



## FISCAL SYSTEM II. SASANIAN

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**FISCAL SYSTEM** in Persia.

### ii. SASANIAN PERIOD

Given the lack of true primary sources, knowledge of the Sasanian fiscal system is based on a few rare passages in Pahlavi documents, e.g., *Madīgān ī hazār dādestān*; Syriac texts of the Sasanian and post-Sasanian eras, essentially the Acts of the Persian Martyrs and the treatise of Īšōbokt and of Yoš'ia (or Jesus) the Stylite; and Arabic historical texts such as those by Ṭabarī, Ya'qūbī, Dīnavarī, Ḥamza Ešfahānī, Mas'ūdī, Ṭa'ālebī, and Balāḍorī.

It is above all through the Arabic texts that we learn about the fiscal reform effected by Kōsrow I Anōšīravān (531-79), which has been considered by all authors as a radical transformation of the Sasanian fiscal system. This reform had been carefully planned by Kōsrow's father, Kavād I, who reorganized the Sasanian empire after the suppression of the Mazdakite revolt, which had resulted in the liquidation of a large segment of the traditional nobility. The nobles had been ferociously attached to their privileges and had always levied their own taxes on land, remitting to the crown only a more or less high percentage thereof, probably proportional to the distance of the lands from the capital (Altheim and Stiehl, 1954, pp. 9-10). Moreover, the management of the state budget had been in the hands of nobles: the *wāstaryošan-sālār* controlled the regular revenues, and the *ratēštārān-sālār* the irregular revenues, which included war booty. The hope for spoils, however, disappeared when the war became defensive, and the state then had to



provide for the payment of troops and the maintenance of garrisons established in towns. Wars on foreign soil had the potential to yield tribute, but to finance such wars the king had to be able to count on substantial regular revenue.

It is clear that the fiscal reforms launched by Kōsrow I were elements of a policy that he had attempted to put into effect from the start of his reign, and which also included the foundation of royal towns (which allowed the monarch to control the activities of a town and the production from the crown lands in its environs).

Surveys of both the plains and mountainous lands as well as the counting of palm and olive trees, which had been ordered by Kavād I, were completed under Kōsrow I. The establishment of such cadastral surveys made possible a calculation of land tax to be based thenceforth on the area and quality of the land, and no longer on the amount of production. The latter system suffered from some disadvantages: on the one hand, the obligation to keep the cereals on the farm until an agent could calculate the production often prevented the farmers from harvesting at the optimal time; on the other hand, fluctuations in the amounts of the harvest resulted in varying tax revenues from one year to another, a fact that complicated management of the state budget. The new fiscal system, while increasing state revenues considerably, particularly through the integration of numerous landed estates belonging to the nobility, also regularized them considerably.

If land tax underwent a fundamental reform, very probably inspired by the Byzantine fiscal system (Althem), nothing in the sources appear to indicate that there was any modification in the taxation system of other economic sectors, about which we know very little. One can assume that there existed a toll on caravans transporting merchandise and goods and that there was a fee for using water brought in for irrigation, but what part of these revenues may have been appropriated by the state is unknown. We are well informed about the poll-tax imposed on city inhabitants, especially the artisans belonging to the guilds. Little is known about the other categories: millers, tradesmen, laborers, etc. According to Christian sources, the Sasanians in certain periods imposed a double personal tax on Christians, but it was abolished under Šāpūr II.

The collection of personal taxes was traditionally assured by the heads of the guilds and of the religious minority communities, Jews and Christians; they



were accountable directly to the king. The land tax was probably collected in the same manner. The fiscal reform of Kōsrow I, accompanied by the establishment of an administrative network in the provinces, certainly brought about changes also in the method of collection of taxes, which perhaps was one of the duties of the *maguh*, the district administration which is widely attested in Sasanian glyptics but of which there is no trace in other sources. In addition, administrative glyptics as well as other sources designate the *āmārgar* (q.v.) as the official in charge of taxes at the level of one or more provinces.

The amount of land and poll taxes was often stipulated in monetary terms, particularly in dirhams (q.v.), but the actual payment was probably not, or at least not entirely, made in cash. Just as in the Achaemenid empire, or in the first centuries of the Islamic era (see, e.g., Ebn Kōrdādbeh; Qodāma, *Ketāb al-ḵarāj*), a good part of the taxes was paid in kind, either as produce (such as cereals, wine, and oil) or corvée. It is not clear how a distribution between the two modes of payment was arrived at, but the amount in kind received by the state provided, no doubt, a source of profit, if not speculation.

The fiscal system of the late Sasanian era continued to be used in the Omayyad period and the beginning of the 'Abbasid period.

See also [ECONOMY iv](#).

## BIBLIOGRAPHY

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(for cited works not given in detail, see “Short References”):

Ṭabarī constitutes the principal, if not unique, source of information for the majority of articles and works devoted to the question of the Sasanian fiscal system.

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