inconnu. Mme Smirnova donne aussi, dans son article (p. 63, table 2), une liste des fonctionnaires abbassides, au nom d’al-Mahdi, à Buhārā et à Samarqand, entre 143 et 153 (=760/61-770), liste fort importante pour l’histoire de la Transoxiane à cette époque.


Dans cet article, l’auteur examine deux fragments de dirhems arabes faisant partie d’un „trésor” de monnaies d’argent provenant de l’ouest de l’Europe, trouvé à Degtjany, dans le district de Kopyl, circonscription de Minsk (Russie Blanche). Il s’agit d’un dirhem abbasside de l’an 319=931/32, frappé apparemment à Kinkiwar (d’après M. Bykov, il faut lire le nom de cette Monnaie Kankâr), et d’une monnaie des émir s oqaylidès Ḥusām ad-Dawla Abū Ḥassān et Gānāh ad-Dawla Abu ʿl-Ḥasan, frappée à al-Mawsil, en l’an 387=997.

En marge de son article, M. Bykov fait une intéressante remarque à propos de la composition des „trésors” de monnaies arabes trouvés en Russie et provenant de la fin du Xe et du début du XIe siècle: ces „trésors” contiennent, déclare-t-il, un pourcentage considérable de fragments de dirhems, fragments parfois très menus. Une autre remarque de M. Bykov concerne la topographie des „trésors” de monnaies arabes de cette époque. D’après ce savant, le point le plus au Sud de la Russie d’Europe, où l’on ait trouvé des „trésors” de monnaies arabes, est le village de Denisy situé dans l’ancien district de Perejaslavl, en Ukraine.

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AL-BŰZAJÃNÎ (A.D. 939-997) ON THE “MĀṣĪR”

Considering* how intensive and extensive was the scope of internal and external trade of Medieval Near East, the operations of customs houses must have constituted an important feature of the economic life of its society. Although M. ‘Awwād has published a useful compilation of Medieval texts pertaining to this problem,1) we must continue our search for additional source materials before an attempt is made at a systematic reconstruction of the organizational nature of that interesting fiscal institution.2) It thus goes without saying that relevant information furnished by al-Būzajānī (A. D. 939-997), an established authority in Mesopotamian fiscal

*) *Note de Cl. Cahen*: Réfléchissant aux douanes islamiques (voir JESHO 1964/3), j’ai demandé à notre ami A. S. Ehrenkreutz ce que contenait à cet égard le microfilm d’al-Būzajānī en sa possession; il m’a envoyé la présente note, dont je le remercie vivement.


procedures, should merit our special attention. I refer here to his Kitāb al-manāzil ¹) which includes a chapter (al-bāb al-tādis of al-manāzil al-tādisa) dealing with the problem of customs establishments (amr al-maʾ šir, fo. 193 v). Its full title Fi bisāb al-maʾ šir wa al-sawāz is listed in the main table of contents (Leyden ms. fo. 5 v), as well as in the introductory index to the sixth manzila (Cairo ms. fo. 194 r). Unfortunately the Cairo manuscript containing this part of the Kitāb al-manāzil, shows a deplorable text lacuna, so that instead of announced three sections, only introductory comments have been preserved in the chapter in question. The text of the chapter, which begins on fo. 207 r, is dropped abruptly at the end of fo. 207 v. The text on the following page, i.e. fo. 208 r, belongs to another manzila.²) To make matters worse several words in the survived portion are so defaced that they are hardly if at all legible.

Trunkated though it is, the text of al-Buzajānī contains a few interesting points which deserve being recorded here as a modest contribution to the study of Medieval Near Eastern customs organisation.

Al-Buzajānī’s discussion begins with a few terminological remarks. It appears from them that in the Tenth century Lower Mesopotamia (Sawād) the term al-maʾ šir ³) signified not only customs establishments themselves but also toll fees collected for the right of passing through (jibāya haqq al-jīthāz, fo. 207 r). However, apart from al-maʾ šir the term al-marākiz (ibid.) was also in use.⁴) Customs examination (al-tāftisb, ibid.) administered by customs officials al-marākiz, ibid.; also, al-mufattish, fo. 207 v) was called al-tafsir (fo. 207 r). So was the evaluation of customs dues (mablagh al-tafsir, fo. 207 v).

As for the customs fees (al-rusūm, fo. 207 r) we learn from al-Buzajānī that the method of their assessment was not alike in all territories. Their nature was determined by the will of the sultan. There were customs assessed ad valorem. In such a case the sultan claimed a percentage of the value of all goods passing through the customs. Such was the tithe system (a ṣhār) in Basra, ‘Umān and the maritime districts (saavdhil al-bapr) down to the confines of India (nawāp¡ a/-Hind). Al-Buzajānī elaborated somewhat on the application of this system: “from every piece of cloth and from other goods a stipulated quantity of dirhams is collected, consisting of various amounts according to the value of the goods” (fo. 207 v).

The procedure of collecting customs dues was quite simple whenever arriving merchandise consisted of items covered by the same tariff. In that case there was no need for computations arising from difference in the value of the merchandise. How simple this procedure was is illustrated by another example furnished by al-

1) For further references concerning that treatise as well as its preserved manuscript copies, see A. S. Ehrenkreutz, “The kurr system in Medieval Iraq,” JESHO, 5, iii, 1962, pp. 309-310; also, idem, “The tarif and taʿṣir calculations in Medieval Mesopotamian fiscal operations,” ibid., 7, i, 1964, p. 46, n. 1.
3) This spelling differs from the plural form maʾšir normally found with Medieval lexicographers. Cf. M. ʿAwwād, op. cit., p. 7-10.
4) Cf., al-Harirī (d. 1122): wa-yaqīla li-marākaz al-ṣaṭār al-maʾšir. Apud ʿAwwād, op. cit., p. 7. It is also possible that the word al-marākiz has crept into the Cairo ms. because of a mistake of the copyist who failed to reproduce correctly a fitting word marāṣid, cf. M. J. de Goeje, Index, Glossarium et addenda et emendanda, (BGA, 4) 1879. p. 247.