



FISCAL SYSTEM III. ISLAMIC PERIOD

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“Fiscal system” may be defined as the apparatus or bureaucracy installed by a state or a ruler in order to take in revenue in the form of taxes, dues, and so on, and also the apparatus designed to control expenditures. Such a system can be studied in at least three aspects: First, its relationship to the ruler or the government; second, its relationship to those groups in the population who serve as sources of revenue (“taxpayers”); and third, the policies it develops in its own interests. The first aspect concentrates on the task the fiscal administration is assigned: raising sufficient revenue to cover expected expenses (or to limit expenses according to income). The focus in this case is on the central administration where political decisions are made and where the final accounting takes place. The second aspect concentrates on the practical process of raising revenue. Thus, the focus should be on the provinces and on the face-to-face contact between fiscal agents and the “taxpayers.” The third aspect concentrates on the fiscal administration itself, the social background of the fiscal agents, and the good or bad functioning of the apparatus viewed as a social organism in its own right. It is the first aspect that has dominated research; in this article, an additional focus will be given to the “provincial” aspect.



Many towns and regions in Persia (apart from the Iraqi lowlands which had been part of the Sasanian empire) surrendered to the Arabs on the basis of treaties which stipulated payment of a fixed sum (tribute) and delivery of goods and services in return for “peace” (security of life and property) and religious freedom. In the first decades after the conquest, these treaties served as a starting point for the nascent Muslim administration of Persia. In many regions, the collecting of the tribute remained in the hands of the local officials or “gentry” (*dahāqīn*; see Lambton, *Landlord and Peasant*, pp. 23 ff; Sourdel, p. 581; Daniel, pp. 194-98; Dennett, pp. 116-28; see [DEHQĀN](#)). The Arab governors only took the monies from them. The *dahāqīn* still were responsible for the total amount of the assessed taxes even after the system was changed from tribute in a lump sum to something closer to a land tax, above all in Khorasan (Athamina, pp. 275 f.). The importance of the local element is also shown by the fact that the language of taxation and the registers was changed into Arabic considerably later than in Iraq (in 121/739 in Khorasan). The Iranian provinces seem to have been a major source of revenue very early on (Dennett, p. 117; Rotter, pp 63 f.); in early ‘Abbasid times, they must have yielded more than the Iraqi lowlands (list of revenues by provinces, Spuler, *Iran*, pp. 467-76). How was this revenue raised and how was it accounted for in the central administration?

In Baghdad, there were accounting officers for provinces under immediate ‘Abbasid control (Sourdel, p. 590; Nicol, pp. 233 ff.), where for every region a cadastral survey (*qānūn*) was kept together with a revenue assessment (*dastūr*; Bosworth, 1969, pp. 120, 128). Revenue could be collected either directly through a government official (*āmel*) or indirectly through a tax farmer (*zāmen*).

The former procedure prevailed in the district (*kūra*) of Qom, where information is more easily available (Qomī, pp. 106-78; Lambton, *Landlord and Peasant*, pp. 31-52; Dreschsler, chap. 2.2). Tax (*karāj*) was levied according to the amount of cultivated area, which was measured several times during the ‘Abbasid period. The result of the measuring (*mesāḥa*) was signed by the measuring specialist (*massāḥ*) and the owner. Villages and other units of agricultural production (*zay‘a*) were registered in one of seven categories; charges varied from three to fifteen dirhams per *jarīb* of grain. In other times and places, procedures were similar (Hinz, 1950a, p. 135). Other products were listed separately (e.g. grapes, fifty dirhams per *jarīb*; nuts, one dirham and a half for full grown trees; cotton, thirty to thirty-eight dirhams per *jarīb*;



saffron, normally sixty-two dirhams per *jarīb*; and many other detailed prescriptions given in Qomī, pp. 112-21; full list, Lambton, *Landlord and Peasant*, p. 35, for other provinces, pp. 33-36). On this basis, a total due was assessed which the financial officer (*ʿāmel*) was charged to collect. “Taxpayers” were not peasants (*akara*), but *zayʿa*-owners. Even those were not always made to pay their dues as individuals. Groups were formed for which notables gave securities. However, individual assessment is said in some sources to prevail “today,” i.e., in the Buyid period (cf. Mottahedeh, 1973 p. 40); individual assessment of *zayʿa*-owners is seen as the rule in K̄vārazmī (Bosworth, 1969, pp. 121). The process of collecting was headed by a *jahbaq* (Qomī, pp. 149-55; Lambton, *Landlord and Peasant*, pp. 42 ff.; Nicol, pp. 234 ff.; Drechsler, chap. 2.2.4) who guaranteed the total amount and also was in charge of weighing the incoming coins and/or goods and of transporting them to the *dīwān*. A final account was drawn up by the *ʿāmel* and sent to Baghdad (Qomī, pp. 125 f., quotes the account of 282/895). After deduction of tax-free and other privileged lands, the tax collected was converted into gold currency (dinars) at a fixed rate (seventeen dirhams to the dinar), probably for accounting purposes, and amounts not taken in (deficits as compared to the assessment) were stated. At the end of the 3rd/9th century, Qom was assessed at more than three million dirhams, and as a rule, collection seems to have yielded sometimes about 80 per cent of that amount; arrears were a matter of bargaining, and, occasionally, large sums were collected as arrears (Drechsler, chap. 2.2.2). *Jezya* was assessed separately (not very important in Qom). At the beginning of the 4th/10th century, tax burdens increased largely due to a change in the conversion rate from silver to gold (up to two hundred dinars per one thousand dirhams), and the charges for those who were unable to pay were redistributed among the wealthier who remained. Affairs returned to normal under the Buyid Rokn-al-Dawla in 340/951-52. For other regions, the sources do not seem to permit as detailed a study as they do for Qom. The question whether the tax collection procedures in Qom resembled those in other provinces must therefore be left open. However, the total revenues (expressed in currency—which does not mean that taxes were always collected in cash) given for various provinces (list apud Spuler, *Iran*, pp. 467-76) seem to indicate that in the first centuries of Islam, Sasanian practice was continued and tax was levied according to cultivated area (cf. Ebn al-Balkī, pp. 170-72). As for the introduction of tax collection as a fixed percentage of the harvest (*moqāsama*) under the caliph al-Mahdī (158-69/775-85), its implementation even in Iraq is open to question (Nicol, pp. 231 ff.; Waines, p. 298).



Taxes were payed in installments (Qomī taxpayers preferred monthly payments) and entered into a register as they came in (*avāraj* and *rūz-nāmaj*). A balance was set up every month and at the end of the fiscal year and presented to the fiscal authorities by the *jahbaḍ*. Taxpayers received a certificate of quittance (*barā'a*) after payment (Bosworth, 1969, pp. 121-24). The complex structure of the 'Abbasid *dīwāns* is best summarized in Sourdél (pp. 581-93).

Tax farming was not the rule in Qom. A tax farmer (*zāmen*) is somebody who undertakes, for a couple of years, to deliver a fixed amount to the central *dīwān* at the beginning of the fiscal year; the fixed sum is lower than what is supposed to be the real income of the district (Sourdél, p. 585). The tax farmer could, in turn, sublet parts of his district on similar conditions. Tax farming was widely practiced under the 'Abbasids, who tried very hard to keep control of the system (Løkkegard, pp. 93-98). This means that the fiscal registers were still kept as well as a cadastral survey.

Since the army accounted for most of the state expenses—in a list of expenditures for the province of Sīstān, the army takes up about 80 per cent (*Tārīk-e Sīstān*, pp. 30-32)—the *dīwān al-jayš* (army department) was an important instrument to control expenditure. Accounting of expenses and revenues was done in different departments during the early 'Abbasid period. Local financial governors paid salaries of local officials and also other government expenses out of local revenue; thus, they had to disburse whatever benefits were designated by the government to deserving and less deserving people (Mottahedeh, in *Camb. Hist Iran IV*, p. 81). All local expenses were deducted, only the surplus being sent to the central government. That accounting was conducted primarily on a provincial level is evidenced by the fact that during rural unrest, the registers were burnt (Ebn al-Balkī, p. 170; *Tārīk-e Sīstān*, pp. 160; in the latter case, the *karāj* was levied by estimate afterwards, i. e., after the Kharijite revolt in 196/811-12, whereas in the former cases, new registers were established).

The regional states succeeding the 'Abbasid empire in most of Iran seem to have followed the model of their predecessors (e.g., the Samanids; see Naršakī, p. 31) without ever reaching its level of elaboration. It is impossible to know whether *mesāḥa* measurements were regularly carried out. Tax assessment seems more and more to have evolved into demanding a fixed sum from villages first (Ebn Fondoq, p. 34; 'Abd-Allāh b. Ṭāher owned 395 villages in the region of Bayhaq, out of which 321 owed *karāj* and yielded 178,796 dirhams;



the remaining 74 owed *ʿoṣr* and yielded 57,900 dirhams) and districts later on. Tax farming was common under the Ghaznavids; tax farmers are shown in collusion with local notables, extracting maximal profits (ʿOṭbī, tr. *Jorfādaqānī*, pp. 457 f.; Paul, p. 74). Cooperation with local figures, important at any time, came to be essential. It is above all the notables called *raʿīs* (headmen) who begin to appear as intermediaries between the taxpayers and either the tax farmer or the financial officer (Mottahedeh, 1973; Lambton, *Continuity*, pp. 39 f.; Paul, pp. 77-85). Their role seems to have been to preside over the allotment of shares in a tax assessment among the local taxpayers. In a way, previous and even pre-Islamic procedures were thus reestablished (Løkkegaard, p. 167). Assessments tended to be made in lump sums (sometimes, *moʿāmala* seems to mean just such estimates). The figures known as *raʿīs* seem to have wielded considerable influence throughout the Saljuq period; in Mongol times, they are shown as “partners” of the provincial administrations who—at least in theory—assessed the taxes with their consent (numerous examples, e.g., in ʿAbd-Allāh b. Moḥammad). Sometimes, they acted more like “officials” and sometimes more like “representatives” of their communities, so that their situation seems to have involved a double loyalty (Paul, pp. 84 ff.; Lambton, 1963).

Accounting in the central administration did not slacken, however. Tax farmers and financial officials alike were supposed to deliver their accounts; if they fell into arrears or were suspected of embezzlement, they were made to pay their dues, even if this meant punishing them like thieves (Bayhaqī, p. 130). The department in charge of keeping track of the officials’ accounts was called the *dīwān al-estīfāʾ*. Officials appointed over whole provinces treated their subordinates along the same lines: During the first years of the Saljuq advance into Khorasan, Neẓām-al-Molk’s father, who worked as a *bondār* (local tax collector, in Ṭūs) for the governor Sūrī, was unable to collect the stipulated sums. In order to cover his arrears (fifty thousand dirhams), the governor seized some land the *bondār* owned. This was perceived as unjust since the *bondār* had a valid excuse, and Sūrī later had to make up for the damage (Ebn Fondoq, pp. 79-83).

Sending out tax officials became increasingly a matter not of fiscal administration routine, but rather one of asserting political control. In earlier times, there had been a kind of unspoken agreement between a ruler and the local taxpayers: “No tax collection without protection” (*al-ḥemāya ṭommaʾl-jebāya*, Qomī, p. 166; Lambton, *Landlord and Peasant*, p. 40) which led to a



modicum of cooperation (“no oppression on your part, no deception on my part”; Qomī, p. 111). Maḥmūd the Ghaznavid possibly thought of such an “agreement” when he rebuked the inhabitants of Balk for fighting and advised them to accept any ruler who was able to protect them and to pay their taxes accordingly (Bayhaqī, pp. 550 ff.; Bosworth, *Ghaznavids*, pp. 252 ff.). More and more, financial officials (*ommāl*) are shown behaving in a hostile way. The *barāt* (“assignment of pay to be collected from a specified estate or source,” Bosworth, 1969, p. 124) is often synonymous with a license to plunder (Bayhaqī, pp. 460, 498, 588).

Under the Buyids, the *eqtāʿ* (q.v.) system was introduced, perhaps more as an improvised stop-gap than as a calculated political scheme (Donohue); even if this meant that many departments in the ʿAbbasid fiscal administration were closed, this is certain at first for the Iraqī lowlands only. It was not until the beginning of Saljuq rule in the middle of the 5/11th century that this system spread over most of the Persian lands. For the financial administration, this meant that the army was no longer accounted for in a central department of expenditure; thus, it is worth noting that the *dīwān al-estīfāʿ* was, from now on, in charge of both revenue raising and control of expenditure (Busse, p. 84). Its task was to keep account of the *eqtāʿāt* granted and their fiscal value; of the remaining revenue of the given province; to cover the expenses of the court, etc. with that revenue; and to deliver tax certificates (*barāt*) to those who had a claim to government payments. There were provincial as well as a central *dīwān al-estīfāʿ*, and even a district level has been proposed (Horst, p. 57). The *dīwān al-ešrāf* was in charge of auditing, again at a central and a provincial level. A third type (*dīwān al-naẓr*) is less well attested in the sources (Horst; a summary of administration under the Saljuqs in Lambton, *Continuity*). We are much better informed on the fiscal system under Mongol rule; this is due to a very specific type of source, the accounting manual (ʿAbd-Allāh b. Moḥammad; Hinz, 1950a; Göyünç; Nabipur; see also Remler for a new approach). The basic accounting instrument was the *qānūn*, where all sources of revenue were traced individually, incoming sums being entered as they were collected. Liabilities were accounted for in the *daftar-e tawjīhāt*. A subtype of this was the *daftar-e taḥwīlāt*, which was concerned only with expenses for the court workshops (*boyūtāt*) and construction activities (*emārāt*). All incoming and outgoing sums were however first entered into the journal (*rūz-nāmčā*) in chronological order and copied from there into the other *daftars* (Busse, p. 85). In contrast to previous practices, the fiscal system under the Mongols relied heavily on taxes levied on urban productive and commercial activities (called



the *tamḡā*; for the importance and rates of the *tamḡā*, see Petrushevsky, pp. 505-8; Fragner, pp. 539 ff.); this has led to the conclusion that revenue from agriculture was to a considerable extent in the domain of the army and taken in directly (Remler, p. 172). Quite a few cases of “abolition” of the *tamḡā* are recorded (under the Timurids and the early Safavids, by rulers who cared for the fact that *tamḡā* was not licit under the *šarīʿa*), but sometimes this tax continued under the cover of *zakāt*, and in other instances it must have been reintroduced almost immediately. Another important difference was that Mongol taxation was based on a census (*šomāra*) of the population, not on the land and its exploitation (Lambton, 1986, p. 84). Thus, it does not come as a surprise that most of the revenue was farmed out, in cities as well as in the countryside: “And then the *qānūn* informs about every group, how many they are to give as tax out of how much goods were bought and sold, with the consent of the people, and one person takes over each group as a guarantor (or tax farmer, *be-žamān*), paying every year the stipulated amount, and the tax debts of some of the groups of artisans, tax cheques are written in the *dīvān* according to their faculties” (ʿAbd-Allāh b. Moḥammad, fol. 105a; see also Lambton, 1986, pp. 97 ff. on the *moqāṭaʿa*). Revenue-farming sometimes concerned whole provinces, and the revenue-farmers issued subcontracts for districts and different sources of revenue (Lambton, 1987, pp. 102-23 on the case of Fārs). Numerous additional and occasional taxes and assessments were levied, some of them for the upkeep of the administration or salaries of the financial agents (officials or tax farmers), some of them for the courier system (*yām*), some for still other purposes; these are the *ʿawārezāt*. Apart from that, *qobčūr* was levied on herds and animals, but its general character is still open to question. Although in the accounting manuals, ends are made to meet neatly, over-taxation was rampant, above all by means of *barāt* assignments. As a principle, state revenue (*dīvān* taxes) was separated from income from royal domains (*kāšša* and *injū*), as had been the case under the late ʿAbbasids and the Saljuqs as well, but this was not always observed. A general decline in tax revenue is evident, but regional differences must be taken into account (as reflected in *Nozhat al-qolūb*). After the breakdown of the Il-khanid state, the terms *karāj* and *zakāt* occur less frequently in the sources, the expression *māl wa jehāt* (*māl o jehāt*) taking their place; the Mongol *qobčūr* also disappears; and sometimes *zakāt* is used as a cover for *tamḡā*. But we must assume that a combined system of fundamental taxes (on agriculture as well as on urban activities) and of “extra” levies on top of them persisted; for the extra levies, terms like *ʿawārezāt*, *takālīf-e dīvānī*, *eḳrājāt* and others were used.



There is very little detailed information for the Timurid period. The fiscal administration, however, seems to have continued largely unchanged from Mongol times down to that of the Safavids. Under the Turkomans, the same offices in the central administration are mentioned as under the Mongols (Busse, p. 85). Local differences in a plethora of taxes and assessments were a general feature; they were recorded in the tax book (*qānūn*) of Uzun Ḥasan Āq Qoyunlu (Hinz, 1950b). Local variations concerned the types of taxes and the rate of taxation.

Under the early Safavids, the tax register of Uzun Ḥasan remained in use, at least in the west of Persia until superseded by the *dastūr al-ʿamal* under Shah Tahmāsb. Later on, the distinction between imperial (*mamālek*) and crown provinces (*kāšša*) became fundamental. Even if the *mostawfi al-mamālek* was head of the entire fiscal system, the *mostawfi al-kāšša* seems to have enjoyed a large measure of independence. For both sections, a *noska-ye mofaššal* is recorded since the middle of the 17th century at latest. This document was in a way the successor of the *qānūn*. Further, in the books called *noska-ye mojmal*, the different sources of revenue were listed together with the person who had the right to collect them. The *noska-ye mojmal* in the *mamālek* department probably was the basis for the work of the four keepers of *avāraja* books, one for each of the main regions. Apart from the two departments, the *zābetānevis* recorded tolls, sundry, and occasional revenue. For expenditure, a single office (*šāḥeb-e tawjīh*) seems to have existed for both branches (Röhrborn, 1979, p. 33). Tax farming apparently was not an important feature of the Safavid fiscal administration; taxes were collected by assignees directly on the spot, and remunerations were made above all by grants and immunities, *toyūl* and *soyūrḡāl* (*Taḍkerat al-molūk*, tr. Minorsky, pp. 27 f.). The office in the provincial administration supposed to serve as an intermediary between the fisc and the taxpayers was the *kalāntar* (Lambton, 1963 and 1977). He appointed those headmen of villages and guilds who had been chosen by their constituencies, and a process of bargaining and haggling over the taxes and how they could be apportioned set in (*Taḍkerat al-molūk*, tr. Minorsky, pp. 81 f.). Although taxation was no doubt heavy, John Chardin (q.v.), comparing the lot of the Persian peasants to that of those in France, was positively impressed by the situation in Persia. He thought the process of negotiation of taxes often ended to the peasants' advantage (*Taḍkerat al-molūk*, tr. Minorsky, p. 23).

For the period after the fall of the Safavids (1722), detailed studies of the administration are lacking. Administration receded in size and power over the



rest of the 18th century, and this trend was reversed only under Qajar rule, although new tax registers were established under Nāder Shah Afšār and Karīm Khan Zand. Extra levies and assessments and taxes on multifarious products, so well known from the tax-register of Uzun Ḥasan Aq Qoyunlu, also diminished in importance. In the early Qajar period, taxes were imposed on provinces where again, the sums were divided up between the towns and districts and further subdivided among the respective villages (Meredith, p. 72 ff.). Arbitrary taxation prevailed as the main practice down to the modernizing reforms of the second half of the 19th century.

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