

monastery of Wadi Sarga to set four suckling pigs apart and feed them to give to his bride.<sup>351</sup> Another request concerns three camels for water-drawing at the pagarch's house.<sup>352</sup> Similarly, two oxen and their yoke are requested from the monastic community at Bawīṭ for the *sāqiya* of an *amiras*.<sup>353</sup> Villagers are, however, involved in the tax collection as a kind of liturgy or corvée labour for which they received payment (1; 22; 23, see further s. 3.2.5).

The Arab authorities also gained income from tolls and charges raised on roads, bridges, markets, and harbours. The introduction of *maks*, the custom tax that was levied on goods brought to the market, was ascribed to the time of 'Umar b. al-Khaṭṭāb,<sup>354</sup> and it is attested in early eighth-century papyri.<sup>355</sup> Tolls were levied on roads and bridges.<sup>356</sup> 'Amr b. al-Āṣ is said to have raised 12,000,000 *dīnārs* from tolls and levies raised on rivers at the time of Mu'āwīya.<sup>357</sup>

Different kinds of taxes were collected by different officials and not all received the same treatment. The taxes from 'Abd Allāh's district were delivered to Madīnat al-Fayyūm in one lump sum (2; 3; 8; 14; 18).<sup>358</sup> Deliveries in kind were made to Madīnat al-Fayyūm (wheat to the granaries in the city) by taxpayers who received a payment in kind (10; 14; 22; 23); some of the extraordinary demands were directly forwarded to Fustāṭ (5; 8).<sup>359</sup> Money taxes were sealed before they were forwarded to Nājid (8). Nājid and 'Abd Allāh's *kuttāb* supervised the delivery and registration of tax payments (1; 4; 15). In two cases Nājid asks 'Abd Allāh to deliver them directly to the bearer of his letter (19, 33).

<sup>351</sup> P.Sarga 107.

<sup>352</sup> P.Ryl.Copt. 279.

<sup>353</sup> Delattre 2007b, eighth century. See also the requests for boats, beasts of burden, costs of living, etc. for fiscal agents and other government officials sent from the central offices on official missions to the rest of the province (CPR IV 1, dated 643/4, provenance Ushmūn/Hermopolite; P.Apoll. 11, provenance Edfū/Apollōnōs Anō; P.Lond. IV 1447, provenance Ishqūh/Aphrodito).

<sup>354</sup> al-Maqrīzī, *Khiṭaṭ*, I, 278. For its controversial nature, see the adverse reaction of the Banū Rifā'a whom 'Amr wanted to make responsible for the *maks*. They refused and replied to 'Amr's question why they hated it so much: 'Whoever gets involved with the *maks* will end up in hell' (Ibn 'Abd al-Ḥakam, *Futūḥ*, 112).

<sup>355</sup> Becker 1906a, 51–6; P.Heid.Arab. I 1.24; P.Cair.Arab. III 147, both dated 91/710, provenance Ishqūh/Aphrodito. For the use in the Geniza documents, see Diem and Radenberg 1994, s.v. *mks* and 'šr, and Margariti 2002, 210–14.

<sup>356</sup> See the tolls paid on a transport of wine from the Fayyūm to Fustāṭ at the bridge of Lāhūn in the mid-eighth century (CPR II 228).

<sup>357</sup> al-Dimashqī, *Nukhbat*, 109.

<sup>358</sup> The same model holds true for the Qurra b. Sharīk dossier (Casson 1938, 280–2).

<sup>359</sup> Diem distinguishes between two kinds of *entagia* based on the formulae used: one for extraordinary taxes sent directly to the capital and another one for the regular taxes the collection of which is left to the pagarch (1984a, 114–15). *Entagia* for *extraordinaria* generally state the purpose such as the *cursus*, *rizq* etc.

Transport costs and the costs for the person in charge of the transport and delivery were paid out of the taxes. The tax collectors in one of the letters of our dossier handing in wheat at the granaries of the Fayyūm also have to provide transportation animals (23). In contemporary letters the same system is described: 'if you take a money compensation, then take for every thirteen *artabas* of the Dimosios weight and freight one *dīnār*;<sup>360</sup> and see to it that you do not pay anything at all for freight except that of the (wheat) of the *embole* which is paid to the granaries of Babylon'.<sup>361</sup> In an account from the pagarchy of Ishqūh/Aphrodito dating from 706–7 the following entry can be found: 'for the freight of the ship which carried the first instalment of the public taxes and the wages of the Saracen who came for the public taxes: two *solidus*.<sup>362</sup> At times transport costs seem to have been paid separately in coin.<sup>363</sup> The payment of the officials in charge was dealt with in s. 3.2.5.

The Egyptian taxes were spent on the (1) 'aṭā' and *arzāq* for the Muslim soldiers and government officials, (2) wheat shipments to the Ḥijāz, (3) the maintenance and improvement of the land and public buildings, bridges, and canals, (3) calamities, and (4) the ruler (i.e. the Egyptian governor and the caliph).<sup>364</sup>

### 3.3.2 *Ṣadaqa* and *zakāt*

In a letter that stands out in the corpus for its large format, its unique contents, and the extensive religious language and (opening) formulae used in it, Nājid asks 'Abd Allāh to collect the *ṣadaqa* and *zakāt* taxes from the Muslims living in the villages of his district (8).<sup>365</sup> The discussion in s. 3.2.6 sought to establish that the Muslims addressed by this letter were (semi-)nomadic Arabs resident in the Fayyūm. The

<sup>360</sup> Becker 1906b, no. 10.5–6, dated 90/709.

<sup>361</sup> P.Lond. IV 1386, dating from c.709. And similarly 'only pay for freight of wheat and barley which is paid to the granaries of Babylon' (1387, dating from between 709 and 714, all from Ishqūh/Aphrodito).

<sup>362</sup> P.Lond. IV 1433.

<sup>363</sup> Kreuzsaler 2007, xxx–xxxii.

<sup>364</sup> Ibn 'Abd al-Ḥakam, *Futūḥ*, 102; al-Dimashqī, *Nukhbat*, 109; 'Amr is said to have kept what remained from the taxes after paying the soldiers their 'aṭā' and *nafaqa* (al-Kindī, *Wulāt*, 31; Ibn 'Abd al-Ḥakam, *Futūḥ*, 151, 153).

<sup>365</sup> The terms are used interchangeably as in the Qur'ān and early legal sources. Qur'ān: Weir and Zysow, 'Ṣadaqa', *EJ2* s.v., 709; Bashear 1993, 84–113; Rosenthal 1950–1, 422. According to al-Shāfi'ī 'these are two names with one meaning' (*humā ismān lahā bi-ma'nā wāḥid*) in use amongst Arabs 'who are used to use many words for one thing' (*wa-qaḍ tusammīya al-'arab al-shay' al-wāḥid bi-l-asmā' al-kathīra*; *Kitāb al-Umm*, *Kitāb al-zakāt*, *Qasm al-ṣadaqāt al-thāni*, II, 71). Al-Mawardī claims 'ṣadaqa is zakāt and zakāt is ṣadaqa, the word differs, but the named object is the same' (*al-ṣadaqa zakāt wa-l-zakāt ṣadaqa yaftariqu al-ism wa-yattafiqu al-musammā. Aḥkām*, 145).

Sadaka

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