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The Urgent Need for Cash: Thoughts on the Taxation of Land in the Late Mamluk Sultanate

INTRODUCTION

Like any state, the Mamluk realm depended on the organization of its income to ensure the functioning of the realm and provide inner and outer security for its citizens.¹ The main source of revenue was constituted by the agricultural production of its landscape. It was, therefore, important to know how much cultivable land there was, how much of it could be taxed, and at what rate, so land had to be measured by state officials. In Egypt, this measurement was called *rawk*, even prior to the High Middle Ages, after the Coptic word *rōsh* (land survey).² The Mamluks continued this medieval practice; the most famous and long-lasting Mamluk survey was the *rawk al-Nāṣirī* under Sultan al-Nāṣir Muḥammad (r. 1293, 1299–1309, 1310–41) in 1315.³ It apparently remained the basis for land taxation until the arrival of the Ottomans, so it seems to have been quite accurate. Through the *rawk*, the surveyors determined the exact area (*misāhah*) and quality of the cultivable land of villages and districts, which were then officially authenticated by the qadis and witnesses.⁴ The so-called *‘ibrah* (tax value) of a specific piece of land was determined as a product of its quality and the corresponding area.⁵ The income of the land and its products were taxed in Mamluk times by the *kharāj* tax (the land tax) which usually amounted to around 20% of the income.⁶ This is a bit oversimplified, of course, as different products could be taxed differently, and the harvest depended on the actual weather and environmental conditions of a specific year.

¹Some of the following issues have been already dealt with in: Albrecht Fuess, “Waqfization in the late Mamluk Empire: A deliberate policy or chaos management?” *EGYLandscapes Working Paper* 1, https://www.egylandscapes.org/papers/June2020_Fuess/.

²Nicolas Michel, *L’Égypte des villages autour du seizième siècle* (Leuven, 2018), 109.

³Amalia Levanoni, *A Turning Point in Mamluk History: The Third Reign of an-Nāṣir Muḥammad Ibn Qalāwūn 1310–1341* (Leiden, 1995), 142; see also: Tsugitaka Sato, *State and Rural Society in Medieval Islam, Muqātās and Fallahun* (Leiden, 1997), 135–61.

⁴Heinz Halm, *Ägypten nach den mamlukischen Lehensregistern*, vol. 1, *Oberägypten und das Fayyūm* (Wiesbaden, 1979), 37.

⁵*Ibid.*, 40.

⁶Albrecht Fuess, “Taxation and Armies in the Medieval Middle East: 11th–17th Centuries,” in *New Cambridge History of Islam*, vol. 2, ed. Maribel Fierro (Cambridge, 2010), 608–9.



In the Egyptian part of the Mamluk realm, where it hardly rained, environmental conditions meant agriculture depended exclusively on the Nile, through irrigation and floods, which peaked in September until early October. The inundation was measured by the Nilometer (*miqyās*) on the southern end of the Nile island al-Rawḍah until the twentieth century. Coptic solar calendars were used to describe the river's cycles of flood and retreat and which kinds of plants to sow and reap at a given time of the year. As can be deduced from these calendars, written by Arab authors of the Middle Ages and published by Charles Pellat, in the month of Tūt, i.e., September, the floods came, canals were opened, and predictions were made about the outcome of the growth of the crops as a tool to predict the tax of the year. Officials then wrote these numbers on scrolls and sent them to the government. At the same time, seeds were distributed to the peasants. Some land remained uncultivated and was put therefore into a different tax scheme. In April/May (*Baramūdah/Bashans*) taxes started to be paid, as the harvest came in and the autumn predictions were adjusted.⁷ The famous author al-Qalqashandī (d. 1418), a scribe in the Mamluk chancery, explains this adjustment process as follows: "Then it is the custom that if one of the crops brings less yield than predicted it has to be substituted by the yield of other crops." He goes on to explain in detail how this could work; for example: an *irdabb* of barley could be replaced by half an *irdabb* of chickpeas, and so on.⁸

The officials would then check the cultivators' September predictions for the year against the actual outcomes in early summer. Through a complicated system of mixed compatibility (*mukallifah*), both numbers were brought together by balancing the two measurements and taking into account any taxes that had already been paid to the authorities, the costs of seeds, and similar expenses.⁹ The local tax administration would then receive agricultural products or money. To these payments to the local officials were added, in rural areas and smaller cities, the poll tax for non-Muslims (*al-jawālī*). In the larger cities, special institutions levied the poll tax.¹⁰

The questions to be dealt with in the following are how the land was classified, what kind of income was produced for the state, and what events led to a considerable change in the Mamluk taxation system over the fifteenth century. In answering these questions, this article will first discuss the different kinds of

⁷Charles Pellat, *Cinq calendriers égyptiens* (Cairo, 1986); idem, "Le 'Calendrier agricole' de Qalqashandī," *Annales Islamologiques* 15 (1979): 165–85.

⁸Al-Qalqashandī, *Ṣubḥ al-a'shā fī šinā'at al-inshā*, ed. Muḥammad Ḥusayn Shams al-Dīn (Beirut, 2000), 3:521–22; Ferdinand Wüstenfeld, *Die Geographie und Verwaltung von Ägypten nach dem Arabischen des Abul-'Abbās ben 'Alī el-Calcaschandī* (Göttingen, 1879), 156.

⁹Al-Qalqashandī, *Ṣubḥ*, 3:525–26; Wüstenfeld, *Geographie*, 158–59.

¹⁰Al-Qalqashandī, *Ṣubḥ*, 3:530; Wüstenfeld, *Geographie*, 162.



land categories in the Mamluk taxation system. Special attention will be given to the balance between indirect land taxation, as seen in the classical *iqṭāʿ* system, and other forms of dealing with land income, which, as we will see, favored the so-called *waqfization* of land holdings in the Mamluk realm.

The question of how to redistribute taxes throughout society, such as by securing education or investing revenues in relevant industries or the security sector, is not unique to modern states; Mamluk rulers had to develop such strategies as well.

CATEGORIES OF LAND IN THE TAXATION SYSTEM OF THE MAMLUKS

Iqṭāʿ: By *iqṭāʿ* is generally meant the granting of the right to tax a certain piece of land to a *muqṭāʿ* (fief holder), who was usually a high-ranking Mamluk. The *muqṭāʿ* had to determine for himself how his taxes were collected and how to use them to finance his living and his contribution to the army. *Iqṭāʿ* land was not hereditary and fief holders did not live on the land; they were usually in the large military cities like Cairo, Alexandria, or other big towns.

The Mamluks inherited the Ayyubids' *iqṭāʿ* system and initially left it unchanged.¹¹ Sultan Qalāwūn (r. 1279–90) ordered his governors to draw up detailed lists of the revenue of individual *iqṭāʿ*s in their provinces,¹² and other attempts to reform and reorganize the fiscal administration followed,¹³ including, most famously, *al-rawk al-Nāṣirī*. With these reforms, the sultan's share of cultivable *iqṭāʿ* land was increased from 4/24 to 10/24, from which the sultan was supposed to pay his own royal mamluks.¹⁴ The *rawk* remained in action after the sultan's death, but aspects of the financial administration had to be adjusted due to shrinking revenue in the middle of the fourteenth century, when the Black Death devastated the Mamluk Sultanate.¹⁵ Distribution of *iqṭāʿ* land to amirs was handled by the *dīwān al-jaysh* (army bureau).

Khāṣṣ: *Khāṣṣ* land, or *khāṣṣ al-sultānī* (royal land), was the land that the sultan, as head of the state, held as his personal domain and could use to finance

¹¹ Robert Irwin, "Iqṭāʿ and the End of the Crusader States," in *The Eastern Mediterranean Lands in the Period of the Crusades*, ed. Peter M. Holt (Warminster, 1977), 66–68; Peter M. Holt, *The Age of the Crusades: The Near East from the Eleventh Century to 1517* (London, 1986), 147.

¹² Linda Northrup, *From Slave to Sultan: The Career of al-Manṣūr Qalāwūn and the Consolidation of Mamluk Rule in Egypt and Syria (678–689 A.H./1279–1290 A.D.)* (Stuttgart, 1998), 267.

¹³ Heinz Halm, "Die Ayyubiden," in *Geschichte der arabischen Welt*, ed. Ulrich Haarmann (Munich, 2005), 201.

¹⁴ Levanoni, *Turning Point*, 142; Sato, *State*, 135–61.

¹⁵ See: Michael W. Dols, *The Black Death in the Middle East* (Princeton, 1977).



additional public expenditures and buy military slaves (mamluks) for his own troops. This land was administered by the *dīwān al-khāṣṣ*. When the Ayyubids incorporated all *kharāj* (i.e., tax generating) land into the *iqṭāʿ* system and established *iqṭāʿ* as a completely non-hereditary fief, the sultan became the largest fief holder (*muqṭāʿ*) of the realm. That is, of course, perfectly compatible with Mamluk logic, in which the sultan should rule for life but the office of sultan should not be hereditary (a concept that was not always abided by, especially in the fourteenth century). In several instances, as discussed under the heading of *iqṭāʿ*, sultans tried to increase royal lands in order to have more money for central affairs or private expenditures. Under Sultan Barqūq (r. 1382–89 and 1390–99), for example, the *iqṭāʿ* of his son Muḥammad, who had died in 1395, was transformed into the special *dīwān al-mufrad*, which gave succeeding sultans more room for financial maneuvers.¹⁶

Waqf: *Waqf* is the endowment of land for the sake of public or private charity. In Mamluk times we find *awqāf ḥukmīyah* (endowments that benefit the public and specific philanthropic causes) especially in social housing estates. These *awqāf* mainly catered to the poor or were intended to be used to free Muslims from Christian captivity. A second category was *awqāf ahlīyah*, or family endowments, which targeted the building and ongoing maintenance of mosques and madrasahs and would continue to be administered by—and financially support—the family of the founder.¹⁷

The incentive to endow was, of course, the benefit for the afterlife, but a general tax exemption in this life was also a motivating factor. Generally, *awqāf* land should have been out of the reach of the state, as it now belonged to God. In Mamluk times, however, it meant that confiscation of the land was made legally more difficult but not impossible.

Rizqah: *Rizqah* (livelihood) was, according to Halm, a kind of smaller endowed land and could also be found as *rizqah al-aḥbasīyah*. Whereas *waqf* endowed public and private charitable institutions, the *rizqah al-aḥbasīyah* supported persons, such as mosque personnel, sons of mamluks or retired soldiers, etc. Furthermore, *waqf* was administered by the legal administration around the qadis, whereas *rizqah al-aḥbasīyah* belonged to the military administration.¹⁸ Nicolas Michel has recently highlighted an additional *rizqah* category in the Mamluk period, the *rizqah jayshīyah*, which catered especially to military relatives. He argues that this kind of *rizqah* could have presented a small-scale possibility to use land and its income outside of the more inflexible *waqf* and *iqṭāʿ* systems.¹⁹

¹⁶ Halm, *Ägypten*, 43–44.

¹⁷ Ibid., 51.

¹⁸ Ibid., 52–53.

¹⁹ Michel, *L'Égypte*, 132.



Musta'jarah: In his impressive study of land tenure in medieval Syro-Egypt, Daisuke Igarashi has pointed out that by the late fourteenth century amirs and sultans increasingly leased land among themselves. These leased lands (*musta'jarāt*) quite often came out of the *iqṭāʿ* holdings of the sultans' *dīwān al-khāṣṣ*. The *musta'jarāt* added another facet to the Mamluk real estate and financial industry. An important amir like the *atābak al-ʿasākir* Shaykhū al-Nāṣirī (d. 1357) is said to have earned an income of over 200,000 *dirhams* from his *iqṭāʿ*s, *amlāks*, and *musta'jarāt*.²⁰

Milk: *Milk* is private property and as such is usually outside the military taxation system, but of course products of *milk* land were taxed. There were no restrictions when it came to selling or inheriting *milk* property, as it was not included in the state systems but registered as individually owned land.

Looking at these categories, which were, more or less, the state of the situation in the first half of the fifteenth century, we can imagine the growth of a formal and an informal bureaucracy to keep track of all possible transactions between the different categories of land and their owners, fief holders, endowment administrators, or lenders. While the *iqṭāʿ* system largely dominated the land taxation in the Mamluk Sultanate after *al-rawk al-Nāṣirī* in 1315, it transformed—at first slowly but then very quickly throughout the fifteenth century—into a more *waqf*-based economy. The question remains: how did this transformation happen? Maybe more importantly, why?

WAQFIZATION IN THE EYES OF MODERN SCHOLARSHIP

Around the end of Qalāwūnid rule in the 1380s, *iqṭāʿ*s had been increasingly transformed via legal procedures into religious foundations (*awqāf*). The usual process was that the *iqṭāʿ* land was transformed to *milk* by the authorities, who then sold it to a buyer who was then allowed to endow it. In many instances, the former *iqṭāʿ* holder was the future endower, who had thereby obtained more lasting rights to the land. The advantage for the *iqṭāʿ* holder was that he still obtained money from the land through management fees and selling products. The advantages for the state were that it received short-term money in the transaction and that *waqf* land was known to be a stimulus for the local economy and helped to build religious infrastructure. On the negative side, however, the state lost its direct influence over the land and could not give it to new soldiers as an *iqṭāʿ*.

²⁰Daisuke Igarashi, *Land Tenure, Fiscal Policy, and Imperial Power in Medieval Syro-Egypt* (Chicago, 2015), 119.



In theory, this should have prevented these former *iqṭāʿ* lands from being reclaimed by the authorities, as they now officially belonged to God.²¹ However, this practice did not go unchallenged. Sultan Barqūq (r. 1382–89 and 1390–99) summoned religious scholars in 1379, when he was still *atābak al-ʿasākir*, and demanded that many *waqf* deeds from previous years be nullified.²² Apparently, he insisted on this policy especially in the second half of his reign and again tried to bring *waqf* land that had been “illegally” endowed back under the control of the sultanic fisc.²³ Despite this, gradual *waqfization* continued before accelerating tremendously around the 1450s. By the beginning of the sixteenth century, 10/24 of the overall cultivable land was already transformed into *waqf* property, thereby leaving only 14/24 for the Mamluk state’s *iqṭāʿ* system.²⁴

This subject of Mamluk financial and estate economies, and especially the interplay of *waqf* and *iqṭāʿ*, has attracted the attention of many contemporary scholars of the Mamluks. The issue was first put into the general notion of Mamluk decline, especially from the late fifteenth century onwards, as it was common to see everything the Mamluks did during that time as connected with their downfall in 1516. David Ayalon was among the first contemporary scholars who remarked upon this phenomenon, writing: “an interesting problem, which deserves a much deeper study than the scope of the present paper permits, is the existence of a constant antagonism between the financial interests of the army and the institution of religious endowments (*waqf*).”²⁵ He did not delve further into the matter, but it was followed up by others. Carl Petry intensively used documentary evidence in his 1994 work on the last great Mamluk sultans Qāyṭbāy (r. 1468–96) and Qānṣūh al-Ghawrī (r. 1501–16). He points out the politics of extortion and forced measures used by both sultans, which, despite being legalized in the documents by religious scholars, were apparently perceived by contemporaries as forced measures. Petry is not sure about the insight of the sultans when taking these measures: “In their sum, the trust deeds compiled by Egypt’s last autocrats tell a sobering tale of short-range ingenuity but long-term

²¹ Lucian Reinfandt, *Mamlukische Sultansstiftungen des 9./15. Jahrhunderts: Nach den Urkunden der Stifter al-Ashraf ʿĪnāl* (Berlin, 2003), 27–28; Igarashi, *Land Tenure*, 177.

²² Al-Maqrīzī, *Kitāb al-sulūk li-maʿrifat duwal al-mulūk*, ed. Muḥammad Muṣṭafā Ziyādah (Cairo, 1972), 3:345.

²³ *Ibid.*, 3:878. Cf. Igarashi, *Land Tenure*, 92.

²⁴ See on this: ʿImād Badr al-Dīn Abū Ghāzī, *Fī tārikh Miṣr al-ijtimāʿī: Taṭawwur al-ḥiyāzah al-zirāʿīyah zamān al-Mamālīk al-Jarākisah* (On the social history of Egypt: the development of land-holding in the age of the Circassian Mamluks) (Cairo, 2000); Reinfandt, *Mamlukische Sultansstiftungen*, 32–36.

²⁵ David Ayalon: “The System of Payment in Mamluk Military Society,” *Journal of the Economic and Social History of the Orient* 1, no. 3 (1958): 291.



myopia.”²⁶ However, he then goes on to ask whether there could be something essential behind this policy: “Do all these disparate phenomena, once pieced together, reveal a budding master plan by which the *iqṭāʿ* system would be scrapped outright once the sultan garnered the means to replace it?”²⁷ Building upon this finding in a later article called “Waqf as Instrument of Investment,” he points out that the *awqāf* income of Qānṣūh al-Ghawrī produced up to ninety percent clear profit. Other endowments of the contemporary Mamluk elite were extremely profitable as well. He then hypothesizes that this surplus money was used to finance the army.²⁸

The Egyptian scholar ʿImād Abū Ghāzī has also worked with archival documentation. He analyzed forty original Mamluk sale documents and another five hundred thirty deeds from the Ottoman archives in Cairo, publishing his findings in 2002.²⁹ He found that the majority of endowments he examined came from former *iqṭāʿ* lands and were issued after 1453 during the reigns of the sultans Īnāl, Khushqadam, Qāyrbāy, and Qānṣūh al-Ghawrī.³⁰ For him, the results of the analysis were that land tenure went from the monopoly of the Mamluk military class toward ownership by the urban elite. Further, he argued that as the *iqṭāʿ* system collapsed, the social structure of the land changed in favor of the new urban elites, and corruption became extremely widespread.³¹ While Abū Ghāzī’s study has contributed to increasing our knowledge of the land tenure transformation process as such, there were some critical reactions to its conclusion. There is, for example, the idea that without the Ottoman conquest, the Mamluk Sultanate would have turned into a proto-capitalistic society, which seems highly hypothetical.³²

Finally, it was Daisuke Igarashi who coined the term “*waqfization*” in his 2006 article on the establishment of the *dīwān al-mufrad*.³³ A series of articles pro-

²⁶ Carl Petry, *Protectors or Praetorians? The Last Mamluk Sultans and Egypt’s Waning as a Great Power* (Albany, 1994), 196.

²⁷ *Ibid.*, 208–9.

²⁸ Carl Petry, “Waqf as an Instrument of Investment in the Mamluk Sultanate: Security vs. Profit?”, in *Slave Elites in the Middle East and Africa*, ed. Miura Toru and John Edward Philips (London, 2000), 105.

²⁹ Abū Ghāzī, *Fī tārikh*.

³⁰ *Ibid.*, 11, 16. For a thorough discussion of the work, see: Adam Sabra, “The Rise of a New Class? Land Tenure in Fifteenth-Century Egypt: A Review Article,” *Mamlūk Studies Review* 8, no. 2 (2004): 207.

³¹ Abū Ghāzī, *Fī tārikh*, 80, 103.

³² *Ibid.*, 112.

³³ Daisuke Igarashi, “The Establishment and Development of al-Dīwān al-Mufrad: Its Background and Implications,” *MSR* 10, no. 1 (2006): 121.



foundly elaborated on the financial organization of the Mamluk realm, culminating in his 2015 book, *Land Tenure, Fiscal Policy, and Imperial Power in Medieval Syro-Egypt*.³⁴ In the book, Igarashi argues that *waqfization* was ongoing from the middle of the fourteenth century, as land regularly changed its status between *iqtāʿ*, *waqf*, leased land, and *milk* from then on. This mixed system was, according to Igarashi, especially prevalent under Barqūq, who had initiated new financial institutions to cope with the challenges of his time. These institutions were then adjusted by subsequent sultans. In general, Igarashi explains that there was an overall tendency to move from the granting of land income from *iqtāʿ* holdings toward direct payment of Mamluk soldiers.³⁵ Following up on Igarashi's work, one might consider that it was maybe this diversification of the Mamluk financial system that best suited the sultanate. It might not have been a question of *iqtāʿ* versus *waqf* but maybe more about finding the right balance between the two. In this context, one might interpret the financial institution of *al-dhakhīrah* (treasury provisions) initiated by Qāyṭbāy as an individual financial backup system by which the sultan sought to balance the financial systems and help the *divans* function properly.³⁶ *Al-dhakhīrah* might therefore have been Qāyṭbāy's additional resource for financial maneuvering just as the *diwān al-mufrad* had functioned for Barqūq.

AL-MAQRĪZĪ AND IBN TAGHRĪBIRDĪ ON LAND TENURE IN THE FIFTEENTH CENTURY

Having viewed the general outline of how modern scholarship has approached these phenomena and their repercussions, some prominent voices from the Mamluk fifteenth century shall now be heard to see how *they* evaluated the financial issues related to land tenure and its taxation.

Al-Maqrīzī (1364–1442), the well-known religious scholar and historian, held numerous positions in Cairo at madrasahs and within the fiscal administration alike; after 1417, he declined any new position in order to concentrate on his historical writing. Nonetheless, his experience as a financial official helped him in his writings and might explain his special interest in the economy.³⁷ When Sultan Barqūq, as explained above, tried to bring *waqf* land back under the control of the sultan, al-Maqrīzī quoted the sultan in his discussion with the ulama as saying, “This is the matter [i.e., the *waqfization*] that has weakened the army

³⁴ Igarashi, *Land Tenure*.

³⁵ Ibid., 57, 140.

³⁶ Ibid., 151.

³⁷ F. Rosenthal, “al-Maqrīzī,” *The Encyclopaedia of Islam*, 2nd ed., http://dx.doi.org/10.1163/1573-3912_islam_SIM_4838.



of the Muslims.”³⁸ Although al-Maqrīzī is generally highly critical of the financial administration, he acknowledges that Barqūq undertook adjustments in the financial system in the mid-1390s when he introduced the so-called *Dīwān al-amlāk wa-al-awqāf wa-al-dhakhīrah* (*Diwan of possessions, awqāf, and provisions*). This *dīwān* unified the income Barqūq received as sultan through the channel of royal *waqfs*, his *milk* property, and his so-called *dhakhīrah* (provisions). After his reforms, Barqūq tried again to bring the *waqf* land, which had been “illegally” endowed, back under the control of the sultanīc fisc.³⁹

With Ibn Taghrībirdī (1409/10–1470) we encounter another kind of Mamluk historian. He was the son of a powerful amir and former commander-in-chief of the Mamluk army (who died when Ibn Taghrībirdī was around three years old),⁴⁰ and had—as a member of the ruling class—many insights about what was actually happening in the interior power system of the Mamluks. In several instances, he remarks about rioting Mamluk soldiers demanding more cash, a demand to which the sultans usually complied after some days of struggle.⁴¹ The cash problem and shortage of fiefs, however, continued. Ibn Taghrībirdī praises Sultan al-Muʾayyad Shaykh (r. 1412–21) for asking soldiers (in 1418) who both held *iqṭāʿ*s as members of the “standing” army and were employed with salaries by amirs to make a choice: keep the *iqṭāʿ* and leave the amir or stay with the amir and give up the *iqṭāʿ*. If either choice would lead to a loss of income, the sultan offered compensation. Ibn Taghrībirdī comments: “This was reckoned as an element in al-Malik al-Muʾayyad’s good government and his procedure was in accordance with old principles.”⁴² Sultan al-Malik al-Ashraf Īnāl (r. 1453–61) had to deal with the same cash flow problem and in 1454 planned to take away the stipends of the *awlād al-nās*, the sick, and orphans, but he was restrained from this by his counselor. “This was accounted among amir Bardak’s good deeds,” comments Ibn Taghrībirdī.⁴³ Another interesting story related by Ibn Taghrībirdī deals with Sultan Khushqadam (r. 1461–67) and his giving of *iqṭāʿ*s, including from *awqāf* lands of the former sultan Īnāl and his followers. That meant sultans were able to retrieve land from the *waqf* system and put it back into *iqṭāʿ* circula-

³⁸ Al-Maqrīzī, *Sulūk*, 3:345.

³⁹ Ibid., 3:878. Cf. Igarashi, *Land Tenure*, 92.

⁴⁰ W. Popper, “Abu ’l-Maḥāsīn Dī amāl al-Dīn Yūsuf b. Tag h rībirdī,” *EI2*, http://dx.doi.org/10.1163/1573-3912_islam_SIM_0227.

⁴¹ Ibn Taghrībirdī, *History of Egypt 1382–1469*, trans. William Popper (Berkeley, 1954–60), 18:64; 23:145.

⁴² Ibid., 17:59.

⁴³ Ibid., 22:46.



tion. Moreover, Khushqadam apparently split *iqṭāʿ*s into small pieces in order to curb the demand by the Mamluk soldiers.⁴⁴

IBN IYĀS ON IQṬĀʿ AND WAQF

While the financial issues were known to other Mamluk scholars, the negative attitude toward *waqfization* can be traced especially to the writings of Ibn Iyās (1448–1524), who, as a grandson of a leading mamluk, was not as near to power as Ibn Taghrībirdī, nor did he have the same scholarly reputation as al-Maqrīzī. Further, we do not know of any office held by Ibn Iyās.⁴⁵ He studied under the famous al-Suyūṭī (d. 911/1505), of whom he was highly critical, and under ʿAbd al-Bāsiṭ ibn Khalīl al-Ḥanafī (d. 920/1514), the Hanafī jurist and historian. In general, he is of great importance for this study as an eyewitness to the final period of the Mamluk Sultanate and the transition to Ottoman rule. However, as someone who apparently lived on the incomes of an *iqṭāʿ* and other stipends—to which he was entitled as a descendent of a Mamluk household—he was highly critical of the ongoing attempts at financial reform being undertaken by the last Mamluk sultans, as these threatened his own economic situation. In several instances he complains about the hardships that fell on people like him, meaning the *awlād al-nās*, whose right to their *iqṭāʿ*s increasingly came under question as they received stipends but were seldom capable of any efficient service for the state.

Ibn Iyās usually mentions *iqṭāʿ* in connection with disputes among fief holders (mamluks or descendants of mamluks, i.e., *awlād al-nās*) and the sultan. In this context, he recounts an episode in 1468 when Qāyṭbāy made stipend holders draw a bow to assess their capabilities. Those who could not draw the bow were excused from participating in an expedition but had to pay a penalty to the royal treasury instead.⁴⁶ He relates four similar stories about cutting off money from people who did not participate in war, and apparently he experienced such shortages as well. It got even worse for Ibn Iyās under Sultan Qānṣūh al-Ghawrī when his personal *iqṭāʿ* came under pressure. In 1508, he reports, mamluks entered the houses of the *awlād al-nās* and beat them in order to take away their *iqṭāʿ* documents. Ibn Iyās was one of the victims of this treatment. He lost his *iqṭāʿ* to four mamluks but recovered it later.⁴⁷ Ibn Iyās was furious, and since, as an eyewitness to the Ottoman conquest of Egypt in 1517, he knew the fate

⁴⁴ Ibid., 23:36, 37.

⁴⁵ Brinner, W. M., “Ibn Iyās,” *EI2*, http://dx.doi.org/10.1163/1573-3912_islam_SIM_3225.

⁴⁶ Ibn Iyās, *Badāʿiʿ al-zuhūr fī waqāʿiʿ al-duhūr*, ed. Mohamed Mostafa (Wiesbaden, 1963), 3:22.

⁴⁷ Ibid., 4:136.



of Mamluk rule, he counted these measures as being among the causes of the Mamluk Sultanate's downfall.

There are stories in Ibn Iyās's works of crimes related to *iqṭāʿ*, which show the sensitivity and danger of financial matters. In 1484, an archer cut his own throat, and another mamluk hung himself in 1488 after being refused an *iqṭāʿ* and better income.⁴⁸ Some stories speak of elderly mamluks who were killed by younger recruits so that they could have the *iqṭāʿ* of the dead.⁴⁹ In one instance, two young mamluks incited two slave girls to kill their master, who had already retired from his service, in order to get hold of his *iqṭāʿ*. All four were apprehended and hung in the summer of 1515.⁵⁰ There are also narrations that relate to changes within the whole *iqṭāʿ* system. The first time an amir of one hundred (by the name of Uzdamur) received a direct payment of 1000 dinars out of the provision funds (*al-dhakhīrah*) instead of an *iqṭāʿ* was in 1481.⁵¹ After this, we read quite often of direct payments or of mamluks wanting to receive direct payments. This, then, is a hint that soldiers might increasingly have gotten their pay directly rather than through *iqṭāʿ*s.

In 1490 the province of Sharqīyah had to pay an extra 20% on top of the usual taxes in order to equip a Bedouin cavalry troop for a military expedition against the Ottomans. Ibn Iyās comments that this was a special hardship for the *iqṭāʿ* holders of the region as it diminished their income, and as it had already happened twice in a short period. Qāyṭbāy had apparently done this before in previous military expeditions to the north.⁵²

The son of Qāyṭbāy, al-Nāṣir Muḥammad ibn Qāyṭbāy (r. 1496–98), in the summer of 1496 initially gave out all of the *iqṭāʿ*s that his father had stocked in reserve in *al-dhakhīrah*.⁵³ Then in January 1498 he initiated a reform concerning *iqṭāʿ*s that Ibn Iyās considered an abominable act no sultan had ever done before: al-Nāṣir Muḥammad ordered an increase in the number of mamluks each officer had to maintain. Commanders of a thousand had to finance an additional thirty men, amirs of forty had to sustain ten more, and amirs of ten had to add an additional five.⁵⁴ The amirs' finances were not augmented, however, so it was a hard blow that increased their financial burden by 30%.

⁴⁸ Ibid., 3:212, 258; idem, *Histoire des mamlouks cirassiens, tome II (872–906)*, trans. Gaston Wiet (Cairo, 1945), 237, 288.

⁴⁹ Ibn Iyās, *Badāʾiʿ*, 4:107, 358; idem, *Journal d'un bourgeois du Caire: chronique d'Ibn Iyās*, trans. Gaston Wiet (Paris, 1955), 1:104, 334.

⁵⁰ Ibn Iyās, *Badāʾiʿ*, 4:461; idem, *Journal*, 1:425–26.

⁵¹ Igarashi, *Land Tenure*, 140; Ibn Iyās, *Badāʾiʿ*, 3:190.

⁵² Ibn Iyās, *Badāʾiʿ*, 3:269; idem, *Histoire*, 302.

⁵³ Ibn Iyās, *Badāʾiʿ*, 3:335; idem, *Histoire*, 375.

⁵⁴ Ibn Iyās, *Badāʾiʿ*, 3:385; idem, *Histoire*, 425.



Ibn Iyās mentions *waqfs* around thirty-one times after 1468 and Qāyrbāy's ascension to the throne. The bulk of these mentions deal with changes at the head of *waqf* administrations, complaints against unjust officials, and questions about how to proceed with a *waqf* and its income after the death of a noble person, as sultans had a tendency to try to take in these *waqfs* again, or at least to get money for not doing so. However, there are two remarkable cases. One deals with the fortress Sultan Qāyrbāy constructed in the harbor of Alexandria in 1479. Ibn Iyās recalls that it cost more than 100,000 dinars and that numerous *awqāf* were allocated to fund its construction and maintenance.⁵⁵ This shows that *waqfs* could be used to reinforce military infrastructure. Another case dates from the spring of 1512, when Qānṣūh al-Ghawrī planned to retake *awqāf* from descendants of the Prophet, especially near Birkat al-Fīl (the Elephant Pond). The four main qadis were in this instance instructed to look into the documents of some *sharīfs* in order to find out if they were still entitled to *waqf* income.⁵⁶

Importantly for our current study, Ibn Iyās provides descriptions of large scale *waqf* taxation under Qāyrbāy and Qānṣūh al-Ghawrī that show their appetite for cash. At the beginning of 1489, the sultan had the four qadis agree to extra taxation of the *waqfs* of Old Cairo and the city of Cairo.⁵⁷ In January of 1491, his ambition grew to include a general taxation of *waqf*. He had the four qadis come to the dome of Yashbaq, in the Ḥusaynīyah quarter, and talked to them at length about the Ottoman threat and the need for money to fight them and pay the recruits. "After this introduction the sultan swore that his treasury was empty, that there were absolutely no other resources available, and, in consequence, that it was absolutely necessary to tax the *awqāf* and properties of Old Cairo and Cairo as well as the fields, baths, gardens, boats, and so on, an extra tax of the income of one whole year. Only with the collection of this sum could the costs of the necessary mobilization be handled. A long moment of complete silence followed this declaration, then the Shafī'i qadi said 'God will certainly provide for this necessity.' To this the Maliki qadi replied: 'The taxation of an extra year is extremely heavy and the population is not in the state to support it. If necessary, we might ask for five months and in case of need maybe two more, in all a maximum of seven, which should not be extended.' The sultan was hesitant for a long moment. Finally, the council agreed with the proposition of the Maliki qadi and the council was dismissed."⁵⁸ In the light of all that we have seen regarding Ibn Iyās, it is not surprising that he was not happy about this outcome. He went on to explain that this was a horrible hardship on the popula-

⁵⁵ Ibn Iyās, *Badā'i*, 3:156; idem, *Histoire*, 172–73.

⁵⁶ Ibn Iyās, *Badā'i*, 4:260; idem, *Journal*, 1:243.

⁵⁷ Ibn Iyās, *Badā'i*, 3:260–61; idem, *Histoire*, 292.

⁵⁸ Ibn Iyās, *Badā'i*, 3:278; idem, *Histoire*, 313.



tion and that every inhabitant trembled with fear, because these tax collectors were brutes without any conscience. People were furious with the officials, and Ibn Iyās reiterates his critique several times. He even renews his hatred in a long passage in his obituary of Qāyṭbāy where he speaks of the negative deeds of the sultan.⁵⁹ Regardless of how anyone felt about it, a precedent for such taxation had been set and the example could be followed in the future.

Shortly after he ascended to the throne, Qānṣūh al-Ghawrī did just that. Ibn Iyās tells that he asked the qadis to the Citadel in July of 1502 and told them his plans for the extra taxation of *awqāf*. At first only three qadis were present. They disapproved of the plan, which made the sultan angry. After they had gone, “In that moment, at the end of the day, the Hanafi qadi, ‘Abd al-Birr, came and the sultan told him his plans, to which the qadi voluntarily agreed and signed. Then a second council was held with leading amirs about how to proceed. Finally, it was agreed on the following: *waqf* deeds should not be altered, but a whole year of their revenues should be taxed in advance. Moreover, the rent of ten months of houses, shops, gardens, baths and boats was to be paid. Even the *waqf* of the Maṣṣūrī hospital was not spared, as all *awqāf*, from very large to very small, were to be taxed. Orders to that effect were sent to Damietta, Alexandria, Aleppo, Damascus, and all the Syrian provinces.”⁶⁰ It does not seem that Ibn Iyās agrees with this plan but, unlike his strong critique against Qāyṭbāy and his taxation, he remains silent in the aftermath of Qānṣūh al-Ghawrī’s announcement. This may mean that people had become used to this, or at least saw the necessity of providing the sultan with sufficient means to fight external foes.

In contrast to his predecessors, Ṭūmānbāy (r. 1516–17), the very last Mamluk sultan, rejected the idea of taxing *awqāf* in order to restructure the army ahead of the Ottoman attack on Egypt. According to Ibn Iyās, when an advisor urged him to do as his predecessors had and tax *waqf*, *iqṭa‘āt*, and pensions in order to expel the Ottoman foe from Egypt, he declined: “The sultan rejected such a point of view right away. ‘This injustice will never happen in the days of my reign.’ The people were very thankful and prayed for him a lot.”⁶¹ As we know, these prayers were not of much help to him.

We see in these stories that Ibn Iyās personally disapproved of *iqṭa‘* and *waqf* policy at the beginning of the sixteenth century, but we can also clearly observe the sultans’ consistent strategy toward the goal of increasing their military power. In general, Mamluk authors depict a fluid system in which land tenure could and did change its status between *iqṭa‘*, *waqf*, leased land, and *milk* on a regular basis.

⁵⁹ Ibn Iyās, *Badā‘i‘*, 3:308, 320, 332; idem, *Histoire*, 348, 362, 370.

⁶⁰ Ibn Iyās, *Badā‘i‘*, 4:14; idem, *Journal*, 1:12–13.

⁶¹ Ibn Iyās, *Badā‘i‘*, 5:127.



FIGHTING THE OTTOMANS: THE URGENT NEED FOR CASH

As we have seen, direct payments—rather than the granting of *iqṭāʿ*s—became increasingly common practice in the last decades of the Mamluk Sultanate, starting in 1481 with Uzdamur Qarīb al-Ashraf Qāyṭbāy, previously mentioned as the first amir of a hundred to receive a direct payment instead of an *iqṭāʿ*.⁶²

But what reason was there to change the state financial system? One of the main challenges—perhaps the primary challenge—facing the Mamluks in the second half of the fifteenth century was the expanding Ottoman Empire after its conquest of Constantinople in 1453. In this context, it does not seem to be sheer coincidence that *waqfization* accelerated with Sultan Īnāl's ascension to the throne in the same year. The mighty Ottoman army was known for its cannons and for its foot soldiers (the Janissaries) who were paid in cash. We know that Mamluk spies and delegations were present in Istanbul. They certainly informed the Mamluk sultans about the organization of the Ottoman state and its army.⁶³ Since the fifteenth century and the major conquests in the Balkans, the intense use of *waqf* was “omnipresent in all levels of Ottoman society, urban and rural, both in the form of individually functioning units and as [part of an] institutional system.”⁶⁴ Moreover, Randi Deguilhem has stated that “it is now a well-documented fact that sums of cash were also widely possessed by Ottoman *wakfs*,” and she explains further:

Primary research has also dismantled the misconception of *wakf* as a secure tax shelter. Ottoman administrative records reveal that both buildings and agricultural properties belonging to the foundations were indeed subject to taxes. Work by Barkan clearly demonstrates that *wakf* and freehold lands (calculated together as a unit) contributed rather more than 13% in the form of taxes to the overall revenue budget for the Ottoman Empire in 1527–28.⁶⁵

Therefore, I would hypothesize that it was this kind of *waqf* system that the Mamluks were trying to install to generate more cash. Still, they had to adjust to the local circumstances, causing the reforms to oscillate back and forth. Nonetheless, the positive effect of *waqf* for the state's income situation was, as Heidemann has already shown for the late Abbasid and Ayyubid periods, im-

⁶²Igarashi, *Land Tenure*, 140; Ibn Iyās, *Badāʾiʿ*, 3:190.

⁶³See for example: Palmira Brummett, *Ottoman Seapower and Levantine Diplomacy in the Age of Discovery* (Albany, 1994), 84.

⁶⁴Randi Deguilhem, “*Wakf*: IV. In the Ottoman Empire to 1914,” *EI2*, http://dx.doi.org/10.1163/1573-3912_islam_COM_1333.

⁶⁵*Ibid.*



portant in the overall process of generating wealth.⁶⁶ The Mamluks would have known this as well. The need to generate more cash for direct payments was urgent and can be witnessed as well by reforms in the trade sector. From the 1450s onwards, the Mamluk sultans agreed to a so-called “stock system,” whereby Venetian merchants had to buy a certain stock of spices from the sultan each year before being allowed to buy on the free market. The sultans sold this stock below the price of the free market, however, as their interest was in having a fixed and steady yearly source of revenue that they could rely on in advance for their budget. The Venetians’ interest in this arrangement is obvious as well.⁶⁷ Francisco Appellaniz has argued that Qāyṭbāy was looking for alternative funding methods for the military, as the *iqṭāʿ* system seemed less and less appropriate for his military needs.⁶⁸ In several recent articles, I have shown that starting during the reign of Qāyṭbāy there was a continuing military policy to create units of foot soldiers with firearms, who were directly paid. Moreover, training and material were costly, and firearms, cannons, and other supplies had to be imported.⁶⁹

Ibn Iyās dates the first use of rifles (*al-bunduq al-raṣāṣ*) to 1490, during the Ottoman-Mamluk conflict, when Qāyṭbāy deployed *awlād al-nās* and other soldiers equipped with guns. After having shown the sultan their newly acquired expertise in a public display, they were sent off to the north.⁷⁰ Thereafter, guns are increasingly mentioned by Mamluk authors. The units carrying them seem to me to have been modelled after the Ottoman Janissaries, which they had encountered on the battle field.

⁶⁶See on this: Stefan Heidemann, “Charity and Piety for the Transformation of the Cities: The New Direction in Taxation and Waqf Policy in Mid-Twelfth-Century Syria and Northern Mesopotamia,” in *Charity and Giving in Monotheistic Religions*, ed. Miriam Frenkel and Yaacov Lev (New York, 2009), 153–74; Stefan Heidemann, “How to Measure Economic Growth in the Middle East? A Framework of Inquiry for the Middle Islamic Period,” in *Material Evidence and Narrative Sources: Interdisciplinary Studies of the History of the Middle East*, ed. Daniella Talmon-Heller and Katia Cytryn-Silverman (Leiden, 2015), 30–57.

⁶⁷Francisco Javier Appellániz Ruiz de Galarreta, *Pouvoir et Finance en Méditerranée pré-Moderne: Le deuxième état mamelouk et le commerce des épices (1382–1517)*, Anuario de Estudios Medievales Anejo 66 (Barcelona, 2009), 239.

⁶⁸Ibid., 172.

⁶⁹Albrecht Fuess “How to Cope with the Scarcity of Commodities? The Mamluks’ Quest for Metal,” in *The Mamluk Sultanate and its Neighbors: Economic, Social and Cultural Entanglements*, ed. Reuven Amitai and Stephan Conermann (Göttingen, 2019), 61–74; Albrecht Fuess, “Mamluk Politics,” in *Ubi sumus? Quo vademus? Mamluk Studies: State of the Art*, ed. Stephan Conermann (Göttingen, 2013), 95–117; Albrecht Fuess “Les Janissaires, les Mamlouks et les armes à feu: Une comparaison des systèmes militaires ottoman et mamelouk à partir de la moitié du quinzième siècle,” *Turcica* 41 (2009): 209–27.

⁷⁰Ibn Iyās, *Badāʾiʿ*, 3:269.



In the turbulent times of al-Nāṣir Muḥammad ibn Qāyṭbāy (r. 1496–97), we hear of an Italian cannon caster who lost his life in a military fight in 1497.⁷¹ In this context, we encounter another Italian military expert in the Mamluk service: Ludovico de Varthema, about whose life prior to his appearance in the Mamluk service little is known. His knowledge of military techniques, which appears in his travel description, leads to the assumption that he might have been a mercenary in the Italian wars of the late fifteenth century, as he describes himself as “the most skillful maker of large mortars in the world.”⁷² For these experts and other European mercenaries, receiving an *iqṭāʿ* holding in the backwaters of the Egyptian countryside would certainly have been less attractive than cash.

Sultan Qānṣūh al-Ghawrī inaugurated an infantry unit with guns called “*al-ṭabaqah al-khāmisah*” (“the fifth troop”)⁷³ in order to cope with the military challenges of the early sixteenth century.⁷⁴ They were composed of *awlād al-nās*, Turkmans, Persians, and mariners,⁷⁵ and their first objective was to fight the Portuguese on the Red Sea. Moreover, in the spring of 1503 he sent five hundred black slaves with guns on a military expedition to the Hijaz.⁷⁶ All of them and their equipment required cash payments. To make things worse, he had to import goods from the Ottomans to fight the Portuguese. There is clear evidence that from 1507 on, the Ottomans provided the Mamluks with war materials such as wood and copper, and sent marine soldiers.⁷⁷ In 916/1510–11, a Mamluk embassy requested material help from the Ottomans and received 300 guns, 30,000 arrows, copper, iron, timber, and large quantities (40 *qanṭar*) of good quality saltpeter (*bārud muṭayyab*).⁷⁸

⁷¹ Ibn Iyās, *Badāʾiʿ*, 3:375.

⁷² Ludovico de Varthema, *The Travels of Ludovico di Varthema in Egypt, Syria, Arabia Deserta and Arabia Felix, in Persia, India, and Ethiopia, A.D. 1503 to 1508* (repr. Frankfurt, 1994), 50; see as well: Albrecht Fuess, “Ludovico de Varthema,” in *Christian-Muslim Relations: A Biographical History*, vol. 6., Western Europe (1500–1600), ed. David Thomas (Leiden, 2014), 405–9.

⁷³ According to Ayalon the name was given because they received their payment on the fifth day, after the other troops that were paid on the previous four days; see: David Ayalon, *Gunpowder and Firearms in the Mamlūk Kingdom: A Challenge to a Mediaeval Society* (London, 1956), 71–83.

⁷⁴ Albrecht Fuess, *Verbranntes Ufer: Auswirkungen mamlukischer Seepolitik auf Beirut und die syro-palästinensische Küste in mamlukischer Zeit (1250–1517)* (Leiden, 2001), 59–60.

⁷⁵ Ibn Iyās, *Badāʾiʿ*, 4:308, 331, 335, 369, 458, 466; Petry, *Protectors*, 195.

⁷⁶ Ibn Iyās, *Badāʾiʿ*, 4:109.

⁷⁷ *Chroniques de Garcia de Resende, João de Barras, Damião de Goes, Gaspar Correa, Fernão Lopes de Castanheda*, ed. Virgínia de Castro e Almeida, *Les grands navigateurs et colons portugais du XVe et du XVIe siècles*, vol. 5 (Paris, 1940), 186–91; Brummet, *Ottoman Seapower*, 115; Ibn Iyās, *Badāʾiʿ*, 4:156. News of the defeat led to despair in Cairo.

⁷⁸ Ibn Iyās, *Badāʾiʿ*, 4:201.



While the money flowed through the hands of the Mamluk sultans in their quest to save their empire, they were actually quite successful. They withstood the Ottoman pressure for some decades by reforming many aspects of their society, including the land tenure fiscalization.

CONCLUSION

All these military reforms and changes must have been extremely costly and time consuming, so it is perhaps not surprising that the financial system got out of hand. It is, however, far-fetched to say that it is a matter of decline. We might consider it more as an example of coping with and adjusting to crisis. From 1485, the Mamluks faced intense conflicts with the Ottomans for control of eastern Anatolia, where their grip diminished due to their technical and military disadvantages in relation to gunpowder. On their eastern border, the threat of first the Aq-Qoyunlu and then the emerging Safavids put the Mamluks under considerable stress, as did the appearance of the Portuguese in the Red Sea at about the same time.⁷⁹ No wonder, then, that the state reacted with reforms, coercions, and so on. There could be no long-term strategy in the face of such rapid changes, and the necessity of making short-term decisions fueled the need for cash, which then transformed the estate system in favor of *waqf* holdings. The last decade of Mamluk rule was under a “war economy,” with all its advantages and disadvantages, profiteers and victims.

There might, however, be explanations other than military needs for the transformation process. Nicolas Michel and ‘Imād Abū Ghāzī point to the fact that the transformation of *milk* land into *waqf* by the *bayt al-māl* (treasury) did not correspond immediately with military expeditions.⁸⁰ They argue for deeper transformation processes in Mamluk society in the fifteenth century and an increase of local religiosity, which led to increased financing of places of worship of local saints and related *rizqah iḥbāsīyahs*. Moreover, they see increasing tendencies of the Mamluk elite to merge with the local urban bourgeoisie and religious scholars in the late Mamluk period. These local notables were, of course, more interested in pious foundations than in the *iqṭāʿ* system, which kept them out of the equation.⁸¹ However, the question is whether this is a contradiction to the military needs of Mamluk society as a whole in the fifteenth and early sixteenth centuries. These times needed, as has been shown above, a more cash-

⁷⁹ See on this: Albrecht Fuess, “Three’s a Crowd: The Downfall of the Mamluks in the Near Eastern Power Struggle, 1500–1517,” in *The Mamluk Sultanate and its Neighbors*, ed. Amitai and Conermann, 431–50.

⁸⁰ Michel, *L’Égypte*, 138; Abū Ghāzī, *Fī Tārīkh*, 33–101.

⁸¹ Michel, *L’Égypte*, 139.



based military system than a land-based tax system, and the conversion to *waqf* generated just that, while benefitting the urban elite as well.

That there are no clear correlations between transactions of the Bayt al-Māl with military expeditions shows, on the other hand, that such a bureaucratic legal state as the Mamluk Sultanate was bound by juristic procedures; it is no wonder that sultans resorted to ad hoc coercive measures in times of war. Beginning with Qāyṭbāy, sultans started to reorganize the state's finances, as Igarashi has shown, in order to "concentrate cash from all over Egypt and Syria into his own hand."⁸² Under Qānṣūh al-Ghawrī, the sultanic fisc even witnessed a "substantial growth amidst a deteriorating general financial situation." This was done largely through confiscations and the sale of offices and so on, in order to keep the financial situation fluid for the sultan's needs.⁸³ What we also have to bear in mind is that the decline of the *waqf* system was beneficial to many Mamluks as they were very much involved in the establishment and management of *waqfs*. That meant that the military elite kept their status and could ensure inner and outer security, despite the decay of *iqṭāʿ*.⁸⁴

When the Ottomans conquered the Mamluks, however, the whole administration was in complete chaos as the conquerors chased Mamluks through the streets and killed many among them. It is striking that even after the governorship of Egypt was handed to the former Mamluk governor of Aleppo, Khayr Bek—who had changed sides during the Ottoman advance—the old Mamluk system of land tenure was not re-installed in Egypt. The Ottomans had, with the help of former Mamluk officials, carried out new land surveys for tax reasons, but they did not introduce the *timar* system in Egypt, which would have been an indirect taxation method equivalent to the Mamluk *iqṭāʿ* system.⁸⁵ In contrast to the Syrian part of the Mamluk state, where the *timar* was implemented by the Ottomans, they instead opted in Egypt for a more centralized taxation system, which could be seen as the result of the Mamluks' changes to the financial administration. Of course, the Ottoman system would face its own series of exemptions, special regulations, and so on, but that is another story.

⁸² Igarashi, *Land Tenure*, 174.

⁸³ Ibid.

⁸⁴ Ibid., 177.

⁸⁵ Michel, *L'Égypte*, 114.

