EGYPT
As in most pre-industrial societies, the key to state formation in Egypt was securing access to agricultural tax revenues. This study correlates evidence from two disparate sources to paint a more accurate picture of the evolving methods used by successive Muslim fiscs to secure control of agrarian revenues. Late, opaque narrative sources are correlated with papyrus documents that are contemporaneous with the information that they record. This correlation of later narrative with contemporaneous papyrus evidence reveals a system developed by imperial officials in the early Abbasid period, a system that would be taken over by non-Arab Muslims resident in Egypt in the third/ninth century. And in the mid-fourth/mid-tenth century, this administrative system would become the economic basis of an autonomous Egyptian state under the Fātimids. This brief presentation will extend only into the late-third/ninth century.

The following divides the economics of state formation in the first 200 years of Islamic Egypt into three distinct phases. During the early Umayyad phase (40–86/661–705), agrarian fiscal administration was indirect, through the Coptic church. Beginning in 86/705, attempts to directly administer agrarian taxes provoked tax revolts in the course of the late Umayyad phase (86–132/705–50). Finally, in the early Abbasid phase of state formation (132–212/750–827), a new ethnic group of fiscal administrators, direct fiscal administration, and a change in tax status provoked the Arabs as well as Copts to revolt. During each of these three phases of state formation, the following will address four issues—the rulers of Egypt, fiscal administrators, record keeping and formulary, and tax status—one as reflected in narrative and papyrological sources. The focus of this investigation will be on the procedures by which centralized control of agrarian revenues was implemented.

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1 This article is a summary of findings published and more fully documented in CPR XXI.