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FISCAL SYSTEM IV. SAFAVID AND QAJAR PERIODS

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iv. SAFAVID AND QAJAR PERIODS

The Safavid shah's fiscal prerogatives were expressed by terms like *bājgoḏār*, *bājsetān*, and *jezyagoḏār* (tax assessor or tax taker; Nāmī, p. 178; *ʿĀlamārā*, p. 137; Papaziyan, p. 442). The financial affairs of the country were the responsibility of the grand vizier, the head of the national bureaucracy. He controlled the provinces through provincial viziers, attached to the governors' establishments. The grand vizier was also assisted by a number of officials of varying ranks, who staffed the financial branches of the royal chancery (*daftar-ḵāna-ye homāyūn*). It was their responsibility to assess the country's revenue base; to assign salaries, pensions, grants, and exemptions; to pay the army; and to maintain the muster roles and tax and other records. The grand vizier's right hand was the *mostawfī-al-mamālek*, equivalent to the state treasurer, who was in charge of all technical aspects of the administration of state finances.

Safavid Persia was administratively divided into two parts: the *ḵāṣṣa*, directly under control of the shah through his viziers, and the *mamālek*, or state lands, governed through the military aristocracy. In the 16th century, government of *mamālek* provinces was allotted to Qezelbāš amirs, who received their territories as *toyūl*s, claims on the revenues, for specified periods of time. They governed as petty princes, responsible for law and order, recruitment and maintenance of troops, and collection of taxes; most of the revenues therefore remained in the provinces, and the shah received only a small share. The governors appointed lower-level officials to administer the districts. At the local level they relied on traditional leaders, *kalāntar*s (mayors of towns) or *kadḵodā*s (village headmen), who were important elements in maintaining Persian political stability and thus the revenue base (Lambton). This policy of incorporating the existing local power structure into the state administrative system was initiated by Shah Esmāʿīl I (907-30/1501-24) at the beginning of his reign (Aubin, 1959).

Centralized control over the revenue base was greater after 998/1590, when much of the *mamālek* land was brought back into the *ḵāṣṣa*. The *mostawfī-e ḵāṣṣa* was comptroller of crown lands. The fiscal bureaucracy in the chancery was divided into the *avāreja*, or registration department; *mofrada*, or budget department; *tawjīh*, or payments department; *arbāb-e taḥāwīl*, or department of the royal court; and *baqāyā*, or arrears department, replaced between about 1065/1655 and 1081/1670 by the *ḵolāṣa*. The *ḵāṣṣa* administration was organized along the same lines; it did not constitute a separate department but was part of the royal chancery. In addition, there were specialized financial units dealing with the four army departments, other government officials, and the palace staff, as well as with religious endowments (*awqāf*) controlled by the crown (Mīrzā Rafīʿā; *Taḏkerat al-molūk*, tr. Minorsky).

As in earlier periods, the Safavid fiscal administration was based on the *qānūn* and *dastūr al-ʿamal*. The *qānūn* comprised the aggregate of *ṭūmār*s, or tax rolls, containing the assessments for basic fiscal units, in particular the villages (*Taḏkerat al-molūk*, tr. Minorsky, pp. 70, 72-73; Martin, p. 187; Ḏabīḥī and Sotūda, pp. 31-36: *ṭūmār-e sar-šomārī*). Daily income and expenditures were recorded in *rūz-nāma*s, or journals (Busse, 1959, p. 94).

Assets and liabilities were recorded in the *dastūr al-ʿamal*, kept by the *daftar-e tawjīh*; each governor had one as well. In these registers various liabilities were charged against assets; for example, assignments (*toyūl*), wages (*mawājeb*), exemptions (*soyūrḡāl*), other payments, and unallocated resources were attached to each administrative unit (*jozʾī*), whether a district (*olkā*) or a revenue source (e.g., *jezya* of Azarbaijan). When payments or assignments were made the chancery verified that they had been ordered and approved by all relevant offices and determined whether or not there were assets on which they could be drawn. If approved, the drafts (*barāt*, *toyūl-nāma*, or *raqam-e mawājeb*) were first entered into the *rūz-nāma*, then into the relevant departmental books. The data were aggregated and entered in registers of assets and liabilities (*nosḵa[jāt]*), each with subdivisions. Similar books were kept for the *ḵāṣṣa* administration. At the end of each year the governors had to submit statements of revenues and expenditures, with documentary support. Once examined and approved, each governor's account was closed. The sum of these accounts constituted the national "budget" (Mīrzā Rafīʿā; *Taḏkerat al-molūk*, tr. Minorsky).

The Qajar fiscal administration consisted of four offices similar in function to those in the Safavid period. The *daftar-e jozʾī-e jamʿ*, or revenue office, kept the aggregate register (*ketābča-ye jozʾī-e jamʿ*) of all provinces, listing every tax district (*bolūk*), subdistrict (*nāḥīa*), and village in each. In each province and subdivision there was a similar *ketābča*. The second office was the *dastūr al-ʿamal*, the budget office, where a number of *mostawfī*s were responsible for the accounts of provinces, ministries, and other government departments. The third office was the *daftar-e avāreja* or *daftar-e motafarreqa*, which dealt solely with the expenditures of the royal household and extraordinary expenditures paid out of the central treasury. It was the task of the *mostawfī*s in this office to ensure that such documents as grants of *toyūl*s and *barāt*s were properly registered. The fourth office was the *daftar-e moḥāsaba*, or tax-settlement office, headed by the *wazīr-e baqāyā* or *mohaṣṣel-e moḥāsabāt*, who was responsible for collecting tax arrears. At the end of each fiscal year the accountants of the *daftar-e moḥāsaba* also audited each governor's accounts (Mostawfī, *Šarḥ-e zandagānī* I, p. 26).

It was the task of the *mostawfī-e mamālek* to draw up the state budget, as well as those of the provinces (Mostawfī, *Šarḥ-e zendagānī* I, p. 26). The total assessment (*aṣl-e jamʿ*) was an aggregate of the assessments for each taxable unit (village, tribe, etc.). A survey was carried out by the *momayyez*, whose task was to assess the revenue for each tax unit. The *momayyez* would record his findings on pages called *fard*, which constituted the tax roll (*ṭáūmār*) for the revenue unit. This roll included the various taxes required from the unit, broken down into sections (*qalam*). There was a *qalam* for each taxable item: land, fruit trees, wells, draft animals, flocks, and extraordinary dues. The *ṭáūmār*s from a certain administrative unit together constituted the *jozw-e jamʿ*. A related term, *abwāb-e jamʿ*, referred to the total of categories constituting the actual amount that the government expected to collect

(Greenfield, p. 223; Stolze and Andreas, p. 3; Yağmāʾī, p. 30; Moṣaddeq, p. 39; Lorimer, *Gazetteer*, p. 1464 n.).

With the establishment of a constitutional government in Persia in 1906 (see CONSTITUTIONAL REVOLUTION) new rules for preparing the budget were formulated. According to the public-finance law approved on 21 Ṣafar 1329/21 February 1911 (Qānūn-e moḥāsabāt-e ʿomūmī, art. 7), during the second half of each year each minister had to prepare the budget for his ministry, to be submitted to the minister of finance, who would draw up the national budget, to be submitted to the Majles for approval during the first half of the following year. Despite this legal obligation, no budget was submitted to the Majles until 1301/1922. Except for the pension registers, which had been submitted to the first Majles in 1907, all other state expenditures were approved by *taṣwīb-nāma*s (decrees) from the cabinet. Between the dissolution of the Third Majles in November 1915 and convening of the Fourth in June 1921 even this procedure was not followed, and each minister approved payment of wages and pensions for his own ministry, which was unconstitutional.

The governors-general of the provinces were charged with speedy collection and remittance of the assessed taxes, provision of troops when necessary, administration of justice, and maintenance of order. In collecting the taxes each governor was assisted by a *pīškār*, *pīškār-e mālīāt*, or *wazīr*(*-e mālīāt*), who was responsible directly to him.

Each province was subdivided into *maḥallāt* or *tawābeʿ*, each with its own administrative center and governed by a deputy governor (*ḥākem*; Browne, *Persian Revolution*, p. 238). The *maḥallāt* were in turn divided into districts. The administrative center constituted a separate district; the others were known as *mażāfāt* (dependencies), *qaṣabāt* (small towns), *nāḥīāt* (districts), and *dehāt* (villages, with their dependent hamlets, *mazāreʿ*) according to local tradition. In most provinces there were also *bolūk*s, apparently referring to administrative units between provincial subdivisions and large districts (Lorimer, *Gazetteer*, p. 1460 n.). The province of Isfahan, for example, included nineteen subdivisions: three *tawābeʿ* (Ardestān, Qomeša, and Abarqūh) and eight *maḥallāt*, each under a *ḥākem*, and eight *bolūkāt*, each under a *kadḵodā* (Great Britain, Public Record Office, Diplomatic and Consular Reports 1838, Isfahan-Yazd, 1910-11, p. 4). Ḵūzestān, was divided into six tax districts, one of which, Šūštar, was divided into two *maḥallāt*, each in turn divided into sixteen *nāḥīāt* (Bakhash, p. 35).

District officials were known by a variety of titles: *ḥākem*, *naʾeb* (*al-ḥokūma*), *ʿāmel* (*-e dīvān*), *mobāšer*. Hereditary governors included khans, shaikhs, *qāʾed*s, *mīr*s, *kūtwāl*s, *ḍābeṭ*s, *nāʾeb*s, *raʾīs*es, and *kalāntar*s. The titles *mīr-e bolūk* and *bolūk-bāšī* were probably used only in northern Persia. Apart from local historical circumstances this variety reflected personal rank and status, as well as changes in the fiscal system itself (Lorimer, *Gazetteer*, p. 1460; Wazīrī, pp. 136, 138, 157, 185; Bournoutian, p. 129, mentioning a *mīr-e bolūk* in Erevan in 1827; Balfour, p. 72, mentioning a *bolūk-ḵodā* in Māzandarān; Busse, 1973, p. 388; Ḵormūjī, p. 100). These officials were assisted by the village headmen (*kadḵodā*s), who in their turn relied upon *rīš-safīd*s or *āq-saqāl*s ("graybeards," village elders) and servants (*pākār*s, *pīškār*s, *gazīr*s). The village was the basic administrative and fiscal unit, and the *kadḵodā*s were responsible for allotting space to newcomers, receiving guests (especially tax collectors and other government officials), distributing land among the villagers, allotting taxes and corvée among the villagers, and collecting and remitting them to the next higher level of officials. If one of the the *kadḵodā*'s tax collectors met with resistance, he could call upon his master for reinforcements. Because the *kadḵodā* played a dual role, as both the government's representative in the village and as the villagers' spokesman to the government, it could happen that he would refuse to turn over the village taxes, thus incurring official wrath. He usually received a fixed salary from the villagers, as well as presents and shares of settlements that he decided. He could also demand that villagers work a number of days on his land annually (Aubin, 1959, p. 73; Tate, pp. 327, 329; Greenfield, pp. 147, 157; Morier, *Journey*, p. 236).

Throughout the Qajar period similar organization existed in towns and among the tribes. The tribal leaders (*īl-khan*, *īl-beg*, *kalāntar*, *raʾīs*) were responsible for collecting and remitting taxes, and they relied in turn on subordinate chiefs (*kadḵodā*s, *solṭān*s, *tošmāl*s; Fasāʾī, II, pp. 303-5; Busse, 1973, p. 295; Garthwaite, p. 37). The governor of a town was assisted by the *kalāntar* and the *naqīb*, who dealt with the guilds, assisted by the guild headmen. The governor farmed out the collection of the poll tax (*jezya*), real-estate tax (*mostaḡallāt*), fines, customs duties (*gomrok*), and other town taxes (Floor, 1971a; idem, 1971b).

Revenues. Until the end of the 18th century the total tax burden (*jamʿ*)of an administrative unit was formally divided into two categories: *aṣl*, the basic assessment, and *eżāfa* or *tafāwot*, additional assessments (Puturidze, 1962, doc.

39; idem, 1965, docs. 5, 19; idem, 1977, doc. 17; Musävi, 1977, doc. 17; Papaziyan, docs. 2, 28, 39). The *aṣl* was in turn divided into *māl o jehāt* (land tax) and *wojūh* (fees). By the 15th century fixed taxes in cash (*māl*) and in kind (*jehāt*) were usually combined under a single heading, best translated as "agricultural and manufacturing tax," referring to the two basic economic activities of any preindustrial state. Other terms include *māl o bahrača* (Puturidze, 1965, doc. 23), *māl o motawajjehāt o jehāt-e dīvānī* (Musävi, 1977, doc. 21), and *māl o jehāt o manāl* (Puturidze, 1962, docs. 22, 26). The total tax burden on a village was thus often referred to in royal decrees as *mālān o manālān* "in cash and kind" (Papaziyan, doc. 35; Musävi, 1965, doc. 12; idem, 1967, docs. 8, 9). Additional fees, imposts, and cesses were numerous and could be either *ḥokmī* "by decree" or *ḡayr-e ḥokmī*, that is, by custom. The term *māl o jehāt o motawajjehāt* or *māl o jehāt o ḥoqūq-e dīvānī*, followed by *eḵrājātwa ʿawāreż* (q.v.), or *wa sāyer-e takālīf*, also denoted the *jamʿ*.

In Qajar Persia the two categories were known respectively as *mālīāt al-aṣl* "fixed revenue" and *farʿ* "variable revenue," jointly *mālīāt o foroʿ*, *bāj o ḵarāj*, *mālīāt o ʿawārez*µ(*-e dīvānī*), or, less frequently, *māl o manāl* or *mālīāt o motawajjehāt*. A given village might thus pay 800 tomans *aṣlan* and 1,000 tomans *farʿan* (Afżal-al-Molk, pp. 20, 84; *Nahżat-e mardom*, pp. 32, 178, 189, 190, 192, 219, 252; *Seh safar-nāma*, pp. 146, 181; Sadīd-al-Salṭana, pp. 27, 29; *FIZ* 14, p. 103, 20, p. 138; Etteḥādīya and Saʿdvandīān, eds. I, p. 100; Southgate, II, p. 315, Fasāʾī, tr. Busse, p. 128; Bournoutian, p. 124; Ḵormūjī, pp. 4, 19, 38, 41, 87, 97, 206, 297, 300, 305, 313; Lesān-al-Molk, pp. 137, 152, 155, 160, 232, 241). The term *māl o jehāt* was by then nearly obsolete but occurred occasionally, particularly as a technical term (Eʿtemād-al-Salṭana, *Maʾāṯer wa'l-āṯār*, chap. 13). The land tax was known as *mālīāt-e ʿarżī* and as *mālīāt-e ḵākī o bādī*; *ḵākī* was a tax on crops, *bādī* other agricultural taxes, as on livestock (*marāʿ o mawāš*), mills (*ṭawāḥen*), and the like. Parallel to the land tax were the urban guild tax (*aṣnāfīya*) and military taxes (*bonīča-ye sarbāz*; see BONĪČA). Around 1900, under European influence, the fixed revenue was divided into direct (*mostaqīm*) and indirect (*ḡayr-e mostaqīm*). *Ṣāder*(*-e ʿawāreż*), *ṣāderāt*, and *ṣawāderī* were generic terms referring to all kinds of extraordinary imposts, but they seem to have been less neutral, and more commonly used, than *farʿ*.

Most taxes were paid in kind and in services, though certain assessments had to be paid in cash. Some were national in scope and collected in regular fashion from the 16th century until the end of the Qajar period. Others were collected only in some provinces or localities and at irregular intervals.

The land tax. Traditionally no uniform method of assessing land taxes had been applied throughout Persia. Three methods were used: measurement of land surface (*mesāḥa*), production(*moqāsama*), and a flat rate not tied to output (*moqāṭaʿa*). In the Safavid period land taxes seem to have been assessed mainly by means of a combination of *mesāḥa* and *moqāsama*, though the *moqāṭaʿa* was also used. Not only rates but also the basis for calculation of the land tax differed, even within a single province. For example, the basis for calculating crop yield was not necessarily the area under cultivation; it could instead be the nature or amount of the water supply. Rates differed according to type of crop, type of irrigation, type of cultivation, type of property, and other considerations. Taxes were levied not only on crops like wheat, barley, straw, rice, silk, cotton, and dates but also on the produce of vines and trees, as well as on livestock.

The land-tax assessment appears to have been updated regularly, both formally and informally, as is clear from the existence of the surveyor (*massāḥ*) and the harvest assessor (*momayyez* or *rayyāʿ*) and from government interference in assessments and reassessments after on-sight inspections (*bāzdīd*; Du Mans, p. 227). The results of crop valuations were recorded in a *nosḵa-ye bāzdīd* (*Taḏkerat al-molūk*, tr. Minorsky, p. 80), and the village had to pay an impost known as *taqabbolāt* when the assessment by the *momayyez* was accepted (Lambton, *Landlord and Peasant*, p. 441). The cost of a reassessment had also to be borne by the village.

In Qajar Persia assessment seems to have been mainly by the *mesāḥa* method: “The assessment is made according to the estimate made by a zabita who measures the quantity of land in the possession of each individual. The zabita is paid by the government and is an officer employed by it for this purpose, and levying the quantity of produce and superintending the interests of the government whenever the corn is prepared and separated from the husk” (Stirling, pp. 23, 172).

For fiscal purposes the village was considered a kind of joint-stock company and its tax burden recorded in a special register (*fard-e bonīča*; Aubin, 1955, p. 14-15; Horst, pp. 290-91; Lambton, *Landlord and Peasant*, p. 122; Qāʾem-maqāmī, doc. 24; Musävi, 1965, doc. 20: *bonīča-ye māl o jehāt-e dīvānī*; Dāwūdī, doc. 3). Each household was individually responsible for a proportionate share of the total tax assessed on the village, which meant that, if some villagers obtained exemptions, their shares were distributed among the remaining inhabitants (Busse, 1959, doc. 20; Mīrzā Rafīʿā, p. 112). If a villager settled elsewhere, he was still liable for his share of the tax in his original village, not only the agricultural tax but also the military tax (*čerīk*, q.v.), which had to be paid either in service or in cash, and the guild tax. To be exempted, he had to apply for and receive a dispensation (Ḏabīḥī and Sotūda, doc. 6; Lambton, *Landlord and Peasant*, p. 122).

In the towns tradesmen and craftsmen were not the only residents who had to pay taxes. Those operating services (mills, coffeehouses, caravansarays) also were taxed. Merchants, in addition to customs (q.v.) duties (*gomrok*, *ʿošūr*) at both entry and exit to the country and to each city, paid *rāhdārī*, or road tax (see BĀJ), when traveling between cities. A tax was also collected on all goods sold.

Extraordinary taxes. Taxes classified as *eżāfa* or *farʿ* were assessed as specific percentages of the fixed revenue, for example, 3 rials per toman of fixed tax (*FIZ* 20, p. 130; Etteḥādīya and Saʿdvandīān, eds., I, p. 45). According to Moḥammad-Hāšem Āṣaf (p. 308), before the Qajar period the *ṣāderāt* were not to exceed one-fifth of the fixed revenue. In the 1890s H. P. Picot described *farʿ* as “an extra levy in cash proportionate to the cash payment of the ‘Asl’ revenue…the perquisite of the Governor. It ranges from 0,5 to 5 or 6 krans per toman. The ‘far’ tax has gradually come to be accepted by the people. It is made the source of much exaction, each Governor making what he can out of it, sometimes forcing a village to pay as ‘far’ three or four times the amount of the ‘Asl’ revenue” (*Gazetteer of Iran* I, p. 45). According to John Malcolm, the *ṣāder* was “the most oppressive of all the imposts” in Persia (II, p. 479; Brydges, p. 415; Fraser, p. 107). The pretext for collecting it could be anything from a genuine need for money to simple greed. Both the level of the tax and the timing of its collection were arbitrary.

Both rural and urban dwellers, regardless of income, had to pay a host of service fees. There were the *wojūh*, *rosūm*, and *ḥoqūq*, to which various officials of the central or provincial bureaucracy were entitled for their upkeep and as payment for their services. The vast number of such fees were distinguished by the office originally entitled to it (*rasm al-wezāra*, *-estīfā*, *-neẓāra*, etc.). In addition, there was a plethora of required services, usually labor or corvée (*bīgār*, q.v.): work on irrigation ditches, the land of landlords and other supervisors, roads, construction, transport, and any other that the authorities dictated. A frequently mentioned additional levy was *soyūrsāt*, or purveyance, which had to be rendered to all government officials and troops who passed through a locality. There were also many gifts (*ʿīdī*, *pīškeš*, *yādbūd*).

There was some logic behind these service fees. Persian bureaucrats were generally not paid regular salaries, but even those who were still had the right to certain specified fees and perquisites. Salaries were usually not paid in cash, and payments direct from the royal treasury were rare (Chardin, V, pp. 429-30). The level and composition of renumeration varied with the importance of the officeholder. There was a kind of tariff scale for those charged with drawing up documents and payment vouchers, based on the importance of the office, the payments involved, and the rank of the official. The higher the rank, the more fees he was entitled to. The system of government was in fact built on the notion that officeholders had to draw from their constituents enough income to sustain themselves and their dependents in their way of life. The sale of offices on a large scale began in the 1660s, but all that changed was the way business was done, not the nature of the business. "Most of these offices are bought and sold. By the amount therefore of the purchase is regulated the rate of oppression. The scale descends; every minor agent is expected to accomplish an appointed task; but is left to choose his own means, and to have no other control but his own conscience" (Morier, *Journey*, p. 236; Tancoigne, pp. 164-65). In Qajar Persia the income from unofficial service fees was called *madāḵel* (also found in Safavid texts).

The head tax, or *jezya*, on Christians, Jews, and Zoroastrians was generally a communal obligation; in Kermān it was called *sargalla*, and its collector (*sargallagīr*) was usually a recent convert from Zoroastrianism to Islam (Mošīzī, pp. 42-44, 261, 291, 331, 510-11, 529; *jezya*: pp. 251, 529, 575). Adult Muslim males also paid a house tax, introduced by the Mongols, and variously known as *sarāna*, *saršomār*, *ḵānašomār*, and *dārāna* (Busse, 1959, p. 111; *Chronicle* I, p. 53; Bournoutian, p. 140 n. 164; Ḏabīḥī and Sotūda, docs. 20, 28, 34, 42; Horst, pp. 290-91; Martin, doc. 7; Raʿnā-Ḥosaynī, pp. 348-49; Dehgān). In the Caucasus it was called *bāšmāl* or *bāš pūlī* (Lang, p. 27). In the Šīrvān area the *yortāna* or *oṭāq-ḵarjī* was apparently collected from the nomads from the time of ʿAbbās I (996-1038/1588-1629) until the beginning of the 19th century (Petrushevskiĭ, pp. 283, 355).

Level of exploitation. The real tax burden on peasants was much higher than the nominal burden. In the Safavid period, according to Engelbert Kaempfer (p. 96), the farther from Isfahan the peasant was, the higher the tax burden on him. The situation varied for farmers working under different tenure relationships. The burden on *ḵāṣṣa* land was lowest; the worst appears to have been *toyūl* land, where the normal tax requirement seems always to have been at least double the nominal assessment. On *toyūl* lands around Isfahan it was 500 percent, around Shiraz and Kāšān 600 percent, and elsewhere up to 800 percent. Kaempfer's report was confirmed by Jean Chardin (V, p. 417), who claimed that in general assignments paid 330-400 percent more.

The annual revenues of the Safavids are not known; even the provincial viziers claimed not to know. According to Raphaël Du Mans (pp. 15-16), those of Shah ʿAbbās II (1052-77/1642-66) did not exceed 600,000 tomans a year, and he suggested that the real amount was probably only half that figure. He also noted how difficult it was to obtain reliable information on such subjects: "For the truth means nothing in the mouths of these people. Ask one or another, each will tell you a line according to his caprice. The one will tell you such an excessive amount that the king himself does not have it; another an amount so low that none of his subalterns receive as little." Chardin (V, pp. 411-14) suggested that, as tax collection was not farmed out but administered by the state itself, the amounts were unpredictable from year to year. Furthermore, many revenue sources had been assigned to third parties. He thought the total revenues were about 700,000 tomans per year. Thomas Herbert (pp. 224, 264, 280) reported the revenues of Shah ʿAbbās I as 357,000 tomans a year, and Kaempfer (p. 95), who also complained of difficulty in obtaining reliable data, estimated the land revenues at about 400,000 tomans.

The situation was no better under the Qajars. Theoretically eveyone was subject to taxation; even the religious authorities (*ʿolamā*ʾ) were not, as a class, exempt (Binning, II, pp. 272-73; Houtum-Schindler, 1879, p. 39; Sheikholeslami, p. 120 n. 47; Browne, p. 147; *Waqāyeʿ-e ettefāqīya*, p. 527). Occasionally the shah granted exemption to one or more guilds (*aṣnāf*, q.v.), but in general tradesmen and artisans had to pay taxes. Merchants paid indirect taxes (customs, q.v., etc.). Nevertheless, people with power or influence did not pay regularly. Until the end of the 19th century they could obtain various personal (*moʿāfī*) or property (*mosallamī*, *soyūrḡāl*) exemptions. They did, however, have to render all kinds of gifts, donations, and fees (Binning, I, p. 243; Curzon, *Persian Question* II, p. 485; Stack, I, p. 75; Sheikholeslami, p. 322).

The main tax burden was borne by the peasants, though again some villages were exempted, either because they were too poor, were populated by *sayyed*s (claiming descent from the Prophet Moḥammad; Goldsmid, ed., I, p. 233; *Gazetteer of Iran* I, p. 348; Houtum-Schindler, 1883, p. 331; Afżal-al-Molk, n. d., p. 102), or were charged with guarding nearby roads and protecting caravans from robbers (such as villagers in Neyband called *nowkar-e dawlat*; O'Donovan, II, p. 30). Tribes also could be exempted from taxes, particularly if they were responsible for the security of border areas or had to supply troops when called upon by the appropriate governor (Rabino di Borgomale, p. 35).

According to one report to the British Foreign Office (FO 881/8843, p. 10 n.), the system functioned in the following way: "A farms a Governorship from the Shah for an amount B plus C the douceur. A in turn farms his circles of villages, of which D takes one circle. D again sublets a hamlet or one of his villages to E, who deputes F to collect the rents. Each, of course, expects a profit on his contract, and consequently, the agriculturist, instead of having to pay the amount which benefits the State B, is called on for his share B plus C (plus D's plus E's plus F's profits). He cannot pay, F complains to E and E to A, who is dunned for his contract sum from the capital. A gives to his sub-farmers permission to collect revenue by force; this is done: next year some of the peasants are fled, some of the land is lying waste. The country, in brief, is revenued as if the Government were to end with the expiry of the Governor's lease." The lessor allowed the lessee to make a profit by whatever means he saw fit, as long as he paid the agreed amount for which he had farmed the fiscal district.

In addition, the total *farʿ* exactions by the governor, called *tafāwot al-ʿamal* and supposedly intended to cover his administrative expenses, "are all wantonly increased to almost any extent, at the will of the oppressor, and the ability of the sufferer" (Perkins, p. 280).

Total revenues can be estimated at approximately 30 million tomans in the 1820s and more than 70 million tomans around 1900. When, however, the American W. M. Shuster (pp. 303-8) arrived in 1329/1911 to take over management of the country's finances, there was no data base from which to estimate revenues.

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