

***“Qa’idat al-Mamlakah”:***

***Structural Changes in Taxation and Fiscal Administration during the Reign of al-Nasir Muhammad bin Qalawun***

By Rory Cahill

The establishment of the Mamluk sultanate at the close of the 13<sup>th</sup> century was a major change in the political power in Egypt and Syria; however the central economic institutions of the state initially remained faithful to those of its predecessor, the Ayyubid Empire. The economies of Egypt and Syria were tied to agriculture, and thus the revenues of the state derived from taxes on the land. The early Mamluk state, under control of a Mamluk military elite, was dependent on two traditional institutions; the kharaj tax (land tax) and the iqta (land grant). These institutions served as the means by which state revenue was collected and the standing military was financed by its emirs (commanders). However, this system was not static, and major changes to the manner of taxation and land ownership began at the end of the classical Islamic period and this process of institutional change continued into the era of Mamluk rule. It was during the third reign of al-Nasir Muhammad bin Qalawun from 1309-1341 that these structural shifts were adapted to serve the unique priorities of the sultanate and coalesced into a centralized administrative system.<sup>1</sup> Al-Nasir Muhammad’s reign was defined by his reorganization of the tax system and investment in the agricultural infrastructure of the sultanate in a manner which fundamentally altered the economic structure of the Mamluk state. The changes effected on the iqta system altered the traditional tax farm into a state-controlled system free from hereditary claims, granting the sultan determinative power over the economic status of his emirs. The state’s recognition that traditional jurisprudence regarding the rights of the payers of the kharaj tax was obsolete in an era of massive estates paved the way for a more efficient means of tax assessment resulting in increased royal revenues and a central bureaucracy. The regime showed

an awareness of the importance of agriculture to its revenue system and thus invested state resources into the maintenance of the irrigation system and means of transportation and storage for agricultural products. This in turn allowed the agricultural sector to flourish and provide the necessary tax revenues. The centralized economic system established during the third reign of al-Nasir Muhammad was the culmination of structural historical changes which he codified into official state policy.

Understanding the shift in tax policy under al-Nasir Muhammad requires an understanding of the traditional methods of taxation in Islamic lands. From the early days of the caliphate, a tax was imposed on agricultural lands held by non-Muslims. By the peak of the Umayyad caliphate, this tax, the *kharaj*, was extended to most agricultural lands that had originally been held by non-Muslims and thus was paid by the Muslim tenants and landowners as well.<sup>ii</sup> According to the classical jurisprudence of the Hanafite school, payment of the *kharaj* guaranteed certain proprietary rights to the land much resembling the Western concept of private property.<sup>iii</sup> In effect, the payment of the *kharaj* to the ruler endowed the proprietor with the right to sell his land, transfer it into a *waqf* (religious endowment), and pass it on to his family.<sup>iv</sup> These rights were enshrined in Hanafite and Sha'afite jurisprudence over the course of the Umayyad and Abbasid dynasties and served as legal protection from state seizure and the formation of massive landholdings.<sup>v</sup>

As the central authority of the caliphate began to wane, the role of various foreign militaries became a determining factor in regional power. The successive waves of Turkic migration transformed the region on economic, political and social levels, establishing military aristocracies at the head of most Islamic lands by the end of the Abbasid period.<sup>vi</sup> The arrival of military elites and large-scale standing armies required a reorganization of land and taxes to

provide revenue for military commanders and their troops. Under the Persia-based Buwayhid dynasty, the first iqtas were apportioned to Turkish military commanders in 946, with the tax revenues of specific agricultural lands awarded to commanders based on their rank and number of cavalry.<sup>vii</sup> The iqta became an institutional hallmark of Islamic societies through the 10<sup>th</sup> century.<sup>viii</sup> The institution developed into a distinct form of military tax farm under the Syrian Zengid and Ayyubid dynasties, one which granted kharaj revenue to the proprietor of the iqta and was inheritable. This form of iqta was brought to Egypt by Salah al-Din al-Ayyubi (Saladin in English popular usage) in 1169 and was widespread throughout Egypt and Syria by the beginning of the Mamluk sultanate in 1250.<sup>ix</sup>

The iqta system under the first Mamluk sultans was very similar to that of their Ayyubid predecessors. Local potentates still held claim to inherited iqtas and influential emirs often requested and received iqtas in specific regions.<sup>x</sup> With this system of land distribution and tenure firmly entrenched throughout the sultanate, the very concept of private proprietorship for the payers of the kharaj came into question. Muslim jurists regarded the apportionment of Egypt and Syria into iqta's as the transformation of the kharaj proprietor into a tenant.<sup>xi</sup> The 14<sup>th</sup> century Hanafi jurist Ibn al-Humam reflected on this change, writing that "It is as if the proprietors died one after the other without leaving heirs so that the lands fell to the public treasury."<sup>xii</sup> Thus the spread of the iqta fundamentally changed the meaning of the kharaj tax, and while it was still levied, the same rights of ownership no longer applied to the cultivators of the land. For the 'owner' of the iqta, this meant nearly absolute control over the villages within his assigned territory. As a result, taxation became the sum of what was owed to the Sultan and the revenue judged to be appropriate by the emir, resulting in high and unregulated taxation of Egyptian and Syrian peasants.

The entrenched military aristocracy, a mix of Mamluks and commanders of smaller military groups of different ethnicity, found itself with a great deal of economic power.<sup>xiii</sup> This power could be inherited, and increased as iqtas were passed down and further consolidated by their proprietors. This trend emerged prominently in the late Ayyubid period and was a major factor in the eventual usurpation of power by the elite Mamluks in 1250. The Ayyubid practice of corporate sovereignty lent itself to the devolution of central authority which allowed the Mamluk commanders to rule through Ayyubid puppets such as Sayf ad-Din al-Adil (d. 1248), and many of his successors.<sup>xiv</sup> The manner by which the Mamluk sultanate was established, gradually, with an attempt to preserve a monarchical role for an Ayyubid puppet, may suggest that the Mamluk emirs were satisfied with their current situation. There is little textual evidence to support this hypothesis, but the tendency of the powerful Mamluk emirs to simply replace Ayyubid puppets with more pliant princes may indicate that they felt secure in their economic positions as muqtas (iqta proprietors) beyond the control of the state. This is further evidenced by the records showing that Mamluk muqtas engaged in major commercial enterprises tied to their lands and in independent trade with Asia and Europe.<sup>xv</sup>

Such was the political environment upon the accession of al-Zahir Baybars I to the sultanate in 1260.<sup>xvi</sup> Baybars was a strong ruler, in part because of his strong allegiances with powerful Mamluk emirs (thus major iqta proprietors), but likewise because of the constant military campaigns that took place throughout his rule.<sup>xvii</sup> However the failed succession of his son, Berke Khan, indicates the continuing corporate authority of the Mamluk emirs, which derived in large part from their economic power. The iqta revenue was the military budget of the Mamluk army, and the muqtas controlled both the purse strings and the military capabilities of the state in a much more definite manner than the sultan.<sup>xviii</sup> The prominence of the muqta

continued into the reign of the next powerful sultan, al-Mansur Qalawun in 1279. While Qalawun held more central power than the various puppets and princes that had held power since the death of Baybars, he had spent years cultivating his power as a wealthy Mamluk emir and this informed his policy towards taxation and iqta administration.<sup>xxix</sup> In 1281 Qalawun issued a “Memorandum to Amir Kitbugha”, one of his close advisors. The document outlined Qalawun’s administrative policies and his attitudes towards the power holders in the state.<sup>xxx</sup> The document shows Qalawun to be attuned to the needs of the iqta-holding emirs and he instructs Kitbugha to prohibit the “taking advantage of the amirs or Muqta’s absence”<sup>xxxi</sup>. In terms of taxation, Qalawun urges the full collection of all government taxes and forbids temporary forgiveness of taxes owed.<sup>xxii</sup> These two express orders from Qalawun to his second in command suggest that Qalawun accepted the economic order of his time and attempted to work within the existing iqta and taxation system to increase revenue. By protecting the emirs and raising royal taxes on the domestic populations, Qalawun solidified his political support and was able to stay in power for a longer period of time than his predecessors. However, his immediate successor, al-Ashraf Khalil was deposed within three years of his rule by displeased emirs in 1293.<sup>xxiii</sup> The period between Al-Ashraf Khalil’s dismissal and the third accession of al-Nasir Muhammad in 1310 was again dominated by the economically and politically powerful Mamluk emirs who chose puppet sultans at will.<sup>xxiv</sup> This period further illustrates the absence of determinative central power in the early Mamluk state, and a good deal of the emirs’ power derived from their control of state revenues through now-hereditary iqtas.

During the period of instability, Mamluk leaders became aware of the structural weakness of the iqta system and made attempts to remedy it. One of al-Nasir Muhammad’s usurpers, Husam al-Din Lajin, initiated a major cadastral survey, or rawk, in 697.<sup>xxv</sup> The rawk

was a survey of the lands within the sultanate which would reapportion the iqta lands and set new standards for taxation and royal shares of revenue. The Husami rawk was carried out and its report increased the sultan's share of revenues to 13 qirats out of 24 existing in Egypt. This increased the sultan's share from 4 qirats to 13 in less than a year, fundamentally altering the revenue structure and the position of the muqtas.<sup>xxvi</sup> The radical changes imposed by the Husami rawk were met with massive discontent among the Mamluk emirs and in 1299 a group of Mamluks assassinated Lajin and his second in command to put a stop to their efforts at iqta reform.<sup>xxvii</sup> The violent reaction to Lajin's rawk demonstrates the length to which Mamluk emirs were willing to go in protecting the economic base of their power. However, the death of Lajin paved the way for the final accession of al-Nasir Muhammad in 1309. The ensuing years were a continuation of the political and military turmoil that characterized the era, but al-Nasir Muhammad was able to develop a more sophisticated understanding of the Mamluk power structures during his second puppet reign. Finally, in 1309, he was able to remove the regents al-Jashnakir and Salar from power and assume actual control of the sultanate.<sup>xxviii</sup>

The division of economic and political power was essentially the same in 1309 as it had been during the rule of Baybars in the 1260s, with the Mamluk muqtas holding sway over the state by controlling its revenues and its military capabilities. It is safe to assume that by the time al-Nasir Muhammad solidified his power in Cairo, he was supremely aware of the structural limits that the iqta-holding emirs presented to his royal power. With this in mind, al-Nasir Muhammad ordered a rawk of the entire sultanate, beginning with the Syrian rawk of 1313 and continuing through the rawk of Halab in 1325.<sup>xxix</sup> According to Amalia Levanoni, the Nasiri rawk "interrupted the informal patronage networks of Egypt and Syria."<sup>xxx</sup> The surveys were conducted in a manner that indicated a total departure from the status quo of the Ayyubid and

early Mamluk sultanates in its aggressive assertion of central state authority over land assignment and taxation. According to al-Maqrizi's chronicle, the sultan was informed that the elder Mamluk emirs had taken the most profitable lands as iqta and the royal treasury was suffering as a result. Al-Nasir Muhammad consulted with his advisors and chose to resolve this problem by surveying and reassigning the land in a manner more beneficial to the monarch.<sup>xxxix</sup> This episode demonstrates al-Nasir Muhammad's consciousness of the challenge that the entrenched Mamluk elite presented to his authority and the economic base from which they derived this influence.

The actual way in which the rawk was conducted also shows a departure from the status quo. Instead of following Qalawun's instructions to treat the emirs favorably, al-Nasir Muhammad expressly appointed surveyors without ties to the regions or Mamluks under evaluation. As related by Tsugitaka, only one regional governor was appointed to survey a region, and many Coptic and Mongol administrators were employed in important rawk positions.<sup>xxxix</sup> This shift in administration shows a growth of a royal bureaucracy without regional allegiances and somewhat independent of traditional Mamluk khushdashiyya (military kinship) obligations. In the same vein, al-Nasir Muhammad personally supervised much of the Egyptian rawk, expressly traveling with his emirs to the areas being surveyed, further associating sultanic power with the survey.<sup>xxxix</sup> The findings of the rawk were very different from previous surveys in that it decreed new assignments of iqtas to emirs who had traditionally held a specific area and passed it on to their heirs.<sup>xxxix</sup> The rawk increased the royal share of taxes collected to 10/24 qirats from 4/24 qirats. This was the same thing that Lajin had attempted during his rawk, and it was a massive increase in royal revenue at the expense of the emirs.<sup>xxxix</sup> The rawk also changed the way that iqtas were constituted, separating individual iqta holdings across Mamluk territory

in order to avoid the creation of small fiefdoms.<sup>xxxvi</sup> However the unrest among the powerful Mamluks was met with uncompromising force and those who complained about new iqta assignments or changes to the system were summarily beaten and imprisoned by the sultan's ministers.<sup>xxxvii</sup>

The consequences of the rawk were not just important in breaking the power of Mamluk notables over the sultan, but also in reorienting the economy towards a system driven by state intervention. The system of tax collection, once entirely the responsibility of the iqta proprietors, was organized into a regulated government system overseen by regional governors. In Syria, a sophisticated system of regulations and official practices was developed. Mubashirs and Awkal (officials and agents) from the Sultan would travel throughout the villages and record data about crop production, available arable land and the populations of each village.<sup>xxxviii</sup> Based on this data, recorded annually, the mubashirs determined the appropriate amount for taxes and were present throughout the entire harvesting process to ensure that the numbers would be met.<sup>xxxix</sup> This same process was followed in Egypt, where mubashirs instructed villages in the approved methods of crop rotation and determined taxes based on a ranked categorization of land fertility. This process was codified in a document called the "qanun al-riy", the law of assessment, which was a guide for the tax agents across Egypt.<sup>xl</sup> The development of an efficient method of tax administration also included tax reform for the peasantry. At the end of the Nasiri rawk, al-Nasir Muhammad declared that non-kharaj taxes and tributes would be incorporated into the total tax assessment and would be paid from the assessed share paid as kharaj.<sup>xli</sup> This was a major form of tax relief for the peasantry, as the miscellaneous taxes were largely collected at the whim of the muqta.<sup>xlii</sup> The system was beneficial to the sultan as well, as it made taxes easier to collect and less susceptible to fraud by the muqtas. The period after these tax reforms was a time of fast



economic growth, which actually increased tax revenues for the sultan despite lower taxes.<sup>xliii</sup>

This system was streamlined and efficient, and it signified much closer royal supervision of the agricultural sector. This was beneficial for the peasantry in some ways, as al-Nasir Muhammad cancelled or lowered taxes on several occasions where natural disasters had occurred in a certain area.<sup>xliv</sup>

The increased role of the sultan in taxation and land administration resulted in constant government intervention and investment in the agricultural economy. The major stake that the sultan now held in the agricultural economy made farming a core priority of the Mamluk state. This system of support and intervention can be observed throughout al-Nasir Muhammad's reign, such as the new institution of seed grants to iqta holders across the sultanate.<sup>xlv</sup> These seed grants, referred to as "taqawi", were distributed by government agents and they could not be removed from their specific iqta by the muqta.<sup>xlvi</sup> At least in the Egyptian context, these seeds were distributed directly to the villages and were thus delivered directly to the agricultural producers instead of to regional notables.<sup>xlvii</sup> The sultan's interest in economic investment also applied to the building and maintenance of dams. Stuart Borsch argues that the irrigation of the Nile plain was the determinative factor of all Egyptian agriculture.<sup>xlviii</sup> Maintaining dams and canals was labor-intensive work that required massive mobilization by a central authority. Mamluk chroniclers Ibn Iyas, al-Maqrizi and al-Qalqashandi all point to the decay of the irrigation system as a serious economic risk and factor in state decline, which would prove true in the later Mamluk era.<sup>xlix</sup> Al-Nasir Muhammad undertook a massive infrastructure-building campaign, personally supervising irrigation projects in Egypt.<sup>1</sup> He built dams all over Egypt and sent personally selected emirs to oversee similar projects in Syria. Irrigation maintenance had traditionally been a part of the muqta's duties, but they were generally loath to start such a

project without monetary support from the sultan.<sup>li</sup> Thus irrigation maintenance and construction became the prerogative of the central authority and al-Nasir Muhammad had a successful record of such projects.<sup>lii</sup> This system of government intervention and tax collection was further integrated by the use of the sultan's ships and granaries to transport and store agricultural produce along the Nile and the Syrian coast. The purpose of the sultan's fleet was not to serve as a military deterrent, but as the fastest means of transporting grain from the fields to the city and into international trade.<sup>liii</sup> This grain trade was a core component of the sultanate's economic power, as the sale of grain was a major means by which gold and silver currency flowed into Egypt from Europe.<sup>liv</sup> Thus the expansive role of al-Nasir Muhammad's government in every step of the agricultural process makes sense, as the economic fate of the empire lay in the efficient management of its agricultural system.

Understanding the importance of al-Nasir Muhammad's reign in relation to taxes and land administration is only possible through placing them in the context what R.S. Humphreys refers to as "a millennium of evolution."<sup>lv</sup> The central economic institutions of the Mamluk sultanate, the kharaj and the iqta, have origins reaching back to early Islam and their evolution over time presents the context by which the significance of al-Nasir Muhammad's structural changes makes sense. The economic administration of the sultanate never existed independently of the constant internecine conflict and competing political influences that defined the first decades of its existence. As Humphreys suggests, "administrative history must not be treated in isolation as a self-contained piece of machinery whose only function is to operate elegantly and with a minimum of friction."<sup>lvi</sup> This analysis of the political factors influencing economic administration in the early Mamluk sultanate situates the administrative changes begun with the al-Nasir Muhammad's rawk in the period of corporate authority and devolution that occurred

following the death of Qalawun. The administrative changes begun with the rawk of 1313 affected the entirety of the Mamluk economy, but they also served as a crucial factor in centralizing the power of the sultan at the expense of the Mamluk elite. The product of long-term structural processes and deliberate political decision, al-Nasir Muhammad's assumption of economic authority during his third reign constituted what Ibn Khalil al-Asadi (d.1450) describes as "Qa'idah al-Mamlakah," or the basis of empire.<sup>lvii</sup> It may be the case that these changes were a definitive factor in establishing the Mamluk state as a centralized empire capable of resisting foreign invaders and maintaining authority over its territories until 1517.

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- <sup>iii</sup> Johansen, Baber. *The Islamic Law on Land Tax and Rent*. London: Croom Helm, 1988. 9
- <sup>iv</sup> *Ibid*, 12-13.
- <sup>v</sup> *Ibid*, 14-15.
- <sup>vi</sup> Lapidus, Ira. *A History of Islamic Societies*. Cambridge: Cambridge University Press, 2002. 188.
- <sup>vii</sup> Tsugitaka, Sato. *State and Rural Society in Medieval Islam*. Leiden: E.J. Brill, 1997. 22.
- <sup>viii</sup> *Ibid*, 6.
- <sup>ix</sup> *Ibid*, 46-50.
- <sup>x</sup> *Ibid*, 86.
- <sup>xi</sup> Johansen, 84.
- <sup>xii</sup> *Ibid*, 85.
- <sup>xiii</sup> Tsugitaka, Sato. *State and Rural Society in Medieval Islam*. Leiden: E.J. Brill, 1997. 51.
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- <sup>xv</sup> *Ibid*, 617.
- <sup>xvi</sup> *Ibid*, 616.
- <sup>xvii</sup> Holt, P. M. (2007) *The Mamluk Institution*, in *A Companion to the History of the Middle East* (ed Y. M. Choueiri), Blackwell Publishing Ltd, Oxford, UK. 158.
- <sup>xviii</sup> *Ibid*, 159.
- <sup>xix</sup> Irwin, Robert. "Islam and the Mediterranean: The rise of the Mamluks." *The New Cambridge Medieval History*. Ed. David Abulafia. Cambridge University Press, 1999. Cambridge Histories Online. Cambridge University Press. 620.
- <sup>xx</sup> Tsugitaka, Sato. *State and Rural Society in Medieval Islam*. Leiden: E.J. Brill, 1997. 105-106.
- <sup>xxi</sup> *Ibid*, 113.
- <sup>xxii</sup> *Ibid*, 113.
- <sup>xxiii</sup> Irwin, Robert. "Islam and the Mediterranean: The rise of the Mamluks." *The New Cambridge Medieval History*. Ed. David Abulafia. Cambridge University Press, 1999. Cambridge Histories Online. Cambridge University Press. 621.
- <sup>xxiv</sup> *Ibid*, 621.
- <sup>xxv</sup> Tsugitaka, Sato. *State and Rural Society in Medieval Islam*. Leiden: E.J. Brill, 1997. 125-127.
- <sup>xxvi</sup> *Ibid*, 129-130.
- <sup>xxvii</sup> *Ibid*, 134.
- <sup>xxviii</sup> Irwin, Robert. "Islam and the Mediterranean: The rise of the Mamluks." *The New Cambridge Medieval History*. Ed. David Abulafia. Cambridge University Press, 1999. Cambridge Histories Online. Cambridge University Press. 623.
- <sup>xxix</sup> Tsugitaka, Sato. *State and Rural Society in Medieval Islam*. Leiden: E.J. Brill, 1997. 135.
- <sup>xxx</sup> Levanoni, Amalia. "The al-Nashw Episode: A Case Study of 'Moral Economy.'" *Mamluk Studies Review* 9.1 (2005): 208-220. 220.
- <sup>xxxii</sup> Tsugitaka, Sato. "The Proposers and Supervisors of al-Rawk al-Nasiri in Mamluk Egypt." *Mamluk Studies Review* 2 (1998): 73-93. 76.
- <sup>xxxiii</sup> *Ibid*, 90-91.
- <sup>xxxiii</sup> Rabie, Hassanein. "The Size and Value of the Iqta in Egypt 1169-1341." *Land Tenure And Social Transformation in the Middle East* [Beirut]: American University of Beirut (1984): 129-138. 137.

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- xl Rabie, Hassanein. "Some Technical Aspects of Agriculture in Medieval Egypt" ed. Cook, M. A. *Studies In the Economic History of the Middle East: From the Rise of Islam to the Present Day*. London: Oxford U.P., 1970. 60-80. 65-68.
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- xlvi *Ibid*, 69.
- xlvii Tsugitaka, Sato. *State and Rural Society in Medieval Islam*. Leiden: E.J. Brill, 1997. 160.
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- l Rabie, Hassanein. "Some Technical Aspects of Agriculture in Medieval Egypt" ed. Cook, M. A. *Studies In the Economic History of the Middle East: From the Rise of Islam to the Present Day*. London: Oxford U.P., 1970. 60-80. 60.
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