

The Sicilian Tithe Business: State and Merchants in the Eleventh-Century Islamic Mediterranean

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In the mid-eleventh century, Sicilian authorities levied the »Sicilian tithe«, a customs duty hitting foreign merchants. The imposition of this tax put in motion a long chain of events that would be lost to us were it not for the exceptional evidence of the Cairo Geniza. This article focuses on a handful of Geniza commercial letters and legal queries in Judeo-Arabic that chronicle the unfolding of the Sicilian tithe business, from the initial attempt by a group of Geniza merchants to evade it, through the harsh reaction of state authorities, to the eventual abolition of the tax through merchant lobbying at the Fatimid court in Egypt. The events surrounding the Sicilian tithe not only shed light on a chapter in the history of Islamic Sicily; they also offer fresh insights into the much broader question of the relationship between state and merchants in the Islamic Mediterranean of the Central Middle Ages. Addressing this theme, this article will advance three interrelated claims. First, it will argue that Sicilian state administrators adopted what we might call a protectionist fiscal policy with the aim of maximizing tax revenues while at the same time supporting a domestic merchant class. Second, it will show that to accomplish this goal state administrators categorized merchants on the basis of administrative procedures that were largely detached from the complex and shifting forms of identity that merchants themselves adopted. Third, it will argue that the state's protectionist calculus clashed against the trans-territorial character of contemporary merchant consortiums, highlighting the fundamental misalignment between the tributary logic that animated state officials and the capitalist logic that animated merchants.

Keywords: Cairo Geniza, Islamic Sicily, Fatimid history, medieval Mediterranean, commercial taxation, medieval economic history.

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Introduction

Among the Geniza documents in the Taylor-Schechter Collection of Cambridge University Library there is a legal query from 1059 addressed to Dani'el b. 'Azaria, Gaon of the Palestinian Yeshiva from 1052 to 1062 CE.¹ In the query, Dani'el, as the head of an illustrious academy of higher learning, is asked to express his authoritative opinion on a thorny legal case that embroiled Jewish communal authorities in Fustāt, Egypt, and Tripoli, Ifriqiya (present-day Tunisia, Libya, and Algeria). The query and the legal dispute that occasioned it were the result of a long series of events stretching back a few years. These events were set in motion by the imposition of a particular tax, a tithe, on the island of Sicily.² Yet we start our story from its epilogue, rather than its beginning, because the legal dispute on which Dani'el b. 'Azaria was asked to pronounce himself encapsulates all the main questions with which this article is concerned.

In a nutshell, the subject of the dispute laid out in the legal query was as follows. Two Jewish merchants, Ḥasan ha-Kohen b. Salmān al-Dallāl (»the broker«) and Moshe b. Yehuda ha-Ḥazan (»the cantor«), had formed a partnership. The terms of the partnership were that Ḥasan would supply the goods for the common commercial venture, and Moshe would transport them from Alexandria to Sicily and sell them there. Two-thirds of the ensuing profits would go to Ḥasan, who supplied the capital for the venture in the form of the commodities to be traded, and one third would go to Moshe, who contributed his own labor and expertise as a traveling merchant. If the venture were unsuccessful, the two would share losses in the same proportions.³ The query generically calls this arrangement a *shutafut*,⁴ »partnership«, but the provision about losses allows us to firmly establish the nature of the deal as a *comenda* of the *ʿisqa* type, where, following Jewish law, part of the capital was regarded as a loan from the sleeping to the active partner. The latter was in turn held liable for loss of the capital (unlike the contemporary Islamic *qirād*, where the active partner was not liable).⁵

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- 1 T-S 20.152. Diplomatic editions of all the Geniza documents cited in this article can be found in Gil, *In the Kingdom of Ishmael*; Geniza documents pertaining to Sicily have also been edited by Ben-Sasson, *The Jews of Sicily*, with some occasional variations between Gil and Ben-Sasson's editions. English translations can be found in Simonsohn, *The Jews in Sicily*; though they are a wonderful resource, they are to be treated with some caution. The shelf mark abbreviations used in this article are those adopted by the Princeton Geniza Project (PGP) of Princeton University's Geniza Lab: genizalab.princeton.edu/, last accessed on 30 August 2021. The underlined shelf marks are linked to the online document entry of the PGP; when the entry includes a virtual edition of the document, line references are to this edition. On Dani'el's controversial accession to the gaonate see Rustow, *Heresy and the Politics*, 321-323. For the history of the discovery of the Cairo Geniza and the transfer of most of its contents to Cambridge University Library, see Hoffman, *Sacred Trash*. For the diverse origin of the fragments that are now generally collectively referred to as »Cairo Geniza«, see Ben-Shammai, Is »the Cairo Geniza« a proper name.
 - 2 For the importance of Geniza documents for the history of Islamic Sicily, see Goitein, *Sicily and Southern Italy*; Udovitch, *New materials*; Nef, *La Sicile*.
 - 3 The query paraphrases the actual contract between the two merchants, a copy of which also survives in the Geniza (probably as part of the dossier of the lawsuit): T-S 12.5.
 - 4 T-S 20.152, line 18.
 - 5 Cohen, *Partnership gone bad*, 233-234; *idem*, *Maimonides and the Merchants*, 53-55; Ackerman-Lieberman, *Partnership Culture*, 108-109; Udovitch, *Partnership and Profit*, 238-239; *idem*, *At the origins*.

The arrangement was common enough in the period. Unfortunately, this particular venture had a tragic, unforeseen outcome that went beyond the provisions of the partnership. Moshe died while traveling with the goods on a ship sailing from Alexandria, and the crew threw his body overboard. The ship docked in Tripoli, in modern-day Libya, where the local Jewish court took the now unaccompanied goods into custody.⁶ This is where the matter became thorny from a legal point of view: what was to be done with the merchandise? Ḥasan, the sleeping partner, was the sole proprietor of the goods, but they were labeled with Moshe's name only. Taken at face value, the labeling suggested that Moshe, and not Ḥasan, was the proprietor. Hence, Ḥasan now had to prove his claim against that of Moshe's widow and orphan, who had a competing right to the possessions of the deceased. The question posed to the Gaon was therefore: could Ḥasan send an agent to retrieve his goods in Tripoli? Did he have to swear an oath to corroborate his claim that he was in fact the sole proprietor of the goods? And if the court in Tripoli refused to accept the oath and kept the goods in custody on behalf of Moshe's heirs, who was responsible for the losses accruing before the matter was settled for good – the court or the heirs?⁷

We do not know the Gaon's answer, or how the matter ended. But what interests me the most is why Ḥasan's goods were labelled with Moshe's name. To avoid any confusion on this crucial point, the legal query spells out the reason clearly: the goods were labeled in Moshe's name only »on account of the tithe«. ⁸ We thus encounter the main culprit of our story: the tithe, an import duty that Sicilian authorities levied on non-Sicilian merchants. To circumvent it, Jewish merchants based in Egypt and Ifriqiya devised a stratagem that would eventually result in our legal dispute: they would register their goods in the name of their Sicilian partners, who were not liable to pay the tithe.

In what follows I will try to explore three interrelated questions arising from this story. As we shall see, the existing literature has already offered some factual answers; nevertheless, there remain many interesting implications that are worth analyzing in greater depth.⁹

The first and most basic question is: what exactly was the tithe? A first answer is that the tithe was an import duty levied on foreign merchants, and as such it would not strike any historian of the medieval Mediterranean as exceptional. Foreigners paid heightened import duties in most ports of the Middle Sea, be they under Muslim or Christian rule. Yet applying this discriminatory tax meant drawing a distinction between Sicilian and non-Sicilian subjects of the Fatimid Caliphate – a noteworthy alteration to the ecumenical framework of Fatimid sovereignty, which on paper extended to Sicily as well.¹⁰

6 T-S 20.152, lines 24-25.

7 T-S 20.152, lines 25-28.

8 T-S 20.152, line 19: *bi sabab al- ĩshshūr (al- ĩssūr)*.

9 The main studies discussing the incident are Gil, Sicily; *idem*, Jews in Sicily; Nef, La Sicile; Goldberg, *Trade and Institutions*, 171-172 and 293-294.

10 On the position of the island within the Fatimid maritime space, see Bramoullé, La Sicile fatimide; Davis-Secord, *Where Three Worlds Met*, 111-173; and Chiarelli, *A History of Muslim Sicily*, 67-144.

This might explain why the non-Sicilian merchants who had to pay the tithe perceived it as unjust and extortionate. Of course, it was in their material interest to think of it in this way, but their objection seems to have been circumscribed to the treatment as »foreigners« rather than to the principle of commercial taxation in general, since they generally paid (reasonable) import duties without much complaint.¹¹ This leads us to the second key question: who counted as Sicilian in the mid-eleventh century?

Finally, the ideological opposition of the merchants to the tithe leads us to the third question: how could eleventh-century merchants operating between the Islamic shores of the Mediterranean organize against the tax demands of the state? As the legal query suggests, a first answer is that they could decide to defy state authority and circumvent taxation through a sophisticated use of commercial partnership. A second answer is that they could forge personal relationships with state officials to gain preferential treatment, as Jessica Goldberg has argued.¹² As we shall see, however, in the long run our merchants tackled the issue more directly: they made their opposition to the tithe manifest to the political authorities and succeeded in having it rescinded altogether. While the former two solutions speak to legal sophistication and commercial acumen, the latter implies a high degree of class solidarity among merchants and the ability to actively lobby state authorities – an ability that scholarship on the economic history of the medieval Islamic world has traditionally tended to belittle or deny altogether.

The Sicilian Tithe

There are eight Geniza documents in total unequivocally referencing the Sicilian tithe: six commercial letters and two legal queries.¹³ Among these, the only one carrying a complete date is the above-quoted legal query, which was written in the year 1370 of the Seleucid Era (commonly employed in the period for dating legal contracts), i.e., 1059 CE. The dating of all the other documents is tentative, but they all seem to fall between 1055 and 1060. Two of the five letters are part of a larger dossier of seventeen documents that Jessica Goldberg was able to relate to a single sailing season, that of summer 1056, thanks to cross-references to the same transactions and mentions of the Sicilian tithe itself.¹⁴

11 Goitein, *A Mediterranean Society*, vol. 1, 339-345.

12 Goldberg, *Trade and Institutions*, 164-179.

13 Letters: [DK 230.1](#); [T-S 12.270](#); [T-S 12.372](#); [T-S 16.13](#); [T-S 20.122](#); [T-S 10J12.26](#). Legal queries: [Bodl. MS heb. a 3/9](#); [T-S 20.152](#).

14 Goldberg, *Trade and Institutions*, 93 footnote 1. The documents in question: BL OR 5542.9; Bodl. MS heb. d 66/81; DK 230.1; ENA 2727.38; ENA 4020.43; ENA NS 13.85; ENA NS 19.25; T-S 10J15.15; T-S 10J15.4; T-S 10J20.12; T-S 12.270; T-S 12.275; T-S 12.372; T-S 13J16.19; T-S 8.66; T-S 8J20.2; T-S 8J21.7. Most of these documents only mention the day of the month, making a precise dating arduous. The only document that offers elements for a more precise dating is Bodl. MS heb. d 66/81, a short letter from Ibrahim b. Farah al-Iskandarani writing from Alexandria to Abu l-Faraj Yeshu'a b. Isma'il in Fustat. The letter is dated to Friday Rash (sic.) Hodesh (i.e., the festivity marking the beginning of the month) of Marcheshvan. The first day of Rosh Hodesh was actually celebrated on the last day of the previous month, Tishri 30th, which fell on a Friday only in 1053 and 1056. The date of the document is therefore most likely Friday 11 October 1056 of the Julian Calendar. I am grateful to Nadia Vidro for her kind assistance on this matter of dating.

Let us start from the first of these two letters, a missive by the merchant Maymūn b. Khalfa al-Qābisī writing from Palermo to Nahray b. Nissim, most likely in Egypt, where the latter was usually based.¹⁵ Nahray was among the most prominent and well-documented Geniza merchants of his generation, and Maymūn was a close associate and friend of his.¹⁶ In the letter Maymūn reports,

I cannot sell anything at the moment, because our local associates¹⁷ are being asked for the tithe¹⁸; today the tithe was taken on the goods of my brother, who had travelled from al-Andalus (the Iberian Peninsula). May God almighty abolish the decree, for it is a great misfortune. We console ourselves that maybe the enemies of Israel will not succeed in this matter.¹⁹

Later on in the same letter Maymūn returns to the topic, cautioning Nahray and their common associates against sending any merchandise to Sicily:

By God, I insist my lord, put pressure on our associates²⁰ not to send a single silver coin²¹ to Sicily, since, by God almighty, the whole matter and anything connected with it is risky. You know in fact that nothing is hidden before our associates²² and that they never speak the truth without adding some fancy stories. And this was the cause for the demand of tithe²³ by the authorities:²⁴ rumor reached them that locals form partnerships with foreigners and pass off their wares under their own names.²⁵

The rumor was not unfounded: the 1059 legal query discussed above shows that the expedient was indeed practiced, and we also know that Ḥasan ha-Kohen b. Salmān was not the only merchant to have resorted to it. Maymūn's letter to Nahray obliquely references another merchant, Sulaymān b. Sha'ul, who likewise availed himself of the services of the ill-fated Moshe to avoid paying the tithe.²⁶ The identity of the informants who exposed the expedient remains mysterious. Maymūn calls them »our associates«, *aṣḥabunā* (a variant spelling of the

15 *DK 230.1*. The letter is dated Elul 5th, which most likely corresponds to 18 August 1056.

16 Ackerman-Lieberman, Nahray Ben Nissim; Goldberg, *Trade and Institutions*, 33-37, 136, and 146.

17 *Aṣḥabunā* (sic.) *ahl al-balad*.

18 *Bi-l-'ushr*.

19 *DK 230.1*, lines 29-31.

20 *Aṣḥabinā* (sic.).

21 *Dirham*.

22 *Aṣḥabinā* (sic.).

23 *Al-'ushr*.

24 *Al-sulṭān*.

25 *DK 230.1*, verso, lines 2-4.

26 *DK 230.1*, verso, line 6. Sulaymān found himself in the same predicament as Ḥasan when Moshe unexpectedly died in transit. The second legal query mentioning the tithe, *Bodl. MS heb. a 3/9*, relates to the parallel lawsuit that he initiated to recover his goods.

more orthographically correct *aṣḥābunā*), but the tone seems sarcastic. While *aṣḥābunā ahl al-balad*, »our local associates«, are clearly actual business partners whose misfortunes worried him, these *aṣḥābunā* come across as nosy gossipers – most likely competitors. It is possible that they were other Jewish merchants who had fallen out with the influential Ḥayyim b. ‘Ammār, who served as representative of the merchants, *wakīl al-tujjār*, in Palermo, over a shipment of indigo.²⁷ In a letter addressed to an unknown associate in Fuṣṭāt, Ḥayyim reports the incident in some detail:

The two of them [Ismā‘īl b. Harūn and his brother] tormented me and informed against me to the all-seeing ones²⁸ and others, and then one of them said »here’s a Jew who disrespects the houses of the Muslims²⁹ and evades the tithes³⁰!«³¹

A large lacuna in the text prevents the reading of the following part, but it is clear that Ḥayyim was very distressed: being accused of tax evasion in front of state authorities, *al-sulṭān*, was no light matter, and put him in a dangerous position (»so I was dragged into a thing I could not solve«).³²

Whether it was this particular incident or a different one that raised the suspicion of the Sicilian authorities, once the expedient was exposed, the reaction was harsh. The first step that the authorities took was to demand the tithe from the local merchants, *ahl al-balad*, as Maymūn b. Khalfa laments. A second letter probably pertaining to the 1056 summer season, also addressed to Nahray b. Nissim, references this measure. The writer, whom Moshe Gil identified paleographically as the merchant Salāma b. Mūsā b. Iṣḥāq al-Ṣafāqūsī, laconically remarks in the upper margin: »Our associates³³ in Sicily are in great trouble; tithe is demanded from the locals³⁴.«³⁵

But the authorities did not stop at that. At the very end of his letter to Nahray, Maymūn b. Khalfa adds another grim piece of news: five Jewish merchants, one of whom was a prominent communal official, a *dayyan*, had been detained for three days on account of the tithe, *‘alā sabab al-‘ushr*.³⁶ It seems that the five were singled out as offenders. One of them was the aforementioned Sulaymān b. Sha’ul, who we know had indeed attempted to evade the tithe in partnership with Moshe. As for the *dayyan*, he was one of the people involved in the indigo incident that resulted in Ḥayyim b. ‘Ammār being accused of tax evasion in front of the authorities – suggesting that he, too, was somehow involved in attempts to evade the tithe.³⁷

27 On Ḥayyim, see Gil, *Jews in Sicily*, 93; on this particular incident, see Goldberg, *Trade and Institutions*, 1-2; on the role of the representative of the merchants, see Goitein, *A Mediterranean Society*, vol. 1, 186-192, and Margariti, *Aden and the Indian Ocean Trade*, 178-181.

28 *Al-fiqqaḥīm*, Hebrew *piqqeḥīm* – on this curious word see Gil, *Sicily*, 143.

29 *Buyūt al-muslimīn*.

30 *Al-a’shār* (plural of *‘ushr*; *‘ushūr* is also attested).

31 T-S 20.122, lines 39-41.

32 T-S 20.122, lines 39-41.

33 *Aṣḥābuna*.

34 *Ahl al-balad*.

35 T-S 12.270, top margin. The letter is dated to New Year’s, i.e., most likely 2 October 1056. On Salāma, see the biographical sketch in Goldberg, *Trade and Institutions*, 296-300.

36 DK 230.1, verso, lines 27-28.

37 Gil, *Sicily*, 165-166.

Imprisonment was a harsh but common measure taken against debtors, especially when the creditor was the state: the Geniza bears witness to many cases of taxpayers in arrears or insolvent tax-farmers rotting in jail. Paying up or petitioning for debt remission and release were the only two options available to the victims.³⁸ We do not know which course the five unfortunate merchants chose, but the lack of further comments on the matter suggests that they were eventually released. Even then, pressure on the local Jewish community remained high. Writing from Alexandria to his nephew Abū l-Surūr Faraḥ b. Ismā'īl b. Faraḥ in Fuṣṭāṭ, the merchant Yūsuf b. Faraḥ al-Qābisī reports more calamitous news out of Sicily: »The matter of the tithe worsened and [...] Yosef b. Shabbetai the cantor³⁹ converted to Islam in Palermo.«⁴⁰

At this point we must interrupt our narrative and come back to the question of what exactly the tithe was, and what one's religious affiliation had to do with it. The Arabic word designating the tithe, *'ushr*, is semantically problematic. It literally means »a tenth«, but in the eleventh century (and long before then) it also referred to a particular type of tax. The Islamic legal literature, *fiqh*, on *'ushr* is vast and labyrinthine. Most of it deals mainly with taxation on land and its produce, since in general *'ushr* was a tax levied on Muslim landowners. There was, however, another possible meaning: *'ushr* was also a tax that artisans and merchants had to pay, and the rate at which they paid depended on their politico-religious status. There were three tiers: Muslims paid 2.5% on their annual earnings; *dhimmīs* (non-Muslim protected subjects living under Muslim authority in the *dār al-Islām*, the Abode of Islam), 5% on their annual earnings; and *ḥarbīs* (non-Muslims living outside the *dār al-Islām* in the *dār al-ḥarb*, the Abode of War), 10% on the value of the merchandise that they imported.⁴¹

The existence of these three tiers would explain why Yosef b. Shabbetai resorted to conversion to Islam to escape the fiscal vexations of Sicilian authorities. But it does not explain why Jewish Egyptian merchants would have needed to pass off their merchandise under their Jewish Sicilian colleagues' names. Both Egyptian and Sicilian Jews were *dhimmīs*, and should therefore have been theoretically entitled to the same rate (5%). This means that the eleventh-century Sicilian *'ushr* worked differently than the jurists had originally theorized. The key distinction was not between Muslims, *dhimmīs*, and *ḥarbīs*, but rather between »locals«, *ahl al-balad*, and »foreigners«, *al-ghurabā'*: these are the two categories that, according to Maymūn b. Khalfa, were forming partnerships, *yushārikū*, to avoid paying the tithe.⁴² Another legal query related to the unfortunate death of our Moshe b. Yehuda ha-Ḥazan likewise states that the tithe was imposed »on those coming from another country«, *'alā l-ṭurrā'*.⁴³

38 On imprisonment and petitioning, see Goitein, *A Mediterranean Society*, vol. 2, 372-373; Cohen, *Poverty and Charity*, 130-138; Khan, *Arabic Legal and Administrative Documents*, 332, 350-351, and 354-358.

39 *Al-ḥazān*.

40 T-S 12.372, lines 18-19. The latter is dated Elul 24th, i.e., most likely 6 September 1056.

41 Forand, Notes on *'uṣr* and maks.

42 DK 230.1, verso, line 4.

43 Bodl. MS heb. a 3/9, line 10. See above, footnote 26.

The incongruity between legal theory and fiscal practice is not surprising. The fiscal taxonomy developed by early Abbasid jurists was panimperial and ecumenic in character. Their fiscal reasoning presupposed the ideal legal and political framework of a universal Caliphate with a clear »inside« and »outside«. ⁴⁴ This framework entailed two categories of taxpayers (Muslims and *dhimmīs*) internal to the *dār al-Islām* and another one (*ḥarbīs*) external to it, comprising outsiders entering the *dār al-Islām* from the *dār al-ḥarb* for the purpose of trading. ⁴⁵ Such a framework was ill-suited to reflect the reality of the multi-state system of the mid-eleventh-century Mediterranean, where multiple polities – and even multiple caliphs – vied for supremacy.

Sicilian authorities therefore employed a novel criterion to determine who was liable to pay *ʿushr*. »Locals«, *ahl al-balad*, were exempted, be they Muslim or *dhimmīs*, while foreigners had to pay – probably irrespective of their religion. The imposition of *ʿushr* upon our unfortunate local merchants was therefore an exceptional measure taken in retaliation for their illegal collusion with foreigners, *al-ghurabāʾ*. The conversion of Yosef b. Shabbetai the cantor is therefore perhaps better interpreted as a form of public atonement under duress rather than an attempt to enter a different fiscal category, at least with regard to the *ʿushr*: Muslims and Jews, as long as they were local, were apparently both exempt from the tithe. ⁴⁶ The key question is therefore what made a local, and what made a foreigner.

Who's Sicilian?

The eleventh-century merchants whose documents were preserved in the Cairo Geniza moved quite seamlessly between the many port cities of the Mediterranean, especially those of its Islamic shores. ⁴⁷ It was not uncommon for a merchant who had started his career in Ifrīqiya to end up living in Egypt, or indeed in Sicily, and vice versa. The close commercial connections between these three regions were in part a product of their shared legacy as provinces of the Fatimid imperial commonwealth. ⁴⁸ The dynasty had established its first power base in Ifrīqiya in 909, then subjected Sicily to its authority in 910-917, and finally conquered Egypt in 969. ⁴⁹ By the mid-eleventh century, however, the political ties linking these three regions had significantly loosened, with the local governors of Sicily and Ifrīqiya increasingly asserting their independence vis-à-vis the caliphal court in Egypt. The fourth ruler of the line of governors, the Zirids, that the Fatimids had left in control of Ifrīqiya, Muʿizz b. Bādīs (r. 1016-1062), had even attempted to shift his allegiance to the Abbasid Caliph, precipitating an open military confrontation with the Fatimids that eventually resulted in his return to his

44 Calasso and Lancioni, *Dār al-islām / dār al-ḥarb*; Ahmad, *Notions of dār al-ḥarb*.

45 From a legal point of view, *ḥarbi* merchants entered the Abode of Islām under safe conduct, *amān*. See Hatschek, *Der Mustaʿmin*.

46 In other respects, his fiscal status would have changed: he would have been exempted from the capitation tax paid by non-Muslims, and would have had to pay various alimonies burdening Muslims only, such as the *ṣadaqa* and *zakāt*.

47 Goldberg, *Trade and Institutions*.

48 Bramoullé, *Les Fatimides et la mer*.

49 Brett, *Rise of the Fatimids*; *idem*, *Realm of the imām*.

original allegiance.⁵⁰ As for Sicily, the first half of the eleventh century witnessed the collapse of the faithful Kalbid line of governors who had ruled the island in the name of the Fatimid Caliph. Internal revolts and external invasions from both Zirid Ifrīqiya and the Eastern Roman Empire shattered the administrative unity of the province; by the 1040s, various petty regional rulers had filled the vacuum, vying for control of the main cities.⁵¹

Notwithstanding the tumultuous and increasingly segmented nature of this political landscape, Geniza merchants continued to operate in all three regions – Egypt, Ifrīqiya, and Sicily. The slippery term »our associates«, *aṣḥābunā*, often denoted a consortium of merchants active across this vast space. Thus, we saw that Maymūn b. Khalfa could write of »our local associates«, *aṣḥābunā ahl al-balad*, to refer to his and Nahray's partners who were based in Sicily. Incidentally, *ahl al-balad* is itself a slippery term. Literally, it can be translated either as »the people of the country« or »the people of the city«, namely Palermo, since *balad* could denote both a region and its capital (conversely, the name of a region could also designate the capital: thus Ṣiqilliya, »Sicily«, could also mean Palermo, and Miṣr, »Egypt«, could also mean Cairo-Fuṣṭāṭ). Either way, the expression *aṣḥābunā ahl al-balad* designated a recognizable group of merchants who, unlike Maymūn and Nahray, were regarded as »local« in Sicily (hence my loose translation as »our local associates«) but were tied to the latter by the link of *ṣuḥba* association – which, as Goldberg has shown, designated a strong personal as well as commercial relationship.⁵²

These intersecting and potentially competing forms of belonging and the mechanisms of identification that accompanied them must have been sufficiently readable to Geniza merchants. But how could state officials establish whether a merchant was »local« or »foreign« if, say, he was born in Ifrīqiya, spent his time between Egypt and Sicily, and regularly conducted business ventures in all three regions? Moshe Gil guessed the answer to this question in analyzing a long letter by the wealthy Ifrīqiya-based merchant Salāma b. Mūsā b. Iṣḥāq al-Ṣafāquṣī, who at some point in the 1050s decided to relocate to the port city of Mazara in western Sicily.⁵³ In the letter, addressed to his associate Yehuda b. Moshe b. Sughmār, Salāma declares, »I have put down my name in the register⁵⁴ and I am going to buy a house in the neighborhood, or leave quarter-gold coins with Abū Abraham Iṣḥāq b. Khalaf to buy the house.«⁵⁵ As Gil noted in passing, putting down one's name in the register, *al-qānūn*, meant two things. On the one hand, by this act Salāma became liable to pay his capitation tax as a non-Muslim protected subject, *dhimmī*, to the city authorities. On the other hand, he officially became »a local«, and as such would not have been required to pay taxes imposed on foreigners, such as the tithe/*ushr*.⁵⁶

50 Brett, *Diplomacy of empire*; Idris, *La berbérie orientale*.

51 Metcalfe, *Muslims of Medieval Italy*, 70-87; Prigent, *La politique sicilienne*.

52 Goldberg, *Trade and Institutions*, esp. 133-150.

53 On Salāma, see above, footnote 35.

54 *Al-qānūn*.

55 IOM D 55.14, lines 12-13.

56 Gil, Sicily, 144.

We thus encounter another form of identification: tax residence. Like most things related to taxation, it might strike us as less intriguing than the more complex and textured social relations that determined our merchants' sense of belonging to their class, religious community, neighborhood, city, region, and so on.⁵⁷ But it was precisely the dry, bureaucratic nature of this particular form of identity that made it preferable to others in the eyes of the state. Unlike other more elusive identifiers, tax residence could be firmly established by state officials; in fact, it was fiscal officials who bestowed it in the first place with a line of ink on their paper registers.

Tax residence was therefore solely a matter of administrative procedure. While we lack information on how exactly such a procedure worked in eleventh-century Sicily, we have ample comparative documentary evidence from contemporary Egypt.⁵⁸ Here we know that the names of taxpayers had to be inscribed in the registers of the bureaus responsible for the collection of the capitation tax, *jizya* or *jāliya*, that every adult non-Muslim male subject had to pay in his area of residency.⁵⁹

The late twelfth-century fiscal manuals of two high-ranking Fatimid officials, Ibn Mammātī (d. 1209) and al-Makhzūmī, describe the procedures connected with the collection of the capitation tax in some detail, mentioning a number of different registers in which fiscal officials noted the taxpayers' names and their payments.⁶⁰ Fragments of some of these registers survive, and Geniza documents in Judeo-Arabic occasionally make explicit reference to the bureaus that kept them.⁶¹ Though we do not have the same rich documentary evidence for the functioning of the capitation tax bureaus in Sicily, it is extremely likely that parallel procedures were in place in the island as well. Arabic lists of taxpayers survive for the Norman period, and were most likely a direct legacy of the administrative practices of the preceding period.⁶² Admittedly, these lists are called *jarā'id* (singular *jarīda*), not *qawānīn* (singular *qānūn*), the term that Salāma employed to describe the register where he put down his name. The discrepancy could be a matter of local usage, official versus colloquial language, or maybe indicate the existence of multiple types of registers for different officials to check each other's operations, as Ibn Mammātī and al-Makhzūmī prescribe. Either way, Salāma's phrasing is unequivocal: he employs the expression *nazzaltu ismī*, »I put down my name«; in the context, the verb *nazzala* has the unmistakable technical meaning of officially entering information in the records of a bureau.

57 Wagner, *Language and identity*.

58 For the fiscal administration of Islamic Sicily, see Abdul Wahab and Dachraoui, *Le régime foncier*; Johns, *Arabic Administration*, 13-30; Nef, *La fiscalité en Sicile*; De Simone, *In margine alla fiscalità*; Chiarelli, *A History of Muslim Sicily*, 248-273. For a comprehensive survey of the evidence shedding light on the capitation tax in Fatimid Egypt, see Bondioli *et al.*, *A typology*.

59 Goitein, *A Mediterranean Society*, vol. 2, 380-394; Cohen, *Poverty and Charity*, 130-138.

60 Ibn Mammātī, *Qawānīn al-dawāwīn*, 304 = Cooper, *Ibn Mammati's Rules*, 242; al-Makhzūmī, *Minhāj*, 38-39; Cahen, *Contribution à l'étude des impôts*, 248-252.

61 Bondioli *et al.*, *A typology*.

62 Johns, *Arabic Administration*, 42-62; Nef, *La fiscalité en Sicile*, 148-149; De Simone, *In margine alla fiscalità*, 64.

The other type of document connected to tax residence were the capitation tax receipts that state officials released to taxpayers upon payment. A large number of such receipts survive for eleventh- and twelfth-century Egypt.⁶³ They generally state the name, religion, and profession of the taxpayer, as well as the place where they were liable to pay their capitation tax; then follows the amount paid and the date when the receipt was written.⁶⁴ In sum, a capitation tax receipt had all the necessary elements to function as a sort of identity document or passport. We know that Geniza merchants carried their capitation tax receipts with them when traveling within or outside Egypt. A traveler caught without his (only men paid the capitation tax) receipt could be forced to pay again by the officials of the district he was traversing.⁶⁵ When it came to tax residence, all that mattered was documentary proof: on the one hand, the registers held by fiscal bureaus, and on the other, the receipts held by taxpayers themselves.

So, after putting down his name, Salāma became »local« in the eyes of the authorities, the *sultān*. Establishing his position within the Jewish community of western Sicily and the local merchant milieu was a different matter altogether, one that worried him and required much planning and diplomacy. In the above-mentioned letter, he asks Yehuda b. Moshe to »gather all our Sicilian associates«, *al-jamī‘ al-siqilliyīn min aṣḥābinā*, to put pressure on another group of hostile Sicilian merchants.⁶⁶ Salāma clearly did not regard himself as »a Sicilian« just because he had put down his name in the register of Mazara, but from a fiscal point of view, he was one: his identity as a fiscal subject was settled. He was now a tax-paying *dhimmī* resident of the city.⁶⁷

Lobbying the State

We left our story on a dark note: five Sicilian notables imprisoned, one conversion, and business opportunities foreclosed for the foreseeable future. But the authorities' crackdown was in reality just a temporary setback for our merchants, though a grave one. After the initial moment of chaos and uncertainty, they were eventually able to have the extraordinary imposition of the tithe on local merchants revoked.

63 For a survey of this incredibly rich but still largely unpublished corpus, see Bondioli *et al.*, A typology.

64 For a sample eleventh-century Fatimid capitation tax receipt from Egypt, see Frantz-Murphy, *Arabic Agricultural Leases*, 353 (doc. no. 89). More published receipts can be found in Diem, *Arabische Steuerquittungen*, 55-56 (doc. no. 27) and 66-67 (doc. no. 34) and Gaubert and Mouton, *Hommes et villages*, 131-137 (docs. nos. 29-33).

65 Bondioli *et al.*, A typology. See also two Geniza letters in which Nahray b. Nissim asks for his capitation tax receipt, which he had left at home, to be forwarded to him: *ENA 2805.14*, recto, lines 14-18, and *CUL Or. 1080 J170*, recto, lines 12-14 and right margin.

66 *IOM D 55.14*, verso, lines 23-24. See also Gil, Sicily 827-1072, 152-153.

67 *T-S 20.152*, line 20. Similarly, our unfortunate Moshe b. Yehuda (the merchant who died while in transit from Egypt), though »Sicilian« in the sense that he was a Sicilian fiscal resident not liable to pay the tithe, is referred to in the legal query with which we started our narration as »al-Maghribī.«

Unfortunately, we do not know the details of this impressive feat. The only reference to the matter is in a letter by Nahray b. Nissim to Abū Ishāq Barhūn b. Mūsā al-Tāhartī. Gil tentatively dated it to around 1060, that is, some four years after the crackdown on the tithe evaders, but an earlier date cannot be excluded and might, in fact, be more likely. The reference itself is rather elliptical. In the middle of a request to buy him a bale of flax, Nahray tells Barhūn, »The matter of the decree⁶⁸ destined to our associates⁶⁹ with the removal of the tithe⁷⁰ from Sicily has been accomplished at the hand of Abū l-Ḥasan b. Ḥayyim, may God reward him.«⁷¹

The incidental character of the remark leaves many details unclear. Gil supposed that the decree, *sijill*, in question must have been by the Fatimid caliph al-Mustaṣṣir bi-llāh (r. 1036-1094) himself, which is indeed likely.⁷² But what exactly was its content? Did the decree abolish exacting the tithe in Sicily altogether, as a literal reading would suggest, or was it simply a reversal of the punitive measures that the Sicilian authorities had adopted against Nahray and Barhūn's associates in the island? There is also little information about the exact role played by Abū l-Ḥasan b. Ḥayyim, who was clearly instrumental in securing the decree. None of these questions can be answered with certainty, but there are nonetheless some important conclusions to draw from the little we know of this abrupt epilogue to the Sicilian tithe business.

Let us start with Abū l-Ḥasan b. Ḥayyim. This was no less than Eli ha-Kohen b. Ḥayyim, also known as Abū l-Ḥasan 'Allūn/'Alī b. Ya'īsh, a prominent Jewish communal official, a *parnas*, of Fustāṭ.⁷³ Numerous Geniza documents ranging between 1057 and 1107 mention him.⁷⁴ Obtaining the decree would therefore have been one of the early feats of his long career. Such a coup would have required some greasing at the very top echelons of Fatimid society, suggesting that already in the late 1050s, Eli had direct access to al-Mustaṣṣir's court, or to people who did.⁷⁵ The most common course to obtaining a caliphal decree was a petition, and it is therefore likely that Eli's key contribution was to gather support for a petition presented by our merchants. As Marina Rustow showed in her recent book, petitions were a cornerstone of the ideological and administrative edifice of Fatimid sovereignty. It was theoretically possible for any Fatimid subjects to address a petition to the Fatimid court, and in practice a wide range of people from the middle and upper classes took advantage of this instrument.⁷⁶

68 *Al-sijill*.

69 *Aṣḥābinā*.

70 *Bi-zawāl al-'ushr*.

71 T-S 10J12.26, lines 19-20.

72 Gil, Sicily, 142-143.

73 On this office, see Goitein, *A Mediterranean Society*, vol. 2, 77-82.

74 See Eli's biographical profile in Cohen, *Jewish Self-Government*, 110-113, and Goitein, *A Mediterranean Society*, vol. 2, 78.

75 On the Jewish community's ability to access the Fatimid court, see Rustow, *Heresy and the Politics*, esp. 91-100 (on petitioning).

76 Rustow, *Lost Archive*, 207-244; *eadem*, Petition to a woman.

Yet this particular case would have been more sensitive than most. In general, petitions were meant to either elicit charity or to demand redress for injustice suffered at the hands of state officials. The matter of the tithe was a particularly delicate instance of the second case: delicate because while on the one hand our merchants could claim to have been harshly persecuted, on the other they had in fact circumvented customs regulations. An additional difficulty was that the desired decree would have needed to be addressed to the administrators of a very far-flung and increasingly independent province of the caliphate. That the Fatimid court was willing to scold some of its most distant and potentially recalcitrant representatives on a matter in which the latter could claim to have acted legitimately speaks to the degree of influence that our merchants, through the offices of Eli ha-Kohen, were able to exercise.

This brings us back to another open question: what exactly did the decree accomplish? Nahray's wording, »the removal of the tithe from Sicily«, allows for different interpretations. It is possible that the plea of the Sicilian merchants who had been subjected to the payment of the tithe as if they were foreigners offered the opportunity for the petitioners to denounce the tax as a fundamentally oppressive practice that needed to be abolished altogether. Another possibility is that the tithe remained in place, but that merchants with tax residence in Egypt and Ifriqiya were recognized as belonging to the same fiscal categories as those residing in Sicily. Lastly, the decree might have simply reversed the retaliatory practice of exacting the tithe from the Sicilian merchants suspected of fraud.

At first sight, the third possibility seems the most plausible: a circumscribed measure reversing a decision that the petitioners could easily frame as oppressive, unjust, and contrary to custom. But a key fact militates against this more reductive interpretation. We do not hear further complaints about the tithe in the commercial correspondence of the following years.⁷⁷ We are therefore left with the first or second possibility: either the tithe was completely abolished, or merchants based in Egypt and Ifriqiya no longer had to pay it. Either way, our merchants had won a very significant victory, allowing them to resume their normal business as privileged members of the expansive transmarine Fatimid commonwealth. The Norman conquest of Sicily would have subtracted Sicily from that imperial space only a few years later, but they could not have foreseen this reversal in the second half of the 1050s, nor was it in their power to prevent it.⁷⁸ For the time being, business as usual could resume: nobody had to refrain from sending »a single silver coin to Sicily« any longer.

77 In fact, we do not hear any reference to it at all, except possibly in a letter addressed by either Ḥayyim b. 'Ammār or his brother Zakkār to Yūsuf b. Mūsā al-Tāhartī. The writer mentions having paid 150 gold quarter-*dinārs* as »the tithe for all our associates«, *al-ūshr* (sic.) *'an jamī' aṣḥābinā* (T-S 16.13, verso, line 29). Gil proposed dating the letter to 1069, which would mean that the tithe was still in place some nine years after the decree was secured. However, a gap of some nine years since the previous reference seems quite unlikely. In fact, the very reference to the tithe makes an earlier dating more likely – probably between 1056 and 1060, at a time when foreign merchants would have been paying the tithe.

78 Nef, *Conquérir et gouverner*.

Conclusions: State and Merchants in the Fatimid Mediterranean

The events surrounding the imposition and abolition of the Sicilian tithe offer precious insights into the complex relationship between state authorities and merchants in the mid-eleventh-century Islamic Mediterranean. To stress the broader significance of these events, let us return to our three guiding questions.

In answering the first question (what was the tithe?), I diagnosed a dissonance between Islamic legal theory and fiscal practice on the ground in Sicily. Legal theory conceptualized the tithe/*ushr* as a tax that merchants had to pay at differential rates depending on their politico-religious status (Muslims, protected non-Muslims, non-protected non-Muslims). Mid-eleventh-century Sicilian authorities instead deployed it as an import duty on foreign merchants. At a time when a growing number of claimants to state authority vied for limited resources in an increasingly fragmented and competitive political landscape, merchants, or more precisely the commercial capital that they circulated in the form of money and commodities, represented a valuable resource into which state actors sought to tap. The simplest way to extract revenue from commercial capital flows was to tax merchants; however, Sicilian authorities refrained from taxing them indiscriminately. Rather, they acted on the basis of what we might describe as a protectionist calculus, exempting from the tithe those merchants who paid other types of taxes (such as the capitation tax) and who were more likely to reinvest profits locally. This suggests that an extractivist attitude to trade was balanced by an understanding of the need to support a class of domestic merchants capable of keeping capital streams flowing.⁷⁹

In order to enact their protectionist agenda, Sicilian state administrators needed to clearly differentiate between domestic and foreign merchants. In answering the second question (who counted as Sicilian?), we saw how the instrument that they adopted to accomplish this goal was tax residence. This peculiar form of identification was independent of the merchants' self-representation and was not conditional upon recognition by other members of the various communities of belonging in which they participated. Tax residence was rather based on administrative and documentary procedures that conclusively established one's status as a taxpayer of a given locale. Official registers and receipts attested to such status. Documentary proof was the only form of evidence required, and the only one that state administrators admitted.⁸⁰

Thus, to the various complex and shifting forms of identification and belonging that defined the subjectivity of eleventh-century Geniza merchants, one should add another, far less elusive, category: the fiscal relationship of the individual vis-à-vis the state, as officially enshrined in state documents. The case of tax residence suggests that Sicilian authorities categorized their subjects first and foremost based on their status as taxpayers – an approach that we also find in Fatimid Egypt, and one that probably characterized most other eleventh-century Islamic states around the Mediterranean and beyond.⁸¹

79 On the parallel protectionist attitude of Fatimid state administrators in Egypt, see Bondioli, *Peasants, Merchants, and Caliphs*, 262-265.

80 For a broader discussion of documentary proof in the context of state administration, see now Rustow, *Lost Archive*, esp. 343-377.

81 Bondioli *et al.*, A typology.

Lastly, we offered some answers to the question of how merchants could organize against the fiscal demands of the state. Before further glossing these answers, a key point needs clarifying. The Islamic states of the eleventh-century Mediterranean were tributary entities: their continued existence depended on their ability to continuously extract revenue (tribute) from their subject population.⁸² As such, they were keenly interested in distinguishing between those human beings who collectively constituted their permanent revenue base and those who did not. Geniza merchants knew well that state administrators reasoned in these terms, but they themselves did not. Nor did other members of the broader merchant class of which, it bears stressing, they were just one fraction, albeit a disproportionately well-documented one. As we saw, a group of business associates, *aṣḥāb*, could easily comprise merchants based in Sicily, Ifrīqiya, and Egypt.⁸³ In fact, such internal diversity was a key to commercial success: it allowed merchants to closely monitor prices in distant markets, access credit, and draw on personal favors across a vast connected maritime space.⁸⁴

There was therefore a fundamental misalignment between the tributary logic that governed the conduct of state administrators and the capitalist logic that governed the conduct of merchants. The former logic was markedly bound to a specific territory and the people inhabiting it. The material constraints of fiscal extraction made it so that state administrators thought in terms of the space under their control, where they could tax and therefore valorize human activity, and the space that escaped their control, where no such valorization was possible.⁸⁵ Opposed to this dichotomous, territory-bound logic was the markedly trans-territorial logic of commercial capital accumulation. Merchants constantly traversed tributary boundaries. At least in part, their ability to generate profits depended precisely on their capacity to bridge between connected but unevenly integrated markets that were physically located under different state jurisdictions. In this, our merchants vaguely resembled modern multinationals. They were not fully wedded to any one political entity, but rather extended their business operations across political borders to procure commodities wherever they could be bought cheap and transfer them wherever they could be sold dear – all along striving to pay as little in taxes as possible.

Given the fundamental misalignment between tributary and capitalist logic, the protectionist intent of the Sicilian authorities ended up clashing against the trans-territorial character of the form of business association that Geniza merchants, and no doubt many of their less documented colleagues, favored. The Sicilian merchants whom we encountered in our story could have regarded the tithe as a welcome barrier to foreign competition. But instead they valued the stable and profitable links of association with their Ifrīqiyan and Egyptian

82 On the centrality of surplus extraction through tribute for the maintenance of pre-industrial states, see the classic study of John Haldon, *State and the Tributary Mode*. With specific reference to the Byzantine and early Islamic states, see *idem*, *La estructura*.

83 For the geography of Geniza trade in the eleventh century, see Goldberg, *Trade and Institutions*.

84 As Jairus Banaji recently put it, the link of association between merchants operating across distant »trading colonies« is a key infrastructure of commercial capitalism at large: Banaji, *Brief History*, 15-20.

85 I am indebted to Nicholas S. M. Matheou for his innovative and rigorous conceptualization of tributary territory, soon to appear in a dedicated article.

colleagues, their *aṣḥāb*, more than the possibility of acquiring a competitive edge over them. It is possible that other Sicilian merchants thought differently. Perhaps those with less stable partnerships in far-flung markets had more to gain and less to lose from a protectionist import duty. Either way, the calculus of the Sicilian authorities backfired, at least in part: not all domestic merchants were willing to stand behind it.

At first, the opposition of this disgruntled fraction took the form of fiscal evasion. Our merchants employed a legal gimmick (ostensibly transferring property over the goods imported to Sicilian partners) to avoid payment.⁸⁶ It was a practicable path, but it harbored dangers.⁸⁷ As we saw, the outcome of this particular ploy was rather calamitous. But as we also saw, fiscal evasion was not the only option at our merchants' disposal. When evasion became unfeasible, they resorted to a different, more overt form of opposition: direct appeal to the state. Although the details of this last act of the play remain unclear, it seems that in the end petitioning accomplished what commercial acumen could not.

Historians of medieval western Europe might not be surprised to see a consortium of merchants petitioning a political authority for fiscal privileges. But the fact is noteworthy in Islamic Studies, where scholarship has long held that merchants were generally unable to resist the extortionate demands of unsympathetic rulers singularly uninterested in the wellbeing of their more commercially-inclined subjects.⁸⁸ The Sicilian tithe business shows that this was not always the case: in this instance, Geniza merchants were able to lobby for fiscal privileges as effectively as their Pisan or Venetian counterparts. Furthermore, if we consider that Geniza merchants were most likely neither the wealthiest nor the best-connected merchants of their time, then the episode appears even more remarkable, leaving us to wonder what degree of influence bigger merchants could exercise in the eleventh-century Islamic Mediterranean.

The relationship between merchants and the state is a fundamental topic on which Geniza documents can shed much new light. Goitein's initial forays into this question, though foundational to all subsequent research, were somewhat hampered by the great scholar's insistence on the Fatimid state's limited reach and interest in the economic sphere – the paradigm of so-called ›Fatimid *laissez-faire*‹.⁸⁹ Already in 1988, a pioneering article by Abraham Udovitch cast some doubt on Goitein's assessment.⁹⁰ Yet it was only a couple of decades later that a new generation of scholars started returning to the fundamental question of the relationship between Geniza merchants and the state, with the invaluable contributions of Roxani Eleni Margariti, Jessica Goldberg, David Bramoullé, and Marina Rustow breaking new ground.⁹¹ Others will hopefully follow in their steps in the coming years.

86 On other forms of fiscal evasion, see Goldberg, *Trade and Institutions*, 164-177.

87 On the mechanisms ensuring that merchants complied with customs regulations and the perils of attempting to circumvent them, see Bondioli, *Peasants, Merchants, and Caliphs*, 217-265.

88 See, e.g., the paradigmatic judgement of Patricia Crone, *Pre-Industrial Societies*, 160.

89 Goitein's most explicit pronouncements on the question can be found in *A Mediterranean Society*, vol. 1, 61, 66, and 272. He nonetheless devoted important sections of his work to the state; see in particular Goitein, *A Mediterranean Society*, vol. 1, 266-272 and *idem*, *A Mediterranean Society*, vol. 2, 345-407. For the fortune of the *laissez-faire* paradigm, see Shoshan, Fatimid grain policy, 181, with bibliography. Goldberg, *Trade and Institutions*, 171, returns to the question, offering a fresh new assessment. See also my own discussion of Fatimid *laissez-faire* in Bondioli, *Peasants, Merchants, and Caliphs*, xx-xxiii and 276-283.

90 Udovitch, Merchants and *amirs*.

91 Margariti, *Aden and the Indian Ocean Trade*, esp. 109-140 and 176-205; Goldberg, *Trade and Institutions*, esp. 164-179; Bramoullé, *Les Fatimides et la mer*, esp. 588-700; Rustow, *Lost Archive*, esp. 424-444. See also Bondioli, *Peasants, Merchants, and Caliphs*, esp. 266-299.

The relevance of the question goes far beyond the field of Geniza studies. Islamic economic and social historians have tended to assume a profound gap between the commercial and ruling classes of the Islamic Mediterranean in the central Middle Ages, a period often seen as the onset of a long phase of economic decline after the effervescence of the early caliphal centuries. As the story goes, the rise to dominance of rapacious military aristocracies narrowly interested in squeezing revenue out of land would have halted the rise of a commercial proto-bourgeoisie of the type that was gaining power and influence in contemporary western Europe.⁹² The Sicilian tithe business is but one case that can be offered to suggest that this narrative is long overdue for revision – a delicate, difficult, and yet necessary task that will require much research, and much collaboration.

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92 See the classic judgment of Roberto S. Lopez, *Commercial Revolution*, 57-58, more recently echoed by Avner Greif, *Institutions and the Path*. However, the paradigm of economic decline originated within Islamic studies themselves; see, e.g., Cahen, *Quelques mots sur le déclin*; Dūrī, *Ta'rikh al-'Irāq*; Issawi, *Decline of Middle Eastern trade*.

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IOM D = Saint Petersburg, Institute of Oriental Studies

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