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Documents Entangled: Tax Receipts from the Bamiyan Papers and the Cairo Geniza

Arezou Azad

Introduction

In 2022, while at a conference in Oxford,¹ I delivered a preliminary analytical paper on land management and taxation based on the Persian Bamiyan Papers (aka Afghan Geniza), an 11th–13th-century corpus studied by the *Invisible East* team in Oxford since 2019. At the OBA, Lorenzo Bondioli excitedly jumped up to the lectern and showed us an image of an Arabic tax receipt from the Cairo Geniza. It was identical to the Bamiyan receipt I had just shown, not in language but in format, style and scribal marking patterns! What ensued was some kind of epiphany: we had, for the first time, seen direct evidence that state documentation practices, from Nile to Oxus, were intimately intertwined, and this, at a time when Abbasid caliphal rule was but a distant memory.

How could we explain the uncanny resemblances, two to three centuries after the Abbasid Golden Age had lost its shimmer, far into the period of independent caliphal and sultanate rule in Egypt and Khurasan? What was the connection? Moreover, was this just one example of a much bigger phenomenon? In other words, were the commonalities in transactional documentation apparent in other areas of governance and administration, too, or was taxation documentation a special case? Could we speak of “Islamicate documentation” and expand the usual scholarly dialogue, focussed largely on Egypt during this period (see Goltein, Udovitch, Goldberg, Ackerman-Lieberman, and more recently, Wickham)? Could we, by making “the East” less invisible, solidify and diversify the source base for the studies of Islamicate state-sponsored economic regulation?

To answer these questions, we need to backtrack a little, and consider the “long-lost sibling” tax documents, as Bondioli called them, in more detail. Before doing so, some context on the Bamiyan corpus itself may be helpful, which, due to its novelty in the scholarly discourse, is far less understood than the much better studied Cairo Geniza.

The Bamiyan corpus

By the term, “Bamiyan Papers,” I refer specifically to the documents that have been held in the National Library of Israel (NLI) since 2016, as well as a small group of legal and personal documents published decades earlier (Minorsky 1943; Scarica 1963, 1966; Sarvar Humāyūn 1965, 1966), all connected, directly or indirectly, with 11th–13th century Bamiyan in present-day Afghanistan. Bamiyan’s history reflects its role as a cultural crossroads and administrative hub in central Afghanistan. Known globally for its towering Buddha statues carved in the late antique period well before the arrival of the Muslims—tragically destroyed by the Taliban in 2001—Bamiyan evolved from a Buddhist centre into a multi-religious, politically significant region under Islamic rule from the 11th century onwards. Until now, not much was known of Bamiyan’s history during the 11th–13th centuries. This lacuna in the scholarship heightens the value of the Bamiyan Papers as sources for medieval Persianaite and economic history, to add to studies of Persianaite rural administration carried out by a handful of scholars in the 1960s–80s using data from literary sources on regions further west in contemporary Iran (notably, A.K.S. Lambton).



The Bamiyan Valley, and the empty niche in the sandstone cliffs that used to house the Large Buddha of Bamiyan, 58m tall, until 2001. With permission from Andy Miller

The Bamiyan Papers include documents and literary texts written in Hebrew, Judeo-Persian, New Persian and Arabic. A large number (ca. 220) was purchased in 2013 and 2016 by the NLI. Unfortunately, none of the Bamiyan Papers is provenanced, which poses a significant heritage problem, as well as ethical issues for scholars researching them. The NLI digitised them quickly, and access to this rare cache was opened up to scholars. More are held by antiquities dealers in London and are, sadly, not accessible to the public. The NLI’s Bamiyan Papers include around 125 documents, mainly written in Persian, that have now been identified as related to archival or archive of a state warehouse that operated in Bamiyan between 549/1155 and 618/1221. (See my forthcoming book on this). Ofir Haim, who was the first to examine the full corpus, called them the phase-2 set of documents. (An earlier phase-1 set includes less than 20 texts written in the first part of the 11th century during Ghaznavid rule, many written in Judeo-Persian and which probably belonged to a Jewish family archive).

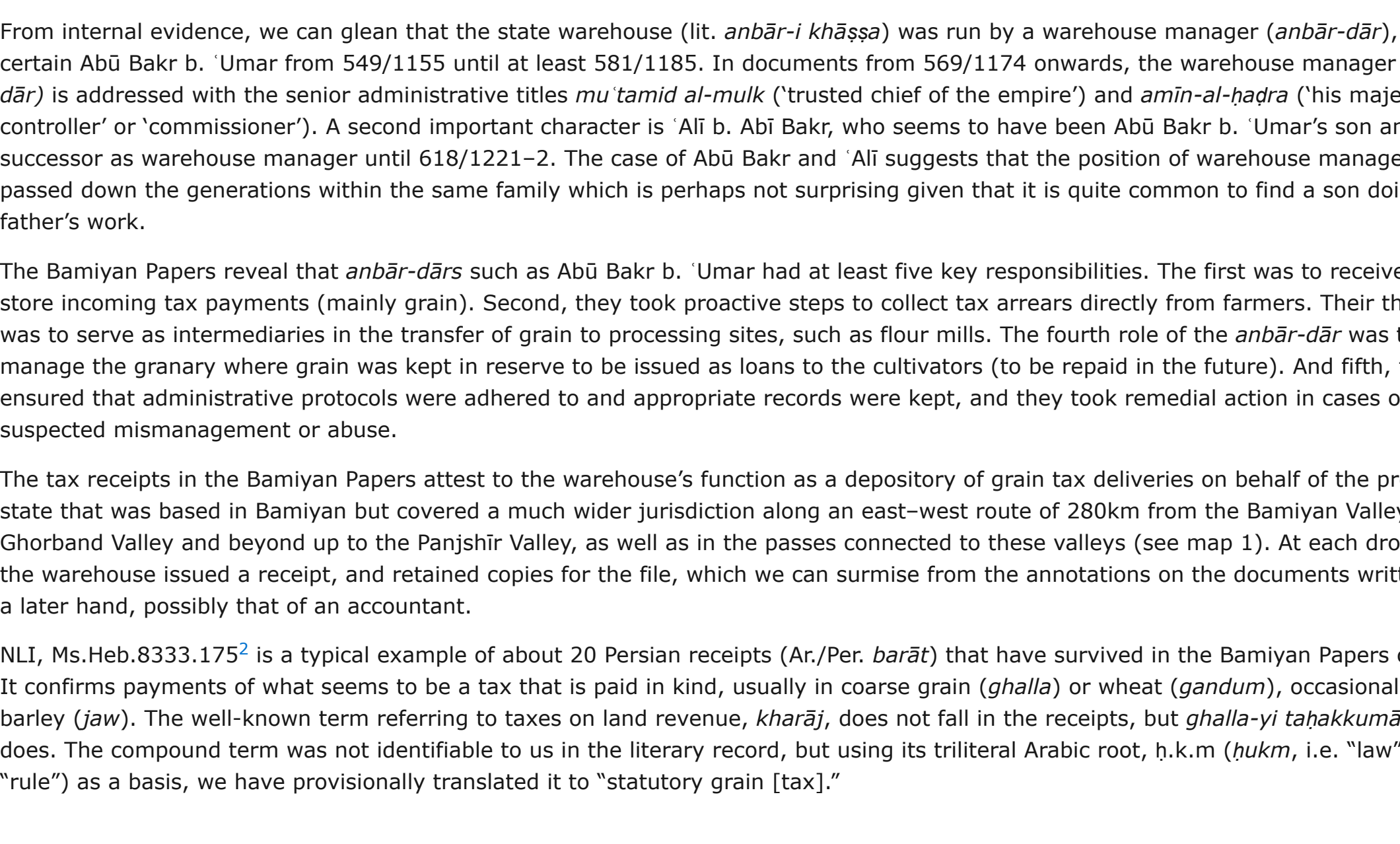
The phase-2 set belongs to the period of Shansabānī Ghurid and Khwārazmshāhī rule (549/1155 to 618/1221–2), when Bamiyan was a provincial capital, during which time many of the Bamiyan Papers were produced. Bamiyan’s vibrant bureaucratic and agricultural life, as evidenced in the documents, was violently interrupted by Chinggis Khan’s destruction of Bamiyan in 618/1221–2, an event that halted the region’s administrative record. The final Bamiyan Paper in the NLI is dated just before the Mongol siege, capturing the last traces of a complex local order—moments before its erasure from the political map.

From internal evidence, we can glean that the state warehouse (lit. *anbān-i khāssa*) was run by a warehouse manager (*anbān-dār*), a certain Abū Bakr b. Umar from 549/1155 until at least 581/1185. In documents from 569/1174 onwards, the warehouse manager (*anbān-dār*) is addressed with the senior administrative titles *mu tamid al-mulk* (“trusted chief of the empire”) and *amin-al-hadra* (“his majesty’s controller” or “commissioner”). A second important character is Ali b. Abi Bakr, who seems to have been Abū Bakr b. Umar’s son and successor as warehouse manager until 618/1221–2. The case of Abū Bakr and Ali suggests that the position of warehouse manager was passed down the generations within the same family which is perhaps not surprising given that it is quite common to find a son doing a father’s work.

The Bamiyan Papers reveal that *anbān-dārs* such as Abū Bakr b. Umar had at least five key responsibilities. The first was to receive and store incoming tax payments (mainly grain). Second, they took proactive steps to collect tax arrears directly from farmers. Their third task was to serve as intermediaries in the transfer of grain to processing sites, such as flour mills. The fourth role of the *anbān-dār* was to ensure that the granary where grain was kept in reserve to be issued as loans to the cultivators (to be repaid in the future). And fifth, they managed that administrative protocols were adhered to and appropriate records were kept, and they took remedial action in cases of suspected mismanagement or abuse.

The tax receipts in the Bamiyan Papers attest to the warehouse’s function as a depository of grain tax deliveries on behalf of the provincial state that was based in Bamiyan but covered a much wider jurisdiction along an east–west route of 280km from the Bamiyan Valley to the Ghorband Valley and beyond up to the Panjshir Valley, as well as in the passes connected to these valleys (see map 1). At each drop-off, the warehouse issued a receipt, and retained copies for the file, which we can surmise from the annotations on the documents written by a later hand, possibly that of an accountant.

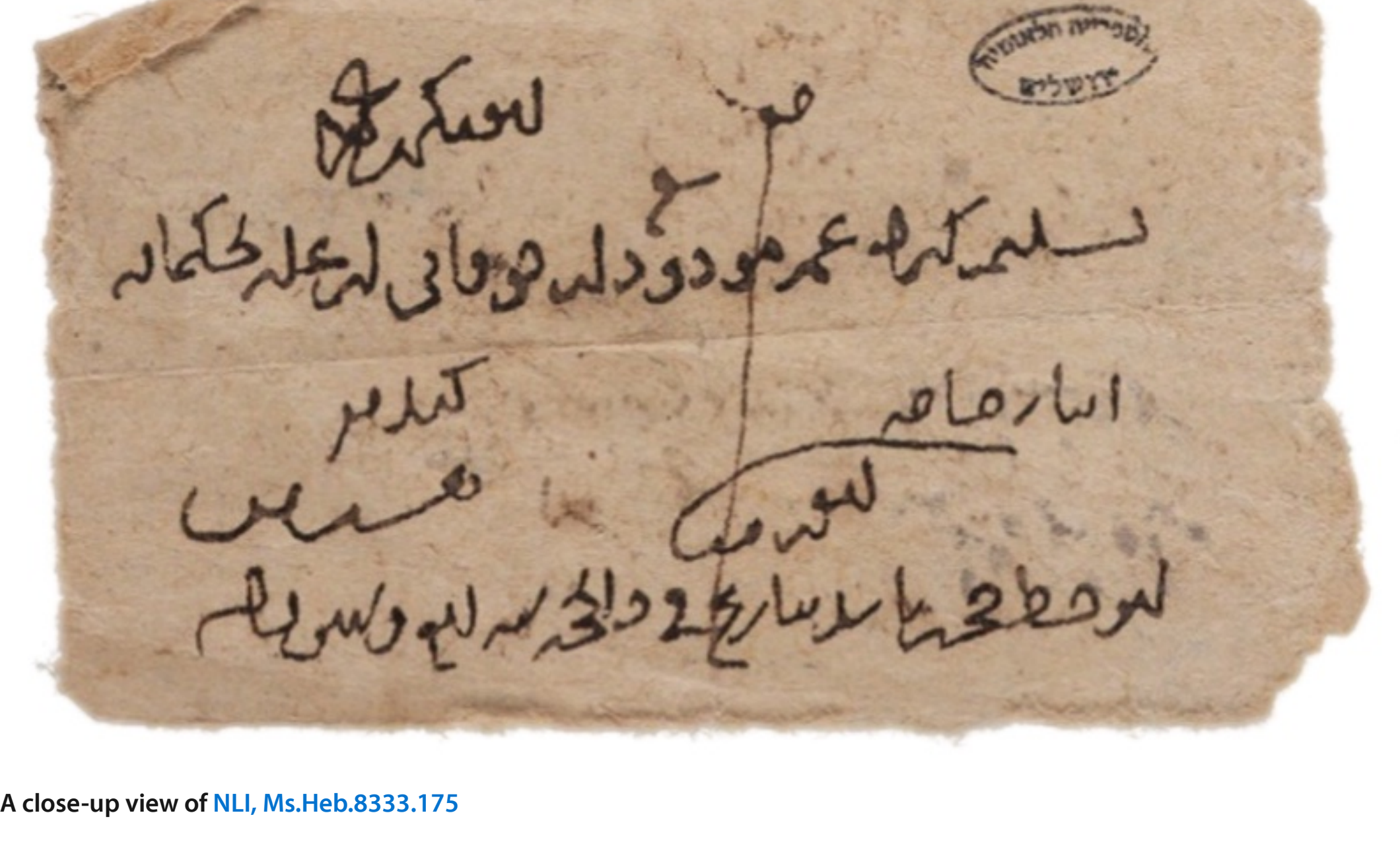
NLI, Ms.Heb.8333.175² is a typical example of about 20 Persian receipts (*Ar./Per. barāt*) that have survived in the Bamiyan Papers corpus. It confirms payments of what seems to be a tax that is paid in kind, usually in coarse grain (*ghalla*) or wheat (*gandum*), occasionally in barley (*law*). The well-known term referring to taxes on land revenue, *kharaḡ*, does not fall in the receipts, but *ghalla-yi tahakumāna* does. The compound term was not identifiable to us in the literary record, but using its trilateral Arabic root, ḡ,k,m (*ḡakm*, i.e. “law” or “rule”) as a basis, we have provisionally translated it to “statutory grain [tax].”



Map 1: showing some key toponyms that occur in the Bamiyan Papers, including Chawqānī and Bamiyan



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A close-up view of NLI, Ms.Heb.8333.175

Transcription:

Recto

1. ابو بكر بن عمر
2. (...) (ʔ)
3. تسليم كبر عمر مودود جوقاني لرحله حكاه
4. هزار خضه گندم
5. تحصنه ربيع (ʔ) منا هكت من
6. این خط بعد از تاریخ هر واقعه صد ربيع و شش و خستنه

Verso

1. هزار گندم تحکمی
2. جوقانی

Translation:

Recto

1. Abū Bakr b. Umar
2. [Bismillāhʔ]
3. Umar [b.] Mawdūd from Chawqānī has delivered the statutory grain (*ghalla-yi tahakumāna*) to
4. the state warehouse (*anbān-i khāssa*) Wheat
5. [Half of it:] Four (?) *mann* Eight *mann*
6. This document shall serve as proof, [written] on the date of Dhū al-Hijja in the year 564 [September 1169].

Verso

1. Receipt for statutory grain
2. Chawqānī

The document provides all the necessary information one would expect from a receipt: the name of the payer and the payee, the amount, the receiving account, and a date. The documentation includes an archival note at the back referring to the type of payment and the tax unit: a town called Chawqānī (identified as a place in today’s Baghlan district, see Map 1).⁴

None of the formatting is incidental. The earliest surviving Persian secretarial manuals, Muhammad b. ‘Abd al-Khālīq Mihānī’s *Āyīn-i dabīrī* and *Dastūr-i dabīrī*, which he composed in the 12th century, and which survive in a manuscript copy dated Dhū al-Qa da 58/December 1189–January 1190,⁵ demonstrate the emphasis given to correct protocols by trained scribes. Mihānī stipulates, for example, three levels of quill thickness and line spacing, depending on the seniority of the sender (the more senior the sender, the thicker the quill and the greater the spacing). Mihānī also gives directions regarding the folding of sheets and the importance of leaving empty spaces at the top of each page.⁶ The modern editor of Mihānī’s work, Akbar Nabwī, identified the *nisba* Mihānī as related to a place in Khurasan that was destroyed by the Mongols. This means that the text not only is contemporary with the phase-2 Bamiyan Papers but also comes from the same region of Khurasan.⁷

If we now compare NLI, Ms.Heb.8333.175 with a *barāt* in the Cairo Geniza, taking T-S Ar.39.168, we find the same kind of information provided, but more importantly, following exactly the same, distinctive documentary conventions. Both documents begin with *bismillāh* (in the Bamiyan document probably rendered as an abbasid-style tax list and is mentioned by al-Khwārazmī in his 10th-century manual on standard practice.⁸ This scribal practice is also described in later accountancy manuals in Arabic and Persian from the fourteenth century, such as al-Qalqashandī’s Arabic *Subḥ al-a shā* from Egypt,¹⁰ and the *Sa ādatnāma*, *Risāla-yi Falakiyya* and *al-Murshid fī al-ḥisāb* in Persian.¹¹

Finally, the same diagonal *jā iza* stroke has been drawn across both documents. This is not a random line but a cipher (*jā iza*) that was used by secretaries to compare the amounts delivered with inventories of amounts owed. This mark, which Hinz calls a ‘tick mark’ (‘Abkhar’), also appears in dozens of Arabic papyrus tax lists and is mentioned by al-Khwārazmī in his 10th-century manual on standard practice.⁹ This scribal practice is also described in later accountancy manuals in Arabic and Persian from the fourteenth century, such as al-Qalqashandī’s Arabic *Subḥ al-a shā* from Egypt,¹⁰ and the *Sa ādatnāma*, *Risāla-yi Falakiyya* and *al-Murshid fī al-ḥisāb* in Persian.¹¹

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