal definitions and to describe how they worked in practice, how they developed and changed in the course of time, and how new types of landlordship emerged.

In principle, the following categories of land were recognised from the 'Abbasids onwards: (i) *dīvānī* land (state land), (ii) *mulk* land (private estates), (iii) *vaqf* land (charitable or religious endowment land), and (iv) *khāṣṣa* land (crown land).<sup>1</sup> However, this ideal scheme cannot be applied to our period without closer scrutiny. Within the category of "state land" in particular there was a bewildering mass of institutions by which the state's title to land was, to a greater or lesser degree, transferred to individuals. Let us first clarify the concept. All areas whose tax revenues were at the disposal of the state were regarded as *dīvānī* land. Part of this income was used to finance the civil service and the military; especially from the Mongol period onwards the authorities no longer restricted themselves to collecting the traditional *kharāj* (land tax), but levied a number of special taxes. These did not conform with the religious law, but were generally legitimised in the Il-Khanid period by the *Yāsa*, the code of Chingiz Khān. Their numbers, and the amounts required, varied at different times and in different places.<sup>2</sup> It was the normal practice for the tax officials (*'ummāl*) of the time to collect the prescribed taxes on the spot. For centuries, however, this procedure had already been breached by the granting of fiscal privileges and beneficia. The most widespread forms of beneficium – already under the Buyids and particularly from the Saljūq period onwards – consisted of the various types of *iqṭā'*.<sup>3</sup> This institution was based on the procedure that high officials or military leaders were not paid in cash, but each received the tax revenue of a certain territory instead. In other words, the *iqṭā'* consisted above all in the state's yielding the right of tax collection to individual persons. In those cases where this procedure represented a substitute for salary,

<sup>1</sup> Cf. Petrushevsky, in *CHI* v, 515.

<sup>2</sup> Hinz, "Das Steuerwesen Ostanatoliens", especially p. 191. Minorsky, "The Aq-qoyunlu and Land Reforms". Minorsky and Minovi, "Naṣīr al-Dīn Tūsī on finance".

<sup>3</sup> Becker, "Steuerpacht", pp. 89 ff. Cahen, "L'évolution de l'*iqṭā'*". Lambton, *Landlord and Peasant*, pp. 53ff. Petrushevsky, *Kishāvarzī* II, 45–65.

this right was attached to the performance of certain administrative or military duties within the framework of the state. It was therefore neither transferable nor hereditary on the part of the holder of the beneficium. This stipulation, however, remained legal theory, especially with regard to the military *iqṭāʿ*. The army of the Great Saljūq state was based on nomadic Turkish tribal formations, and every tribal unit was at the same time also a military unit. Just as the leader's rank was hereditary within the hierarchy of the tribe, so also his state function (as a military leader) passed to his heir, and thus the *iqṭāʿ* in question became *de facto* the basis of subsistence for several generations of tribal leaders. Nizām al-Mulk had still required that the *iqṭāʿ-dār* (also *muqṭāʿ*, holder of an *iqṭāʿ*) should have no direct contact with the peasants of his *iqṭāʿ* and should confine himself exclusively to collecting the dues. However, towards the end of the 6th/12th century the *iqṭāʿ-dārs* regarded their beneficia as hereditary property. If one considers that the *iqṭāʿ-dār*'s family had already held the beneficium for some generations and the *iqṭāʿ-dār* himself had military forces under his control, one can easily understand that he was interested in something more than the tax yield of the territory assigned to him. To an increasing extent he appropriated to himself sovereign rights over the territory, and at the beginning of the 8th/14th century the term *iqṭāʿ* signified not only the ceding of the beneficium but also the actual land concerned. The central power – insofar as one existed – and the legal institutions connected with it did not always recognise this state of affairs. They held fast to the principle that the *iqṭāʿ* was a beneficium attached to a person and his function. This proceeding was justified, insofar as the spreading and development of the military *iqṭāʿ* system in the time of the Great Saljūqs had undoubtedly played a large part in bringing about the collapse of their state. Moreover, there was probably little inclination to reconcile the legal recognition of the hereditary character of the *iqṭāʿ*, and the sovereign rights exercised by the *iqṭāʿ-dār*, with the principle of religious law that the Caliph or the ruler was the owner of all land.

Further development of the *iqṭāʿ* was stimulated in the Mongol period. Under the Īl-Khāns the military-nomadic element had gained the upper hand in every sphere of life. After the administrative and economic reforms under Ghazan Khān and his vizier Rashīd al-Dīn there existed a form of *iqṭāʿ* that no longer had anything much in common with the original fiscal beneficium: the *iqṭāʿ-dār* was the head of a military unit organised on a tribal basis, the commander of a force

of anything from a thousand to ten thousand men. His *iqṭā'* was hereditary and his powers were so extensive that he was able to regrant sections of his *iqṭā'*, as subinfeudations, so to speak, to subordinate commanders (tribal sub-leaders). The holders of the various subinfeudations were inspected annually, however, by state officials to make sure that they fulfilled all the duties arising from their grants, especially with regard to military service. Any such holder who was found unworthy was deprived of the right to his beneficium. This was a highly developed form of the authority of *amīrs* – military commanders, as can be deduced from the foregoing, and mainly of Turco-Mongolian origin – over what were often very extensive areas of cultivated land, including the settled population living on and dependent on this land for their livelihood. The break-up of the Il-Khanid state and the consequent weakening of all the elements of the central administration increased the independence of the *amīrs* in all parts of the country. From this form of a large-scale military *iqṭā'* in the Mongol period, as we have just described it, a new institution developed under the Jalayirids around the middle of the 8th/14th century which gave its beneficiaries the greatest power over cultivated land and its people that a landlord could achieve in the following centuries of Iranian history. This was the *suṣūrghāl*, which we shall discuss later.

The development of the *iqṭā'* during the Saljūq and Mongol periods had of course not led to the disappearance of the *iqṭā'* in its original sense by the middle of the 8th/14th century or later. It had been customary, under the rule of all the dynasties with which we are concerned, to pay officials or clergy by granting them the tax revenue of certain places or districts, and by the Safavid period a whole series of modifications of this procedure had developed. These various forms differ from one another chiefly because of the fact that often only parts of the tax revenue were granted – shares of total amounts, or merely the yield of certain tax sources – or else because the areas on which the calculations were based might be of widely differing extent. Moreover, the grant might be subject to certain conditions.

The following methods of procedure are in part known from the Jalayirid period. Firstly, the *idrār*; an *idrār* grant gave the beneficiary the right to claim a fixed share of the *kharāj* revenues from a defined area. His title to this fixed sum was generally hereditary and was conferred, at least nominally, by the ruler. This procedure was basically

the same as an earlier institution called *iqṭā'-i ijāra*.<sup>1</sup> It should be said incidentally that an *idrār* might consist not only of shares of agricultural taxes but also of shares of taxes on commerce and property (*tamghā*). A non-hereditary form of *idrār* was also known, namely the *idrār-i ma'īsha*, which was only valid for the beneficiary's lifetime. In both cases the *idrār* could be converted into a *muqāṣṣa* by decree of the ruler.

A *muqāṣṣa* differed from an *idrār* in that it granted not shares of taxes but regular shares of property; like the *idrār*, it was either for life only (*muqāṣṣa-yi ma'īsha*) or devisable. The hereditary nature of a grant was usually expressed by the term *abadī* ("eternal", "perpetual") and sometimes by *sarmadī* ("eternal"), or else by a combination of the two words, *abadī va sarmadī*. For a hereditary *muqāṣṣa* there was also the formulation *muqāṣṣa-yi idrār*. In many respects the *muqāṣṣa* corresponded to the *iqṭā'-i tamlik* of earlier periods.<sup>2</sup> With the establishment of a *muqāṣṣa* the land in question was removed from the authority of the *dīvān*, and in the case of an "eternal" *muqāṣṣa* there was little likelihood that the granted land would ever again be available for the profit of the *dīvān*. The holder of the *muqāṣṣa* also enjoyed some degree of administrative immunity; in a *muqāṣṣa* decree there appears the set formula which was still in use in the following centuries, *qalam va qadam kutāh va kashīda dārand* ("secured against the pen, protected against access", or *sine introitu iudicum*); this formula indicated the transfer of administrative rights from the official mentioned in the deed to the holder of the grant.<sup>3</sup> It is, however, possible that in this particular case the formula refers only to tax officials. The advantages of the *muqāṣṣa* over the simple *idrār* were above all that the holder of the *muqāṣṣa* not only had taxation rights but also received the landlord's shares of the crops due to him as part owner or exclusive owner. In any case, the rights accruing to the landlord from a *muqāṣṣa-yi idrār* were entirely similar to those attached to a large military *iqṭā'*. The decisive criterion was probably the size of the area in question. In terms of form, these two procedures had created the basis for the development of the *suyūrghāl*.<sup>4</sup> *Idrār* and *muqāṣṣa* – even when they were only *ma'īsha* ("for life") – carried too many advantages to the holder for them to be used exclusively for the purpose of paying salaries. It can

<sup>1</sup> Løkkegaard, p. 19.

<sup>2</sup> Cf. Lambton, *Landlord and Peasant*, pp. 28ff.

<sup>3</sup> Cf. Petrushevsky, *Kishāvarzī* II, 70, quoting Nakhchivānī, *Dastūr al-kātib*.

<sup>4</sup> *Ibid.*, pp. 66–72.

therefore be assumed that the recipients of *idrār* and *muqāṣṣa* could claim meritorious services as grounds for this distinction; they were probably deserving officials, the ruler's favourites, and religious dignitaries. These last were, in the 9th/15th century and also in the Safavid period, largely holders of smaller and medium-sized *suyūrghāls*, with which the *muqāṣṣa* had a good deal in common. On the other hand, the *idrār* was continued in later times in the form of payment of salaries by means of *barāt* (tax cheques; see below) and in the *mustamarri*, which was, down to the Qājār period, understood as the payment of a pension to deserving persons. There are also connections between the *idrār* and the payment of a *vazīfa* in certain cases that are known from the later Safavid period. A *vazīfa* was understood as the payment of an annuity or the grant of certain rights of landholding to members of the religious class; normally *vaqf* land formed the basis of a *vazīfa*, and we shall return to this subject when discussing *vaqf* land. *Vazīfa* annuities could also be paid out of tax revenues from *divānī* land, and in this case we are strongly reminded of the *idrār*. The assignment of a *vazīfa* had, however, to be renewed every year.<sup>1</sup> The same condition existed in the case of a *yak-sāla* (in full, *barāt-i yak-sāla*, i.e. one-year tax cheque).<sup>2</sup> As this method of effecting payment out of tax revenues from certain areas – a method known from the Safavid period – was applied exclusively to salaries, we shall deal with it later on.

We see then that various forms of "feudal" rule were exercised not only by *amīrs*, local princes and provincial governors, who belonged to the *arbāb-i saif* ("men of the sword"), but also by civilian landlords, who belonged to the *arbāb-i qalam* ("men of the pen", officials) or to the *arbāb-i 'amā'im* ("men of the turbans", i.e. '*ulamā*', *shaiḫhs*, *sayyids*, teachers). But the most perfect forms of such "feudal" rule are encountered in the 9th/15th and as late as the 10th/16th century within the framework of the institution we have repeatedly mentioned here, the *suyūrghāl*. Before pursuing the history of this institution from the later 14th century to the early 18th century we will try to demonstrate some of its main characteristics.

The Mongol word *soyurghal* originally meant nothing more than "act of favour" (from the ruler), "grant", or "donation". The expres-

<sup>1</sup> Cf. Busse, *Untersuchungen*, pp. 112ff.; on a *vazīfa* from state funds, see *ibid.*, document no. 13.

<sup>2</sup> Chardin v, 420. Minorsky, *Tadhkirat al-Mulūk*, pp. 29, 153.

sion *suyūrghāmīshī* already had this general significance under the Īl-Khāns. The first known occurrence of the word as the designation of a certain kind of "fief" is in the Jalayirid period.<sup>1</sup> The holder of a *suyūrghāl* (*ṣāhib-suyūrghāl*) enjoyed a number of rights over the estate in question. Above all – and this had already been characteristic of the *iqṭā'* – he was entitled to the tax yield of his area and in addition exercised rights of ownership over the tract of land in question (which was also called *suyūrghāl*). Furthermore, the *suyūrghāl* carried with it exemption from taxes; this point was always mentioned separately in the deeds conferring *suyūrghāls*. Thus a superficial inspection of the documents might give the impression that the privilege of tax-exemption (*mu'āfī*, *musallamī*) was a separate element from the *suyūrghāl*. This is not quite correct; every *suyūrghāl* grant shows at the same time the granting of immunity from taxes, and in many cases it is also stated that even in the event of an increase in the tax yield, e.g. of the *kharāj* by virtue of rising productivity, or of the poll-tax (*jizya*) when the population of non-Muslims living in the *suyūrghāl* area had grown, the surplus was to go to the holder of the *suyūrghāl*.<sup>2</sup> This usage can hardly be explained by saying that the *dīvān* authority had wanted to recognise the *suyūrghāl* only as a beneficium, in order to prevent too great a concentration of power in the hands of the landlord. The deed, as drawn up, rather served the landlord as a legal instrument that he could produce in order to defend himself successfully against the local and regional tax officials if they made tax claims on the *suyūrghāl* land. The same problem arises with the other privileges pertaining to a *suyūrghāl* "fief", namely those of administrative immunity and hereditary rights. Just as immunity from taxes was very often indicated by a detailed list of all the relevant dues, so also the previously mentioned formula for administrative immunity was in most cases preceded by a list of all the officials who were forbidden to set foot on the territory of the *suyūrghāl* or to make demands upon it. The formula we have already quoted, *qalam va qadam kutāb va kashīda dārand*, was usually employed for the administrative autonomy of the *ṣāhib-suyūrghāl*. Besides this, the following expression might be used: *ummāl ba-hīch vajh min al-vujūh dar ān madkhal nasāẓand* ("the tax officials may not penetrate there under any circumstances"). This is

<sup>1</sup> Petrushevsky, "K istorii instituta 'soyurgala'", p. 228. For the etymology, see *TMEN* 1, 351–4 (nos. 228, "soyūrgāl", 229, "soyūrgāmīshī").

<sup>2</sup> Busse, *Untersuchungen*, p. 98. Petrushevsky, "K istorii instituta 'soyurgala'", p. 238.

found in a deed of Rustam Āq Quyūnlū dated 27 Ramaḍān 902/29 May 1497. Otherwise the administrative and associated legal prerogatives were simply listed in full detail, as in suyūrghāl deeds of Jahān Shāh Qarā Quyūnlū dated 3 Rajab 859/19 June 1455 and of Shah Ismā'īl I dated 10 Rajab 915/24 October 1509.<sup>1</sup>

On the demise of the šāhib-suyūrghāl the "fief" passed to his heirs; the Muslim law of inheritance was, however, not necessarily observed. The transfer was always confirmed by the drawing up of a deed, generally on the part of the ruler.<sup>2</sup> But this is not to be taken as implying that the heirs would always have needed the ruler's explicit assent. The rights to the existing suyūrghāl could be simply transferred to the heir or heirs. It was very much in the interests of the new holder of the suyūrghāl to have a deed recording the transfer; he could then use this against anyone who was trying to restrict his suyūrghāl territory or his prerogative. We can deduce from the text of many suyūrghāl deeds, especially from such confirmations, that particular clauses were inserted for specific reasons. The advantages the suyūrghāl brought to its holder were often accompanied by conditions, especially with regard to military service, or at least the obligation to provide a number of well-equipped warriors. But there were also suyūrghāls that were free from any obligations. This was especially the case with religious dignitaries to whom suyūrghāls were granted, a custom practised under the Timurids and also in the Türkmen and Safavid periods.<sup>3</sup> In such cases the suyūrghāl was in the nature of a distinction; moreover, this act on the part of the ruler was often interpreted as payment of the obligatory *ṣakāt* (alms tax),<sup>4</sup> since it was fundamentally a matter of pious conduct. With such an interpretation, attention could also be called to the fact that a large number of receivers of alms were supported out of the income of a religious suyūrghāl-holder, even though the beneficiaries might in many cases have been merely the working ra'āyā of the suyūrghāl. It was also possible for non-religious personages to receive such suyūrghāls of "distinction", as in the case of the poet Salmān Sāvajī.<sup>5</sup>

With smaller suyūrghāls it could happen that the material basis

<sup>1</sup> For these three documents, see respectively Roemer, "Le dernier firman", p. 286; Aubin, "Un soyurghal Qara-Qoyunlu", p. 161; Martin, "Seven Šafavid Documents", p. 180.

<sup>2</sup> 'Abd al-Razzāq, *Maṭla' al-sa'dain*, ed. M. Šaffī (Lahore, 1941-9), p. 682.

<sup>3</sup> E.g. Lambton, "Two Šafavid Soyūrghāls"; Khwānd Amīr IV, 431.

<sup>4</sup> Minorsky, "The Aq-qoyunlu and Land Reforms", p. 453. Busse, *Untersuchungen*, pp. 99-101.

<sup>5</sup> Daulatshāh, p. 260.

of the *suyūrghāl* was not the title to the entire tax yield from the *suyūrghāl* area, but only a claim to certain tax revenues. These were either defined as a specific sum of money or else limited to specific tax sources. In such cases the prerogative rights of the *ṣāhib-suyūrghāl* were of course also reduced.

*Suyūrghāl* land could thus be of varying extent. There were *suyūrghāls* on villages, and indeed even on parts of villages; but small or large districts, and even entire provinces, could be granted as *suyūrghāl*. In the case of large *suyūrghāls* the prerogative rights and the material basis enjoyed by the holder were so extensive that he could acquire not only economic, but also political power. In any case, the institution of *suyūrghāl* formed a basis for all the forces in the state that were opposed to centralisation. It is therefore not surprising that we find the largest *suyūrghāls*, in terms of both territory and absoluteness of prerogative rights, in the 9th/15th century. In loose political confederations like those of the *Qarā Quyūnlū* and *Āq Quyūnlū* (and also the *Timurids*) large territories were granted as *suyūrghāl*. When new areas came under the sovereignty of the state the former territories of the local rulers were often returned to them as *suyūrghāl*. As one surveys the conditions and characteristics of the *suyūrghāl* and compares them with the administrative system of governorships in the 15th century, one comes to the inevitable conclusion that the governorships, in every case where the governor belonged to the military aristocracy or to the ruling house, to some extent represented gigantic *suyūrghāls*.<sup>1</sup> When, for instance, *Uzun Ḥasan Āq Quyūnlū* wanted to abolish the *tamghā* (the municipal trade taxes, which were forbidden by religious law), he had to give up his intention in face of the resistance of the *amīrs*, i.e. the *Türkmen* military leaders;<sup>2</sup> obviously most or all of them were entitled to a share of the tax yield not only of villages but also of towns. As the "fiefs" of the tribal military leaders (in fact, these very *amīrs*) in particular were not restricted to individual settlements but also included living-space for the members of their tribes, this practice is clear evidence for the territorial extension of their *suyūrghāls* – and it was certainly these that were involved, since the *suyūrghāl* had to a great extent superseded the other forms of military "fief" during the *Türkmen* period. It may be assumed that there were several towns in

<sup>1</sup> For such grants from the *Timurid* period, see Togan, "Büyük Türk hükümdarı Şahruh", p. 523; Yakubovsky, "Timur", sect. 4; Arunova, "K istorii narodnykh vystuplenii", p. 35.

<sup>2</sup> Schmidt-Dumont, *Turkmenische Herrscher*, p. 219.

each of their areas, and thus it was worth their while to defend their income from the yield of the tamghā. This example makes it plain that every attempt at building an empire, since it required centralisation of power and administration, had to work against the owners of the great suyūrghāls. A policy of weakening the suyūrghāls was in fact adopted under the Āq Quyūnlū rulers Ya'qūb and Aḥmad, and the Safavids too regarded the restriction of the suyūrghāl system as an important element in their internal policy.

Ya'qūb's vizier, Qāzī Ṣafī al-Dīn 'Īsā of Sāva, in his attempts to restrain the growth of the suyūrghāl system, directed his measures primarily against the holders of small and medium-sized suyūrghāls. It obviously seemed to him too dangerous to embroil himself with the great amīrs, and he therefore picked on those that had no condition of obligatory military service attached to them. Most of these, as we have shown above, belonged to religious dignitaries, and thus Qāzī 'Īsā got himself into a paradoxical situation. On the one hand he was basing his intentions on the argument that the abolition of the suyūrghāls served to assure the supremacy of the Sharī'a over the Yāsa, and on the other hand he was, on this pretext, actually taking drastic steps against the clergy! After this obviously abortive attempt the importance of the suyūrghāl increased steadily, and it is related of Rustam Āq Quyūnlū (898-902/1493-1497) that he granted more suyūrghāls than any prince of the Āq Quyūnlū or the Qarā Quyūnlū had ever done before.<sup>1</sup> His successor Aḥmad Beg Āq Quyūnlū, together with his high officials, renewed the struggle against the suyūrghāl holders, but this time with different methods from those used by Qāzī 'Īsā in his day. He declared the provisions of all the "perpetual" suyūrghāls granted under his predecessors to be invalid. Moreover, he deprived most of the religious holders of their various privileges, especially that of exemption from taxes. It is clear that this action angered the powerful military aristocracy against Aḥmad, and after only seven months as ruler he died in battle against insurgent amīrs (903/1497).

The Safavids did indeed grant suyūrghāls, but their policy in this field was clearly different from that of their predecessors. There were small and medium-sized suyūrghāls throughout the Safavid period, and the beneficiaries were generally arbāb-i 'amā'im, i.e. religious dignitaries. There were also cases where suyūrghāls were granted not to

<sup>1</sup> Petrushevsky, "K istorii instituta 'soyurgala'", p. 231, following the *Lubb al-tawārikh*.

persons but to pious foundations. The *mutavallī* (administrator) of the foundation in question then had the benefit of such a *suyūrghāl*, and the whole business was probably a formal artifice to restrict the accumulation of prerogative rights in the hands of a single person.<sup>1</sup> In addition, various tax liabilities were imposed on the *suyūrghāl* holders; for example, in the late 17th and early 18th century the *ṣadr-i aʿẓam* received a percentage of the income from the *suyūrghāls*.<sup>2</sup> The progressive depreciation of the currency also played its part in weakening the *suyūrghāls*, especially those whose yield had from the start been defined as a specific sum of money.

When the Safavids assumed power the days of the great *suyūrghāls* were over. Recalcitrant great landlords were simply deprived of their *latifundia* by degree; other measures were also taken, such as the suspension of *suyūrghāls* in certain provinces (e.g. under ʿAbbās I in Āzarbāijān).<sup>3</sup> In the newly-arisen Safavid state governorships and large territories were granted to Qizilbāsh tribes or their leaders, but this was now done in the form not of *suyūrghāl* but of non-hereditary *tiyūl* (see below). Naturally – as the course of Safavid history shows – this procedure could not prevent the appearance of centrifugal tendencies; nevertheless the central power was considerably strengthened by avoiding the growth of large *suyūrghāls*, and its organs consciously directed their policy towards this end.

There is one peculiarity we should mention. In some Safavid deeds of grant *vaqf* estates are described as the *suyūrghāl* of their *mutavallī*. This is probably explained by the fact that in those days the functions exercised by a *mutavallī* were in practice identical with those of a *ṣāhib-suyūrghāl*; they were entitled to tax revenues, enjoyed immunity from taxation, and exercised prerogative rights over their own territory. Moreover, their position was likewise hereditary, and their *raʿāyā* were bound to the soil. The *suyūrghāl*-holders belonged mainly to the religious class; according to Chardin none but religious families were beneficiaries of *suyūrghāls*.<sup>4</sup> The contamination of the two types of landlordship (*tauliyat*, i.e. administration of foundation property, and *suyūrghāl*) is no longer surprising, since the exercise of power was identical in both cases, even though their legal bases must be distinguished from one another.

<sup>1</sup> Busse, *Untersuchungen*, p. 99.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, pp. 85ff.

<sup>3</sup> Martin, "Seven Safavid Documents", pp. 203, 205 (document no. 7).

<sup>4</sup> Lambton, *Landlord and Peasant*, p. 115, quoting Chardin vi, 65.

Let us now recapitulate the most important characteristics and peculiarities of the *suyūrghāl*. It represented a hereditary grant of land with the title to the tax yield (or part of it), immunity from taxation, and prerogative rights which, in the case of large *suyūrghāls*, extended to administrative and judicial immunity. Further, it can be regarded as characteristic that the large *suyūrghāls* of the 15th century (Timurids, Qarā Quyūnlū, Āq Quyūnlū) were in the hands of powerful *amīrs*, mostly of Türkmen origin, and thus formed the basis of their political power. The lords of large *suyūrghāls* were more or less independent rulers over their own territories; they were, however, obliged to play an active part in the military operations of their sovereign. Restriction of the large *suyūrghāls* was a precondition for any attempt to centralise the state. The small *suyūrghāls* – of rather second-rate importance before 1500 even though they were widespread – represented the archetype of the *suyūrghāl* in the Safavid period. This type of *suyūrghāl* was less often connected with services to be rendered; it had rather the character of a distinction or honour for special merit. The holders of medium-sized and small *suyūrghāls* were from the start predominantly ‘ulamā; in the late Safavid period there were probably hardly any *suyūrghāls* granted to persons who did not belong to the religious sphere.

We can see from this summary that the *suyūrghāl* involved the elaboration and fusion of a number of “feudal” institutions that had grown up by the middle of the 8th/14th century. In the small *suyūrghāls*, especially those of the Safavid type, we can easily recognise elements of the *muqāṣṣa*. Various types of the Saljūq *iqṭā’* survived in all the forms of *suyūrghāl*, and it is evident that the large *suyūrghāl* was a direct development from the Mongol military *iqṭā’*. The final form of the *suyūrghāl* was made possible mainly by the weakness of the central power in the successor states to the Il-Khanid empire. There is also the very significant fact that the ties between the legal system of that age and the Sharī‘a were relatively loose owing to the considerable influence of the Yāsa. This makes it much easier to codify the concept of *suyūrghāl*. The *suyūrghāl* had arisen in a period of weak central power, and in the 15th century the Timurids, Qarā Quyūnlū and Āq Quyūnlū found it a serious impediment to the development of lasting empires with a strong, centrally oriented monarchy. The large *suyūrghāl* was also one of the bases for the economic and administrative opposition between the (military-nomadic) Turkish elements in the population and the settled Persian elements.

We still have to ask the question whether the *suyūrghāl* was granted from state land and, if so, how far one could still speak of "state land" with reference to *suyūrghāls*. Again we have to distinguish between large and small *suyūrghāls*. The former undoubtedly represented a change in the character of *dīvānī* land, to which their territories had once belonged. With the smaller *suyūrghāls* this was not necessarily the case. They were not granted exclusively from state land, but rather from *vaqf* land and – above all in the 17th and 18th centuries – from crown land.<sup>1</sup> However, at that time it was possible for the ruler to encroach directly upon the interests of a governor and his officials by making a *suyūrghāl* grant from *dīvānī* land.

One of the most important constituents of the *suyūrghāl* was the privilege of fiscal immunity, which in medieval Europe was known as *exemptio*. This privilege had of course been practised long before the collapse of the Il-Khanid state, and in the period with which we are concerned it was by no means exclusively connected with a *suyūrghāl* grant. We know of many cases where tax exemptions were granted, and in practice any tax-paying subject could receive one. Here, in connection with the *suyūrghāl*, we intend to deal only with exemptions in the agricultural sector. The privilege of tax exemption was in principle designated by the terms *mu'āfī* or *musallamī* (pl. *musallamiyyāt*). Fiscal immunity reached back to pre-Mongol times; under the Il-Khāns it was enriched with the qualities of a similar procedure introduced by Chingiz Khān. The Mongol privilege of immunity not only had the character of a mark of distinction or honour, but was also valid for the clergy of any recognised creed, for nobles, and for children. Some elements of this Mongol institution were still practised in the following centuries. It thus became the custom to grant exemptions to religious personages, and among these not only Muslim but also Christian (especially Armenian) clerics were included. *Vaqf* land was also subject to exemption. Fiscal immunity for aristocrats (probably mostly nomads) or nobles of the state might include a provision – also of Mongol origin and still in use under the Timurids – that the person in question was, in addition to the *mu'āfī*, also exempt from criminal prosecution for transgressions of the law, the number of offences that might go unpunished being precisely defined. Down to the 15th century the holder of a hereditary tax exemption for a particular tract of land was

<sup>1</sup> Busse, *Untersuchungen*, pp. 101-2. Lambton, *Landlord and Peasant*, loc. cit.

called *tarkhān*; the granting of this type of immunity and also the land concerned were called *tarkhānī*. Originally *tarkhān* was a term applied to Mongol nobles, but later it was extended to those who, without being themselves members or descendants of the Mongol nomad aristocracy, nevertheless enjoyed their privileges, particularly the hereditary tax exemption of their land. In these circumstances the *tarkhānī* represented a component that had entered into the institution of the *suyūrghāl*.<sup>1</sup>

The recipient of a *mu'āfī* could be a corporate body as well as an individual; as we have mentioned above, the 'ulamā and *vaqf* estates were exempted from taxes. Large *mulk* estates (see below) often enjoyed a *mu'āfī*, and tenant farmers (*musta'jir*), who were liable to pay taxes, could likewise be exempted. *Tiyūls* were also often combined with a *mu'āfī*. In the decrees we find, among others, the following formulae for exemption: *mu'āf va musallam dānand* ("to be recognised as exempted from liability to pay taxes"), *mu'āf va musallam va ḥurr va marfū' al-qalam dānand* ("to be recognised as freed from liability to pay taxes, disposing freely [of his territory] and secured from the pen"), *mu'āf va tarkhān va marfū' al-qalam* ("exempt from taxes, [made] *tarkhān* and secured from the pen") and *mafrūr va mustaṣnā shināsand* ("to be recognised as freed and excepted").

Exemptions could be granted en bloc; it was also possible to be exempted from individual dues, sometimes only up to a specified amount. In all cases more or less exact details were given in the decrees. Every decree dealing with a tax exemption was provided with a "tax list", which indeed often included not only the actual taxes of the time but also older ones that no longer existed; when this list was made up, dues from identical (or similar) sources of tax could be grouped together. This was often done in order to prevent the tax-collectors from using the pretext of formal objections, by which they might possibly have been able to collect the dues: this might be done merely by the insertion of previous deeds and by invoking certain chancery traditions. The issuing of decrees for fiscal immunity and the registration of them was the duty of the financial department of the *dīvān-i mamālik* (state land administration) or the *dīvān-i khāṣṣa* (crown land administration). In both cases the procedure generally resulted in the execution of a deed by the sovereign.

<sup>1</sup> Busse, *Untersuchungen*, pp. 102-3. For exempt Armenian clergy, cf. Papazian, *Persidskie dokumenty* I, nos. 1-6, 8-10, 14, 18.

The *tiyūl*<sup>1</sup> is an institution that is in many respects similar to the *suyūrghāl*. In post-Mongol times this term replaced the word *iqṭā'*, and various procedures that had developed in the framework of the *iqṭā'* up to the early 14th century survived as a rule in the *tiyūl*. Thus *tiyūl* is really a later synonym of *iqṭā'*, and the historians of the Safavid period used "*iqṭā'*" simply as an archaism for "*tiyūl*".<sup>2</sup> In the 15th century, when the members of the military aristocracy held their great *suyūrghāls*, the *tiyūls* were used to pay officials, and thus the *tiyūls* of officers of high rank may well have been in many respects similar to the medium-sized *suyūrghāls* of the higher religious dignitaries. For the sake of simplicity, let us set out the various manifestations of the *tiyūl* in the Safavid period.

The following characteristics apply to all *tiyūls*:

- (i) The *tiyūl* was in principle subject to a time-limit and therefore not devisable; *tiyūls* were hardly ever recognised as hereditary.
- (ii) The *tiyūl* was always involved with some service to be rendered, either the performance of an office or the obligation to raise an army or military units: it therefore represented the usual method of payment for this.
- (iii) The fundamental constituent of the *tiyūl* was the grant of the tax yield from a particular area or of a part of that yield.

These are the formal basic elements that had been equally characteristic of the earlier *iqṭā'*. We must emphasise the word "formal" in this context: the economic, social and political effects of the various forms of *tiyūl* were in no way dependent on these three elements, but were rather related to the territorial and financial extent of the *tiyūl* in question and also to the additional rights granted to the *tiyūl* holder (*tiyūldār*) or claimed by him. The large *tiyūls* of the Safavid period were either "fiefs" of high officials or military "fiefs". As we have already said, under the Safavids the members of the military aristocracy were now granted their extensive territories as *tiyūl* and no longer as *suyūrghāl*. This was the case with governors (*hākim*, pl. *hukkām*), with Qizilbāsh nobles who occupied official posts, and with other military dignitaries, who were above all expected to raise troops. It is beyond doubt that the reason for avoiding *suyūrghāl* grants in such cases was

<sup>1</sup> TMEN II, 667 ff. (no. 1014).

<sup>2</sup> Lambton, *Landlord and Peasant*, pp. 102, 109ff. Minorsky, *Tadhkirat al-Mulūk*, pp. 28ff. Kaempfer, p. 96.

the intention to restrict, at least formally, the autonomy of the high amīrs in the provinces. The fact that henceforward military functionaries (like the officials) were paid by *tiyūl* may also reflect the Safavids' endeavour to assimilate the predominantly Turkish military aristocracy to the higher bureaucracy, which was mostly of Persian origin. The exercise of rights of lordship by the great *tiyūdār*s was not noticeably different from the practice of the great *ṣāhib-suyūrghāl*s of the pre-Safavid era. This type of *tiyūdār* had absolute power over the land and its inhabitants, treated the peasants as he pleased and was assured of the non-intervention of the officials. In the time of Chardin, who travelled to Iran three times between 1655 and 1677, there were a number of *tiyūls* that had *de facto* become hereditary, so that the distinction between *tiyūl* and the earlier *suyūrghāl* was becoming blurred. Chardin also reported that the inhabitants of *tiyūls* that were in practice hereditary enjoyed better treatment than those of non-hereditary "fiefs".<sup>1</sup> This is easily understandable: the *tiyūdār* with a time limit was obviously very much interested in extracting the highest possible profits from his "fief". For the holders of intermediate and higher offices there were *tiyūls* attached to the office, so that on a new appointment to a post there was also a new grant of the *tiyūl*. This arrangement corresponded largely to the Ottoman *khāṣṣ*. Chardin's observation held good, and to an even higher degree, for the peasants of such "fiefs". However, it often happened that "special" salary contracts were concluded with new office-holders, which meant that they were granted additional *tiyūls* (probably only for life). In any case it held good for all these *tiyūdār*s that the competence of the organs of the state land administration extended to them only to a limited degree. The payment of ordinary officials and holders of minor military rank was likewise effected by procedures similar to *tiyūls*, but special forms had developed for this sector. An essential criterion for the significance of the small *tiyūl* with regard to landholding was whether the salary of the person concerned was assigned as global *tiyūl* for a village or at least part of a village, or whether this *tiyūl* was restricted to a specified (larger or smaller) sum of money – often with indication of the tax source. In the former case it could be assumed that the *tiyūl* holder had certain rights of exploitation over the *ra'āyā*. If, however, the *tiyūl* consisted only of relatively small individual sums, then the recipient of

<sup>1</sup> Chardin v, 418–20.

the salary was hardly in a position to influence production within the area of his "fief". In this context it is also an important question whether the *tiyūldār* had the tax yield (i.e. the income from his "fief") collected by persons subordinate to him, or whether this was effected by tax officials. (With governorships both definitions applied: the officials were subordinates of the *hākīm*.) The answer to this question tells us a great deal about the degree of power that the *tiyūldārs* possessed in their territories. It is evident that those paid by way of partial *tiyūls* stood lowest in the hierarchy of the *tiyūldārs*. For them there were two main methods of payment: either a specified sum of money was awarded from a particular source and they could claim it every year, or the salary was reassigned annually on production of a certificate of employment. In both cases – and this also held good for somewhat more lucrative *tiyūl* grants – the central financial administration issued a tax-cheque (*barāt*) for the stipulated sum, to be collected from the relevant tax district; the recipient had to cash this cheque on the spot, and for this reason the category of *barāt* recipients was often contrasted with the possessors of (large) *tiyūls*. In the former case, this assignment of tax money (*ḥavāla*) was effected automatically, so long as there was no decree ordering a different procedure; a standing assignment of this kind was called *hama-sāla*. Most of the *barāts* were probably issued through the *hama-sāla* procedure. There was also a rather less common procedure called *yak-sāla*, which we mentioned earlier on in our discussion of the *idrār*: in this case the assignment was renewed every year.<sup>1</sup> Salaries assigned by *barāt* were called *mavājib* (i.e. dues, income). These *mavājib* were in practice usually a little less than the nominal value of the *barāt*. The salary of a subordinate recipient was often issued in the form of several small assignments of different types, with the further complication that the localities assigned for payment were often so far away from the recipient that he could not possibly make the journey because of the expense and waste of time. This led to the development of a special source of profit. Persons well provided with capital bought up the issued tax-cheques for less than their nominal

<sup>1</sup> From Minorsky, *Tadhkirat al-Mulūk*, p. 29, it is evident that payment of *tiyūls* was effected through the *barāt* system and that *hama-sāla* and *yak-sāla* were special cases of *barāt*. Consequently the concept of *tiyūl* applied to governors, officials of high or low rank and all subordinates in receipt of salaries, in so far as their salaries were in the form of assignments. It is therefore not altogether correct, in our view, to regard *tiyūl*, *barāt* and *hama-sāla* as procedures that differed basically from one another. Cf. Kaempfer, p. 96; Schuster-Walser, *Das saʿawidische Persien*, p. 38.

value and then, either personally or through representatives, collected the full amounts on the spot. This procedure was employed especially with soldiers.<sup>1</sup> The Qizilbāsh warriors of the 10th/16th century still largely participated in the "fiefs" of their tribe (or in fact those of the tribal leader), in much the same way as with the military iqtā' of the Mongols. Later they were more and more paid individually, naturally by way of assignments. The *ghulāmān* – the royal special troops since the time of 'Abbās I – were, however, paid in cash.<sup>2</sup>

We see that certain types of landholding survived in the Safavid tiyūl. Thus elements of the idrār and the muqāssa can easily be recognised in the general salary system; the large tiyūls continued the tradition of the large suyūrghāls of the 9th/15th century, though they also showed some features of the Mongol tribal "fief". The replacement of suyūrghāl domination of the pre-Safavid type by tiyūl "fiefs" did not, in the long run, bring about any large-scale weakening of the great land-holders. The attempt to strengthen the powers of the central authority by the expansion of crown land was probably more successful; we shall say more about this later.

Different kinds of grants of tax revenue were subsumed, by formal criteria, into the concept of tiyūl. This led in the end to a confusion of concepts. Tiyūl, on the one hand, was used to convey the idea of grants in general, but also had the special sense of major "fiefs" which might have unmistakable suyūrghāl character. On the other hand, the term suyūrghāl had become rarer in the later Safavid period; it was used mainly for hereditary beneficia of distinguished and generally religious families. Clearly there was at no time any effort to define and codify, and eventually there was a certain confusion of the two ideas.

In conclusion we should mention that the holders of tiyūls in the later Safavid period had to pay dues for their "fiefs". The smallest amounts were paid for tiyūls connected with military service; with these the total dues came to about 3½%. More than 10% was collected for a hama-sāla, and more than 16% for a major tiyūl. Holders of suyūrghāls had to pay nearly a quarter of the revenue.<sup>3</sup>

The next category to be discussed is that of the mulk (pl. *amlāk*)

<sup>1</sup> Schuster-Walser, *Das safawidische Persien*, p. 34, quoting Kaempfer, p. 75.

<sup>2</sup> Schuster-Walser, *ibid.*, pp. 30ff., following mainly Della Valle and Thévenot.

<sup>3</sup> Lambton, *Landlord and Peasant*, pp. 124-6, quoting *Tadhkirat al-Mulūk*, pp. 85-93.

estates. Mulk was understood as unconditional possession of land. The owner (*mālik*) could do what he liked with his land and was free to sell it or transfer it to other persons; it was devisable, mostly in accordance with the relevant Islamic rules, and there were no services of any kind attached to the possession of it. At the same time the concept of mulk included the ownership of irrigation works on the land in question and the water itself. There were precise legal regulations governing the conditions on which land could become mulk, but the practice of earlier centuries had already deviated from the rules. The essential characteristic of mulk land was that the features mentioned above (devisability, vendibility) were attached to the land itself, so long as no action had been taken to divest it of its mulk character. This also applied when there were various privileges connected with the mulk. An ordinary mulk was of course liable to tax: the normal *divān* taxes for mulk land were one-tenth of the revenue. On the other hand, an estate of the *mulk-i ḥurr* class gave its owner, to some extent automatically, the advantage of exemption from taxes. The tax officials carried mulk land of this type in their books as *isqāt* (approximately "dropped out", i.e. from tax liability). Land of the *mulk-i ḥurr* type could therefore be sold for a considerably higher price than normal mulk land of equivalent value. It might of course also happen that the owner himself, the *mālik*, was granted an exemption (*mu'āfī*) from taxes. However, in this case it was a matter of a strictly personal exemption which, understandably, could not be transferred by sale to other persons together with mulk land, even when the *mu'āfī* was hereditary.

We can distinguish two different types of mulk land. On large mulk estates the soil was cultivated by the local *ra'āyā*, and the relations between *mālik* and peasantry had a rather patriarchal character. Here the *mālik* was the beneficiary of his share in the yield. There was also, however, small-scale mulk land cultivated by the *mālik* himself, though this form of mulk was very much on the decline. Conquests and frequent changes of sovereign were a danger to the continued existence of mulk land, as it was always doubtful whether the mulk character of any piece of land would still be recognised under the new ruler. As we have already said, large *amlāk* were often converted into *suyūrghāls*. This made no difference to the actual circumstances within the land concerned; it did, however, mean the legal cancellation of its mulk status. Evidently the small *mālik*, in such situations, was particularly at

the mercy of influential and powerful personages. It is therefore hardly possible to prove the existence of small *amlāk* in the Timurid period or later. In the Il-Khanid period very large *amlāk* came into being through sales and purchases. After the collapse of this dynasty the number of large *amlāk* increased rapidly, as many persons with the power to do so possessed themselves of Il-Khanid crown estates and ultimately incorporated them into their own property. At that time it was still possible to acquire large *mulk* property by purchase, as is shown by the increase in the amount of land owned by the early Safavids in the environs of Ardabīl (e.g. under Shaikh Ṣadr al-Dīn).<sup>1</sup> Subsequently the number of *amlāk* decreased. After the Safavids had taken over, many *amlāk* were confiscated in the course of efforts to ensure a concentration of power. A further decline of the *amlāk* was occasioned by the creation of crown land (*khāṣṣa*) under 'Abbās I and probably even later; the shah forced the *mulk* owners to sell him their land at a low price, which almost amounted to confiscation.<sup>2</sup>

One special form of landholding was in many respects comparable with the *mulk*; this was the *khālīṣa*, an institution of Il-Khanid origin. It was understood in the 8th/14th century to be devastated and uncultivated (thus usually unirrigated) territory, forming part of either state land or crown land, which was given the advantages of a *mulk* (tithe, vendibility, etc.) for a limited period; in these circumstances the person who undertook the task of irrigating and cultivating the land was declared to be its landlord. Such a person was called *tānī* (pl. *tunnā*, "resident").<sup>3</sup> This measure to repair the ravages inflicted on agriculture by the Mongol conquest was obviously a thoroughly practical one. There may still have been *khālīṣa* land in this sense under the Timurids. Later, however, this expression denoted a particular type of crown land (see below). We may perhaps see in this a hint of the future fate of land affected by this institution.

We hardly need to explain here the fundamental principles of the pious foundations (*vaqf*, pl. *auqāf*). We will merely remind the reader of a few important points. Anyone who possessed profitable movable

<sup>1</sup> Petrushevsky, *Kishāvarzī* II, 79, quoting *Manāgib-i Shaikh Ṣafī al-Dīn Ardabīlī*.

<sup>2</sup> Falsafī, *Zindagānī* III, 270ff. For the decline of the "arbābī" (i.e. *mulk*) estates, cf. Du Mans, p. 226; for confiscation, cf. also Kaempfer, p. 95.

<sup>3</sup> Petrushevsky, *Kishāvarzī* II, 25, and in *CHI* V, 526. Obviously the arrangements for *khālīṣa* estates differed from one part of the country to another.

or immovable property could, by fulfilling certain conditions, donate this for charitable or religious purposes. Suitable recipients for donations were mosques, the graves of holy men, *khānqāhs* (hospices for dervishes), institutions of general importance such as schools, caravan-sarais, bridges and wells, and also groups of persons, for example the donor's family or his descendants. In the latter case, the usual description was *vaqf-i abli*. Even fictitious persons could be made the recipients of a donation: 'Abbās I in 1015/1606-7 converted his private property into *vaqf* for the "Fourteen Immaculate Ones" (Muḥammad, Fāṭima and the Twelve Imāms). We shall return to this subject in a different context. In Persia there were also many *auqāf* for Christian (generally Armenian) institutions, especially under the later Safavids.<sup>1</sup> Here we shall deal mainly with donations of estates.

The donor appointed an administrator (*mutavallī*) for his *vaqf*. This office was normally hereditary and an annual stipend was assigned to its holder from the endowment. In general, foundations enjoyed a *mu'āfī* (exemption) from ordinary and special taxes. In the 8th/14th century the *auqāf* were controlled by the Islamic judges (*qāḍī*, pl. *quḍāt*) of the regions in question; for technical reasons special authorities were ultimately set up to deal with them. In the Safavid state – and even earlier – the control and administration of the *auqāf*, besides the safeguarding of the interests of Islamic law, were among the main duties of the *ṣadr*, who was head of the *divān al-ṣadāra* and to whom provincial *ṣadrs* were subordinated. The competent authority for the financial administration of the *auqāf* was the *mustaufī-yi mauqūfāt* (financial controller of foundations), who was head of an office for endowment affairs (*daftar-i mauqūfāt*). Chardin described this *mustaufī* as a "lieutenant des *ṣadr*".<sup>2</sup> *Ṣadr* authorities and *mutavallīs* ensured the fulfilment of the various purposes of the foundations; in addition they were themselves beneficiaries of the production from *vaqf* land and controlled the use of it. This does not mean that the *mutavallī* himself might have been a member of the *ṣadr* authorities: the situation was rather that the *mutavallī* exercised his hereditary office like a

<sup>1</sup> See, e.g., Papazian, *Persidskie Dokumenty* 1, nos. 2, 4 (both pre-Safavid), 10, 11, 12, 15, 19; II, nos. 4, 14, 25, 26, 38. There are also Christian *auqāf* in the Lebanon.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 146. Chardin VI, 61. Lambton, *Landlord and Peasant*, p. 120. Petrushevsky, *Kishavarzī* II, 29, states that the *ṣadr al-ṣudūr* was already the head of the *divān-i mauqūfāt* in the Il-Khanid period. According to Roemer, *Staatsschreiben*, pp. 143-5, however, there is no evidence for the office of *ṣadr* until the 15th century, and at the end of the Il-Khanid period endowment affairs were the responsibility of the *ḥakim-i auqāf-i mamālik-i mabrūsa*.

landlord. Dismissal of a mutavallī was usually not within the powers of the representatives of the ṣadr authorities and the judges subordinated to them. The dīvān al-ṣadāra and especially the daftar-i mauqūfāt were merely the competent authorities for the affairs of the mutavallī and his vaqf property. The extent of the autonomy of the landlord in the later Safavid period is clearly illustrated by the fact (already mentioned in our discussion of the suyūrghāl) that in some deeds of grant the vaqf estates of a mutavallī are spoken of as his suyūrghāl. Obviously the mutavallī's exercise of power over the land entrusted to him differed only very little from that of a ṣāhib-suyūrghāl. We must, however, bear in mind that at this time even the ṣāhib-suyūrghāl was a religious dignitary.

Vaqf land could not be converted into another category of land and could, therefore, not be sold. In theory it could also not be confiscated, but in reality this was not always the case. Many auqāf had in fact been confiscated in the Mongol period, and even in later times, under the Safavids, it often happened that foundation land was removed from the competence of the dīvān al-ṣadāra. Nevertheless the landowner could largely keep himself out of the reach of the organs of the state and the ruler by converting his estates into auqāf and appointing himself (and his descendants) as mutavallī.

It was probably the theoretical impossibility of selling vaqf estates that caused the development of a special form of land tenancy; vaqf property was assigned to tenants (musta'jir) for a period of 99 years, in most cases probably in return for a lump sum. When this period had elapsed these tenants had to pay a sum equal to one year's tax yield of the area in question, whereupon the land was assigned to them for another 99 years. In some cases, however, a relatively small sum was collected annually as rent; the actual amount was determined by the size of the rented land.

The office of mutavallī appears, at any rate in some cases, to have been very profitable, especially with foundations for the great Shī'ī holy places in Iran. 'Abbās II tried to counteract the concentration of administration of large vaqf estates in the hands of a few people by once again dividing up the estates among the mutavallīs.<sup>1</sup> It hardly made any difference to the ra'āyā whether they lived on a "fief" from dīvānī land or on vaqf land. In some places there may have been some

<sup>1</sup> Busse, *Untersuchungen*, p. 116, quoting Chardin vi, 63.

arrangements by which the mutavallī's or the musta'jir's share in the harvest was fixed as a lump sum. In consequence of the continual devaluation of the currency, however, it was in the landlord's interests to secure a definite percentage share of the harvest. Ultimately this way of determining the share was in general use, as we see in a farmān dated Rabī' II 1073/November–December 1662.<sup>1</sup>

One particular institution dates back to the time of Ṭahmāsp I, namely the foundations for the "Fourteen Immaculate Ones" (see above); the reigning sovereign of the time was appointed as their mutavallī. The best known of these foundations is the one which, as we have already mentioned, arose from the conversion of the private estates of 'Abbās I (1015/1606–7). Such foundation property from crown land, with the sovereign himself as mutavallī, was called *auqāf-i tafvīḡī* (*tafvīḡ*, "mandate", "authorisation"). Simultaneously with this extensive increase in crown foundations the office of ṣadr was divided: a ṣadr-i khāṣṣa (ṣadr for crown foundations) was set up side by side with a ṣadr-i 'āmma (ṣadr for general foundations). However, the situation was not exactly that the competence of the ṣadr-i khāṣṣa was confined to regions in which there were foundations created by the sovereign from crown land; he was also competent for some other (defined) territories, and the ṣadr-i 'āmma was also often concerned with crown foundations. At certain times the two ṣadr offices were united in a single person.<sup>2</sup>

To sum up: it appears that in the sphere of the foundation system there was also a marked tendency to develop a fairly uniform type of landholding, of a kind that we have already seen in the tiyūl and the suyūrghāl. The growth of the crown foundations and the creation of the office of ṣadr-i khāṣṣa may be an indication that the Safavid central power was adjusting its policy, even with regard to the foundation system, so as to restrict the influence of these landlords.

Finally we have to consider the category of crown lands. The existence of estates of which the income was directly at the disposal of the court and especially the sovereign was not in itself anything new. As far back as the Il-Khanid period extensive areas, including whole towns, had been converted into crown property, and for these the

<sup>1</sup> Printed in Lambton, *Landlord and Peasant*, pp. 113–14, with commentary.

<sup>2</sup> *Tadhkirat al-Mulūk*, p. 42 (and Minorsky's comments at p. 111). The division of the office of ṣadr is mentioned by Kaempfer, p. 98.

Mongol term *injū* or the Arabo-Persian (*amlāk-i*) *khāṣṣa* was used.

After the collapse of the Il-Khanid empire there was a marked decrease in the extent of *khāṣṣa* land. The weakening of the central power in all regions of the former empire led to the conversion of large parts of earlier crown land into *dīvānī* or *mulk* land. It is clear, however, that even the post-Mongol dynasties had control of areas whose tax revenues were at the disposal of the sovereign and his nearest relatives and also the court.

We cannot take the formal distinction between crown land and state land to imply any opposition between the court and the state administration. In the 9th/15th and 10th/16th centuries crown estates were characterised by the fact that (at least in theory) sovereignty over them was not assigned to influential personages in the form of *suyūrghāls* or large *tiyūls*, as was the case with *dīvānī* land. They therefore not only served to finance the sovereign's personal expenditure but also formed a counterpoise against those tendencies towards feudal splintering of the land that we have seen with other categories of land. From this it is apparent that the strengthening of the monarchy and the central power under the Safavids was accompanied by growth in the size and importance of crown estates. Strictly speaking, even before 'Abbās I the crown estates were not free from "fiefs" of various kinds. However, the holders of these "fiefs" were very close relatives of the sovereign, and this was in complete accordance with the traditional character of the crown estates. These had become very substantial in the 10th/16th century; they included a number of more or less centrally situated provinces and formed a contrast to the governorships that had been bestowed as *tiyūl*, for example on the Qizilbāsh leaders. Such provinces which were entirely crown property were called *khāṣṣa*. Smaller crown estates, situated within other governorships, at that time generally bore the name of *khālīṣāt* (literally "free", i.e. from interference by the governor); these crown estates must not be confused with the 8th/14th century institutions that were also called *khālīṣāt* (see above).

The sweeping internal reforms of 'Abbās I (centralisation, repression of the Qizilbāsh, establishment of the *ghulāmān-i khāṣṣ*) and the increasing requirements of the court were among the causes of accelerating growth of crown estates under this ruler. This extension occurred in various ways. For example, a complaint from the inhabitants of a village near Naṭanz about the arbitrary attitude of the tax officials

served the shah as a pretext for incorporating the whole district of Națanz into the crown lands.<sup>1</sup> Sometimes too the shah bought up private mulk estates: when this happened, the persons affected – as we have already mentioned – had to put up with a low price. Often the possessions or “fiefs” of dignitaries who had fallen into disgrace (for example Qizilbāsh leaders) were confiscated for the crown estates. In the end Ișfahān, Kāshān, parts of Kirmān and Yazd, Qazvīn, Qum, Gīlān and Māzandarān all belonged to the sovereign’s domains. The political aim of the extension of crown property was above all to break the power of the Qizilbāsh leaders, who ever since the beginnings of Safavid rule had been holding the governorships as *tiyūl*. As soon as a province was turned into *khāṣṣa* it also became free of Qizilbāsh troops as there was no longer any governor. This policy was continued under Shah Ṣafī and ‘Abbās II. Ṣafī’s vizier, Ṣārū Taqī, was one of its most important proponents, and it was he who instigated the incorporation of Fārs into the crown lands. The crown estates attained their greatest extent under ‘Abbās II, but decreased again thereafter, as the threat of war once more necessitated the appointment of (Qizilbāsh) governors and these were naturally expected to raise troops.

A special administrative machinery for the crown estates had been built up and developed since the time of ‘Abbās I. Viziers were put at the head of the *khāṣṣa* provinces. The various administrative affairs came gradually within the competence of the crown land administration (*sarkār-i khāṣṣa-yi sharīfa*).<sup>2</sup> As we have noticed above, there had been a ṣadr for the crown estates since the time of ‘Abbās I, and now in addition a chancellery for the administration of crown property was established, with standing equivalent to that of the state chancellery. In the crown estates the Qizilbāsh were replaced by the troops of the *ghulāmān-i khāṣṣ*. The maintenance and payment of these forces made it necessary to depart from the previous practice of paying court and crown servants in cash. From 1026–7/1617–8 onwards the payment of all persons in the service of the domains administration was effected in the usual manner: officials and troops received *tiyūls* in the same way as others of their kind, or else *barāt* (*hama-sāla* and other *mavājib* assignments) from the tax revenues of crown estates.<sup>3</sup> In the

<sup>1</sup> Falsafī, *Zindagānī* III, 272.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, pp. 25ff.

<sup>3</sup> Röhrborn, *Provinzen und Zentralgewalt*, p. 133, quoting Iskandar Munshī.

late Safavid period the "fiefs and appanages" part of the crown property grew to such an extent that it seemed advisable to bring together, as a new organisational group, the remaining crown estates from which neither *tiyûls* were assigned nor salaries allocated; the term *khālīṣa* found further employment as the name for this type of crown land.

It is indisputable that 'Abbās I and his successors, by their policy of extending the crown estates, achieved their object of a political and economic weakening of the Qizilbāsh tribes and their leaders. They were unable, nevertheless, to prevent the crown land from immediately developing forms of ownership similar to those that had existed previously in the other areas. In the end it made hardly any difference to the simple peasants whether their landlord was a *tiyûldār* on state or crown land. Moreover their situation was scarcely affected by the question whether their landlord exercised his absolute authority over them by reason of a *tiyûl*, a *suyûrghāl*, or an appointment as *mutavallī*. The peasants were perhaps more oppressed on the *khālīṣa* estates, where they were the victims of arbitrary treatment by the tax officials, than on *tiyûl* land or in areas that were used as *beneficia* for certain officials and dignitaries.

#### THE ECONOMIC LIFE OF THE CITIES: COMMERCE AND TRADE

In the Saljūq period Iranian foreign trade still extended far beyond the frontiers of the Islamic world. The Mongol conquest dealt a severe blow to this trade; nonetheless at the beginning of the 8th/14th century the big trading cities of Iran again appear as commercial links between east and west. This astonishingly rapid regeneration may well be connected with the fact that under the rule of the Chingizids Iran was brought politically closer to the countries of Central and Eastern Asia and, in consequence, served as a gateway to Europe for the traders of the entire Mongol empire – and *vice versa*. Moreover, as a result of the downfall of the 'Abbasid Caliphate, Iran's commercial activities had found a new focus: it is true that Baghdad continued to be an economically important city, but in the 8th/14th century Tabrīz, the seat of the Īl-Khāns, had taken precedence over all other cities in Iran. The ravages of the Mongol invasion, which had set other cities far back from their former stage of development, had long since been repaired

in Tabrīz. In spite of the rapid reconstruction of the basic structures of Iranian economic life, however, the economic flowering which had been a characteristic of every large city in the land in the pre-Mongol period could not be achieved again.

At this point we should recall how enormously important for oriental foreign trade in all ages was the maintenance of the trade-routes. Commercial development depended in a high degree upon the quality and safety of the roads, the density of the communications network, the number of well appointed halting-places, watering-places, bridges, etc. The degree of development enjoyed by the cities was related ultimately to these factors also. For the city was above all a place of trade and exchange; its economic heart had always been the bazaars, the store-houses, the counting-houses; it was a vital necessity for the city to be attached to a supra-regional communications-network.

From this point of view the existence of well-organised, centralised states with the widest possible area of dominion was highly advantageous to the intensification of Iranian internal trade. The administrative organs of such a state-structure were much better able than an often shortlived, unstable local polity would have been to guarantee the quality, safety, and numerical sufficiency of the elements required by the economic infrastructure. For this very reason even trivial political changes frequently exercised an effect upon commercial life.

We have already referred to the importance of Tabrīz under the Mongols. From this city the main trade route led diagonally across northern Iran to the east, following the traditional silk-route, through Khurāsān to Samarqand and eventually to China. Commercial traffic from the interior of the Iranian highlands and from the south did not lead directly into Tabrīz, but through several entrepôts lying along this west – east route: Sulṭāniyya, Qazvīn, Ray and Nīshāpūr. As Sulṭāniyya had become the seat of the Īl-Khāns, it overshadowed the other centres. Since the supersession of the port of Sīrāf on the Persian Gulf by Hurmuz, through which the whole sea traffic between India and the Levant immediately began to flow, the trade-route between Sulṭāniyya and Hurmuz not only represented the north – south axis of internal Iranian trade, but made Iran the point of intersection of all existing trade links by land and sea between Europe and Asia in the 8th/14th century. The collapse of the Īl-Khanid empire ushered in a gradual decline in the importance of Iran in the passage of trade between Europe and the Far East. The interest of the

Timurids was directed more at promoting the eastern Iranian trade centres such as Samarqand and Herat than at developing Iran's traditional position as the prime link in the chain of east-west trade. As a result of the opening up of the sea route to India round the southern cape of Africa, the importance of Iran for world trade rapidly declined, and constant military confrontations between the Timurids and the Türkmen states in the west, and the labile internal conditions of all these states created obstacles in the way of politico-economic concepts and considerations on a grand, supra-regional scale. When at last the country was consolidated under the Safavids, and the internal preconditions for the commercial recuperation of Iran were restored, it was already too late: world trade was now running along new tracks. As a result of the increasing importance of European commercial shipping in inter-continental trade, Iran found itself pushed onto the fringe of the world economic scene. It could no longer pride itself on playing an active part in world transit trade. To the European commercial powers Iran remained of interest chiefly on account of its products and raw materials. The economic flowering of Isfahān in the 11th/17th century is to be traced chiefly to this city's pre-eminence in internal trade. The capital of the Safavid period cannot, therefore, be compared with Tabrīz of the Mongol period, when it was a centre for international commerce.

A special mark of the merchant class, from the 8th/14th century onwards, was their close association with the great landowners. We have already mentioned the fact that the incumbents of *suyūrghāls*, the usufructuaries of *vaqf* land (*mutavallīs*, etc.) and the owners of *mulk* land preferred, unlike their antecedents in the early Islamic period, to live far away from their lands in the cities, where they were numbered amongst the most prominent citizens. Their large incomes enabled them to take part in a variety of commercial enterprises; they did this partly through capital investment, and partly by consigning large quantities of agricultural products to merchant-princes in exchange for a share in their profits. The preconditions for this were present, for ever since the Mongol domination the dues of the *ra'āyā* had increasingly come to be paid in kind. For their part the landowners invested a great deal of the wealth that they did not require for their own use in commercial enterprises. Even the rulers did not hesitate at times to invest considerable sums out of the privy purse in the businesses of commercial magnates. That this phenomenon is characteristic of the

big business of that time can be seen from the name given to the merchant-prince, *urtāq* (Turkish *ortaq*, "partner", "shareholder").<sup>1</sup>

In the 11th/17th century foreign trade experienced a sharp increase in the volume of government commissions: the monopolisation by the crown of the silk trade, as well as of the production of precious stones and of other branches of industry, created the preconditions for this increase.<sup>2</sup> Under 'Abbās I there was a tremendous opening up of caravan routes and the provision everywhere of installations (inns, etc.) to serve the needs of commercial traffic. One of the most spectacular of these installations was the so-called *sang-farsh*, about 30 kilometres of paved roadway with several bridges across a swampy salt desert between Ardistān and Fīrūzkūh.<sup>3</sup> At a single stroke this road-system, built in a very short time, made Iṣfahān the centre of Iranian internal trade. As a result of these measures the whole commerce of the country naturally experienced an upsurge, but these efforts to extend and improve the communications network in Iran must also be assessed in terms of the commercial interests of the shah. At that time he was probably the biggest merchant-prince in the land; in the course of the 11th/17th century, under imperial protection, Armenians and European companies became the carriers of almost the entire export. Evidently the native merchants could only partially adapt to the mercantile requirements of the times and concentrated more on home markets, although even in the late 11th/17th century individual merchants were still keeping up commercial contacts with distant countries.<sup>4</sup>

In the centuries now under discussion, commerce in Iran was conducted solely in cash, with the clumsiness that this entailed. Money was packed in leather sacks in lots of 50 (silver) *tūmāns* and transported in the merchant caravans. The beginnings of non-cash transactions, which had evolved in the pre-Mongol period, seem to have been forgotten. In the second half of the 11th/17th century the Iranian commercial system made a rather poor impression on several European travellers. At that time the road network was becoming increasingly neglected, and the tradition-bound merchants of Iran were indeed

<sup>1</sup> Minorsky and Minovi, "Naṣīr al-Dīn Tūsī on finance", p. 84. Petrushevsky, in *CHI* v, 509. Hinz, "Ein orientalisches Handelsunternehmen", p. 334.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 20. Kaempfer, p. 94.

<sup>3</sup> A. Gabriel, *Die Erforschung Persiens* (Vienna, 1952), pp. 71, 85, quoting Della Valle and Thomas Herbert. Siroux, *Caravansérails*, p. 19. Tehrani, *Die Entwicklung*, pp. 53ff.

<sup>4</sup> Chardin iv, 167.

becoming less and less fit to stand up to the constantly increasing rivalry of European world trade.<sup>1</sup>

And yet the native merchants were well-off. Every year they made a profit of 30–40% on their business capital. In the warehouse of a merchant of Iṣfahān were found, during the Afghan siege of 1135/1722, silver coins worth 1,792 tūmāns (on the value of the tūmān see below.) This gives us some idea of the size of cash hoard a merchant-prince could command.<sup>2</sup>

Under the later Safavids export concentrated on the same products as those for which Iran had already become famous in the Mongol period: fabrics of all kinds, brocades, camel-hair, tobacco, precious stones, and, above all, silk; while during the Safavid era also the export of carpets steadily rose.<sup>3</sup> By contrast the supply of precious metals seems to have been more or less exhausted in this period. At no time, however, did the export of silver, mostly in coin and principally to India, ever cease. Those chiefly responsible for this export were the usurious Indian money-changers and money-lenders, who in the 11th/17th century plied their trade in every important centre of commerce. In Iṣfahān alone there are supposed to have been 10,000 of them. Their profit margin was allegedly much greater than that of the native merchants.<sup>4</sup> At all events they contributed to the universal shortage of money, which was aggravated also by the financial policy of the court, for in the later Safavid state cash payment was avoided and as much coin as possible hoarded in the treasury of the ruler.<sup>5</sup>

Inter-city trade was profitable only for commercial magnates with large capital, who were in a position to deal in costly luxury goods, and had the necessary trade connections and possibly also their own special organisations. The small merchant, who did not have these means, was basically restricted to trading in utility goods, chiefly in the produce from the countryside around his own city. High domestic tolls prevented him from undertaking lengthy overland transport: because of

<sup>1</sup> Minorsky, *Tadhkirat al-Mulūk*, pp. 20, 180. Chardin iv, 170. Rabino, "Banking in Persia", pp. 21ff. Ashraf, p. 321.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, pp. 19ff., quoting the *Zubdat al-tavārikh*.

<sup>3</sup> Chardin iv, 162ff. Petrushevsky, in *CHI* v, 508.

<sup>4</sup> Chardin iv, 64. Kaempfer, pp. 160, 178. Minorsky, *Tadhkirat al-Mulūk*, p. 19.

<sup>5</sup> Chardin v, 430. Kaempfer, p. 96. Du Mans, p. 193. Schuster-Walser, *Das šafawidische Persien*, p. 39. Minorsky, *Tadhkirat al-Mulūk*, pp. 182ff. Rabino, *Coins, Medals and Seals*, p. 6.

the variations in maximum prices from place to place, it was questionable whether he would make a profit.

Artisans, small merchants and other tradesmen – people who offered any kind of service – were organised in guilds (*ṣinf*, pl. *aṣnāf*). Everything Petrushevsky has said in the previous volume about these guilds in the 8th/14th century applies to the following period.<sup>1</sup> We do, however, have some additional information about these organisations as they existed under the Safavids. From the ranks of the “masters” (*ustād*) they elected representatives (*kadkhudā*, a term applied also to the head of a city-district), who in turn had to be accredited by an official called a *naqīb* (presumably the head of the sayyids of the city). Only then could the representative be officially installed by the *kalāntar*. The *kalāntar* was an official with functions similar to those of a western European mayor; but he was appointed by the central government and normally belonged to the aristocracy of his city. The office was often hereditary, and in the 8th/14th century the *kalāntar* still bore the title *ra'īs*. This great interest of the government in the guilds can best be explained by the part they played in the assessment of taxes on profits and of corvées (cf. below, the discussion of the tax-system). In other respects the competence of the heads of the guilds was rather limited. No one was permitted to open a new shop without their permission; and in addition it was their duty to present the monthly schedules for fixing the maximum prices to the *ṣāhib-nasaq*, an official whose principal concern was with price control and related problems. This official was responsible to the *muḥtasib al-mamālik* (“overseer of market and morals for the whole realm”), who was represented in each city by the *nāyib* (literally “deputy”). Final decisions were made within the framework of this authority, so that the elders of the guilds exerted only an indirect influence on the price structure. Within the first three months of the tax-year the members of the guilds (most likely only the masters) assembled at the offices of the *naqīb* or before the *kalāntar* in order to discuss the apportionment of the prescribed dues.<sup>2</sup> There is no mention of any other “guild meetings”. Chardin reports categorically that they never took place.<sup>3</sup> For the rest, the guilds were very loosely organised, but they did attend to the mutual support of their members, if these should become needy, and provided a not very binding instrument to

<sup>1</sup> Petrushevsky, in *CHI* v, 509, 511ff. On the rôle of the *aṣnāf* in Safavid Iran, see Ashraf, pp. 318ff.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 81.

<sup>3</sup> Chardin iv, 93.

represent the members' interests. All in all, their influence on society was slight. Only in a very restricted sense might we speak of communal self-government in the western European sense.

In the large cities every conceivable trade was to be found. Du Mans lists 35 different craft guilds in Iṣfahān in 1660.<sup>1</sup> To these must be added the service-trades – victual-dealers, bakers, cooks – and also such people as dancers, jugglers, beggars, dervishes and sayyids, all of whom belonged to guilds. This multiplicity of trades was not a special feature of the Safavid period: a government manual from the second half of the 8th/14th century lists a similar number of taxable trade associations in Tabriz.<sup>2</sup> In medium-sized and small cities one often found a certain concentration of particular trades. In Yazd, for example, the manufacture of costly textiles predominated, while Kāshān was famous for its ceramics and, increasingly, for its carpets. Similar examples can be adduced for almost every city in the country.

Those engaged in commerce plied their trades chiefly in the great bazaars of the cities. The bazaar was often the property of the *divān* or of the crown, and in many cases bazaars were endowments.<sup>3</sup> The tradesmen then had to pay rents for their shops, which served also as workshops. This applied also to the city's cattle-markets, slave-markets, storehouses, caravansarais, bridges and baths, the rents from which provided an important source of income for the public treasury, the crown, or the *vaqf* administration. The central area of the bazaars in the large cities – the *qaiṣariyya* – was always crown property. The traders who exposed there for sale the choicest and costliest wares (e.g. expensive fabrics, jewels, luxury imports from distant lands) had to pay considerable sums of money for the privilege.<sup>4</sup>

At this point a particular form of bazaar must be mentioned. The royal headquarters sometimes moved from one place to another. This happened for a variety of reasons; e.g. war, or the search for climatically favourable summer- or winter-quarters. This habit was indulged especially by the Jalayirid, the Timurid, and the Türkmen rulers. On these occasions the whole court, led by the ruler, would forsake the capital city and take off for another, often far distant, part of the country where amid great pomp and ceremony a royal court encampment would be set up. The considerable needs of this encampment

<sup>1</sup> Du Mans, pp. 195–211.

<sup>2</sup> Hinz, *Resāla-ye Falakīyyā*, pp. 178ff.

<sup>3</sup> Petrushevsky, in *CHI* v, 506–8, and *Kishāvarzī* II, 28. Kaempfer, pp. 94ff.

<sup>4</sup> Kaempfer, p. 157.

were supplied by an army of scurrying tradesmen who on such occasions often came long distances to take advantage of this *urdū-bāzār* (i.e. "market of the court and army camp"). On the camp being struck, the provisional bazaar likewise was dissolved. This institution of the Īl-Khāns was still common under the Āq Quyūnlū, and provided the merchants with an enormous turn-over. Not until the time of the Safavids did the *urdū-bāzār* lose its importance. This market, too, was regarded as a crown institution, and the revenues from it were considerable.

Besides such institutions there were also industries, the income from which went to the public treasury, to the crown, or to the *vaqf* administration. The origin of these industries may be connected with the captive and enslaved workers who were set to work at various crafts in the palaces of the Īl-Khāns and, at a later date, of Tīmūr and even of his successors. At all events, from the 8th/14th century onwards such industries were to be found in many cities. The main industries of this sort were: tanning, pickling and preserving, soap-manufacture, paper-making, dyeing. The mints, too, must be listed among these "state" industries. The income from the mint, which came chiefly from *mintage*, that is the difference between the real and the nominal value of the coin, flowed constantly into the royal treasury.<sup>1</sup>

There was one special form of industry that mainly emerged in the Safavid empire: the *buyūtāt* (literally "houses") or "royal workshops". These court workshops and court industries of the Safavids were sited inside the royal palace grounds. Their function was chiefly the preparation of every imaginable product that the court might need. The *buyūtāt* comprised, firstly, departments connected in any way whatever with the supply of victuals for the court. Near the court kitchen were the food warehouse, the bakery, storerooms for drinking water and fruit juices, the wine-cellar, slaughterhouse, the coffee-kitchen, the pharmacy and the rest. Then there were storehouses and rooms of various kinds for firewood, torches and lamps, for tablecloths, plates and crockery, for carpets and robes of honour. The royal treasury, too, must be listed here. All the departments which employed manual labour for the provision of the needs of the court household were court workshops in the true sense. Thus the court controlled its own looms,

<sup>1</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 196. Rashīd al-Dīn Fazl-Allāh, *Mukātabāt*, ed. M. Shafī' (Lahore, 1945), p. 318. Yakubovsky, "Timur", pp. 72ff.

its own tailoring, shoemaking, and fur and leather industry. There was a goldsmith's workshop and a copper smithy, which supplied the court with all manner of tools and utensils; and there were many other departments as well. Finally, mention must be made of the harness-maker's workshop, the armoury, the ordnance-foundry, and the library in which manuscripts were not only collected but specially produced by a staff of artists. The stables and many other offices were also part of the *buyūtāt*.<sup>1</sup>

As a rule there was a director (*ṣāhib-jam'*) and a controller (*mushrif*) over each department. This rule was broken, however, where, for operational reasons, several departments worked closely together and were therefore from time to time put under a single *ṣāhib-jam'* or a single *mushrif*. In the late Safavid period the *buyūtāt* were entirely under the direction of the *nāẓir-i buyūtāt* ("overseer of the court workshops"). This had not always been so: at the beginning of the 11th/17th century the *nāẓir-i buyūtāt* had controlled only certain specific court industries and workshops. Later, however, he was *de facto* in charge of the whole royal household and was reckoned to be one of the most powerful and influential ministers of state.

Countless workmen and specialists with a variety of professional skills were employed in the court industries. In contrast to their colleagues in the bazaars they enjoyed a number of privileges. Each employee was given a deed of appointment which indicated precisely the manner of his work and his rate of pay. In the late Safavid period the annual wage of a workman ranged from two *tūmāns* to the considerable sum of 55 *tūmāns*. This was paid in the form of *barāt* – the assignment of certain tax returns. One of the employees was commissioned to cash these tax-cheques on the spot, so that in fact most employees got a cash payment, although forfeiting in the process 5–10% of the wage stated in their deed of appointment. Every third year an employee at a court workshop could count on receiving a wage-increase. In addition he had the right to specific allowances in kind (*jīra*). Emoluments in kind were calculated in terms of a unit known as the *qāb* ("dish"). Six or seven persons were supposed to be able to find subsistence from the food contained in one *qāb*. Highly paid workmen received a whole *qāb*, others only half or a quarter. On request one could have the *jīra* commuted into cash. As well as these

<sup>1</sup> Kaempfer, pp. 106ff. Chardin VII, 330ff. Minorsky, *Tadhkirat al-Mulūk*, p. 50.

regular wages the employees at the buyūtāt received premiums or "gifts" (*in'ām*), often amounting to as much as a year's wages. This occurred principally when a workman had distinguished himself by specially good work.<sup>1</sup>

An appointment in the buyūtāt was normally for life. In case of illness or unfitness for work the salary continued to be paid. Moreover, it also happened that many of the workmen worked not only by royal commission, but on their own account as well. All of these facts show that a post in court industry at a court workshop was in many respects a privileged post, and must have been much sought after.

In conclusion let us mention the activities of European workmen in the buyūtāt. Under 'Abbās I, Šafī I and 'Abbās II a series of painters worked at the court at Iṣfahān. There are several reports of watchmakers, but it is not clear whether these were always attached to the buyūtāt. Several European specialists were employed in the ordnance-foundry at court, and it is possible that their number increased under Shah Sulṭān Ḥusain (1105-35/1694-1722), for at this time the production of artillery was being stepped up.<sup>2</sup>

#### THE TAX SYSTEM IN THE POST-MONGOL PERIOD

During the centuries of the 'Abbasid Caliphate it had been customary to observe, formally at least, the tax regulations prescribed by the Sharī'a, even if the four canonical taxes — *kharāj* (tax on land and agricultural products), *'ushr* (tithe), *ṣakāt* (alms-tax) and *jizya* (capitation tax for non-Muslims) — covered the most heterogeneous institutions, and the rate of taxation differed greatly from place to place and from time to time, and special impositions had often assumed the character of regular taxes. In Iran this principle was overthrown during the first decades of Il-Khanid rule: the *qubchūr* tax took its place alongside the canonical *kharāj* and quickly proved to be the most oppressive taxation ever imposed upon the settled population.<sup>3</sup> In the Il-Khanid period the term *qubchūr* — originally a pasture-tax on the Mongol nomad herdsmen — denoted various types of tax. For the arable farming community the *qubchūr* was a levy assessed according to the quantity of the product, and had to be paid in cash. In many

<sup>1</sup> *Ibid.*, p. 21.

<sup>2</sup> *Ibid.* Schuster-Walser, *Das safawidische Persien*, pp. 53ff. Busse, *Untersuchungen*, pp. 136ff.

<sup>3</sup> Petrushevsky, in *CHI* v, 530ff., and *Kishāvarzī* II, 228ff.

districts the qubchūr was a fairly uniform fixed tax on all subjects and thus a capitation levy on Muslims too.<sup>1</sup> Cattle-breeders also were liable for qubchūr dues, which again had to be paid in cash, not in cattle, as had originally been the custom with the Mongols. The zakāt was superseded by the tamghā, introduced by the Īl-Khāns. This was a set of taxes on trade and industry, the combined rate of which was several times greater than the 2½% of the canonical alms-tax. In addition, the Īl-Khanid régime imposed a great number of oppressive special burdens upon the population of Iran, most of all upon the settled community. The exaction of taxes by the administrators of the Īl-Khanid state had been brutal and capricious and had threatened the life of great sections of the Iranian peasantry. When reform came under Ghazan Khān (694–703/1295–1304), there was not by any means a return to the norms laid down in the Sharīʿa. Such a course would have deprived the rulers of a substantial part of their income. What took place was, rather, the systematisation and codification of the practices that had been in operation since the middle of the 7th/13th century. On the basis of this reform the canonical taxes continued for the time being, but income for the public treasury was assured by the cataloguing of a wide range of additional dues. This seems nonetheless to have been to the advantage of the populace, because the fixing of the rate of taxation put a stop in some measure to the often immoderate demands of the tax-collectors.

The co-existence of canonical taxes and of levies that were not consistent with the Sharīʿa, plus many special burdens – some of which admittedly had been customary even before the Mongol conquest of the Near East – is plainly characteristic of the post-Mongol period as well. As early as the 8th/14th century there appeared tendencies to obliterate the distinction between canonical and non-canonical taxes. Attempts to put a stop to this development were made repeatedly, as for example under the Timurid Shāh Rukh (811–50/1409–47), under the Āq Quyūnlū rulers Yaʿqūb (883–96/1478–90) and Aḥmad (902–3/1497), and also under Shah Ṭahmāsp (930–984/1524–1576). Such intentions seem also to have played some part, albeit a limited one, in the tax reform of Uzun Ḥasan (857–82/1453–78).<sup>2</sup> The assimi-

<sup>1</sup> Minorsky and Minovi, "Naṣīr al-Dīn Tūsī on finance", pp. 79–80. Busse, *Untersuchungen*, p. 104. *TMEN* I, 387–91 (no. 266, "qubchūr"). Barthold, "Die persische Inschrift", p. 261.

<sup>2</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 191; "Das Rechnungswesen", p. 121; and "Steuerinschriften", pp. 758ff. Minorsky, "The Aq-qoyunlu and Land Reforms", pp. 451ff., 458ff. Schmidt-Dumont, *Türkmenische Herrscher*, p. 219.

lation of non-canonical and canonical taxes was finally accomplished, it would seem, in the 11th/17th century, presumably under 'Abbās I. His fiscal measures came at the end of a continuous series of tax reforms. They were preceded by the codification and the regulation of the financial system during the second half of the 8th/14th century (the Jalayirid period) and by the creation of the *Qānūn-i* (or *Qānūn-nāma-yi*) *Ḥasan Pādīshāh*, the tax book of Uzun Ḥasan Āq Quyūnlū. Common to all of these reforms is that, as we observed about the tax laws of Ghazan Khān, they have to do only in part with the introduction of totally new measures; for the rest they are concerned with the collating of detailed arrangements and of usages that had come into existence at an earlier stage. Thus, for example, the returns contained in the *Qānūn* of Uzun Ḥasan concerning eastern Anatolia – so important for our consideration – show tremendous variation from place to place, in respect both of the type of tax and of the rate of taxation. The reason for this can be traced to the fact that over a long period of time accepted local traditions had found their way into Ḥasan's code. And so, such returns as these give us some idea also of fiscal conditions before the codification of the *Qānūn*.<sup>1</sup> And there are some other sources which provide data concerning the tax system. As we explained in another context, records of tax exemptions always provide valuable evidence, for, in the form of tax lists, they indicate to which type of levy the exemption in question applied. On this subject the number of extant documents from the Safavid period is much greater than the number from the 9th/15th century or even earlier. Manuals of administration often supply valuable information on this score, and data of this kind in the records can be augmented from many reports by European travellers. We shall initially follow the development down the centuries of the most important regular taxes, and then discuss irregular special impositions.

The first thing to note is that soon after the collapse of the Il-Khanid state the terms *kharāj* and *zakāt* occur less frequently in the sources. This applies also to the Mongol expression *qubchūr*, presumably because in the popular mind this conjured up memories of the worst kind of fiscal exploitation. From the second half of the 8th/14th century onwards, in place of these terms we find *māl* and *jihāt*, and from the 9th/15th century onwards they are linked to form *māl-u-jihāt*. Both of

<sup>1</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 179.

these expressions possessed a comprehensive connotation: *māl* embraced the totality of the regular taxes that were payable in kind (that is, chiefly levies on agricultural products), whereas *jihāt* were indirect taxes to be paid in cash.<sup>1</sup> Amongst these were obviously the regular commercial taxes, but there were also the cattle levies, to be paid in cash (cf. below) and the taxation of land, in which certain elements of the traditional *misāḥa* regulations for the *kharāj* survived. In documents from the 9th/15th century onwards we find *māl-u-jihāt* along with *vujūhāt* (money-taxes of the most varied kinds, presumably mainly dues to officials) set in contrast to the *takālīf-i dīvānī* (special dues for the state household) and other extraordinary payments. In the manuals of administration, too, we meet this term *māl-u-jihāt*, but here, as we might expect, we find rather the specification of the separate classes of levy which made up the totality of the taxes. From this we are able to deduce that *māl-u-jihāt va vujūhāt* quite simply denoted all regularly collected taxes. It is clear that *māl-u-jihāt* in predominantly agricultural regions denoted chiefly taxes upon land and its produce, whereas in urban contexts it denoted chiefly taxes upon trade and industry.<sup>2</sup>

The rate of taxation of farm produce varied considerably from place to place and from time to time. Whereas under the Mongols after the reforms of Ghazan Khān the tithe had to be paid in kind, plus an additional high tax on produce in cash (one of the so-called *qubchūr* taxes), with the Jalayirids the tendency developed of shifting these cash *qubchūr* payments (tax on produce and the poll tax introduced by the Il-Khāns) into the field of extraordinary taxation. This apparent easing of the burden of the tax on produce promptly made possible the collection of a larger proportion in kind as harvest tax. Under Uzun Ḥasan in most localities the tithe was replaced by the "fifth" (*khums*, *panj-yak*), and in many regions of Transcaucasia the harvest tax claimed as much as three-tenths of the whole harvest. In view of this severe oppression of the peasants it is scarcely conceivable that Uzun Ḥasan's regulations found a favourable reception. About a hundred years later in most districts the *khums*, or slightly less, was still in force. According to d'Alessandri, towards the end of the reign of Ṭahmāsp I (930-84/1524-76) only one-sixth of the harvest was claimed.<sup>3</sup> Chardin reports of the 11th/17th century, however, that on crown estates the

<sup>1</sup> Hinz, "Steuerinschriften", p. 765.

<sup>2</sup> Minorsky, "A Soyūrgḥāl of Qāsim b. Jahāngīr", p. 945. Hinz, *Resāla-ye Falakiyyā*, p. 129.

<sup>3</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 178.

tax on produce accounted for one-third of the entire yield. In the region around Işfahān at the beginning of the 12th/18th century a quarter of the harvest (*chahār-yak*) was claimed.<sup>1</sup> These levies applied primarily to grain. Orchards and vegetable gardens were taxed on the basis of a tithe or a seventh part of the annual yield. In the 8th/14th, and in the first half of the 9th/15th, century vineyards were often subject to the khums, but under Uzun Ḥasan this levy was commuted into cash (in eastern Anatolia every hundred vines were assessed at the flat rate of about two Ottoman *aqchas*).<sup>2</sup> This may well indicate that at that time the greater part of the grape harvest was pressed, so that there was no point in claiming a levy on the fruit. The sale of the wine was subject to various commercial taxes, so that it paid the public treasury on the one hand to put a flat rate on the vineyards, and on the other to encourage wine production to the limit. This tax, known as *razkārī*, was in operation throughout the whole period under review, as one document from the year 1094/1683 demonstrates.<sup>3</sup>

Another māl tax in kind consisted in the supplying of hay, chaff, or firewood. According to the regulations of Uzun Ḥasan the tenant of a juft was liable to supply from one to four *kharvārs* (ass-load, cf. Hinz, *Masse u. Gewichte*, p. 14) of the materials indicated. All of these dues became payable at harvest, except the firewood, which had to be delivered in late autumn. The fixing of the precise quantities and sums to be given was the responsibility of the *mumayyiz* or *rayyā'*,<sup>4</sup> the assessor of the harvest, whose underlings performed this task a short time before the harvest. In order to protect himself from too high an assessment, the peasant had to pay the rayyā' and his staff both an assessment-due (introduced in the Āq Quyūnlū period) and also the so-called *taqabbulāt*. These dues became payable "when a tax-payer agrees to the assessment fixed by the revenue-officer."<sup>5</sup> Evidently this was a case of legalised bribery. Not without some amazement do we find the *taqabbulāt*, in an administrative manual of the early 18th century, among the regular state revenues.<sup>6</sup>

In this category must certainly be included the land tax collected in various regions – the *rasm-i juft*. Under Uzun Ḥasan the *rasm-i juft* passed in some districts as being consistent with the "old law".<sup>7</sup> Here

<sup>1</sup> Chardin v, 384, 392.

<sup>3</sup> Busse, *Untersuchungen*, document no. 20.

<sup>5</sup> Lambton, *Landlord and Peasant*, p. 441.

<sup>7</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 180.

<sup>2</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 181.

<sup>4</sup> *Sic!* See Minorsky, *Tadhkirat al-Mulūk*, p. 150.

<sup>6</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 76.

we are dealing with a tax payable in cash and, under Uzun Ḥasan, varying in rate from district to district (and dhimmīs were further assessed at a higher rate than Muslims). D'Alessandri finds evidence for the existence of this tax in the late 10th/16th century, and Kaempfer puts the rate at five 'abbāsīs per *jarīb* for the reign of Shah Sulaimān.<sup>1</sup> From Kaempfer and from Chardin we learn also that in the second half of the 17th century this category of payment included a contribution to the *bārkhāna-yi Shāh* ("royal goods-caravan"), claiming the choicest produce of the various regions. The yield from both taxes flowed into the coffers of the rulers. That these two interchangeable taxes represented a later form of the *rasm-i juft* can be seen from the fact that they were expressly catalogued among the regular taxes.

The same dichotomy in basic taxation can be observed in the realm of cattle-rearing, down to the second half of the 10th/16th century. By a decree of Ya'qūb Āq Quyūnlū dated 15 Ramaḍān 884/30 November 1479 the addressee of the document was exempted from paying the taxes of *mavāshī* (cattle-tax) and *marā'ī* (pasture-tax).<sup>2</sup> In the tax-regulations of Uzun Ḥasan both types of tax are mentioned. Let us first examine the cattle-tax. After the end of the Il-Khanid state it continued to be known for some time as *qubchūr-i rasmī* or *qubchūr-i aghnām*, expressions going back to the reforms of Ghazan Khān and current down to the Timurid period. In the *Qānūn-i Ḥasan Pādishāh* we find the above form *mavāshī*.<sup>3</sup> In eastern Iran in 1500 there existed a tax called *pāy-i gāvāna*, which clearly was identical with this cattle-tax.<sup>4</sup> Under Shah Ṭahmāsp, who was renowned for his piety, this undoubtedly non-canonical exaction was camouflaged in the colours of the Sharī'a, by being interpreted as one form of the alms-tax and named *zakāt-i gusfand va mavāshī*. Obviously, however, even this formal re-interpretation was not sufficient to calm the conscience of the sanctimonious Ṭahmāsp, for in 972/1565 he had it totally annulled as being unlawful.<sup>5</sup> From the time of 'Abbās I onwards the cattle-tax, now called *chūpān-bīgī*, once again took its place as a fixed element in the *māl-u-jihāt* and remained so until the 18th century.

Under Uzun Ḥasan in many districts the *mavāshī* tax consisted of

<sup>1</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 179.

<sup>2</sup> Busse, *Untersuchungen*, document no. 3. On the term *marā'ī*, see Minorsky and Minovi, "Naṣīr al-Dīn Ṭūsī on finance", p. 78.

<sup>3</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 199, and "Steuerinschriften", p. 756. Busse, *Untersuchungen*, p. 107.

<sup>4</sup> Roemer, *Staatsschreiben*, p. 167.

<sup>5</sup> Hinz, "Steuerinschriften", pp. 759, 766.

two levies: one was a cash payment of from  $\frac{2}{3}$  to one aqcha for each wether-sheep or goat (in Anatolia), to which was added a herd-tax in kind – a stated number of livestock incurred, in varying amounts, fixed levies, for example one beast per year for every three hundred sheep. In addition female stall-cattle were taxed in cash: mares, cows, and asses incurred a tax of from 2 to  $4\frac{1}{2}$  aqchas per beast.<sup>1</sup> There are records from the reign of Ṭahmāsp of tax rates of 15 *bīstī* for every forty sheep (excluding tups) and 10 for each bullock.<sup>2</sup> Obviously these rates were in force before the above-mentioned cancellation of the cattle-tax in 1565. Under ‘Abbās I, in the province of Khurāsān alone, the *chūpān-bīgī* yielded annually the sum of about 20,000 ‘Irāqī tūmāns, and this shows that here, too, we are dealing with a tax that had to be paid in cash.<sup>3</sup> Of the late 17th century Chardin reports, however, that the *chūpān-bīgī* for sheep had to be paid in kind: one-seventh of the lambs and the whole yield of fleeces. Foals were assessed at one-third of their fictive price (supposedly fairly assessed) in cash. In any case, in this period the ruler was the direct beneficiary of the income from the *chūpān-bīgī*.<sup>4</sup>

The pasture-tax, too, can be traced back to the period of Mongol rule in Iran, and is explicitly mentioned in the *Qānūn* of Uzun Ḥasan. Later on it frequently became merged with the categories of cattle-tax listed, but we have evidence that in the time of Ṭahmāsp I it was still separate.<sup>5</sup>

Regular taxation of urban commercial activity primarily affected trade and crafts – the latter at first only slightly. Of course the agricultural activity of individual city-dwellers is not in question here: in terms of the total tax yield from the cities revenues from this source were of no great importance.<sup>6</sup>

The most important of the levies imposed upon trade were the customs and sales taxes. From the time of Ghazan Khān these are to be reckoned as the most important regular revenues of the public treasury. Craft and industry were obviously liable to taxation on sales, but in addition at certain periods shops and workshops were taxable also. Most of these tariffs and taxes go back to the era of the Īl-Khāns, and in no way harmonised with the precepts of the religious law. First, let us

<sup>1</sup> Hinz, “Das Steuerwesen Ostanatoliens”, p. 181.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 179, quoting d’Alessandri.

<sup>3</sup> Iskandar Munshī, trans. Savory, p. 774.

<sup>4</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 180, following Chardin.

<sup>5</sup> Hinz, “Steuerinschriften”, p. 764. Barkan, “Osmanlı devrinde”, pp. 97, 104, 195, etc.

<sup>6</sup> Hinz, “Das Steuerwesen Ostanatoliens”, p. 185.

take up a terminological problem. From the 8th/14th to the 10th/16th century all the taxes on trade and industry were described by the term "tamghā". There is documentary evidence that this originally Turkish word (primary meaning "herd-brand"; hence later "seal" or "stamp") had been applied to specific taxes in Iran since the late 7th/13th century. In every period the term was applied fundamentally to taxes that were raised on merchants and craftsmen and paid principally in cash. In the course of time the occasional payment in kind does, however, figure in the complex of tamghā taxes. We do not know exactly how the term tamghā came to be used in the fiscal realm. It is possible that the earliest tamghā dues were the customs dues paid by merchants on entry into a city, on all the goods they intended to sell in that city. This view is supported by an early 8th/14th century tradition, according to which, by order of the supreme authority, the tamghā dues of various cities had to be displayed in writing on the city gates, so that "the receivers of customs ...should not, under pretext of ...(an increase in the tamghā) ...collect more (than was prescribed) nor introduce any innovations".<sup>1</sup>

On the other hand Naṣīr al-Dīn Ṭūsī was already describing the tamghā as a kind of tax on sales.<sup>2</sup> In any case, towards the end of the Il-Khanid period, the term tamghā already possessed the character of a comprehensive concept covering all levies, often including extraordinary taxes, affecting trade and industry in the cities. The above-mentioned city customs dues, often designated by the word *bāj*, were part of this concept, as were also taxes on sales and profits. As none of these levies had anything to do with the tax prescriptions of Islamic religious law, the word tamghā, more often in its Arabicised plural *tamghāvat*, was frequently used quite simply to denote all taxes that were contrary to the Sharī'a.<sup>3</sup> Hence the champions of the Islamic faith (arbāb-i 'amā'im) at all times fought for the abrogation of the tamghā, and this cause was taken up even by some of the rulers – either out of personal piety or from political considerations. But with all such "reforms" it was always a case of trying to resolve the contradiction that arose between religious ends and those forms of taxation which yielded the highest returns to the public purse and which the state economy simply

<sup>1</sup> *TMEN* II, 558, quoting Rashīd al-Dīn, *Jāmi' al-tavārikh*.

<sup>2</sup> Minorsky and Minovi, "Naṣīr al-Dīn Ṭūsī on finance", p. 71.

<sup>3</sup> *Ibid.*, pp. 78f. See further Horst, "Zwei Erlasse", p. 302, for a document dating from late Ramaḍān 972/late April 1565.

could not do without. For this reason the success of every attempt to do away with the tamghā was very shortlived. The taxes and extraordinary dues embodied under this concept had to be forthwith reintroduced in another guise. From the reign of Shāh Rukh we learn about an even simpler solution. In order to satisfy the requirements of religion the term tamghā was simply replaced by the word zakāt.<sup>1</sup> In India Bābur and his successors frequently dispensed with the tamghā, a measure which must have produced almost no effect at all.<sup>2</sup> The most spectacular abrogation of the tamghā occurred in 972/1565 in connexion with a dream of the Safavid Ṭahmāsp. The story runs that this shah, notorious for his avarice, saw in a vision the Twelfth Imām, who commanded the sovereign to repeal the taxes, including the tamghā, that were contrary to the faith.<sup>3</sup> Naturally, these taxes disappeared from public life only for a short time. At all events there is evidence that from this time onwards the fiscal term tamghā was used less and less. In the 17th century the tamghā taxes did continue in various forms, but there seemed no longer to be any point in embracing them all together under the concept of tamghā.

The sales taxes which appeared under the Mongols were levied under the Jalayirids mostly at the rate of about 2 ½% – less than under the Īl-Khāns. Shāh Rukh's zakāt sales tax still ran at 2 ½% in 1440, but in Uzun Ḥasan's *Qānūn* it was fixed at 5%. Moreover, with the codification of the *Qānūn* efforts to abrogate the tamghā seem to have been effective, although the agents of this abrogation were unable to carry it out in face of the opposition encountered from the amīrs.<sup>4</sup> The rate went up under the Safavids (until Ṭahmāsp). For Christians it was as high as 10%. Particularly valuable goods such as pearls, jewels and musk were assessed at special low rates.

Sales taxes, as we have pointed out, were normally collected in cash. In several places, however, the tax on a few goods had to be paid in kind. Under Uzun Ḥasan wine was exempted from the sales tax but became liable to city customs dues and special tariffs, which did not, however, touch wine pressed inside the cities. Likewise possessing a special character was the sales tax on cattle, which in some places was

<sup>1</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 191. Ulugh Beg, on the other hand, obviously agreed with the concept of tamghā: Barthold, *Ulugh Beg*, p. 128.

<sup>2</sup> Beveridge, *The Bābur-nāma in English*, p. 555.

<sup>3</sup> Hinz, "Steuerinschriften", pp. 758–69. Horst, "Zwei Erlasse".

<sup>4</sup> Minorsky, "The Aq-qoyunlu and Land Reforms", p. 450. Hinz, "Das Steuerwesen Ostanatoliens", pp. 187, 190.

fixed at 4-5 % of the selling price, in other places at a fixed sum (e.g. in Arzinjān at 10 aqchas for one ass). In order to distinguish the sales tax clearly from other tamghā taxes, under Uzun Ḥasan they were given the title *tamghā-yi siyāh* ("black tamghā").<sup>1</sup>

During the 17th century the sales tax declined somewhat in importance beside the great number of other taxes on trade and crafts. It is possible that they were exacted only in respect of specific goods. In this period certainly, they were calculated not as a percentage but on a flat rate. Olearius reported that in 1637 one paid one 'abbāsī to sell a horse, one *muḥammadī* an ass, and one *qāẓbakī* a sheep.<sup>2</sup> Silk, too, was liable to some such sales tax. This decline of the market tax under the later Safavids was certainly connected with the simultaneous restructuring of the financial administration, which we have still to discuss.

Because in Iran one could have the beasts one had bought (bullocks, sheep, lambs) slaughtered in the cattle yards (*khaṭīra*), the tamghā which fell due in such a case represented a combination of slaughtering-fees and sales tax. This slaughtering-tamghā could be paid partly or wholly by surrendering the skins to the city tannery, the heads and feet to the city pickling and salting works, or the offal to the gut-factory.<sup>3</sup> There is evidence of this custom as early as the second half of the 14th century; in the later 15th century the surrender of these parts of the animal may have become obligatory at least in certain districts. This special form of slaughtering fee is evidenced, however, not merely for eastern Anatolia and Āzarbāijān, but also for central Iran, for Qum, for example, where as well as the skins one had to give up half a sheep's liver and the fat – presumably the fat on the rump of the Persian sheep.<sup>4</sup>

After the sales taxes we come now to the customs dues. On this topic we must bear in mind that not all varieties of customs were regarded at all times explicitly as tamghā. At the moment, however, we do not wish to go any further into the question of formal classification. Up to the 16th century the most lucrative customs dues were the city customs (*bāj*, later also *durūb*), which presumably were always tamghā payments. They were not based upon some uniform tariff, but were made up of an ever-increasing number of levies, which often belonged neither to the category of māl nor to that of jihāt, but were officially

<sup>1</sup> *Ibid.*, pp. 190, 192.

<sup>2</sup> Schuster-Walser, *Das safawidische Persien*, p. 36.

<sup>3</sup> Hinz, "Das Steuerwesen Ostanatoliens", pp. 194ff., and *Resāla-ye Falakiyyā*, pp. 176ff.

<sup>4</sup> Busse, *Untersuchungen*, document no. 4.

regarded as extraordinary impositions, although in practice certainly they very soon assumed the character of regular taxes.<sup>1</sup> Like the rest of the *tamghā* dues the system of city customs displays a continuous development from the Mongol period until the second half of the 16th century. Not until the time of 'Abbās I do we find substantial changes. In the Il-Khanid period the goods carried by the caravans were still taxed at a flat rate, and one distinguished only between the rate for goods to be sold within the city and the rate for goods in transit. In the course of time, however, there evolved a refined system of deductions and "administrative fees" – for so we might describe those dues levied on the grounds that they reimbursed those engaged directly or indirectly in the work of collecting the customs dues. We will return to this topic in our discussion of extraordinary taxation.

Once again the data contained in the *Qānūn-i Ḥasan Pādishāh* are of assistance in providing a picture of the city customs. The basic levy was the due paid to the guard at the city gate, called the *rasm-i bavvābī*. This was a tax on the number of loads of goods that passed through the city gate, whether in or out, without distinction of quality, and irrespective of whether the goods were to be sold in the city or were merely in transit. If they were in transit, then they were taxed twice, once on entry, once on leaving.<sup>2</sup> Certain goods were exempt from the *rasm-i bavvābī* – for example, grain and milk products for the city's food supply. Peasants in the surrounding district could become exempt from the *rasm-i bavvābī* by paying additional dues in kind on their harvest. It might also happen, however, that in such cases the *rasm-i bavvābī* could be exacted in kind at the city gate. In *Diyārbakr* for fattened beasts, instead of this tax, one paid a levy of one *aqcha* for every six sheep that passed through the city gate, and this levy was called *tamghā-yi aghnām* ("sheep *tamghā*").

In addition to the dues paid to the guard at the gate there was a series of further customs charges, as, for example, the fee to the scribe (*rasm-i kitābat* or *rasm-i kuttābī*), and for caravans passing through there was a levy called *rasm-i qābiḡāna*.<sup>3</sup> Duty on wine had to be paid in kind. There was a fee to the master of the court cellar, a fee to the commandant of the fort, and to the night watchman. In spite of these specific designations the quantities of wine collected as city customs

<sup>1</sup> Hinz, "Steuerinschriften", p. 766.

<sup>2</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 186.

<sup>3</sup> *Ibid.*, p. 187.

went into the royal cellars. A special group of different levies went to make up the silk tax, which had to be paid in cash. Certain textile goods were liable to an increased silk tax. The total revenue from city customs amounted in general to between 2% and 3% of the value of the goods. Hinz points out that in the 15th and 16th centuries the price of an article transported, say, from eastern Iran to Istanbul would double itself solely on account of the payment of local customs dues. Out-of-the-way cities sought to profit from this by enticing merchant caravans with the offer of lower customs rates.<sup>1</sup>

Not only at the city gates were tolls erected. Along the great caravan routes, at forts, guard posts and bridges, there were road tolls (*bāj-i shavāri*) to be negotiated. For a long time these taxes, known as road-guard dues (*rasm-i rāhdārī*), had served to maintain the guards stationed everywhere along the highways; but these were not always regarded as a component of the *tamghā*.<sup>2</sup>

It is now time to look at the system of tolls and tariffs in the Safavid state of the 17th and early 18th century. Since the reign of 'Abbās I the dues on the highways and, even more important, at the ports had been allowed to supplant city tolls as the most important source of revenue for the public treasury. To this must be related the fact that trade with foreign, principally European, powers was constantly widening in scope during the 17th century. The *rāhdārī* dues had long since ceased to provide for the upkeep of the highway guards. Nevertheless their rate had been creeping up all the time, and this, along with the multiplication of the number of customs posts, had turned them into a public revenue source of the first order. A European traveller made the very pertinent observation, concerning the Iranian road system, that although one came upon scarcely any crossings or bridges one had nevertheless to pay up at every turn. The revenue from this abundant source had been flowing into the royal treasury very probably since the days of 'Abbās I.<sup>3</sup>

On the state frontiers the customs arrangements were not organised everywhere with the same thoroughness. The fiscal administration concentrated on taxing all goods imported into the country through the ports on the Persian Gulf, where the average rate ran at 10% of the estimated value of the goods. In the time of 'Abbās II (1052–

<sup>1</sup> *Ibid.*, p. 199.      <sup>2</sup> Hinz, "Steuerinschriften", p. 768. Minorsky, *Tadhkirat al-Mulūk*, p. 76.

<sup>3</sup> *Ibid.*, p. 180. Kaempfer, pp. 132 ff. Schuster-Walsen, *Das safawidische Persien*, pp. 28ff.

77/1642-66), from Bandar 'Abbās alone the public treasury collected annually the sum of 24,000 tūmāns.<sup>1</sup> Later on, this source of revenue was somewhat neglected; under Sulaimān it brought in only 10,000 tūmāns, and the office of harbourmaster, to whom belonged the supervision of the machinery for collecting the tariffs, was finally leased out in 1674 for the relatively small sum of 2,700 tūmāns.<sup>2</sup> On the Persian Gulf there were three large ports: Bandar 'Abbās, Bandar Rīg, and Bandar Kangūn, each with its own independent customs house. On the inland frontiers and also on the Caspian Sea the customs were very irregularly organised. It is worth mentioning, however, that not all foreign merchants were taxed at the same rate. The British, the Portuguese, the Dutch and the French all paid at different rates, and all were entitled to specific tariff concessions.

Among the tamghā taxes abrogated by Ṭahmāsp in 1565 were the revenues from the mints. We must note that these revenues were of various kinds. Anyone who on his own initiative struck coin out of precious metal, or had foreign currency, also of precious metal, re-minted – a practice that became mandatory in the 17th century – had to pay a fee to cover expenses. We know, however, from the later Safavid period that in addition the royal treasury claimed the difference between the real and the nominal value of every coin struck. W. Hinz and H. Horst argue convincingly that the mint tamghā was presumably this mintage deduction, averaging 2%, rather than the fees for minting.<sup>3</sup> At all events Ṭahmāsp's abrogation of the tamghā did not result in the revenues (*vājibi*) from this mintage being renounced for ever, for, as has been already pointed out, in the 17th century this tax appears as one of the most lucrative sources of revenue for the royal treasury, and in the first half of the 18th century the rate of mintage rose to over 15%.<sup>4</sup> When discussing the monetary system we will return to this question. Now we turn to the last significant group of tamghā taxes: taxes on crafts.

In the reign of the Jalayirids, and presumably under the Timurids as well, the taxation of crafts was operated within the framework of the existent sales taxes, on the principle that it was not the manufacture but the sale of a product that made it liable to taxation. Relevant, too, is the circumstance that in the tax codes the sales tax was not computed at a

<sup>1</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 181.

<sup>2</sup> *Ibid.* Kaempfer, p. 93.

<sup>3</sup> Hinz, "Steuerinschriften", p. 766, and "Das Steuerwesen Ostanatoliens", p. 188. Horst, "Zwei Erlasse", p. 306.

<sup>4</sup> Minorsky, *Tadhkirat al-Mulūk*, pp. 130ff.

flat rate for a whole city, but specified for individual professions, artisan guilds (*aşnâf*) and shops. From the models provided by an assessment book of the year 764/1363 for the city of Tabriz we learn that a sales tax was presented for close on forty professional groups and guilds, which proves that this tax was clearly conceived as a means of taxing industrial production.<sup>1</sup> In the *Qānūn* of Uzun Hasan Āq Quyūnlū, about a hundred years later, we detect the beginnings of the attempt to tax industrial production itself, irrespective of the amount for which the product was sold. Obviously in the period before the compilation of the *Qānūn* of Uzun Hasan, the practice had become established of taxing weavers at a specified monthly or yearly rate for their looms. The *Qānūn* prescribed the tax on individual professions in various regions. This might be a tax on shops or workshops, as in the case of tradesmen, or it might be a straightforward tax on industry, as in the case of the bakers and cooks in the eastern Anatolian city of Kharpūt.<sup>2</sup> As a rule these taxes seem to have been payable in cash, but sometimes the rates referred to payment in kind. It is obvious that in the late 15th century and thereafter these taxes on industry were regarded as an extension of the previous system of taxing industry according to turn-over, for they were always conceived as *tamghā* levies.

The turning point in the development of some of the taxes, which we have placed at the beginning of the 17th century, can be perceived in the sphere of industry as early as the reign of Tahmāsp in the second half of the 16th century. The historical development of the tax on crafts had followed a different course from region to region. In contrast to this tax as operated by the Āq Quyūnlū and certainly as operated during the early decades of Safavid rule is the system which comprehensively taxed those engaged in industry. This system we find operating in the later period of Tahmāsp's reign. Because it embraced all urban manufacturers and subjected them to fixed levies, it was a much more efficient fiscal instrument than the codified usages of the *Qānūn-i Hasan Pādishāh*. In the often quoted administrative manual, *Taẓkirat al-mulūk*, this taxation system is vividly presented. In accordance with the guidelines set down by the dīvān, a high city official, the kalāntar (in several respects not unlike a European mayor, cf. above), assisted

<sup>1</sup> Hinz, *Resālā-ye Falakiyyā*, pp. 177-83.

<sup>2</sup> Barkan, "Osmanlı devrinde", p. 194. For the taxation of brothels (*bait al-lutf*) and gambling, see Hinz, "Das Steuerwesen Ostanatoliens", p. 188, and *Resālā-ye Falakiyyā*, p. 129; Minorsky, *Taẓkirat al-Mulūk*, pp. 139, 182.

by another dignitary, the naqīb (probably the most distinguished of the sayyids, i.e. descendants of the Prophet, in the city, cf. above), decided on the total extent of the taxes on industry due in their city. These taxes, known in Ṭahmāsp's time as *māl-i muhtarifa*, were now called the *bunīcha*. Then the kalāntar summoned the heads of the districts (*kad-kbudā*) and the elders of the guilds (*rīshsafīdān-i aṣnāf*) in order to apportion, in their presence, the bunīcha-quotas to the individual "guilds" and other institutions. The aldermen now became responsible for the collection of the amounts apportioned. The bunīcha payment was obligatory on all craftsmen, bazaar merchants, sellers at the rope market, cattle market, and other markets, on all bakeries, eating-houses, inns and baths (in so far as these were not crown properties and thus leased by the royal treasury, as, for example, in Iṣfahān), and at times on such notorious services as taverns and brothels.<sup>1</sup> In the crown provinces the revenues from the bunīcha, like all other levies, naturally flowed into the royal treasury, and in the other provinces they formed part of the *regalia*, so that in every case it was the sovereign who profited directly from the bunīcha.<sup>2</sup> Special value was attached to the tax on the production of silk and cotton. According to Chardin the ruler received a sum equivalent to one-third of the product, quite apart from the fact that the export of silk was one of the most important royal prerogatives. The flat rate assessment of the bunīcha was of advantage to the public treasury in yet another respect. If a particular producer was exempted from bunīcha levies, this in no way diminished the revenue from taxes, for the cost was shared out by the other members of the guild.<sup>3</sup>

Following Hinz's argument, we may regard the receipts from certain urban manufactures as a latent tax on industry. The fees levied, for example, by the city tanneries when someone brought a goatskin or sheepskin to have it tanned, or, as the case might be, took away the finished leather, were somewhat higher than the cost of running the industry. The surplus was claimed by the public treasury.<sup>4</sup> Certainly this did not apply in every case, nor to all manufactures. It also covered the processing of certain raw materials claimed as dues by fiscal

<sup>1</sup> Kaempfer, p. 94. On the bunīcha, see *Tadhkirat al-Mulūk*, pp. 81, 83; Hinz, "Steuerinschriften", p. 764.

<sup>2</sup> Kaempfer, *loc. cit.* Minorsky, *Tadhkirat al-Mulūk*, p. 180. Du Mans, p. 33.

<sup>3</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 83.

<sup>4</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 196, following Barkan, "Osmanlı devrinde", pp. 185, 194.

fiscal officials. One recalls, for example, the dues payable on slaughtering an animal. Moreover, the products of these urban manufacturers were frequently the object of a fiscal device which, under the name of *ṭarḥ*, had been widespread since the Mongol period. The populace was compelled to sell certain raw materials to the fiscal office (explicitly, to the manufacturer) at an artificially low price, or, alternatively, to buy certain products from the fiscal office at an inflated price.<sup>1</sup> As with many other devices this one gave the tax officials ample scope for malpractice, as an inscription dated 981/1573 records concerning the compulsory sale of the products of the soap works at Nairīz.<sup>2</sup>

We now move on from the discussion of all those levies which were regarded up to the 16th century as *tamghā*, and which to some extent underwent special development during the 17th century. That does not mean that we have abandoned the sphere of regular taxation. To this sphere certainly belonged the *jizya*, the Quranic poll tax on non-Muslims. This tax affected Jews and Christians, both native and foreign (including Europeans). The principle underlying the *jizya* was fundamentally that every adult male *dhimmī* had to pay a specified annual sum. As with all the other taxes, the rate of the *jizya* varied from place to place and from time to time. In the middle of the 17th century, for example, Armenians and Jews liable to the *jizya* had to pay annually the equivalent of one *miṣqāl* of gold (i.e. 4.69 gm). Du Mans, to whom we are indebted for this information, tells us also that this tax was called either *kharāj* or *jizya*, an interesting indication of how little awareness there was in the 17th century of the original character of the canonical taxes.<sup>3</sup> We learn from a document of Sulaimān from the year 1094/1683 that the Quranic poll tax for Armenians in Julfā, south of Iṣfahān, was calculated at a flat rate and apportioned to the male members of the Armenian community by the *kalāntar* of the Armenians of Julfā in collaboration with the *kadkhudās* (heads of the districts, elders).<sup>4</sup> This procedure was very much in line with what we have already observed concerning the apportionment of the flat rate *bunīcha* tax. At that time the yield from the *jizya* for Julfā had reached the figure of 580 *tūmāns*. In 'Abbās I's time it had yielded only 180 *tūmāns*, which may indicate that the Armenians of Julfā in those days

<sup>1</sup> Petrushevsky, *Kishāvarzī* II, 289. Busse, *Untersuchungen*, document no. 5. Aubin, *Note préliminaire*, pp. 17ff. Lambton, *Landlord and Peasant*, p. 102. Hinz, "Steuerinschriften", p. 754.

<sup>2</sup> Aḥmad Iqtidārī, "Farmānī az Shāh Ṭahmāsp-i Ṣafavī", *FIZ* XII (1343), 319-22.

<sup>3</sup> Du Mans, p. 46.

<sup>4</sup> Busse, *Untersuchungen*, document no. 20.

had been taxed at a specially low rate, in order to encourage their settlement there. Under 'Abbās I's successor Ṣafī (1038–52/1629–42) income from the jizya had already risen to 260 tūmāns. During the second half of the 17th century the income from the jizya raised in Julfā flowed into the purse of the queen mother.<sup>1</sup> From the document mentioned above we learn that at this time the jizya contribution of one of the richest Armenian merchants and his five sons added up to no less than 35 tūmāns.

Over and above the jizya, the dhimmīs were bound to pay other taxes as well. In the *Qānūn* of Uzun Ḥasan enhanced rates for certain taxes are indicated as applying to Christians, and we know that in the 16th century considerably higher tax rates were imposed upon Christian merchants and manufacturers than upon their Muslim colleagues, a fact already mentioned above. Since the time of 'Abbās I a great Armenian colony had existed in Julfā. The above mentioned reduction in taxes which 'Abbās granted the Armenians of this town did not continue to operate for long after his death. In the later 17th century the Christians of Julfā were particularly hard hit by tax impositions and other repressive measures. An additional burden upon the Armenian artisans of Julfā was that they were called upon much more frequently than were others to provide unpaid *corvée* labour. More will be said about this in the context of special impositions.

A special group of foreigners were the Indians, who had flocked to Iran in the 17th century. These, as we have observed, applied themselves to monetary business and usury. A specially assessed poll tax was imposed upon them, and was known as *sarāna-yi Hunūd*.<sup>2</sup>

Besides the jizya, there was yet another form of poll tax which must not be confused in any way with the canonical tax on non-Muslims: the universal poll tax on Muslims. Let us recall once again the concept qubchūr as it had been understood in the time of the Īl-Khāns. One of these qubchūr taxes had been a levy to which every subject was unconditionally liable. It was thus a poll tax on all Muslims, in strict contravention of the Sharī'a. In spite of changes in the meaning of the term qubchūr, and its ultimate disappearance in the post-Mongol period, this tax continued in other forms, in such forms, indeed, that it could be listed officially amongst the extraordinary taxes, although exacted

<sup>1</sup> Chardin VIII, 114. Busse, *Untersuchungen*, p. 139. Hinz, "Das Steuerwesen Ostanatoliens", p. 182. Kaempfer, p. 68.

<sup>2</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 76.

with all the regularity of a regular tax. Under the Jalayirids this levy became known as *sarāna* or *sar-shumāra*, and in many districts the custom grew up of imposing a *khāna-shumāra* on a whole household instead of levying a poll tax in the true sense. In the *Qānūn* of Uzun Ḥasan we come across this "hearth-tax" (Hinz) in the context of extraordinary taxes.<sup>1</sup> It was still being exacted under the Safavids.

The same sort of thing happened in respect of the host of taxes in the form of "administrative dues". These too did not pass without reservation as regular taxes, and yet *de facto* were exacted on a regular basis and frequently formed an official component of regular levies, as was demonstrated above regarding the composition of the *tamghā* on wine. Such dues undoubtedly constituted an essential element in the comprehensive concept of *vujūhāt* to which we referred earlier. They were designated *ikhrājāt* (literally "expenses", signifying reimbursement of expenses incurred in the course of taxing and administering), *rusūm* or *ḥuqūq* (more or less "dues", to those in whose favour they were granted). A distinction was drawn between *muqarrarī* dues, which were regular exactions, and *khārījīyyāt*, which were *ad hoc* extraordinary dues.<sup>2</sup> It was undoubtedly true of many dues that their true application did not coincide with the purpose indicated by their title. This was especially obvious with those which were of long standing. For example, in Uzun Ḥasan's time and later, in certain districts of eastern Anatolia a *rasm-i tīmūrjak* was raised, a "Tīmūr due", when the conqueror had been dead and buried for fifty years. It is clear that in such a case an originally extraordinary imposition had become a regular tax.<sup>3</sup>

Obviously the contrary could also occur: the due reached the actual nominee. This probably happened all the time if the recipient were someone in a high position. Thus the *rasm-i nāyib* of Ḥasan's *Qānūn* most certainly found its way to the crown's deputy. Equally the *rasm al-vizāra*, known in the time of the Jalayirids, went to the vizier, whose upkeep at the end of the Safavid period was provided for almost entirely out of dues;<sup>4</sup> and the *rasm al-ṣadāra* was instituted for the benefit of the ṣadr. This latter tax had been in operation since the 15th century, and under the Safavids the *suṣūrghāls*, too, were liable to it, as was mentioned in another context.<sup>5</sup> A characteristic of many dues was

<sup>1</sup> Petrushevsky, *Kishavarzī* II, 278, quoting Nakhchivānī, *Dastūr al-kātib*. Hinz, "Das Steuerwesen Ostanatoliens", p. 182.

<sup>2</sup> Petrushevsky, in *CHI* v, 534.

<sup>3</sup> Barkan, "Osmanlı devrinde", p. 104.

<sup>4</sup> Minorsky, *Tadhkirat al-Mulūk*, p. 86 (§ 86).

<sup>5</sup> *Ibid.* (§ 87). Busse, *Untersuchungen*, documents nos. 3, 4. Hinz, *Resālā-ye Falakiyyā*, pp. 43, 48.

their persistence, often throughout several centuries: once such a perquisite was introduced, the recipient could hardly bring himself to renounce the income it brought. Thus the due for the governor of the city or the district (*shihna*, becoming *dārūgha* under the Timurids) was exacted under all the dynasties with which we are concerned as *rasm-i shihnagī*, *dārūghagāna* (under the Timurids) or *rasm-i dārūgha*.<sup>1</sup>

Another distinction may have lain in whether the due had been imposed for some higher official in the general administration (e.g. *nāyib*, *şadr*, *vizier*) or for an official who was actively engaged in the collection of one or more taxes. In the latter case the dues – at least at the time of their introduction – possessed the character of extraordinary taxes, as in the case of reimbursement fees for tax officials in general (*rusūm-i 'ummāl*, *haqq al-taḥṣīl*) or dues destined for the assessor of taxes (though not to be confused with the aforementioned *taqabbulāt*). This had originally been the case with the *rasm-i bāvābī* and *rasm-i kuttāb*, which we mentioned along with the city gate customs, although by the time of Uzun Ḥasan they had already taken on the character of regular fiscal revenues. The same was true of the road customs dues (*rāhdārī*), which had originally maintained the highway guards but in the course of time became a component of regular state revenue or of the ruler's income.

Many dues had been conceived as supplementary levies, in the sense that their rate was computed as a percentage of other taxes. There were other dues, however, which had fixed rates.

A complete enumeration of all dues and a detailed exposition of their significance and development would go far beyond the framework of this present study. We must be content, therefore, with the foregoing reflections, and may sum up by stressing the fact that many of these impositions, although not by any means all of them, revealed a tendency to take on the character of regular state revenues, a tendency which expressed itself in the increasing alienation of the imposition from its original purpose as well as in the transition from "secondary rates", i.e. rates calculated as percentages of other taxes, to primary, fixed rates.

Another group of special impositions, fundamentally having something in common with the dues of which we have been speaking,

<sup>1</sup> Busse, *Untersuchungen*, pp. 108, 111 (*rasm-i dārūghagī*). Roemer, *Staatsschreiben*, p. 166. Barkan, "Osmanlı devrinde", p. 105 (*resmi şabnegī*). Hinz, "Steuerinschriften", p. 754.

comprised those levies imposed, originally at least, on particular occasions during the year. In this sphere, too, the tendency of extraordinary impositions to become regular taxes can be detected. We discover, for example, a feast-day levy and a wedding levy listed in the *Qānūn* of Uzun Hasan under the category of extraordinary impositions. It is quite clear, especially of the wedding levy, that these taxes, when first introduced, must have fallen due on the occasion of the particular event. The *Qānūn*, however, indicates that the term when both of these taxes fall due is the beginning of spring, which can only mean that these extraordinary impositions had become disguised as regular taxes on the population.<sup>1</sup>

The yield from genuine regular taxation – often described as *aşl-i māl-u-jihāt* or, in respect of non-Muslims, as *aşl-i jizya* – was augmented by surcharges in the form of specific percentages of the amounts yielded by the *aşl*. These additions to regular taxes were known as *tafāvut* (literally “the difference”). In Mongol times the word used had been *far’*. The documents usually speak of *tafāvut-i māl-u-jihāt* and of *tafāvut-i jizya*. The original purpose of the *tafāvut* may have been to offset a putative increase in production without having to revise the fixed tax rates, an operation which would have involved considerable administrative expense. In fact, however, the *tafāvut* levies were little other than an easily contrived means of increasing the principal taxes. They had been exacted even in Mongol times and can be traced down to the late Safavid period.<sup>2</sup>

One special category of extraordinary taxes consisted of obligations which were not discharged directly through payment in cash or in kind. Here, too, the usage observed was essentially Il-Khanid in origin. First to be mentioned in this connexion are those services which peasants had to give to travelling officials, whom they had to accommodate along with their entire retinue. This service was called *qunālgāhā*. They were required also to provide for these people and their animals. In respect of persons, the obligation was called ‘*alafa*’ and, in respect of animals, ‘*ulūfa*’. The word *ulāgh* denoted the duty of peasants to provide such officials and their retinues with mounts; while *ulām* denoted the obligatory service of providing local guides. The manner and form of exacting these services, even under the later Safavids, was very much in

<sup>1</sup> Hinz, “Das Steuerwesen Ostanatoliens”, p. 182.

<sup>2</sup> Petrushevsky, *Kishāvarzī* II, 264, and “K istorii instituta ‘soyurgala’”, p. 239. See also Papazian, *Persidskie Dokumenty*, c.g. II, no. 28.

line with Il-Khanid usage.<sup>1</sup> The documents show that from the Mongol period until the end of the Safavid period other services were required which were known by the names *bīgār* and *shikār*. The latter term probably applied to unpaid service at the hunt, including possibly the supply of beaters. *Bīgār* denoted *corvée* services of all kinds, principally that of supplying agricultural labour. The number of days of such service prescribed for peasants could not at any time have been so very great. In Uzun Ḥasan's time, for example, only from one to three days a year were required, and exemption could be bought by payment of a moderate cash sum.<sup>2</sup>

The urban craftsmen, however, especially in the Safavid period, were subject to a much more exacting type of *bīgār*. They were called out to work chiefly on the large building projects of the shah. In this way it was possible for the ruler to execute large-scale plans without drawing too drastically on the treasury – one is put in mind of the architectural embellishment of the capital Iṣfahān by 'Abbās I and his successors. The organisation of such a comprehensive system of labour services was handled by precisely the same methods as the *bunīcha*, the tax on industry: the *kalāntars* decided on the quota of men required, and passed this on through the "guild" elders to the craftsmen in the guilds (*aṣnāf*). The Armenians of Julfā, called upon frequently on account of their manual skills to perform such unpaid work, presumably were not organised in guilds according to profession. The Armenian *kalāntar* of Julfā, in collaboration with the *kadkhudās* (heads of the separate residential districts), apportioned the work to the inhabitants of a city quarter who practised the particular craft.<sup>3</sup>

Finally, important revenues of the public treasury included every conceivable form of "gift", squeezed out of the people at every possible opportunity. There was scarcely a European traveller who was not moved to report in astonishing detail the unlimited appetite of Iranian rulers for an enormous range of valuable "gifts" from the provinces and from individuals, as well as their confiscation of property. In this, too, we see the persistence of Il-Khanid institutions and customs.<sup>4</sup>

<sup>1</sup> Busse, *Untersuchungen*, pp. 105 ff. Minorsky, "A Soyūrghāl of Qāsim b. Jahāngīr", p. 948. Petrushevsky, *Kishāvarzī* II, 294–300.

<sup>2</sup> Hinz, "Das Steuerwesen Ostanatoliens", p. 182. For *bīgār*, see Petrushevsky, *Kishāvarzī* II, 290–4.

<sup>3</sup> Chardin v, 404. Minorsky, *Tadhkirat al-Mulūk*, pp. 20, 181. Busse, *Untersuchungen*, document no. 20.

<sup>4</sup> Kaempfer, p. 93. Chardin III, 230, and v, 430. Minorsky, *Tadhkirat al-Mulūk*, p. 179. Petrushevsky, in *CHI* v, 535, quoting Rashīd al-Dīn.

The following observations are meant to provide a rough sketch of the administrative background to the tax system. During the period of our review, we can detect in general a far reaching continuity in state fiscal institutions. It must first be stated, however, that the division of the administration into two components under 'Abbās I and his successors brought about certain changes in this sphere also.

Together with the state chancellery the central finance administration formed the Grand Dīvān-(*dīvān-i a'lā*), at the head of which stood the Grand Vizier. This linking of finance chamber and chancellery dates back, possibly, to Nizām al-Mulk, the celebrated statesman of the time of the Great Saljūqs. One of its consequences was that the Grand Vizier was ultimately responsible for the financial affairs of the state. Nonetheless, the real head of the finance chamber was the *mustaufī al-mamālik*. Since the time of 'Abbās I his counterpart had been the *mustaufī-yi khāṣṣa*, who was responsible for the financial affairs of the crown estates.<sup>1</sup> At all events this sharing did not of necessity bring with it – at least not until the last decades of the 17th century – a twofold structure in all of the lower sections of the finance chamber.

Even in the time of the Īl-Khāns the *mustaufī al-mamālik* was assisted at the head of the finance chamber by two more high officials, although both were of lesser rank: the *mushrif al-mamālik* and the *nāzir al-mamālik*. Obviously, in directing the financial administration the primary function of this trio was to exercise mutual control. The same trio was to be found in all provincial and regional finance chambers also. All regional *mustaufīs* were subject to the *mustaufī al-mamālik*, and, correspondingly, the *mushrifs* and *nāzirs* were ultimately subject to the *mushrif al-mamālik* and *nāzir al-mamālik* respectively. In the Safavid *nāzir-i daftarkhāna-yi humāyūn-i a'lā* we can recognise the older *nāzir al-mamālik*; and the *mushrif al-mamālik* was presumably the prototype of the Safavid *dārūgha-yi daftarkhāna*.<sup>2</sup>

The foundation of the tax system was the *qānūn*, the "book of levies". In this book were set down the rates of all taxes that had to be paid, based upon the data in what amounted to an archive and was comparable to a land register office. According to this book, the taxes should have been at the same level from year to year, but, as we have

<sup>1</sup> Hinz, "Das Rechnungswesen", p. 22. Minorsky, *Tadhkirat al-Mulūk*, pp. 25, 45. Röhrborn, *Provinzen und Zentralgewalt*, pp. 122ff.

<sup>2</sup> Hinz, "Das Rechnungswesen", p. 23. Minorsky, *Tadhkirat al-Mulūk*, p. 71. Busse, "Persische Diplomatie im Überblick," p. 240.

seen, this was not so in practice. For this reason, the *qānūn* had to be revised from time to time. In the later Safavid period the book of exactions, under the title *dastūr al-ʿamal*, was placed within the department of the *ṣāhib-taujīb* (see below).<sup>1</sup>

In order to clarify the administrative procedures surrounding the actual collection of taxes we have to discuss two more concepts: tax farming and tax cheque (*barāt*). The raising of the various taxes in separate districts and regions was leased out, always under contract, to private persons or officials in the form of concessions which varied in range. On making application for such a concession, the applicant had to produce evidence of the state of his own property, for, if the application were granted, the lessee assigned his own property as surety for the sum to be raised. As the owners of *tiyūls* or *suyūrghāls*, as described above, always possessed the right to collect taxes, contracts had to be made with them also. But they did not have to provide any special evidence of their own financial standing, because in most cases they enjoyed an exemption from tax (*muʿāfi*), and so the public treasury had no claims upon them. Hence their contracts were different from those of the other tax-lessees, and were given the special name *taslīm-nāma*.<sup>2</sup> In all cases tax-cheques (*barāt*) were issued to the tax farmers (*mustaʿjir*, *mutaṣarrif*) by the central financial administration and made out on the basis of the terms and rates contained in the *qānūn*. The recipient had to cash these sums right away and at the end of the tax year balance his account, in accordance with the terms of his contract, whereupon he was discharged by the financial authorities. As we have seen, the *barāt* system also served to remunerate or reward officials. This was done by giving them tax cheques to the value of their salaries, drawn on a particular city or district where they could raise the fixed sums themselves or through an intermediary.

These procedures were put on record in two books of the finance chamber. Assigned tax cheques were entered in the *daftar-i taujīb* under the control of the *ṣāhib-taujīb*.<sup>3</sup> In another book, the *daftar-i avārija*, appeared the current state of the tax fund for the whole territory, arranged by cities and provinces; and all financial transactions, including the making out of tax cheques, had to be noted in this book, which was kept by the *avārija-nivīs*. In the 17th century the book was sub-

<sup>1</sup> Hinz, "Das Rechnungswesen", p. 134. Minorsky, *Tadhkirat al-Mulūk*, pp. 143ff.

<sup>2</sup> Hinz, "Das Rechnungswesen", pp. 19ff. <sup>3</sup> *Ibid.*, p. 123. *Tadhkirat al-Mulūk*, p. 76 (§ 66).

divided according to the four traditional administrative regions – Āzarbāijān and Shīrvān, ‘Irāq-i ‘Ajam, Kirmān and Khurāsān – and each district was under its own avārija-nivīs.<sup>1</sup> Before making out a barāt on the tax income of any city or province, the subordinate officer of the sāhib-taujīh had, therefore, always to consult the daftar-i avārija in order to make sure that he was not issuing an “uncovered” cheque in the event of the tax capacity of the region being exhausted. In the Safavid period all levies which, as *regalia*, flowed into the crown treasury, although not falling within the competence of the administration of the royal estates, were withdrawn from the “balance-sheet” of the avārija books and, from the first half of the 17th century, recorded in a special department headed by the *ḡābiṭa-nivīs*.<sup>2</sup>

In the Mongol period the custom had already become well established of taking the solar year as the fiscal unit of time. This year was based on the calculations of Naṣīr al-Dīn Ṭūsī. Since the time of the Timurids these solar years, reckoned from the beginning of spring, were given the year names from the Turco-Mongol twelve animal cycle. This manner of reckoning time – in comparison with reckoning in lunar years – simplified book-keeping and balancing, and eased the lot of the tax-payer, who otherwise – as still happened in the time of the ‘Abbasid Caliphate – would have been taxed 33 times in the course of 32 harvests.<sup>3</sup>

## OBSERVATIONS ON THE MONETARY SYSTEM

In Iran during the period under our review there existed throughout a two-tier, parallel currency, based upon gold and upon silver. Most coins were minted in silver, but there was always gold coinage too, even if seldom issued. Iranian coins in precious metal were always of a very high standard. Under Ghazan Khān the fineness of silver coins was 976/1000, and in later centuries the standard rose even higher.

From the 14th until the 18th century the coin chiefly to be found in currency was silver coin. This circumstance, like several other phenomena in economic life, is to be connected with the reforms of the ʿIl-Khān Ghazan. During his reign (694-703/1295-1304) a new unit of

<sup>1</sup> Hinz, “Das Rechnungswesen”, pp. 120ff. Minorsky, *Tadhkirat al-Mulūk*, pp. 77ff., 174ff.

<sup>2</sup> *Ibid.*, pp. 76, 105ff.

<sup>3</sup> Hinz, “Das Rechnungswesen”, p. 5. See further O. Turan, *Oniki hayvanlı Türk takvimi* (Dil ve Tarih Coğrafya Fakültesi Yayınlarından. Tarih serisi, 3. İstanbul, 1941).

currency was introduced: the silver *dīnār*, called the *dīnār-i rāyij*. One *dīnār-i rāyij* (silver) was equal to six *dirhams*. According to a statement of Rashid al-Dīn, in the time of Ghazan Khān the *dīnār-i rāyij* weighed 3 *miṣqāl* (at that time 4.3 gm). The *dīnār* thus weighed 12.9 gm. There were also *dirham* coins (2.15 gm) and coins valued at half a *dirham* – all in silver.<sup>1</sup> The unit of reckoning was the *tūmān* (from the Mongol *tūmen*, i.e. 10,000), the equivalent of 10,000 *dīnārs*. Until the end of the 18th century the silver *tūmān* was never struck, so that in the period with which we are concerned there never were any silver *tūmān* coins. In his currency reform Ghazan Khān had taken as his model the “Chinese *tūmān*”, which consisted of 10,000 *bālīsh* each of six *dīnārs*.<sup>2</sup>

At all events, this standardisation under Ghazan Khān broke with Islamic tradition, which set the *dīnār* as the unit of gold currency over against the *dirham* as the unit of silver currency. In Iran, from the Mongol period until its final disappearance, the *dirham* was regarded as a standardised subdivision of the (silver) *dīnār*, and this in turn remained the basis of reckoning for the whole monetary system of Iran throughout succeeding centuries, even though at a later stage it was no longer minted and other monetary denominations became common. In what follows the most important coins with their different names and their *dīnār* value will be presented, the gold value of the *dīnār* and the *tūmān* at different periods indicated, and some idea given, consequently, of the value of Iranian money in the course of the centuries with which we are dealing.

That it had been one of the intentions of Ghazan's reform to adopt the term *dīnār* primarily as a designation for the unit of silver currency can be seen from the fact that none of the gold coins of Ghazan Khān was named *dīnār* (or named as fractions of a *dīnār* or as a *dirham*, being a fixed fraction of a *dīnār*). This was so in spite of the fact that Ghazan's one *miṣqāl* gold coin corresponded by weight to one-third of a *dīnār* or two *dirhams*. For a gold coin weighing one *dirham* ( $\frac{1}{2}$  *miṣqāl*, say 2.15 gm) one used, obviously quite deliberately, the term *nīm-miṣqāl*.

Ghazan Khān's standard for the *dīnār-i rāyij* of three *miṣqāl* (12.9 gm) could obviously be maintained only for a few years. By the time

<sup>1</sup> Rabino, *Coins, Medals and Seals*, p. 4. Smith, “The Silver Currency”, pp. 18ff. For a discussion whether *dīnār-i rāyij* or *dīnār-i rābiḥ* is preferable, see Herrmann and Doerfer, “Ein persisch-mongolischer Erlass”, p. 17, n.60.

<sup>2</sup> Barthold, “Die persische Inschrift”, pp. 251ff. Schroetter, pp. 697ff.

of the Il-Khān Abū Saʿīd (717-36/1317-35) the silver dīnār weighed only 8.4 gm; but the original dīnār-i rāyij continued to be used as a unit of account.

In the period following the collapse of the Il-Khanid empire, namely in the second half of the 14th century, various monetary systems grew up in Iran. True to the Il-Khanid tradition, however, all of these were based upon the silver dīnār, subdivided into dirhams. Whereas a dīnār, divided into six dirhams following the tradition of Ghāzān's dīnār-i rāyij, was still minted in Tabrīz, we find in Baghdād, the capital of the Jalayirids, a dīnār divided into 12 dirhams, and another, called the *dīnār-i mursal*, divided into 10 dirhams.<sup>1</sup>

In Nishāpūr in the province of Khurāsān under Togha Temūr (d. 754/1353) a silver dīnār weighing 4.21 gm and divided into 4 dirhams (at 1.05 gm) was minted. It was known also as a khurāsānī or a dīnār-i khurāsānī. However, in Khurāsān the dīnār-i rāyij at that time was still in use for account purposes.<sup>2</sup> Another currency based on a silver dīnār was to be found in Transoxiana: in the ulus of Chaghatai anonymous silver coins had been minted since the late 13th century. From the time of the reign of Kebek Khān (718-26/1318-26), however, these were struck with the name of a ruler, so that thereafter these coins were known as *kapakī* money. One silver kapakī dīnār weighed approximately 8 gm and was divided into 6 dirhams at from 1.3 to 1.4 gm.<sup>3</sup>

After 792/1390 Tīmūr had a new silver coin struck throughout the territories of Iran. At first it was introduced obviously only into Transoxiana and Khurāsān. This was the *tanga-yi nuqra* or silver *tanga*, a word which seems to be of Indian origin. Originally it denoted a unit of weight and was applied first to a coin probably under Maḥmūd of Ghazna. From the reign of Sultan Shams al-Dīn Iltutmish (607-33/1211-36) a silver tanga (*tanga-yi nuqra*) weighing 10.76 gm was being minted in Delhi. Tīmūr's *tanga-yi nuqra* followed this standard and weighed exactly half the tanga of Delhi, i.e. 5.38 gm. It was divided into four dirhams. Presumably Tīmūr's tanga soon ousted the above-mentioned lighter (dīnār-i) khurāsānī of four dirhams, for in the period around 844/1440 there is no further mention of the khurāsānī currency.

<sup>1</sup> Rabino, "Coins of the Jalā'ir", pp. 103ff. Hinz, "Ein orientalisches Handelsunternehmen", p. 327, and *Resālā-ye Falakīyyā*, p. 14.

<sup>2</sup> *Ibid.* Schroetter, p. 141. Smith, "The Silver Currency", p. 19. Herrmann and Doerfer, "Ein persisch-mongolischer Erlass", pp. 16-19.

<sup>3</sup> Schroetter, pp. 141, 147. Hinz, "Steuerinschriften", p. 762, following the *Shams al-siyāq* of 'Alī Shīrāzī, MS Āyasoḡya 3986. On the kapakī dīnār, see further Barthold, *Ulugh Beg*, p. 8.

Under Shāh Rukh the weight of this silver tanga was reduced to 4.72 gm, which in his day was the weight of one mişqāl. In a very large part of the territory under his rule, during the early decades of the 9th/15th century, the coin assumed the name *shāhrukhī*. Moreover, this Timurid tanga at one mişqāl was minted also in gold, although very rarely, and was called *tanga-yi ṭillā*. In later times it became the *ṭillā*, the current gold coinage of the Uzbek khans of Bukhārā, Khīva, and Khoqand.<sup>1</sup>

Even so, in the Timurid period various dīnār currencies persisted. There is evidence from 844/1440 of the existence of the following: in Transoxiana there was the kapakī dīnār at about 8 gm of silver. In western Iran there were as many as three different dīnār currencies, the relationship of which to the kapakī dīnār is known: the Baghdād or Shīrāz dīnār, the dīnār-i 'Irāqī, and the Tabrīz dīnār. The dīnār-i 'Irāqī seems traceable directly to the earlier Tabrīz dīnār-i rāyij, whereas the dīnār-i Tabrīzī of the 15th century must have appeared for the first time in Timurid times. At that time the relation between the four silver currencies was as follows: one kapakī dīnār was equivalent to three Baghdād (or Shīrāz) dīnārs, to six 'Irāqī dīnārs and to nine Tabrīzī dīnārs. Thus we arrive at the following average weights for the various dīnārs: Baghdād or Shīrāz dīnār = *ca.* 2.7 gm; dīnār-i 'Irāqī = *ca.* 1.35 gm; dīnār-i Tabrīzī = *ca.* 0.9 gm.<sup>2</sup>

There is one piece of information, likewise applicable to the period around 1440, that startles us: two kapakī dīnārs are supposed to have been equivalent to one tanga.<sup>3</sup> At first sight this would seem to contradict our affirmation that under Shāh Rukh a tanga of 4.72 gm had been minted. It is possible that meanwhile, at least in eastern Iran and Transoxiana, the name we have already mentioned, *shāhrukhī*, had become so popular for these smaller coins that the name tanga could be used for another species of coin. A similar process can be observed happening in the time of the Āq Quyūnlū in eastern Anatolia, where the terms tanga and *shāhrukhī* likewise denoted two different species of coin.<sup>4</sup> In the kingdom of Lār also there existed at a later date a monetary unit called a tanga, but this did not prevent a larger coin, the *lārī*, also being described as a tanga (cf. below).

In the second half of the 15th century the dīnār currency of Iran suffered an incredibly rapid decline. According to Hinz, in 1440 one

<sup>1</sup> Schroetter, pp. 680, 694. On the *shāhrukhī*, see *TMEN* II, 555.

<sup>2</sup> Hinz, in *Oriens* x (1957), 369.

<sup>3</sup> *Ibid.*, and "Steuerinschriften", p. 762.

<sup>4</sup> Barkan, "Osmanlı devrinde", pp. 100ff., 187.

tūmān-i 'Irāqī, i.e. 10,000 dīnārs, was still worth on the gold standard 3,250 German Gold Marks at pre-war standard (cf. below). Twelve years later the tūmān-i 'Irāqī had sunk to 1,200 Gold Marks. Under the Safavids the only currencies known were the 'Irāqī and Tabrīz dīnārs, and we may assume that the distinction between these soon became purely formal, both currencies becoming equal in value.<sup>1</sup> We may, therefore, equate the tūmān of 916/1510, that is of the reign of Ismā'īl I, with the tūmān-i 'Irāqī of 1440 and 1452: it was worth only 270 Gold Marks.

There is little information available on currency conditions under the Türkmen dynasties of the Qarā Quyūnlū and Āq Quyūnlū. In the time of Qarā Yūsuf, and presumably under all the other Qarā Quyūnlū rulers, the legal tender was the silver dīnār, at least in the form of the Tabrīz dīnār and the 'Irāqī dīnār. There are reports, however, which mention sums in tūmāns. Besides these there were silver tangas weighing 5 gm or 5.2 gm, and coins of Shāh Rukh and other Timurids were current also. What knowledge we have of the currency system in the Āq Quyūnlū state, at least in its territories in eastern Anatolia, comes from the records kept in these territories under the reign of the Ottoman Sultan Selīm I; and it is to these records, too, that we are indebted for our knowledge of Uzun Ḥasan's *Qānūn* (cf. above). There we find the following data: one *aqcha-yi 'Uṣmānī* (the Ottoman asper, the gold value of which at the time was calculated by Hinz to be 0.20 Gold Marks or 2.4d.) under the Āq Quyūnlū corresponded to three so-called *qaraja-aqchas*, also known as dirhams. One tanga is equated to two Ottoman aqchas, one *shāhrūqī* (clearly a corruption of *shāhrukhī*) to six Ottoman aqchas.<sup>2</sup> From this we may deduce:

$$1 \text{ tanga} = 6 \text{ qaraja-aqcha}$$

$$1 \text{ shāhrūqī} = 3 \text{ tangas} = 18 \text{ qaraja-aqchas}$$

From this comparison we learn that one "shāhrūqī" had a gold value of 1.2 Gold Marks, which, at the end of the 15th century, was completely in line with the gold value of the shāhrukhī standardised at 4.72 gm under Shāh Rukh. In the second half of the 15th century the tanga of the Āq Quyūnlū period, of which we have just spoken, was worth only one-third of the shāhrukhī. This tanga was probably restricted to only a few provinces. Also in circulation was a silver coin with a

<sup>1</sup> Hinz, "Steuerinschriften", p. 762, quoting Chardin III, 156.

<sup>2</sup> Barkan, "Osmanlı devrinde", p. 187. Schroetter, p. 181. On the aqcha, see Schaendlinger, pp. 57ff.

standard weight of 4.6 gm (or 5.2 gm if we follow H.L. Rabino); and this coin, too, was called a tanga. In addition there were coins of half this weight, and even quarters and eighths of this unit. This tanga must have been the counterpart of the "shāhrūqī" we know existed in eastern Anatolia.<sup>1</sup> Under the Āq Quyūnlū, alongside a possibly multiple tanga currency, there was also in circulation the dīnār currency, principally the dīnār-i Tabrizī.

A further brief note on the gold coins of the Türkmen dynasties: we know of a gold coin of Jahān Shāh Qarā Quyūnlū, weighing some 3.9 gm; the Āq Quyūnlū minted a gold coin weighing one *mişqāl-i shar'ī*, i.e. a "canonical mişqāl" of about 3.4 gm. Probably these two coins corresponded to the *ashrafī*; the second one almost certainly did. The *ashrafī* was an originally Egyptian gold coin which had been minted since 810/1407. It weighed 3.45 gm. There is proof that Mamlūk *ashrafī* coins were in circulation in the Āq Quyūnlū kingdom. There are, however, also records mentioning gold tangas of the Āq Quyūnlū rulers.<sup>2</sup>

We have already referred to the sharp debasement of the coinage in the course of the 15th century. This must be attributed to the fact that in the Safavid state the silver dīnār was no longer being minted. But the dīnār still remained what the tūmān had been from the beginning: a unit of account. In this period the 'Irāqī dīnār was already equated with the Tabriz dīnār as we mentioned above. This took place presumably as early as under Ismā'īl I. Other currencies based on the silver dīnār now existed only outside the frontiers of the Safavid state, with the exception of parts of Khurāsān.<sup>3</sup>

Under Ismā'īl I and Ṭahmāsp I, following the traditions of the 15th century silver tangas were still minted. But the early Safavid tanga no longer belonged to any special currency. Tanga was now the name for a coin of a specific weight, the value of which was expressed only in dīnārs or, which comes to the same thing, in fractions of the tūmān. In the early years of his reign, Ismā'īl's silver coins weighed four, two, and one mişqāls (18.7 gm, 9.3 gm, and 4.7 gm). Later on their weight was reduced on several occasions. The silver coin weighing one mişqāl was worth fifty dīnārs. The term tanga certainly applied to this coin, for its standard weight of one mişqāl corresponded to the monetary

<sup>1</sup> Rabino, "Coins of the Jalā'ir", p. 127.

<sup>2</sup> *Ibid.* Schroetter, p. 42. Barkan, "Osmanlı devrinde", p. 101. Rabino, *Coins, Medals and Seals*, p. 14.

<sup>3</sup> *Ibid.*, p. 13.

standard of the silver tanga of the 15th century. Thus the double tanga was worth 100 dīnārs and the quadruple tanga 200 dīnārs.<sup>1</sup> Under Ṭahmāsp the new term *shāhī* supplanted the term tanga. One shāhī was equal to 50 dīnārs; the 100 dīnār coin was named the *dū-shāhī* ("double shāhī") and from 1540 weighed one miṣqāl (4.64 gm).<sup>2</sup> Under Muḥammad Khudābanda (985-95/1578-87) the name of the ruler established itself as the designation, *khudābanda* or *muḥammadī*, for the 100 dīnār coin. In the 17th century the name khudābanda was scarcely ever used. Under Muḥammad Khudābanda and at the beginning of the reign of 'Abbās I, the muḥammadī weighed one miṣqāl (about 4.7 gm).<sup>3</sup> For a short time it was the most minted coin, until under 'Abbās I (995-1038/1587-1629) a 200 dīnār piece appeared, the *'abbāsī*, which at first weighed two miṣqāls and hence corresponded to the Timurid tanga. In 1593 the weight of the *'abbāsī* was reduced to 7.8 gm. Under 'Abbās I the following silver coins were minted: the *bīstī* worth 20 dīnārs, the shāhī worth 50 dīnārs, the muḥammadī worth 100 dīnārs, and finally the 200 dīnār piece, the *'abbāsī* we have just mentioned. Besides these there were copper coins also called *qāẓ* or *qāẓbakī*. One qāẓbakī used to be worth five dīnārs. At the beginning of the 18th century there were "small" and "large" qāẓbakīs, worth 5 and 10 dīnārs respectively. Copper coinage was minted in almost every city, but possessed its full value only in its region of origin; in the rest of the realm it possessed only half of its face value; it was re-minted annually.<sup>4</sup> From the second half of the 17th century more silver coins came into currency: the *haẓār* (i.e. "thousand"), worth 1,000 dīnārs, and named also the *panj-'abbāsī*; and a *dab-shāhī* or *pānṣad-dīnār*, which, as the name indicates, was worth 500 dīnārs. In addition, under Sulaimān there were two different *'abbāsī* coins: the "little *'abbāsī*" worth 200 dīnārs and the so-called "large *'abbāsī*" worth 250 dīnārs, also known as the *panj-shāhī*.<sup>5</sup> From the reign of 'Abbās I until the end of the 17th century the weight of the Safavid silver coins had scarcely altered.

<sup>1</sup> Here we accept Hinz's suggestion in "The Value of the Toman", p. 91, as against that of Rabino, *Coins, Medals and Seals*, p. 28, who argues that the 50 dīnār piece may have weighed 9.3 gm.

<sup>2</sup> Rabino, *Coins, Medals and Seals*, p. 15. This coin used to be called *ṣad-dīnār* or *ṣadī* also.

<sup>3</sup> *Ibid.* Hinz, "The Value of the Toman", p. 92. This coin was also known as a *maḥmūdī*. Schroetter, p. 1; Schuster-Walser, *Das safawidische Persien*, p. 43.

<sup>4</sup> Schroetter, pp. 1ff. Rabino, "Coins of the Shahs", especially p. 350, and *Coins, Medals and Seals*, pp. 20ff., 32ff.

<sup>5</sup> Kaempfer, p. 54. Hinz, "The Value of the Toman", p. 94.

Only in the 18th century, under Sultān Ḥusain, did the 'abbāsī, worth 200 dīnārs, drop to 5.4 gm.<sup>1</sup>

We have already mentioned that under Ismā'īl I gold coins had been struck according to the monetary standard of the Mamlūk ashrafī at about 3.4–3.5 gm. Thus gold coins of 0.887 gm and 0.77 gm, struck in the name of Ismā'īl, were  $\frac{1}{4}$  ashrafīs.<sup>2</sup> Gold coins minted under Ṭahmāsp and Muḥammad Khudābanda exhibit by contrast the monetary standard of the Timurid (tanga-yi) ṭillā (the gold tanga), which lived on in the gold coinage of the Shaibanids and Janids in Transoxiana. One gold coin of 'Abbās I weighed 2.3 gm; it represented a half-ṭillā, and thus followed the tanga standard, of Timurid origin.<sup>3</sup> Later the ashrafī completely ousted the gold tanga coinage. However, alongside the ashrafī currency gold coins were struck which followed the 'abbāsī monetary standard current at the time. And so there were gold 'abbāsīs, muḥammadīs, and so on. As has been explained already, these gold coins scarcely ever found their way into circulation. They were struck on special occasions and used chiefly by the shah as gifts. We must not fail to note, however, that foreign gold coinage, too, principally the Venetian ducat (*zecchino*, *ducato*) and the Florentine gulden (*fiorino*), were to be found all over the Middle East. In value they were always equivalent to the ashrafī.<sup>4</sup>

In conclusion we shall examine the Iranian currencies in circulation outside the Safavid state in the 16th and 17th centuries. One of the most popular coins around the Persian Gulf was the lārī, minted in Lār, the capital of Lāristān in southern Iran, a territory which in the 16th century did not yet belong to the Safavid empire. The lārī consisted of a double twist of silver purl, stamped on both sides, having a metal purity of 98% and weighing 4.8–5.1 gm.<sup>5</sup> This and the fact that in 1517 this curious coin was not only known as the lārī but sometimes was also designated as "tanga" causes us to surmise that the lārī, too, originally had been struck according to the standard of the Timurid tanga. In 1525 two lārī mintings were known: the "old lārī" equal to 3 tangas and 9 dīnārs, and the "new lārī" equal to 3 tangas and 10 dīnārs. In this

<sup>1</sup> Vasmer, p. 181.

<sup>2</sup> Rabino, *Coins, Medals and Seals*, p. 28.

<sup>3</sup> *Ibid.*, p. 34. Schroetter, pp. 681, 694.

<sup>4</sup> Du Mans, p. 33. Hinz, "Die spätmittelalterlichen Währungen", p. 303. Minorsky, *Tadhkirat al-Mulūk*, p. 59, arguing that *ashrafī-yi dū-butī* could have been the Venetian ducat. Vasmer, p. 138. J.L. Bacharach, "The Dinar versus the Ducat", *IJMES* iv (1973), 77–96.

<sup>5</sup> Hinz, "Die spätmittelalterlichen Währungen", p. 304. Cf. Rabino, *Coins, Medals and Seals*, p. 16.

context the tanga, as a fraction of the lārī, must not be confused with the name also commonly used of the whole lārī.<sup>1</sup> From these data we draw the following conclusion concerning the currency of Lāristān: its basis was the dīnār of Lāristān; 12 dīnārs made up one Lāristān tanga; an "old lārī", therefore, was valued at 45 dīnārs, a "new lārī" at 46 dīnārs. After the integration of Lāristān into the Safavid empire lārīs continued to be minted, although relatively seldom, but their value was determined from now on only by the Safavid currency, for obviously a native Lāristān currency no longer existed. And so: one (Safavid) lārī = 125 dīnārs =  $1\frac{1}{4}$  muḥammadī =  $\frac{1}{80}$  tūmān.<sup>2</sup>

In Hurmuz, which was under Portuguese rule in the 16th century, there were to be found in circulation at that time, besides lārīs, coins of a special dīnār currency. In the middle of the 16th century they seemed to have stood to the Safavid dīnār currency of the same period in the ratio of 4:1. At the beginning of the 16th century there was a 100 dīnār piece known as *ṣadī*, at that time the only silver coin in the dīnār currency of Hurmuz. The 1,000 dīnār piece called the hazār was of gold and was also called the "half ashrafī". One ashrafī, called by the Portuguese "xerafim", was thus equivalent to 2,000 Hurmuz dīnārs. In 1550 hazārs were also minted from silver. There was also a copper *fals* with a nominal value of 10 dīnārs. Until Hurmuz became absorbed into the Safavid empire in 1622, the Hurmuz currency steadily depreciated.

In Transoxiana, namely in the Uzbek khanates, the tanga currency continued after the days of the Timurids; but it was accompanied for some time by the kapakī dīnār currency. Rabino conjectures that the dīnār currency in circulation in Khurāsān in 1590 was identical with the kapakī dīnār currency and is to be traced back to the period of Uzbek rule in Khurāsān. Certainly at that time the value of the Khurāsān tūmān was less than that of the 'Irāqī (Tabrīz) tūmān of the Safavids by a quarter.<sup>3</sup>

In the following exposition we follow Hinz, whose research into the monetary system of Iran is of the highest importance.<sup>4</sup> We can arrive at a useful value-index of the various currencies by expressing them in terms of gold. A precondition for this is knowledge of the value ratio

<sup>1</sup> Hinz, "Die spätmittelalterlichen Währungen", pp. 304ff. (and cf. n.17).

<sup>2</sup> Rabino, *Coins, Medals and Seals*, p. 16. Hinz, "Die spätmittelalterlichen Währungen", p. 306, following Tavernier and Charles Lockyer, *An Account of the Trade in India* (London, 1711), p. 241.

<sup>3</sup> Rabino, *Coins, Medals and Seals*, p. 13, quoting Hasan-i Rūmlū.

<sup>4</sup> Hinz, "The Value of the Toman" and "Die spätmittelalterlichen Währungen".

of gold to silver – which was not the same at all times. This ratio was discovered by collating and assessing many data concerning money from various sources. In the 14th century the ratio was 1:12; in the middle of the 16th century it was 1:10; in 1622 it was again 1:12. About 1660 the ratio rose to 1:13 $\frac{1}{4}$  and by 1680 had reached the level of 1:15. In the early 18th century the ratio went back to 1:12. It is clear that when the gold value of silver fell, a silver coin of fixed weight lost in value, and *vice versa*.

Having taken these ratios into account, having assessed many parallel data concerning the nominal value of different coins and currencies, and having made use also of numismatic studies of monetary standards, we are at last in a position to make a statement concerning the gold value of the coinages underlying the currencies.

In the following tables, in accordance with Hinz, we will express the gold value of Iranian currencies and coins by means of German Gold Marks on the pre-war standard of 1913. The price of one gram of fine gold was then 2.81 Gold Marks. It should be noted that the equivalent of one German Gold Mark in English currency is one Gold Shilling; as far as French currency is concerned, 0.81 Gold Mark = 1 Gold Franc (all rates pre-war standard).

# SOCIAL AND ECONOMIC AFFAIRS

## *A. Iranian currencies based on silver dīnārs*

<i>year</i>	<i>kind of dīnār</i>	<i>Approximate gold values of one tūmān (i.e. 10,000 dīnārs), expressed by equivalents in German Gold Mark on standard of 1913 (one gram of fine gold being 2.81 Gold Marks)</i>	
1. Pre-Safavid dīnārs			
c. 1300	dīnār-i rāyij (Ghazan)	29,400.-	GM
c. 1320	dīnār (Abū Sa'īd)	24,500.-	GM
c. 1380	kapakī dīnār	19,500.-	GM
c. 1440	kapakī dīnār	19,500.-	GM
c. 1440	dīnār-i Baghdād (d.-i Shīrāz)	6,500.-	GM
c. 1440	dīnār-i 'Irāqī	3,250.-	GM
c. 1440	dīnār-i Tabrizī	2,170.-	GM
1452	dīnār-i 'Irāqī	1,200.-	GM
2. Safavid dīnārs			
1510		270.-	GM
1522		195.-	GM
1530		165.-	GM
1550		133.-	GM
1577		162.-	GM
1580		129.-	GM
1593		100.-	GM
1622		83.-	GM
1660		77.-	GM
1680		69.-	GM
1711		63.5	GM
1718		66.5	GM
3. dīnārs of Hurmuz			
c. 1520		50.-	GM
c. 1550		33.6	GM
c. 1580		26.-	GM
1618		22.7	GM

## OBSERVATIONS ON THE MONETARY SYSTEM

*B. Currencies based on tangas*

<i>kind of tanga</i>	<i>Approximate gold values of these tangas, expressed by equivalents in German Gold Mark on standard of 1913</i>
Timūr's tanga-yi nuqra with a weight of 5.38 grams (after 1390)	1.26 GM
Timurid tanga of the 15th century weighing 4.72 grams (the so-called shāhrukhī)	1.10 GM
"large tanga" equalling two kapakī dīnārs, c. 1440	3.90 GM
"small tanga", coined by the Āq Quyūnlū rulers in eastern Anatolia (late 15th century)	0.40 GM

*C. Currency of Lāristān*

<i>year</i>	<i>unit of currency</i>	<i>Approximate gold values expressed by equivalents in German Gold Mark on standard of 1913</i>
1525	"old" lārī	1.67 GM
1525	"new" lārī	1.70 GM
1525	so-called "small tanga" in Lāristān	0.44 GM
1554	lārī	1.43 GM
1615	lārī	1.25 GM
1627	lārī	1.05 GM

After the monetary integration of Lāristān into the Safavid empire one lārī equals 125 Safavid dīnārs