

# Census-Taking and the *Qubchūr* Taxation System in Ilkhanid Iran: An Analysis of the Census Book from the Late 13th Century Persian Accounting Manual *al-Murshid fī al-Ḥisāb*

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## Introduction

The Mongol conquest of Iran and the following domination of the region by the Ilkhanate (1256–1335) from the early thirteenth to the mid-fourteenth century brought about various political, social and cultural changes in Iranian society. Probably the most significant among these changes for both the Iranian people and their Mongol rulers was the imposition of a new taxation system. Historical sources tell us that new taxes, including *qubchūr* (a poll tax), *tamghā* (a commercial tax) and various other kinds of levies, were imposed on the regions under Mongol rule in addition to traditional taxation. In Ilkhanid Iran the heaviness of the tax burden caused both disorder in the tax-collecting system and serious fiscal crises for the Ilkhanid government up until the enthronement of the seventh Ilkhan Ghazan Khan (r. 1295–1304) and his consequent administrative reforms.<sup>1)</sup>

Among the new taxes imposed by the Mongols, *qubchūr* had special importance. *Qubchūr*, which was levied upon individuals in accordance with a preceding census, was established in the process of the Mongol conquest of sedentary societies and the subsequent founding of an imperial system by which to rule them, involving the application of the military and taxation institutions of nomadic armies to sedentary peoples. In Iran, however, the repeated imposition of *qubchūr* became one of the causes of serious fiscal crises before Ghazan's reforms.<sup>2)</sup> *Qubchūr* was a unique taxation system directly originating from the Mongol Empire's pattern of conquest and domination. Therefore, the research on the issues involving the *qubchūr* system is a very important topic in studying the development of Mongol rule over Iran and other Eurasian regions. However, Persian

sources from the time of the establishment of the Ilkhanate in Iran have little to say about *qubchūr* taxation system, especially about the censuses upon which *qubchūr* was based, causing a severe lack of documentary information about how the censuses were taken and *qubchūr* assessed in Ilkhanid Iran.

Fortunately, helping to alleviate such a shortage of primary sources on the subject is a little-known Persian accounting manual entitled *al-Murshid fi al-Ḥisāb* (A Guide to Accountancy, hereafter *Murshid*). This work is a technical manual for fiscal bureaucrats written by al-Ḥasan b. ‘Alī in 691 AH/1291–92 CE, during the reign of the fifth Ilkhan Gaykhatu Khan and dedicated to his financial minister (*ṣāhib-dīwān*) Ṣadr al-Dīn Khālīdī (executed in 1298). A well-preserved manuscript of this work is in the Library of Iran Parliament in Tehran (Majlis Library, no. 2154).<sup>3)</sup> *Murshid* contains a model format for compiling census books (hereafter *iḥṣā’*) among its samples of various account books related to state and court finance. The objective of this article is to review and translate the text of *Murshid’s iḥṣā’* sample in order to reconstruct the census and *qubchūr* assessment systems in Ilkhanid Iran at the end of the thirteenth century, during the period of the emergence of fiscal crisis prior to Ghazan’s reforms. Hopefully, this preliminary philological study will not only provide scholars with a useful source for the comparative study of the *qubchūr* system in other regions of the Mongol Empire, but also contribute to the historical study of the development of bookkeeping systems in the Islamic world as a whole.<sup>4)</sup>

### 1. Census-taking and Levy of *Qubchūr* Tax in the Mongol Empire

The term *qubchūr* originates from the Mongolian *qubčiri*, meaning “a gathered thing,” derived from the verb *qubči* “to gather,” “to pick up (goods or cattle),” “to choose and gather (persons)” or “to commandeer.” In the early years of the Mongol Empire, *qubčiri* signified the tax on the cattle or pastoral production of nomads.<sup>5)</sup> Nomadic tribes who had surrendered to the Mongols were divided into military regiments organized in a decimal system: *arbans* (ten troops), *jaguns* (one hundred troops, comprising 10 *arbans*), and *mingans* (one thousand troops, comprising 10 *jaguns*). *Mingans* were allocated to Mongol princes and commanders and organized into *tümens* (ten thousand troops), the largest military units of the Mongol Empire. The *mingans* served not only as military forces but also as pastoral units of production obligated to provide cattle, felt, dairy products and corvée labor services to their commanders and the royal court (*ordu*).<sup>6)</sup>

M. Kawamoto has pointed out that when the Mongols embarked on the conquest of the eastern and western portions of Eurasia, they applied the same nomadic military system to sedentary societies, in order to commandeer military supplies and labor services; and Juwaynī has noted that “since all countries and peoples have come under their [Mongol] domination, they have established a census (*shumār*) after their accustomed fashion and classified everyone into tens, hundreds and thousands, and required military service (*lashkar*) and the equipment of postal relay stations (*yāmāt*) together with the expenses entailed and the provision of fodder (*‘ulūfāt*)—this in addition to ordinary taxes (*māl*); and over and above all this they have fixed *qubchūr* charges also.”<sup>7)</sup> This policy was implemented first after the conquest of such Central Asian cities as Fanākat, Khujand, Bukhārā, Samarqand and Urgench.<sup>8)</sup> When the Mongol army conquered the city of Fanākat, they first separated soldiers (*lashkariyān*) from burghers (*albāb*), then killed the former and mustered the latter into *arbans* and *jagans*. “Craftsmen (*muḥtarifa*), artisans (*sunna*‘) and keepers of hunting animals (*aṣḥābi jawāriḥ*) were assigned [to their appropriate occupations]; and the young men amongst those remaining were pressed into the levy (*hashar*).”<sup>9)</sup> Conquered peoples were organized into decimal regiments along with the nomadic armies; and the common people were conscripted into military service (*hashar*) or required to pay taxes on demand by the Mongol armies, while craftsmen were drafted into the professional services.

This method of commandeering military and civilian labor was then developed into the *qubchūr* tax system during the reign of Möngke Qan (r. 1251–1259). Enthroned after a long dispute over who would succeed former emperor Güyük (r. 1246–1248), Möngke set out to reconstruct the Empire’s administrative apparatus by establishing commanderships (*imārat*) in the three major regions under his sovereignty—China, Central Asia and Iran—and ordered an empire-wide census for the purpose of levying *qubchūr*.<sup>10)</sup> It was at this time that *qubchūr* was designated as a poll tax “in accordance with which the amount of a person’s annual payment was determined according to his wealth and ability to pay, and having discharged this fixed amount he might not be approached again during the same year nor might another assignment be made on him” (*Tārīkh-i Jahāngushā*: II, 254; Boyle tr.: 517). In Iran and the Caucasus, Arghun Aqa was appointed to the commandership of Khurāsān and Māzandarān (*imārat-i Khurāsān wa Māzandarān*), conducting censuses (*shumāra*) and organizing *mingans* (Per. *hazāra*) from 1253 to 1259 in such regions as

Khurāsān, Māzandarān, ‘Irāq-i ‘Ajam, Yazd, Iṣfahān, Tabrīz, Georgia, Arrān and Ādharbāyjān (*Tārīkh-i Jahāngushā*: II, 255–258). Meanwhile Möngke ordered his brother Hülegü, the future founder of the Ilkhanate (r. 1256–1265), to march to Iran. Hülegü crossed the Oxus River in 1256 and reached Arrān in 1258, where he ordered Arghun Aqa, who had come to submit an administrative report, to commandeer a *hashar* troop from the *tümen* regiments of ‘Irāq (*tümānāt-i ‘Irāq*) (*Tārīkh-i Jahāngushā*: II, 261–262; Kawamoto 2013: 193–194). This incident suggests that ‘Irāq and other regions where censuses were taken had been organized into *tümen* regiments of ten thousand, the administrative units organized in imitation of nomadic military organization.<sup>11)</sup> *Nuzhat al-Qulūb*, a geographical work of the later Ilkhanid period, records five provinces of the twenty under Ilkhanid rule containing *tümen* districts: namely, ‘Irāq-i ‘Ajam (9 *tümens*), Ādharbāyjān (9 *tümens*), Greater Armenia (1 *tümen*), Māzandarān (7 *tümens*) and Khurāsān (9 *tümens* in Harāt district).<sup>12)</sup> Kawamoto points out that these provinces almost nearly correspond to the regions where the censuses were ordered by Arghun Aqa, suggesting that the Ilkhanid government inherited the administrative division of *tümens* established at the time of Arghun Aqa’s commandership.<sup>13)</sup>

Although there is no extant record of kingdom-wide census-taking after the death of Möngke in 1259 and the establishment of the Ilkhanate by Hülegü, there is no doubt that the *qubchūr* tax was one of the major taxes levied by the Ilkhanid fiscal administration. This lack of sources is the reason why the method of census-taking and levying *qubchūr* has remained unclear to date.<sup>14)</sup> Nevertheless, the sample of the census book in *Murshid* suggests that census-taking was regarded as one of the essential tasks of the Ilkhanid fiscal bureau at the end of the thirteenth century.

## 2. Text and Commentary of the *iḥṣā’* in *Murshid*

### 2.1. *Murshid* and other Persian accounting manuals of the Mongol period as source materials for understanding Ilkhanid fiscal administration

Persian accounting manuals<sup>15)</sup> were technical aids written for bureaucrats and scribes working at fiscal bureaus, instructing them how to write *siyāq* numerals,<sup>16)</sup> compile account books and compose documents. The oldest extant works in this genre are from the Mongol period. Manuals written in the fourteenth century, *Sa‘ādat-nāma*, *Qānūn al-Sa‘āda* (1306–1311),

*Jāmi' al-Ḥisāb* (ca. 1341–1344) and *Risāla-'i Falakīya* (1330~1360's), have already been edited and some of them are translated into German.<sup>17)</sup>

These accounting manuals are very important sources for studying financial administration and bookkeeping systems, since they contain samples of the various kinds of account book used at the fiscal bureaus. These samples can be classified into four groups [Table I]: (1) the *rūznāmcha* (journal), the most important and basic book in which all daily financial affairs were recorded; (2) books for recording expenditures, such as *awārja* (ledger), *tawjihāt* (record of assessment of expenditures) and *tahwīlāt* (record of remittances); (3) taxation and annual accounts, such as *qānūn* (tax ledger), *mufrad* (separate account of each province) and *jāmi' al-Ḥisāb* (general report of income and expenditure); and (4) other accounts of various fiscal departments. Besides the samples of account books, accounting manuals also contain formats for various financial documents: for example, tax contracts, such as *mu'āmara* (instructions to tax-collectors concerning local tax systems and expenditures) and *mufāṣāt* (statement of accounts), as well as documents concerning payment, such as *barāt* (check), *muthannā* (reissued check) and *yāfta* (receipt).

By analyzing such account books and documents in the accounting manuals, it is possible to reconstruct to a considerable extent the process of annual financial affairs and the function of each book [Table II].<sup>18)</sup>

That being said, the accounting manuals of the later post-Ghazan reform Ilkhanid period, *Sa'adat-nāma*, *Qānūn al-Sa'ada*, *Jāmi' al-Ḥisāb* and *Risāla-'i Falakīya*, contain little mention of *qubchūr* taxation and no information about the census system.<sup>19)</sup> On the other hand, *al-Murshid fi al-Ḥisāb*, the earliest extant accounting manual written during the first year of Gaykhatu's reign, is the only work which contains a sample book related to census-taking, but has yet to be analyzed in detail.

*Murshid* consists of two parts, *taqrīr* (a manual for calculation) and *tahrīr* (a practical manual for accountancy and bookkeeping). *Tahrīr* is further divided into two branches (*shu'ba*): 1) "introduction to writing (*muqaddamāt-i tahrīr*)," basic knowledge of accountancy for fiscal officers and scribes and 2) "methods of creating the form of accounts (*wad'-'i ṣūrat-i muḥāṣabāt*)" with a collection of samples of the various account books.<sup>20)</sup> *ṣūrat-i muḥāṣabāt* is divided to two categories: accounts for state finance (*muḥāṣabāt-i dīwānī*) [101a–122a] and accounts for court finance (*muḥāṣabāt-i khāṣṣa*) [122a–194b].

The section concerning *dīwānī* accounts contains six examples:

(1) *al-iḥṣā'* (the census book) [106b–109b]

- (2) *qānūn al-mamālik* (tax ledger of the kingdom) [109b–111b]
- (3) *jarīda al-mamālik* (annual record of the fiscal affairs of the kingdom) [111b–113b]
- (4) *mā-yahtāj* (record of procurements of necessities, especially military supplies) [113b–117b]
- (5) *muḥāsabāt-i tamghā* (account book of commercial taxation) [117b–120b]
- (6) *muḥāsabāt-i dār al-ḍarb* (account book of the mints) [117b–122a]

The fact that *al-iḥṣāʾ*, the census book, appears as the first account book of state fiscal affairs, even preceding *qānūn*, the kingdom’s tax ledger, suggests that census-taking was recognized as the first and foremost practice of tax administration; that is, tax assessment.

The term *iḥṣāʾ* originates from the fourth form of the Arabic verb *ḥṣʾ* “to count, enumerate, calculate and compute” (Hans Wehr). In the Persian sources the terms *shumār* and *shumāra* (amount) are generally used to signify censuses taken by the Mongols,<sup>21)</sup> while accounting manuals or financial documents sometimes use the term *iḥṣāʾ*.<sup>22)</sup> Thus we can suppose that *iḥṣāʾ* was a technical term mostly used by the fiscal bureau.

The sample of the census book appearing in *Murshid* [106b–109b] is composed of two parts: “the census (*al-iḥṣāʾ*) per se” and “the assessment of taxes (*taʾyīn al-amwāl*)” [Plate III; English translation Plate IV]; and is, in this writer’s opinion, the sole key to discovering the format and regulations of census-taking in Iran under the Ilkhanate at the end of the 13th century.

## 2.2. Analysis and Commentary of the census (*al-iḥṣāʾ*)

### (1) *Tūmān Yazd*

The full title of *Murshid*’s *iḥṣāʾ* book is “*al-iḥṣāʾ bi-tūmān Yazd bi-mawjib ḥukm yarlīgh jahān-gushāy wa ishāra al-amīr al-muʾazzam fulān fī shuhūr sana kadhā*” (Population Survey of the *Tūmān* of Yazd Conducted In Accordance with the Edict (*yarlīgh*) of the World-conqueror, and the Instruction of the Great Amir \_\_\_\_ in the Year \_\_\_\_). To begin with, the sample has nominally been taken from the census books of Yazd district of ‘Irāq-i ‘Ajam Province,<sup>23)</sup> which, as previously mentioned, was one of the regions that Arghun Aqa surveyed before the establishment of the Ilkhanate. Yazd, which had formerly been a part of Fārs Province, was incorporated into ‘Irāq-i ‘Ajam after the Mongol invasion; and during the last years of

the Ilkhanate, according to *Nuzhat al-Qulūb*, it consisted of three of the nine *tūmens* of ‘Irāq-i ‘Ajam: namely, Maybud, Nā’in and Yazd (*Nuzhat*: 74). In 1391–1392, when *Murshid* was compiled, Atabek Yūsuf-shāh (r. 1285–1297) was the Ilkhanid-appointed ruler of Yazd.<sup>24)</sup>

It is unsure, however, whether this sample was based on an actual census taken in Yazd. All the place and personal names in the sample have been anonymised with the prefixes *kadhā* and *fulān* (a certain); and as the author himself notes (106b), most of data have been omitted or simplified (for example, the total population is only 159 persons). Furthermore, there is no information concerning the geographical or political characteristics of Yazd at the time. Therefore, we can only conclude that the sample merely provides a standard model of a contemporary census book to which the scribes at the fiscal bureau could refer.

**(2) “In accordance with the edict (*yarlīgh*) of the world-conqueror and the instruction (*ishāra*) of the great *amīr* \_\_\_\_”**

This phrase in the title suggests that the censuses were initially ordered by royal edicts (*yarlīgh*), then conducted under instructions from high-ranking *amīrs*. Combined with mention in the 14th century fiscal guide, *Sa ‘ādat-nāma*, that the estimate of annual expenses (*kharj-i muqarrarī*) was determined in the presence of *amīrs* (*ba huḍūr-i umarā’*) (*Sa ‘ādat-nāma*/Nabipour: 133), this phrase indicates that high-ranking Mongol *amīrs* with a firm hold on power within the Ilkhanid government participated in decision-making regarding its fiscal administrative affairs. The term of *yarlīgh* is written a little bit above and its original place in the line is left blank. This corresponds to the chancery custom of the time that specified terms related to God and kingship in official documents be extracted from the lines and put in a higher place than the accompanying text (in Persian documents, normally in the right margin) as a form of respect.<sup>25)</sup>

**(3) *Al-balad* and *al-nawāḥī*: Administrative and fiscal units of the *tūmen* district**

According to the *Murshid iḥṣā’* and the accompanying (2.3) tax assessment sample, the *tūmen* administrative district consisted of two major divisions: an urban area (*al-balad*) and rural districts (*al-nawāḥī*) belonging to it.<sup>26)</sup> Censuses were taken separately in the two divisions; and each division was divided into smaller census area units: the urban area into

quarters (*maḥalla*); the rural districts into sub-districts (*nāḥiya*) comprising several villages (*qarya*). Similar to the statement in Ghazan's tax reform edict that "we sent scribes (*bitikchīyān*) all over the kingdom to draft a detailed account (*mufaṣṣal*) of each region (*wilāyat*), each district (*nāḥiyat*) and each village (*dih*)" (*Jāmi*'/Rawshan: II, 303), the fiscal record of each *tümen* division was first compiled separately. It is possible that an *iḥṣā'* was also to be attached to such regional fiscal records.

#### (4) *Al-qalānīya* and *al-a'imma wa al-shuyūkh*: The subjects of the census

The population (*al-rijāl*) to be counted was divided into two groups: the common people (*al-qalānīya*) and "imāms and *shaykhs*" (*al-a'imma wa al-shuyūkh*), for the purpose of exempting religious figures from tax payment. Persons designated in the records as religious figures in the *Murshid iḥṣā'* either have such honorific titles as *Mawlānā* (lit., "my lord," a general title of 'ulamā' of this period), *Shaykh* (leader of a *sūfi* order or a prominent member), *Imām* (leader of the Friday prayer) and *Sayyid* (descendant of Prophet Muḥammad) or are identified as members of religious professions connected with daily life in the *tümen*, such as *mu'adhdhin* (reciter of *adhān*, the call to prayer), *faqīh* (jurist) and *ghassāl* (corpse washer).

The exemption of religious figures from *qubchūr* and other labor services was regarded as a tradition stemming from an order issued by Chinggis Khan. Naṣir al-Dīn Ṭūsī in his financial treatise dedicated to Hülegü mentions that five categories of *tarkhān* (person exempted from tribute or taxes) should be exempted from *qubchūr*: scholars (*dānishmandān*), Christian clergymen (*arkā'wn*), *sūfi* leaders (*pīrān*), the poverty-stricken and sick persons (*ranjvarān* and *ma'lulān*), *darwīshs* and children (*kūdakān*) (Minovi and Minorsky 1940: 763, 776). Ghazan's edict on the profession of judges (*qādī*) mentions that "Chinggis Khan's great *yartigh* ordered that judges and *sayyids* (*quḍāt wa 'alawīyān*) will render neither *qalān* nor *qubchūr*" (*Jāmi*'/Rawshan: II, 1388). This proviso is similar to that confirming the privilege of Buddhist monks in Qubilai's edict issued to Shaolinsi Temple in 1261—"according to Chinggis Khan's command (*jrly*), Buddhist novices (*toyid*), Christian monks (*erkegüid*), Daoist monks (*singsingüid*) and *dānishmands* (*dašmad*) should not experience any labor services or *qubčiri* (*alba qubčiri*)."<sup>27</sup>

It should be noted that the term *qalān* appears nowhere in the extant fiscal accounting manuals, including *Murshid*, and therefore its use by the



fiscal bureau remains unclear.<sup>28)</sup> However, considering that “*qalān* and *qubchūr*” in Ghazan’s *yarlīgh* seems to parallel *alba qubčiri* (labor services and *qubčiri*) in the Mongolian documents, *qalānīya* in the *Murshid iḥṣā’* is probably connected with “those who are charged with labor services.”<sup>29)</sup> Kawamoto has pointed out that *qubchūr* was primarily levied as an alternate tax with labor services (Kawamoto 2013: 94–96). The use of the term *qalānīya* in the *iḥṣā’* may indicate that *qubchūr* should have been levied in the place of labor services. Titles of *qalānīya* persons, *Ṣadr* and *Khwāja* in the urban area and *Ra’īs* (village chief) and *Za’im* (commander) in villages suggest that notables in urban society and leading figures in rural communities no doubt cooperated with census-taking.<sup>30)</sup>

### (5) The method of census-taking

The format of the *Murshid iḥṣā’* indicates that in each of the smallest census-taking units—quarters in the urban areas, villages in the rural districts—the census was taken at every house and the name of the householder and the number of members of that household were recorded. Though there is no information about the age and gender of *qubchūr* taxpayers in Iran, it is highly possible that the subjects of the census and the *qubchūr* levy were male adults, as in Armenia, where the census register covered the whole male population from eleven or fifteen to sixty years of age (Dashdondog 2011: 108). Most of the terms used in the *Murshid* sample are related to males, such as father (*abū*), sons (*abnā’*), brothers (*ikhwān*) and servants (*khadam*).

During the early years of the Mongol conquests, Mongol commanders at times would force all of the residents of conquered cities to assemble outside the city walls in order to be counted and organized into regiments.<sup>31)</sup> Although there is no detailed contemporary record of census-taking methods established during the commandership of Arghun Aqa, the *Murshid iḥṣā’* shows clearly that the methods of the early Ilkhanid era were very different from the earliest methods employed at the time of the conquests, in that censuses were now taken according to designated fiscal administrative units in each *tūmen* division, perhaps in cooperation with the leaders of the local communities involved.

### 2.3. Tax Assessment (*ta’yīn al-amwāl al-dīwānīya*) [107b–109a]

Regarding the account of tax assessment following the *iḥṣā’* sample,

the author of *Murshid* states, “When the census of each region is taken and the *māl*, *tamghā* and *qubchūr* taxes of those regions are assessed ... regional accounts (*mufradāt-i aṭrāf*) will be created. Based on these accounts they [fiscal officials] will determine the tax regulations (*qānūn*) and compile the rulebook (*dastūr*)” (109b). According to this statement, tax assessment here is being identified with the account of each region (*mufrad*), from which the general tax ledger is to be created. The format of the tax assessment is similar to that of the tax ledger of the kingdom (*qānūn al-mamālik*), a sample of which follows the *iḥṣāʾ* example (109b–110b).

### (1) *Māl*, *tamghā* and *qubchūr*: The principal taxes of the Ilkhanate

One of the difficulties in studying Mongol fiscal administration is the large variety of terminology concerning taxation and deciphering what all the jargon means. In the Persian sources of the Ilkhanid period there appear various terms signifying various taxes and levies,<sup>32)</sup> but the yet unsuccessful efforts made by scholars to identify them continues to obscure what kind of taxation system actually developed under the Ilkhanate. Samples of account books in the fiscal accounting manuals are important sources for understanding the structure of the taxation system, since they show how bureaucrats categorized taxes and what kinds of taxes were regarded as principal in the *dīwān*.<sup>33)</sup> In fact, the samples of tax assessment found in the records indicate that the Ilkhanid taxation system consisted of three principal taxes: *māl*, *tamghā* and *qubchūr*.<sup>34)</sup>

*Māl* (pl. *amwāl*), the most frequently used term in the Persian sources, indicates “the basic official tax,” in the category of traditional non-Mongol taxes, as many scholars have pointed out.<sup>35)</sup> The author of *Murshid* states, “for this term, there were many words used in different places, such as *kharāj*, *ʿibra* and *ṣadaqāt* ... today, the term *māl* is used for signifying all of them” (*Murshid*: 86a). The samples of accounts in *Murshid* and *Saʿadat-nāma* show that 1) various kinds of taxes were included under the name *māl*, such as the land tax (*kharāj*, *arāḍī*, *ʿushr*), cattle tax (*mawāshī*, *marāʿi*), *jizya* (the poll tax levied on non-Muslims), the tax on craftsmen (*muḥtarifā*) and the trade tax (*muʿāmala*) and 2) tax items differed from region to region.<sup>36)</sup> Therefore, at least in the case of Ilkhanid Iran, we can define *māl* as the general term used in referring to district taxes based on the traditional taxation system in each region, in opposition to the Mongol taxation systems related to *tamghā* and *qubchūr*.

*Tamghā* was the tax imposed by the Mongols on commerce.<sup>37)</sup> Accord-

ing to *Murshid*, *tamghā* came from two sources. The first was the *ṭayyārāt* of trade centers (*ṭayyārāt-i dār al-bayʿ*) (*Murshid*: 117b). *Ṭayyārāt*, according to Naṣīr al-Dīn Ṭūsī, signifies contingent assets accruing to rulers, such as seized property, unclaimed inheritances and ownerless property (Minovi and Minorsky 1940: 761, 774, 779). Though it is unclear in what meaning the term is used in *Murshid* for explaining a commercial tax category, the format of its account indicates that it was a kind of sales tax levied on the general commodities traded in the cities or districts. This may very well be the “great *tamghā* tax” (*tamghā-yi kabīr*) referred to in *Saʿādat-nāma* and *Risālaʾi Falakīya*, which was controlled by the *tamghā* tax collectors (*tamghāchīs*).<sup>38</sup> The other source was *mushāhirāt wa ḍamānāt-i aswāq* (*Murshid*: 117b–108a), taxes levied on designated markets for cattle, slaves and so on which were collected by tax farmers.<sup>39</sup>

## (2) Method of *qubchūr* assessment

The *qubchūr* assessment record of *tūmen* urban areas comprised the following elements:

- (a) Total population based on the census.
- (b) The total number and listing of persons exempt from *qubchūr* (viz., religious figures), with the formula “after ...[the number of exempt people] persons have been subtracted [from the total] (*baʿda [...] nafar waḍʿan*).” The list of tax-exempt persons corresponds to “*imāms* and *shaykhs*” in the census book.
- (c) The number of taxpayers and total amount of *qubchūr* assessed at the rate of 7 *dīnār* per person.
- (d) Listings of taxpayers and the amount of tax levied on each city quarter. Taxpayers of each quarter correspond to *qalāniya* in the census book.

In the *tūmen* rural districts (*al-nawāhī*), three major taxes were assessed on each village. The method of assessing *qubchūr* was the same as in the urban area.

The tax rate indicated by *Murshid*, 7 *dīnār*/person, corresponds to the tax rate determined at the time of the first census conducted by Arghun Aqa—70 *dīnār*/10 persons. The amount of *qubchūr* for each quarter or village was determined by adding together the taxes levied on the dwellings in each unit. It is important to note that the total *qubchūr* levied on each household did not always accord with the formula of simply multiplying the family number by the tax rate; however, the total amount of *qubchūr*

for quarters or villages did equal the sum calculated by multiplying the total number of taxpayers by the tax rate. We can probably safely assume that this method of assessment was based on the regulations regarding *qubchūr* taxation established by the Möngke regime. As mentioned above in Section One, the amount of *qubchūr* assessed on each taxpayer was no doubt determined according to his wealth and ability to pay. *Murhsid's* sample seems to reflect the same rule, the *qubchūr* levied on each taxpayer being determined at different rates according to the size of his purse, while the burden on households was adjusted so that the total amount collected from each quarter or village was equal to the regular tax rate (7 *dīnār*) multiplied by the population.

That being said, the *qubchūr* tax rate could be altered. Already in 1259, during the governorship of Arghun Aqa, the tax rate was re-assessed and raised to 500 *dīnār* for the wealthy and 1 *dīnār* for the poor, in order to finance Hülegü's expedition (*Tārīkh-i Jahāngushā*: II, 161). In the sample accounts of *qubchūr* taxation in *Sa'ādat-nāma* and *Qānūn al-Sa'āda*, the rates are 10 to 11 *dīnār*/person (*Qānūn al-Sa'āda*, *Sa'ādat-nāma*: 24b, 37a, 62b–63a). It is not certain whether at the time of the compilation of *Murshid*, during the first year of Gaykhatu's reign when the Ilkhanid government began to encounter financial difficulties, the *qubchūr* rate was kept at 7 *dīnār*. This is because *Murshid* was compiled as a manual on accounting practices during the early Ilkhanid period, following the precedents set by the Möngke Qan and Arghun Aqa regimes, including the *qubchūr* assessment records. This suggests that the Ilkhanid fiscal administration retained (or ideally intended to retain) the *qubchūr* system first instituted by the Möngke regime.

### Conclusion

This article has presented the text and a translation of the sample census book (*iḥṣā'*) recorded in *al-Murshid fī al-Ḥisāb*, a Persian accounting manual written during 1291–92, with the aim of reconstructing the census-taking system for levying the poll tax, *qubchūr*, in Iran under the Ilkhanate at the end of the thirteenth century, just before the Ghazan reforms.

Through the observation of *Murshid's iḥṣā'*, the characteristics of the census-taking system and the method of *qubchūr* assessment may be summarized as follows.

(1) The census was taken in each *tūmen*, an administrative district established before the Ilkhanate was formed, at the time of the empire-wide

census and the *qubchūr* levy ordered by Möngke Qan. A *tümen* consisted of both urban and rural areas. Population registration there was carried out household by household in every city quarter and village, perhaps with the assistance of local community leaders.

(2) In the census results, religious figures were separated from the common people in order to exempt them from *qubchūr* according to a tradition dating back to an order to that effect issued by Chinggis Khan. The common people subject to *qubchūr* were called *qalānīya*, “those who must be engaged in *qalān* (labor services),” since originally *qubchūr* was imposed in place of labor services.

(3) The method of assessing *qubchūr* followed the precedent set by Arghun Aqa, who first levied *qubchūr* in Iran and the Caucasus under orders from Möngke Qan. Furthermore, the tax rate mentioned in *Murshid* is almost equal to the rate first levied by Arghun Aqa. The tax amount owed by each city quarter and rural village was determined household by household, based on taxpayers’ wealth and ability to pay. This procedure was also a part of the regulations ordered by Möngke Qan.

The fact of the *qubchūr* system observed in the model census book in *Murshid* complying almost to the letter with the regulations laid by Möngke Qan and followed by Arghun Aqa indicates that the Mongol fiscal administration of the Ilkhanate was developed based on the administrative system established under the Arghun Aqa regime. It may be no coincidence that the two brothers, Shams al-Dīn Juwaynī and ‘Aṭā’ Malik Juwaynī, who controlled the early Ilkhanid *dīwān* during the reigns of the first three Ilkhans, were sons of Bahā’ al-Dīn Juwaynī, who served Arghun Aqa as a fiscal minister (*ṣāhib-dīwān*).

According to the *Murshid iḥṣā’*, *qubchūr* was essentially a very cautious method of taxation, since it was to be levied according to exact census data and took into consideration differences of taxpayers’ ability to pay. However, the question remains as to the possibility of faithfully implementing such a complicated taxation system. Rashīd al-Dīn pointed out that fulfilling the requirements of *qubchūr* in the provinces was one of significant causes of the financial disorder that arose before Ghazan’s reign (*Jāmi’/Rawshan*: II, 1415). The custom of collecting *qubchūr* in installments (*qisṭ*) (*Sa’ādat-nāma*: 139) may have opened the way to governors imposing the tax illegally and thus making it more onerous for taxpayers.

In his fiscal reforms, Ghazan did not impose any changes on the *qubchūr* system per se; however, it seems that from that time on, *qubchūr* lost its former significance and gradually lost its usefulness within Ilkhanid

fiscal administration. In the first year of Ghazan's reign, in the midst of an urgent need for fiscal improvement, imposition of *qubchūr* in the urban areas of 'Irāq-i 'Ajam was replaced with the *tamghā* tax (*Guzīda*: 603–604). Although the accounting manuals of the early fourteenth century, *Sa'ādāt-nāma* and *Qānūn al-Sa'āda*, continued to regard *qubchūr* as one of the essential taxes imposed by the Ilkhanate, the accounting manuals of the later fourteenth century, *Jāmi' al-Hisāb* and *Risāla-'i Falakīya*, hardly mention the term (see note 19), while the significance of *tamghā* clearly increased. Remler, in his analysis of the fourteenth-century accounting manuals, has noticed that the fiscal administration of the later Ilkhanate heavily depended on the commercial income being earned in the urban areas as its source of tax revenue (Remler 1985: 172). Such changes in Ilkhanid fiscal policy was bound to reduce the role of the *qubchūr* system.

### Notes

- 1) On the fiscal administration of the Ilkhanate before Ghazan, see Petroshvsky 1969; Honda 1961b/1991; Lambton 1986.
- 2) On the establishment of the *qubchūr* taxation system under the Empire, refer to Smith 1970; Allsen 1987: 116–171. On the development of the Mongol taxations in Iran and other western lands, see Lambton 1987; Honda 1991 (in Iran), the fourth chapter of Dashdondog 2011 (in Armenia) and Ostrowski 2002: 108–132 (in Russia).
- 3) On *Murshid* and the bibliographical information on its manuscript, see Watabe 2011: 12–17. I am most grateful to the Library of Iran Parliament for the permission to research the manuscript. Šafarī Āq-Qal'a noted that another manuscript created in 795AH/1392-93CE is preserved in the library of the Institute for Language and Culture of the Republic of Tatarstan (Šafarī Āq-Qal'a 1392Kh: note 49). However this writer was unable to use that manuscript for this article.
- 4) Two previous articles published by this writer have emphasized the importance of *Murshid* as a source for the study of Ilkhanid fiscal administration and offered a brief analysis of the census system described by the *iḥṣā'* sample census book (Watabe 2011, 2015); however, there was no opportunity to present the whole text of the sample or examine its format and function in registering the census data.
- 5) On the original meaning of *qubčiri* as a form of nomadic taxation, see Allsen 1987: 153; Honda 1969/1991: 208-209; Kawamoto 2013: 92–94.
- 6) Kawamoto 2013: 88–92.
- 7) Kawamoto 2013: 128–139; *Tārikh-i Jahāngushā*: I, 25; Boyle tr.: I, 33–34.
- 8) Kawamoto 2013: 132–134.
- 9) *Tārikh-i Jahāngushā*: I, 70–71; Boyle tr.: I, 91–92; Kawamoto 2013: 132.
- 10) On Mōngke's reform of the Empire, see Allsen 1987 and Honda

- 1967/1991.
- 11) On the establishment of *tūmens* and their development in Iran and Central Asia, see Kawamoto 2000.
  - 12) *Nuzhat*, 47–74, 75–89, 100, 151, 159; Kawamoto 2013: 196–197.
  - 13) Kawamoto 2013: 197.
  - 14) In *Qānūn al-Sa‘āda* we find mention of “Census of people in Village\_\_\_ ordered by [the edict] and recorded by\_\_\_ (*iḥṣā’ al-ra‘āyā bi-qarya fulān ‘an ḥukm [yarligh] bi-qalam fulān*)” (*Qānūn al-Sa‘āda*: 23), but it is not an example of a detailed census book.
  - 15) On the history of bibliographical studies on Persian accounting manuals, see Watabe 2011: 9–11. Šafarī Āq-Qal‘a 1392Kh is important as the most detailed and updated bibliographical study on Persian accounting manuals.
  - 16) *Siyāq* is a special writing system of numbers created by modification of Arabic numerals and used to record all accounting data in state chanceries and commercial centers in Muslim societies in West and South Asia. On the general history of *siyāq* numerals, see Kazem-zadeh 1915; Spooone and Hanaway 2008.
  - 17) Falak ‘Alā’ Tabrīzī, *Die beiden persischen Leitfäden des Falak ‘Alā-ye Tabrīzī über das staatliche Rechnungswesen im 14. Jahrhundert*, ed. and trans. M. Nabipour, Diss. Phil. Göttingen, 1973; ‘Imād Sarawī, *Das sogenannte Ġāme‘ o’l-Ḥesāb des ‘Emād as-Sarawī. Ein Leitfaden des staatlichen Rechnungswesens von ca. 1340*, ed. and trans. N. Göyünç, Diss. Phil. Göttingen, 1962; ‘Abd Allāh Māzandarānī, *Die Resālā-ye Falakiyyā des ‘Abdollah Ibn Moḥammad Ibn Kiyā al-Māzandarānī. Ein persischer Leitfaden des staatlichen Rechnungswesens (um 1363)*, ed. W. Hinz, Wiesbaden, 1952.
  - 18) For details on the annual financial affairs in Iran under the Ilkhanate reconstructed from samples in accounting manuals, see Watabe 2015: 29–32.
  - 19) In *Sa‘ādat-nāma* and *Qānūn al-Sa‘āda* written by Falak ‘Alā’ Tabrīzī in the eighth Ilkhan Öljeitü’s reign, *qubchūr* taxation is placed as one of important taxes of the Ilkhanate. In *Jāmi‘ al-Ḥisāb* and *Risāla-i Falakiyya*, compiled at the end of Ilkhanate or after its collapse, however, the term of *qubchūr* appears only once (*Falakiyya*: 54).
  - 20) More detailed contents of *Murshid* are introduced in Watabe 2011: 17–21.
  - 21) cf. *Tārikh-i Jahāngushā*: II, 229–230, 260; *Jāmi‘/Rawshan*, I, 503; Allsen 1987: 130. Juwaynī used the term of *iḥṣā’* also in rare cases (*Tārikh-i Jahāngushā*: II, 261).
  - 22) In *Sa‘ādat-nāma* and *Qānūn al-Sa‘āda* there are some examples of the term, such as *iḥṣā’ al-sawāqī* (counting of canals) and *iḥṣā’ al-mawāshī* (counting of cattle) (*Qānūn al-Sa‘āda*: 37b; *Sa‘ādat-nāma*: 50b). *Dastūr al-Kātib* contains a model letter for appointing officials of the livestock census for levying the cattle tax (*iḥṣā’-i mawāshī wa qubchūr*) (*Dastūr al-Kātib*: III, 149–152). In a document dated 1325, in the reign of ninth Ilkhan Abū Sa‘īd, on the financial affairs of a village in Ādharbāyjan, the poll tax of the village is called *iḥṣā’*, while the term of *qubchūr* signified the cattle tax (Herrmann & Doerfer 1975: 318, 326–327).
  - 23) Most of the place names in the *Murshid* samples are related to the ‘Irāq-i

- ‘Ajam region (Watabe 2011: 16).
- 24) On the political history of Yazd from the time of the Mongol invasion to the early Ilkhanid period, see Kitagawa 1986.
  - 25) On the custom introduced by the Mongols to the Persian chancery of extracting specific words from a line to a margin as expressions of respect, see Shaykh al-Hukamā’i 1390Kh.
  - 26) This distinction accords with the distinction in *Nuzhat al-Qulūb, shahr and wilāyat* (cf. *Nuzhat*: 113; Lambton 1988: 203–204).
  - 27) Nakamura and Matsukawa 1993: 35.
  - 28) The word transcribed here as *al-qalāniya* does not contain diacritical marks in the manuscript and therefore could possibly be read as *fulāniya*. It is proper, however, that it be construed as a term originating from *qalān*, a term in Mongol taxation of which the meaning remains unclear. The term *qalān*, as Petroshevsky has pointed out, is a conflicting word which signified different taxes or duties at different times and in different places (Petrosevsky 1969: 532). Smith offers a hypothesis that *qalān* under the Ilkhanate could be identified with *māl*, the traditional non-Mongol taxes, in opposition to *qubchūr* imposed by the Mongols (Smith 1970: 52–58; accepted by Allsen 1987: 153–154), while Lambton and Honda identify it with labor services (Lambton 1986: 84; Honda 1961b/1991: 297–298). Petroshevsky (1969: 532) notes that *qalān* was used in some cases in place of *kharāj* (the land tax).
  - 29) For example, similar taxation terminology is observed in Turkic documents from Central Asia from the Mongol Empire era to that of the Timurids (see Matsui 2005: 75–77). Through the observation of model account books introduced in accounting manuals, we find what bookkeepers mainly dealt with were the accounts of tax revenues and state expenditures of various kinds, while labor services were rarely dealt with. This suggests that the term *qalān* was not used in accounting manuals, except for the term *qalāniya* in *Murshid’s iḥsā’*. Lambton has noted that in twentieth century Kirmān, the term *qalūn* (or *qilān*) was used parallel with *bigāri* (service labor), and that *qalūni* signified one engaged in service labor (Lambton 1991<sup>2</sup>(1953): 81, 459).
  - 30) *Dastūr al-Kātib* applies the title of “great Ṣadr (*Ṣadr-i mu‘azzam*)” to members of the middle-class, such as merchants (*tujjār*), artisans (*muhandisān*), architects (*mi‘mārān*) and city notables (*sudūr wa a‘yān*) (*Dastūr al-Kātib*: II, 326, 332, 335). *Khwāja* was a honorific title for *wazīr* (minister) or a high-ranking bureaucrat from the tenth to sixteenth century (“Alqāb va ‘anāwīn” *Elr*, I, 903), while in *Dastūr al-Kātib* it was applied to city notables. *Ra’īs* designated the head of a village community and intermediary between the government and rural dwellers (*Dastūr al-Kātib*: III, 175–176).
  - 31) For example, after the fall of Urgench, the Mongol army destroyed the city and “drove the people out into the open; those that were artisans and craftsmen, of whom there were more than a hundred thousand, were separated from the rest; the children and the young women were reduced to slavery and borne off into captivity; and the men that remained were divided among the army” (*Tārīkh-i Jahāngushā*: I, 100–101; Boyle tr.: I, 127; Kawamoto 2013:



- 133).
- 32) On the variety of the taxation terminology in Persian sources of the Mongol period, see Honda 1961b/1991: 281–301.
- 33) On the taxation systems observed in Persian accounting manuals of the thirteenth and fourteenth centuries, see Watabe 2015: 21–28.
- 34) In *Sa‘ādat-nāma* of the early fourteenth century the accounts of regional taxation consist of *māl* and *qubchūr* (*al-māl wa al-qubchūr*) (*Sa‘ādat-nāma*: 124, 132), while the accounts of *tamghā* are separate from those of *māl* and *qubchūr* (146–147; Watabe 2015: 21–22).
- 35) Smith 1970: 51; Allsen 1987: 153–154.
- 36) On tax items comprising *māl* observed in sample accounts of *Murshid* and *Sa‘ādat-nāma*, see Watabe 2015: 52, Table II-2. Scholars have presented different hypotheses on the definition of *māl* in the Mongol period. Honda, based on Naṣīr-al-Dīn Ṭūsī’s treatise on finance, has defined it as “the basic taxes levied on agriculturalists, merchants and nomads” and identified with the land tax (*kharāj*), *tamghā* and cattle tax (Honda 1991: 308). Lambton has noted that *māl* signified *kharāj* (Lambton 1988: 189, 358). Remler, who studied the economic conditions of the later Ilkhanate through an analysis of Persian accounting manuals, points out that *māl* consisted of the district taxes, including guild taxes (Remler 1985: 171).
- 37) About *tamghā* tax in Iran, see Honda 1961a/1991.
- 38) *Sa‘ādat-nāma*: 132–133; *Falakīya*: 174–175. According to *Falakīya*, *tamghā-yi kabīr* was controlled by the *dāghīya* (stamper) (*Falakīya*: 175). Almost certainly the *dāghīya* can be identified with the *tamghāchī*, tax-collector of *tamghā* who supervised the trade by stamping a *tamghā* (seal) on commodities on which tax was assessed (Honda 1961a/1991: 329–330).
- 39) We can find samples of accounts of this *tamghā* tax and the list of markets on which it was levied in *Sa‘ādat-nāma* and *Falakīya* (cf. *Sa‘ādat-nāma*: 128; *Falakīya*: 179–182).

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**Table I. Samples of financial documents and account books in *siyāq* manuals in the 13th-14th centuries**

\* = A unique sample of the manual [ ] = the name of document or book is not mentioned

Title	<i>al-Murshid fī al-Ḥisāb</i>	<i>Sa‘ādat-nāma</i>	<i>Jāmi‘ al-Ḥisāb</i>	<i>Risāla-‘i Falakīya</i>
Author	al-Ḥasan b. ‘Alī	Falak ‘Alā’ Tabrīzī	‘Imād Sarawī	‘Abd Allāh Māzandarānī
Date	1291-92	1306~1311	ca. 1341-44	1330~1360’s
<b>Fiscal documents</b>				
(1) Tax contract		<i>taslim-nāma</i> * (letter of entrustment) <i>mu‘āmara</i> <i>mufaṣṣāt</i>	[ <i>mu‘āmara</i> ] [ <i>mufaṣṣāt</i> ]	<i>mu‘āmara</i> <i>mufaṣṣāt</i>
(2) Payment	<i>barāt qabūd</i> * (receipt)	<i>barāt, ta‘liq</i> *, <i>muthannā</i> *		<i>barāt yafta</i> *
Other documents	<i>ḥujjat-i idrārāt</i> * <i>ḥujjat anzār</i> * <i>qarār-nāma</i> *			
<b>Account books</b>				
(1) Journal	<i>rūznāma</i>	<i>rūznāma</i>	<i>rūznāmcha</i>	<i>rūznāmcha</i>
(2) Books for recording expenditure-res	<i>mā-yahtāj</i> * <i>awārja</i>	<i>kharj-i muqarrar-i dīwān</i> * <i>tawjihāt</i> <i>awārja</i>	<i>wujūb</i> * <i>awārja</i>	<i>tawjihāt</i> <i>awārja</i> <i>tahwīlāt</i> *
(3) Books of taxation and annual accounts	<i>iḥṣā’</i> * <i>qānūn</i> <i>jarīda al-mamālik</i> * [ <i>mufrad</i> ?] <i>harz-nāma</i> * <i>kil-nāma</i> * (crop assessment)	<i>qānūn</i> <i>mufrad</i> <i>jāmi‘-i ḥisāb</i>	<i>muqarrar</i> * <i>mufradāt</i> <i>tārīkh</i>	<i>qānūn</i> <i>mufradāt</i> <i>jāmi‘ al-ḥisāb</i>
Other account books ( <i>mufraḍs</i> )	<i>tamghā</i> , <i>dār al-darb</i> (mint), <i>khāzin</i> (treasurer), <i>qābid</i> (receiver), <i>wakīl al-kharj</i> (administrator of expenditure) etc.			<i>‘imārat</i> (construction), <i>maḥṣūl-i shaltūk</i> (rice), <i>anbār</i> (storehouse), <i>dār al-darb</i> , <i>gūsfand</i> (sheep), <i>khazīna</i> (treasure)

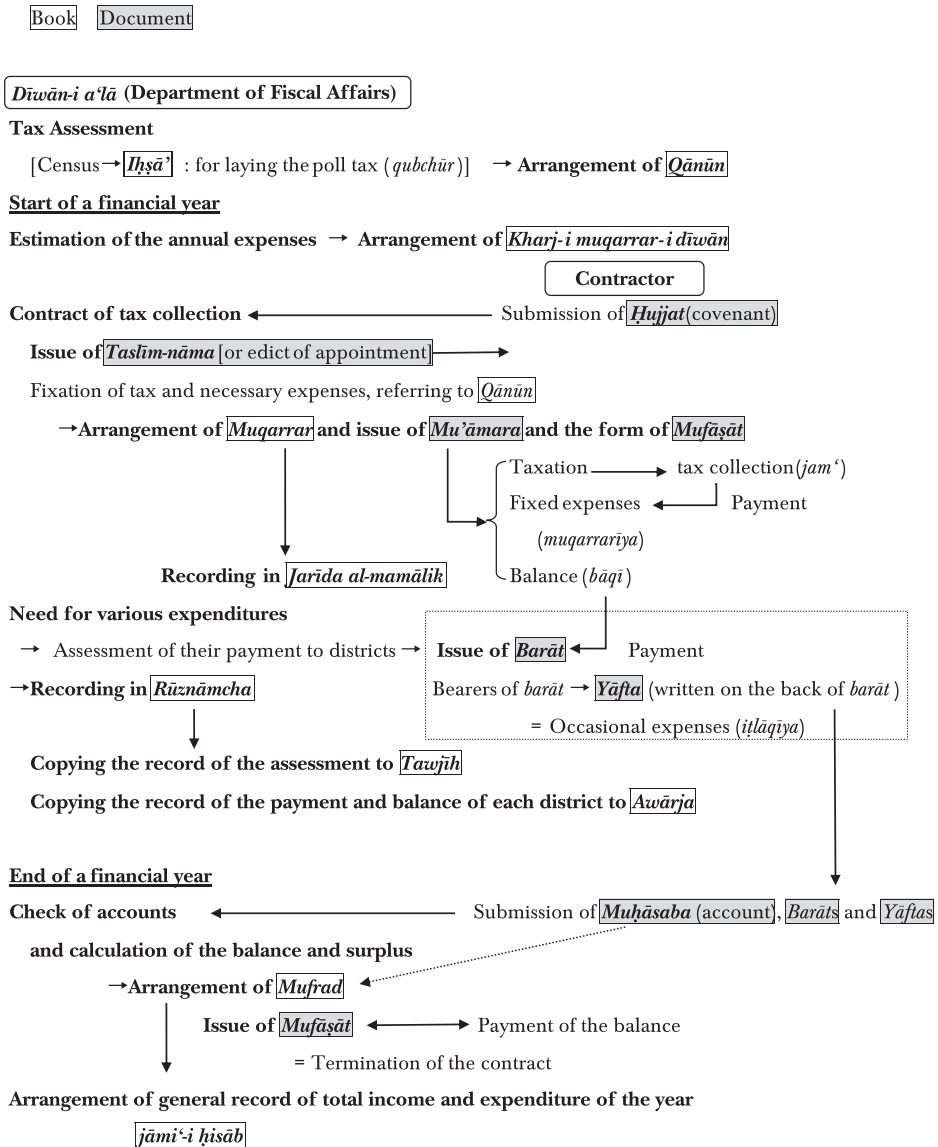
**Table II. The financial system and account books in the Ilkhanid period**

Table III. Sample of Census Book (*al-iḥṣā'*) in *Murshid* [106b-109b](1) Census Book (*al-iḥṣā'*) [106b-107b]

[صدر]							
الاحصاء							
بتومان يزد بموجب حكم [يرليغ] جهان گشای و اشارة الامير المعظم فلان في شهور سنة كذا							
الرجال							
١٥٩ نفرا							
[چون تفصيل محلات و ديهاها جهة اختصار صورت حساب ذكر نكرده ام سر جمله نفر اندك آمده است]							
القلائية				الائمة			
١٢٢ نفرا				و الشيوخ ٣٧ نفرا			
[منها]							
البلد							
٩٨ نفرا							
القلائية				الائمة			
٧٦ نفرا				٢٢ نفرا			
[107a]							
محلة				محلة			
٣٧ نفرا				كذا ٦١ نفرا			
القلائية		الائمة		القلائية		الائمة	
٢٧ نفرا		١٠ نفرا		٤٩ نفرا		و الشيوخ ١٢ نفرا	
الصدر	خواججه	مولانا	الشيخ	الصدر	الصدر	الامام	الشيخ
فلان و ابناوه	فلان و اخوه	فلان و ابناوه	فلان و ابناوه	فلان و خدمه	فلان و خدمه	فلان و ابناوه	فلان و اخوه
٥ نفر	٤ نفر	٣ نفر	٥ نفر	٢٠ نفر	١٥ نفر	٦ نفر	نفرين





فلان نفر	فلان نفر	فلان و جماعته ٨ نفر	فلان و من معه ٤ نفر	المؤذن و ابناوه ٣ نفر	فلان نفرین	و جماعته ٦ نفر	فلان و جماعته ٨ نفر
[نواحی و قری دیگر را برین سیاق ت باید نوشت]							

(2) State Tax Assessment (*ta'yīn al-amwāl al-dīwānīya*) [107b-109a]

تعیین الاموال الدیوانیه بتومان یزد بموجب الاحصا و نسخه اصحاب دیوان بها و رفع و تقریر الملک المعظم فلان فی شهور سنة کذا العیون الرایج ٧٥٥٧٤ دینار		
المال ٨٩٢٠ دینار	التمغ ٦٥٨٠٠ دینار	القبح ١٥٩ نفر بعد ٣٧ نفر وضعا بقى عن ١٢٢ نفر على ٧ نفر دینار ٨٥٤ دینار
[منها]		
البد ٦٢١٥٢ دینار		
[من ذلك]		
المال ٣٨٢٠ دینار		
الاراضى ٢٨٠٠ دینار	الباغات ٤٠٠ دینار	المواشى ٦٢٠ دینار
الدروب ٢٥٢٠ دینار	المزارع ١٣٠٠ دینار	
الارضى کذا جریبا	الارضى کذا جریبا	المواشى کذا جریبا

٤٠٠ دينار	٩٠٠ دينار	٢٢٠ دينار	٤٠٠ دينار	١٩٠٠ دينار
مزرعة	مزرعة	درب	درب	درب
كذا ٤٠٠ دينار	كذا ٣٠٠ دينار	كذا ١٢٣٠ دينار	كذا ١٢٩٠ دينار	كذا ١٢٩٠ دينار
المواشى	المواشى	الارضى	الارضى	الارضى
كذا جريا ١٥٠ دينار	كذا جريا ٢٥٠ دينار	كذا جريا ٢٠٠ دينار	كذا جريا ٩٠٠ دينار	كذا جريا ١٠٠٠ دينار
مزرعة	مزرعة	الباعات	الباعات	الباعات
كذا ٢٥٠ دينار	كذا ٣٥٠ دينار	٢١٠ دينار	١٩٠ دينار	١٩٠ دينار
المواشى	المواشى	الباغ الفلان	الباغ الفلان	الباغ الفلان
كذا جريا ٥٠ دينار	كذا جريا ٢٠٠ دينار	٦٠ دينار	١٥٠ دينار	٩٠ دينار
		المواشى	المواشى	المواشى
		١٢٠ دينار	١٠٠ دينار	١٠٠ دينار
[باقي مزارع برين سياقت مى نويسد]			[باقي دروب برين سياقت بنويسد]	
[و من ذلك]				
التمغ				
٥٧٨٠٠ دينار				
الطيارات	الدروب	الاسواق		
بموجب رفع المشرف ٢٠٥٠٠ دينار	و المحلات ٣١٠٠ دينار	٢٨٢٠٠ دينار		
دار الضرب	درب	سوق الرقيق	البرازيه	
في ضمان فلان ٦٠٠٠ دينار	كذا ٩٠٠ دينار	٤٠٠٠ دينار	١٠٠٠٠ دينار	
	محلة	سوق الحمير	الحظيرة	
	كذا ٣٥٠ دينار	٢٠٠٠ دينار	١٠٠٠٠ دينار	
	الحدادون	البقالون	المريط	
	١٥٠ دينار	١٠٠٠ دينار	٢٢٠٠ دينار	
[و من ذلك]				
القبج				
ور				
٩٨ نفرا بعد ٢٢ نفرا وضعوا				

فلان الغسال نفر	فلان المؤذن نفر	الشيخ فلان و اخوانه ٥ نفر	مولانا فلان و ابناوه ٣ نفر
السيّد فلان نفر	فلان الفقيه و ابناوه ٣ نفر	الشيخ فلان و ابيه نفرين	[108b] الامام فلان و ابناوه ٦ نفر
٥٣٢ دينار		٧٦ نفرا	
بقى عن		بقى عن	
مح		مح	
كذا عن ٦١ نفرا بعد ١٢ نفرا		كذا عن ٣٧ نفرا بعد ١٠ نفر وضعوا	
السيّد فلان نفر	الشيخ فلان و ابيه نفرين	الشيخ الغسال نفر	مولانا فلان و ابناوه ٣ نفر
فلان الغسال ٣ نفر	الشيخ فلان و ابناوه ٦ نفر	الشيخ المؤذن نفر	فلان و اخوانه ٥ نفر
بقى عن ٣٤٣ دينار		بقى عن ٢٧ نفرا	
السيّد فلان و خدمه ٩٥ دينار	الشيخ فلان و خدمه ١٥ نفر ١٥٠ دينار	الشيخ فلان و اخوانه ٤ نفر ٣٠ دينار	الشيخ فلان و ابناوه ٥ نفر ٣٥ دينار
السيّد فلان ١٨ دينار	الشيخ فلان و اقرباوه ٤ نفر ٨٠ دينار	الشيخ فلان و ابناوه ٨ نفر ٥٤ دينار	الشيخ فلان ١٠ نفر ٧٠ دينار
[و منها]			
النواحى ١٣٤٢٢ دينار			
المال ٥١٠٠ دينار	التمغنا ٨٠٠٠ دينار	القبيج ٦١ نفرا بعد ١٥ نفرا وضعوا بقى عن ٤٦ نفرا ٣٢٢ دينار	
ناحية ٤٧٦١ دينار	ناحية كذا	ناحية ٨٦٦١ دينار	ناحية كذا

المالـــــــــــــــــ	التمغـــــــــــــــــا	القبجـــــــــــــــــور	المالـــــــــــــــــ	التمغـــــــــــــــــا	القبجـــــــــــــــــور	المالـــــــــــــــــ	التمغـــــــــــــــــا	القبجـــــــــــــــــور
٢٩٠٠ دينار	٥٦٠٠ دينار	٣٣ نفرا بعد ١٠ نفرا بقى عن ٢٣ نفرا ١٦١ دينار	٢٢٠٠ دينار	٢٤٠٠ دينار	٢٨ نفرا بعد ٥ نفرا بقى عن ٢٣ نفرا ١٦١ دينار			
قريـــــــــــــــــه	قريـــــــــــــــــه	قريـــــــــــــــــه	قريـــــــــــــــــه	قريـــــــــــــــــه	قريـــــــــــــــــه			
فلان ٤٦٦٣ دينار	كذا ٣٩٩٨ دينار	كذا ٢٦٧٧ دينار	كذا ٢٠٨٤ دينار					
المالـــــــــــــــــ	المالـــــــــــــــــ	المالـــــــــــــــــ	المالـــــــــــــــــ	المالـــــــــــــــــ	المالـــــــــــــــــ			
١٥٠٠ دينار	١٤٠٠ دينار	١٢٠٠ دينار	١٠٠٠ دينار					
الاراضى	المواشى	الاراضى	المواشى	الاراضى	المواشى			
كذا جريبا ١٠٠٠ دينار	٥٠٠ دينار	كذا جريبا ٧٠٠ دينار	٤٠٠ دينار	كذا جريبا ٦٠٠ دينار	٤٠٠ دينار			
التمغـــــــــــــــــا	التمغـــــــــــــــــا	التمغـــــــــــــــــا	التمغـــــــــــــــــا	التمغـــــــــــــــــا	التمغـــــــــــــــــا			
٣١٠٠ دينار	٢٥٠٠٠ دينار	١٤٠٠ دينار	١٠٠٠ دينار	الطيارات ١٠٠٠ دينار				
الحظيرة	الطيارات	الحظيرة	الطيارات	الحظيرة	الطيارات			
١١٠٠ دينار	٢٠٠٠ دينار	٧٠٠ دينار	١٠٠٠ دينار	١٥٠٠ دينار	٧٠٠ دينار			
القبجـــــــــــــــــور	القبجـــــــــــــــــور	القبجـــــــــــــــــور	القبجـــــــــــــــــور	القبجـــــــــــــــــور	القبجـــــــــــــــــور			
١٤ نفرا بعد ٥ نفرا	١٤ نفرا بعد ٣ نفرا	١٩ نفرا بعد ٥ نفرا	١٤ نفرا بعد ٢ نفرا					
الشيخ	الامام	الشيخ	الامام	الشيخ	الامام			
فلان نفرين	فلان نفرين	فلان نفرين	فلان نفرين	فلان نفرين	فلان نفرين			
بقى عن ٩ نفرا	بقى عن ٦٣ دينار	بقى عن ٩٨ دينار	بقى عن ١٤ نفرا	بقى عن ١٢ نفرا	بقى عن ٨٤ دينار			
الرئيس	الرئيس	الرئيس	الرئيس	الرئيس	الرئيس			
فلان و اخوانه ٤ نفر	فلان و ابناؤه ٥ نفر	فلان و اخوانه ٥ نفر	فلان و ابناؤه ٨ نفر	فلان و ابناؤه ٤ نفر	فلان و ابناؤه ٨ نفر			
٣٠ دينار	٣٣ دينار	٧٦ دينار	٢٢ دينار	٤٥ دينار	٣٢ دينار			

**Table IV. Translation of the Sample of Census Book (*iḥṣā'*) in *Murshid***

(1) Census Book [106b-107b]							
Population Survey of the <i>Tūmen</i> of Yazd, Conducted In Accordance with the Edict ( <i>yarṭīgh</i> ) of World-conqueror and the instruction of the great <i>amīr</i> ... in the year of ....							
							Number of persons 159 persons
		<i>Imāms</i> and <i>shaykhs</i> 27 persons		<i>Qalānī</i> people 122 persons			
<b>Urban Area</b> 98 persons							
		<i>Imāms</i> and <i>shaykhs</i> 22 persons		<i>Qalānī</i> people 76 persons			
The .... Quarter 61 persons				The .... Quarter 37 persons			
<i>Imāms</i> and <i>shaykhs</i> 12 persons		<i>Qalānī</i> people 49 persons		<i>Imāms</i> 10 persons		<i>Qalānī</i> people 27 persons	
Shaykh .... and father 2 persons	Imām .... and sons 6 persons	Ṣadr .... and servants 15 persons	Ṣadr .... and servants 20 persons	Shaykh .... and brothers 5 persons	Mawlānā ... and sons 3 persons	Khwāja .... and brothers 4 persons	Ṣadr .... and sons 5 persons
.... <i>mu'adhdhin</i> 1 persons	...., jurist and sons 3 persons	.... and brothers 4 persons	Khwāja .... and relatives 10 persons	...., body washer 1 persons	.... <i>mu'adhdhin</i> 1 persons	.... and sons 8 persons	.... and relatives 10 persons
[He (the scribe) writes other quarters and persons' names in this style.]							
<b>Rural Districts</b> 61 persons							
		<i>Imāms</i> and <i>shaykhs</i> 15 persons		<i>Qalānī</i> people 46 persons			
The .... District 28 persons				The .... District 33 persons			
<i>Imāms</i> 5 persons		<i>Qalānī</i> people 23 persons		<i>Imāms</i> 10 persons		<i>Qalānī</i> people 23 persons	
The .... Village 14 persons				Village of .... 14 persons			
<i>Imāms</i> and <i>shaykhs</i> 3 persons		<i>Qalānī</i> people 11 persons		<i>Imāms</i> 5 persons		<i>Qalānī</i> people 9 persons	
Shaykh ... 1 persons	Imām ... 2 persons	Za'īm ... and sons 6 persons	Ra'īs ... and brothers 5 persons	Imām ... and sons 3 persons	Shaykh ... and sons 2 persons	Za'īm ... and sons 5 persons	Ra'īs ... and brothers 4 persons
The .... Village 14 persons				The .... Village 19 persons			
<i>Imāms</i> and <i>shaykhs</i> 2 persons		<i>Qalānī</i> people 12 persons		<i>Imāms</i> 5 persons		<i>Qalānī</i> people 14 persons	
Sayyid ... 1 persons	Shaykh ... 1 persons	Za'īm ... and his group 8 persons	Ra'īs ... and his companies 4 persons	.... <i>mu'adhdhin</i> and sons 3 persons	Shaykh ... 2 persons	.... and his group 6 persons	Ra'īs ... and his group 8 persons
[He must write other districts and villages in this style.]							

## (2) State Tax Assessment [107b-109a]

d.n = *dīnār*Underlined amounts of *Qubchūr* don't accord with the formula of multiplying the family number by the tax rate (\*= lesser, \*\*= larger).

Assessment of <i>diwān</i> taxes in the <i>timen</i> of Yazd, based on the census and its record by ministers of <i>diwān</i> and deposition and confirm by the great <i>malik</i> ... in the year of ...							
In currency 75,574 d.n							
<b><i>Qubchūr</i> tax</b> 159 persons minus 37 equals 122 persons, per person 7 d.n 854 d.n		<b>Commercial tax</b> ( <i>tamghā</i> ) 65,800 d.n			<b><i>Māl</i> tax (<i>māl</i>)</b> 8,920 d.n		
<b>Urban Area</b> 62,125 d.n							
<b><i>Māl</i> tax</b> 3,620 d.n							
Cattle tax 620 d.n		Gardens 400 d.n			Land tax 2,600 d.n		
Fields 1,300 d.n				City gates 2,520 d.n			
Cattle tax 400 d.n		Lands ... jarīb 900 d.n		Cattle tax 220 d.n		Gardens 400 d.n	
Flat lands ... jarīb 1,900 d.n		Field of ... 400 d.n		Field of ... 300 d.n		The ... Gate 1,230 d.n	
The ... Gate 1,290 d.n		Cattle tax 150 d.n		Lands ... jarīb 250 d.n		Cattle tax 100 d.n	
Lands ... jarīb 200 d.n		Lands ... jarīb 200 d.n		Lands ... jarīb 900 d.n		Lands ... jarīb 1,000 d.n	
Field of ... 250 d.n		Field of ... 350 d.n		Gardens 210 d.n		Gardens 190 d.n	
Cattle tax 50 d.n		Lands ... jarīb 200 d.n		The ... Garden 60 d.n		The ... Garden 150 d.n	
The ... Garden 90 d.n		The ... Garden 100 d.n		Cattle tax 120 d.n		Cattle tax 100 d.n	
<b>Commercial tax</b> 57,800 d.n							
<i>Tayyārāt</i> , According to assessment by inspector ( <i>mushrif</i> ) 20,500 d.n		City gates and quarters 3,100 d.n			Markets 28,200 d.n		
The ... Gate 900 d.n		The ... Gate 500 d.n		Slave market 4,000 d.n		Cloth marchants 10,000 d.n	
Tax of mint ( <i>dār darb</i> ) By the contract of ... 6,000 d.n		The ... Quarter 350 d.n		The ... Quarter 200 d.n		Market of asses 2,000 d.n	
Fence of cattle 10,000 d.n		Blacksmiths 150 d.n		Green-grocers 1,000 d.n		Stable 2,200 d.n	
<b><i>Qubchūr</i> tax</b> 98 persons, after (following) 22 persons have been subtracted:							
... body washer 1 person.		... <i>Mu'adhdhin</i> 1 person		Shaykh ... and brothers 5 persons		Mawlānā ... and sons 3 persons	
Sayyid ... 1 person		... Jurist and sons 3 persons		Shaykh ... and his father 2 persons		Imām ... and sons 6 persons	

from 76 persons remained				532 d.n			
The ... Quarter 61 persons, (following) 12 persons subtracted:				The ... Quarter 37 persons, (following) 10 persons subtracted:			
Sayyid ... 1 person	... Jurist and sons 3 persons	Shaykh ... and father 2 persons	Imām ... and sons 6 persons	... body washer 1 person	... <i>mu'adhdhin</i> 1 person	Shaykh ... and brothers 5 persons	Mawlānā... and sons 3 persons
from 49 persons remained 343 d.n				from 27 persons remained 189 d.n			
Khwāja ... and servants 15 persons 95 d.n*		Ṣadr ... and servants 20 persons 150 d.n**		Khwāja ... and brothers 4 persons 30 d.n**		Ṣadr ... and sons 5 persons 35 d.n	
... 4 persons 18 d.n*		Khwāja ... and relatives 10 persons 80 d.n**		... and sons 8 persons 54 d.n*		... and brothers 10 persons 70 d.n	
<b>Rural Districts</b> 13,442 d.n							
<b>Qubchūr tax</b> 61 persons, after 15 persons have been subtracted, from 46 persons remained 322 d.n			<b>Commercial tax</b> 8,000 d.n			<b>Māl tax</b> 5,100 d.n	
The ... District 4,761 d.n				The ... District 8,661 d.n			
<b>Qubchūr tax</b> 28 persons, 5 persons subtracted, from 23 persons remained 161 d.n		<b>Commercial tax</b> 2,400 d.n		<b>Māl tax</b> 2,200 d.n		<b>Qubchūr tax</b> 33 persons, 5 persons subtracted, from 23 persons remained 161d.n	
<b>Commercial tax</b> 5,600 d.n		<b>Māl tax</b> 2,900 d.n					
The ... Village 2,084 d.n		The ... Village 2,677 d.n		The ... Village 3,998 d.n		The ... Village 4,663 d.n	
<b>Māl tax</b> 1,000 d.n		<b>Māl tax</b> 1,200 d.n		<b>Māl tax</b> 1,400 d.n		<b>Māl tax</b> 1,500 d.n	
Cattle tax 400 d.n	Land tax ... jarīb 600 d.n	Cattle tax 500 d.n	Land tax ... jarīb 700 d.n	Cattle tax 600 d.n	Land tax ...jarīb 800 d.n	Cattle tax 500 d.n	Land tax ...jarīb 1,000 d.n
<b>Commercial tax</b> 1,400 d.n		<b>Commercial tax</b> 2,500 d.n		<b>Commercial tax</b> 3,100 d.n			
<b>Ṭayyārāt</b> 1,000 d.n		<b>Ṭayyārāt</b> 700 d.n		<b>Fence of cattle</b> 700 d.n		<b>Ṭayyārāt</b> 1,000 d.n	
<b>Fence of cattle</b> 1,500 d.n		<b>Ṭayyārāt</b> 2,000 d.n		<b>Fence of cattle</b> 1,100 d.n			
<b>Qubchūr tax</b> 14 persons, after 2 persons deducted:		<b>Qubchūr tax</b> 14 persons, after 3 persons deducted:		<b>Qubchūr tax</b> 19 persons, after 5 persons deducted:		<b>Qubchūr tax</b> 14 persons, after 5 persons deducted:	
... 1 persons	Sayyid ... 1 persons	Shaykh ... 1 persons	Shaykh... 2 persons	Imām ... 3 persons	... <i>mu'adhdhin</i> 2 persons	Shaykh ... 3 persons	Imām ... 2 persons
From 12 persons remained 84 d.n	From 11 persons remained 77 d.n	From 14 persons remained 98 d.n	From 9 persons remained 63 d.n				
... 8 persons 46 d.n*	Ra'īs ... 4 persons 38 d.n**	Za'im ... and sons 6 persons 32 d.n*	Ra'īs ... and brothers 5 persons 45 d.n**	Za'im ... 6 persons 22 d.n*	Ra'īs ... and brothers 8 persons 76 d.n**	Za'im ... and sons 5 persons 33 d.n*	Ra'īs ... and brothers 4 persons 30 d.n**

المستوفى ديوان اصله ضروريه شده نموده شود و اعاد ان لراحصا اي اورد  
الاخصان برده بموجب حكم <sup>صدق برقع</sup> همان نسای و اساره الامیر المعظم فلان  
شهزاده کدا <sup>صدر صدار</sup> <sup>درد راه اخصار</sup> <sup>عز فصل گلزار</sup> <sup>الرجال</sup> <sup>مال و جها</sup>  
العلاء <sup>مال و جها</sup> <sup>السوع</sup> <sup>الامير</sup>  
الرجال <sup>مال و جها</sup> <sup>السوع</sup> <sup>الامير</sup>

Fig. 1 106b



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محکمہ		محکمہ	
الاسام والسویح للملک	العلاء للعلاء للعلاء	العلاء للعلاء للعلاء	العلاء للعلاء للعلاء
الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان
ملاان ملاان ملاان ملاان ملاان	ملاان ملاان ملاان ملاان ملاان	ملاان ملاان ملاان ملاان ملاان	ملاان ملاان ملاان ملاان ملاان

محلاف دکر واسامی دکر مدن سیات می نور

ال  
وسها  
واھی

محکمہ		محکمہ	
الاسام والسویح للملک	العلاء للعلاء للعلاء	العلاء للعلاء للعلاء	العلاء للعلاء للعلاء
الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان
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محکمہ

محکمہ		محکمہ	
الاسام والسویح للملک	العلاء للعلاء للعلاء	العلاء للعلاء للعلاء	العلاء للعلاء للعلاء
الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان	الصدر ملاان واسان واسان واسان
ملاان ملاان ملاان ملاان ملاان	ملاان ملاان ملاان ملاان ملاان	ملاان ملاان ملاان ملاان ملاان	ملاان ملاان ملاان ملاان ملاان

Fig. 2 107a

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العلاء	العلاء	العلاء	العلاء
الوزير	العلاء	العلاء	العلاء
الرئيس	الرئيس	الرئيس	الرئيس
ومعلمه	ومعلمه	ومعلمه	ومعلمه
هناك	هناك	هناك	هناك

نوحى وهو ذكر دارين سافنا مدهوس

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لعمرة الملك المعظم ملان سهو منه كد الراج العيب هو الاحاطة

المال المعالي  
العلاء المعالي  
العلاء المعالي  
العلاء المعالي

الدار  
العلاء المعالي  
العلاء المعالي

الدار  
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العلاء المعالي

الدار  
العلاء المعالي  
العلاء المعالي

Fig. 3 107b

<p>درم کدا الساکنین</p> <p>ایران راصی کداورها یعطیاد</p> <p>الناعب مالو</p> <p>البع الفلان مالو</p> <p>المواسی مالو</p> <p>مافی هروپ برن سافن موزند</p>	<p>درم کدا الساکنین</p> <p>ایران راصی کداورها یعطیاد</p> <p>الناعب مالو</p> <p>البع الفلان مالو</p> <p>المواسی مالو</p> <p>مافی هروپ برن سافن موزند</p>	<p>درم کدا الساکنین</p> <p>ایران راصی کداورها یعطیاد</p> <p>الناعب مالو</p> <p>البع الفلان مالو</p> <p>المواسی مالو</p> <p>مافی هروپ برن سافن موزند</p>	<p>درم کدا الساکنین</p> <p>ایران راصی کداورها یعطیاد</p> <p>الناعب مالو</p> <p>البع الفلان مالو</p> <p>المواسی مالو</p> <p>مافی هروپ برن سافن موزند</p>
<p>العم هرسو بوا بعلک سوا وصعا</p>			
<p>الطیاراد موجعت مع المسرف عند الحطاد</p> <p>درا الصرد عضاة فلاں الکساد</p>	<p>الدروب والجواد ملاکطاد</p> <p>درم کدا یعطیاد</p> <p>محملة کدا مالو</p> <p>المتالون الساکنین مالو</p>	<p>الاسوان هرعت المالک ساد</p> <p>الهریبه عاکستار</p> <p>سوان البحر العیار</p> <p>المریض العیار</p>	<p>الطیاراد موجعت مع المسرف عند الحطاد</p> <p>درا الصرد عضاة فلاں الکساد</p>
<p>العم هرسو بوا بعلک سوا وصعا</p>			
<p>میلان العسان سر</p>	<p>میلان امودن سر</p>	<p>میلان امودن سر</p>	<p>میلان امودن سر</p>

Fig. 4 108a

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<p>فلان السيد العقبة واناس فلان</p>	<p>الاسماء فلان واناس سانو</p>
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سعى سورا حطالت

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<p>كداء لوسرا عدل اعمر فلان السيد الاسماء فلان اناس سانو</p>	<p>كداء سوبل برا عدل اعمر وصعا فلان السيد الاسماء فلان اناس سانو</p>
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سعى سورا حطالت

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<p>الصدر فلان وحلمه عمر حاجه فلان اناس</p>	<p>الصدر فلان وحلمه عمر حاجه فلان اناس</p>
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سعى سورا حطالت

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<p>المال حلك طار سعى سورا حطالت</p>	<p>المال حلك طار سعى سورا حطالت</p>
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سعى سورا حطالت

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سعى سورا حطالت

Fig. 5 108b



Fig. 6 109a