

remembered for poems about everyday life, and In'am Allāh Khān Yaqīn (d. c.1755) are characterised by a mixture of historical, philological, and critical study and are well regarded by critics. Other notable works on Urdu literature and literary history include his critical essay on the Urdu poet 'Abd al-Rahmān Khān Ihsān (d. 1850-1) (in Farhat, *Maḍāmīn*, 6:143-248) and his long essay on the life and poetry of Inshā' Allāh Khān Inshā' (d. 1817-8), an Urdu grammarian and poet remembered for his humorous verse.

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GREGORY MAXWELL BRUCE

## Firda

*Firda* (Ar., also *furda*; Ott. Turk. *ferde*) is a term used for several different personal taxes levied by the government in Ottoman Egypt and Syria. During the second half of the twelfth/eighteenth century, the *firda* is attested as one of many duties imposed on the peasantry by soldiers of the provincial governors (Shaw, *Furda*).

In 1206/1791-2, Murād Bey and Ibrāhīm Bey, the joint de-facto rulers of Egypt between 1189/1775 and 1213/1798, used the term *firdat al-tahrir* for a new levy to replace all the previous occasional duties. The *firdat al-tahrir* belonged to the so-called *mukhrījāt* revenues, which were to be collected and spent locally, without being sent to Cairo, but even so were included in the accounts of the central treasury. For the *firdat al-tahrir*, villages were classified as being of high, middle, or low tax-paying capacity, and were required to pay corresponding lump sums (Shaw, *Ottoman Egypt*, 145; Shaw, *Financial and administrative organization*, 91-3). In 1798, the total revenue from the *firdat al-tahrir* amounted to approximately five per cent of the total treasury revenues. In March 1801, the levy was abolished by the French occupation government, together with most other Ottoman taxes (Shaw, *Financial and administrative organization*, 92-3; Shaw, *Ottoman Egypt*, 145-6).

When the government of Muḥammad 'Alī Pasha (r. 1220-64/1805-48) reorganised the taxation system from 1220/1805 onwards, it used the term *firda* for a new personal tax (*firdat al-ru'ūs*), which was levied annually on all male subjects of the pasha. European subjects were exempted, as were local subjects employed by foreign consulates. Bedouin pastoralists were also excluded from this tax, but whenever a Bedouin group yielded to government

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