



## ‘AWĀREŽ

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‘AWĀREŽ, term used since 4th/10th century to denote extraordinary imposts of various kinds, the nature of which differed per area and historic period. ‘*Awārež* (sing. ‘*āreža*) was used as a singular, so that in later times we encounter the pluralized form ‘*awārežāt*. K̅vārazmī (*Mafātīh*, p. 61) referred to extraordinary contributions as ‘*awārež*. In the beginning the imposition of ‘*awārež* probably was limited to contributions exacted by the king’s army as a punitive measure when it had to appear to put down some unrest or in case of some delay in paying the taxes (Bosworth, *Ghaznavids*, p. 80). It appears, however, that ‘*awārež* was imposed with more regularity than it was supposed to be. The impost was collected either from a town, village, region, or a distinct group such as a guild. Such tax categories could also be exempted from paying ‘*awārež*. Aḥmad b. Ḥasan Maymandī, the Ghaznavid grand vizier, for example, is reported to have exempted for two years the town of Lomgān from payment of ‘*awārež* (Nezāmī ‘Arūzī, *Čahār maqāla*, text, pp. 29-31). Under the Saljuqs and K̅vārazmšāhs ‘*awārež* seems to have been collected almost like a regular impost. Sanjar in a decree to a local *ra’īs* (governor) instructed the latter to avoid collecting ‘*awārež*, if possible. If it was unavoidable the burden had to be distributed equitably among the subjects (H. Horst, *Die Staatsverwaltung der Grosselġuġes und Ḥorezmšahs (1032-1231)*, Wiesbaden, 1964, pp. 77, 78). Under the Mongols ‘*awārež* continued to be collected regularly. Jovaynī, when describing the organization of the Mongol horde, mentions certain contributions they were liable to make, including ‘*awārežāt*. He also mentions that the Mongols exempted the most learned of every religion (*aḥbār-e akyār*) from every kind of ‘*awārežāt* (I, pp. 11, 22; tr. Boyle, I, pp. 16, 30). The burden



of the imposition of *‘awārezāt* was so heavy that Rašīd-al-dīn goes so far as to say that it was one of the causes of the ruinous state of Iran. *‘Awārezāt*, moreover, were collected in cash, which increased the burden, since peasants who were forced to sell their produce found themselves in a disadvantageous bargaining position. (Rašīd-al-dīn Fażlallāh, *Mokātabāt-e rašīdī*, p. 28; see also Waṣṣāf, *Tārīk-e Waṣṣāf*, p. 197). In the 8th/14th and 9th/15th centuries under the Jalayerids and Timurids *‘awārez* continues to be levied. Naḳjavānī gives various instances of its imposition. He also indicates that in many cases *‘awārez* was levied illegally, in which case the wronged subjects were invited to complain to the central government (*dīvān-e bozorg*) in order to get a compensation (Moḥammad b. Hendūšāh Naḳjavānī, *Dostūr al-kāteb fī ta’yīn al-marāteb*, ed. ‘A. ‘A. ‘Alizāda, Moscow, 1964, I, pp. 64, 110, 535, 685; I/2, p. 467; II, 1976, pp. 89, 280, 282, 301; for the Timurids see H. R. Roemer, *Staatsschreiben der Timuridenzeit*, Wiesbaden, 1970, pp. 78, 165, 166).

Under the Aq Qoyunlū and Qara Qoyunlū the imposition or the exemption from payment of *‘awārezāt* is mentioned in several documents. By that time the term *‘awārezāt-e dīvānī* is also found in decrees issued by the Qara Qoyunlū Jahānšāh and Ḥasan-‘Alī, and the Āq Qoyunlū Uzun Ḥasan (G. A. Bourhoutian, *Eastern Armenia in the Last Decade of Persian Rule*, Malibu, 1982, p. 124; A. D. Papazian, *Persidskie dokumenty Matenaderana*, I, Ukazy, pp. 223, 230; H. Busse, *Untersuchungen zum islamischen Kanzleiwesen*, Cairo, 1959, p. 104). In Herat in 1298/698 Faḳr-al-dīn the Karti ruler of Herat granted exemption to the people of Herat of inter alia *‘awārez-dīvānī* (Sayfī Heravī, *Tārīk-nāma-ye Herāt*, ed. Moḥammad Zobayr Şeddīqī, Calcutta, 1943, p. 439).

Safavid practice does not greatly differ from that of the previous dynasties. According to Minorsky *‘awārez-e dīvānī* was imposed for the upkeep of ambassadors, for public festivities, and fireworks (V. Minorsky, *Tadkerat al-molūk*, p. 181). Based on the practice in the Caucasus, he states, quoting Kaempfer, that in case of imposition on rural communities the peasants had to provide additional imposts (*ibid.*, p. 22; *idem*, “A Soyūrghāl of Qāsim b. Jahāngīr Aq-qoyunlu (903/1498),” *BSOAS* 9/4, 1939, pp. 930, 946f.) which were four times higher than for urban subjects (Anonymous, *A Chronicle of the Carmelites*, London, 1939, p. 116). Throughout the Safavid period *‘awārez(āt)* were levied as attested by many documents.

Busse concludes from a study of chancellery documents that the term *‘awārez(āt)* is used as a generic term in either the introductory or concluding fiscal formulas in government decrees. Almost invariably *‘awārez* is



mentioned together with other generic fiscal terms. The texts state, for example, that so-and-so is exempt from the imposition of cesses, imposts, duties or other state duties and imposts of the kingdom (*zawāyed o 'awāreż o ekrājāt* or *sāyer-e ekrājāt o 'awāreżāt-e mamlakatī*). This chancellery practice can already be discerned among the Saljuqs and continues till the 12th/18th century (see Horst, op. cit., pp. 77, 78; Busse, op. cit., pp. 104-05; Naḳjavānī, *ibid.*). This string of generic fiscal terms is usually concluded with another generic term “*wa sāyer-e takālīf-e dīvānī*” (and other *dīvān* taxes, see Busse, op. cit., pp. 104).

Safavid texts also indicate that *'awāreż(āt)* could either be imposed by decree or by other means (*'awāreżāt-e ḥokmī o ḡayr-e ḥokmī*) (A. K. S. Lambton, *Landlord and Peasant*, London, 1953, p. 116) as is clear from a decree issued by Shah Esmā'īl I in 918/1512-13. A similar terminology is used by Shah 'Abbās I exempting the hairdresser guild from inter alia *'awāreżāt* in 1628/1038 where the text states duties imposed by decree or other means (*ḳārejāt-e ḥokmī o ḡayr-e ḥokmī*; Honarfar, *Esfahān*, 2nd ed., Tehran, 1350 Š./1971, p. 436). The use of this terminology probably also refers to illegal or excessive imposition of *'awāreżāt*. Most decrees exhort the officials not to levy this or other imposts from the tax categories that had been exempted from it “under any guise whatsoever” (Lambton, op. cit., p. 116; S. 'A. Bāybūrdī, *Tārīḳ-e Arasbārān*, Tehran, 1341 Š./1962, p. 160). Shah Sultan Ḥosayn (r. 1105-35/1694-1722) is even more explicit when he speaks about *'awāreżāt-e ḳelāf-e ḥokm o ḥesāb* (Moḥammad-Ḥasan Khan E'temād-al-salṭana, *Mer'āt al-boldān*, Tehran, 1294/1877, I, p. 337). Although a generic term, sometimes the texts indicate what they mean by *'awāreż*. The decree by Shah Sultan Ḥosayn specifically refers to “*'alafa, 'olūfa, šekār, bīḡār*, etc.” when he mentions the *'awāreżāt-e mazbūra* (aforementioned imposts) (*ibid.*). Shah 'Abbās I in his decree exempting the hairdresser guild of Isfahan from *'awāreżāt* uses the term *'awāreżāt-e masdūdat al-abwāb* (the following imposts) to refer to the same imposts as mentioned in Shah Sultan Ḥosayn's decree (Honarfar, op. cit., pp. 435-36). Other decrees also imply or explicitly indicate a similar identification of the particular indirect tax they are referring to (see Busse, op. cit., p. 104). M. E. Bāstānī Pārīzī (*Sīāsāt o eqtešād-e 'aṣr-e Ṣafawī*, Tehran, 1357 Š./1978, 2nd ed., p. 183) mentions the term *'awāreż-e rosūm-e dār al-marz*, which, however, is a misreading of Mīrzā Rafī'ā's *Dostūr al-molūk* that clearly states *'aważ* (ed. M. T. Dānešpażūh, Tehran, 1346 Š./1967, p. 58).

The term *'awāreż(āt)* is less frequently used after the Safavid era. In the latter



half of the 12th/18th century ‘*awārež* was an expected supplementary tax burden, which, in many cases, however, was not only neglected but positively repudiated by Karīm Khan Zand once he came to power (J. R. Perry, *Karim Khan Zand*, Chicago, 1979, p. 236).

In Qajar times the term ‘*awārež* is seldom used and then only in the general sense for tax (see, e.g., ‘Abd-al-Raḥmān Żarrābī, *Tārīk-eKāšān*, p. 315). Oddly enough its use increases after the Persian revolution of 1906 when the term is regularly used in fiscal laws to denote any kind of indirect tax or more specifically as a customs or road/transportation tax. A decree by Moẓaffar-al-dīn Shah (9 Ḍu’l-ḥejja 1318/31 March 1901) concerning customs and road tax tariffs (*mālīāt o ‘awārež-e gomrokī*) mentions in article 1 *woṣūl-e ḥoqūq-e rāhdārī o kānāt o qapāndārī o sāyer-e ‘awārež-ī har-ča būda ast* (for levying road duties, octroi, weighbridge tax, and other similar imposts of whatever nature may have been) (Majīd Yaktā’ī, *Tārīk-egomrok*, Tehran, 1355 Š./1976, pp. 60-61). The tax laws enacted after the constitutional revolution of 1906 in Iran continue this practice. The law of 22 Tīr 1320 Š./1941 states *ḥoqūq-e gomrokī o ‘awārež-e dīgar* (customs duties and other imposts), and similar terminology (*mālīāt-e rāh o ḥoqūq-e gomrok o ‘awārež-e dawlatī*, i.e., road taxes, customs duties, and state imposts) is used in the tax laws of 20 Āḍar 1307 Š./1928 and 22 Tīr 1320 Š./1941. The law of 3 Day 1312 Š./1933 mentions ‘*awārež-e bandarī* (port duties), while the law of 4 Šahrīvar 1309 Š./1930 states all kinds of other imposts such as road duties (*har gūna ‘awārež-e dīgar-ī az qabīl-e ‘awārež-e rāh*), etc. Especially the law of 19 Bahman 1304 Š./1926 lists a large number of indirect taxes, referring generically to them as ‘*awārež-e ḍayl* “the following imposts.” Nowadays the term ‘*awārež* is commonly used and refers to any kind of extraordinary indirect tax. Often it is used in combination with *mālīāt*.

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*Search terms:*

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