



KOSROW I II. REFORMS

A series of reforms in the taxation of the Sasanian monarchy and in its military organization, probably initiated already under Kawād I, were carried out to their full extent by his son, Kōsrow I Anušīrwān (r. 531-79).

Sources. The two most detailed surviving accounts in Arabic are Ṭabari's *Ta'riḳal-rosul wa'l-moluk* and the *Nehāyat al-erab fī aḳbār al-fors wa'l-'arab*, falsely attributed to al-Asma'i. In New Persian, Ferdowsi's *Šāh-nāma* is likewise valuable. Bal'ami's modified translation of Ṭabari into Persian adds at least one important detail. These sources appear to derive, through different lines of transmission, from various redactions of the lost Sasanian Xwadāy-nāmag (Khwadāy-nāmag). A literary source which seems to have used good sources independent of the Xwadāy-nāmag tradition is the so-called *Sirat Anušīrwān*, professedly an autobiography of King Kōsrow I, embedded in Meskawayh's *Tajāreb al-omam*. Other sources in which some valuable details about the reforms have been preserved are the geographical surveys of Ebn Korrdāqbeh, Ebn Ḥawqal, and Ebn Rosta (see bibliography).

Background of the reforms. There are clear signs that the economy of the Sasanian kingdom had never been based on full-scale monetary circulation, in spite of its fairly stable silver *drahm* denomination (see [DIRHAM i](#)). The absence of a convenient, universally applicable small change circulation (Göbl in Altheim and Stiehl, 1954, pp. 96-99; Göbl, 1971, pp. 25-30; Simon, 1976, pp. 150-51) entailed an economy based to a large extent on the barter of natural produce. The little that we know about the military organization of the kingdom before the reign of Kōsrow I appears to reflect this situation. From



our meager information about remuneration for the professional core of soldiery, we may conclude that it was supported through land grants or through rations in kind rather than paid in money. This has given rise to the notion of a feudal army based on enfeoffment, entailing bonds of trust and dependence, either to the king himself or to the other grandees of his realm, which may be described as ties of vassalage (Widengren, 1956).

This situation explains a good deal about the Sasanian system of taxation before the beginning of the sixth century. It was based on crop-sharing, the exaction of agricultural produce proportionate to annual yield as assessed by royal tax-collectors on the spot, and levied in kind. In addition, a poll tax was imposed on most subjects, which may have been paid mostly in money, though part was perhaps commuted to goods. It must be conceded that this picture, based on the later Islamic sources, is hardly consonant with the one that emerges from details scattered in the Babylonian Talmud. Apparent discrepancies may, however, be explained by the assumption that, whereas the Talmud reflects the experience of Jews (in places where most of the Jewish population of the realm was concentrated) regarding the manner in which the system was actually applied, the later Islamic sources record mainly the principles according to which it was supposed to have been run (see mainly Newman, 1932, pp. 161-86; Solodukho, 1948; and Goodblatt, 1979, for the evidence; cf. Rubin, 1995, pp. 231-33, for a tentative solution of the problems it creates).

The system was inefficient and wasteful, especially with regard to the land-tax; it was subject to frequent fluctuations, and allowed little scope for financial planning. The necessity of waiting for the tax-collector with the crops untouched in the field or on the tree involved the risk that some would be damaged or destroyed before being enjoyed by farmers or the king (as exemplified by one particular episode preserved in Ṭa'ālebi, p. 595; Ebn Ḥawqal, pp. 203-4; and Bal'ami, p. 148; see also Pigulevskaya, 1937, pp. 145-46). Only lands held directly by the king could be effectively taxed in this manner, but even on royal domains the avarice of corrupt tax-assessors will have hampered collection.

The tax reform. Towards the end of the fifth century, the burden of taxation on the peasantry seems to have become increasingly oppressive: the complex relations with the [Hephthalite](#) khanate, whose threat loomed in the east, resulted in heavy demands, though recurrent famines were compelling kings to grant occasional, and not entirely adequate, tax remissions. This oppression



contributed significantly to the popularity of Mazdak (on whom see [IRAN ix. RELIGIONS IN IRAN](#), XIII/4, pp. 437-38), and to the temporary success of his revolt. For some time he managed to enlist the support of King Kawād I himself, who appears to have used this movement to humble his recalcitrant nobility.

When the king ultimately turned his back upon the movement and allowed his son, Kōsrow I Anušīrwān, to put it down, the battered nobles were in no position to form a viable opposition to the one serious attempt to introduce a tax reform in the Sasanian realm. It was apparently begun towards the end of Kawād I's reign (Ebn Kōrrdāqbeh, p. 14; Ebn Ḥawqal, p. 234; and Ebn Rosta, p. 104, ascribe it mainly to him) and continued by his son (for a more detailed discussion, see Rubin, 1995, pp. 229-31, 290-91). The reform involved the following features:

(1) The land-tax (*karāj* in the Arabic sources). On the basis of a general land survey, a new system for exacting the land tax was devised. Fixed money rates of taxation were imposed on agricultural land according to its size and according to the kind of crops raised. According to Ṭabari (pp. 990 -91; cf. Bosworth, pp. 255-56) these rates were, 1 drahm for every jarib of cereals; 8 drahms for every jarib of vine; 7 drahms for every jarib of clover; and 1 drahm for every four Persian date palms, or for every six plain date palms (on the misleading suggestion of Grignaschi that the calculation was made according to area units, applying one fixed rate to all sorts of land and produce, see Rubin, 1995, pp. 266-68). The tax was calculated in the drahm currency, but at least some probably continued to be levied in kind, calculated according to the current value of the produce in drahms (thus, e.g., Pigulevskaya, 1937). This new system, if efficiently applied, would enable a monarch to anticipate incomes and budget expenses. It might be seen as oppressive on the peasantry, primarily because the fixed drahm rates allegedly disregarded fluctuations in agricultural yield caused by drought, other natural calamities or war (thus Grignaschi, 1971, followed by Crone, 1991), but this is to ignore its almost unanimous positive evaluation in the sources. A control mechanism allowing for rebates and remissions whenever and wherever needed, based mainly on mobads (*mūbadān*) acting as district judges, was incorporated in the system (Rubin, 1995, pp. 261-66; 293-94).

(2) The poll tax (*jezya* in the Arabic sources). It is Kōsrow's revised poll-tax which bears out, by the very nature of its progressive rates, according to the taxpayer's means, his basic intention to devise a fundamentally fair system. It



is true that it did not do away with the exemptions granted to members of the higher classes, but even these were somewhat counterbalanced by the exemption of people below twenty and above fifty of all classes (Ṭabari, p. 962; cf. Bosworth, pp. 259-60).

If a distinction is drawn between the tax reform's institution and operation in Ḳosrow's reign, and what it subsequently became, the system appears reasonably efficient and fair (*Nehāyat al-erab*, p. 330, describing it as unfair and oppressive, appears to be the one discordant voice among the sources we possess). It considerably augmented crown revenues, but, as already stated, it also included a mechanism that enabled constant revision and adaptation.

(3) The rehabilitation of agriculture. The fiscal reform was accompanied by an agricultural reform. Dispossessed farmers were restored to their lands, financial help was available to enable them to restart cultivation, and a mechanism was instituted to assist farms affected by natural disasters (Rubin, 1995, pp. 254-66). The overall intended result seems to have been to maintain a system of small farms that might be easily taxed, and to prevent the growth of huge estates whose powerful owners might accumulate privileges and immunities, and obstruct effective taxation.

The question whether Ḳosrow I's system was inspired by that of Diocletian in the Roman Empire (see Althein and Stiehl, 1958, pp. 41-42, and Pigulevakaya, 1937; cf. Hahn, 1959) may be left aside. More than two centuries separate the institution of the two systems, and there was enough in the Iranian background to account for devising the former without recourse to the latter (Rubin, 1995, pp. 295-96).

(4) The military reform. Ḳosrow's reform was meant to have a lasting impact on Sasanian military organization by providing the king with a standing army of crack units of horsemen (*asavarān*; see *ASWĀR*), under his direct command and permanently at his disposal, who received a salary, at least when on foreign campaigns (for the evidence and its analysis, see Rubin, 1995, pp. 286-91). This body of choice warriors was recruited among young nobles as well as from the country gentry (*dehkanān*; see *DEHQĀN*) who wished to embark on a military career. On the frontiers, other troops recruited from the nomadic periphery of the Sasanian Empire, such as Turks (Meskawayh, pp. 102-3, cf. pp. 106-7), might be employed to repel invasions or check them until the arrival of the mobile crack units. Yet other forces, recruited from semi-independent enclaves within the kingdom, might even be used as special task



forces, as the one sent to occupy Yemen (see [ABNĀ'](#)), which was recruited in Daylam in the mountainous region of Gilan. The need to resort to such additional sources of manpower, without a clear notion of how they were to be remunerated in the long run, exposes one of the system's major weaknesses (for the evidence see Rubin, 1995, p. 272, n.122, pp. 284-85).

The supreme command was brought under stricter direct royal control: the single commander in chief, the *Erānspāhbed* (*Artēštārānsālār*; see [ARTĒŠTĀR](#)), was replaced by four *spāhbeds*, each one at the head of the forces of one-quarter of the realm, and each one beholden directly to the king (Ṭabari, p. 894, with Bosworth, p. 149, n. 385, updating Nöldeke, 1879, p. 155, n.2; cf. Christensen, 1944, pp. 131-32). The commanders of the frontier marches—the *marzbāns*—were likewise supposed to take their orders directly from the king (Christensen, 1944, pp. 521-22; Rubin, 1995, pp. 292-93, commenting on Meskawayh, pp. 106-7).

The operation of the reforms and their long-term effect. Kōsrow's system appears to have enjoyed moderate success for a few decades, until the difficulties that beset the Sasanian monarchy exposed its weaknesses. According to Ebn Kōrrdāqbeh (p.14) the amount levied in the Sawād alone (i.e., the province of [Āsōristān](#)), already under Kawād, was 150,000,000 weight-unit drahm (derhām mithqāl). Effective central rule was, however, as necessary for the maintenance of the system as its proper functioning was for the endurance of effective central rule. The *Sirat Anušīrwān* indicates that towards the end of his reign, Kōsrow was hard put to keep his system functioning (Meskawayh, pp. 104-6; Rubin, 1995, pp. 237-39, 279-84). The control mechanism he had instituted proved to be as susceptible to corruption as the taxation machinery that had to be controlled. Furthermore, the strained relations between soldier and civilian, especially in the remoter zones, exacted their toll. In effect, the king could restrain only the soldiers under his direct command from despoiling the rural taxpayers, as is shown by the restrictions imposed by [Hormozd IV](#) (r. 579-90) on a journey to Mah (Ṭabari, p. 989; cf. Bosworth, p. 296). As time went on taxation in the Sasanian realm became more and more extortionate. Even so, the huge sums of money reported to have accumulated in Kōsrow II's coffers (Ṭabari, p.1042; cf. Bosworth, p. 377) were by no means due to effective taxation alone (see Altheim and Stiehl, 1958, pp. 52-53; cf. Rubin, 2000, pp. 656-57). It may be concluded that assertions like the one made by Ṭabari (p. 962; cf. Bosworth, p. 260), can hardly be used to support the prevalent notion that the Muslim conquerors took over



Ḳosrow's system in its original, fully fledged, and uncorrupted form.

The long-run failure to maintain the financial resources on which Ḳosrow's reformed standing army was to be based inevitably led to its gradual degeneration. Already in his own lifetime the asavarān were increasingly reverting to an enfeoffed estate, even though the tendency of such allotments to become hereditary, with the consequent problems caused by alienation, had to be faced (Rubin, 1995, pp. 294-95, with n. 159 for additional bibliography; Rubin, 2000, pp. 658-59).

The high nobility was a more serious problem than the cavalrymen. Restored by Ḳosrow himself after its humiliation during the Mazdakite revolt, it soon returned to its pristine positions of power. The notion that the supreme military commanders (such as the spāhbeds and the marzbāns whose offices were created by Ḳosrow himself), and ministers of state were now salaried civil servants is contradicted by the limited available evidence (Rubin, 2000, pp. 657-58). Dinawari's statement (p.102) that *Beṣṭām* remitted half of the land tax in territories under his control during his rebellion against Ḳosrow II suggests what other potentates, not in direct revolt, some of them in royal employ, may have done, less openly but less generously.

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