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EVIDENCE ON THE MUSLIM POLL TAX FROM NON-MUSLIM SOURCES

A Geniza study*

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There is no subject of Islamic social history on which the present writer had to modify his views so radically while passing from literary to documentary sources, i.e. from the study of Muslim books to that of the records of the Cairo Geniza as the *jizya* or *jāliya*, the poll tax to be paid by non-Muslims. It was, of course, evident that the tax represented a discrimination and was intended, according to the Koran's own words, to emphasize the inferior status of the non-believers. It seemed, however, that from the economic point of view, it did not constitute a heavy imposition, since it was on a sliding scale, approximately of one, two and four dinars, and thus adjusted to the financial capacity of the taxpayer[1].

This impression proved to be entirely fallacious, for it did not take into consideration the immense extent of poverty and privation experienced by the masses, and in particular their way of living from hand to mouth, their persistent lack of cash, which turned the "season of the tax" into one of horror, dread and misery. The provisions of ancient Islamic law which exempted the indigent, the invalids and the old, were no longer observed in the Geniza period and had been discarded by the Shāfiʿī School of Law, which prevailed in Egypt, also in theory. It is precisely persons of such descriptions about whose plight we read so much in our records. The payment of the poll tax constituted item number one in the budget of families with modest income, such as teachers or laborers. For a man could clothe inexpensively, he could eat at starvation level, as perhaps a very large section of the population did. But he could not escape the tax gatherer—at least not for long. If he was caught, he was beaten and suffered otherwise corporal punishment, *'uqūba*, and was thrown into prison, where, because of starvation and maltreatment, he faced death.

A few passages picked out at random from a mass of pertinent Geniza letters may serve as an initial illustration. A schoolmaster from Qalyūb, a small town north of Cairo, who also earned some money by copying books, makes, around 1225, the following complaint to a relative in the capital. "This place does not provide me with the poll tax or clothing, and, as to food, the fees suffice only for me alone. For they amount only to five dirhams a week and I need three quarters of a dirham a day at least. Thus my income is not enough even for having a robe laundered . . . The Nagid promised me a year ago that he would take care of the *jāliya*. But the year has passed and I have not received anything from him. I am now perplexed and pondering where to turn and where to flee." He sends four books copied by himself, hoping, somewhat faintly, that the proceeds would resolve his predicament[2].

An old, half-blind refugee from Ceuta, Morocco, asks, in a letter written with his own hand (as he emphasizes), a countryman for a few pounds of flour in order to keep body and soul together, but this only after other friends had helped him with the poll tax. Before becoming disabled by the failing of his eyesight, he had worked as a silversmith, but his beautiful handwriting, his good Arabic and Hebrew style, and his copious Bible quotations show him also as a man of learning[3].

The writer of the following letter, too, must have seen better days, for he speaks to the addressee, a personality of high standing, almost as an equal. After only a few introductory phrases, he continues: "My present state is marked by illness, infirmity, want and excessive fear, since I am sought by the controller of revenue, who is hard upon me and writes out warrants of arrest, sending "runners" to track me down. I am afraid they will find out my hiding place. If I fall into their hands, I shall die under their chastisement or will have to go to prison and die there. Now I take my refuge with God and with you—may God save you from all misery—please ask Shams al-Dīn (the director of revenue in the capital, cf. p. 293) to write a letter to al-Maḥalla that they should register us as *absent*, for every one says: your only salvation is to be registered as absent. Furthermore, if God ordains that some money will come together for my *jāliya*, it should be said that it is for *the fugitives* (*al-bāribīn*), for it is not myself alone, but my sons as well, for whom I am held responsible"[4].

The last sentence shows that, in a previous letter, the addressee had been asked to arrange a collection for securing the writer's *jāliya*. This was indeed an extremely common occurrence. As an example, we translate here the main part of an autograph letter by Moses Maimonides, written by the master with particular care: "Kindly assist the bearer of this letter, Isaac of Der'a (a town in Morocco), for he is an acquaintance of mine. Ask the *Ḥāvēr* (the local spiritual leader) to make the community care for him, so that he will get the money for his poll tax in your place. He has to pay two *jāliyas*, one for himself and one for his son. If possible, enable him to pay the tax in your town, Minyat Zifta. For he is a newcomer and thus far has not paid anywhere. He is now on his way to Damietta on an errand important for me. On his way back, action should be taken for him according to your means"[5]. The letter implies that the foreigner was not yet registered anywhere and recommends that he should become listed as a permanent resident neither in the capital, nor in the city of Damietta, but in the provincial town Minyat Zifta, where the rates of the tax presumably were lower or where the collectors were less rigorous.

Trying now to define in detail who was bound to pay the poll tax, or for whom it had to be paid, the illustrative passages quoted above are sufficient to prove that poverty, old age and illness did not provide any excuse for exemption. A person was regarded as taxable long before he was capable of making a livelihood. In a settlement between a husband and his wife, dated 1244, the latter undertakes to provide full board for their elder son, to let him learn the craft of silversmithery and to pay his poll tax for two years[6]. From a query submitted to Abraham Maimonides we learn that the guardians of an orphaned minor had to pay the *jāliya* for full ten years, before the latter was declared by a Jewish court a major and competent to take care of his property. In a letter addressed to Moses Maimonides a person is accused of having neglected his duties as pater familias, since he had never paid the poll tax and school fees (in this sequence!) for his two boys, one of whom was seventeen and the other thirteen at the time of the complaint[7]. From a document written around 1095 it appears that the *jāliya* was due from the age of nine[8].

Whether death cancelled arrears in poll tax due was a moot point between the Muslim doctors of law. In the Geniza period it went without saying that it had to be borne by the legal heirs. Therefore we find provisions for the payment of such debts in deathbed declarations. Particularly moving is one made on a Sabbath (when no financial arrangements are allowed) which happened to be the day before the person concerned died and in which a provision is made for a payment of two dinars due for the *jāliya* (dated 1142)[9]. A responsum of Maimonides shows that even in the case of a very poor widow no exemption was made from this rule.[10].

The members of a family were held responsible for each other's poll tax. A silk weaver fled from Old Cairo and went as far south as Aswan (now famous for its dam), since bearing such a burden for his father and three brothers was too much for him. We learn this from a letter of one of the brothers assuring him that all members of the family had paid—not without the father having spent one night in prison—and that he could now safely return[11]. Cases of persons who bad to account for a brother or for sons have been quoted before. The same applied to brothers-in-law[12]. The poll tax was due also on travellers to non-Muslim countries to be paid for them back home. We learn about a merchant who sojourned in India nine years and finally died there that his brothers had fulfilled this duty for the whole period—a fact mentioned in the document concerned as in no way anything extraordinary[13]. In a letter from Alexandria, a brother out in India is politely reminded to send something for his *jāliya*, since his father was spending money for this purpose all the time[14]. At his arrival in Alexandria after an absence of four years of which he had been kept back in Constantinople by illness for two and a half years and had suffered also shipwreck, a merchant asks his relatives in Old Cairo to tell the tax collector about his misfortunes with a request to register him as a newcomer (in order to save four years' tax). "Promise him half a dinar or a dinar and remind him that I am Joseph who had his store beneath the Mu'allaqa church"[15].

Persons travelling within the realm of Islam, and indeed any one leaving his domicile even for a short period had to carry with him a *barā'a*, or acquittance showing that he had absolved himself for the current year. When in a smaller locality the taxgatherer had not arrived in time, no one could set out on a journey, since it was dangerous to do so without a *barā'a*[16]. A scholar from Ascalon, Palestine, writing a letter of recommendation for a colleague from Damascus who travelled to Egypt emphasizes that the latter was in possession of a certificate issued by the poll tax office (and not merely by an individual taxgatherer). Even so he asks the addressee to see to it that the Egyptian authorities should not 'interpret' the certificate in a way which would enable them to squeeze an additional amount from his friend[17]. It was a common occurrence that Nile boats were not allowed to depart or even were turned back by the police because one of the passengers was unable to produce his *jāliya* receipt[18].

Since every one paid where he was registered as resident, one would expect that a traveller would not be held to contribute to the *jāliya* of the locality where he sojourned temporarily. However, the Geniza shows that the tax-collectors found ways to have also foreigners pay under one pretext or another. The letter regarding the scholar from Damascus just mentioned, as well as the stories of the merchants from Sicily and Tunisia sketched in *Mediterranean Society*, Ch. V B 1 (e), are cases in point. Even while setting out from one town of Egypt to another, a traveller would provide himself with a letter of recommendation to an influential personality asking him for protection against overreaching tax collectors.

However, it was not only the government officials and taxfarmers whose rapacity was dreaded. The leaders of the local denominational communities who had a say in the assessment, also contributed to the plight of the "newcomers." The following passage from a letter of a Tunisian merchant writing from Alexandria is very instructive in this respect: "I wish to tell you what happened to me with regard to the poll tax since your departure from here. There are many in this city who have arrived prior to myself, but were not treated the way I experienced. Every day they molest me and summon me to the court, asking me to pay the *jāliya* in full. They want to register me as a resident, whereas my father, as you know, was only a "newcomer." What they impose on me, is remitted to others, who do not allow themselves to be molested—you know whom I mean. The benefit which I derived from your intervention for me is that I have to pay this year almost two dinars. I would not have minded, if others had been treated in the same way. The taxgatherers (*ḥushshār*, the "ralliers") and the director of the *jāliya* are not to be blamed; all this is entirely the work of the Jews." The role of the local communities in the collection of the poll tax will be discussed presently[19].

When did a person cease to be a newcomer, *ṭārī'* and obtain the status of a permanent resident, *qāṭin*? Owing to the astonishing mobility of the Mediterranean middle class of those days, this question caused much headache both to the administration and to the persons affected. As we have already seen in the example of the Egyptian merchant who was immobilized by illness in Constantinople, much depended on the good will of the individual official (and the amount of the bribe offered to him). In general, however, it appears from the Geniza records, it was not easy to change one's status. An eleventh century Tunisian merchant and scholar, who after having lived for years in Egypt, later on spent some time in Byzantium and finally settled in the Holy Land, writes the following: "I intend to pass the winter in Jerusalem, for I have learned about the (bad) Nile (which meant famine for Egypt whereto the writer was expected to travel). Furthermore, I am registered in the revenue office, *kharāj*, of Old Cairo as resident. Originally they registered me as a newcomer, but when my stay in the country extended, I became a *qāṭin*. By now, I have been away from Egypt for ten years and this is my eleventh." Since the writer wished to pay the poll tax incumbent on a resident where he actually lived, namely in Palestine, he preferred not to return to Egypt, where he still was registered as such[20].

Because of the great number of Syro-Palestinians living all over Egypt, a special office was created for them in the capital, where they had to appear every year in person for the payment of their *jāliya*. This was perhaps an Ayyubid innovation. No direct reference to the "Syro-Palestinian *jāliya*" has been found thus far in the Geniza with regard to the Fatimid period[21].

Were there any exemptions from the duty to pay the poll tax? The ancient idea that those who dedicate themselves to the service of God should be free from the service of men, was realized in the Jewish community by the latter bearing the burden of the tax for its scholarly officials. This was an internal arrangement. The Muslim authorities had nothing to do with it. There are, however, two reports in the Geniza, from the eleventh and the twelfth centuries respectively claiming that certain Jews in Bagdad were granted exemption from the poll tax. In one it is stated that they should not publicize this special favor; in the other, that the beneficiaries themselves declined to accept it, because the tax protected their life and property (as is indeed the official Muslim theory). Those reports are semi-legendary and although they may contain a grain of truth, lack the details which would make them significant[22].

A few cases of exemption from the poll tax occur in Geniza letters related to Egypt. A distinguished traveller from France acknowledges gratefully his having been freed from the *dhimmiyya*, a term he explained by the Hebrew word for capitation, as well as other impositions by a special rescript of the viceroy (al-Malik al-Afḍal)[23]. A man who had lost his riches and served as a minor community official earning one and a quarter dirhams a day ("which is really not a salary") informs the Nagid Samuel (1140–1159) of his intention to settle definitely in a village near Minyat Zifta belonging to one Nāṣir ed-Dīn, whose inhabitants did not pay the *jāliya*[24]. Another destitute person writes that he had been offered a government post in Alexandria, "where he would not be held for the poll tax"[25]. Whatever this expression may mean, the two last cases do not represent a real exemption, but rather payment rendered in the form of a service, which to be sure, was salvation for persons without cash.

As to the amounts of the poll tax, the Geniza proves that the data given by the Muslim handbooks of administration, although hardly reflecting the realities in full, are basically correct. Ibn Mammāṭī (a Christian convert to Islam, died 1209) notes as highest yearly rate $4^1/_6$ dinars. This is exactly the sum paid by a physician according to a document dated 1182[26]. As lowest grade he gives "one plus one third and one fourth dinars and two ḥabbas", i.e. one and five eighths dinars. We find this amount in the Geniza repeatedly for Saladin's time, but also one hundred and twenty years earlier, when a Tunisian merchant in Old Cairo paid the poll tax for a Jewish packer who worked in the flax growing center of Buṣīt, but most probably, as a foreigner, had to deliver his *jāliya* in the capital[27]. According to the 'Scroll' of the Norman proselyte Obadiah, in Bagdad, around 1110 the three classes of non-Muslims paid one and a half, two and a half and four and a half dinars respectively[28].

In practice, however, adjustments were made to these rates in conformity with local conditions. The following passage from a letter, written in Alexandria in May 1141, is instructive in this respect: "Rayḥān (a freedman or slave of the caliph or the vizier) promised the Jews and the Christians to obtain for them a properly ratified rescript vouching that the rates of the *jizya* would remain as they are at present and that no one would have the right to ask them for more. The rates should be the same as those fixed by the cadi al-Makīn (the well known judge of Alexandria who died in 1134)[29]. Approximately at the same time there were complaints about gross misuse and embezzlement of the proceeds of the poll tax in that city. In a later letter the same writer alludes to both, namely the attempt to raise the rates and the malpractices at its collection, when he says: "It was X. (an influential personality in Old Cairo) who saved the Jews from the *jizya* and the ways of its collection"[30].

It seems to the present writer that such adjustments represented not only increases in the rates (as when the caliph al-Ḥākim doubled the poll tax for some time[31]), but occasionally also alleviations made with regard to the proverty of the affected population. A large section of the Jewish community of Alexandria consisted of people with low income; this is proved by the Geniza for three centuries. It may well be that the cadi al-Makīn reduced the rates to some extent. When we find that both foreigners and persons native in Egypt registered for the *jāliya* not in the cities where they lived, but in smaller towns, we may safely assume that this practice was advantageous, most probably because of lower rates. Unfortunately, it is not possible for the time being to answer this question with the aid of the many details about actual payments given in the Geniza records. For these amounts may either include fines for arrears, or, on the contrary, represent only installments.

A few examples may be sufficient to illustrate this complex situation. A local Egyptian Jew, registered in a small town, who was momentarily out of cash, asks for a loan of two dinars for the payment of the current year's *jāliya*. As security he provides three books: a compendium of medicine, valued at fifty silver dirhams, the Maqāmāt of Ḥarīrī (a famous work of Arabic belles-lettres), worth thirteen dirhams, and a book of rabbinical law, whose price is not indicated. He promises to return the loan in a month's time. The three books combined betray the writer as an educated medical practitioner, who would be expected to pay the rate for medium income at least, which was officially $2^1/_{12}$ dinars. Thus we could assume that the amount of two dinars mentioned in the letter represents a reduced rate. However, the writer remarks also that most of the year had already passed, which means that he had to pay arrears. Consequently, either the rate for medium income in that little town was considerably below two dinars, or the physician paid the *jāliya* for the poor, which is, however, unlikely. There exists a third possibility. Perhaps the original rate of two dinars per head, which, according to some ancient sources, was stipulated at the time of the conquest of Egypt by the Muslims, was still in force in that place. However the data from the relevant arabic papyri are opposed to such an assumption[32].

Similarly, when a religious slaughterer paid one and three quarters dinars circa 1180, this may represent either a substantially reduced medium rate, or a slightly raised minimum. Arrears could not be assumed in this case, because the person concerned worked on the market and the accounts of his payments to the community for every week of the year have been preserved. Thus he could not escape the tax collectors[33].

In a financial report of a parnas, or social officer, in Old Cairo for the last month of the Muslim year coinciding with April–May 1182 we find the following items: "*jāliya* for X: 13 dirhams, balance of the *jāliya* for Y: $11^1/_2$ dirhams." Since we are here near the "closing of the accounts" (see below), it stands to reason that the first item, like the second, represents only a last installment[34]. There is, however, no complete certainty in the matter, particularly since similar sums are mentioned elsewhere as payments for the *jāliya*[35].

The vital questions of whether special rates existed for individual meritorious cases cannot be decided as yet with the material at our disposal. On the one hand we find many requests addressed to notables to use their influence on the tax officials with regard to a certain person or local community[36]. On the other hand, one wonders whether so much hardship could have existed, if the granting of alleviations had been common practice. New finds might bring more clarity into this matter.

The fines for arrears are repeatedly referred to. These were actually payments to the "ralliers" sent to summon the non-Muslims to the tax office. A man who was in arrears with thirty dirhams had to pay one silverpiece, *fiḍḍa*, every week. Another one writes that he gave the *ḥushshār* four dirhams at a time (perhaps they appeared in that number). Moreover, his house was offered for sale by auction[37].

The opposite of this procedure, namely the extortion of payments of the poll tax in advance, is known thus far from Geniza records only for Palestine and for the second quarter of the eleventh century, a period of anarchy and misrule. According to one report, payment was asked full five months before the Muslim New Year on which it was due[38].

As to the collection of the *jāliya*, it has often been asserted that this was done by the non-Muslim communities and their official heads. This assumption is refuted by the evidence of the Geniza records which show that each individual was contacted by the state authorities directly and had to find the means for payment himself. A person lacking the required cash, would sell or pawn his clothes or take from his wife's marriage portion, which he was not allowed to touch, or even lay his hands on material given to her for processing it, such as raw silk which she was supposed to unravel[39]. In case none of such supplementary sources were available he would ask for an advance or a loan, and, if he could not expect any one to provide him with either, he would approach a person known for his munificence with the request to contribute something himself and to introduce him to others[40].

In addition to the references given above, two more examples may suffice to illustrate a subject so profusely represented in the Geniza records. The first is a letter by a Jewish judge from Old Cairo to a physician and scholar living in the provincial town of al-Maḥalla with regard to a young cantor, whose father had pursued the same profession: "When the bearer of this letter learned that the time of the collection of the poll tax was nearing, he sought rescue by travelling to the Rīf (the "countryside") and appealing to the beneficence of God and of Israel. Before all others he is turning to the gate of God and your gate that you should do with him yourself all that is in your power and, moreover, help him by using your influential position. He is a fine young man, aspiring to noble goals, religious and devout and deserving all the good you will do for him". A religious functionary in Bilbīs, a town on the caravan route to Palestine, writes to his superior in Old Cairo: "What holds me back here is the hope to get the money for the poll tax for me and my son. Otherwise, I would have left the place, since one cannot really make a living here." Despite the reference to his son, the man must have been comparatively young, for he asks the addressee whether he could come to the capital and continue his studies with him[41].

When all efforts to obtain the sums due for the *jāliya* failed, the insolvent taxpayer went into hiding, an expedience very often encountered in the Geniza. In one letter we even find the following remark: "This week the people experienced hardships because of the *jāliya* and we all were hiding in the houses[42]. However, this means of escape had many hitches. First of all, as we have seen, the fugitive's male relatives were held responsible for him. Secondly, he was unable to earn a livelihood, especially if his income was derived from a workshop or a store. When a person in such a predicament writes that his wife and children had died of hunger, because he was in hiding and unable to maintain them, he meant it literally, not figuratively. Finally, such a person often owed money also to private creditors who would track him down even without the aid of the state police[43].

Imprisonment, the routine punishment for the failure to pay the poll tax, was not always confined to such short terms as those mentioned above, p. 282ff. We read about a cantor who had been in jail for two months because he had found no one to pay for him and was not set free despite a serious illness[44].

In view of the Geniza material provided, which could be easily expanded, it is impossible to maintain that the local or territorial non-Muslim communities were in charge of the collection of the poll tax of their members and automatically took care of them in this respect. Still the denominational units played a very great role with regard to this branch of public revenue. First, direct and indirect references in the Geniza records prove that both the local muqaddams and the Nagid, or "Head of the Jews" were consulted by the state authorities when they assessed the financial capacity of the taxpayers, and it goes without saying that the same must have been the case with the Christian local and territorial leaders[45]. The total amount to be levied in one area, like other items of the budget, was fixed in advance (otherwise it could not be farmed out). This explains why the Jewish authorities were so eager to register foreigners, who sojourned in a city even for a short while, as residents, cf. p. 284. Moreover, although, in Egypt at least, the Jewish local leaders were not held responsible for the total of the polltax to be raised—we do not read even about threats in this respect—, they themselves regarded the payment of the *jāliya* for the poor as a holy obligation and a pious deed comparable to the highly meritorious ransoming of the captives. For the organization of this charity cf. the present writer's article "The Social Services of the Jewish Community" in *Jewish Social Studies*, vol. 26 (1964).

It is, however, evident from many Geniza records that during long periods and in many places the assistance of the indigent taxpayer was not handled by the community, but left to the vagaries of private philanthropy. We had repeatedly opportunity to refer to such situations. Conversely, there were times, when a local non-Muslim community was charged with a flat rate poll tax or where it leaders saw themselves coerced to take a yearly collection, at least for a section of the community, into their own hands. When, owing to the dismal economic and security situation in eleventh century Jerusalem, the population fluctuated in jerks, a fixed sum was made mandatory on the Jewish community, and its leaders were held responsible for its payment, as we may conclude from their desperate appeals for help to their brethren in the Egyptian capital. "A heavy poll tax is imposed on us in a lump; but we are few, and unable to pay even a fraction of it. Every year we take loans (from Muslims) for interest so that the pilgrims to the Holy City should not be molested with warrants of arrest"[46]. One letter from Jerusalem sent around 1040 is an appeal for a collection towards the repayment of such a loan incurred by the community together with the arrears due from previous years[47].

A somewhat similar, but still different situation is reflected in the following orders given by the Nagid Abraham Maimonides to his treasurer (and, by the way, written in his own hand): "Please pay immediately eighty-one dirhams to the cadi Shams al-Dīn (the director of revenue in Old Cairo, cf. p. 280), in order to close the account for the balance of the *jāliya* for the year 614". The Muslim year in question ended on March 29, 1218 and the paper is dated April 22. "Send thirty-five dinars to the illustrious elder "The Trusted" (a social service officer), to be taken from the revenue of the houses belonging to the community. This is the balance due for the Jewish poll tax of (New) Cairo to the government revenue office, for which The Trusted stood security with the consent of the community. Please rush. The claims of the revenue office suffer no delay". Even for a balance due, the sums mentioned are insignificant. Therefore we are certainly right in assuming that the Nagid took care solely of the *jāliya* incumbent on the poor. Since the community paid for them anyhow, they were not approached by the tax collectors individually. This assumption is corroborated by a third order of the Nagid, found in the same bunch of papers (but written in Arabic characters), which deals with the ground rent paid for the poor living inside the old Roman fortress of Fusṭāṭ[48].

In the orders just mentioned the department in charge of the poll tax is referred to in a general way as "the government office." However it is evident from many records that this task was assigned to a group of special officials, one called *'āmil*, employee, taking care of the administrative side, while the technicalities accompanying all cash payments in those days were handled by a government cashier, who was styled *jahbadh al-jawālī* down to the twelfth century, while, later on, the general designation for banker or money-changer, *ṣayrafī*, was used instead[49]. In case of irregularities, the chief of police and even the governor of a city were approached. This was done e.g. in Alexandria around 1140, when the *'āmil*, with the connivance of the cashier, issued receipts to the taxpayers, but left their names "open", i.e. as still owing the tax in the government records, in order to extort from them two payments, one going to the state treasurer and one pocketed by himself and his complices. As the document shows, the local authorities approached, although having good intentions, were of no avail and an appeal was lodged with the central government[50].

Occasionally, reference is made in the Geniza records to *taxfarmers* (*ḍāmin*) being in charge of the collecting of the *jāliya*. Thus far, however, such references have been found only with regard to small places, where it can be safely assumed that the *ḍāmin* took care of all the taxes due. In his brilliant analysis of an Ayyubid source concerning the revenue from the Fayyūm district, Claude Cahen shows that the *jāliya* was included in the general estimate of the district[51].

The express testimony of the Geniza letters to the great hardship caused by the *jāliya* is confirmed by implicit evidence of the Arabic papyri. In his painstaking study quoted on p. 279, note 1, A. Grohmann comes to the conclusion that the data about arrears and installments in the payment of the *jāliya* indicate the straitened circumstances in which the great mass of the taxpayers usually found itself.

In general it should be emphasized that the subject of the poll tax occupies far more space in the Geniza records than we would anticipate. A very considerable section of the non-Muslim population must have been unable to pay it and often suffered humiliation and privation on its account. While, in the higher circles, the prospects of appointment to leading government posts acted as an inducement for embracing Islam, the mass conversions in the lower classes might well have been caused in part by the intolerable burden of the poll tax[52].

* Bibliographical note

For information about the Cairo Geniza see JESHO IV (1961), p. 168.

The manuscripts are quoted according to the cities and collections, in which they are preserved, and the signs used by the latter. Note the following abbreviations:

TS: Taylor-Schechter Collection, preserved in the University Library, Cambridge, England.

ULCambridge: Other collections of Geniza papers in the same library.

Oxford: Bodleian Library, Oxford, ms. Heb.

ATaS: S. Assaf, *Texts and Studies in Jewish History* (in Hebrew), Jerusalem, 1946.

MJ: Jacob Mann, *The Jews in Egypt and in Palestine under the Fatimid Caliphs*, Oxford 1920–22.

MT: Jacob Mann, *Texts and Studies* I, Philadelphia 1931.

India Book: A collection of Geniza documents on the India trade, prepared by the present writer for publication.

Mediterranean Society or *Medit. Soc.*: *A Mediterranean Society of the High Middle Ages, based on Records from the Cairo Geniza*, a volume in preparation by the present writer.

N: Geniza records connected with Nahray ben Nissīm, a Qayrawanese merchant, scholar and public figure, who emigrated to Egypt and Palestine and lived in those countries between 1048 and 1095. Prepared for publication by Mr. M. Michael.

READINGS: *Readings in Mediterranean Social History*, Selected Documents from the Cairo Geniza translated into English by S. D. Goitein (to be published soon).

Notes

1 For the sources and previous treatments of the vast subject cf. the article *Djizya* in the second edition of the *Enc. of Islam* (Claude Cahen). This paper was written, before the present writer had opportunity to see that article. For the history of the *jāliya* in Egypt cf. the detailed exposition of A. Grohmann, *Die Arabischen Papyri aus der Giessener Universitaetsbibliothek*, Giessen 1960, pp. 19–28 and 82–83. For the interpretation of the relevant passage from the Koran IX: 29, cf. Cl. Cahen, *Arabica* 9 (1962), pp. 76–79, and Fr. Rosenthal, *Joshua Starr Memorial Volume*, New-York 1953, pp. 68–72.
2 TS 13 J 22, f. 9.
3 TS 12.3, transl. in READINGS.
4 ULCambridge 1081 J 13.
5 TS 12.192, ll.3–9, publ. ATaS 165.
6 TS 13 J 4, f. 7.
7 Abraham Maimuni, Responsa, pp. 161–2. Maimonides, Responsa, p. 50.
8 S. Kandel, *Genizai keziratok*, Budapest 1909, p. VI: a father of a boy of fourteen declares to have paid for him *jāliya* for five years. The scholar to whom the query is addressed is known from a letter dated 1094, cf. MJ II, p. 235.
9 TS 13 J 3, f. 2. The declaration contained other provisions as well.
10 Maimonides, Responsa p. 103.
11 TS 8 J 26, f. 18, transl. in READINGS No. 19.
12 Brother-in-law: Philadelphia, Dropsie College 398.
13 Maimonides, Responsa, pp. 36–7.
14 TS 13 J 28, f. 15 (India book 291), verso, l. 14.
15 TS NS J 3, l. 16. The traveller had left Egypt in 1156.
16 Cf. *Studia Islamica* 3 (1955), p. 86.
17 Oxford c 28 (2876), f. 65, margin: *barā'a dīwāniyya*.
18 E.g. TS 13 J 15, f. 2, l. 11.
19 TS Box 25, f. 62 (N 118), ll. 3–11. Cf. below p. 292.
20 TS 13 J 14, f. 18 (N 54), verso, ll. 5–10.
21 Cf., however, below p. 286 and ibid., Note 5.
22 Oxford f. 56 (2821), f. 19, ll. 7–11, publ. JQR 43 (1952), p. 76, cf. ibid., pp. 59–60.—S. Schechter, A Geniza Ms., *A. Berliner Jubilee volume* 1903, Hebr. section, pp. 108–112.
23 Philadelphia, Dropsie College 593, l. 13. The Arabic word is transliterated by the European traveller as *zymyyh*.
24 TS 18 J 3, f. 1: *man yaskun fībā mā yazin jāliya*.
25 TS 13 J 36, f. 2: *kitāb an yaṭlubūh fi'l- amal wamā mskh* (*miska*) *thamma 'alā jāliya*.
26 Ibn Mammātī, Qawānīn al-dawāwīn, Cairo 1943, p. 318. Oxford f 56 (2821), f. 45, l. 7, called here *jizya*.

27 Budapest, David Kaufman Coll. XXI: "One and two thirds dinars" (1 16/24 for 1 15/24; the man most probably had to pay a *qirāṭ* as fine; see below). TS 16.272, verso, l. 7: "five prisoners who have to pay eight dinars", which is 1 24/40 per person (1 5/8 equals 1 25/40). TS 8 J 19, f. 1, ll. 5–6: 1 1/3 plus 1/4 plus half a *qirāṭ*, which would be one and a half *ḥabbas* instead of two *ḥabbas*. For payment to a special office for foreigners in the capital cf. above p. 285.

28 Cf. A. Scheiber-J. L. Teicher, *Journal of Jewish Studies* 5 (1954), p. 37. See READINGS No. 4.

29 UL Cambridge Or 1080 J 258, ll. 22–28: *tawqī 'mukammal* (cf. Dozy, *Supplément* s.v.) ... *yataḍamman an yujraw fi 'l-jizya 'alā mā hum 'alayh ... wa'an yujraw 'alā mā kān qarrarhu al-qāḍi l-makīn*.

30 TS 12.290, verso, l. 9.

31 Cf. Cl. Cahen, Histoires Coptes, *Bull. de l'Inst. français d'archéologie orientale*, 1960, p. 140, l. 2.

32 Ms. Frankfurt, publ. Joseph Horovitz. *Zeitschrift f. Hebr. Bibliogr.* 4 (1900), pp. 155–158. The writer bears the extremely rare name Mishael b. Uzziel, which was, however, common in the family of Maimonides Egyptian wife. The very wording *al-mamlūk yazin an Damīra 'l-qibliyya* shows that he did not live in that place. The addressee, R. Hananel, is well known. Documents signed by him as from 1223 have been preserved. For the rate of two dinars per head cf. Cl. Cahen, *Le régime des impôts dans le Fayyum ayyubide, Arabica* 3 (1956), p. 22. For the Arabic papyri see the source quoted p. 279, note 1.

33 TS 16. 39 (The account is most probably from 1183).

34 TS 8 J 11 f 7 d, margin.

35 New York, ENAdler Coll. 4020, f. 30: "I sold the old kerchief (*mandīl*) which I used to wear for 13 dirhams and paid with it poll tax." Transl. in READINGS with omissions.—ULCambridge Or 1080 J 80, l. 8: a father sends to his son eleven dirhams for the *jāliya*. TS 16. 286: "They took twelve dirhams from me and left me alone for a while." (Alexandria 1219). Transl. in READINGS.

36 E.g. TS 8 J 21, f. 6, l. 15, MJ II, p. 110: "Talk for me to the *ba'al ha-mas*" (Hebr. for Ar. *ṣāḥib al-jāliya*.)

37 Philadelphia, Dropsie College 358, ll. 4–5, and 398, l. 7. Fine: *maghram*, TS 16.296, l. 7.

38 TS 13 J 26, f. 13, MJ II, pp. 174–5 (where f. 11 is printed for f. 13).

39 Cf. p. 289, note 3, and Maimonides, Responsa, pp. 116 and 92.

40 Advance: Philadelphia, Dropsie College 410, Loan: above p. 288 and the source quoted p. 286, note 4.

41 TS 10 J. 17, f. 19 verso and 10 J 18, f. 22, verso, ll. 5–6. Other examples: READINGS, TS 12. 289, and Cambridge, Westminster College 43.

42 Oxford d 66 (2878), f. 135: *ḥaṣalat lil-nās shadā'id min ajli l-jāliya wakunna jamī' mukhabbayīn fi 'l-buyūt*.

43 TS 13 J 36, f. 2, ll. 12–14. TS 10 J 17, f. 20. The writer complains that others owed him money as well.

44 UL Cambridge 1081 J 61.

45 Cf. e.g. *Mediterranean Society* VA 2.

46 TS 13 J 11, f. ll. 18–20, MJ II 186: *pittāqē* (from Greek *pittakion*) *ba-mas* is the Hebrew equivalent for Ar. *riqā' al-jāliya*, warrants of arrest for non-payment of the poll tax.

47 Philadelphia, Dropsie College 392. Some of the ten persons signing the document are known from other sources.

48 TS K 25, f. 240, Nos. 11, 12 and 1.

49 TS 13 J 33, f. 9, ll. 10 and 13. For a *ṣayrafī* as attending the collection of the *jāliya* in the fourteenth century cf. 16. 296, l. 9. One talked also generally about

ṣāḥib and *aṣḥāb al-jāliya*, TS NS J 290, l. 10, Philadelphia, Dropsie College 379, l. 9, cf. Hebr. *ba'al ha-mas* p. 289, note 4.

50 The first source mentioned in note 2.

51 *Arabica* 3 (1956), p. 21.

52 The writer wishes to express his sincere thanks to the directors and staffs of the libraries whose manuscripts he was permitted to use.