TAXES AND TRADE IN THE
'ABBĀSID THUGHŪR, 750—962/133—351

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The voracity of a ruling class for taxes is usually patent to even the
casual observer, while its interests in commercial, agricultural or
industrial enterprises tend to be much less manifest. For instance, the
Umayyad caliphs have always been known as having possessed enor-
mous tax revenues, but their successful activities as agricultural entre-
preneurs of their castles are only now becoming general knowledge 1).
Similarly, it has been accepted wisdom that the crusader kings of
Jerusalem and Acre subsisted on a meager tax base, largely cut off from
the substantial commercial profits garnered by the Italian merchants.
Recent scholarly research, however, has made it increasingly clear
that they never relinquished control over the spice trade 2). In this
article we shall turn to another subject of Middle Eastern history
during the classical Islamic period where preoccupation with the
military aspects of ruling class politics has resulted in an undue neglect
not only of its less visible fiscal but also commercial interests. By
“fiscal interests” I mean those interests which underlie military ex-
pansion and conquest and relate to matters of taxation, booty and
financial incentives. Our subject is the history of the provinces in the
Northwest of the ‘Abbāsīd empire bordering on Byzantium, the
so-called Thughūr (lit. “clefts”, meaning the frontier lands between
Byzantium and the central ‘Abbāsīd provinces), during the period
from 750 to 962/133 to 351.

1) Oleg Grabar, “Umayyad ‘Palace’ and the Arab Revolution”, Studia islamica
18 (1963), 5-18.
2) Jonathan Riley-Smith, “Government in Latin Syria and the Commercial
Privileges of Foreign Merchants”, in Derek Baker, ed., Relations Between East and
West in the Middle Ages (Edinburgh, 1973), 109-32.
The period in the history of the Thughûr extending from their establishment by the ‘Abbâsids sometime after 750/133 to their devastation by the Byzantines in the 950’s/340’s has been given good coverage by modern historians, as far as topography and chronology (mostly involving military events) are concerned 3). With this coverage, the historians faithfully reflect the orientation of the Arab geographers and chroniclers to whom every military expedition and raid against the Byzantine infidels was worth recording as a possible prelude to the completion of the great world conquest begun after Muḥammad’s death. But the Arabic sources are not entirely exhausted by a repetitive recounting of Muslim military successes or failures in the acquisition of towns, castles, booty, prisoners or prisoners’ ransom. In short, the Arab authors are not totally engrossed in descriptions of the military wing of the ‘Abbâsid ruling class and its martial virtues and vices in the Thughûr. The social historian, while recognizing the meritorious nature of political-military history, also discovers in the sources a considerable amount of information which indicates the existence of powerful fiscal and commercial interests operating on the ‘Abbâsid ruling class during the two-century time span under investigation. Through concentration on this information, as well as supporting prosopographical research concerning the leaders and officials of the Thughûr, it is hoped that new social dimensions of ‘Abbâsid history will be opened which hitherto have not attracted the attention of Islamic historians.

Three major periods can be distinguished in the history of the Thughûr under the ‘Abbâsids. (1) The first period, extending from c. 750 to 842/133 to 227, saw the conquest of the border provinces from the Byzantines and their population with Muslims in order to secure defenses and prepare for further conquests. During this period military