

MONGOLIAN TRIBUTARY PRACTICES OF THE THIRTEENTH CENTURY

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I. Introduction

The evolution of the Mongolian empires of the thirteenth century can be divided into three periods. The first period, which roughly encompasses the political life of Činggis Qan (1206-1227), is the period of the great tribal confederation of which the tribe of Činggis formed the central and ruling nucleus. During this period the confederation grew by the continuous inclusion of new nomadic tribes, Mongolian and Turkic, into an ever greater confederation. The armies of Činggis invaded China, Central Asia, and Persia, reaching the banks of the Indus River. However, no permanent occupation of territory resulted, for once the enemy had been destroyed, the invaders retreated back into the steppe. The sedentary societies were regarded as sources of booty and technical specialists such as artisans. As yet, the Mongols did not conceive of any permanent exploitation of the conquered sedentary societies.

The second period begins, more or less, with the destruction of the Chin Empire in North China (1234). For the first time, the

Mongols developed concepts of permanent exploitation of conquered territory. Lacking any organized state power for centralized administration, the Mongolian ruler detached whole provinces from the conquered territories and turned them over to members of the ruling Mongolian nobility as their personal appanages. At first, the Mongols thought not in terms of territory, but in terms of people; the ruler gave to the nobility not territory but classes of people; thus, subjection was personal rather than territorial. However, as the attached peoples of the conquered sedentary societies were permanently settled within a given area, this personal thinking soon became transformed into territorial thinking. The second period may be considered a period when the ruling Mongols attempted to extend the principles of nomadic confederation to the conquered sedentary areas. Such was the case not only in China, but in Central Asia (the *ulus* of Čayatai), and in the Däst-i Qipčaq (the *ulus* of Joči) as well. This was a period of great confusion, for underneath the Mongolian overlay, the political and social principles of the conquered sedentary societies continued to operate. In China, the bureaucracy still continued to function, and in Central Asia, the Khwârazmian political system still operated in the oases of that region. It was during this period that the Mongols made their final great conquests. China was occupied down to the banks of the Huai River (historically, the conquest of the Southern Sung and the other Far Eastern ventures form a sort of anti-climax). Persia and Mesopotamia were conquered by Hülegü, and the Il-khanate was established. Russia and the Qipčaq were reduced, and the realm of the Golden Horde was established.

During this second period, the bonds between the component parts of the Mongolian Empire weakened. The khaghanate in China and Mongolia, the *ulus* of Čayatai in Central Asia, the Golden Horde in the Qipčaq and Russia, and the Il-khanate in Persia each developed into a separate, independent political entity. Thus the time of the next great political transition varied from place to place.

We can think of the third period as one of the resurrection of the traditional state power of the sedentary societies on a grand

scale. This period began in China with the rise to power of Qubilai (1260), and in Persia with the enthronement of Ghazan (1294). It never came about in any other *ulus*, for there a tradition of absolute state power was wanting. The motives for this resurrection of state power sprang not only from a consciousness of the failure of the policy of the extension of the principles of nomadic confederation onto the sedentary societies, and from a desire to overcome the confusion and chaos thus produced, but also from a realization by the ruling Mongols that the traditional state of the conquered sedentary society provided them with a means of power that nomadic confederation could never give them. Partly, this new manner of thinking was brought about by a gradual alienation from the steppe. The civil war between Ariγ Böge, who dominated Mongolia, and Qubilai, whose center of power was China, further increased the dependence of the latter on China. Likewise, the continuing hostility of the houses of Čaya-tai and Joči left the Il-khans with Persia and Mesopotamia as their centers of power. The resurrection of state power not only provided the Mongolian rulers of China and Persia with new means of exploitation, but gave their rule a stability which heretofore it had not enjoyed.

The establishment of state power did not result in the ruling Mongols' losing their identity and fusing into the native ruling classes. No real Sinicization or Persianization took place. If we take China as an example, we can describe the process as follows: In China the ruling class traditionally consisted of three segments: the gentry (i. e. the land-owners associated with the economic center of power located in Central and South China), the bureaucracy (associated with the political center of power in North China), and the imperial family. The Mongols made no attempt to become a part of the Chinese gentry, nor did they attempt to usurp the property rights of the Chinese gentry (particularly after 1260). In their conquest of South China, they explicitly ordered the invaders to respect all property rights. On the other hand, the traditional Chinese bureaucracy was re-established with greater and more absolute powers than ever before. Mongolian elements were grafted onto this structure, giving

it yet more strength and power. Its local basis remained Chinese, but the top was largely Mongolian (or foreign). Between the base and the top was established an intermediary structure (the various "mobile" [*hsing* 行] bureaus), composed of both Chinese and Mongols, which prevented the traditional alienation of the lower bureaucracy from the center. The imperial family and the allied and related nobility remained purely Mongolian, in language, custom, and culture. The new political system which arose after 1260 was Chinese in principle. The diverse and separate powers of the ruling nobility were abolished, and power centered in the throne. The *qayan* became an absolute emperor in the Chinese tradition. The lower and upper bureaucracy were unified and strengthened. The military power of the Mongolian rulers permitted a degree of centralization rarely achieved before in China. The gentry remained largely unaffected. However, just as the rulers remained Mongols in culture and spirit, they likewise retained all their basic prerogatives as Mongolian rulers, but to them they added the prerogatives of a Chinese imperial family. There occurred no real fusion of societies, for the Mongols and the Chinese remained separate and distinct to the end of the dynasty. However, the nature of the Chinese state was affected and changed. In effect, it was absolutized to a degree not known before. Specifically, it was the role of the emperor which took on a new form. Similarly, the administration—on the upper levels of the bureaucracy—was profoundly affected. On the lower bureaucracy and on the gentry, the effect was weaker and less permanent.

In Persia a similar process occurred. In Central Asia and in the Golden Horde the third stage was never reached, for the elements which would have permitted the establishment of a strong centralized state power were lacking. It is for this reason that we have no important body of historical literature from either the *ulus* of Čayatai or the *ulus* of Joci. Only indirectly, through travelogues and foreign sources, through occasional documents and archival pieces, do we gain an insight into the workings of those "societies."

Here we are concerned with the fiscal principles, and specifically

with the modes of exploitation, operating within Mongolian society in all three stages of its evolution. First, there are those basic modes of exploitation which existed in the first stage, when the Mongols were only the central nucleus of a nomadic, tribal confederation. Secondly, there are those secondary modes of exploitation which arose when they entered the second stage, and permanently occupied certain sedentary societies. Lastly, there are those modes of exploitation which existed after the great rationalization and centralization coming with the resurrection of traditional, sedentary, state power. Just as the Mongols never abandoned their basic character during these three successive stages, neither did they abandon their original modes of exploitation. As the extent and nature of their power changed and grew, they grafted new modes of exploitation onto the old ones. The result was the fiscal systems of China, Persia, and the Golden Horde in the periods of the Mongols' greatest power.

In this introduction, I shall anticipate the argumentation to be given below, and give a short outline of my views. If we analyze the fiscal structure of China and Persia in the third period, we can divide it into three parts: (1) those fiscal obligations which represented the traditional modes of exploitation within Mongolian society, specifically tribute and service due the ruler by his subjects, (2) those fiscal obligations resulting from control by the Mongols of commerce and production, e. g., the commercial tolls, and (3) the traditional fiscal obligations, taxes, tolls, and corvées of the conquered sedentary societies.

All three fiscal principles continued to operate during the high-point of the Mongols' power in this third stage. However, the second and third modes of exploitation arose with the extension of conquests. As the Mongols seized the customs stations through which commercial caravans proceeded, and the cities in which manufacturing took place, they acquired the power and prerogative to levy the traditional tolls on commerce and manufacturing (the well-known *tamya*). This source of revenue began as soon as they acquired possession of those segments of sedentary societies in which commerce and production took place. The fiscal obligations in the third category were acquired only after the

Mongols had permanently taken possession of the sedentary societies, an event which had already occurred in the second period. In the third period, all these diverse fiscal obligations were rationalized and ordered into a unified fiscal system. The rationalization did not take place all at once, but grew up gradually toward the end of the second period. In the Golden Horde, no rationalization ever took place. There, as well as in Russia, only the confused multiplicity of obligations remained. However, in China and in Persia a unified fiscal system was set up.

In this picture, two of the three legs of this fiscal tripod are relatively well known: the commercial tolls and the traditional taxes. What is relatively unknown is the mode of exploitation within traditional Mongolian society, and secondly the process by which the rationalized fiscal structures of the Yüan and the Il-khanate came into being. Much confusion has existed in studies of Il-khanate and Yüan fiscal practices because writers have not attempted to analyze the evolution of these fiscal structures. Particularly, in the case of China, attempts have been made to relate certain Yüan fiscal practices with dubious Chinese precedents. Much of the confusion can be dispelled by a comparative study of the fiscal situation in each *ulus*, particularly those in China and Persia. That is precisely what I shall attempt to do.

The sources relating to the Mongols in the early thirteenth century are full of descriptions of innumerable exactions practiced by the invading armies. Too often writers have considered these exactions as nothing more than pillage and have failed to discern any social principle behind them. Such social principles existed, and, in fact, are known by name. They were the principles of tribute and service. Mongolian society was a hierarchical tribal society in which each individual was subject to his particular lord (*ejen*), the hierarchy culminating in the *qan* or *qayan*. The relations of servitude were personal rather than abstract or territorial. A subject was obliged to furnish his own ruler with whatever goods and services were necessary to enable his lord to carry out his functions as lord. No basic distinction was made between payment of goods and rendering of service, for a lord could demand either or both as occasion required. However, a distinction existed

between the permanent, customary tribute or service which each subject regularly rendered, and the extraordinary demands of tribute or service arising from special situations such as war. For purposes of simplification, we shall call the former the *tribute*, and the latter the *levy*. The former was known in Mongolian as *alba* ~ *alban*, and the latter as *qubčiri* ~ *qubčirin*. Because of the linguistic diversity in each *ulus*, these Mongolian terms were often called differently in the various languages used. In Persia (or rather, in the Persian literature), they were known as *qalân* (Turkic) and *qubčûr* (Turkic, from Mongolian). The Chinese made no distinction between the two, calling them both *ch'ai-fa* 差發 (a term they had acquired from the Chin dynasty under which similar fiscal practices existed). In the Russian literature, they were known as *dan'* and *pošlina*. In the Golden Horde and in Central Asia, they were known as *qalân* and *yasâq* (Turkic). When these terms, and the fiscal practices they designate, are encountered in the literature, they usually relate to a much later period, when the early Mongolian fiscal practices had already undergone a systematization and rationalization. The evolved forms are so dissimilar to the early forms that only by analysis of the evolution of the evolved fiscal practices can the connection be discerned. Thus the *qubčûr* tax of the Il-khanid period in Persia hardly resembles the early *qubčiri* levies mentioned in the *Secret History*, yet the evolution of the former from the latter is there and can be traced.

As a more ordered and systematic administration evolved in each *ulus*, specifically in China and Persia, the erratic and arbitrary tributes and levies began to change into fixed, permanent taxes. What changed was not their basic nature, for they still represented the source of revenue of the imperial family and the related and allied nobility. What changed was the form of the fiscal obligation. The manner of assessment was fixed in terms of rates. Individuals were henceforth subject to given yearly payments instead of an unlimited series of payments. Whereas the primitive tribute and levy was paid by individuals as a sign of subjection to their lord, the unit of assessment in some cases (as in China) became the household rather than the individual

(such was the case in China in the early 1230's). Even in the early days, what mattered was that the quota decreed by the ruler (*e* 額 in Chinese; *muqarrar* in Persian) be filled. The manner of assessment or repartition of the quota amount on the population (*k'o-cheng* 科徵 in Chinese; *qismat* in Persian) was of secondary importance. Whereas exactions were arbitrary in the early days, they became more systematized as time went on. Out of the early tributes and levies, there developed the taxes of the second and third periods. However, before we can understand the nature of these evolved taxes, we must understand their origins in terms of the tributes and levies from which they arose in early thirteenth century Mongolian society.

We may formulate our views on the tribute and the levy in early Mongolian society as follows: The tribute was a formalized, permanent payment of goods and rendering of services which symbolized and actualized the subjection of a given individual or social group, such as a tribe, to its ruler. The levy was an extraordinary exaction, imposed by the ruler on his subjects, to fulfill some particular need. The criterion of exaction, both in the case of the tribute and the levy, was personal rather than material; i. e., payment of goods or rendering of services occurred on the basis of a given individual's or a given social group's subjection to his or its ruler. The nature of the goods and services used in the payment of the obligation, as well as the distribution of the quota among the members of a given social group, may or may not have occurred on the basis of the wealth possessed by the members; i. e., relative wealth may or may not have been a criterion in fixing the rate of payment. The nature of the assessment of payments varied from time to time, and from social group to social group. In some tribes, the tribute and levy payments took the form of "herd taxes," payment of which was made by giving a certain percentage of animals from the total herd possessed.

The kind of fiscal obligation known as a tax is to be associated with sedentary and not nomadic societies. Such taxes (as in China or Persia) are burdens, of limited or unlimited continuity, laid on persons or property for purposes associated with the functioning of the state. We shall not go into the question of

the concept of the tax; we shall consider it here as a kind of fiscal obligation characteristic of sedentary societies. Some taxes undoubtedly have their origins in erstwhile tributes (the Han *suan-fu* 算賦 certainly was a kind of tribute). Some taxes are based on an individual's relationship to the state because of territory owned (e. g., the land tax). Other taxes are based on a personal relationship to the state (e. g., the poll tax). In sedentary societies, fiscal obligations tend to take on a permanent, fixed, rationalized character. Such an obligation we shall call a tax in this analysis. Extraordinary levies, if they exist, tend, within a short time, either to disappear or to take the form of more regular obligations. It is my view that the early Mongolian tributes and levies tended to take on the character of taxes in the second and third periods mentioned above.

II. Tribute (*Alban*) and Levy (*Qubčiri*)

Our knowledge of the fiscal practices of the early Mongols derives largely from non-Mongolian sources: from the Chinese, the Persian, the Armenian, and the European literature which took note of the Mongols. Perhaps the most explicit description of Mongolian fiscal practices of the early thirteenth century is contained in the *Hei-ta shih-lüeh* 黑鞑事略, written in 1236, and containing observations which its two authors, P'ENG Ta-ya 彭大雅 and Hsü T'ing 徐霆, made several years earlier during their travels in North China and Mongolia: ¹

Their collecting of taxes is called *ch'ai-fa* 差發. They rely on horses for milk; they require sheep for food. In all cases, they collect them (i. e., the taxes) on the basis of the size of the people's herds. It is like the 'provisioning of the ruler' (*shang-kung* 上供) of the Chinese [fiscal] system.² In regard to the system of setting up postal relays,³ it permits all [their] chiefs and leaders

¹ *Hei-ta shih-lüeh* (*Kuo-hsüeh wen-k'u* 國學文庫 ed., vol. 25) (Peiping, 1936), pp. 47-116. The passage translated and the commentaries by WANG Kuo-wei can be found on pp. 75-78.

² The "provisioning of the ruler," *shang-kung*, represented one of the three divisions of revenue carried out during the time of the Emperor Hsüan-tsung 玄宗 of the T'ang. The revenue designated as "provisioning of the ruler" was paid directly to the imperial court. Cf. *Tōyō-rekishi daijiten* 4 (1937) 325a.

³ Cf. Paul PELLIER, "Sur *yam* ou *jam*, 'relais postal'" *TP* 27 (1930) 192-195.

freely to determine the amount of time the sending of envoys takes.⁴ So far as the people of Han (i. e., North China) are concerned, with the exception of artisans, be they male or female, the annual tax is: adults in the cities, 25 *liang* of [silk] yarn, and, per ox and sheep, 50 *liang* of yarn—this means the sum wherewith they borrow Muslim silver to buy sustenance for the passing envoys;⁵ village cultivators, per individual, 100 *liang* of yarn. As concerns [husked] grain, regardless whether the acreage and crop be small or large, annually [each] household [pays] four stone. The silver transport convoys, taking all regions together, [carry] about 20,000 ingots annually.⁶ The way they [use] side roads and crooked paths to impose taxation defies description.⁷

This rather brief exposition is followed by the more expansive comments of Hsü T'ing:

In the desert area which [I.] T'ing, traversed, from the Tatar ruler, the pretended queen, crown princes and princesses, and [royal] relatives down, all have their domains. Their people all give forth oxen and horses, vehicles and weapons, laborers, mutton, and mare's milk as *ch'ai-fa*. Without doubt, in the steppe which the Tatars have split up [into domains] and administer, everyone gives forth *ch'ai-fa*. Noble and mean, there is not one who may be exempted. There is another matter, namely that each gives forth *ch'ai-fa* for the requirements within the postal relay [system] of each domain. Again, it is the same with high and low. This, thus, is the *ch'ai-fa* of the steppe. As far as the *ch'ai-fa* of the land of the Han (i. e. North China) is concerned, in addition to the fact that each adult of each household [pays] silver in commutation for yarn and floss, every time envoys pass by, they requisition food and implements for the army and cavalry. As far as all the expenditures of the ruler are concerned, moreover, they always calculate the total amount needed and levy it on the people. The people of all the conquered countries greatly consider it an affliction. Their imprecations reach Heaven. But in the end there is nothing they can do. The Tatar rulers, at unexpected times, dispatch officials from the steppe to the land of the Han to fix the *ch'ai-fa*. [I.] T'ing, was in Yen-ching [when] the present commissioner Assistant Minister Hu⁸ came. His

⁴ The punctuated edition of 1903 breaks the sentence between the characters 定 and 差. I do not see how any sense can be made out of such a version.

⁵ This phrase appears in all texts in small print. I am not certain of the translation nor of the significance of the passage.

⁶ WANG Kuo-wei, in his commentary (pp. 77-78), has shown that this figure of 20,000 ingots accords with other figures given in other sources; this amount of silver was equal to 1,000,000 taels.

⁷ On page 1b of the errata of the edition of 1908, it is noted that the character 數 may be a mistake for 歛.

⁸ WANG Kuo-wei, in his commentary on this passage (p. 78), states that the Assisting Minister HU of the text is the same as the Hu-tu-hu (also written Hu-t'u-hu) of other texts relating to this period. He may also be the same as the Šigi Qutuqu mentioned in the *Secret History* (cf. Erich HAENISCH, *Manghol un Niuca Tobca'an* [Leipzig, 1937], §260, p. 91). The phrase 見差胡丞相來 is unclear. In other contexts, Hsü often says: "when I was in such and such a place, I saw 見 etc." Thus

financial outrages were yet more to be dreaded. Down to the guilds of classical teachers and beggars guilds as well, [all] gave forth silver to make up the *ch'ai-fa*. Within the Yen-ching guild of classical teachers, there was a poem:⁹

In this way one can see what their system of collecting taxes was like.

In these two descriptions, we have as complete a formulation of early Mongolian fiscal practices as exists in the literature. P'ENG Ta-ya visited the north in the years 1232-33; Hsü T'ing went later in the years 1235-36.¹⁰ Both P'ENG and Hsü use the term *ch'ai-fa* to describe Mongolian fiscal practices. Although the term is Chinese, it was a term already current in North China during the Chin dynasty to describe a kind of fiscal obligation peculiar to the barbarians and not associated with China (*vide infra*). Both P'ENG and Hsü divide the *ch'ai-fa* system into two types: that imposed on the Mongols themselves in the steppe, and that imposed by the Mongols on the conquered North Chinese. On the *ch'ai-fa* system among the Mongols, P'ENG states that the Mongols were assessed a certain percentage of their herds. He compares it to the Chinese *shang-kung*. The *shang-kung* was not so much a tax, as a certain quota of revenue (one part of a three-fold division of revenue) which was paid directly to the imperial court. Though first introduced in the T'ang, it was still practiced during the Southern Sung. Thus P'ENG means here that the "herd tribute" was paid directly to the ruler. Furthermore, the Mongols had to maintain the postal relay system, another obligation under the *ch'ai-fa* system. Hsü adds to these remarks of P'ENG by pointing out that the "desert area" (i. e., Mongolia) was divided into a series of domains ruled over by the "Tatar ruler" (i. e., the *qan* or *qayan*),¹¹ the queen, the crown princes or princesses,

the phrase might be rendered: "[L] T'ing, was in Yen-ching and saw [them] send the Assisting Minister HU here." However, 見 is also used commonly in this period as the equivalent of 現, "present, actual." Nevertheless, the general meaning of the sentence is quite clear.

⁹ The poem, consisting of eight verses, mentions that the guild of classical teachers was exempted from these levies, probably in accordance with Mongol policy favoring the clergy and learned institutions in general with tribute exemption.

¹⁰ On the dates of P'ENG's and Hsü's mission to North China, cf. WANG Kuo-wei's comments in the *Hei-ta shih-lüeh*, pp. 48-49.

¹¹ Although these titles do not appear in the text, we may say a few words about

and the various royal relatives. In other words, each member of

them at this point. The titles *qayan* and *qan* occur early in the annals of Central Asiatic history. What interests us, however, in this article, is the relationship between *qayan* and *qan* during the Mongolian period. SHIRATORI claims that both titles were used indiscriminately during that period and were often confused. Cf. Kurakichi SHIRATORI, "A Study on the Titles Kaghan and Katun," *Memoirs of the Research Department of the Toyo Bunko* 1 (1926).19-26. However, in my opinion, this is not so. It is true, as SHIRATORI points out, that *qan* was not used solely to designate "lords and subordinate kings." For example, one finds the following passage in the *Secret History*: . . . *Temüjin-i Činggis qahan ke'en nereyidcū qan bol'yaba* (cf. HAENISCH, *op. cit.*, p. 25). This passage may be rendered: ". . . having named Temüjin Činggis qahan, [they] made [him] *qan*." The Chinese glosses of *qayan* and *qan* in both cases are *huang-ti* 皇帝. Cf. SHIRATORI Kurakichi, *Onyaku-mōbun genchō-hishi* (Tōkyō, 1942) 3.44a. The Sino-Mongolian vocabulary of the Chih-yüan period also renders *han* 罕 (i.e., *qan*) as *huang-ti*. Cf. *Shih-lin kuang-chi* 事林廣記, "Chih-yüan i-yü" 至元譯語, Japanese edition of 1684-85 (*ts'ê* 7) 10.53b. Nevertheless, there is sufficient regularity in the use of the two titles during the thirteenth and fourteenth centuries to justify the conclusion that they meant and designated different things. First of all, in the sections of the *Secret History* dealing with the period preceding the enthronement of Činggis, the ruler of the Chin is referred to as *Altan qahan*; in the section following the enthronement of Činggis, he becomes *Altan qan*. Cf. HAENISCH, *op. cit.*, §53, §132. Ögödei, in the passages dealing with the period before his enthronement, is sometimes referred to as *Ögödei qan* (*op. cit.*, §255, §269). The word *qayan* was regularly used during the Yüan to refer to the emperor of China. During the early Ming, the emperor of China was addressed as *qayan* in both Mongolian and Uighur documents. Cf. *Hua-i i-yü* 華夷譯語, "Ta-tan kuan lai-wen" 鞑靼館來文, photographic copy of mss. in the library of the Kyōto Institute of Humanistic Sciences, pp. 19-20; also, "Kao-ch'ang kuan lai-wen" 高昌館來文, pp. 29-30.

In the Persian sources, the title *qa'ân* is used almost exclusively for the Mongolian rulers of the East, starting with Ögödei, but omitting Güyüg, the legitimacy of whose reign was questioned. In the period after the disappearance of the Il-khâns, the title *qa'ân* does not appear in the sources. As a matter of fact, even the Chinese emperor is addressed as *khân* in Persian tributary documents of the early Ming. Cf. *Hua-i i-yü*, "Hui-hui kuan lai-wen" 回回館來文, pp. 57-58.

It seems clear from a number of sources that SHIRATORI is correct in rejecting the idea that *qan* meant subsidiary ruler. In the Russian edicts of tribute exemption, the rulers of the Golden Horde are regularly referred to as *car'*. Likewise, in the Persian sources, the Il-khâns are usually referred to as *pâdisâh*. In both cases, *car'* and *pâdisâh* render *khân* and not *qa'ân*.

The problem is too complex to go into at this point. Nevertheless, I think that SHIRATORI's claim that *qayan* and *qan* were used indiscriminately must be emphatically rejected. All evidence points to the conclusion that in theory only one *qayan* could exist at a time. On the other hand, there always existed, in theory and in fact, more than one *qan*. The absence of primogeniture among the Mongols and other Central Asiatic peoples tended to divide rather than consolidate political power. The division of the realm into four segments after the death of Činggis resulted in the

the Mongolian nobility had his own area where he ruled. This apparent "feudalism," one may remark in passing, is in reality a consequence of the Mongol system of inheritance, whereby adult sons split off from the family and established themselves independently upon marriage.¹² The people in each domain paid

creation in each of an *ulus*, independently ruled by a *qan* descended from Činggis, but of whom only one, the third son Ögödei, assumed the title *qayan*. In addition to these, there also existed a number of other rulers subjected by or allied to the Mongols who bore the title *qan*. *Qan* seems to have been a title referring to the actual ruler of a people, to a king, emperor, noble etc. It is significant that the word *qan* is used in contemporary documents occasionally almost in the sense of government. In one of the Sino-Mongolian documents of tribute exemption, the phrase: *qan-u c'aṅ amu*, literally "the warehouse (i. e., the land tax) grain of the *qan*," is rendered by the Chinese *kuan-liang* 官糧, "government grain." Cf. ERICH HAENISCH, *Steuer-gerechtsame der chinesischen Klöster unter der Mongolenherrschaft* (Leipzig, 1940), p. 65. On the other hand, Zeki Velidi TOĞAN has indicated that *qayan* was related to the function of preserving and transmitting the *töre*, the traditional Turco-Mongolian religious law. Cf. Zeki Velidi TOĞAN, *Umumi Türk Tarihine Giriş* [Introduction to a General History of the Turks] (Istanbul, 1946), pp. 106-108.

One problem arises because of an apparent discrepancy in the accounts of the *Secret History* and Ĵuwaini. The former states clearly that Temüjin was given the name Činggis *qayan* at the time of his enthronement. The latter, however, states that he was given the name Čingiz-khân. Cf. *Ta'rikh-i Ĵahân-guşâ* [= E. J. W. Gibb Memorial Series, Volume XVI 1] (Leyden-London, 1912), p. 28. To my knowledge, the name Činggis *qayan* (i. e., in its Persian form) never appears in the Persian sources. Furthermore, in the Sino-Mongolian edicts of tribute exemption, only the form *Ĵingis qan* (= Činggis *qan*) appears. However, in the Sino-Mongolian inscriptions studied by Francis W. CLEAVES, we find the form Činggis *qayan*. Cf., e. g., Francis Woodman CLEAVES, "The Sino-Mongolian Inscription of 1362 in Memory of Prince Hindu," *HJAS* 12(1949). 98, note 26. On the other hand, Ĵuwaini, in the section on the enthronement of Ögödei, states that Ögödei was given the name *qa'ân* (Ĵuwaini 1, p. 148). In the Persian sources, and in the Sino-Mongolian edicts of tribute exemption Ögödei is often simply referred to as *qa'ân* (or its variants); similarly, in the Chinese sources, he is often called simply *ho-han* 合汗, i. e., *qa'an*.

Tentatively, therefore, I should like to propose the following:

Qan designated the supreme ruler in the political sense.

Qayan likewise designated the supreme ruler. However, the *qayan* may have been a ruler in some religious sense, in addition to being the supreme ruler in the political sense.

¹² Mr. FANG Chaoying, in a lecture before the Berkeley Colloquium Orientologicum on February 29, 1956, advanced a most interesting and startling hypothesis concerning inheritance and succession among the early Manchus. He related the problem of imperial succession among the early Manchus with an original practice of ultimogeniture (indicated by the Chinese expression *wei-fen chia-tzu* 未分家子). According to Mr. FANG, as the sons grew up and married, they moved out of the family with a share of the property. Division of property was relatively simple since it consisted

ch'ai-fa to the ruler of that domain. The *ch'ai-fa* consisted of a variety of things: oxen, horses, vehicles, weapons, labor service (in the form of laborers), mutton, and milk. All were subject to the *ch'ai-fa*. HSÜ adds, confirming P'ENG's statements, that all had likewise to give *ch'ai-fa* in order to maintain the postal relays (the *jam*) within their domains.

What P'ENG and HSÜ said amounts to this: all Mongols paid a permanent tribute to their personal ruler (whether *qayan*, or *qatun*, or sons or relatives of the *qayan*), based on the size of their herds. Furthermore, all were obliged to pay a considerable variety of goods and render services in fulfillment of their *ch'ai-fa* obligations. In addition to this, they were obliged to maintain the postal relay system within their domain (i. e., the domain to which they were attached).

A different form of the *ch'ai-fa* was imposed by the Mongols on the North Chinese, for here they dealt with peasants and artisans, not nomads. Each individual adult city inhabitant, male or female, with the exception of artisans (who paid the *ch'ai-fa* with their special products), paid an annual "poll-tax" of 25 *liang* of silk yarn; in addition, a "tax" of 50 *liang* per head of ox or sheep. Peasants paid an annual "poll-tax" of 100 *liang* of yarn, per individual. In addition, they had to pay an annual household tax of four stone of grain. HSÜ adds that the poll-tax on adults was usually paid in silver in commutation for silk yarn and floss. We know that already during the Chin, silver in ingot form had become the chief medium of exchange in North China. However, in addition to the regular *ch'ai-fa*, the Chinese had to suffer innumerable levies "every time envoys pass by." HSÜ makes another important point: the Mongols assessed quotas in terms of their expenditures. These quota amounts were then levied on the

mostly of cattle. This process eventually left the youngest son as the sole heir of his father's property. Mr. FANG further stated that similar forms of inheritance and succession existed among the Mongols, the Ju-chen, and probably even the Shang peoples. There is evidence to indicate that such a practice of ultimogeniture did in fact exist among the early Mongols. Cf. V. A. RIASANOVSKY, *Customary Law of the Mongol Tribes* (Harbin, 1929), pp. 70-71. Mr. FANG's theory of ultimogeniture, it seems to me, provides a better explanation of "nomadic feudalism" (VLADIMIROV's term) than any I have yet heard.

people. The *ch'ai-fa* was in reality collected in silver, for annually 20,000 ingots (*ting*) of silver were sent north by the Mongols.

Here both P'ENG and HSÜ describe the two basic fiscal concepts of the Mongols: the permanent tributes and the extraordinary levies. To the Chinese, both were known as *ch'ai-fa*. By the *ch'ai-fa*, they understood Mogolian exactions in general. Despite the appearance of similar terms during the Sung,¹³ the earliest occurrence of the term *ch'ai-fa* is attested for the Chin. The *Chin shih* contains the following passage:¹⁴

In the ninth moon [of the fourth year of T'ai-ho 泰和] (July 29-Aug. 27, 1204), memorializers mentioned that the "property tax" (*wu-li-ch'ien* 物力錢)¹⁵ of households which had fled, in Ts'ang-chou 滄州 of Ho-chien 河間, amounted to several thousands of strings [of copper cash]. However, as far as their *ch'ai-fa* is concerned, the authorities only collected from households actually [there]. It is felt that the people cannot bear this. An imperial edict was issued ordering the Examining Authorities to stop temporarily the "property [tax]" on mobile wealth, with the exception of the "property [tax]" on land which they were commanded to base on their [actual] property.¹⁶

In other words, the region of Ts'ang-chou was liable to the payment of a tax quota, imposed in the form of a tax on "property." Because many households had fled the region, the remaining households each had to bear a proportionately larger share of the tax burden. The memorial called upon the government for tax relief. From the context of the memorial, it is clear that the term *ch'ai-fa* was used to designate this tax quota. The "property tax" was an innovation of the Chin, a tax of non-Chinese origin. As it is stated in the *Chin-shih*:¹⁷

Property in land and gardens, houses and sheds, carts and vehicles, herd animals and crops, and the amount of money saved was calculated, and a tax in money levied at differing rates. This was called the "property tax" (*wu-li-ch'ien*).

During the Chin, two basic categories of taxes existed: (1)

¹³ See notes 23 and 24.

¹⁴ *Chin-shih* (Po-na-pen ed.) 47.18b.

¹⁵ On the "property tax," *wu-li-ch'ien*, cf. OGAWA Yujin 小川祐人, "Kindai no butsurikisen ni tsuite" 金代の物力錢に就いて ["Concerning the *Wu-li-ch'ien* of the Chin Dynasty"], *Tōyōshi-kenkyū* 5 (1940) 420-437; 6 (1940-42) 43-60; 193-217.

¹⁶ On these terms and on the general background of this passage, cf. *ibid.*, pp. 43-45.

¹⁷ Cf. *ibid.*, p. 420 ff.

those payable by the Ju-chen, and (2) those payable by the Chinese. The Ju-chen were essentially subject only to one basic tax, namely a tax on oxen. The Chinese, on the contrary, were subject to two basic taxes: (a) the land tax, and (b) the "property tax" (in addition to other subsidiary taxes).¹⁸ The *wu-li-ch'ien* was introduced by the Chin and represented a special source of revenue for the Chin ruling family. This source of revenue was known as the *ch'ai-fa*. In other words, the tribute paid by the Chinese to the Chin ruler was known as the *ch'ai-fa*. The *wu-li-ch'ien* represented an evolved form of the early Chin tribute, in the same way that the *pao-yin* 包銀 and the *ssu-liao* 絲料 represented evolved and rationalized forms of early Mongolian tributes and levies.¹⁹ Both were known to the Chinese as *ch'ai-fa*. The *wu-li-ch'ien* disappeared completely from China after the Mongol conquest of the Chin. It disappeared probably because it was considered a special tribute payable to the Chin ruler, and identified with that dynasty. Likewise, the *ch'ai-fa* disappeared completely from China when the Ming took power, although the Ming emperor still accepted *ch'ai-fa* tribute from non-Chinese tribes on the northern frontier to whom he was the *qayan*. A faint remnant of the *wu-li-ch'ien* can still be seen in the first rationalized fiscal system introduced by the Mongols in China, that of Ögödei in 1236. At that time a system of graduated taxation (*k'o-cheng*) was introduced whereby people were taxed on the basis of individuals per household, the number of animals, and the grade of land.²⁰

The etymology of *ch'ai-fa* is not easy to explain. ABE Takeo (see note 19) seems to read it as *ch'a-fa*, with *ch'a* meaning "differentiated." However, both the reading and the meaning *ch'ai* seem preferable. Paul PELLLOT translated the term as "livraison officielle," "réquisition."²¹ The element *ch'ai* is used regularly

¹⁸ *Tōyō-rekishi-daijiten* 2.283a.

¹⁹ Cf. ABE Takeo 安部健夫, "Gen-jidai no hōginsei no kōkyū" 元時代の包銀制の考究 ["Study of the *Pao-yin* System of the Yüan Dynasty"] *Tōhō-gakuhō* 24 (1954) 227-366; cf., also, Herbert Franz SCHURMANN, *Economic Structure of the Yüan Dynasty* (Cambridge, 1956), pp. 88-107.

²⁰ Cf. SCHURMANN, *op. cit.*, p. 75.

²¹ Cf. PELLLOT, *TP* 37 (1944) 165.

during the Yüan in various contexts and compounds. One of the most common is the traditional expression *ch'ai-shih* 差使, "to dispatch envoys (from the court or the government)." A Yüan vocabulary gives as the Chinese equivalent for *daruyaci*, a civil governor, *hsüan-ch'ai* 宣差.²²

During the Sung, the term *ch'ai-ch'ien* 差遣 designated an official who performed the functions of an office whose actual holder did no more than receive the pay and rank concomitant with the office.²³ During the Northern Sung, the term *ch'ai-i* 差役 designated a graduated system of corvée decreed by the government. During the Sung and the Yüan, the term *ch'ai-po* 差撥 was often used in the sense of "to send."²⁴ None of these expressions bears any direct relationship to *ch'ai-fa*. Yet in each case *ch'ai* seems to have the connotation of something done by the government. Since *fa* obviously connotes levy or requisition, PELLIOT's rendering seems fully justified. However, it must be kept in mind that *ch'ai-fa* denoted a foreign innovation both during the Chin and the Yüan. Consequently, the "officielle" must be considered as referring to the foreign ruler, the *qayan*, and not to the legitimate, bureaucratic government of the Chinese. In this connection, it seems to me that "imperial" would be a better rendering for the *ch'ai* of *ch'ai-fa* than "official."

To the Chinese, *ch'ai-fa* designated all those obligations which the subjects of the Mongolian rulers, Chinese, Mongols, and others, owed to them. These obligations consisted essentially of a more or less permanent and customary tribute in goods and services, and of a series of extraordinary levies. Now, what did the Mongols call these obligations? And how were they called by the many other peoples who, like the Chinese, were subject to the same tributes and levies? Fortunately, there are in existence a considerable number of documents and inscriptions from each *ulus* which deal specifically with the matter of obligations of subjects to their Mongolian rulers. These are documents which are

²² Cf. *Shih-lin kuang-chi*, "Chih-yüan i-yü" 57a.

²³ Cf. E. A. KRACKE Jr., *Civil Service in Early Sung China 960-1067* (Cambridge, Mass., 1953), p. 80.

²⁴ Cf. *Tōyō-rekishi-daijiten* 3.350c; also, ABE, *op. cit.*, p. 237.

granted by one of the Mongolian rulers to a favored subject, exempting him from all or most obligations due the ruler. Erich HAENISCH, dealing with Sino-Mongolian documents, has termed them *Steuergerichtsame*.²⁵ Walther HINZ, dealing with similar documents in Turkic, calls them *Steuerbefreiungsurkunden*.²⁶ In medieval Russian literature, they have been called *tarkhannyje gramoty* ("tarkhan letters").²⁷ There are in existence such documents written in Chinese, Mongolian, Turkic, and Russian. In the *Yüan tien-chang* 元典章 and the *Ta'rikh-i mubârak-i Ghâzânî*, we have citations from prototypes giving us an idea of their form and content. They are all, regardless of the language in which they are written, so similar in form and content that often one can transpose whole sentences automatically into the language used in another document written thousands of miles away in an entirely different language. Their similarity derives to a large extent from the fact that the originals were almost always written in Mongolian or Turkic, and then translated into another language.

These documents form some of our most important sources for an analysis of fiscal obligations in existence in each *ulus*. In particular, due to the similarity in form and content, and to the similarity in motivation for the issuance of such documents, they provide us with the means of comparing the fiscal obligations of one *ulus* with those of another. Mostly, of course, these documents give us an insight into the nature of the tributes which the subject peoples owed their Mongol rulers. Similarities and correspondences in terminology enable us to see that what at first sight appears to be a divergence in terminology in East and West, is largely the fact that these tributes were called by different names according to the language in which the document was written.

These documents of tribute exemption (as we shall henceforth call them) were issued by the Mongolian ruler, whether *qayan*,

²⁵ HAENISCH, *op. cit.*

²⁶ See Note 118.

²⁷ Cf. S. B. VESELOVSKIJ, *Feodal'noje Zemlevladienje v Severo-vostočnoj Rusi* [*Feudal Land Tenure in the Northeastern Rus'*] (Moscow-Leningrad, 1947), p. 132 f.

qan (*khân*), *qatun*, or a member of the imperial nobility, to one or more of his subjects exempting him or them from all tributes (or such tributes as specified) due the ruler. In the thirteenth century society of Inner Asia, all peoples, whether Mongolian or conquered, became the subjects of one or another member of the ruling Mongolian nobility. Some were the immediate subjects of the *qayan*. These were usually called in Chinese the "government households" (*hsi-kuan min-hu* 係官民戶). Some were the immediate subjects of a given appanage-holder. These were usually called in Chinese the "distributed households" (*fen-po min-hu* 分撥民戶).²⁸ Each of the subjects was bound to render tribute and service to his ruler. If a subject rendered particular service to his ruler meriting reward, he was often exempted from these tributes and services, given a document or plaque attesting this fact, and received the title *darqan* (Turkic, *tarkhân*).

T'ao Tsung-i 陶宗儀, the author of the *Cho-keng-lu* 輟耕錄, an important work written during the last years of the Yüan, describes a *darqan* as follows: ²⁹

The title *ta-la-han* (*darqan*) translated expresses the idea of a leader of a country being able to do what he wants. Unless he be a distinguished [person] or a relative [by marriage] (i. e., of the imperial family), it is not granted him. On the dragon flight days (i. e., when he first came to the throne) of T'ai-tsu (i. e., Činggis), the Court was set up in rough form, and the official system was simple and traditional. There were only assistants (*tso-yu* 左右), and myriarchs, followed by chiliarchs. The great-grandfather of Ha-la-ha-sun (Qarqasun),³⁰ Assisting Minister and *Chung-hsien wang* 忠獻王 of Shun-te 順德, [namely] Ch'i-hsi-li (Qišiliq),³¹ was well received because of his superlative ability. He was selected and appointed chiliarch, and granted the title *ta-la-han* (*darqan*). In the *jen-shen* year of Chih-yüan (1272-73), Shih-tsu (i. e., Qubilai), honoring the descendants of distinguished vassals, appointed [Ha-la-ha-sun] an official in the prince's night watch, with the hereditary title *ta-la-han* (*darqan*).

²⁸ Cf. SCHURMANN, *op. cit.*, p. 94.

²⁹ *Cho-keng-lu* (undated Japanese printed edition of the Tokugawa) 1.23b4-9. I wish to thank Prof. CH'EN Shih-hsiang (Univ. of California) for some interesting references on the term *tzu-yu* 自由.

³⁰ For the biography of Ha-la-ha-sun, cf. *Yüan-shih* 136. Shun-te, now located in Hopeh Province, became the domain, i. e., the appanage, of Qišiliq.

³¹ On the individual Qišiliq, cf. HAENISCH, *op. cit.*, §187, p. 53; for another example of the name *Qarqasun*, cf. HAENISCH, *op. cit.*, §275, p. 97.

A Western writer, Abû'l-Ghâzî Bahâdur Khân, describes the *tarkhân* (= *darqan*) as follows: ³²

"The meaning of *tarkhân* is this, that they shall take nothing whatever from such an individual. Whether, as a fugitive, he comes to the gate of the Khân, no one shall prevent him [from entering]. He shall come, and he shall go [freely]. If he commit a crime, he shall not be questioned about anything up to nine [crimes]. Thereafter, he shall be questioned. It shall be such up to nine generations."

What this means is that the *darqan* (= *tarkhân*) was exempted from obligations, specifically the obligations of tribute to his lord, and was given a certain degree of juridical immunity. We know that this title was bestowed on people who had performed great service for their rulers; the title appears in every *ulus* from China to Russia. Tribute exemption was also generally granted the clergy of the diverse religions represented in the Mongolian realms. This policy of religious favoritism was followed in every *ulus*. Even when the rulers of the Golden Horde had already been converted to Islam, they continued to issue documents of tribute exemption to the clergy of the Russian Orthodox Church. It is not clear whether the exempted clerics received the title *darqan* (or *tarkhân*). This title is never mentioned in the Sino-Mongolian and Russian edicts of exemption issued the clergy of those countries. On the other hand, Naşîru 'd-Dîn Tûsî, in his celebrated work on finance, says that the title *tarkhân* was given to members of the clergy.³³ Whether the clergy received the title or not, the edicts of exemption gave them the same exemption from the tribute and the same juridical immunity as the non-clerical *tarkhân*'s received. We cannot go here into the reasons for this policy. In regard to the clergy, it probably had religious rather

³² Abû 'l-Ghâzî Bahâdur Khân, *Şajara-i Turkiyya* (ed. of le Baron Desmaisons) (St. Petersburg, 1871), p. 55. The text, which is in a section concerning the individuals Badai and Qışliq, is as follows:

Tarkhân-nüing ma'nî-sî bu turur kim ol kişi-dîn hiç nämärsä almaŷaïlar. Hâr qaçan khân eşikinä kilsa hiç kişi man' qılmaŷaï. Özi kirgei; özi çqŷaï. Agar gunâh iş qılsa, toquz-ŷa-ça sormaŷaïlar. An-dîn song sorŷaïlar. Ta toquz arqa bolŷunŷa şundaŷ bolŷaï

For a French translation, cf. Volume 2, p. 58.

³³ Cf. M. MINOVI and V. MINORSKY, "Naşîr al-Dîn Tûsî on Finance," *BSOAS* 10 (1940).776.

than political motivation. In return for the exemption, the clergy were always asked to invoke the blessing of Heaven or their own deities for the good fortune and long life of the Mongolian rulers. As to the other *tarkhân*, they generally were not members of the immediate Mongolian nobility. Tribute exemption was not only a means of rewarding them, but of making them into allies and friends. This *tarkhân* policy played an important role in every *ulus*. In China, it died out after the end of the Yüan. But in Central Asia, Persia, and Russia it continued as a policy under the successor dynasties. The *soyuryâl* policies of Ulûγ Bêg and the Şafawids are a direct outgrowth of the Mongolian *tarkhân* policies.³⁴ In Russia, the *tarkhân* policies of the medieval *knjaz'ja* contributed to the development of the institution of church immunity.³⁵

Here we are not so much concerned with the policy itself, as with these documents as sources for determining the fiscal practices of the Mongols. Despite differences in language, these edicts were written in extremely stereotyped phrases which remained remarkably similar throughout every *ulus*. Even documents of tribute exemption issued by successor dynasties, like the Kazan and Crimean khanates, retain the form and even much of the content of the earlier documents. This in itself attests the continuation of the *tarkhân* policy beyond the Mongolian dynasties. Typical of the Sino-Mongolian edicts of exemption is the edict of 1276 issued by Mangala, third son of Qubilai and "prince" (*wang*) of the appanage of An-hsi 安西, to a Taoist leader. As in the case of similar edicts, this edict begins with a re-statement of the edicts of preceding rulers concerning tribute exemption to be granted the clergy. On the basis of this general policy, the edict granted the recipient similar exemption. This general policy is formulated as follows: ³⁶

³⁴ Cf. V. MINORSKY, *Tadhkirat al-Mulûk* (London, 1943), p. 27.

³⁵ Cf. VESELOVSKIĬ, *op. cit.*, p. 391, ff.

³⁶ See N. N. POPPE, *Kvadratnaja Pis'mennost'* [Square Writing] (Moscow-Leningrad, 1941), p. 59 ff. The Mongolian text is as follows:

(6) *Ĵim[giŝ] qanu ba qa·anu ba jarliqdur doγid êrk'e·ud senŝhiγud daŝmad* (7) *c'a[γ t'amqada]ċ'a buŝi aliba alba qubċ'iri ülü üjen* (8) *[dên]riγi ĵalbariγu hiru·er öγun at'uqayi ge·ek'degsed aju* (9) *·uē.*

"It has been said in the edicts of Ĵingis qan and the Qa'an (i. e., Ögödei) that Buddhist priests, Nestorian priests, Taoist monks, and Muslim clerics, not being subject to (literally, not seeing) any kind of *alba qubč'iri* except the land and commercial taxes, are to invoke Heaven and give blessings."

The Chinese version, adhering closely to the Mongolian and couched in the colloquial chancellery style found in the *Yüan tien-chang* and other collections of official literature of the period, contains as an equivalent for the phrase *alba alba qubč'iri ülü üjen* (literally, "not seeing any kind of *alba qubč'iri*"), the following phrase: 不揀甚麼差發休教當者, "do not cause them to be subject to any kind of *ch'ai-fa*."³⁷

Other Sino-Mongolian edicts of tribute exemption composed during the years between the middle of the thirteenth and the middle of the fourteenth century are written in a similar style, often using exactly the same words. In all these edicts, *alba qubč'iri* emerge as the principal obligations from which the recipients are freed. Likewise, in all of them we find *alba qubč'iri* translated by the Chinese term *ch'ai-fa*. It is difficult to say whether *alba qubč'iri* is to be taken as a single or a dual concept. However, comparisons with similar edicts issued elsewhere will show that we must take it as a dual concept, with *alba* and *qubč'iri* as separate words. Even though a single Chinese term (*ch'ai-fa*) is used to render *alba qubč'iri*, there is evidence from Chinese sources which indicates that we must understand *alba qubč'iri* in a plural and not in a singular sense. For example, when CH'U Ch'u-chi 邱處機, the Taoist leader better known under the name Ch'ang-ch'un chen-jen 長春真人, visited Činggis in 1223, he and his followers were exempted from "all *ch'ai-fa*, great and small" (*ta-hsiao ch'ai-fa*).³⁸

We can now say that the Mongolian terms *alba* and *qubč'iri* (in the Uighur script, *qubčiri*) referred to those tributes and levies owed by a subject to his Mongolian lord, which the Chinese knew as *ch'ai-fa*. Although we have no explicit description of

³⁷ Cf. Edouard CHAVANNES, "Inscriptions et pièces de chancellerie chinoise de l'époque mongole" TP 5 (1904).376.

³⁸ Ch'ang-ch'un chen-jen hsi-yu-chi chiao-chu 長春真人西遊記校注 (Hai-ning Wang Chung-ch'ieh kung i-shu 海寧王忠愍公遺書 ed. [ts'ê 32]) "fu-lu" 附錄 1a.13-2a.2. Cf. Arthur WALEY, *The Travels of an Alchemist* (London, 1931), p. 158.

alba (or *alban*) in early Mongolian sources, such as the *Secret History*, the term and the institution played an important role in post-Yüan Mongolian society. VLADIMIRCOV, writing on Mongolian society of the “medieval period” (fourteenth to seventeenth centuries), states on *alban*:³⁹

Le premier devoir de chaque vassal par rapport à son suzerain—seigneur féodal de tel ou tel rang—est le “service, le recrutement” *alba(n)*; *alban*, c’est le lien de base de la société féodale mongole, correspondant au “hominium et fidelitas” de l’Europe médiévale.

During the post-Yüan period, the “free subjects” among the Mongols were called *albatu* (i. e., [those] having *alba*). On the obligations of the *albatu*, VLADIMIRCOV states:⁴⁰

Le dernier des *arat* est *albatu* de son seigneur, mais les seigneurs eux-mêmes, mêmes les princes impériaux, peuvent être dénommés *albatu* par rapport à leur *ājān*, le *hagan* . . . L’*alban* d’un simple particulier vis-à-vis de son maître féodal comprenait en fait les éléments suivants: 1^o redevances en nature, bétail et produits d’élevage (*alban qubčür, šivüsün*); 2^o service dans le quartier en ce qui concerne la recherche du combustible (l’*argol*) (*arǵal tügükü*), etc.; 3^o service dans la milice du seigneur et participation aux battues (*ayan aba*); 5^o redevance des charrois, c’est-à-dire service postal, et ravitaillement des couriers seigneuriaux de passage (*ulaǵa šivüsü*); 5^o participation aux procès devant les tribunaux en qualité de témoin (*gäräči*) et de juré (*siha’a*).

All individuals who owed obligations of servitude to a superior were called *albatu*. Slaves (*boyol*) were not called *albatu* because they were in a different social category from the “free” tribute-owing subjects, i. e., the *arad*. As VLADIMIRCOV shows, *alban* involved not only the payment of tribute in goods, but implied the rendering of a variety of services. His formulation of the *alban* closely resembles that given in the *Hei-ta shih-lüeh*. We find the term *alban* in the multi-lingual dictionaries of the Ch’ing.⁴¹ *Alban* alone is usually defined as *kuan-ch’ai* 官差 or *kung-wu* 公務, i. e., “government mission” or “official business.” However, in a slightly different context, *alba* is defined as *kung* 貢, “tribute.” ZAKHAROV defines *alban*, as used in the Manchu language, as “imperial or social service, tax in kind, direct tax, obligations,

³⁹ B. Ya. VLADIMIRCOV, *Le régime social des Mongols* (Paris, 1948), p. 204.

⁴⁰ *Ibid.*, pp. 204, 211.

⁴¹ *Yü-chih wu-t’i ch’ing-wen chien* 御製五體清文鑑 5.1a.

tribute paid to the court," and adjectively as "crown, social."⁴² KOWALEWSKI, in his Mongolian-Russian-French dictionary, gives all the above definitions plus another: "state treasury."⁴³

If one attempts to reduce the different meanings recorded for *alba-alban* in these dictionaries to a common denominator, one might postulate the following hypothetical, general meaning: *alba-alban* designated imperial affairs relating to the collecting of tribute and service from tribes subject to the [Ch'ing] Emperor. In a given instance *alba-alban* might refer to all, some, or one of its different connotations deriving from the above general meaning. Thus in the expression *alba jarulyan-u jüil* (the Chinese rendering is *kuan-ch'ai lei* 官差類, "section on government mis-sions"), which may be rendered as "section on imperial service," its general connotation is expressed.⁴⁴ Another similar instance is the expression *alban-u soryayul*, "imperial school." On the other hand, in an expression like *alba barimui* (the Chinese rendering is *chin-kung* 進貢, "to present tribute"), which may be translated as "[one] brings tribute," only one of its connotations, viz., the rendering of tribute, is expressed. Again, in the expression *alba-dur oroyulqu* (undoubtedly derived from the Chinese *mo-kuan* 沒官, "to confiscate"), which may be rendered literally as "to cause to enter the crown [treasury]," *alba* assumes the connotation of crown or government.⁴⁵

In short, *alban* (or *alba*) meant not only the tributary obligations of a subject to his lord, but designated in general the relationship between subject and lord. In the case of *alban* used in the Ch'ing dictionaries, it designated the relationships of the Mongolian subjects to the Ch'ing Emperor, their *qayan*. This was because the rendering of tribute was not merely a financial transaction, but the expression of a bond of personal servitude on the part of a subject to his ruler.

If *alba-alban* designated the basic tribute (in goods and services) owed by a subject to his lord, what was the *qubčiri*? In

⁴² ZAKHAROV, *Man'žursko-russkij Slovar'* (St. Petersburg, 1875), pp. 38b-39b.

⁴³ KOWALEWSKI, *Dictionnaire mongol-russe-français* 1 (Kazan, 1844), p. 83a.

⁴⁴ *Mongyol-un üjüg-ün quriyaysan bičig* (mss. in the Naitō Collection in the Kyōto Institute of Humanistic Sciences) (*ts'e* 2).70a-b.

⁴⁵ KOWALEWSKI, *op. cit.*, 1.83a-b.

the multi-lingual dictionaries of the Ch'ing, *qubčīyur* (a variant form of *qubčīri* [in 'Phags-pa script: *qubčīri*], from which the Turco-Persian *qubčūr* is derived) is defined by the Chinese *fu* 賦, "tax," and the Türkî *kharâj* (an Arabic word, derived from *kharaġa*, "to go out," which traditionally designated the land tax).⁴⁶ Here we are dealing with an evolved meaning of the term, which is quite dissimilar to its primitive meaning. During the thirteenth and fourteenth centuries, *qubčīri* appeared frequently in Turkic, Persian, and Armenian texts of the West in its variant form *qubčūr*. The expression *qubčīri qubčī-* occurs often in the *Secret History* in the sense "to levy a levy."⁴⁷ This expression is regularly translated by the Chinese gloss *lien* 斂 or *k'o-lien* 科斂.⁴⁸ *K'o-lien* literally means "to impose [taxation] by categories and collect." Although these glosses were made during the early years of the Ming, the compound *k'o-lien* is not a term peculiar to the Ming; it was used frequently during the Yüan. A memorial complaining of injustices in the administration of the silver tax (*pao-yin*) speaks of corrupt officials in the following words:⁴⁹ "In imposing and collecting (*k'o-lien*), they do their utmost to get a surplus, [but] in paying [to the government] they secretly make deductions." The *k'o-lien* actually refers to the assessment of a quota amount of taxes on the population. We know that the Mongolian fiscal system operated on the basis of fixed quotas (*e* 額, *muqarrar*). These quotas were decreed in accordance with the fiscal needs of the ruler. They were then assessed on the population. This assessment was usually called *k'o-lien* or *k'o-ch'ai* in Chinese, and *qismat* in Persian. Such assessment was used particularly when extraordinary levies were decreed by the ruler.

That *qubčīri* is associated with the concept of levy is shown by its use in a passage of the *Secret History*. When Činggis gave refuge to the fleeing and destitute Ong Qan, he, "levying a levy" (*qubčīri qubčīju*), gave [it] to Ong Qan, caused him to enter his

⁴⁶ Yü-chih *wu-t'i ch'ing-wen chien* 5.1a.

⁴⁷ Cf. HAENISCH, *op. cit.*, §203, pp. 65-66; cf. also, Paul PELLLOT, "*Qubčīri ~ qubčīr et qubčīur ~ qubčūr*," *TP* 37 (1944).153-165.

⁴⁸ Cf. SHIRATORI, *Onyaku-mōbun genchō-hishi* 5.12a.

⁴⁹ *T'ung-chih t'iao-ko* 通制條格 17.2a5-2b4: 科斂則務求餘。輸納則賠加折耗。

camp, and nourished him.”⁵⁰ The Chinese translation formulates the incident as follows: ⁵¹ Ch’eng-chi-ssu (Činggis) thereupon had the people provide [for him].” It is clear from this passage in the *Secret History* that *qubčiri* designated a levy imposed by the ruler on his subjects to take care of some special need. The etymology of *qubčiri* is obscure. Ultimately, it may be related to the word *qubi*, “part, share.” The late Paul PELLLOT, in his detailed study of *qubčiri* and its variant forms, unfortunately suggested no etymology for the word.⁵² In the *Hua-i i-yü* 華夷譯語, the term *alban qubčirin* is glossed as *ch’ai-fa k’o-lien*.⁵³ This makes it clear that in the early Ming, the expression *alba qubčiri* was taken as two separate words. *Alba~alban* was taken in the sense of *ch’ai-fa*, and *qubčiri~qubčirin* in the sense of *k’o-lien*. Whereas the primitive meaning of *qubčiri* was “levy,” the later formalizations of the extraordinary levies into fixed taxes (see the “Introduction”) led to a change in meaning from “levy” to “tax.”

We can now say that the two basic concepts underlying Mongolian fiscal practices within nomadic Mongolian society itself were the concepts of *alban* and *qubčiri*. One was the concept of the permanent customary tribute, in its widest, most inclusive sense. The other was the concept of the extraordinary levy based on quotas. Both were based on the concept of personal servitude. They were rendered by individuals to their lord. We must remember this point, for in the subsequent evolution of these two concepts (specifically their transformation from tribute-levy to tax), they always retained certain of their basic elements. Thus the *qubčür*, even in its evolved form, remained a poll tax paid by individuals (or, as in China, by households) on the basis of fixed tax quotas. The Chinese of the Yüan used the generic term *ch’ai-fa* to describe *alba qubčiri* in general, both in its primitive and evolved forms.

⁵⁰ *Ong-qan-a qubčiri qubčiju ögčü küre’en dотора oro’ul’ju teji’eba*; cf. SHIRATORI, *Onyaku-mōbun genchō-hishi* 5.12a.

⁵¹ *Ibid.* 5.12b.

⁵² PELLLOT, *op. cit.*

⁵³ *Hua-i i-yü* (*Han-fen-lou pi-chi* 涵芬樓秘笈 ed.) (*ts’e* 27). 1.2a.

III. Mongolian Tributary Practices in the West

The same fiscal obligations which existed in Mongolian society, and which the Mongols imposed on China, also came into being in the western regions which they conquered. The same tributes were collected, the same levies carried out, and the same service and subjection demanded from the population. There too we find a confusing welter of terminology, made more confusing by the fact that new and different languages were involved, i.e., Persian and Turkic. However, as we shall show, the *alban* and the *qubčiri* there too formed the basis of those fiscal obligations introduced by the Mongols.

1. Persia

After Möngke became *qayan* in 1253, the Mongolian armies again set in motion. In southern and western China, armies headed by Qubilai, younger brother of Möngke, carried on the war against the Southern Sung. In the West, other armies headed by Hülegü, the younger brother of Qubilai, conquered Persia. There, in 1258, Hülegü established a new *ulus* and assumed the title *il-khân*. The Mongols introduced into Persia essentially the same practices which they had introduced earlier into North China. In China, the conquered population had been divided into two groups: (1) those who were the direct subjects of the *qayan* and (2) those who were granted by the *qayan* to the related and allied nobility. In Central Asia and Persia, a similar division took place, except that there the supreme ruler was the *khân* and not the *qayan*. There these two categories of people were called *dalay* and *inǰü* respectively.⁵⁴ In time, these terms came to designate not only the population groups, but categories of land as well. *Dalay* land was the immediate property of the ruler, the *khân*; *inǰü* property designated the appanages belonging to the relatives of the ruler. Along with the appanage system, the Mongols also introduced their fiscal practices into Persia.

The early accounts of the Mongolian invasions generally speak of the countless levies and requisitions practiced by the Mon-

⁵⁴ Cf. TOĞAN, *op. cit.*, pp. 278-279.

golian armies and itinerant envoys. The Armenian account by Grigory of Akanc' speaks of "tribute known as *mal* and *t'ayar*," "*tzyu*, *mal*, *t'ayar*, *mal*, and *γp'c'ur*," and "*mal*, *t'ayar*, and *xalan*."⁵⁵ Each of these terms designated an important fiscal practice introduced by the Mongols. However, of these, *γp'c'ur* and *xalan* (or, as they appear in the Persian sources, *qubčūr* and *qalân*) represent the most important and basic of the group, as will be shown in the discussion below.

Edicts of tribute exemption were granted by the Mongolian rulers to clerics of the West as well as to those of China. Although, to my knowledge, none of the edicts granted the Muslim clerics of Persia has survived, Rašidu 'd-Dīn has preserved an edict issued by Ghāzān Khān on the subject of tribute exemption to be granted the clergy. This edict contains the following passage:⁵⁶

And as the judgment of the Great Decree of Činggiz Khān was such that [Muslim] judges, 'wise men' (i.e., *mullā's*), and the 'Alī'ites (i.e., Shi'ites) were not to pay *qalân* nor *qubčūr*. We (i.e., Ghāzān Khān) have decreed that in that manner they be exempted and freed, that one not collect either *māl* nor *qubčūr* [from them], nor that one take relay animals and food⁵⁷ from them, nor that one take lodging in their houses, nor that envoys carry anything off, and that their *beneficia*, in the manner in which they are registered in the [tax] registers, be paid from year to year without fail.⁵⁸

⁵⁵ Cf. Robert F. BLAKE and Richard N. FRYE, "History of the Nation of the Archers," *HJAS* 12 (1949) .297, 313, 321; also, Francis Woodman CLEAVES, "The Mongolian Names and Terms in the *History of the Nation of the Archers*," *HJAS* 12 (1949). 442 ff.

⁵⁶ *Jāmi'u 't-Tawārikh*, "Ta'rikh-i Mubārak-i Ghāzāni" (ed. Jahn = *GMS*, Series 2, XIV) (London-Leyden, 1940), p. 218:

Wa čūn hukm-i yarlāy-i buzurg-i Činggiz-khān čunānast ki qazāt wa dānišmand-ān wa 'alawī-ān qalān wa qubčūr na-dahand, farmūdīm ki bar ān mūjib mu'āf wa musallam bāšand. Wa māl wa qubčūr-i išan na-sitānand. Wa ūlāy wa sūsūn az išan nagirand. Wa khāna-hāi-i išan nazūl na-kunand. Wa ūlčī farū nī-ārānd. Wa idrār ba-mūjib ki ba-mū'amarat wa dafātir dar āmadē sāl ba-sāl bī qušūr mī-rasānand. For a Russian translation of this passage, see Rašid ad-Dīn, *Sbornik Letopisej* 3 (Moscow-Leningrad, 1946), p. 235.

⁵⁷ On *ūlāy*, cf. Francis Woodman CLEAVES, "The Mongolian Documents in the Musée de Téhéran," *HJAS* 16 (1953) .91, note 3. On *sūsūn*, cf. Antoine MOSTAERT et Francis Woodman CLEAVES, "Trois documents mongols des Archives secrètes vaticanes," *HJAS* 15 (1952). 441.

⁵⁸ On *idrār*, cf. TOGAN, *op. cit.*, pp. 284-285. On these two types of tax books, see Walther HINZ, "Das Rechnungswesen orientalischer Reichsfinanzämter im Mittelalter,"

The form and content of this edict closely resembles those of the Sino-Mongolian edicts discussed above. As in the case of the latter, the edict of Ghâzân first cites the general policy of fiscal exemption for clerics formulated in the "Great Decree" of Činggis, and then lists the contemporary obligations from which the recipient of the edict was freed. The two terms *qalân* and *qubčûr* thus must be the equivalents of the *alba qubčiri* and the *ch'ai-fa* of the Sino-Mongolian edicts. Since both the Persian and the Sino-Mongolian edicts refer to the same Mongolian institution, we are justified in regarding *qalân* as the equivalent of *alba*, and *qubčûr* as the equivalent of *qubčiri*.⁵⁹ Regardless of their ultimate etymology, we must regard *qalân* and *qubčûr* as Turkic words, because the principal language of the Mongols in the West was Turkic, not Mongolian. This is indicated by the fact that in the Persian sources of the period the overwhelming majority of foreign words relating to Mongolian institutions is Turkic and not Mongolian. As far as the terminology relating to Mongolian institutions in general is concerned, we must keep the following duality in mind: Mongolian language terms used in the East have their counterpart in Turkic language terms used in the West.

In the above edict, Ghâzân exempted the clerics from the payment of *mâl* and *qubčûr*. The *mâl* and *qubčûr* of the time of Ghâzân represent two of the major taxes of the period, amply described in the Persian sources.⁶⁰ As in the case of the *pao-yin*

Der Islam 29 (1949).19. On *mû'amarat*, HINZ says: "Steuerpachtverträge mit Bürgerschaft des Einhebers doch ohne Festlegung der Verausgabung des betreffenden Steueraufkommens." On *daftar* (plural: *dafâtir*), he states: "Band in dem die Steuerpachtverträge die der Divân mit den einzelnen Steuerpächtern schloss zusammengefasst wurden."

⁵⁹ Cf. PELLIOI, *TP* 37 (1944).153-165.

⁶⁰ HINZ, *op. cit.*, p. 134:

"Das Reichshebebuch bestand aus zwei Büchern: einem für die 'Produktionssteuern' und einem für die Handelssteuern. Das erste buchte vor allem die *mâl* und *qubčûr* Steuern und das zweite die *tamga* Steuer."

HINZ regards both *mâl* and *qubčûr* as "Produktionssteuern." However, this is incorrect. In the subsequent discussion, I shall show that *qubčûr*, at this time, had become a poll-tax, payable in money, which evolved out of the old Mongolian tribute-levy. I shall suggest that the *qubčûr* represented the principal source of revenue of the nobility as a whole. The *qubčûr* had nothing to do with production. The *mâl* of the budgetary books which HINZ has so admirably studied could be one of two things.

and *ssu-liao* taxes of China, the *māl* and *qubčūr* of the time of Ghâzân evolved out of the original *qalân* and *qubčūr*, i.e., the original *alba qubčiri*, of the early period.

Unlike *qubčūr*, which, in Persia, came to designate a specific kind of tax during the latter part of the thirteenth century, *qalân* always retained the more vague and general sense of "tribute and service." Although *qalân* does not appear in the sections of the works of Rašidu 'd-Dîn dealing with taxation during the reign of Ghâzân, it appears in a number of other sections. In an edict of Ghâzân dealing with the fidelity of the ruler to contracts and treaties, it is stated: ⁶¹

Repeatedly, he (i.e., Ghâzân) reprimanded the *amîrs*, the judges, and the *vazîrs* [saying] that every time people come with complaints against the *hâkims*, and the *mutaşarrifs*,⁶² they accept their words with haste; he indicated that it was possible that those people had not given *qalân* before then and had placed their burden on others, that the *hâkim* brought them into the *qalân*, and that such people naturally complained.

Either it represents all tax payments in cash, aside from the *qubčūr* (including *kharāj* payments in cash), or it represents the *qalân*, the tribute par excellence. There is no necessary contradiction between these two possibilities, for it is probable that all cash payments, save those of the *qubčūr* and the *tamγā*, were regarded as tribute, i.e., the personal revenue of the ruler. The edict on tribute exemption cited above would indicate that in the time of Ghâzân the *māl* had indeed become the imperial tribute, generically known as the *qalân*. In any case, neither *māl* nor *qubčūr* have anything to do with production.

⁶¹ *Ta'rikh-i Mubârak-i Ghâzânî*, p. 180:

Wa ba-karrât wa marrât umarâ' wa yâr-yûci-ân wa wazarâ'-râ naşihat farmûd ki har waqt ki tâ'ifa ba-şikâyat-i hâkimî wa mutaşarrifi âyand sukhun-i îşân-râ bar-faur qabûl mî-kunand; čâ yumkinu ki ân tâ'ifa piş az ân qalân na-dâde bâşad wa bâr-i khûd bar dîgar nihâde wa ân hâkim îşân-râ dar qalân awurdé bâşad wa čunin mardum albatta mutaşşakî bâşad.

For the Russian translation of this passage, cf. *Rašid ad-Din, Sbornik Letopisej* 3.213. For an English translation, cf. A. K. S. LAMBTON, *Landlord and Peasant in Persia* (London-New York-Toronto, 1953), pp. 80-81.

⁶² The *hâkim* and *mutaşarriif* are often mentioned together in these contexts as civil officials concerned with fiscal matters. The *hâkim*, then, as now, in Afghanistan, was a civil governor of a district or province. Cf. LAMBTON, *op. cit.*, p. 429. HINZ, *op. cit.*, p. 25, note 1, states relative to the *mutaşarriif*:

"Der Ausdruck *mutaşarriif* bezeichnet im Mittelalter nicht den Inhaber eines bestimmten Amts, sondern lediglich den Träger einer Finanzinheit, etwa einer Provinz oder Stadt oder auch nur—wie hier—den Verwalter eines bestimmten Steueraufkommens."

Moreover, he ordered that: ⁶³

You are to inquire of all the subjects who bear the *qalân* whether he (i. e., the *hâkim*) is cruel to them or not, and whether they (i. e., the subjects who pay the *qalân*) want him or not, so that the manner of his circumstances can be determined.

In another edict of Ghâzân dealing with the granting of special lands (*iqṭā'*) to the military, the revenues from which were to support them,⁶⁴ it is stated: "Know that these *iqṭā'* are to be assigned to men of the army who come into the *qalân* and who render service."⁶⁵ Again, in another edict dealing with the bride-price for wives, it is stated: "If the money of the father be exhausted by bride-prices for wives, from whence are to come the means for the education of his sons, and the needs of their *qalân* and their labor [service]? "⁶⁶

In these edicts, *qalân* is used in the sense of obligations to the ruler. In the last two edicts mentioned above, *qalân* is associated with two words meaning "service," namely, the Turkic *küç* and the Persian *kâr*. *Küç* basically means "strength, force"; however, at that time it was commonly used in the sense of service. *Kâr* basically means "labor," but, like *küç*, also meant "service." In China, we also find the term *ch'ai-fa* sometimes paired with *ch'ai-i* 差役, "imperial corvée," where the former takes on the narrower meaning "tribute" and the latter the meaning "labor service." In the Persian sources, the word *mâl*, an Arabic word meaning "wealth, goods," is often used in contexts where one

⁶³ *Ta'rikh*, p. 180:

Wa az 'ummûm-i ra'âyâ-i qalân-kašî tafahhus namâyîd tâ û zâlim ast yâ né, û-râ mî-khwâhand yâ né, tâ šûrat-i hâl-i û muhaqqaq gardad.

⁶⁴ The problem of the *iqṭā'* under the Seljuqs and then the Mongols, and particularly its institutional affinities with China, and later with the *pomest'e* system in Russia, is one of the key historical problems of this period. For discussions of this question, cf. LAMBTON, *op. cit.*, pp. 53-76; TOĞAN, *op. cit.*, pp. 281-283, and Osman TURAN's note "İKTÂ'" in *İslam Ansiklopedisi*, the recent revised and supplemented Turkish version of the *Encyclopedia of Islam*.

⁶⁵ *Ta'rikh*, p. 308: *Wa bi-dânand ki in iqtâ' bar mardum-i çärîk ki qalân dar âmadé and wa küç dehand muqarrar ast.* For a comment on this passage, cf. LAMBTON, *op. cit.*, p. 81.

⁶⁶ *Ta'rikh*, p. 324: *Wa çûn mâl-i padar ba-kâwîn-i zan mustahlak gardad wujih-i parwaraš-i farzand-ân wa mâ-yakhtâj-i qalân wa kâr-i işân az kuşâ bâšad?* For an English translation of this passage, cf. LAMBTON, *op. cit.*, p. 81.

expects *qalân*. *Mâl*, which designated a tax during the period of Ghâzân and apparently evolved out of the *qalân* concept, may have been used to designate *qalân* in the specific sense of “tribute,” as opposed to *küç* or *kâr*, “service.”

The word *qalân* occurs several times in the Uighur documents from Central Asia studied by Radloff and Malov. One of these documents, addressed to the Čayataïid ruler Toyluq Tämür (1348-1362/63) is a plea from *inju* gardeners (*inju bayčïlari*) to the *Khân* complaining that they were being forced to pay *qalân* to the *Khân*. The *inju* domains were in fact appanages granted members of his clan by the *Khân*. The inhabitants of these domains thus became the direct subjects of these appanage-holders. Consequently, they owed their primary obligations to their appanage lord, and not to the *Khân*. As the document states, when tax officials of the *Khân* came through the area: ⁶⁷

In imposing *qalan*, never was *qalan* imposed on the *inju* gardeners . . . we, from the time of these previous *khâns*, together with our elder and our younger brothers, have been cultivating our gardens; not subject to any other *alban* and *yasaq*, we have continued to serve our *khâns*.

The document implies that the *inju* gardeners traditionally were subject to only one single obligation of *alban* and *yasaq*, undoubtedly that owed to their appanage lord. However, in recent years, they had been forced to render *qalân* to the *Khân* as well, and complained to the *Khân* of their burden. This is the only document in the group wherein the term *alban* occurs. Given the frequent use of the expression *qalân yasaq* in the documents, I feel that the Turkic *qalân* and the Mongolian *alban* essentially designated the same thing.

The terms *qalân* and *qubčûr* occur repeatedly in the Persian sources.⁶⁸ In one of his letters, Rašîdu 'd-Dîn exempts the properties (*amlâk*) of the people of Isfahân from “levies and divisions

⁶⁷ RADLOFF/MALOV, *Uigurische Sprachdenkmäler* (Leningrad, 1928), p. 28, lines 1-2: . . . *qalan käsip inčü bayčï-lar-γa qalan käsmiři yoq*. Also, lines 39-45: *Biz burun-qï bu [qan]-lar çayin-din bürü aγ-a ini-lärimiz birlä bay-nï ätläp özgä alban yasaq tutmayin [qa]n-larimiz-γa küč birip yordimiz ärdi*. (I have changed RADLOFF's system of transcription to one more current among West European scholars.)

⁶⁸ Cf. LAMBTON, *op. cit.*, p. 80 ff.

[of wealth ?], *qalân* and *qubčûr*.”⁶⁹ In another letter, Rašidu 'd-Dîn remonstrates with his son Maḥmûd for having plunged the inhabitants of Bam into poverty through state levies (*tafâwut wa taklîfât-i dîwânî*), a succession of “imperial assignments” (*ḥa-wâlât-i sultânî*) (i.e., fiscal documents granted by the *Khân* empowering the holder to collect a specified tax quota), *qalân* and *qubčûr*, military service (*čärîk*), and the expenses of his retinue (*ikhhrâjât-i mutafarriqah*).⁷⁰ Rašidu 'd-Dîn orders the following remedy:⁷¹

“They shall not demand [anything] for a period of three years on the pre-text of *qalân* and *qubčûr*, extraordinary levies and impositions [both] of the Diwân of Kirmân and the Grand Ordo (i.e., the Court of the Il-khan), so that their ruined places and fallow fields again may come into a state of construction and cultivation.”

In a letter dealing with fiscal problems in Khûzistân, *qalân* is qualified by the following words: “*qalân* for the *amâr*’s (i.e., the Mongolian military nobility) of the *Khân*, going and coming.”⁷² In the table following this item, *qalân* is indicated to be payable by a certain sum of *dînâr*’s. In this case, the *qalân* revenues were presumably destined to defray the costs of the missions of the ruler’s generals.

Qalân, whether used in the specific sense of “a tax” as above or in the general sense of “obligation,” basically designated the tribute, or the tribute and service, owed directly to the *khân* or to the nobles possessing *injû* land. *Qubčûr*, in the above contexts, may still have been used in the old sense of “levy.” However, in the Persia of the thirteenth and fourteenth centuries, as a whole it designated a tax in currency, or sometimes even in kind (*vide*

⁶⁹ *Mukâtabât-i Rašîdî* [*Letters of Rašîd al-dîn Faḍl Allāh*] (edited by Khân Bahādur Moḥammad Shafī') (Lahore, 1947), p. 34. Cf. LAMBTON, *op. cit.*, p. 94. The two words which I have rendered as “levies and divisions [of wealth ?],” *taklîfât wa tawzi'ât* are rendered by LAMBTON simply as “extraordinary taxes.” This is wrong for levies are clearly implied.

⁷⁰ *Mukâtabât*, p. 11; cf. LAMBTON, *op. cit.*, p. 93.

⁷¹ *Mukâtabât*, p. 12: *Wa ba-illat-i qalân wa qubčûr wa tayyârât wa taklîfât-i dîwân-i Kirmân wa ôrdô-i a'zam tâ muddat-i sé sâl az îşân [čizi] na-ṭalband tâ mawzi-i kharâb wa mazârî-i bâyi-r-i îşân ba-ḥâl-i 'imârat wa zirâ'at bâz âyad.* Cf. LAMBTON, *op. cit.*, p. 90; she renders *qubčûr* as “taxes on flocks,” which is wrong.

⁷² *Mukâtabât*, p. 123: *qalân ba-jihat-i umarâ-i khân şâdiran wa wâridan.* Cf. LAMBTON, *op. cit.*, p. 95.

infra). The dual term, *qalân* and *qubčûr*, as a generic term, designated the general tribute obligations of a subject to his overlord, whether *khân* or member of the nobility.

If *qalân* and *qubčûr* were the Il-khân'id equivalent of *alba qubčiri*, one may wonder if there is any etymological relationship between these terms. There is no doubt about the relationship of *qubčûr* and *qubčiri*, but what about *qalân* and *alban*? There is a distinct possibility that these two words may ultimately be cognates. There is a word in the *Liao-shih* which seems to be a cognate of the Mongolian *alban*. It occurs in two transcriptions: (1) *a-lu-wan*, and (2) *ho-lu-wan*.⁷³ This indicates that the word may have existed in two forms: (1) **alwan*, and (2) **qalwan* or

⁷³ The etymology of *alba~alban* is not easy to explain. There is no verb or noun in Mongolian to which this word can be traced. There are indications that this word was in use long before the thirteenth century. In the *Liao-shih* (*Po-na-pen* ed.) 46.18a the following passage occurs: "A-lu-wan 阿魯斡 Ordo was established by the Emperor T'ien-tsu 天祖. This was Yung-ch'ang 永昌 Palace. 'To assist' was called *a-lu-wan*." Cf., also, Karl A. WITTFOGEL and FÈNG Chia-shêng, *History of Chinese Society, Liao 907-1125* (Philadelphia, 1949), p. 546. By analogy with the word *ordo*, "court," which is regularly written *wo-lu-to* in the *Liao-shih*, one is attempted to reconstruct **alwan* from *a-lu-wan*. Since the alternation *w~b* occurs in several Altaic languages, one might see in **alwan* a cognate from of *alban*.

In the short vocabulary of Liao words given at the end of the *Liao-shih*, the word *a-lu-wan* in the text is transcribed *ho-lu-wan* 何 | |, which could be reconstructed as **halwan* or **qalwan*. In both cases, the Chinese rendering of the term means "to assist" or "the assisting." In the text, the Chinese expression *fu-yu* 輔祐 is used to define *a-lu-wan*; the character *yu* connoted assistance rendered by a superior to an inferior, such as assistance rendered by heaven to man. However, in the vocabulary, *ho-lu-wan* is defined by the expression *fu-tso* 輔佐; in this case, the assisting is, by implication, by an inferior of a superior.

Liao-shih 31-33 lists a number of other words ending in *-wan*, e.g. *yeh-lu-wan*, "to prosper"; *p'u-* (or *po*)-*su-wan*, with a similar meaning; *wo-tu-wan*, "to grow." Although I cannot identify the words, it seems safe to assume that *-wan* represented a sort of verbal suffix in the Liao language.

A possible Altaic verb root from which the presumed word **alwan* with the general meaning of "assisting" derives is not easy to find. The verb root *al-* in Turkic clearly means "to take." Furthermore, Annemarie von GABAIN does not list any suffixes resembling *-wan* in her *Alttürkische Grammatik*. In Mongolian, there is only the defective verb *ali* which has the imperative meaning "give it here." Cf. N. N. POPPE, *Asia Major* 1 (1924).777. In the Manchu and Tungus languages, the verb root *ali* means both "to give" and "to receive," somewhat like the Chinese *feng* 奉. The word *alban* which exists in Manchu and was widely used during the Ch'ing seems to be a borrowing from the Mongolian, as does the word *alman* in Kirghiz, and *alwan* in Eastern Türki.

**halwan*. PELLIOU has already shown that certain words with an initial *q-* in Turkic appear without the *q-* in Mongolian.⁷⁴ The word *qalân* cannot be readily explained on the basis of a Turkic etymology. It does not occur in the *Dîwân Luyâtî 't-Turk* of Maḥmûd Kâşyarî, written in the year 1073. This makes it possible that the word is not of Turkic origin. In the early decades of the twelfth century, the realm of the Qara Khitâi arose in what is today Chinese Turkestan, founded by refugees of the Liao Dynasty. We know that many words relating to administrative and fiscal matters were introduced into Uighur and other Eastern Turkic languages by the Qara Khitâi. For example, the well-known *paiza*, from the Chinese *p'ai-tzû* 牌子, probably came into Uighur through the Qara Khitâi.⁷⁵ Consequently, it may be suggested that the word *qalân* was introduced into Uighur from the language of the Ch'î-tan through the Qara Khitâi.

The basic meaning of *alban* seems to involve the idea of giving. The Russian translation of *alban*, *dan'* (*vide infra*) is derived from the verb *dat'*, "to give."⁷⁶ The words *a-lu-wan* and *ho-lu-*

⁷⁴ Paul PELLIOU, "Les formes avec et sans *q-* (*k-*) initial en turc et en mongol," *TP* 37 (1944).73-101.

⁷⁵ Cf. TOĞAN, *op. cit.*, p. 457, note 536.

⁷⁶ BEREZIN long ago equated the Russian *dan'* (or as it appears sometimes in the chronicles, *dan' desjatinnaja*) with *yasâq*, and the *pošlina* with *qalân* (BEREZIN, *Vnutrenneje Ustroistvo Zolotoj Ordy* [*The Internal Structure of the Golden Horde*] [St. Petersburg, 1850], p. 19). At another point, he defines *qalân yasâq* as *obročnyj jasad*, *jasačnyj obrok*. He states further that "in Russian ordinances (*v russkikh postanovlenijakh*) the tribute *dan'* يصاد (*yasâq*) is differentiated from the *obrok* قَلَان (*qalân*)" (BEREZIN, *Očerki Vnutrennjago Ustroistva Ulusa Džučijeva* [*Outline of the Internal Structure of the Ulus of Džučî (= Jöči)*] *TVOIRAO* 8 [1864].471, note 2). Although BEREZIN does not state so explicitly, I suspect that he equates *dan'* with *yasâq*, and *pošlina* with *qalân* for the reason that both *dan'* and *yasâq* tend to head the list of obligations in their respective edicts, with *pošlina* and *qalân* following. Furthermore, the word *yasâq* passed into Russian at this time with the meaning "tribute." However, as I shall indicate in the discussion, there are other, more cogent reasons for assuming the opposite. First *pošlina* is definitely used in the sense of *yasa ~ yasaq*, "law." Secondly, *dan'* and *alban*, as far as we can tell, seem to have similar etymologies, i. e., both derive from verbs relating to giving.

The word *alban* appears occasionally in Turkic documents of this period. To my knowledge, *alba ~ alban* does not appear in any documents from Persia of this period. Francis Woodman CLEAVES, in "The Mongolian Documents in the Musée de Téhéran," *HJAS* 16 (1953).31 (cf. also p. 91, note 4) identified one word in the documents as a

wan in the *Liao-shih* are described as meaning “to assist.” Since the language of the Ch’i-tan seems to be related to Mongolian, one would naturally look for some root word in Mongolian from which *alban* was derived. The only satisfactory root is the defective verb *ali*, which means “give it here!” There is, of course, the Turkic root *al-*, “to take.” However, there are no Turkic deverbals which would explain either the formation *alban* or *qalân*. Manchu and Tungus have a verb root *ali-* which means both to give and to receive, somewhat like the Chinese *feng* 奉.

Although the evidence is still insufficient to be certain, I should like to advance the following hypothesis: The Turkic word *qalân* and the Mongolian word *alban* both derive from a word **qalwan* ~ **alwan* which existed during the Liao. It was transmitted north to the Mongols (either directly or through the Chin) in the form *alban*, and westward to the Turks (most likely the Uighurs) in the form *qalân*. Both derive from some Altaic root meaning “to give.” The idea of giving is basic to the tribute concept.

In the above discussion, I have suggested that the Turkic *yasaq* was used in the same sense as *qubčiri* and *qubčâr*. Since the term *yasaq* in a fiscal sense is used largely (though not exclusively) among the Turks of Central Asia and the Golden Horde, I shall discuss the relation between those two terms in the succeeding sections.

variant of *alba* ~ *alban*, but I am not sure that I can agree with him. The lines in question can be found on p. 31, “Document III (Figure 29)”:

1 . . . *ülemji tusqu γuyul ulaγ-a alaba sawri gerige-yin*

2 *mör buu γuyuturγai*

The translation, on page 32, reads as follows:

“let them not request in great quantity provisions,¹ loans,² relay animals,³ contributions,⁴ service,⁵ and the usage of plaques.⁶”

CLEAVES has identified the word *alaba* as a variant of *alba* ~ *alban*. *Alba* ~ *alban*, and its equivalents in other languages, was the principal obligation of subject to ruler. In almost all the listings of fiscal obligations from this period, *alba* ~ *alban* or its equivalents head the list with the other obligations following, more or less, in order of importance. The appearance of *alaba*, assuming it is *alba*, after *tusqu* and *γuyul*, two relatively minor obligations, is thus quite strange. Furthermore, I have not encountered the form *alaba* in any document. I suspect that *alaba* is either a variant of or a mistake for *aliba*. Consequently, I propose the following alternative translation: “let them not request in great quantity provisions, loans, relay animals, whatever service, and usage of plaques.”

At this point, I shall not discuss the actual nature of the *qalân* and *qubčûr* as fiscal obligations practiced in the Il-khanate. Suffice it here to point out that *qalân* and *qubčûr* were the early tributes and levies known in Mongolian as *alba qubčiri*. Ultimately, the *qalân* developed into a kind of permanent, formalized tribute paid by individuals both to the Il-khan and to the nobility. The *qubčûr*, as we shall point out below, developed into a kind of poll tax which was collected from urban inhabitants in money, and from nomads in animals. In the latter form, it has been regarded as a herd tax by many scholars. However, that was merely one of its manifestations. Basically, it was a poll tax, the evolved form of early Mongolian levies. Both words have all but died out in Persia. However, a faint vestige of the *qalân* is still evident in the *qalûn* (in colloquial Persian â is usually pronounced û) of Kirmân Province, where it designates a kind of obligatory service to be performed by a peasant for his landlord.⁷⁷

2. Russia

After the conquest of Russia by the Mongols, the Russian princes (*knjaz'ja*) submitted one after the other to the invaders. With the formal establishment of the *ulus* of the Golden Horde in Saray-on-the-Volga in 1243, the Russian princes became the tributaries of the *Khân* of the Golden Horde. As elsewhere in their vast realms, the Mongols introduced their own peculiar fiscal practices into Russia. One of these was the policy of tribute exemption, or as it is called by Russian historians, juridical-fiscal immunity, granted the clergy of the Russian Orthodox Church.

The edicts of tribute exemption granted the clergy of the Russian Orthodox Church represent another important group of these edicts in existence. For over a century, many Russian historians were skeptical about the genuineness of these edicts; some even regarded them as forgeries of relatively recent date. This was due not only to the existence of several mutually contradictory texts, but also to the motivation behind the collection of these edicts by some unknown compiler early in the sixteenth century. An epilogue to the collection contrasts the favor shown the Church by

⁷⁷ Cf. LAMBERTON, *op. cit.*, p. 332.

the pagan Tatars with the then prevalent aggressions against the Church and its possessions by the Christian Russian princes.⁷⁸ Consequently, a number of historians were naturally suspicious about the validity of these documents.

During the early part of this century, M. D. PRISELKOV, one of Russia's great scholars of medieval Russian literature, published a detailed study of the textual history of these documents.⁷⁹ He indicated that there were two basic textual traditions, one which he called the "short collection," and another which he called the "extended collection." Indicating that the latter was based on the former, he set about reconstructing the original text of the "short collection." A comparison of PRISELKOV's reconstructed texts with the texts of similar letters of tribute exemption written in Chinese, Mongolian, and Turkic reveals such extraordinary similarity in style, form, and content that no doubt whatsoever remains about the historical validity of these documents.

The collection consists of six documents, which PRISELKOV classifies as "two *jarlyks* and four letters."⁸⁰ The earliest of these is a letter from Mängü Tämür, *khân* of the Golden Horde, to an unnamed Metropolitan of the Russian Church, probably Kirill. PRISELKOV dates the document as 1 August 1267 (Julian).⁸¹ Three of the documents are letters granted in the name of Taidula, called "empress" by the unknown compiler. The first of these (second in the "short collection") was addressed to the Russian Grand Prince Semën Ivanovič, and is dated by PRISELKOV as 26 September 1347 (Julian). PRISELKOV states the following about this letter:⁸²

"... [it] reveals to the attentive observer the history, hitherto completely unknown, of the relations and developments of princely power at the expense of the power of the metropolitans in the domain of mixed courts during the metropolitanships of Pëtr, Theognost, Aleksej, and Kiprian."

⁷⁸ Cf. M. D. PRISELKOV, *Khanskiye Jarlyki Russkim Mitropolitam (Jarlyks of the Khans to the Russian Metropolitans)* (Petrograd, 1916), pp. 61-63.

⁷⁹ For a discussion of the textual history of these documents, see PRISELKOV, *op. cit.*, pp. 1-18.

⁸⁰ *Ibid.*, p. 65.

⁸¹ *Ibid.*, p. 83.

⁸² *Ibid.*, p. 79; also, p. 81.

The second of these (sixth in the "short collection") is addressed to the Metropolitan Aleksej, and is dated by PRISELKOV as 11 February 1354 (Julian). This letter is a kind of safe-conduct granted the Metropolitan on the occasion of his journey to Constantinople for his investiture.⁸³ The third of these (fourth in the "short collection") is a real letter of tribute exemption granted the Metropolitan Theognost, and is dated by PRISELKOV as 4 February 1351 (Julian). The last two are likewise documents of tribute exemption, and are the only ones which are specifically called *jarlyk* within the documents themselves. The first of these (fifth in the "short collection") is a *jarlyk* from the *khân* Berdebek (Bärdi Beg) to the Metropolitan Aleksej, and is dated by PRISELKOV as November, 1357. The second of these is a *jarlyk* from the *khân* Tjuljak (Tulun Beg) to the Metropolitan Mikhail, and is dated by PRISELKOV in the year 1379.⁸⁴ These last two are almost exactly alike, word for word.

These six documents are of immense importance in the study of the rise of church power in medieval Russia, and the development of the institution of juridical-fiscal immunity. However, in this article, I shall merely treat of these documents as sources for the elucidation of the fiscal obligations which the Turco-Mongols introduced into Russia. Below, I present an integral translation of two of these documents, the letter of Mängü Tämür, and the *jarlyk* of Bärdi Beg.

The letter of Mängü Tämür: ⁸⁵

By the power of the Supreme God, by the will [of] the Supreme Trinity. The word of Mengutemir.⁸⁶

To the civil governors and princes, and to the military princes. Also to the

⁸³ *Ibid.*, p. 81.

⁸⁴ For the dating of these three documents, see *ibid.*, pp. 71, 69 respectively.

⁸⁵ The text of this letter, as reconstructed by PRISELKOV, is given on pp. 58-59. I am indebted to Prof. P. BOODBERG for his assistance in interpreting these two documents. However, all shortcomings are my responsibility alone.

⁸⁶ Invocations of this type are to be found in almost all Mongolian and Turkic edicts and letters of this period. Cf. Władysław Kotwicz, "Formules initiales des documents mongols au XIII-e et XIV-e ss.," *Rocznik Orientalistyczny* 10 (Łwow, 1934) 131-157; cf., also POPPE, *Kvadratnaja Pis'mennost'*, pp. 92-101.

Cf. PRISELKOV, *op. cit.*, pp. 83-87. For a discussion of this letter, cf. *ibidem*. Mängü Tämür ascended the "throne" of the Horde in 1266.

tribute-men, to the scribes, to the passing envoys, to the falconers, and to the leopardists.⁸⁷

The Emperor Čin-giz [said]:

⁸⁷ PRISELKOV has punctuated the beginning of this paragraph as follows: *ljudskim baskakom, i knjazem*. However, evidence from Turkic letters indicates that the *ljudskim* must be taken with both *baskakom* and *knjazem*. In the edict (*yarlıy*) of Mängili Giräi Khān I of the Crimea, we find the following introductory phrase: *İčki kânt-lârin-ing dârûrâ bēg-lâringâ*, which may be rendered as: "To the *dârûrâs* and *bēgs* of the interior towns." Cf. Abdullahoğlu Hassan, "Birinci Mengili Giray Han yarlığı," *Türkiyat Mecmuası* 4 (Istanbul, 1934).103. The word *dârûrâ* is the Mongolian equivalent of the Turkic *basqaq*. Both words are used concurrently in the literature of the Golden Horde, and both appear in the Russian sources. They derive from two roots, *daru-* and *bas-*, respectively, which both mean "to press." The *darûrâ* and the *basqaq* were each civil governors. The above-cited Turkic phrase justifies the punctuation: *ljudskim baskakom i knjazem*. We see furthermore that *knjaz' = bēg*.

The *poločnyje knjaz'ja* have their counterpart in the *ming yüz on bēg-lâr* of the Turkic documents. Cf. Abdullahoğlu Hassan, "Temir Kutlug Yarlığı," *Türkiyat Mecmuası* 3 (Istanbul, 1935), p. 213. The "military princes" must have been the military nobility of the Horde.

The Mongolian equivalents are revealed in the following passages *balaqadu[n] šilde: [e]dun daruqasda noyadda*, which POPPE translates as follows: *darugam gorodov i selenij, i nojonam* ["to the *darugas* of the towns and villages, and to the *nojons*"]. He cites, as support for this rendering, a similar phrase from the letter of Taidula to the Metropolitan Theognost: *i gorodnym i selnym dorogam*. Cf. POPPE, *Kvad. Pis'*, p. 106, note 6; cf., also, PRISELKOV, *op. cit.*, pp. 59 and 99. However, the Turkic passage cited above shows conclusively that the Mongolian phrase must be translated "to the *noyons* and *daruqas* (= *darûras*) of the towns and villages."

These various passages permit us to assert the following Russian, Turkic, and Mongolian equivalences:

Baskak = basqaq = darûrâ

Knjaz' = bēg = noyon

POPPE states that the word *danščik* of this edict corresponds to the word *haran* of the edicts in 'Phags-pa script. (POPPE, *op. cit.*, p. 105). POPPE understands *haran* in the sense of "commoner." This equation is impossible. First of all, the commoners always appear at the end and not in the middle of these lists. Secondly, the *danščiki* have their equivalent in the *qalančī* mentioned so frequently in the Turkic edicts. Cf. Walther HINZ, "Zwei Steuerbefreiungsurkunden," *Documenta Islamica Inedita* (Berlin, 1952), p. 214.

The scribes, *piscy*, have their equivalent in the well-known *bitikči* of the Turkic and the *bičigeči* of the Mongolian edicts.

The "passing envoys" have their equivalent in the phrase *yôrûr išûr ülčī* of the edict of Mängili Giräi Khān I (see p. 103) and the phrase *yorč'iqun yabuqun elčīn (e)* in the 'Phags-pa edicts. Cf. POPPE, p. 60.

The "falconers" and "leopardists" have as their Turkic equivalent the words *qûščī* and *barsčī* (cf. "Birinci Mengili Giray Han Yarlığı," p. 103) and the words *šibaryučin* and *barsučin* of Mongolian texts (cf. Francis Woodman CLEAVES, "The Mongolian Documents in the Musée de Téhéran," *HJAS* 16[1953].30).

"Whatever there be hereafter: tribute or comestibles, now they shall not take them. May they pray to God with true heart for Us and Our tribe, and bless Us."⁸⁸

So saying,⁸⁹ and subsequent emperors in the same way favored the priests and monks: be it tribute or anything else that may be: the seal [toll] (i. e., the commercial tax), the plough [toll], [maintenance of] postal relays, war [service], no one shall demand anything. And [so] they spoke, [and letters] were given (?).⁹⁰ Who thus does not know this among Us? We all know it.

⁸⁸ Compare this passage with the Mongolian passage cited above in the section "Tribute and Levy (*Alban* and *Qubčiri*). The phrase *dan' ili korm* is curious. It corresponds to the *alba qubč'iri* of the Mongolian texts. One would expect *pošlina*. It seems that in this early edict (1267), the word *korm* was used to render an original *qubčiri* or *yasaq*.

As I indicate below, the *qubčiri* originally was a levy which later evolved into a tax (conceptually speaking). *Korm* means "comestibles, provisions, fodder." As we know from the sources, the early Mongolian levies often consisted of provisions and supplies for their armies. Consequently, it may have been that the Russian scribes translated *qubčiri* (or possibly *yasaq*) in the sense of [levy of] provisions. Later on the term *pošlina* arises as a generic term for a variety of fiscal obligations, and we find *dan'* and *pošlina* repeatedly associated as a fixed expression, more or less as an equivalent of *alba qubčiri*.

⁸⁹ The phrase *tak molvja* is a literal rendering of a Turkic *tıp* or a Mongolian *kemen*. Both expressions are *converba*, deriving from the roots *tī-* and *keme-*, respectively, meaning "to say." In these edicts, these *converba* function, so to say, as quotation marks for preceding direct and indirect discourse. Consequently, contrary to the rules of Russian grammar, the expression *tak molvja* must be taken as referring to the preceding rather than to the subsequent passage. This is demonstrated by the last *tak molvja* in the letter. Were the expression *tak molvja* to be taken as referring to subsequent passages, the last *tak molvja* would be left dangling.

⁹⁰ The phrase *rekli byli dati* is unclear to me. PRISELKOV (p. 84) speaks of this phrase as follows:

"Here the concept of 'dan' of the Jassa has been broadened by *tamga*, *poplužnyj* (the plough[-toll]), by *jam*, and by *voina* (military [service]), and the concept of 'korm' has been rendered descriptively: '*kto čego ni sprosit, i rekli byli dati*.' The latter, apparently, must be understood in such a way that the '*korms*' of officials in the time of the 'first emperors' were determined by the *paiza*, which were given by the *khan* and [which] gave the words of the people who possessed them the significance and weight of the *khan* himself."

I cannot agree with this interpretation. Both the Mongolian and Turkic documents, when listing the obligations from which the recipient was to be freed, usually end the list with a phrase like the following: . . . *Ya-u k'e anu buližu t'at'ažu bu abt'uqayi ge'en barižu yabu'ayi bič'ig ögbež*. Following CLEAVES, I translate this phrase as follows: ". . . let them not take their effects by robbing and expropriating; [so] saying, [We] have given a letter which he may go on keeping in his possession" (cf. Francis Woodman CLEAVES, "The Mongolian Documents in the Musée de Téhéran," pp. 30, line 6, and 32, lines 14-15).

On the basis of this corresponding passage in a Mongolian edict we must under-

And We, invoking God, have not taken away their letters.

So saying, [We decree that] in the original way:

"Whatever tribute, or plough [toll], or [furnishing of] vehicle[s], or comestibles, whosoever it may be, let him not demand [such]. They shall not give [anything for the maintenance of] postal relays, war [services], the seal [tax].

"Or whatever church [possessions]: land, water, gardens, vineyards, mills, wintering places, summering places, let them not seize them.⁹¹ And if they should take them, let them return them.

"And whatever church [people]: masters (i. e. artisans), let the falconers, leopardists, [and] whosoever it might be, not seize them, nor keep them under surveillance.⁹²

"Or whatever there be in their law: books or anything else, let them not seize [them] nor tear [leaves] out, nor destroy them.

"And whosoever slander their faith, that man shall exculpate himself and die.

"Those who eat the same bread as the priests and live in the same house, with whom there be brother or son, moreover unto them [be] favor in the same way, if they do not betake themselves from them (i. e., if they do not betake and separate themselves from the priests). If they should betake themselves from them, be it tribute or whatever else, let them thereupon give [it] to him (to the priest ?)."

Now, the priests have been favored by Us according to the original letter:

"May Ye continue to invoke God and bless Us. But if Ye should not have a true heart in invoking God for Us, then sin shall be upon You."

So saying, [We say]:

"If someone be not a priest, [such as] other people, but he (i. e., the priest) should have taken [him] unto himself, let him pray to God, so that he [too] shall be [included] in that."⁹³

So saying, We have given the letter to this Metropolitan. Those who see and hear this letter shall not demand either tribute or anything else from the priests and monks, nor shall governors,⁹⁴ princes, scribes, plough[-toll] men, nor seal [-toll] men take [anything from them]. But if they should take [something], they shall exculpate themselves according to the Great Jaza and shall die.

stand the phrases *rekli byli dati* as referring not to *korm* but to the giving of the letter. We may understand the word *dati* either as an infinitive or as the nominative plural of the *participium preteriti passivi* of the verb *dat'*/*davat'*, "to give." I prefer to understand it in the latter sense. Since *rekli byli* is in the plural, we must associate it with the only other plural expression in the passage: *poslednji cari*, "subsequent emperors."

Therefore, I propose the following rendering:

"And [so] they spoke, [and letters] were given."

⁹¹ Cf. POPPE, *op. cit.*, pp. 64-65.

⁹² I understand *steregut* as the 3d person plural of the verb *stereč'*, "to guard."

⁹³ I am not certain about the meaning of this passage. It may be that whosoever associates himself with the clergy for religious purposes likewise is to benefit from the exemption.

⁹⁴ On *baskak*, see note 87.

"So saying, [this letter] was written in the year of the hare, the first month of autumn, on the fourth of the old [third of the month],⁹⁵ on the Tala."⁹⁶

The *jarlyk* of Bärđi Beg:⁹⁷

By the power and grandeur of the Immortal God since [Our] fathers and grandfathers.

The word of Berdebek. By the suggestion (i. e., memorial) of Mulabuga.⁹⁸

To the Tatar, the Ulus, and the Military Princes.⁹⁹

To [their] own district governors. And to the princes, and scribes, and seal[-toll] men, and [river] bank [control] men, and the passing envoys, and the falconers, and the leopardists, and the *buraložniki*,¹⁰⁰ and the post [guards], and the boat men, or whomsoever proceed on whatever task, to the multitude, and to all.¹⁰¹

⁹⁵ *Vetkha* seems to be the genitive of a word *vetkho*, from *vetkhiĭ*, "old." The Mongolian month was divided into three parts, and *vetkho* may refer to the last third of the month. Cf. also the word *nova* (genitive of *novo*) in the next document.

⁹⁶ *Tala*, in Mongolian, means "field" or "plain." In this context it may just mean "steppe."

⁹⁷ For the *jarlyk* of Bärđi Beg, cf. PRISELKOV, *op. cit.*, pp. 60-61.

⁹⁸ Judging from the phrases at the end of the *jarlyk*, it seems clear that *mysl'* must be understood in the sense of "memorial." Mulabuga, also mentioned at the end of the edict, may be an original Mullā Buġa.

⁹⁹ I am not certain whether in the phrase *tatarskim ulusnym i ratnym knjazem*, the first two adjectives should be taken separately or jointly. The absence of the conjunction *i* might indicate that they should be taken jointly.

¹⁰⁰ In the edict of Tāmir Qutluq, we find the phrase: *borla tamγasī*, which may be rendered as the "vineyard seal[-toll]." Cf. "Temir Kutlug Yarlıġı," p. 217. It is possible that the word *buraložnik* may be related to *borla*.

¹⁰¹ For similar lists of officials, cf. HINZ and ABDULLAHOGLU, *op. cit.*

Re: *volostnym samym dorogam*. *Doroga* is but the Russian version of the Mongolian *daruγa*, and means the same as *basqaq*, "governor." The word occurs as late as 1483 in a treaty between the Grand Prince Ivan Vasil'evič of Moscow and the Grand Prince Ivan Vasil'evič of Rġazan'. Cf. *Dukhovnyje i Dogovornyje Gramoty Velikikh i Udel'nykh Knjazej XIV-XVI vv.* (Moscow-Leningrad, 1950), pp. 284, 288.

The index to the *Akty Social'no-ekonomičeskoj Istorii Severo-vostočnoj Rusi* 1 (Moscow, 1952), p. 741, defines *volost'* as "administrative unit, often co-inciding with the peasant commune (*obščina*)." In the letter of Taidula to the Metropolitan Theognost, we find the following passage: *i volostnym, i gorodnym, i selnym dorogam* (PRISELKOV, p. 59). In the similarly stereotyped mid-fifteenth century *dukhovnyje gramoty*, or wills and testaments of the princes, we usually find passages like the following: *A se daju s(y)nu svojemu, knjaz (ju) Dmitr'ju: [Možaesk so vsēmi] volostmi, i so [sely], i z bort'ju, i s tamgoju, i so vsēmi pošlinami* (Cf. *Dukh. i Dogov. Gram.*, p. 15). This passage may be rendered, "And I give to my son, the Prince Dmitrij: [Možaesk together with all] districts, and with the villages, and with the apiary [toll ?], and with the seal [toll] and with all customs."

The *volost'* thus appears to be an administrative unit, the next largest unit after the towns and villages. The word *samym* undoubtedly indicates that the *daruγa* was appointed by the princes, whether Tatar or Russian, rather than by the Court.

The Emperor Čin-giz and subsequent emperors, our fathers, and for whom prayer-men and the entire caste of priests prayed, [decreed]:

"Whatever tribute there be, or custom, it is not necessary for them to observe it, so that they may invoke God in peace and repeat the prayer."

So saying, they granted the *jarlyks*. And whosoever it might be, all [of the emperors ?], having known this, granted the *jarlyks*. And now, We, not changing the *jarlyks* of the original emperors, having thought [this] out, in the same [way] have favored the Metropolitan Aleksej, [and state]:

"As [he is] seated in Volodimir,¹⁰² prays to God for Us and Our tribe, and recites the prayer," so We have spoken:

"Whatever tribute there may be, or custom, they shall not take [such] from them; nor vehicle[s], nor comestibles, nor food, nor levies,¹⁰³ nor honoring (?),¹⁰⁴ they shall not give [such].

"Or whatever church [possessions]: homes, lands, waters, gardens, vineyards, mills, they shall not take them [away] from them, nor do any violence upon them.

"And whosoever has taken anything, or whosoever take anything, let them give it back.

"And in their church houses, whosoever it may be, let them not establish themselves therein, nor destroy them. But whosoever should establish himself [therein] or destroy them, they shall be in sin and shall die.

"And Thou, Aleksej the Metropolitan, and all your priestly caste shall repeat that we (i. e., the Metropolitan and the priests) have been thus favored. Indeed, whatever Thou doest through customary [law] unto church houses, lands, waters, gardens, vineyards, or unto church people, that is up to Thee. Or whosoever commit whatever [kind of] evil deed by thievery, murder, [and] lie, Thou shouldst not look upon it, but Thou thyself shalt know how to make rectification thereon. And pray for Us to God. Henceforth Thou [art] the leader, and We shall say nothing [about] that."

So We have spoken. We have given to You the *paiza*¹⁰⁵ and the *jarlyk* with the crimson seal as confirmation.

[Written] in the year of the hen,¹⁰⁶ the tenth month, in [the year] 708, in the

¹⁰² Re: *i kak v Volodimeri sêd*. In the section of the *Troickaja Letopis'* dealing with the removal of the Metropolitan from Kiev to the North, we find the following passage: . . . *i tako sêde v Volodimeri s klirosom i s vsëm žitijem svojim* (*Troickaja Letopis'* [Moscow-Leningrad, 1950], p. 349. This may be rendered as: ". . . and so he settled in Volodimer (= Vladimir-on-the-Kljaz'ma) together with [his] ecclesiastical retinue and all his effects."

¹⁰³ Re: *zaprosov*. *Zapros* literally means "demand." "Levy" in this context expresses the intended meaning of *zaprosov* adequately.

¹⁰⁴ Re: *počestija*. I am not certain what *počestije* is. It is probably related to *počest'*, "honoring." It may refer to the general obligation to send gifts to the Court on various and sundry occasions, or to the necessity of entertaining envoys.

¹⁰⁵ For reproductions of Mongolian *paiza*, cf. POPPE, *Kvad. Pis'*, pp. 78 ff.

¹⁰⁶ Re: *Tetiguja leta*. PRISELKOV (p. 67) indicates that *tetiguja* derives from the Mongolian "*takhija*." This is not certain. Though the Mongolian word for "hen" is *takiya*, the Russian word could just as well derive from the Turkic *taqıyū* ~ *taqıqu*.

month of Sylgat,¹⁰⁷ on the tenth of the new [third of the month].¹⁰⁸

And the Court¹⁰⁹ was nomadizing on the Kaonga.

It was written.

Mulabuga, Usjain, Sarai, Jagaltai, Kutlubuga¹¹⁰ and the leading princes have presented a petition.

Seunč Temir Mjur Bakši has written [this *jarlyk*]."¹¹¹

The obligations from which the Metropolitan and his people were exempted are immediately recognizable as those existing in other parts of the realm: the tribute (*dan*'), the commercial tax (*tamya*), the obligation to maintain the postal relay system (*jam*), the requirement to furnish envoys and soldiers with provisions, and the obligations to render military service. It is interesting to note that the clergy was also exempted from a plough tax, seemingly the Russian equivalent of the land taxes of other parts of the realm. However, the plough tax was not a real land tax. On the contrary, ploughs were regarded as a measure of wealth and levies were made accordingly.

The principal obligations from which the Metropolitan were exempted are summarized in the expression: "Whatever tribute (*dan*') there may be, or custom (*pošlina*), they shall not take [such] from them." *Dan*' is a word designating an institution recorded in Russian sources for many centuries antedating the Mongolian period, and in precisely the same sense used during

Cf. VON GABAIN, *Alttürkische Grammatik*, p. 338. *Tetiguja* is probably an error for **tekiguja*, with the singular nominative **tekigu*. This brings it closer to the Turkic rather than the Mongolian word.

¹⁰⁷ We have here a date given according to the Muslim reckoning. However, this date which PRISEKOV has equated with 12 April 1308 (Julian) (*op. cit.*, p. 67), does not coincide with the reign of Bärđi Bēg. PRISEKOV attempts to explain this discrepancy of dates by suggesting that the edict of Bärđi Bēg, the edict of Tulun Bēg, and a non-existent edict of 'Aziz are all reconstructions of an original edict issued by the *khan* Toqta to the Metropolitan Pētr on 12 April 1308, and in recopying the old edict, the scribes forgot to change the date (pp. 67-69).

The word "Sylgat" is the Arabic *Zu'l-qa'dā*, the eleventh month of the Arabic lunar year.

¹⁰⁸ On *nova*, see note 95.

¹⁰⁹ The word *Orda* must be translated as "Court" in conformity with its original meaning.

¹¹⁰ I suggest the following reconstructions for these obviously Tatar names: Mullā Buyā, Hussain, Sarai, (?) Jagaltai, and Qutluq Buḡa.

¹¹¹ I suggest the following reconstruction of the name of the scribe: Sünč (?) Täm̄ir Mör Baqši.

that time: a tribute paid by subject to ruler. *Pošlina*, however, is a different matter. The word *pošlina* appears quite frequently in the chronicles relating to the pre-Mongolian period, but usually in the sense of "ancient practice, custom, usage." PREOBRAŽENSKIJ gives it an even wider meaning: "ancient law."¹¹² It does not occur very often in the chronicles relating to the pre-Mongolian period in the sense of fiscal obligation or toll (which is the modern meaning). A letter of the Prince of Novgorod Vsevolod to the Church of John the Baptist (Ioann Predteča) of about 1136 is recorded wherein the priests of the church are granted in perpetuity the *pošlina* "from the merchants in the Rus'."¹¹³

Two problems are involved here: (1) the semantic and institutional content of *pošlina* in the Russia of this period, and (2) the Mongolian or Turkic equivalent of *pošlina*, in view of the fact that these edicts are direct translations of a Mongolian or Turkic original. I shall deal with the second problem first.

Since Turkic was the official language of the Golden Horde, we are justified in regarding these documents as Russian translations of a Turkic and not a Mongolian original. From internal evidence in the Russian edicts, it is clear that *pošlina* was used to render a Turkic term *yasa~yasaq*. This can be seen from the following passages. The first is from the edict of Bārdi Beg:

"Indeed, whatever Thou doest through customary [law] (*pošlina*) unto church houses, lands, waters, gardens, vineyards, or unto church people, that is up to Thee." Again, another passage from the letter of Taidula to the Metropolitan Aleksej:¹¹⁴

"Now whosoever hereupon commit violence, he shall explain himself on the Great Custom (*Pošlina*)." Again, in a passage from the edict of Mängü Tämür:

"But if they should take [something], they shall exculpate themselves according to the Great Jaza and shall die."

There is no doubt that the phrase *po velicej jaze* refers to the

¹¹² Cf. PREOBRAŽENSKIJ, *Etimologičeskij Slovar' Russkago Jazyka* 1 (Moscow, 1910), p. 119a-b.

¹¹³ Cf. *Novgorodskaja Pėrvaja Letopis' Staršego i Mladšego Izvodov* (Moscow, 1950), pp. 508, 558-561.

¹¹⁴ Cf. PRISELKOV, *op. cit.*, p. 61: *A kto paki silu učiniti, i on na velikoj pošlině peremolvitsja*

“Great Yasa” of Činggis Qan. On the basis of the above-cited passages, it is clear that the phrase: *na velikoј pošline*, and the phrase *po velicej jaze* must refer to the same thing, namely the “Great Yasa.” Therefore, we are justified in asserting that *pošlina* in this instance was used to render the Turkic *yasa*. The word *yasa~yasaq* in Turkic, like *pošlina*, has a dual meaning in the Mongolian period. On the one hand, it is sometimes rendered by scholars as “law.” In view of Turco-Mongolian social structure, it would be more correct to render *yasa~yasaq* as a formulated or un-formulated customary law. On the other hand, as will be seen in the subsequent section on the Golden Horde, *yasa~yasaq* also had the meaning of fiscal obligation. In fact, the expression *qalan yasaq* or *yasaq qalan* occurs in contexts similar to the *alba qubčiri* of the Mongolian edicts.

In asserting the philological equivalence of *pošlina* and *yasa~yasaq*, I am not establishing an institutional equivalence. Before one can attempt an institutional comparison, one must go into the nature of both *pošlina* and *yasaq* in their respective societies.

As stated above, the word *pošlina* does not occur often in the chronicles relating to the pre-Mongolian period, in a fiscal sense. In the letter of Prince Vsevolod, it designated a toll, presumably in money, paid by merchants passing through the territory around Novgorod under the control of the prince. In one of the versions of this letter, we find the following passage:¹¹⁵

“ . . . and give him (i. e., the *Statthalter* of the Grand Prince) 20 *pud* of honey for the sweetening of the pure custom (*pošlina*) according to antiquity.”

Although this phrase is difficult to understand, it is clear that *pošlina* was meant to designate some form of traditional payment, in other words an established fiscal obligation. This explanation thus provides a link between the basic meaning of *pošlina*, “customary [law],” and its derived fiscal meaning.

Although *pošlina* in the fiscal sense appears rarely in documents relating to the pre-Mongolian period, it appears frequently in the *jarlyks* and letters discussed above, and very often in the

¹¹⁵ . . . a dati im 20 pudov medu na podslastu čistogo pošliny po starinè (Novg. Let., p. 509).

socio-economic documents of the fifteenth and sixteenth centuries. In both the *jarlyks* and letters of the thirteenth and fourteenth centuries, and the documents of the fifteenth century, *pošlina* appears as a generic term for a whole series of obligations, ranging from the *tamya* (the commercial tax), a Tatar obligation, to purely internal fiscal obligations, such as the mowing of the prince's grain and the feeding of his horses. As a whole, however, the category of *pošlins* did not include the tribute (*dan'*), which represented a category by itself. In general, in the documents of the fifteenth century, *pošlina* designates a series of fiscal obligations owed by individuals to their various rulers, obligations in theory permanent and not arbitrary. Some of these, such as the necessity to maintain the postal relay system (*jam*) or the requirement to construct city walls and fortifications (*goroda delati*) were undoubtedly a kind of corvée, carried out by actual labor or by commutation with a sum of money. Others, like the *tamya* and the *myt* (the transportation toll) were levied on individuals in terms of products. *Pošlina*, in fact, can be perfectly rendered by the English word "custom," for "custom," in medieval times, meant both "customary service owed by feudal tenants to their lord, customary rent paid in kind or in money," as well as "toll." In a semi-feudal society, such as that of medieval Russia, fiscal obligations tended to be personal, reflecting personal loyalties and bonds, rather than material, based on land. Consequently, the similarity of the *pošlina* institution to the "custom" (or *consuetudo*) institution of medieval Europe is not surprising.

In the Russian *jarlyks* and letters, the terms *dan'* and *pošlina* occur as a unit summing up the fiscal obligations from which exemption was granted. I have already shown that *pošlina* is a rendering of *yasa~yasaq*. In the Turkic edicts, we find a similar dual expression in the form *qalan yasaq* or *yasaq qalan*, and I have already mentioned similar dualities for Persia, deriving from the Mongolian expression *alba qubčiri*. Consequently, we can state that the expression *dan' i pošlina* ultimately is a philological equivalent of *alba qubčiri*.

At this point it seems fit to inquire whether the various institutions referred to by these terms corresponded in actual practice.

Alba and *dan'*, of course, correspond perfectly. Both designated tribute. *Qubčiri*, as I have indicated above, meant basically "levy." It was a levy imposed on individuals in terms of wealth such as land or herds. Thus we may call it a poll levy. However, with the consolidation of the Turco-Mongolian conquests, institutions became stabilized and the irregular levies were transformed into regular taxes. Yet, even in its evolved form, the *qubčiri* remained a poll tax based on wealth, such as herds, textiles, etc. Since the word *yasa-yasaq* fundamentally meant [customary] law, we can assume that fiscally it designated some kind of permanent obligation, rather than an arbitrary levy. In other words, *yasa-yasaq*, in the Turkic documents of the Golden Horde, emerges as an institutional equivalent of the evolved concept, rather than of the primitive *qubčiri* concept.

The term *pošlina* in medieval Russia covered a considerable number of obligations, some of which were native to Russian society, while others were introduced by the Turco-Mongols. Suffice it to say that with the growth of the Muscovite state power, the multiplicity of *pošlinas* tended to be subsumed into fixed payments in currency, the *obroks*.

3. The Golden Horde

The Golden Horde, as it was known in the Russian sources (*Zolotaja Orda*) or the Khanate of Qipčaq, as it was known in the Islamic and Chinese sources, was formally established in the year 1243 by Batu, grandson of Činggis and conqueror of Russia and Eastern Europe. With its capital at Saray-on-the-Volga, the territory of the Horde stretched from Central and Southern Russia deep into the plains of Central Asia, covering the Plain of the Qipčaq (Däst-i Qipčaq), as that region was known in the Islamic sources. Almost as soon as the Horde was established, Batu carved out two major appanages and gave them to his brothers. To his elder brother Orda, he gave the region around the Aral Sea, which thenceforth received the name Aq Ordo, i. e., the "White Horde." To his younger brother Saiban, he gave the region around the southern Urals, which thenceforth received the name Kök Ordo, i. e., the "Blue Horde." The entire territory

of Russia, however, remained under the direct jurisdiction of the Khan at Saray. The rule of the Golden Horde was marked by constant dissension and conflict between members of the ruling Turco-Mongolian nobility. Toward the middle of the fifteenth century, three new centers of power arose: (1) Kazan, (2) the Crimea, and (3) Astrakhan. These new khanates were all founded by relatives of the khans of the Golden Horde, and most of their social and economic institutions were derived from the Golden Horde. Consequently, we must regard them as the last remnants of the great Mongolian Empire of the thirteenth century.

Like the rulers of other parts of the Mongolian Empire, the khans of the Golden Horde and the successor khanates carried on the policy of tribute exemption for the clergy and favored individuals. A number of edicts of tribute exemption, issued by the khans of the Golden Horde and successor khanates, are fortunately still in existence. These documents, which are all written in Turkic, are generally labelled *tarkhân* documents by scholars because of the invariable occurrence of a phrase like: *tarkhân bolsun tidimiz*, "we have said: let him become a *tarkhân*." In other words, in granting fiscal exemption to the favored individual, the khan bestowed upon him the title *tarkhân*.

The *tarkhân* institution thus played a great role not only in each Mongolian *ulus*, but in medieval Russia as well. The policy of tribute exemption toward the church, as shown by the issuance of "*tarkhân* letters" (*tarkhannyje gramoty*), was practiced both by the khans of the Golden Horde and the Russian *knjaz'ja*. It probably contributed greatly to the establishment of the institution of juridical-fiscal immunity for the church, a significant factor in medieval Russian history. After the destruction of the khanate of Kazan, the Russian czars continued to carry out the *tarkhân* policies of the former. Actually, with the fall of the khanate, the Czar of Russia became the successor khan, and is referred to as such in many documents. In the capacity of khan, he collected a fixed tribute, called the *jasak*, from his Asiatic subjects. When the Baškirs submitted to the Czar and became his subjects (*jasáčnyje*), certain Baškir nobles were exempted from the *jasak* (though not from the requirement to render military service) and were given

the title *tarkhân*. They thus formed a group whose social position lay somewhere between that of the *jasačnyje inorodcy*, i. e., the Asiatic subjects of the Czar who paid the *jasak*, and the group of Asiatic retainers known as the *služylyje ljudi*, literally "people of service," who eventually became partially assimilated into their Russian counterparts.¹¹⁶

There is little direct historical material in existence relating to the Golden Horde. Most of the knowledge we have of the Horde and its successor khanates derives from travellers' descriptions, records in the Russian and Persian sources, and the few documents and letters that still survive. Among the latter, the six extant *tarkhân* documents form one of the most important sources for the study of the administrative and fiscal structure of that society. They are written in the same stereotyped manner in which similar documents were written throughout every Mongol *ulus*, although significant variations in terms and terminology do occur. These documents usually begin by enumerating the officials and persons of the realm concerned with fiscal administration, directly and indirectly, and enjoin them to observe the stipulations of the edict. Then they list, in greater or lesser detail, those obligations due the Khan from which the *tarkhân* is henceforth freed. Of these six, only two actually originated from the Golden Horde. The other four derive from the khanate of the Crimea.

Although the documents have been studied by a number of Russian, Turkish, and German scholars, the true meaning and content of many of the institutions described and mentioned have not been worked out. In general, the edicts free the *tarkhân* from the same obligations which are mentioned in similar edicts elsewhere: from the payment of tribute to the khan, from the obligation to feed and house his envoys and soldiers, from the necessity of maintaining the postal relay system, from the payment of the commercial tax, and from the payment of the land tax. In these edicts, the *yasâq qalân* figure among the principal obligations from which the *tarkhân* was exempted.¹¹⁷ In the edict of the Crimean

¹¹⁶ *Novyj Enciklopedičeskij Slovar'* 20.510-522; cf., also, George VERNADSKY, *The Mongols and Russia* (New Haven, 1953), p. 337.

¹¹⁷ This may be seen from the following extracts from these edicts:

Khan Hâjjî Girâi (1428?-1466), in lieu of the usual expression *yasâq qalân*, we find the expression *isâq* (= *yasâq*) *albân*.¹¹⁸ Here we have convincing evidence that the Mongolian *alban* and the Turkic *qalân* are indeed equivalents. Nicholas N. POPPE has shown that the Mongolian language was known and used in the Golden Horde.¹¹⁹ Therefore, it is not too surprising to find a Mongolian word used in place of a normal Turkic expression.

These Turkic *tarkhân* documents differ much more in content and terminology than do the Sino-Mongolian and Russian edicts. Therefore, it is more difficult to evaluate the relative importance of the obligations mentioned in the former. However, the frequent mention of taxes connected with commerce makes it seem likely that commercial taxes, such as the *tamγâ*, the *tartnaq*, and the *báč*, formed one of the principal sources of revenue of the khan. In these edicts, the term *qalân* is never qualified or described, and although several types of *yasâq* are mentioned, the real nature of these different types remains unknown. Two kinds of *yasâq* are mentioned in the edict of Hâjjî Girâi, namely the *bôyûnsa yasâyî* and the *qâldî* (?) *yasâyî*; Walther HINZ has not succeeded in explaining either one satisfactorily.¹²⁰ In the edict of Tämür Qutluq, the following expression occurs: *taban-liq qismat qubur yasâyî*. Neither I. N. BEREZIN, RADLOFF, nor Abdullahoğlu Hassan, three scholars who have worked on this edict, has been able to explain satisfactorily the meaning of the expression.¹²¹ On first glance it seems that three types of *yasâq*, namely *taban-liq yasâyî*, *qismat yasâyî*, and *qubur yasâyî*, are involved.

Basâ bú tarkhân-lâri-miz-dîn yasâq qalân tip tilâmâsûn âlmâsûnlâr (N. N. BEREZIN, *Khanskiye Jarlyki* 2 [Kazan, 1851], p. 50).

Yasâq qalân sûisûn 'alûfah tip tilâmâsûnlâr

(Abdullahoğlu Hassan, "Birinci Mengili Giray Han Yarlıgi," pp. 99-109.

Yasâq qalân salîγ musammâ salmâsûn-lâr ('Abdu'llâh Battâl, "Şâhib Girâi Khân Yarlıγı" *Türkiyyât Majmû'a-si* 2 [1926], 75-103).

¹¹⁸ Cf. Walther HINZ, "Zwei Steuerbefreiungsurkunden," p. 214:

37 . . . *bû kûndîn ilgârû isâq albân*

38 *âlmâsûnlâr musammâ salîγ salmâsûnlâr âlmâsûnlâr*

¹¹⁹ N. N. POPPE, "Zolotoordynskaja rukopis' na bereste" ["Manuscript of the Golden Horde on Birch Bark"] *Sovetskoje Vostokovedenije* 2 (1941) .81-136.

¹²⁰ HINZ, *op. cit.*, p. 216.

¹²¹ Cf. Abdullahoğlu Hassan, "Temir Kutlug Yarlıgi" ["The *Yarlıγ* of Temir Qutluγ"], *Türkiyat Mecmuasi* 3 (1935) .217.

All three scholars agree that *taban-līq* means "subjects" in the collective sense. *Qismat* is a common Arabo-Persian-Turkish word meaning "division." In the Persian sources of the Mongolian period, *qismat* is often used in the sense of "re-partition of taxes among the population." ANN K. S. LAMBTON has this to say about *qismat*:¹²²

qismat (obs.), see *mu'āmaleh*. The term *qismat* may possibly have been used for a levy made for extraordinary purposes, or for the payment of the expenses of the administration, etc.

mu'āmaleh . . . In Seljuq times there was a special *dīvāni mu'āmalāt va qismat* which was presumably concerned with revenue derived from public contraction, i. e. revenue paid under agreements of the *muqāta'eh* type.

As far as the word *qubur* is concerned, BEREZIN suggested that *qubur* may be an error for *qubčur*. The word *yasâq* passed into Russian in the form *jasak*. In later Czarist times, *jasak* designated a kind of fixed tribute paid the czar by some of his Asiatic subjects. It is possible that the *taban-līq yasayī* may have meant something similar to the Russian *jasak*. In the Turco-Mongolian supplement to the *Muqaddimatu 'l-Ādâb*, the Mongolian cognate of *yasâq*, *jasay*, is explained by the Turkic word *salīy*, which means simply "impost."¹²³ It is possible that *yasâq* has this meaning in the above expressions. In any case, whereas only one type of *qalân* existed, there seem to have been several types of *yasâq*, as there were several types of *pošlinas* in Russia.

The *tarkhân* edicts generally list another category of obligations which do not have direct equivalents in other edicts of tribute exemption, namely *musammâ salīy* or *salīy musammâ*. HINZ has translated *musammâ salīy* in the edict of Ḥâjjî Gîrâî as "die sogenannte Kopfsteuer."¹²⁴ However, the occurrence of the inverted form *salīy musammâ* in one of the edicts makes it seem unlikely that HINZ's rendering is correct.¹²⁵ The Turkic word

¹²² LAMBTON, *op. cit.*, pp. 437, 434.

¹²³ N. N. POPPE, *Mongol'skij Slovar' Mukaddimat al-Adab* (Moscow-Leningrad, 1938), p. 203a. The Mongolian *jasay* is defined as Turkic *salīy*. The latter appears frequently in Uighur documents of the Mongolian and pre-Mongolian period. It derives from the verb *sal-*, "to impose." POPPE translates it as *nalog*, which in Russian means exactly the same thing, viz., "an imposition," "an impost."

¹²⁴ HINZ, *op. cit.*, p. 216.

¹²⁵ Cf. Abdullahoğlu, *op. cit.*, p. 103.

salīy clearly means impost. The Arabic *musammá* means simply "named," "mentioned." Judging from the context of these Turkic edicts, both *yasâq* and *qalân* were clearly defined obligations. That is to say that *yasâq* was a generic term used to designate several types of formalized taxes, and *qalân* designated the basic obligation of tribute and service. However, it is well known that the Turco-Mongols of the Golden Horde continued to carry out periodic levies over and above the fixed norms of the tribute-tax obligations. Consequently, it may be that the *musamá salīy* or the *salīy musammá* belong to the category of such levies.

In these Turkic edicts, *yasâq* and *qalân* must be regarded as among the principal obligations of the Golden Horde and the successor khanates. Compared to the Sino-Mongolian and Russian edicts, and the extract of an edict of tribute exemption for the clergy in the work of Rašīdu 'd-Dīn, these Turkic edicts are much later in time. Consequently, the institutional significance of many of the common terms may vary greatly from the original meaning in the edicts of the first Mongol rulers. *Yasâq*, in particular, seems to have taken on the more formalized meaning of tax. However, *yasâq* and *qalân* are the only expressions in these edicts which can be regarded as generically similar to the *alba qubčiri* of the Sino-Mongolian edicts.

4. Conclusions

The above discussion is based on the premise that the Mongols introduced the fiscal practices peculiar to their own society into every *ulus* which they founded. Specifically, they introduced the same system of tributes and levies, known to them as *alba qubčiri*, throughout their domains. Of course, as time went on these tributes and levies changed into various kinds of taxes and other types of fiscal obligations. However, regardless of such changes in form, the *alba qubčiri* remained direct sources of revenue for the Mongolian rulers and the related and allied nobility. Because of the linguistic diversity in the Mongolian Empire, *alba qubčiri* was called differently in the various languages concerned. On the basis of the above discussions, I suggest the following terminological equivalences:

Mongolian:	<i>alba</i> (<i>n</i>)	<i>qubčiri</i>
Chinese:		<i>ch'ai-fa</i>
Persian:	<i>qalân</i>	<i>qubčûr</i>
Russian:	<i>dan'</i>	<i>pošlina</i>
Turkic:	<i>qalân</i>	<i>yasâq</i>

We have already shown the philological equivalence of *pošlina* and *yasâq*, but what is the relationship between *yasâq* and *qubčiri*? In the juridical documents from Central Asia mentioned above, we have an indication that *yasâq* and *qubčiri* were used in the same sense. Neither the word *qubčûr* nor any of its variants, to my knowledge, appears in texts of the Golden Horde. On the other hand, the word *yasâq* in its fiscal sense is used only rarely in the Persian sources, whereas the word *qubčûr* appears quite frequently. The Turco-Mongolian supplement to the *Muqaddimatu'l-Âdâb* defines the Mongolian cognate of *yasâq*, *jasay*, as *salîy*, "impost." The word *yasâq* was derived from the common Turkic verbal root *yasa-*, "to fix," "to determine," whence its other meaning "law." In Persia, the word *qubčûr* came to designate a specific kind of tax. *Yasâq* in a fiscal sense was rarely used. However, in the Ankara inscription (*vide infra*) we have an instance of *yasâ* (a variant form of *yasâq*) used in a generic sense to include obligations of the *qubčûr* type. In the Turkic documents of the Golden Horde, the word *yasâq* occurs to the exclusion of the words *qubčiri* *qubčûr*. In the Uighur documents from Central Asia, however, there are six occurrences of the word *qubčir* (another variant form of *qubčiri*~*qubčûr*) to only two of the word *yasâq*.¹²⁶ One of these documents contains the following passage:¹²⁷

"Tačadan, my word. To Tayinčaq:

¹²⁶ Cf. Caferoğlu Ahmet, "Uygurlarda Hukuk ve Maliye İstilahları" ["Legal and Fiscal Terms among the Uighurs"], *Türkiyat Mecmuası* 3 (1935) 40.

¹²⁷ RADLOFF/MALOV, *Uigurische Sprachdenkmäler*, p. 121:

Tačadan söz-üm. Tayinčaq-qa

Säning qubčir tariq-ing-

da bu Šamış Tayişma-qa üç küri tariq birqil. Qan yasaq tirür män

I have changed RADLOFF's transcription into a more current system. The value of some of the consonants of the proper names is not clear.

"For your *qubčir* grain give three *küri* of grain to this Šamış Tayışma. I am collecting the imperial *yasaq*." ¹²⁸

The occurrence of both *qubčir* and *yasâq* in the same passage indicates that there must have been some kind of relationship between the two. I have already noted above that in another one of these Uighur documents, both the words *qalân* and *alban* occur. It seems apparent that both the Turkic *qalân* and *yasaq*, and the Mongolian *alban* and *qubčir* were terms used by the Uighurs of Central Asia. Even today, a variant form of *alban*, *alwan*, is used in Eastern Tūrki, and another variant, *alman*, occurs in the speech of the Kirghiz.¹²⁹ In both of these documents, the terms *qalân* and *yasaq* seem to have been used in the sense of some specific obligation, whereas *alban* and *qubčir* are used in a more generic sense.

IV. Evolution of the Tributes and Levies

As the Mongols assumed permanent possession of the conquered sedentary societies, the tributes and levies they collected from their own peoples were extended to the conquered, producing not only tremendous suffering and affliction, but enormous confusion. Time and again the Mongols demanded goods and services from their subjects. Mongolian soldiers and envoys continually appeared demanding things for themselves or their superiors. The conquered had not only to feed and house the invaders, but also to pay tributes to their rulers. These exactions are so well known in the literature of the East and the West that they need not be described here again. The descriptions by P'ENG Ta-ya and Hsü T'ing speak for themselves. Eventually the situation had to be remedied, for the irregular demands were prolonging the chaos, and thereby in the long run reducing the revenues which flowed into the coffers of the rulers. Some kind of formalization and rationalization of the fiscal structure was necessary. The edict of

¹²⁸ On the expression *qan yasaq*, see the Mongolian expression *qan-u c'aṅ amu* discussed in note 11.

¹²⁹ I do not have the Eastern Tūrki reference at my disposal. For the Kirghiz, cf. *Kirgiz Sözlüğü* (Ankara, 1945), p. 29b.

Ghâzân announcing his famous fiscal reform (probably written by Rašîdu 'd-Dîn) describes the situation as follows:¹³⁰

Of all these [tasks] one is the task of determining and fixing the taxes and conditions of the realms (*mamâlik*), the prevention of [tax] estimation by squabbles and accidents and all kinds of governmental (*diwânî*) requisitions,¹³¹ and the cessation of [levies of] animals and fodder [by] collectors and envoys who repeatedly were sent out to each province for purposes of [collecting] taxes, and who were alone completely responsible for all the troubles and ruin and loss of taxes. For that reason We have dispatched scribes to all the realms in order to register in detail [each] province, territory, and village, to fix the tax (*mâl*; perhaps it can be taken in the sense of tribute in this context) and payments so that all the people become tranquil and thankful and contented therefrom.

In the Introduction, I formulated the three periods of Mongolian rule. These fiscal reforms began in the second period, and reached their high point in the third period. In the early part of the second period, the bonds connecting each *ulus* with the others were stronger than in the later period. Therefore, certain fiscal reforms carried out by Ögödei for the East were likewise put into effect in Central Asia.

In the ensuing section I shall examine these programs of fiscal rationalization in terms of East and West, with China forming the center of the East, and Persia the center of the West. I must note that, particularly in the early period, the Eastern reforms were also carried out to some extent in the West.

1. The East

As China came to be the center of power of the *ulus* of the East, the fiscal reforms came to be specifically Chinese problems. Before the Mongolian conquest, Northern China had been under the rule of the Tungusic Chin. Economic conditions were not

¹³⁰ *Ta'rikh-i Mubârak-i Ghâzânî* (ed. JAHN), p. 258, lines 2-8:

Az ân jumlaḥ yakî kâr-i ta'yîn-i aḥwâl-i mamâlik ast, wa daf'-i ḥazr-i bitîkâi-ân-râ 'awâriz, wa anwâ'-i kilaf-i diwânî, wa izâlat-i ûlâḡ wa 'alûfah-i muḥaṣṣil-ân wa îlâi-ân ki jihat-i amwâl mutawâtir ba-har wilâyat mî-faristâdand, wa anwâ'-i zaḥmat wa kharâbî wa talaf-i mâl-râ nîz yak sabab kullî az îşân bûd. Ba-dân wâsiṭah maqâlât wa ba-tamâmat-i mamâlik faristâdîm tâ wilâyat wa nâhiyat wa diyê-râ muḥaṣṣal nawištê, mâl wa mutawajjihat mu'ayyan gardânand čunânčê 'umûm-i khalâ'iq az ân âsûde wa šâkir wa râzi bâšand.

¹³¹ On *kilaf* (pl. of *kulfat*, "vexation"), see note 69; it means the same as *taklîfât*.

good. In particular, the large-scale issuance of paper currency by the Chin led to severe inflation. Copper currency tended to diminish in importance as a medium of exchange. Silver, and secondarily, silk became the chief media of exchange. Therefore, the earliest exactions practiced by the Mongols in North China aimed at the extraction of silver and silk from the local population. All of these exactions were made in the name of the *ch'ai-fa*. Consequently, the fiscal reforms, in the first instance, concerned a reform in the *ch'ai-fa*, or tribute-levy system. Some of these reforms were carried out by the Mongols themselves. Some were carried out by Chinese advisors like YEH-LÜ Ch'u-ts'ai, or by Muslim officials like 'Abdu 'r-Raḥmân. Other reforms were effected in appanages like Chen-ting 眞定, and were ultimately adopted on the national level.

There is no record of any fiscal reform during the reign of Činggis. The first fiscal reforms instituted by the Mongols in China were carried out by Ögödei. In the *Yüan-shih*, it is mentioned for the year 1229-1230 that Ögödei established new fiscal obligations for the realm. For the Mongols he decreed that for each 100 horses, oxen, and sheep, one female of each be given as tribute. He furthermore decreed the establishment of grain warehouses and the postal relay system. He also decreed that the Chinese of Ho-pei were to be taxed on the basis of households, and that the "people of the western regions" (*hsi-yü-jen* 西域人) were to be taxed on the basis of adults (*ting* 丁). YEH-LÜ Ch'u-ts'ai was placed in charge of the fiscal system of China, and Maḥmûd Yalawaç was placed in charge of the fiscal system of the "western regions."¹³² Here three separate fiscal systems are given, functioning respectively among (1) the Mongols, (2) the Chinese, and (3) the people of the "western regions" (Central Asia). The tribute system operating among the nomad Mongols was based on a herd tribute. This herd tribute presumably remained largely unchanged during the Yüan period, for it was still in existence among the post-Yüan Mongols. It is described in detail in the *Secret History*.¹³³

¹³² Cf. *Yüan-shih* (Po-na-pen ed.) 2.1b; cf., also, SCHURMANN, *op. cit.*, p. 89.

¹³³ Cf. Erich HAENISCH, *Die Geheime Geschichte der Mongolen* (Leipzig, 1948), pp. 144-45.

Those chiefly affected by the reform were not the Mongol nomads, but the Chinese and the Central Asiatics. Here we shall deal only with the Chinese. In addition to the above passages taken from the biography of Ögödei in the *Yüan-shih*, we have, of course, the statements in the "Shih-huo-chih." According to the latter, before the tax reform of 1236-37, two types of taxes were being levied: (1) the adult tax (*ting-shui* 丁稅), and (2) the land tax (*ti-shui* 地稅).¹³⁴ The former was obviously a kind of poll tax levied on all adults (regardless of whether they were men or women, as P'ENG Ta-ya states). Originally, each household was assessed two stone of grain, which was later raised to four. This accords with the observations of P'ENG Ta-ya (*vide supra*). The latter, who visited North China in 1232-33, gives us more information on the "taxes" payable by the Chinese to the Mongols. Each male or female adult urban inhabitant had to pay 25 *liang* of silk yarn per year, plus 50 *liang* per animal. Peasants paid a flat sum of 100 *liang* per individual. In addition, each household had to pay a flat annual sum of four stone of grain. Furthermore, the population had to suffer the never-ending levies imposed by Mongolian envoys.

We come now to a basic problem of classification. Were the obligations described above all introduced by the Mongols? Obviously not, for the land tax was a Chinese and not a Mongolian tax. Here it must be remembered that the basic Chinese taxes did not cease. Just as a rudimentary Chinese bureaucracy headed by YEH-LÜ Ch'u-ts'ai continued to exist in Northern China even in the early years of the Mongolian conquest, so likewise did the traditional Chinese taxes and tolls remain. Of these traditional taxes, the most important was the land tax. The *Yüan-shih* contains two sections on taxes: (1) *shui-liang* 稅量, i. e., the traditional land taxes, and (2) *k'o-ch'ai* 科差, i. e., the *ch'ai-fa* (here *k'o-ch'ai* means simply the assessment [by rates] of the *ch'ai[-fa]*).¹³⁵ It puts the *ting-shui*, i. e., the poll tax, in the first category. Into the second category it puts the *pao-yin* and *ssu-liao* taxes, of which we shall speak soon. We know that in the later

¹³⁴ Cf. SCHURMANN, *op. cit.*, p. 75.

¹³⁵ *Ibid.*, "IV, Section B," and "V, Section B."

years the *pao-yin* and the *ssu-liao* taxes formed the two basic taxes making up the *ch'ai-fa*. The *Yüan-shih* dates the beginning of the *ssu-liao* tax from the year 1236, and the *pao-yin* tax from the year 1255. However, we know from the *Hei-ta shih-lüeh* that as early as 1232, the Mongols had been levying a silk tribute on the North Chinese.

In the year 1236 an important fiscal reform took place under the leadership of YEH-LÜ Ch'u-ts'ai. For the first time, an attempt was made to put order into the confused fiscal system, classify and formalize the many existing obligations, and to separate the *ch'ai-fa* system from the traditional Chinese fiscal system based on the land tax. This reform was made possible by the far-reaching census which had been carried out in the preceding year, only a short time after the annihilation of the Chin by the Mongols. In place of the flat-rate land tax of four stone of grain per household, a system of graduated taxation (*k'o-cheng* 科徵) was introduced. The new land tax was based on the number of a peasant's animals and farm implements, and on the quality of his land. The *Yüan-shih* does not give the new land tax rates, but they are given in SUNG Tzu-chen's 宋子貞 biography of YEH-LÜ Ch'u-ts'ai. Land was divided into four grades: high, middle, low, and irrigated land, and rates were assessed accordingly. The old *ting-shui*, which previously included not only payments in silk but in grain as well, was retained. Henceforth, each free adult paid an annual tax of one stone of grain. ABE Takeo feels that this meant an annual household tax in grain in an amount between 2.5 and 3 stone.¹³⁶ The fiscal reform of 1236 saw the establishment of a new kind of tax, the so-called *ssu-liao* 絲料, or silk tax. Those households directly under the jurisdiction of the government paid an annual silk tax of about 8 *liang*; those under the jurisdiction of the appanage holders paid about 3.2 *liang*. These new rates represented about $\frac{1}{10}$ of the rates in effect earlier, and naturally produced some dissatisfaction among the officials.¹³⁷

What can we conclude from the above? First, before the fiscal reform of 1236, taxation was not only heavy, but the entire fiscal

¹³⁶ ABE, *op. cit.*, p. 264.

¹³⁷ Cf. SCHURMANN, *op. cit.*, pp. 90-91.

system was extremely confused, as a natural result of the imposition of the Mongolian system of tributes and levies on North China. The Mongols during this period levied a tribute payable in silk and in grain. The silk tribute was assessed in the form of a flat rate for each grown adult; generally, however, it was paid in silver instead of silk. The grain tribute was probably a continuation of the old Chinese land tax. However, instead of levying the grain tax on the basis of property, a flat rate was assessed on each household. We know that this grain was stored in warehouses set up by the Mongols. In fact, the land tax itself is known in the Mongolian of that day as the "warehouse [tax]" (*c'ang = ts'ang* 倉). In the West, too, the Mongols collected a grain tribute, which is usually called *tayâr* in the Muslim sources. In other words, during this initial period the old traditional taxes of China and the new tributes and levies introduced by the Mongols were almost inextricably confused, and the situation was made worse by the frequent levies imposed by the Mongols whenever the need arose. With the tax reforms of 1236, YEH-LÜ Ch'u-ts'ai attempted to set up well-defined tax categories, and thus limit the tax burden of the individual. The old Chinese land tax based on the amount and quality of land owned (as well as the number of farm animals and implements, a holdover from the *wu-li-ch'ien* of the Chin) was re-introduced. Secondly, the Mongols retained the poll tax in grain, with reduced rates. Thirdly, they introduced a poll tax in silk, which became the foundation of the *ch'ai-fa* system. The basic object of the Mongolian tributes and levies was the collection of silk and silver. These items formed the chief revenue of the Mongolian rulers. The grain revenue was used for other purposes, such as the feeding of armies and the paying of Chinese officials.

In view of the above, we can say that the distinction between the "land tax" (*ti-shui*) and the "poll tax" (*ting-shui*) could hardly be applied to the period before the reforms of 1236. Since all tribute relations were individual, according to Mongolian principles, the tributes, whether collected in silk, silver, or grain, represented a kind of "poll tax." However, in the background, there continued the old Chinese land tax, paid by each household

on the basis of the property it possessed. The fiscal reform of 1236 set up three clearly defined categories of taxes: (1) a land tax based on property, (2) a poll tax payable in grain, imposed on each individual at a flat rate, and (3) a household tax payable in silk, based on the earlier "poll tax" payable in silk; this tax provided the chief source of revenue for the *ch'ai-fa*, or tribute paid the Mongolian rulers.

These new taxes were not the only sources of revenue for the Mongolian rulers. The latter also collected the old Chinese commercial tolls, and tolls on such commodities as salt, iron, and tea. As the Mongols captured commercial centers and customs stations, they assumed the prerogatives of collecting the tax on commerce (*tamya*). But it was only in the year 1234 that the collection of tolls on commerce and production was systematized. The fiscal reforms of these years (1234-36), involving the organization of the toll collections, the execution of a national census and registration of households, and the rationalization of tributes, levies, and taxes, marked the beginning of a new stage in Mongolian administration of China.

In the years following this first great fiscal reform there were attempts to set up a unified *ch'ai-fa* system which would once and for all do away with the system of arbitrary tributes and levies. Since the *ch'ai-fa* represented the principal source of revenue of the Mongolian nobility, the latter were constantly trying to exact as much as possible from the people under their control. The Mongols had difficulty in conceiving of an absolute limit on their revenues. When in need, they decreed a new quota of revenue, and had their officials and envoys go out and collect it. However, as the traditional Chinese bureaucracy grew stronger and as centralization proceeded, attempts were made to end the chaos by introducing a regular tax system. Thus the foundation for the centralizing fiscal reforms of the early part of Qubilai's reign was laid in the preceding years.

The Mongolian tributes and levies were always imposed in the forms of quotas. It was then left to the officials to meet these quotas in one manner or another. If they could raise the quota amounts through applying the rates fixed earlier, well and good.

If not, it meant heavier taxation until the quota was filled. WANG Yün 王惲, a local official, gives a vivid picture of conditions in the years preceding the reforms of Qubilai: ¹³⁸

I have in truth seen that since the initiation of military campaigns in the Nan-ching Circuit the hundreds of things which are necessary are all taken care of by the people, things such as the dredging of rivers, transport of grain, 'harmonious purchase' (a kind of *corvée*), 'harmonious acquisition [of grain]' (a kind of forced purchase of grain from the local population),¹³⁹ chopping down of trees, building of boats and military weapons. For three years now there hardly has been any respite. In addition to all this, because of locusts and drought, commodity prices have in turn soared. Those places stricken with disaster have suffered food shortages up to now, without being blessed by any aid or great (i. e., imperial) favor. Suffering turmoil from without and within, wealth has vanished and strength has weakened. Already they were deep in suffering. However, at the present moment, [because of] insects and locusts, compared to past years, trouble has reached a high point. Recently, I have investigated and have discovered that this year 24,000 newly surrendered households in this circuit have all been additionally assessed the *ch'ai-fa*. We must be careful not to miss our original quota (i. e., the *ch'ai-fa* quota must be filled). However, in view of the fact that of these above-mentioned households over 10,000 are low [class] households of mixed registration, of duplicate registration,¹⁴⁰ and of old and sick [people] who are not subject to the *ch'ai-fa*, in truth I fear that once the silk and silver [tribute] has been taken [from them], it will then result in [their] fleeing and hiding; and we shall have to distribute the remnant *ch'ai-fa* onto the number of households still residing [here]. [Only thus] shall we be able to make up the original quota.

Most of the writing on fiscal matters of this second period concerns the problem of the *ch'ai-fa*, the problem of how to supply the Mongolian rulers with a regular tribute revenue to replace the extraordinary levies and unfair and excessive taxation of the populace. The problem was ultimately solved by the development of two basic tributes which went to make up the *ch'ai-fa*. One was the *ssu-liao*, a tax payable in silk, originally developed in the course of the first reform under Ögödei. The other was the *pao-yin*, a tax which had been in effect in some of the appanages for some time before it became a national tax in 1255. We cannot go into the details of the evolution of the *ssu-liao* and the *pao-yin*

¹³⁸ WANG Yün, *Ch'iu-chien hsien-sheng ta-ch'üan wen-chi* 秋澗先生大全文集 (*Ssu-pu ts'ung-k'an* 四部叢刊 [Comm. Press ed.]), *ch'üan* 87.19b-20a.

¹³⁹ On these terms, cf. SCHURMANN, *op. cit.*, p. 21, note 31, and p. 96.

¹⁴⁰ On the various categories of households, cf. SCHURMANN, *op. cit.*, p. 69.

in this article. ABE Takeo has written an excellent and detailed article on the growth of the *pao-yin* tax from the time of its introduction in the appanage of Chen-ting as a local tax intended to provide a permanent tribute revenue, to the time it became a national tax in 1255.¹⁴¹

Ultimately, with the rise to power of Qubilai, a rationalized, formalized tax system came into being, along with the centralization of the government. The fiscal structure which arose then and which lasted during the rest of the Yüan dynasty was divided into the following major categories of obligations:¹⁴²

- (1) tolls (*k'o-ch'eng* 課程) imposed on certain commodities (such as salt, iron, tea, etc.), and on commerce.
- (2) land taxes (*tsu-shui* 租稅 or *shui-liang* 稅糧) assessed on the basis of the amount and kind of land owned per family.
- (3) corvées (*fu-i* 賦役) imposed on individuals or households in order to execute a public activity (such as the construction of public works, acting as village head, etc.), and exacted in the form of labor or service, or equivalent monetary payment.

These were traditional Chinese taxes and corvées. The revenue from these taxes was destined for the maintenance of the bureaucracy and army, as it always had been in Chinese history. However, the population was in addition subject to a parallel system of Mongolian tributes and corvées. Of these, the two major categories were:

- (1) tribute (*ch'ai-fa*) levied on individuals or households and paid to their immediate lord, whether *qayan* or appanage holder. The *pao-yin* and the *ssu-liao* formed the two principal components of this category. By the time of Qubilai, both were payable in paper currency.
- (2) corvées, (*k'o-i* 科役) imposed on individuals or households in order to permit the execution of some activity concerned with the function of the ruler or lord (such as the maintenance

¹⁴¹ ABE, *op. cit.*

¹⁴² These are the basic chapters on fiscal matters in the *Yüan tien-chang*, "Hu-pu" 戶部 section.

of the postal relay system, military service, etc.) and exacted in the form of labor or equivalent monetary payment.

The traditional Chinese taxes and corvées as taken over and continued by the Mongols were little different from those of former Chinese dynasties. However, the diffuse and loose system of Mongolian tributes and levies had been transformed by the Chinese into a rational system of taxes and corvées. Each tax and corvée was defined, rates were fixed, and the individual for the first time saw the limits to his burden. We may note that, except for the corvées, the evolved fiscal structure consisted of a tripod of three legs: (1) the traditional land tax, (2) the traditional tolls, and (3) the tribute. We shall see that in Persia, the ultimate fiscal system which evolved out of the chaos of the early years took on a similar form.

2. The West

The Mongols who invaded Central Asia and Western Asia concerned themselves with the same fiscal problems as did those who invaded China: the raising of tributes and levies. The usual Mongolian practice was to fix the total amount of tribute for a given area over a given time. The actual rates assigned per household or per individual were usually simply administrative measures to equalize the burden. This was true in China, where these quotas were known as *e* 額, as well as in Persia, where they were known as *muqarrar*.¹⁴³ The method of tax collecting was the system of tax farming, in China called *p'u-mai* 撲買, by which certain individuals purchased the right of tribute collection from the Mongols. It existed in China until it was abolished under the reign of Qubilai.¹⁴⁴ In Persia, it continued up to the time of Ghâzân, when methods of tax collecting became bureaucratic again. In Persia these tax farmers were known as *'ummâl* (sing. *'âmil*) and *mutaşarriif-ân*. They acquired assignments called *hawâlat* or *barât* from the Mongols, and with these forcibly collected

¹⁴³ For illustrations of the quota system in China, cf. SCHURMANN, *op. cit.*, p. 90. For *Muqarrar*, cf. TOGAN, *op. cit.*, p. 296.

¹⁴⁴ On tax farming in China, cf. SCHURMANN, *op. cit.*, pp. 89-91.

as much in the way of tribute and taxes as they could.¹⁴⁵ The phenomenon of tax farming in both Persia and China during this second period mirrored the lack of centralized fiscal control.

During the early period of their conquests, the Mongols were generally oblivious of traditional taxes and were mostly concerned with collecting their tributes and levies, the amounts of which were usually fixed ahead of time in the form of quotas. Rašidu 'd-Dîn, in the section on the reign Ögödei, states:¹⁴⁶

In Jumâdâ the Second of the year 637 (A.D. 29/12/1239-28/1/1240) he (i.e., Ögödei) took lodging in his own dwelling. Causing the generals and grandees to present themselves, he acquainted them with the laws. He had his own son go to 'Irâq, Arrân, and Azarbaijân in order that after the many words (i.e., quarrels) with Čormâyûn he bring into his possession [again those] provinces and impose the fixed tribute (*mâl-i qarârî*).

Note that in this passage the Arabo-Persian word *mâl* is used in the sense of *qalân*. As we have indicated above, *mâl*, during this time, took on the general sense of tribute or tax payable in money.

Although a fiscal reform had been carried out by Ögödei in China in 1236, it had little effect on Central Asia and the West. However, Maḥmûd Yalawač, YEH-LÜ Ch'u-ts'ai's counterpart in Central Asia, had attempted in the succeeding years to put some order into the fiscal system of Central Asia. His efforts led to the great fiscal reforms which were carried out during the rule of Möngke, and which applied not only to Central Asia but to China as well. The enthronement of Möngke marked an important political change among the Mongols. The hitherto dominant line of Ögödei and Güyüg was replaced once and for all by the line of Tolui, youngest son of Činggis. During the reign of Möngke, Hülegü set up the Il-khanate in Persia; later Qubilai became the Emperor of China. Central Asia, however, remained under the control of the line of Čayatai. Although Möngke still exercised

¹⁴⁵ On tax farming in Persia, cf. Bertold SPULER, *Die Mongolen in Iran* (Leipzig, 1939), pp. 309-314; see, also, note 62.

¹⁴⁶ *Jâmi'u 't-Tawârikh* (ed. Blochet) (= GMS 18) 2 (London-Leyden, 1911), p. 59: *Wa dar Jumâdâ al-akhir sana-i sab' wa şalşin wa sittami'at ba-khâné-i khûd nazûl kard. Wa umarâ' wa akâbir-râ hâzir gardânide, aḥkâm şunawânêd. Wa pasar-i khwiš-râ mutawajjih-i 'Irâq wa Azarbaijân gardânide, tâ ba'd az maqâlat-i basyâr bâ-Čormâyûn, wilâyât-râ ba-mûjib-i firmân dar taşarruf awarad, wa mâl-i qarârî-râ muqarrar gardânide.*

effective sway over Central Asia, in ensuing years the house of Čayatai became an independent power, and China and Persia went their own ways.

The reforms of Möngke are described by Ĵuwainî as follows:¹⁴⁷

And since each functionary is unable to make a repartition [of taxes],¹⁴⁸ he (i. e., Mängü Qa'ân) decreed an annual scheme,¹⁴⁹ whereby, in the lands of Khitâi, the very wealthy [were to pay] 11 [*dînârs*], and with regard to the weak, 1 *dînâr*; in Transoxiania, it was to be the same; in Khûrâssân, the rich: 10 *dînârs*, and as far as the poor are concerned: 1 *dînâr* . . . As for the livestock levy, which they call the *qubčûr*,¹⁵⁰ from each kind of livestock, if the individual have 100 head, he is to give 1 head; if it be less, he is not to give anything. As for the arrears of the tributes, no matter where and no matter upon whom they may remain, no one among the subjects is to pay them, and [no one (i. e., among the officials)] is to collect them.

The corresponding passages in the work of Rašidu 'd-Dîn give essentially the same information with one significant exception: the rate for Khûrâssân and 'Irâq is given as 7 *dînârs*.¹⁵¹ However, Ĵuwainî, in another section, indicates that the rate fixed for Iran actually was 7-1, as mentioned by Rašidu 'd-Dîn.¹⁵² He describes how the Amîr Aryûn returned from the Great Quriltai bearing edicts (*yarlîys*) of the Qa'ân which he read to the assembled nobles. Furthermore, "together with the tax farmers (*'ummâl*) and tax officials (*mutaşarriř-ân*) he imposed the *yâsâs* (i. e., laws

¹⁴⁷ Ĵuwainî, *Ta'rih-i Ĵahân-gûšâ* 3 (= GMS A. R. XVI. 3) (London-Leyden, 1937), p. 78:

Wa ĵihat-i ân-ki har šâhib-i šuryî qismatî na-tawânad kard sanawî muwâza'ah farmûd tâ dar mamâlik-i Khitâi mutamawallî-i buzurg yâzdê wa ba-nisbat tâ ważî'i, yak dînâr. Wa dar Mâ'warâ'u 'n-nahr hamčunîn. Wa dar Khûrâssân mutamawallî dê dînâr wa tâ darwiš yak dînâr . . . Wa az marâ'i čahârpâi ki ân-râ qubčûr khwânand agar kasî-râ šad sar bâšad yak sar bi-dahad, wa agar kam bâšad hič na-dahad. Wa bâqâyâi-i amwâl dar har kuĵâ wa bar har kasî ki mândê bâšad az ra'ÿâ na-dahad wa az išan na-sitânand.

¹⁴⁸ On the *šâhib-i šuryî*, cf. M. MINOVI and V. MINORSKY, *op. cit.*, p. 788. On *qismatî*, cf. *ibid.*, p. 784, note 4.

¹⁴⁹ On the rendering of *sanawî muwâza'ah*, cf. *ibid.* The corresponding section in Rašidu 'd-Dîn has *muwâza'ah-i sâliânê* (see Ĵami'u 't-Tawârih [ed. Blochet] 2.313).

¹⁵⁰ On this passage, cf. PELLIOU TP 37 (1944).162-163; also MINOVI and MINORSKY, *op. cit.*, p. 774, 782, note (c). In the text of Našîru 'd-Dîn's treatise, it is stated explicitly that the herd tax was called the *marâ'i*. The corresponding section in Rašidu 'd-Dîn omits the word *az*, which gives more sense to the phrase (cf. 95b).

¹⁵¹ See Ĵami'u 't-Tawârih (ed. BLOCHET) 2.313-314.

¹⁵² Cf. Ĵuwainî 2.256.

and tributes) of Mängü Qa'ân." Days were spent in reading the decrees and in nominating officials, and "in fixing the *qubčûr* which had been decreed." Finally, they decided that 70 *dînârs ruknî* (i. e., gold *dînârs*) were to be pro-rated upon each 10 individuals "in accordance with the census." This was to remain the rate from then on. Aryûn's return to Khûrâssân is placed by Ĵuwainî in the year A. H. (i. e., A. D. 1252-53). Rašîdu 'd-Dîn, in the section dealing with the Amîr Aryûn, mentions that in the preceding year, A. H. 650, Aryûn memorialized to the Qa'ân on the conditions in the lands of Iran and was made the object of special imperial favor (*soyûryâmîš-i makhşûš*). At this time, the *qalân* of the people of that region was fixed at 7 *dînârs* for the rich, and 1 *dînâr* for the poor; nothing was to be collected over and above that amount.¹⁵³

At this same time, in China, the *pao-yin* was elevated to the status of a national tax. ABE states that it was Mahmûd Yalawač who originally proposed the *pao-yin* as a national tax.¹⁵⁴ It is thus likely that it was also Yalawač, and not Aryûn, who was behind the fiscal reforms in Central Asia. The fiscal pronouncements of Möngke confirmed the old herd tribute levied on the nomads. The rate, as before, was one animal from each hundred. Ĵuwainî called this tribute the *qubčûr*, as did later writers, and it is in that sense that we often encounter the word in the Persian sources. However, as will be shown later, the term *qubčûr* was also used to designate the poll taxes (arising out of the Mongolian levies) which were imposed on the sedentary populations of Central and Western Asia and were collected not in animals, but in money. It is significant that Rašîdu 'd-Dîn uses the word *qalân* in this context; here *qalân* obviously means tribute.

It is clear that in the first year of the reign of Möngke, a fixed poll tax payable in money was established for all the countries under Mongolian rule. What is not clear immediately is whether the *dînârs* mentioned were gold or silver. Later, in Persia, a silver *dînâr* became the standard currency of the realm.¹⁵⁵ In China and

¹⁵³ Ĵami'u 't-Tawârikh (ed. BLOCHET) 2.340-342.

¹⁵⁴ ABE, *op. cit.*, p. 273.

¹⁵⁵ Cf. TOČAN, *op. cit.*, p. 293.

the lands of Central Asia, silver ingots of presumably fixed weight and purity were standard currency. These were known in China as *ting* 錠 and in Turkic as *yastuq*, "pillow" (in Persian, the word *bâlîš*, also meaning "pillow," was used).¹⁵⁶ Silver ingots had been in use as currency for a considerable period before the thirteenth century in Central Asia. However, it was during the period of Mongolian rule that the use of silver ingots, and later, silver coins spread throughout Asia. Nevertheless, there is no evidence of the existence or use of silver coins in the settled societies of Central Asia during the early part of the thirteenth century. YEH-LÜ Ch'u-ts'ai, referring to his sojourn in Samarqand, mentions only copper and gold coins. LIU Yü 劉郁, who went west in the train of Hülegü's armies, mentions that in the latter years of Möngke's reign, the people paid an annual tax of ten *wen* 文 in gold, with differing rates for rich and poor.¹⁵⁷

It seems safe to assume that the *dînârs* mentioned by Ĵuwainî were gold and not silver. Three facts support this assumption. First, the fact that in one of the passages of his work, Ĵuwainî qualifies the word *dînâr* by the word *ruknî*. The *dînâr-i ruknî* were gold coins circulating widely in Central Asia long before the advent of the Mongols; there had already been references to the *dînâr-i ruknî* by Ibn Fazlân (Ibn Fadhlân). Secondly, YEH-LÜ Ch'u-ts'ai mentions gold and copper coins as the principal currency of Samarqand. Thirdly, LIU Yü, who travelled through Central Asia during the years of Möngke's reign, specifically states that a tax of ten *wen* in gold was levied on the population of that region. As ABE pointed out, there can be no doubt that LIU Yü is referring to the monetary tax decreed by Möngke. In China, on the other hand, there is also no doubt that this tax was collected in silver. The very term *pao-yin* 包銀, "the enveloping of silver," used to designate this tax, is ample proof of this. The question now arises as to how the rates mentioned in the Chinese sources can be co-ordinated with the rates mentioned by Ĵuwainî.

¹⁵⁶ *Ibid.*, pp. 116-118.

¹⁵⁷ Cf. YEH-LÜ Ch'u-ts'ai, *Hsi-yu-lu* 西遊錄 (ed. 1927).2a. Also, LIU Yü, *Hsi-shih-chi* 西使記 (*Yung-yüan ts'ung-shu* 榕園叢書 ed. [ts'e 23]).5a. Cf. also ABE, *op. cit.*, pp. 277-279.

ABE Takeo has shown conclusively that the rate of the *pao-yin* tax for the first year of Möngke's reign in China was 6 *liang* (taels) of silver.¹⁵⁸ Ĵuwainî, on the other hand, indicates that the rate for Khitâi, i. e., North China, was a maximum of 11 *dînârs* and a minimum of 1 *dînâr*. From several examples in Ĵuwainî, it is clear that these rates hardly remained stable in practice. At one point, sums up to 1,000 *dînârs* were being taken from the rich. In attempting a comparison of the rates given in the Chinese and Persian sources, the question of the relationship of the two currencies mentioned, i. e., tael and *dînâr*, arises. During the entire period of Mongolian rule in China, 50 taels of silver were equal to 1 ingot (*ting*).¹⁵⁹ This system of units does not seem to be of Chinese origin. Rather it probably came from Central Asia where silver ingots (*yastuq/bâliš*) were calculated at 500 *mişqâl* (Khwârazm); a smaller ingot, *sûm*, was calculated at $\frac{1}{10}$ of a *yastuq*, or 50 *mişqâl*; the smallest, *satîr*, was calculated at $\frac{1}{50}$ of a *yastuq*, or 10 *mişqâl*.¹⁶⁰ It seems likely that the Chinese ingot was essentially the same as the *yastuq* of the steppe. Thus one *yastuq/bâliš* would have been equal to 50 Chinese taels.¹⁶¹

In the section on conditions among the Mongols before the rise of Činggis, Ĵuwainî states that one silver *bâliš* equalled 75 *dînâr-i ruknî*.¹⁶² Consequently, 1 *dînâr-i ruknî* must have been equal to about $\frac{2}{3}$ tael. The rate given by Ĵuwainî, as the maximum for North China, 11 *dînâr-i ruknî*, would thus be equal to about 7.3 taels. The rate for Samarqand, given by LIU Yü, was presumably the same as the rate for China, i. e., 10 *wên* (= *dînârs*), giving a silver rate of about 6.6 taels. Although these figures do not coincide

¹⁵⁸ ABE, *op. cit.*, pp. 277-279.

¹⁵⁹ Cf. *Cho-keng-lu* 30.11a.

¹⁶⁰ Cf. TOĞAN, *op. cit.*, pp. 116-118, 293.

¹⁶¹ There is a distinct possibility, however, that the Chinese ingot and the ingot of the steppes differed in weight. The Chinese sources indicate that the weight of the tael (*liang*) remained essentially the same since the time of the Sui; that would be about 37.6 grams. Zeki VELIDI, however, states that the *yastuq* was based on the Khwârazm *mişqâl* which weighed 4.548 grams. The *yastuq*, which equalled 500 *mişqâl*, thus weighed 2.274 kilograms. The Chinese ingot, however, would only have weighed about 1.88 kilograms. The ratio between the two thus is approximately 1.2:1. Thus 11 *dînâr-i ruknî* would actually be equal to about 8.8 Chinese taels.

¹⁶² Ĵuwainî 1.16.

exactly with the rate of 6 taels given in the Chinese sources, they come fairly close to it. What is of even greater interest, however, is the fact that in the oasis societies of Central Asia and Iran this tax was collected in gold, whereas in China it was collected in silver. We know that silver ingots had been used widely in Central Asia as currency before the Mongolian period. Furthermore, in subsequent years, in Persia, a silver *dînâr* became the standard unit of currency. Robert BLAKE, many years ago, noted the remarkable phenomenon of silver re-appearing in Western Asia during the early years of the Mongolian conquests, and postulated that it must have come from the east, notably China. The above discussion points in the same direction. However, the question remains: Where did all this silver come from? North China has few silver mines, but the metal was widely mined in South China, and it may have been from the South that some of this silver derived. That much of the silver circulating in the steppe regions of Central Asia may originally have derived from China is indicated by the fact that for centuries before the period of Mongol rule, ingots of particular purity were designated as *tamγâč* or *tafγâč*. The word *tamγâč*~*tafγâč*, possibly deriving from the same original as the Chinese T'o-pa 托跋 (the name of the ruling clan of the Northern Wei Dynasty), was in use for many centuries throughout Central Asia to designate China.¹⁶³

We have little information on the fiscal system in Persia before the time of the Emperor Ghâzân. However, Naşîru 'd-Dîn Tûsî's little monograph on finance gives us some insights into the fiscal system of the period.¹⁶⁴ Essentially, it is a monograph praising the traditional fiscal system in existence in the Islamic world. He mentions hardly anything of the enormous tributes and levies practiced by the Mongols, yet one needs only a fleeting acquaintance with the Muslim writings of the period to know what a burden they placed on the population. Being an official of the Il-khanate, he hardly dares voice open criticism, but the hostility to the fiscal innovations introduced by the Mongols is clearly evident. His monograph is not so much a description of actual

¹⁶³ Cf. TOĞAN, *op. cit.*, pp. 59, 117.

¹⁶⁴ MINOVI and MINORSKY, *op. cit.*

fiscal practices, as an argument for re-establishment of tradition; thus it indicates that there were forces aiming at the resumption of the traditional system in Persia just as in China.

First, the monograph describes the traditional sources of revenue. These are the land tax (the well-known *kharâj*, on which he discourses at length advancing the traditional arguments), the commercial tax (*tamγâ*), the tributes from nomads (*marâ'î*), casual revenues (*ṭayyârât*), and "lawful exertions" (*kifâyat*). These are all, as he states, "the system of past emperors." Slowly his argumentation wends its way through other sources of revenue like booty and escheats. Finally, he comes to talk about those sources of revenue of which the "great emperors" were ashamed, such as unfair tolls on commerce and shipping, money derived from the debasement of gold and silver, buying up goods in short supply and re-selling them at a profit etc. Then, he comes to talk about poll taxes. Here the language falters, and he expresses himself vaguely. It is obvious that he disapproves most strongly. He says:¹⁶⁵

And they used never to take anything from people on the basis of heads. [But] this (i. e., the poll tax) they have taken in [the world of] Muslims. Previously they did not take [a poll tax] from them. That *qubčûr* which they now collect by order of a *Great Yâsâ*, they never used to take. [Even] now, by order of the *Yâsaq*, they do not take it from five [kinds of] people: first, from *tarkhân* people, whom the Emperor has made *tarkhân*, such as Muslim clerics (*dânîshmând-ân*), and Nestorian clerics (*ârkâ'ûn*); second, from the old; third, from those in distress and the sick; fourth, from the poor; fifth, from children.

The reason for Naṣîru 'd-Dîn's dislike of the *qubčûr* poll tax is obvious. In the minds of Muslims, it was associated with the hated *ḥizyâ*, levied on Christians and Jews. Naṣîru 'd-Dîn argues

¹⁶⁵ *Ibid.*, §16:

Wa az mardum bar-sar-hâi-i îsân ċizî na-giriftandî. Wa in dar Mussalmânî giriftê and. Wa dar pîš az ân na-giriftê and. Wa ân qubčûr ki aknûn ba-hukm-i yâsâi-i buzurg mî-sitânand na-sitadandî. Wa aknûn ham ba-hukm-i yâsaq az panj kas na-mî-gîrand. Awwal az mardum-i tarkhân ki pâdisâh îsân-râ tarkhân kardê bâsad ċûn dânišmand[-ân] wa arkâ'ûn. Duwum az pîr-ân. Siwum az ranjwar-ân wa ma'lûl-ân. Čahârum az darwîš-ân. Panjum az kudak-ân.

My translation differs a bit from that of MINOVI and MINORSKY. The chief difference lies in the interpretation of the word *Mussalmânî*.

that "they," i. e., the great emperors of antiquity, never levied a poll tax. But now the Mongols levied such a tax, the only mitigating circumstances being the fact that many are exempted from paying it.

It is interesting that Naṣîru 'd-Dîn considers both the commercial tax and the tax on nomads as legitimate. That shows that in his mind the *qubčûr* was not associated primarily with the latter. What he objected to was the levying of a general poll tax on Muslims. Here we have the struggle between tradition and innovation, between Muslim and Mongol. Traditionalism with some modifications triumphed with the reign of Ghâzân. The Mongols retained their identity as the ruling society, and the new rationalized fiscal structure included both the traditional fiscal obligations and the Mongolian tributes.

In Persia under the reign of Ghâzân, a sweeping program of fiscal reform, similar to the reforms of Qubilai in China, was carried out. As in China, the existing fiscal duality of Mongolian and Persian obligations was recognized, but the contradictions arising out of this duality were radically reformed and regulated. The arbitrary levies and excessive taxations carried out in the name of Mongolian obligations were repressed. A strong bureaucracy was created to assure the efficient and just execution of the government's fiscal program. I shall not attempt to go into a detailed exposition of these reforms, but shall merely give a brief outline of the tax structure which emerged from those reforms.

The great work of Rašîdu 'd-Dîn on the reign of Ghâzân, the *Ta'rikh-i Mubârak-i Ghâzânî*, describes the fiscal structure of that period in great detail. However, one of the most explicit descriptions of the post-reform tax structure is contained in Rašîdu 'd-Dîn's famous letters. In one of his letters to his son Šihâbu 'd-Dîn, governor of Tustar and Ahwâz in Khûzistân, Rašîdu 'd-Dîn reprimands him for surrounding himself with an evil entourage, and sets forth 39 precepts for his guidance.¹⁶⁶ In precept 39, he makes a number of concrete proposals for just taxation in Khûzistân, and enjoins his son to carry them out.¹⁶⁷ Following

¹⁶⁶ *Mukâtabât-i Rašîdî*, pp. 93-123; cf. LAMBTON, *op. cit.*, pp. 94-95.

¹⁶⁷ *Ibid.*, pp. 121-123.

these proposals, he presents a carefully drawn up chart of tax rates in all important districts of Khūzistān.

Precept 39 begins as follows:¹⁶⁸

“Thirty nine. A page I have made out of copper on which I have recorded the names of some of the districts (*bōlūkāt*; Turkic, *bōlūk*) of Tustar which have come to my attention, and the tax of which I fixed after I had arrived in Ghūr:

I have exempted [them] from everything in the nature of *tamγā* and *timār*. In regard to everything in the nature of the land tax *kharāj*), [the rate] has been fixed at one-tenth [of the crop] on condition it be collected in kind in order that there be no ruination and that people take an interest in agriculture, and that the province be built up. Those few who are exempted from the land tax on private property (*kharāj-i amlāk-i arbāb*) are to remain exempted. Government rents (*mināl-i dīwānī*) (i. e., on lands owned directly by the government) are to be collected in kind [at a rate of] six *kharwār* out of ten. Four *kharwār* have been fixed unto the peasants (*raʿīyat*) as their right (*haqq*) for taking care of and working [these fields]. The *mawāṣī* (*vide infra*), the *qalān*, the *čārik* (i. e., military services) of each district (*bōlūk*), except for the exempted properties, are to be collected as they have been fixed in this table. Any one who takes more than is noted in this table and examples of which I have made clear and evident is to be cursed by the Creator and all Creatures.”

The introduction quoted above lists the following taxes and Rašīdu 'd-Dīn's proposals for just rates:

- (1) *Tamγā* and *timār*: totally exempted.
- (2) *Kharāj-i amlāk-i arbāb*: $\frac{1}{10}$ of the crop, except for the few properties exempted therefrom.
- (3) *Mināl-i dīwānī*: of each *kharwār* of grain, 6 are to be taken in kind, and 4 are to be left for the peasants “for tillage and labor.”

¹⁶⁸ *Ibid.*, pp. 121-122:

Si o nuhum. Šahīfah az mis sākhtē im, wa asāmī-ba'zī az bōlūkāt-i Tustar ki bar ān wuqūf yāftē im, bar ān naqš kardē wa māl-i ān-rā ba'd az anki ba-Ghūr rasidē im qarār dādē: har čē tamγā wa timār ast bi-kullī mu'āf kardē im. Wa har čē kharāj ast az dē yak muqarrar šudē, mašrūt bar ān ki ba-jīns bi-sitānand tā mūjib-i kharābī na-bāšad wa mardum ba-zirā'at mail kunand, wa sabab-i 'imārat-i wilāyat gardad. Wa ba'zī ki az kharāj-i amlāk-i arbāb musallam ast musallam dānand. Wa mināl-i dīwānī-rā az dē kharwār šaš kharwār ba-jīns bi-sitānand, wa čāhār kharwār ba-ḥaqqu 'l-hirāsāt wa 't-ta'b bar-ra'yat muqarrar gardānand. Wa mawāṣī wa qalān wa čārik-i har bōlūki khārij-i amlāk-i musallamī čunāncē dar in jadwal muqarrar kardē im bi-sitānand. Wa har kas ki biš az in ki dar in jadwal zikr kardē im wa mišāl-i ān-rā šarīh wa mubārhan namūdē im ba-la'nat-i Khāliq wa Khālā'iq bāšad.

- (4) *Mawâši*:
- (5) *Qalân*: to be paid as stipulated in the chart.
- (6) *Čärîk*:

The chart which is appended to the precept lists the following taxes under the title *abwâbu 'l-mâl* ("categories of taxes"):

- (1) *Tamyâ*: all districts exempted.
- (2) *Kharâj-i arbâb*: "of 10 *jarîb*, 1 *jarîb*" (i. e., $\frac{1}{10}$ of the crop).
- (3) *Mâl wa kharâj-i diwânî*: "of 10 *jarîb*, 6 *jarîb*" (i. e., $\frac{6}{10}$ of the crop).
- (4) *Mawâši*: quota amounts for each district ranging from 10,000 to 44 *dînârs*.
- (5) *Timâr wa qabbânî*: all districts exempted except one where it is to be paid from [a load of] 10 *mann* on, per [each] *mann*.
- (6) *Naḥâlat* (= *nakhâlat* ?): not collected in most districts, except for two where the quota amounts are 400 and 1,000 *dînârs*, respectively.
- (7) *Čärîk*: Quotas of men ranging from 10 to 3.
- (8) *Qalân ba-jîhat-i umarâ'-i khân şâdiran wa wâridan*: quota amounts for each district ranging from 100 to 20 *dînârs*.

A comparison of the two parts of this precept is now in order. The *tamyâ* and *timâr* of the first part obviously correspond to the (1) *tamyâ* and the (5) *timâr wa qabbânî* of the second part. *Tamyâ* designated the well-known commercial tax of the period. The word *timâr* was widely used in Ottoman times to designate a kind of *beneficium* granted the Ottoman military to support them. However, I do not know if there is any etymological or institutional relationship between these two words. The word *qabbânî* is derived from the Arabic *qabbân*, "balance, weight." The chart states that it is to be levied *per mann* (a unit of weight) from 10 *mann* on. Thus, both *timâr* and *qabbânî* must be a kind of weight toll levied on goods according to weight, presumably as they passed toll stations. The *timâr* and *qabbânî* tolls undoubtedly fall

into the same category as the *tartnaq*, the weight tax, so widely mentioned in Turkic edicts of the Golden Horde.

Kharâj-i amlâk-i arbâb means "landowner property tax." The *kharâj* is the traditional land tax of the Islamic world. According to both parts of the precept, the rate recommended by Rašidu 'd-Dîn was one-tenth of the crop. It is well known that during the Il-khanid period, private property in land (*milik*) was legally recognized as one of the basic categories of land ownership. Consequently, this category of *kharâj* must be regarded as designating the land tax on private property (*milik*).

The *minâl-i dîwânî* of the first part obviously corresponds to the (3) *mâl wa kharâj-i dîwânî* of the second part. According to A. K. S. LAMBTON,

"The term *minâl* is used at the present day for the share of the crop which the government takes from the holders of *khâlîseh* and for the dues it levies on them."¹⁶⁹ The term *khâlîsah* was used traditionally to designate crown lands. In this case, however, it is not a question of crown, but of state (*dîwânî*) lands. Although in practice the distinction between crown and state lands was often blurred, it is important to remember that these two categories of land, particularly during the Mongolian period, were theoretically separate. This category thus designated the rent taken from the cultivators of state-owned land. The rate proposed by Rašidu 'd-Dîn was $\frac{6}{10}$ of the crop.

The *mawâšî* of the first part obviously corresponds to the (4) *mawâšî* of the chart. Etymologically, *mawâšî*, at first sight, would seem to mean herd tax. Quota amounts are listed for each district ranging from 10,000 to 400 *dînârs*. The *mawâšî*, however, was more than a herd tax; it seems to have been the chief source of revenue for a certain segment of the Turco-Mongolian nobility. In a letter to the people of Khûzistân, announcing the appointment of a certain Sirâju 'd-Dîn Dizfûlî as chief tax collector of the region, Rašidu 'd-Dîn makes several important references to the *mawâšî*.¹⁷⁰ In the second paragraph of the letter, Rašidu 'd-Dîn states that one of the chief purposes of his reform was to

¹⁶⁹ LAMBTON, *op. cit.*, p. 94, note 1.

¹⁷⁰ *Mukâtabât-i Rašidî*, pp. 175-183; cf. LAMBTON, p. 95.

make the revenues of his lands in Khûzistân pay for the “provisions” (*taġâr*) and “salaries” (*marsûm*) of the nobles (*umarâ*, pl. of *amîr*) of the “four hundred and the *harbâts*” (?) (*umarâ-i ĉahâr-šadé wa harbât-ân*).¹⁷¹ This group apparently consisted mostly of nomads, for Rašîdu ’d-Dîn mentions that they spent their winters in the deserts of Khûzistân. During their sojourns in Khûzistân, they caused all manners of trouble and disturbance by their unscrupulous collection of the *mawâšî* tax (*mâl-i mawâšî*).¹⁷² Rašîdu ’d-Dîn ordered his new tax collector to carry out fiscal reforms and accountings to make the payment of these obligations less of a burden to the people. He apparently also secured the permission of the Court to have these nomads move their winter quarters to a different area. If any were caught in their old winter quarters, the new tax collector was authorized to arrest them and send them to the Great Court (*Ordô-i a’zam*). He furthermore reminded the people: “He (i. e. Sirâju ’d-Dîn) shall owe to eighty of [these] imperial servants (i. e., the nomad nobles), [for] each one, two hundred *dînâr-i ruknî* from among the revenues of the taxes of these properties, such as the *mawâšî* etc.”¹⁷³ Judging from the quota amounts mentioned in the chart and the item translated above, the *mawâšî* was one of the most important of the taxes. Its revenues were destined for the imperial court or the nobility.

The *qalân* of the first part corresponds to (8) *qalân ba-ġihat-i umarâ-i khân šâdiran wa wâridan*, “*qalân* for the *amîrs* (military-tribal nobles) of the *khân* going and coming.” One district owed a quota amount of 600 *dînârs*; for *mawâšî*, it owed 10,000 *dînârs*. However, the quota amount of *qalân*, for most districts, is below 100 *dînârs*.

The *ĉarîk* of the first part is the same as the (7) *ĉarîk* of the second part. The *ĉarîk* was a kind of military service or corvée

¹⁷¹ *Ibid.*, p. 177. The word *harbât-ân*, which puzzles Mohammad Shafi', may be the Persian plural of a Mongolian word, viz. *harbat* = *arbat*, plural of *arban*, “decade.”

¹⁷² *Ibid.*, pp. 177-178.

¹⁷³ *Ibid.*, p. 180:

Wa haštâd nafar-i farrâs-i khâṣṣah-râ har yak dû šad dînâr-i ruknî az wuġuhât-i amwâl-i in amlâk ĉûn mawâšî wa ġairah ġawâb ġuyad.

whereby each district owed a quota of men, generally not exceeding ten.

There is one tax mentioned in the second part which has no immediate correspondence in the first part, namely, *nahâlat*. Both Mohammad Shafi' and A. K. S. LAMBTON indicate doubt about the word. I suggest that it may be the Arabic *nakhâlat*, "siftings, grain." The tax was only collected in two districts, in the amounts of 400 and 1,000 *dînârs* respectively.

The above-mentioned taxes can be put into the following four categories:

- (1) commercial taxes
- (2) land taxes
- (3) military corvée
- (4) taxes with quotas set in currency, the revenues of which apparently went to the Court or the nobility.

Putting aside military corvée for the moment, which was not really a tax, we are left with three basic categories of taxes:

(1) the land taxes, (2) the commercial taxes, and (3) the quota taxes, which were non-traditional taxes introduced by the Mongols. Let us see if this fiscal tripod is confirmed elsewhere in the Persian sources. 'Alâ-i Tabrizî gives the following formulation of the tax structure:¹⁷⁴

The truth is that the quota of taxes of each place is important. Some of these [taxes] are bound up with the attaining of the harvest and are paid when [the harvest] is reached. Some of these [taxes] are bound up with [business] transactions, such as the *tamγâ* which can be paid in installments. Some of these [taxes] can be collected from the people (*ra'âyâ*) in two or three install-

¹⁷⁴ This passage is quoted in the Persian original in A. Zeki Velidi (= Zeki Velidi TOĞAN), "Moğollar devrinde Anadolu'nun iktisadî vaziyeti" ["The Economic Condition of Anatolia during the Mongolian Period"], *Türk Hukuk ve İktisat Tarihi Mecmuası* 1 (1931), p. 19:

Haqq ân-ast ki muqarrar-i amwâl-i har jâ i'tibârî'st. Ba'zî-i ân-ast ki ba-idrâk-i irtifâ' ta'alluq dârad; ân-râ ba-waqt-i idrâk dar wajh nihad. Wa ba'zî-i ân-ast ki ba-mu'âmalât ta'alluq dârad, hamčünân tamγâ ki ân-râ ba-qast tawân dar wajh nihad. Wa ba'zî-i ân-ast ki az ra'âyâ ba-dû sé qašt mî-tawân sitadan čünânki qûbčûr ki ân-râ ba-nisbat-i ân qašt dar wajh bâyard nihad wa tâ zararî bar 'âmûl wa ra'âyâ na-yaftad wa hisârâtî-i hâdis na-šavud.

ments such as the *qubčûr* which must be paid according to such installment[s], and so that there be no hurt either upon the tax collector (*'âmûl*) or the people (*ra'âyâ*), nor that any unforeseen fraud occur.

We have here the same threefold categorization of the taxes as given above.

In the *Ta'rikh-i mubâarak-i Ghâzânî*, in the section dealing with the fiscal reforms of Ghâzân, Rašidu 'd-Dîn lists the following principle imposts:¹⁷⁵

Qubčûr:

and payments of the village-inhabiting subjects whose custom is such that they pay in two installments during the year.

item:

from the totality of annual payments which have become the quota of each place, they pay in full one-half thereof [from] New Year's Day [according to the reckoning] *Jalâlî*¹⁷⁶ up to a period of 20 days thereafter.

¹⁷⁵ *Ta'rikh-i Mubâarak-i Ghâzânî* (ed. Jahn), pp. 264-265:

Qubčûr

wa mutawajjihât-i ra'âyâ-i dé-nîšin ki 'adat ân-ast ki dar sâlî ba-dû qism mî-rasânand.

ħarf

az ĵumlah-i mutawajjihât-i yaksâlê ki muqarrar-i har mauzi'î šudê, yak nîmé-i ân nau-rûz-i Jalâlî tâ muddat-i bist rûz ba-tamâm mî-rasânand.

ħarf

yak nîmé-i digar az ibtidâ'î-i aftâb ba-awwal-i Mizân tâ muddat-i bist rûz ba-tamâm mî-rasânand.

Qubčûr

wa mutawajjihât-i šahrâ-nîšin ki 'adat ân-ast ki ba-yak naubat dar awwal-i sâl ĵawâb gûyand.

Kharâĵ

wa mâl ki az qadîm bâz ba-wuĵûhu 'l-'ain muqarrar budê wa mu'ayyan ân ki ba-yak naubat dar awwal-i sâl bi-rasânand az awwal-i nau-rûz-i Jalâlî tâ muddat-i bist rûz.

Kharâĵ

wa wuĵûhu 'l-'ain-i ba'zî mauzi'î ĉunân muqarrar šudê ki ba-waqt-i irtifa'ât-i šaiġi bi-dahand mânand Bâġdâd wa ġairah dar bist rûz bi-dahand.

Ma'khûzât-i

tamġâ ba-mûĵib ki har yak 'alâ-ĥidah munâsib-i har wilâyat bar ġahr nawîštê šudê bar lauĥ nawisand wa bar dar-i mauzi'î ki ba-dân tamġâ makhšûš bâšad nahand tâ ba-dân mûĵib ba-qašt bi-rasânand. Wa ĥiĉ afridê bid'at wa rasm-i muĥdiš na-nahand. Wa maġâtî'ân ba-bahânê-i ân-ki tamġâ ziyâdat kardê im ziyâdat az ma'khûzât nasitânand wa rasm-i muĥdiš na-nahand.

For a Russian translation of this passage, cf. *Rašid ad-Din, Sbornik Letopisej* 3.260-261. Cf., also, LAMBTON, *op. cit.*, p. 84.

¹⁷⁶ The reckoning *Jalâlî* was a solar reckoning beginning in the year 1079 A. D. (cf. STEINGASS, *Persian-English Dictionary* [London, 1892], p. 367b). On solar calendars in use in Persia at this time, cf. SPULER, *op. cit.*, p. 316.

item:

the other half they pay in full from daybreak on the first of Mîzân up to a period of 20 days [thereafter].

Qûbčûr:

and payments of the steppe-inhabitants whose custom is such that they owe [them] at one time at the beginning of the year.

Kharâj:

and *mâl* which as of old have quotas in cash and which have been fixed so that they pay at one time at the beginning of the year, from the first of the New Year [according to the reckoning] *Ĵalâlî* up to a period of 20 days [thereafter].

Kharâj:

and the monetary [payments] (i. e., the quotas) of a few places, such as Baghdad, etc., have been so fixed that they pay them at the time of the summer harvest, in 20 days.

Rates:

of the *tamγā* are to be inscribed on placards according to the way each [rate] previously has been recorded separately by province, and placed at the gate of each place subject to the *tamγā* so that it be paid in that manner in installments. No individual is to introduce any innovation (*bid'at*, the opposite of *sunnat*), nor any new rule. Customhouses, on the pretext that We have increased the *tamγā*, are not to take any more than the [fixed] rates and are not to introduce any new rule.

We have here the same threefold classification of taxes as given above: (1) the *qubčûr*, (2) the *kharâj*, and (3) the *tamγā*. It may seem strange on first sight that the land tax was payable in cash. However, the land tax was levied both in kind and in money, as is indicated by Rašîdu 'd-Dîn:¹⁷⁷

Places where [the tax] has been fixed in cash [are to pay] in cash, and whatever has been fixed in kind [is to be paid] in kind. It is imperative that each one of these parts be paid in accordance with the way they have been fixed.

However, what of the category of taxes which included the *qubčûr*? First, it contained a number of taxes besides the *qubčûr*, as is indicated by the phrase: *qubčûr wa mutawajjihât*. Secondly, the *qubčûr* was a tax collected both from peasants and nomads. 'Alâ-i Tâbrîzî implies that *qubčûr* was only the principal tax within this category of taxes. In his letters, Rašîdu 'd-Dîn men-

¹⁷⁷ *Ta'rikh-i Mubâarak-i Ghâzânî* (ed. Jahn), p. 262:

Mauzi'î ki wujûhu 'l-'ain muqarrar bâšad bar qarâr-i wujûhu 'l-'ain, wa ânêé ajnâs muqarrar bâšad ba-qarâr-i ajnâs, wa har yak az ân aqsâm ba-mûjibî ki mî'âd muqarrar gardad adâ' ân wâjib šawad.

tions three taxes which fall into this category: *mawâšî*, *qalân*, and *nakhâlat*.

Now, it is my belief that *mawâšî* is but the Arabo-Persian term for *qubčûr*. That term is derived from the Arabic *mawâš*, plural of *mâšiyat*, "cattle, livestock," plus the Persian generic suffix *-i*. Consequently, many writers have considered it to be a herd tax.¹⁷⁸ To the Muslim writers of the time, ignorant of Mongolian, that must have appeared to them to be the basic meaning of the word. As Ĵuwaitî says: *az marâ'i-i čahârpâi ki ân-râ qubčûr khwânând*. *Marâ'i*, as LAMBTON indicates, meant a kind of pasture tax. In fact, the herd tax among the nomads was called the *qubčûr*. Rašidu 'd-Dîn even has the phrase *qubčûr-i mawâšî* referring to the livestock levies practiced on the Mongols.¹⁷⁹ However, it is obvious from Našîru 'd-Dîn's treatise on finance that *qubčûr* was used in the general sense of a poll tax. Likewise, it is hard to think that Rašidu 'd-Dîn, in composing his tax ledger for Tustar, should have omitted the *qubčûr*, which played so important a role in Il-khanid finance. Elsewhere in his letters he speaks often of the *qalân* and *qubčûr* as being heavy burdens on the people.

It is possible that the *qubčûr*, even among peasants, may have been collected as a kind of herd tax. However, in all likelihood, it was collected mainly as a poll tax to make up a fixed quota. For as we have explained above, basic to the *qubčûr* was not the form of collection but the matter of fulfilling the fixed quota. However, even when the reforms of Ghâzân had turned the *qubčûr* into a poll tax with more or less fixed rates, the old feeling that the *qubčûr* was nothing more than a quota levy must have persisted. Rašidu 'd-Dîn, in his description of the transgressions of the tax collectors, gives an idea of the old Mongolian *qubčûr*:¹⁸⁰

¹⁷⁸ Cf., for example, CAFEROĞLU, *op. cit.*, pp. 40-41; cf., also, LAMBTON, *op. cit.*, p. 80. HINZ, too, as can be seen in the next few paragraphs, considers the *qubčûr* to have been basically a herd tax.

¹⁷⁹ *Ta'rih-i Mubârak-i Ghâzânî* (ed. Jahn), p. 304.

¹⁸⁰ *Ibid.*, p. 243:

. . . ân čunân-ast ki in wilâyat-râ ba-muqâta'ah ba-ħukkâm mî-dâdand, wa har yak-râ jam'i mu'ayyan dar mî-bastand, wa iħhrâjât-i muqarrarî az û mujrî mî-dâstand, wa ân hâkim dar sâli dû qubčûr wa dar ba'zî mawâzî' bîst wa sî qubčûr-râ az ra'yat bi-sitadî, wa dastûr-i hâkim ân-ki miqdâr-i qubčûrî ki ba-ĵam'-i û dar âmadé bûdî

Such it is that these provinces were given [by the ruler] to *hākims* through a [tax] contract¹⁸¹ (i.e., the taxes were farmed out to the *hākims*, the governors). The totality of the [taxes] fixed was entrusted to each one of them, and all regular expenditures were to be paid by him. The *hākim* used to collect 2 *qūbčûrs* per year from the people, and in some places 20 or 30. The custom of the *hākim* was such that he used to consider the result [of a *qūbčûr*] as the amount of a *qūbčûr* which had been included in his total (i.e., whatever he got became his quota). Every time that an envoy used to come to the province for some important purpose or in order to demand tribute or necessities, the *hākim* used to assess a levy (*qūbčûrī qismat mî-kārdī*) on that pretext. However many envoys arrived, and [however] measureless their expenses and demands might be, the *hākim* used to become happy at their arrival. He used to assess [levies] sometimes in the name of paying for their important [duties], sometimes in the name of fodder and expenses, and sometimes in the name of promises and demands.

Here the old character of the *qūbčûr* as a levy comes out clearly. One might well wonder that any reform could ever turn the *qūbčûr* into a fixed tax. However, that, whether it succeeded or not, was the purpose of the fiscal reforms of Ghâzân.

In Persia we end up with the same tripodal fiscal structure as resulted in China. The revival of the traditional taxes and tolls, such as the land tax and the commercial tolls, did not exclude the system of Mongolian tributes. In China, they evolved into more or less fixed taxes known as the *ch'ai-fa*. In Persia, they evolved into the system of *qalân* and *qūbčûr*, which formed the chief sources of revenue of the Mongolian nobility. It is not entirely clear what sort of payment the *qalân* was. It is often used in the generic sense of tribute in the works of the time. However, Rašîdu 'd-Dîn's letters indicate that the *qalân* was a fixed tribute for which quota amounts existed. I suggest that it represented a personal source of revenue of the Il-khan himself. The *qūbčûr*, on the other hand, was the source of revenue of the nobility as a whole; thus the *qūbčûr* quotas were at least ten times greater than those for the *qalân*.

The *qūbčûr* is frequently mentioned in the Anatolian inscrip-

natijah sâkhtî, wa ba-har waqt ki ilâi jihat-i muhimmi yâ mutâlabah-i mâli wa mâ-yakhtâji ba-wilâyat âmadî ba-dân bahâné hâkim qūbčûrī qismat kardî, wa har čand ilâi-ân basyâr mî-rasîdand wa ikhrâjât wa multamisât-i îsân bi-andâzé mî-bûd hâkim ba-wușûl-i îsân šâd šudî, wa naubatî ba-ism-i wajh-i muhimmat wa naubatî ba-ism-i 'alâfah wa ikhrâjât wa naubatî ba-ism-i ta'ahhud wa multimasât qismat mî-kardî.

¹⁸¹ On *muqâta'ah*, see LAMBTON, *op. cit.*, p. 435a.

tions of the time. Walther HINZ has performed a great service in publishing and analyzing these inscriptions, which provide an important background for later Ottoman fiscal history. These inscriptions are in effect imperial rescripts which define explicitly the fiscal obligations of the population of the areas concerned. The earliest of these is one located over an ancient wall-gate of the old Qal'ah (Kale) of Ankara. It has the following key passages: ¹⁸²

Čûn az hukm-i yarlıġ-yi Jahân-guşâ'i ba-Angûriyye wuşûl uftâd, ra'âyâ sabab-i şumârê-i qubcûr wa hazr-i ƣallah muştakî bûdand, dawâm-i daulat-i pâdişâh-i Islâm-râ—khallda mulkuhu—az arwal-i Âzâr-i sana-i şalsîn wa sab'umî'at wilâyat-râ yâsâ-i mâ ân: naqid wa ġins-i mâl mu'ayyan kârdé, dar daftar muşpat gaşt ki şahr tamġâ bâşad wa wilâyat yâsâ-i mâ. Ba'du 'l-yawm har ki şumârê-i qubcûr wa 'uşr-i muhdiş talab wayâ [bar khilâf-i ? qâ'idah-i mazkûr ? dirham ?] wa kail-i ƣallah ġûyad, ba-la'nat-i Khudâi wa malâ'ikat wa rusul bâşad.

HINZ translated these passages as follows:

Als gemäss grossköniglichem Reichserlass die Ankunft in Ankara erfolgte, beschwerten sich die Bauern infolge der Viehzählsteuer und der (Gebühr für die) Veranschlagung der Getreideernte.

Um der Fortdauer der Herrschaft des Padeschahs des Islams willen—sein Reich währe ewig—gilt ab 1. Ādār des Jahres 730 (1 März 1330) für die Provinz als Unsere Hebenorm dieses:

Die Steuern in bar und in Naturalien wurden festgelegt und ins Steuerbuch eingetragen. Hiernach (entrichtet) die Stadt Handels- und Gewerbesteuern (Tamġa), die Provinz hingegen (gemäss) Unserer Hebenorm. Wer fortan Viehzählsteuer und einen ungesetzlichen Zehnten einhebt oder (entgegen obiger Regelung ? auch nur einen Dirhem ?) bzw. einen Scheffel Getreide fordert, den treffe der Fluch Gottes, der Engel, und der Propheten.

I cannot agree with HINZ's interpretation of this edict. The decree states in effect that the fiscal obligations of each person in cash and in kind have been fixed. In the city (i. e., Ankara) the people pay the *tamġâ*; in the province (i. e., the country), people pay "Our *Yâsâ*." HINZ's rendering of the latter as "Unsere Hebenorm" is incorrect. I have shown that *yasâq* (of which *yâsâ* is a cognate) was used in the same sense as *qubcûr*. Here it apparently had the more general meaning of "fixed

¹⁸² Walther HINZ, "Steuerinschriften aus dem mittelalterlichen vorderen Orient," BELLETEN 13 (1949) 745-769. The Ankara inscription is discussed on pp. 745-752.

tribute," for *yasâq*, or its cognates never came to designate any specific tax or tribute in Persia, as was the case with *qubčûr*. What the peasants complained about were the many levies and grain estimations (on the basis of which a grain tax was assessed). As demonstrated above, it usually was the practice of a local *hâkim* to decree a *qubčûr* levy every time the need occurred. The decree states in effect that obligations are fixed and recorded in registers, and nothing above the fixed amounts is to be taken.

Likewise, I cannot agree with HINZ's rendering of *šumâré-i qubčûr* as "Viehzahlsteuer." HINZ's interpretation is supported by the expression *qubčûr-i aynâm*, i.e., "a *qubčûr* on sheep," which occurs in the inscription on the Sungur-Bey mosque in Niğde.¹⁸³ This is further supported by the fact that in the eighteenth century the *aynâm*, a livestock tax, was one of the principal obligations of the Anatolian peasantry.¹⁸⁴ HINZ states: "Trotz aller Wandlungen des Kopeür-Begriffes behielt er die Grundbedeutung einer Viehsteuer; diese wird nicht nur aus obiger Inschrift deutlich, sondern auch aus der Inschrift zu Niğde."¹⁸⁵ Furthermore, the *qubčûr*, as practised among the nomads, was undoubtedly a kind of herd tax.

However, in view of our discussion, we can say that *Viehsteuer*, far from being the *Grundbedeutung* of the *qubčûr*, was merely one of its forms. In Persia, the *qubčûr* was clearly a poll tax. HINZ himself mentions that in 1309, in Tabriz, the rate was 11 silver *dînârs* per year per household.¹⁸⁶ Both of these forms of the *qubčûr*, i.e., the livestock tax and the poll tax, were developments from its basic nature as a tribute levy carried out in order to fulfill a certain tribute or tax quota. I cannot say what the *qubčûr* in Anatolia was in practice. However, given the traditional Muslim dislike of poll taxes (as reminiscent of the *ġizyâ*) and the prevalence of *qubčûr* tributes paid in animals among the nomads, it is likely that in Anatolia the *qubčûr* was ultimately justified

¹⁸³ *Ibid.*, p. 756.

¹⁸⁴ Cf. H. A. R. GIBB and Harold BOWEN, *Islamic Society and the West* 1 (1950), p. 240.

¹⁸⁵ HINZ, *op. cit.*, pp. 756.

¹⁸⁶ *Ibid.*, pp. 750-751.

as a tax on animals. I should like to offer my own translation of the above passages:

Upon arrival in Ankara in accordance with the edict of the World Conqueror (i. e., the Il-khân Abû Sa'îd), the peasants complained because of the levy count and the grain estimation. [For the sake of] the continuation of the rule of the Emperor of Islâm—May His Realm Last Forever—as of the 1st of Âzâr of the year 730 (1 March 1330) Our Tribute for the province is this:

The tax in cash and in kind having been fixed, it has been recorded in the register that [in] the city [the tax] be the *tamyâ*, and [in] the province Our Tribute. Henceforth, as for any one who demands a levy count or an illegal tithe, or seeks a *dirhem* or *kail* of grain in violation of the above-mentioned rule, let him be accursed by God, the Angels, and the Prophets.

This edict brings out furthermore that the *qubčûr* and the tithe (*'uŝr*; Rašîdu 'd-Dîn's rate for the *kharâj* is also the traditional tithe) were, in fact, the legal fiscal obligations of the peasants. The edict only prohibits exactions above the fixed norms. This shows a situation similar to Persia, where the *qubčûr* and the *kharâj* were the two principal obligations of the peasants, the *tamyâ* being largely collected in the cities.

The foregoing discussion of the fiscal structure of China and Persia under Mongolian rule has of necessity been simplified. Not only were the traditional fiscal structures of those two countries more complex than we have indicated, but so also was the Mongolian system of tributes and levies. The Mongols introduced all varieties of corvée obligations which never existed before. In addition, people had to pay all sorts of minor taxes and tolls to the new rulers. Here I have attempted simply to define the basic fiscal thinking of the Mongols, and the result of the imposition of those fiscal practices on the conquered societies. Even after the great reforms of Qubilai and Ghâzân, the Mongols did not surrender their fiscal prerogatives but fitted them into the new fiscal structure. Far from being Sinicized or Persianized, the Mongols remained basically Mongolian during their period of rule. They utilized elements of power existing in those societies, but stopped short of compromising their identity. When they vanished, they left few tangible traces of their presence. Yet, the great changes wrought under their rule affected significantly the future of the conquered societies. I have hardly touched on the question of

Mongolian influence on Russia, yet an analysis of the fiscal system of Muscovy must begin with the establishment of the Golden Horde.¹⁸⁷ In Persia, the Il-khanid period has been rightly called the "Break with Tradition" by Ann K. S. LAMBTON. Though HINZ has called the Šafawid Dynasty "Der iranische Nationalstaat," many of its basic characteristics can be traced back to the Il-khanate. Likewise, the debt of the Ottoman Empire to the Il-khanate has not yet been sufficiently studied. In China, the influence of the Mongols was probably less than in these other societies. However, there too their presence was felt in the post-Yüan administrative structure. What in a word was the effect of the Mongolian conquests? Specifically, these steppe nomads who conquered most of Asia created new concepts of absolutism and centralization. Every society they conquered, save the steppe societies, thereafter moved in the paths of absolutism, centralized control, and autocracy. Quasi-feudal societies of Kiev, Galicia, and Novgorod existed in pre-Mongolian Russia, but the conquest was followed by the rise of Muscovite *Samoderžavije*. In Iran, the Muzaffarid and Timurid interludes were followed by the rise of the powerful Šafawids. In China, the state became so all-powerful that never again—until recent times—did China disintegrate, as it had so often in the past. How can one explain this bond between steppe nomadism with its loose oligarchism and the cause of absolute centralization? First, as a foreign ruling society in hostile surroundings, the Mongols' power could only be assured by tight control over all the conquered. Unable to identify themselves with the native ruling classes, they had to dominate them with force. Second, it was the enormous military power of the Mongols which not only permitted the conquests, but enabled them to set up the absolute state power of the third period of their rule. This tendency toward centralization is clearly mirrored in their fiscal policies, beginning in confusion and terminating with a more or less rational structure, at least in China and Persia.

¹⁸⁷ Cf. VERNADSKY, *op. cit.*, p. 345.