

Wandering Days: Two Sources in Poetry on the Abbasid Reforms of the Fiscal Schedule

Massimiliano Borroni | ORCID: 0000-0003-2559-3917

Department of Asian and North African Studies,

Ca' Foscari University of Venice, Italy

massimiliano.borroni@unive.it

Abstract

A close reading of two poetical sources provides new data on the reforms of the fiscal schedule of the Abbasid state in the ninth century. This paper reconstructs the calendrical complications in those Abbasid regions that followed Iranian administrative tradition and its solar calendar without intercalations. Two reforms were issued under al-Mutawakkil and al-Mu'taḍid to correct the fiscal schedule of these regions. A panegyric by al-Buḥturī allows us to confirm and contextualize al-Mutawakkil's reform in the final years of his caliphate. A few verses by Ibn al-Mu'tazz give a significant description of the close connection between al-Mu'taḍid's reform of the Iranian New-Year's day and the construction of his public figure.

Keywords

taxation – Abbasid – revenue – agriculture – fiscal reform – Nawruz

1 *Nawrūz* and the Abbasid Fiscal Schedule

The main protagonist of this article is *Nawrūz*,¹ the Iranian New-Year's day. In the eastern provinces of the Abbasid empire that inherited Sasanian

1 The festival appears in Abbasid sources with two spellings: *Nayrūz* and *Nawrūz*. The first spelling is more common in original sources, and we kept with it in translations. We adopted the *Nawrūz* spelling in our comments because it is closer to modern English usage. In the case of the *Nayrūz Mu'taḍidi* of June 11 (see *infra*) established by al-Mu'taḍid, we kept with

administrative traditions, *Nawrūz* marked the opening of the fiscal year (Ar. *iftitāḥ al-kharāj*) that regulated the assessment and payment of the land tax (Ar. *kharāj*).² There, the Iranian calendar remained the basis of the fiscal schedule long after the Islamic conquest and well into the Abbasid age.³ The administrative difficulties that will be discussed in this article stemmed from the fact that the Iranian calendar in use under the Umayyads and the Abbasids was vague, i.e. it had a fixed duration of 365 days and lacked a regular intercalary system, such as the leap year of the Julian calendar.⁴ To put it simply, *Nawrūz* moved backwards a day every four years.

According to the Iranian calendar at the eve of the Islamic conquest, *Nawrūz* was on the 1st day of *Farwardīn*, as it is today, and fell in early June around the Summer solstice. This was a convenient time to assess and sell crops and, therefore, it was also a perfect moment for the *iftitāḥ al-kharāj*. But over the course of two and a half centuries, the fiscal schedule shifted back of twenty-five days every century in relation to the solar seasons and, by the third century H./ninth century CE, *Nawrūz* was already falling in April.

The consequences of a *Nawrūz* that kept moving back in relation to the solar seasons did not go unnoticed. As we will see below, a few sources mention

the spelling *Nayrūz*, as the alternative is not attested in any Arabic source, to our knowledge. On the subject there is a small treatise by the fourth-/tenth-century lexicographer Abū Ḥusayn Aḥmad d. Fāris, and extensive modern scholarship on the etymology of *Nawrūz*. Abū Ḥusayn Aḥmad Ibn Fāris, *Kitāb al-Nayrūz* (Cairo: Maṭbaʿat Lajnat al-Taʿlif wa al-Tarjama wa al-Nashr, 1951); Wilhelm Eilers, *Der alte Name des persischen Neujahrsfestes* (Mainz: Akademie der Wissenschaften und der Literatur in Mainz, 1953): 20-23; Mary Boyce, “Nowruz I. in the Pre-Islamic Period.” In *Encyclopædia Iranica Online Edition*, online edition (2009), <http://www.iranicaonline.org/articles/nowruz-i>. On Ibn Fāris see Michael G. Carter, “Ibn Fāris Al-Lughawī.” In *Encyclopedia of Arabic Literature*, ed. Julie Scott Meisami and Paul Starkey, vol. 1 (London; New York: Routledge, 1998): 325.

- 2 For a discussion of the origin of the word *kharāj* see Michele Campopiano, “Land Tenure, Land Tax and Social Conflictuality in Iraq from the Late Sasanian to the Early Islamic Period (Fifth to Ninth Centuries Ce).” In *Authority and Control in the Countryside: From Antiquity to Islam in the Mediterranean and Near East (6th-10th Century)*, ed. A. Delatte, M. Legendre, and P. Sijpesteijn (Leiden: Brill, 2019): 479-80. For general discussions of taxation and *kharāj* in the Early Islamic Empire see Frede Løkkegaard, *Islamic Taxation in the Classic Period: With Special Reference to Circumstances in Iraq* (Porcupine Press, 1978); Ghaida Khazna Katbi, *Islamic Land Tax—Al-Kharaj: From the Islamic Conquests to the Abbasid Period* (London; New York: I. B. Tauris, 2010).
- 3 On the *Kharājī* calendar see Simone Cristoforetti, *Izdilāq: miti e problemi calendariali del fisco islamico* (Venice: Cafoscarina, 2003).
- 4 It is not clear whether the Iranian calendar had an intercalary system in pre-Islamic times and/or one-off intercalations of one month, see François De Blois, “The Persian Calendar.” *Iran* 34 (1996): 39-54; Cristoforetti, *Izdilāq*; Ḥasan Taqīzādah, *Il computo del tempo nell'Iran antico*, trans. Simone Cristoforetti, Nuovo Ramusio (Rome: ISIAO, 2011).

the problem, the concerns of both tax-payers and administrators, and the attempts to keep the fiscal schedule synchronous with the solar seasons. The history of these attempts is usually recounted on the basis of prose sources that describe two failed reforms, under al-Ma'mūn and al-Mutawakkil, and the successful establishment of the *Nayrūz Mu'taḍidī* under al-Mu'taḍid. In the present article I intend to shed new light on the calendrical reforms carried out under al-Mutawakkil and al-Mu'taḍid by looking at two poetical sources. The first one, a *qaṣīda* by al-Buḥtūrī, offers indirect confirmation that the reform attempted by al-Mutawakkil was actually issued in 243/857-8. On this point, sources in prose offer discordant versions and al-Buḥtūrī's verses allow us both to pin-point al-Mutawakkil's reform in time and to confirm that it was actually carried out. The second poetical source is a passage from a panegyric that Ibn al-Mu'tazz composed for his cousin, the Abbasid Caliph al-Mu'taḍid. These verses constitute a direct source on the political value of this calendrical reform and describe vividly the difficulties caused by the previous fiscal schedule. Before looking to al-Buḥtūrī's and Ibn al-Mu'tazz's verses, it is important to discuss the fiscal consequences of the constant backward motion of *Nawrūz* through the solar seasons.

2 A Longtime Concern

A few sources mention the problems caused by the shifting of *Nawrūz*, the opening of the fiscal year. Given these reports, it seems probable that the caliphal administration had been aware of the problem for quite some time.⁵ The earliest author to comment on the matter is Abū Hilāl al-'Askarī (d. 1010 CE). In his *Kitāb al-Awā'il* he quotes a long passage by the man of letters and courtier Abū Bakr al-Ṣūlī (d. 335/947)⁶ describing in imaginative terms how al-Mutawakkil (r. 847-861) became aware of the issue at hand:⁷

5 Ibid.: 90-100.

6 Abū Bakr al-Ṣūlī was the great-nephew of the same Ibrāhīm b. al-'Abbās al-Ṣūlī who worked on the calendrical reform under al-Mutawakkil, as we will see in the following. On Abū Bakr's figure see Letizia Osti, "Notes on a Private Library in Fourth/Tenth-Century Baghdad." *Journal of Arabic and Islamic Studies* 12 (2012): 215-23; Letizia Osti, "Al-Ṣūlī and the Caliph: norms, practices and frames." In *Il dialogo nella cultura araba: strutture, funzioni, significati (VIII-XIII secolo)*. *Giornate Internazionali di Studio IX Colloquio Internazionale Medioevo Romano e Orientale* (Catania, 14-15 giugno 2012), ed. Mirella Cassarino and Antonella Ghersetti (Soveria Mannelli: Rubbettino, 2015): 167-80.

7 Abū Hilāl al-'Askarī, *Kitāb al-Awā'il* (Beirut: Dār al-Kutub al-'Ilmiyya, 1987): 185-86.

One day, al-Mutawakkil was riding during a hunt. He saw the that the barley was still green and said: "Ubaydallāh b. Yaḥyā⁸ asked me for authorization to begin [the collection] of the land tax (*fath al-kharāj*), even though I see that the barley is still green!" [His companions] answered to him, "This has caused problems to the people for quite some time, [because] they are forced to ask loans and advance payments on their produce."

Here, the main consequence of the early *Nawrūz* was that land owners were forced to pay their *kharāj* before the harvest, thus being forced into debt. As we will see, this will be the central theme of Ibn al-Mu'tazz's verses in praise of al-Mu'taḍid's reform.

The premature assessment of the crops could have been an additional problem caused by the *iftitāḥ al-kharāj* year coming too early in the year. A thirteenth-century author, the Mosuli historian Ibn al-Athīr (d. 637/1239), says that in 260/873-4 Mosul revolted against Adhkūtakīn, son and envoy of the new governor.⁹ According to Ibn al-Athīr, the revolt was sparked by an attempted rape, but financial grievances are mentioned as well. Ibn al-Athīr writes that, on that year, *Nawrūz* fell on April 13 and a late frost destroyed much of the produce, but Adhkūtakīn decided that the *kharāj* had to be paid in full.¹⁰ This financial blow added to the outrageous public behavior of the governor's son's entourage, leading to a revolt that opened a period of instability in the city that lasted until al-Mu'taḍid's military campaign of 895 CE. Of course, Ibn al-Athīr wrote a few centuries after the events in question, but there could be some credibility in his account given that he was born and trained in Mosul.¹¹

The aforementioned al-'Askarī's passage also contains some information on the attempts made to fix this issue. Al-'Askarī states that the issue had

8 'Ubaydallāh b. Yaḥyā b. Khaqān was the private secretary and vizier of al-Mutawakkil after 236/851. Dominique Sourdel, "Ibn Khāḳān." In *Encyclopaedia of Islam, Second Edition* (2012), http://dx.doi.org/10.1163/1573-3912_islam_COM_0329.

9 'Alī 'Izz al-Dīn al-Jazarī Ibn al-Athīr, *Kitāb al-Kāmil fī al-Ta'rikh* (Beirut: Dār Ṣādir; Dār Bayrūt, 1965): vol. 7, 269-70.

10 Ibn al-Athīr writes that "On the day of *Nayrūz*, that fell on the 13th day of April, Adhkūtakīn called the notables of Mosul under a pavilion in the square where he was celebrating and drinking, openly and heavily. [...] On that year, the cold ruined trees, fruits, wheat, and barley, but he demanded the payment of the land tax even for the produce that had been lost."

11 It is worth pointing out that a few histories of Mosul are now lost, such as the *Kitāb Akhbār al-Mawṣil* by Abū Bakr al-Khālid (d. 371/981) and Abū 'Uthmān al-Khālid (d. 390/999), and the *Kitāb Ta'rikh al-Mawṣil* by Abū al-Ḥasan al-Shimshāṭī (d. 440/1048).

been brought up under the Umayyad Caliph Hishām b. ‘Abd al-Malik and the Abbasid Hārūn al-Rashīd:

At the time of Hishām,¹² the *dihqāns*¹³ went to Khālid b. ‘Abdallāh al-Qaṣrī,¹⁴ explained to him the situation and asked him to delay *Nawrūz* by a month. [Al-Qaṣrī] reported this to the Caliph, who answered, ‘I fear that this would fall under what God Most High said: ‘The month postponed [ar. *nasīʿ*] is an increase of unbelief.’¹⁵ At the time of al-Rashīd [the *dihqāns*] met with Yaḥyā b. Khālid al-Barmakī,¹⁶ and asked him to delay *Nawrūz* by about a month. He agreed, but his enemies denounced him [saying,] ‘He follows Zoroastrianism!’ This accusation damaged him badly, and the matter stayed as it is today.

Al-Bīrūnī (d. after 442/1050) relates the same account in his *al-Āthār al-Bāqīya*, although there are a few minor differences between the two authors,¹⁷ due to some additional information that al-Bīrūnī credits to the tenth-century *Risālat al-ash‘ār al-shā‘ira fī al-Nayrūz wa al-Mihrajān*, which is now lost.¹⁸ What interests us here is that both versions of this account tell the same story of failed

12 The Umayyad Caliph Hishām b. ‘Abd al-Malik (r. 724-743).

13 The term *dihqān* (pl. *dahāqīn*) denotes a member of the landed gentry of the Sasanian empire and, after the Muslim conquest, of the central and oriental regions of the Caliphal empire, where there was continuity in landholding. The *dahāqīn* cooperated closely with the financial *dīwāns* of the Abbasid empire serving also as tax collectors. Daniel C. Dennett, *Conversion and the Poll Tax in Early Islam*, Harvard Historical Monographs 22 (Cambridge (MA): Harvard University Press, 1950): 29; Frede Løkkegaard, *Islamic Taxation*: 95-96. On the manifold role of the *dihqāns* see Jürgen Paul, “Where Did the Dihqāns Go?” *Eurasian Studies* 11 (2013): 1-34.

14 Umayyad governor of Iraq since 723 or 725 and until 738.

15 *Quran* IX, 37. Translation is from Arthur J. Arberry, trans., *The Koran Interpreted*, 2 vols. (London: Allen & Unwin, 1955).

16 Yaḥyā b. Khālid b. Barmak, one of the most powerful members of the Barmakid family. He was in control of a large share of the government until 803, when al-Rashīd removed him and had him executed. For an updated bibliography on the much-debated fall of the Barmakids see Kevin Van Bladel, “Barmakids.” In *Encyclopaedia of Islam, Three* (2012), http://dx.doi.org/10.1163/1573-3912_ei3_COM_24302.

17 Interestingly, in al-Bīrūnī’s version of the anecdote, al-Mutawakkil does not rely on his entourage to understand why *Nawrūz* shifted to an earlier date, and instead he calls a *mawbadh* receiving the same explanation. However, it seems implausible that the Abbasid administration would be utterly unaware of the calendrical system on which their fiscal schedule was based. This is particularly the case since many *kuttāb* were of Persian descent as well.

18 Abū Rayḥān Muḥammad Al-Bīrūnī, *al-Āthār al-Bāqīya ‘an Qurūn al-Khāliya*, ed. Eduard Sachau (Leipzig: Otto Harassowitz, 1923): 31-32.

attempts to delay *Nawrūz*. First, an Umayyad refusal on scriptural ground at the time of Hīshām b. ‘Abd al-Malik, then a well-intentioned plan of the Barmakids under al-Rashīd that was abandoned in the aftermath of their demise.

3 Al-Mutawakkil’s Reform

Crucially, both al-Bīrūnī and al-‘Askarī state that al-Mutawakkil tasked his *kātib* Ibrāhīm b. al-‘Abbās al-Šūlī¹⁹ with the planning of a reform meant to fix the fiscal calendar. The results of al-Šūlī’s work, which was presented in a *Risālat al-Nayrūz* that appears to be lost, were debated at a caliphal *majlis*.²⁰ On this basis, a decision was made to postpone *Nawrūz* to June 17. It is unclear whether the reform was actually applied, but we know that it was abandoned when al-Mutawakkil died; both the outline of the reform and its abandonment are confirmed by al-Ṭabarī.²¹ In short, extant Arabic sources agree that the reform consisted in a postponement of *Nawrūz* to June 17 and that it did not survive al-Mutawakkil, who was assassinated on *Shawwāl* 4 247/December 11 861. However, there are varying opinions on exactly when al-Mutawakkil issued the reform and whether it was actually applied.

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- 19 Abū Iṣḥāq Ibrāhīm b. al-‘Abbās al-Šūlī (792-857) worked in the *dīwān* of expenditure control (*zimām al-naḥqāt*) during the caliphates of al-Ma‘mūn and al-Mutawakkil. He came from a family of long administrative tradition. Šūl, Ibrāhīm’s great-grandfather, ruled in some capacity over the fertile Caspian region of Dihistān under the Sasanians and converted to Islam at the hands of Yazīd b. al-Muhallab, becoming involved with the administration of the latter’s finances. Abū Bakr Aḥmad b. ‘Alī al-Khaṭīb al-Baghdādī, *Ta’rīkh Baghdād wa Dhuyūluhu* (Beirut: Dār al-Kutub al-‘Ilmiyya, 1996): vol. 6, 114; Richard W. Bulliet, *Islam: The View from the Edge* (New York: Columbia University Press, 1994): 214; Matthew S. Gordon, *The Breaking of a Thousand Swords: A History of the Turkish Military of Samarra, A.H. 200-275/815-889 C.E.* (Albany: State University of New York Press, 2001): 157-58; Anonymous, *Akhbār al-Dawla al-‘Abbāsīyya*, ed. ‘Abd al-‘Azīz al-Dūrī and ‘Abd al-Jabbār al-Muṭṭalibī (Beirut: Dār al-Ṭalī‘a, 1971): 356; al-Ṭabarī, *The History of Al-Tabarī Vol. 27: The ‘Abbasid Revolution A.D. 743-750/A.H. 126-132*, trans. M. A. Shaban (Cambridge: Cambridge University Press, 1970): 203 and ff.
- 20 Al-‘Askarī completes his report by quoting al-Balādhūrī, who is told to have said that he took part in the *majlis* when al-Šūlī presented the reform. Al-Balādhūrī, moved by envy, criticized al-Šūlī because he had not taken into account in his work the fact that Persian days begin at dawn, while the days of the Arabs begin at sunset. Abū Hilāl al-‘Askarī, *Kitāb Al-Awā‘il*: 186.
- 21 Abū Ja‘far Muḥammad b. Jarīr al-Ṭabarī, *Ta’rīkh al-Rusul wa al-Mulūk*, ed. M. G. de Goeje (Leiden: E. J. Brill, 1964): vol. 13, 1448.

Al-ʿAskarī does not specify in which year the reform was planned, although it must have been towards the end of the reign of al-Mutawakkil. Moreover, Al-ʿAskarī seems to suggest that the reform was never actually applied:

Al-Mutawakkil was killed before that the new year could begin. Al-Muntaṣir became Caliph and there was a need for money, which the people were asked to pay according to the old way. This is how al-Mutawakkil's plan was thwarted, and nothing was done about it until the reign of al-Muʿtaḍid.

Al-Ṭabarī mentions al-Mutawakkil's reform in the events of the year 245/859-60. Since he does not mention it afterwards, it could be that al-Ṭabarī believed that the delay had been a one-off measure, not to be automatically applied every year. Despite al-Ṭabarī's claim, there is some reason to doubt that the reform had been issued in 245 H., since Ibrāhīm al-Ṣūlī died in 243 H., according to al-Ṭabarī himself.²² At any rate, the historian is confident that at least in 245 H. *Nawrūz* (and the all-important *iftitāḥ al-kharāj*) had been moved to June 17:

The *Nayrūz* of al-Mutawakkil, which the supervisors of the and tax cooperated with him in postponing, fell this year on Saturday, *Rabīʿ al-Awwal* 11 [June 16, 859],²³ corresponding to June 17 and *Ordīwihisht* 28. Al-Buḥturi al-Ṭāʿī recited, 'The Day of *Nayrūz* has returned to the time that Ardashīr enacted.'²⁴

In contrast to al-Ṭabarī, al-Birūnī holds that al-Mutawakkil issued the reform two years earlier, in 243/857-858.²⁵

It was determined to postpone *Nawrūz* till the seventeenth day of June. Al-Ṣūlī did as he was ordered, and the letters arrived in the provinces in the month of Muḥarram of the year 243. [...] However, al-Mutawakkil was killed, and his plan was not carried out, until al-Muʿtaḍid ascended

22 al-Ṭabarī, *The History of Al-Tabari Vol. 34: Incipient Decline: the Caliphates of Al-Wathiq, Al-Mutawakkil, and Al-Muntasir A.D. 841-863/A.H. 227-248*, trans. Joel L. Kraemer (Albany: State University of New York Press, 1989): 150.

23 This discrepancy of one day could easily be an error in conversion between different calendrical systems that identified the beginning of the day in different moments. See *infra*.

24 al-Ṭabarī, *The History of Al-Tabari Vol. 34*: 165.

25 Al-Birūnī, *Āthār*: 31-32.

the caliphate, delivered the provinces of the empire from their usurpers, and could study the affairs of his subjects.

If al-Bīrūnī is right, the reform was issued with instructions to local administrations in 243 H., beginning on April 30 857 CE and ending on April 18 858 CE. Now, in those years between 856 AD and 859 CE, *Nawrūz* fell on April 21. This meant 243 H. did not comprise a *Nawrūz*.²⁶ The reform had to be applied the next year, delaying the *Nawrūz* falling on Muḥarram 3 244/April 21 858 to *Rabīʿ al-Awwal* 1/June 17.

To summarize, either the reform was issued and applied in 245/859-60, or it was issued in 243/857-8 and applied the following year. In both cases, the postponement of *Nawrūz* to June 17 could have been either a final or one-off measure. If the former, June 17 would have been the starting day of a stable fiscal schedule of the Abbasid administration. Unfortunately, it is still difficult to give a conclusive answer to this question, but, in what follows, I will argue that it is possible to determine the year when the reform was issued by cross-referencing historical and poetical sources, and that this has the added benefit of contextualizing the reform in the broader picture of the last years of the reign of al-Mutawakkil.

26 A Hijri year lasts 354 or 355 days and the Iranian calendar used by Abbasid administrators, as we said, lasts 365 days. Since the Hijri year is significantly shorter there were Hijri years that began shortly after *Nawrūz* and ended before the next one. Without going into the mathematics, we can note that this happened about every 33 years. Regarding the problem of Hijri years within which *Nawrūz* did not fall, Cristoforetti argues that the methods applied by the Turkish historian Sahillioğlu to the economic history of the Ottoman empire could be applied to the Abbasid case as well. Sahillioğlu saw a direct link between the crises of the Ottoman military and the deficit caused by the mixed calendrical system used by the Ottoman administration, which was to some extent similar to the mixed calendrical system in use under the Abbasids. Moreover, both empires were characterized by a strong currency circulation (in the Ottoman case this is especially true after Selim (r. 1512-1520)). Cristoforetti argued that the adoption of a lunar Hijri calendar for the expenses, and a solar Iranian calendar for the *kharāj*—which was the main source of income of the Abbasid state—entailed a similar deficit. It is noteworthy that Abbasid sources do not mention any explicit concern for these years in which *Nawrūz* did not fall. Given the paucity of documentary evidence for the Abbasid period, it is not clear whether the problem had been identified as such. Halil Sahillioğlu, “Années *Savş* et Crises Monétaires dans l’Empire Ottoman.” In *Studies on Ottoman Economic and Social History*, trans. N. Godneff (Istanbul: Organization of the Islamic Centre for Islamic History, Art and Culture IRCICA, 1999): 193-221 [see comments in bibliography re. citation of this work]; Cristoforetti, *Izdilāq*: 35-37.

3.1 *Al-Mutawakkil in Damascus*

The prominent poet al-Buḥturī²⁷ (d. 897) composed several panegyrics in honor of al-Mutawakkil on the occasion of *Nawrūz* celebrations.²⁸ One of these panegyrics was composed upon al-Mutawakkil's arrival in Damascus in 244/858-9:²⁹

We long for the goodness and beauty of Iraq, aside from its sultriness
and heat.

She is the land we run towards, when the season is good, and from
which we flee when the *Hajr*³⁰ sets her on fire.

She was our first lover, our truthful and loving friend, but as Damascus
reveals herself, we replace her.

[...]

Her lands laugh as their beauty multiplies, because the Commander of
the Faithful visits them.

You turned to her as a friend, with decisiveness. Take the path of the
military expedition and of the good cause.

In this year, her joy grew and *Nayrūz* welcomes you as her good omen.

Her seasons follow one another throughout the year, blessed and
unceasing, just like her days and her months.

[...]

وَيَمْنَعُ مِنْهَا قِيْظَهَا وَحَرُورُهَا
وَنَهْرُبُ مِنْهَا حِينَ يَحْمِي هَيْبُهَا
تَحِبُّ وَإِنْ أَضْحَتْ دِمَشْقُ تَغْيِرُهَا

نَصَبْتُ إِلَى طَيْبِ الْعِرَاقِ وَحَسَنِهَا
وَهِيَ الْأَرْضُ نَهَاهَا إِذَا طَابَ فَصْلُهَا
عَشِيْقَتُنَا الْأُولَى وَخَلْتَنَا الَّتِي

...

27 Al-Buḥturī, one of the main poets of the Abbasid age, had a prominent role in al-Mutawakkil's court. Richard A. Serrano, "Al-Buḥturī's Poetics of Persian Abodes." *Journal of Arabic Literature* 28/1 (1997): 68-69; Samer M. Ali, "Reinterpreting Al-Buḥturī's 'Īwān Kisrā Ode': Tears of Affection for the Cycles of History." *Journal of Arabic Literature* 37/1 (2006): 46-67.

28 *Nawrūz* panegyrics became customary over the course of the ninth century. See my *Il Nuovo Giorno Dell'impero* (Venice: Edizioni Ca' Foscari, 2017): 80-83.

29 Abū 'Ubāda al-Walīd b. 'Ubaydallāh al-Buḥturī, *Dīwān*, ed. Ḥasan Kāmil al-Ṣayrafī, Dhakhā'ir al-'Arab 34 (Cairo: Dār al-Ma'ārif, 1963), vol. 2, 943-4.

30 An extremely warm wind, typical of the Mesopotamian climate. See Reinhart Dozy, *Supplément Aux Dictionnaires Arabes* (Leiden: E. J. Brill, 1881): vol. 2, 747.

بأنَّ أميرَ المؤمنين يزورها
مضى بسدادٍ بدءها وأخيرها
قابلك النيرورُ وهو بشيرها
مقدسةً أيامها وشهورها

تباشَرَ قطراها وأضعفَ حسنَها
توجهتْ مصحوباً إليها بعزيمةٍ
وفي سنةٍ قد طالعتكْ سعودُها
فصلها بأعوام توالى ولا تزلْ

...

These verses imply that al-Mutawakkil's court celebrated *Nawrūz* at the end of the journey from Samarra to the old Umayyad capital. The journey from Samarra to Damascus had been slow and long, burdened by a sizeable entourage, but al-Mutawakkil had to return to Samarra shortly thereafter.

Arabic sources say that al-Mutawakkil had to return to Samarra because there were indications of discontent among Turkish troops, but they do not discuss the plan behind this journey, regarding which there have been several scholarly speculations in modern times. The ongoing tension between the Caliph and the military élite of Samarra led Paul Schwarz to read the journey to Damascus as an attempt to escape their control, establishing a new caliphal residence. Houtsma and Sourdel built on the well-known anti-Alid and anti-Mu'tazilite stance of al-Mutawakkil, arguing that he intended to revive to some extent the religious and political legacy of the Umayyads.³¹ Olga Pinto suggested that the main objective of the transfer would be to address social unrest in Syria.³² More recently, Paul Cobb provided a systematic analysis of the scant historical sources available³³ and the name-list of those who participated in the trip as it is quoted in the twelfth century biographical dictionary *Ta'rikh Madīnat al-Dimashq* by Ibn 'Asākir.³⁴ On this basis, Cobb conclusively argued that the caliphal visit to Damascus had been a preliminary step towards an offensive against the Byzantines. According to Cobb, the military activism of al-Mutawakkil was a response to Byzantine attacks that took place earlier that year, and also an attempt to reassert his authority as Caliph and leader of the *Umma*.³⁵ Finally, Cobb stresses that, even though al-Mutawakkil was not

31 Martijn Theodoor Houtsma, *De strijd over Het Dogma in den Islām tot op el-Ash'ari* (Leiden: S. C. van Doesburgh, 1875).

32 Olga Pinto, "Al-Fatḥ b. Khāqān, favorito di al-Mutawakkil." *Rivista degli studi orientali* 13/2 (1932): 145.

33 P. M. Cobb, "Al-Mutawakkil's Damascus: A New 'Abbāsīd Capital?" *Journal of Near Eastern Studies* 58/4 (1999): 241-57.

34 Cobb, "Al-Mutawakkil's Damascus": 255-57.

35 The offensive took place later that summer, albeit on a smaller scale than what originally planned and under the leadership of Bughā al-Kabīr.

fleeing from the Turkish troops, we should not overlook the possibility that al-Mutawakkil envisaged for Damascus a role as a seasonal capital, much like that of al-Raqqā.

The reasons behind this journey have been extensively debated, but we should look more closely at the dates that mark it. Al-Ya'qūbī, al-Mas'ūdī, and al-Ṭabarī provide three mutually consistent accounts of the journey, with al-Ṭabarī specifying the most detailed timetable among the three:³⁶

In this year [243 H.], al-Mutawakkil went to Damascus on *Dhū al-Qa'da* 20 [March 10 858].³⁷ He observed the Day of Sacrifice in Balad [...] Among these events [of year 244 H.] was al-Mutawakkil's entrance into Damascus in Ṣafar. From the time he left Samarra until he entered Damascus ninety-seven days elapsed or, it is said, seventy-seven days.

The figure of ninety-seven days is somewhat supported by al-Mas'ūdī and it is the most reliable. The seventy-seven days mentioned by al-Ṭabarī could either be just a mistake in his sources or the number of travel days since the Day of Sacrifice (*Dhū al-Ḥijja* 10 243/March 30 858) that al-Mutawakkil spent in Balad, not far from Mosul. If the journey took indeed ninety-seven days, al-Mutawakkil arrived in Damascus on Shawwāl 28 244/June 15 858, just before the first reformed *Nawrūz* of *Rabī' al-Awwal* 1 244/June 17 858.

If this timetable is correct, the *Nawrūz* which, in the words of al-Buḥturī, welcomed al-Mutawakkil as a good omen in Damascus was the reformed *Nawrūz* of June 17 and not the traditional *Nawrūz* (*Farwardīn* 1) of the Iranian calendar.³⁸ Moreover, the reformed *Nawrūz* of 244/858 was the first to be celebrated after the reform devised by Ibrāhīm al-Ṣūlī a year before.

In the light of this, it appears that the reformed *Nawrūz* of 245/859 recorded by al-Ṭabarī may be the second application of the reform. In fact, al-Ṭabarī does not say that the first June 17 *Nawrūz* had actually taken place in 245. Instead, he merely points out that the date had been agreed upon by the “supervisors of the land tax”.

There is no mention in primary sources of the celebrations of *Nawrūz*, reformed or traditional, for 246/860 and 247/861. Of course, this does not

36 al-Ṭabarī, *The History of Al-Tabari Vol. 34*: 149-51.

37 Kraemer incorrectly converts *Dhū al-Qa'da* 20 to June 8, 858.

38 As an afterthought, there could be a link between the *Nawrūz* celebrations in Damascus and the unrest of the troops that led to al-Mutawakkil's return to Iraq. Since the fiscal year was planned to start shortly after al-Mutawakkil's arrival in Damascus, this could partially explain why the Turkish troops felt that it was the right time to demand their pay, eventually forcing al-Mutawakkil to shorten his stay in Damascus and return to Samarra.

necessarily mean that the reform was discontinued before al-Mutawakkil's assassination on December 11 861. Nevertheless, it is still possible that the postponement had been a one-off measure and that it was not renewed afterwards. In any case, a few decades later, a similar and more successful reform was issued under al-Mu'taḍid, and the reformed beginning of the fiscal year was institutionalized as the *Nayrūz Mu'taḍidī*. The fact that nobody felt that the *Nawrūz* as postponed under al-Mutawakkil deserved a new name could be a hint of the provisional nature of this reform, helping explain why the *Nawrūz* of June 17 did not survive al-Mutawakkil's assassination.

4 Al-Mu'taḍid and the *Nayrūz Mu'taḍidī*

The assassination of al-Mutawakkil was pivotal moment in Abbasid history, and shaped the collective identity of the elites of the following decades.³⁹ In its wake, Samarran politics took a violent and chaotic turn.⁴⁰ Abū al-'Abbās, the future al-Mu'taḍid, was born in the final years of this long crisis, which swept the Abbasid empire for nearly thirty years.⁴¹ The precise date of his birth is uncertain, but most sources place it at *Rajab* 245/October 860. His father was Ṭalḥa b. Ja'far, the powerful regent and brother of the Caliph best known by his honorific title al-Muwaffaq, *i.e.* The Regent. Al-Muwaffaq wielded a power on behalf of his brother that made him the *de facto* ruler of the empire.⁴² A strong

39 Samer Mahdy Ali, "Singing Samarra (861-956): Poetry and the Burgeoning of Historiography upon the Murder of al-Mutawakkil." *Journal of Arabic and Islamic Studies* 6 (2005): 1-23.

40 Gordon, *The Breaking of a Thousand Swords*: 90-104. Treadwell suggests with some caution that the spectacular increase in coinage output in 251/865-6 could be due to the succession war between al-Mu'tazz and al-Musta'in W. Luke Treadwell, "Notes on the Mint at Samarra." In *A Medieval Islamic City Reconsidered. An Interdisciplinary Approach to Samarra*, ed. C. F. Robinson (Oxford: Oxford University Press, 2001): 151.

41 On the caliphate of al-Mu'taḍid see Rainer Glagow, *Das Kalifat des Al-Mu'tadid Billah (892-902)*. (Bonn: Unpublished PhD Thesis, 1968).

42 Abū Aḥmad Ṭalḥa b. Ja'far, known as "the regent"—in Arabic al-Muwaffaq—stepped into the military and political ring in 251/865 during the war between his cousin Caliph al-Musta'in elected in Baghdad and this latter's brother Caliph al-Mu'tazz, elected in Samarra, who made him commander in his army. Gordon argued that while the Turkish community had emerged somewhat victorious from decades of unrest in the Abbasid capital, they had also alienated nearly all support in the Abbasid court and in civil administration. Al-Muwaffaq provided the missing link and was, doing so, able to make himself indispensable to the court, the administration, and the military at once. Hugh Kennedy, *The Prophet and the Age of the Caliphates: The Islamic Near East from the 6th to the nth Century*, 2nd edition (London: Routledge, 2004): 173-74; Gordon, *The Breaking of a Thousand Swords*: 136.

connection within the military establishment allowed al-Muwaffaq to exercise in practice most of the political power. By the time of Abū al-‘Abbās’s birth, al-Mu‘tamid had already been virtually imprisoned in his own palace. Even though al-Muwaffaq’s regency can be seen as a moment of weakness of the caliphate as an institution, it paved the way for the restoration of caliphal rule under his son al-Mu‘taḍid. First, the re-establishment of the supremacy of the central state in the Mesopotamian regions marked the beginning of the end of the crisis for the caliphal authority. Second, al-Muwaffaq geared his son’s education towards military and administrative matters, which ensured that he could form strong connections with both military and civil elites.

Following an apprenticeship under Mūsā b. Buḡā, Abū al-‘Abbās began his career as military commander during the campaign against the Zanj rebels launched by al-Muwaffaq in 266/879 in the marshes of southern Iraq. The campaign quelled the uprising, and it was concluded in 270/883, but left southern ‘Irāq deeply damaged. Kennedy notes that “slave farming and large-scale reclamation of land there never begun again and it seems unlikely that the city of Baṣra ever recovered. Trade routes had been disrupted for too long [...] and Baṣra and southern Iraq entered a long period of decline”.⁴³

Nevertheless, this slow, methodical, and successful campaign became for the two Abbasid princes, al-Muwaffaq and Abū al-‘Abbās, a chance to promote their image as military leaders. A large part of the information on the events that led to the Abbasid victory in southern Iraq have been conveyed by the accounts kept by Ibn Ḥammād from al-Muwaffaq’s camp. These accounts are now lost but served as primary sources for a book on the campaign authored by Shaylama. The book, most likely entitled *Kitāb akhbār šāhib al-Zanj wa waqā’ihī*, and arguably commissioned by Abū al-‘Abbās himself in the year preceding or immediately following his ascension to the caliphate with the name of al-Mu‘taḍid, was al-Ṭabarī’s main source employed in his systematization of the history of those three years.⁴⁴ The loyalty that al-Mu‘taḍid enjoyed in later years from the Turkish military confirms that in those years he managed to successfully build a reliable network of political support in the military.

Al-Mu‘taḍid did not merely inherit his father’s connections in the military. Even while al-Muwaffaq was in power, he must have had his own followers, irrespective of the support of his father, who had him arrested in 275/888-9 for

43 Kennedy, *The Prophet and the Age of the Caliphates*: 179.

44 Hugh Kennedy, “Caliphs and Their Chroniclers in the Middle Abbasid Period (Third/Ninth Century).” In *Texts, Documents and Artefacts: Islamic Studies in Honour of D.S. Richards*, ed. C. F. Robinson (Leiden; Boston: E. J. Brill, 2003): 26-35.

reasons that are not entirely clear. When news of the arrest reached Baghdad, the supporters of Abū al-ʿAbbās rioted, obtaining the guarantee that no harm would be done to him, and when al-Muwaffaq died, they freed him and took the oath of allegiance to him as the new regent of the Caliph. In this occasion Abū al-ʿAbbās assumed his honorific name of al-Muʿtaḍid. A few years later, in 279/892, he became Caliph in his own right.⁴⁵

The beginning of al-Muʿtaḍid's ten-year reign was marked by a political and military struggle to consolidate caliphal control over the central lands of the empire. Al-Muʿtaḍid acted with pragmatism towards the Saffarids,⁴⁶ which he considered too strong to be unseated, and supported them against the Samanid Ismāʿīl b. Aḥmad in Transoxiana. In western Iran, he regained direct control of Jibāl and Isfahan at the expense of the Dulafids. He arranged a marriage alliance with the daughter of Khumārawayh b. Ṭulūn and, after the death of his father-in-law, he took advantage of the demise of the Ṭulunid state, seizing parts of their military and territories in Syria.

In 894 al-Muʿtaḍid led his army into the northern Mesopotamian region of Jazīra because,⁴⁷ according to al-Ṭabarī, he feared that the chieftain Ḥamdān b. Ḥamdūn was leaning towards an alliance with local "Kharijite" tribes to expand his autonomy.⁴⁸ Instability in Jazīra dated back at least to the aforementioned revolt against Adhkūtakīn in the spring of 260/874, and al-Muʿtaḍid intended to restore control over this pivotal agricultural region.⁴⁹ Having conquered several fortresses that were under the control of Ḥamdān b. Ḥamdūd, the Caliph entered Mosul in 282/895. Ḥamdān b. Ḥamdūn was captured after a brief escape, but al-Ḥusayn, the son of Ḥamdān, negotiated his father's release and a position in al-Muʿtaḍid's army for himself.⁵⁰

45 The direct heir to the throne would have been al-Muʿtamid's son, al-Muwaffiq. Al-Muʿtaḍid pushed him aside and probably had him killed. Kennedy, "Caliphs and Their Chroniclers": 26.

46 On the relationships between Abbasids and Saffarids under al-Muwaffaq and al-Muʿtaḍid see Deborah G. Tor, *Violent Order: Religious Warfare, Chivalry, and the Ayyār Phenomenon in the Medieval Islamic World*, Istanbul: Texte und Studien 11 (Würzburg: Orient-Institut Istanbul, 2007).

47 This was his second intervention in Jazīra, where he had been a year before to quell the unrest of the Banū Shaybān. Kennedy, *The Prophet and the Age of the Caliphates*: 182.

48 The accuracy of this sectarian qualification should not be overstated.

49 Hugh Kennedy, "The Feeding of the Five Hundred Thousand: Cities and Agriculture in Early Islamic Mesopotamia." *Iraq* 73 (2011): 177-99.

50 Al-Ḥusayn's apt political manoeuvre laid the foundation for the rise of the Ḥamdanid family in the following decades. Edmund A. Ghareeb and Beth Dougherty, eds., *Historical Dictionary of Iraq* (Lanham, Maryland, and Oxford: Scarecrow Press, 2004): 165.

4.1 *The Reform*

While he was in Mosul, al-Mu‘taḍid ordered a reform of the fiscal schedule, establishing June 11 as the day of the *iftitāḥ al-kharāj* and naming it *Nayrūz Mu‘taḍidī*. Al-Ṭabarī is the best-known source on this reform:⁵¹

One of the events was al-Mu‘taḍid’s order, in *Muḥarram* 282 [March 2-31, 895], that dispatches be drafted and sent to all government agents in the various districts and provincial centers stating that the collection of the land tax should not begin on *Nayrūz*—but that it should be postponed to June 11. This [new date] was called the *Nayrūz Mu‘taḍidī*. Dispatches were drafted to this effect and sent out from Mosul where al-Mu‘taḍid was at the time. In a dispatch concerning this sent to Yūsuf b. Ya‘qūb in Baghdad, al-Mu‘taḍid informed Yūsuf that he wanted to help the people and show kindness to them. He also ordered his dispatch to be read in public, and this was done.

Later sources, such as Ibn al-Athīr,⁵² give the same account and characterise the institution of the *Nayrūz Mu‘taḍidī* as an answer to widespread grievances asking the dislocation of the opening of the fiscal year to a more practical date, or, as al-Abī (421/1030) writes, “to the time when crops ripen”.⁵³ It is evident that this reform was not meant to be a mere postponement, as had been the case under al-Mutawakkil. Instead, it amounted to a full caliphal appropriation of *Nawrūz* for the benefit of the community—in shariatic terms, *maṣlaḥa*. In fact, the institution of the *Nayrūz Mu‘taḍidī* was part of an ambitious reorganization of the financial calendar of the Abbasid state. This becomes apparent when we look at the budget of year 279/892, itself another innovation introduced in those years, preserved in the *Kitāb al-Wuzarā’* and translated and discussed by H. Busse.⁵⁴ As a side note, the budget gives daily and monthly amounts for several expense items, and the monthly amount is always thirty times the daily

51 al-Ṭabarī, *The History of Al-Tabari, Vol. 38: The Return of the Caliphate to Baghdad: The Caliphates of al-Mu‘taḍid, al-Muktafi and al-Muqtadir A.D. 892-915/A.H. 279-302*, trans. Franz Rosenthal (Albany: State University of New York Press, 1990): 18.

52 Ibn al-Athīr, *Kāmil*: vol. 7, 89.

53 Abū Sa‘d Maṣṣūr b. al-Ḥusayn al-Ābī, *Nathr al-Durr*, ed. M.‘A. Qaran (Cairo: Al-Hay‘a al-Miṣriyya al-Āmma li-l-Kitāb, 1991): vol. 3, 138.

54 H. Busse, “Das Hofbudget des Chalifen al-Mu‘taḍid billāh (279/892-289/902).” *Der Islam* 43 (1967): 11-36; Hilāl b. al-Muḥassin Al-Ṣābi’, *Tuḥfat al-Umarā’ fi Ta’rikh al-Wuzarā’*, ed. H. F. Amedroz (Beirut: n.p., 1904): 11-22; Yassine Essid, *A Critique of the Origins of Islamic Economic Thought* (Leiden: Brill, 1995): 80.

amount.⁵⁵ This implies that the administration under al-Mu‘taḍid maintained or adopted the thirty-day-long months of the Iranian calendar.⁵⁶

4.2 June 11 or June 17?

Both Al-‘Askarī and al-Bīrūnī discuss why *Nawrūz* was postponed to June 17 under al-Mutawakkil and to June 11 under al-Mu‘taḍid, but the account given by al-Bīrūnī in the *Āthār* is more detailed and precise.

According to al-Bīrūnī, in 282/895 the traditional *Nawrūz*, i.e. the first day of the Iranian month of *Farwardīn* falling at the time on April 12, was postponed by sixty days⁵⁷ and locked as the *Nayrūz Mu‘taḍidī* on the date of June 11. Al-Bīrūnī argues that the difference between al-Mutawakkil’s and al-Mu‘taḍid’s reforms is due to the slightly different intentions of the reformers. Al-Mu‘taḍid gave orders to ‘Ubaydallāh b. Sualymān b. Wahb⁵⁸ to postpone *Nawrūz* to where it had been at the time of the death of the last Sasanian emperor, Yazdagard III (d. 651 CE), while, a few decades before, al-Mutawakkil and his *kātib* Ibrāhīm al-Ṣūlī had intended to bring *Nawrūz* back to where it had been at the time of Yazdagard III’s coronation (632 CE). In reality, the coronation of Yazdeged III took place on *Nawrūz* June 16 632.⁵⁹ The one-day discrepancy could be linked to the fact that according to Iranian time-reckoning systems each day begins at dawn, contrary to the Arab system in which days begin at sunset. This hypothesis is partially confirmed by al-Balādhurī. In the aforementioned anecdote reported by al-‘Askarī,⁶⁰ al-Balādhurī says that, when Ibrāhīm al-Ṣūlī presented his *Risala* on the delay of *Nawrūz*, he criticized it because al-Ṣūlī had not taken this fundamental feature of the Iranian calendar into account.

55 Busse, “Das Hofbudget des Chalifen al-Mu‘taḍid billāh (279/892-289/902).” 17-29.

56 It could be that the administrators felt it necessary to state explicitly the daily amount because the Iranian calendar included five epagomenal days, which would become six every four years after the establishment of the *Nayrūz Mu‘taḍidī*.

57 Al-Bīrūnī calculated that the interval between what the coronation of Yazdagard III and the institution of *Nayrūz Mu‘taḍidī* had been “243 years and sixty days, plus a fraction of a day” Abū Rayḥān Muḥammad al-Bīrūnī, *The Chronology of Ancient Nations: An English Version of the Arabic Text of the Athar-Ul-Bākiya of Albīrūnī. or “Vestiges of the Past,”* trans. C. E. Sachau (London: W. H. Allen & Co., 1879): 37.

58 On ‘Ubaydallāh and the Banū Wahb see Letizia Osti, “Culture, Education and the Court.” In *Crisis and Continuity at the Abbasid Court*, ed. Maaïke van Berkel et al. (Leiden; Boston: Brill, 2013): 193-95; C. E. Bosworth, “Wahb.” In *Encyclopaedia of Islam, Second Edition* (2012), http://dx.doi.org/10.1163/1573-3912_islam_COM_1327.

59 The event marks the beginning of the Era of Yazadagard, which would eventually become the main system of references for Muslim astronomers. See Simone Cristoforetti, “On the Era of Yazdegar III and the Cycles of the Iranian Solar Calendar.” *Annali Di Ca’ Foscari. Serie Orientale* 50 (2014): 143-56.

60 Abū Hilāl al-‘Askari, *Kitāb Al-Awā’il*: 186.

Al-ʿAskarī gives slightly different and inaccurate numbers on the calculations behind al-Muʿtaḍid’s reform. In his *Awāʾil* he writes that the traditional *Nawrūz* fell on “the eleventh night of *Ṣafar* 282 H. and on April 11 according to the *rūmī* calendar” and that “it was postponed with an intercalation of sixty day so that it returned to when the Persians had placed it.” Al-ʿAskarī further specifies that “232 Persian years, or 239 Arab years and ten days”⁶¹ had passed since that last pre-Islamic intercalation and that, after the reform, *Nayrūz Muʿtaḍidī* fell “on Wednesday *Rabiʿ al-Thānī* 13, year 282, and, in *rūmī* months, June 11.”⁶² Now, not only is the date of April 11 incorrect *per se*, since the traditional *Nawrūz* fell the day after, but it is not coherent with the sixty-day-long intercalation that brought *Nayrūz Muʿtaḍidī* on June 11, because that there are sixty-one days April 11 and June 11.

4.3 *The Application of the Reform*

A relatively sizeable number of later sources confirm that the reform issued by al-Muʿtaḍid was actually applied. Al-Ṭabarī reports that in 284/897 Baghdadi authorities tried to forbid bonfires and water-splashing for the *Nayrūz Muʿtaḍidī*⁶³—notably indistinguishable from the old celebrations for the traditional *Nawrūz*. According to Miskawayh, in 357/968 the bonfires of the *Nayrūz Muʿtaḍidī* offered once again the perfect cover to stage an assassination attempt on the Buwayhid prince Bakhtiyār, also known as ʿIzz al-Dawla.⁶⁴

61 The conversion between these two alternatively reckoned periods of time is mistaken by almost 24 days. As we said, a year in the Iranian calendar counts 365 days, while an average year in the “Arab” system counts 354.3 days, with the 0.3 accounting for leap years. $(239 \text{ Iranian years} * 365 \text{ days}) - (239 \text{ “Arab” years} * 354.3 \text{ days} + 10 \text{ days}) = 84680 \text{ days} - 84703.633333 \text{ days} \approx 24$. Of course, this is not considering any intercalation that the pre-Islamic Iranian calendar may or may not have had. In any case, even if there was an intercalation, it would most certainly not amount to 24 days in 239 years. It is nevertheless possible to calculate the date when, according to the data provided by al-ʿAskarī, the traditional *Nawrūz* had begun moving back. We know that al-Muʿtaḍid issued his reform on April 11 895, that is Julian day number 2048057. Subtracting 84680 days (239 years of the Iranian calendar), we find the Julian day number 1963377, that is June 8 663 (*Ṣafar* 25 43). The only relevant event known on this date could be the end of the conquest of Eastern Khorasan and the imposition of *kharāj* on the provinces of Herat, Pushang, and Badghis. Michael G. Morony, “Arab II. Arab Conquest of Iran” in *Encyclopædia Iranica*, online edition (2011), <http://www.iranicaonline.org/articles/arab-ii>.

62 Abū Hilāl al-ʿAskarī, *Kitāb Al-Awāʾil*: 187.

63 al-Ṭabarī, *The History of Al-Tabarī*, Vol. 38: 44-45.

64 Abū ʿAlī Aḥmad al-maʿrūf bī al-Miskawayh, *Kitāb Tajārib Al-Umam*, ed. H. F. Amedroz and B. Atlaw. (Cairo: al-Muthannā, 1914): vol. 2, 248. On Bakhtiyār see John J. Donohue, *The Buwayhid Dynasty in Iraq 334h./945 to 403h./1012: Shaping Institutions for the Future* (Leiden: E. J. Brill, 2003): 51-64.

The *Nayrūz Mu'taḍidī* was celebrated not only among the common people of Baghdad, but at court as well. The earliest mention of a *Nayrūz Mu'taḍidī* celebrated at court comes from the *Nishwār al-Muḥāḍara* by al-Tanūkhī (d. 384/994), who describes the lamps being prepared by a servant of Umm al-Muqtadir (d. 933).⁶⁵ Abū Bakr al-Ṣūlī writes that in 323/935, “on *Nawrūz*, which was the eighth day of *Rajab* [June 13 935],” al-Rāḍī received the *bay'a* of his brother al-'Abbās.⁶⁶ The reason for this *Nayrūz Mu'taḍidī* on June 13 is not clear,⁶⁷ but it could suggest that courtly celebrations spanned over the course of several days.

Even though the *Nayrūz Mu'taḍidī* became the official *Nawrūz* at the caliphal court and among the common people of Iraq, or at the very least in Baghdad, its application for fiscal purposes remained problematic. According to Abū Bakr al-Ṣūlī, the Buid *amīr* Bajkam (d. 329/941) had to write to provincial governors that the *Nayrūz Mu'taḍidī* was the official day of the opening of the fiscal year, because some of them had taken the initiative of reverting to the old *Nawrūz* of *Farwardīn* 1, which was falling in early April. In 331/942-3 the official fiscal schedule was disregarded again, despite the protests of tax-payers:

[Ibn Muqātil] wanted to collect *kharāj* before its time, and the people protested. Then, they were promised that the fiscal year would be opened [ar. *Iftitāḥ al-kharāj*] on *Nayrūz Mu'taḍidī*, and they were relieved. But the promise was not kept.⁶⁸

Lastly, according to Miskawayh, in 369/968 'Aḍud al-Dawla had to reiterate that the fiscal year was to begin on the *Nayrūz Mu'taḍidī*. As noted by Shimizu,⁶⁹ from an administrative standpoint the *Nayrūz Mu'taḍidī* remained the official

65 Abū 'Alī al-Ḥasan b. Abī al-Qāsim al-Tanūkhī, *Nishwār al-Muḥāḍara wa Akhbār al-Mudhākira*, ed. 'Abūd Al-Shalkhī (Beirut: Dār Ṣādir, 1978): vol. 1, 293-4. On the important figure of Umm al-Muqtadir see Nadia Maria El-Cheikh, “The Harem,” in *Crisis and Continuity at the Abbasid Court*, ed. M. van Berkel et al. (Leiden; Boston: Brill, 2013): 168-74.

66 Marius Canard, trans. *Akhbār ar-Rāḍī Billāh wa 'l-Muttaqī Billāh (Histoire de La Dynastie Abbaside de 322 à 333/934 à 944)*, (Alger: Imprimeries « La Typo-Litho » et Jules Carbonel Réunies, 1946): 113-14.

67 Canard noted that “one would expect 6 *Rajāb*/June 11.”

68 Abū Bakr Muḥammad b. Yaḥyā al-Ṣūlī, *Akhbār al-Rāḍī bi-llāh wa al-Muttaqī bi-llāh aw Ta'rīkh al-Dawla al-'Abbāsiyya min Sanat 322 Hījri ilā Sanat 333 Hījri*, ed. J. Heyworth Dunne (London, Cairo: Lazace & Co., 1935): 208.

69 Makoto Shimizu, “Les Finances Publiques de l'Etat 'abbāside.” *Der Islam* 42 (1966): 1-24.

date of the *iftitāḥ al-kharāj*,⁷⁰ but financial difficulties made early tax collections all too common.

4.4 *Ibn al-Mu'tazz's Ode to al-Mu'taḍid*

The earliest source on the institution of the *Nawrūz Mu'taḍidī* is a panegyric composed by Ibn al-Mu'tazz⁷¹ (d. 296/908) in honor of his cousin, the Caliph al-Mu'taḍid, towards the end of his reign. It is a free-rhyme *urjūza* celebrating the Caliph and the main events of his rule. The institution of the *Nawrūz Mu'taḍidī* opens the part of the poem where Ibn al-Mu'tazz recollects al-Mu'taḍid's deeds as Caliph.⁷² These twenty-four verses praise the reform and describe the harsh punishment that the young Abū al-'Abbās faced in the days of his father's regency, when he happened to be unable to pay his taxes:⁷³

We will speak of his deeds of devotions, both great and small. They are
known in all the lands, far and near.
He delayed *Nawrūz* and *kharāj*, but he could have collected it swiftly,
if he had wanted to.
He showed kindness, all-embracing generosity, sound administrative
[skills] and just rule.
[This happened] in our time, when everyone was waiting and looking
for help, when there was no crop in the fields.
Many men tried before, and they had their followers and courtiers.
I saw him being dragged by the guards, through the prisons and the
dīwān.

70 June 11 is most probably the *Nawrūz* that 'Alī b. 'Īsā was referring to when he wrote, in 301/932-3, to his *'ummāl* to give them orders to verify any request of tax reduction due to bad weather or other calamities that the landowners presented "before *Nawrūz*". al-Miskawayh, *Kitāb Tajārib Al-Umam*, vol. 1, 28.

71 On the political leanings of Ibn al-Mu'tazz and his relationship with al-Mu'taḍid see Julia Bray, "Ibn Al-Mu'tazz and Politics: The Question of the *Fuṣūl Qiṣār*." *Oriens* 38 (2010): 107-43; J. N. Mattock, "A Political Poem of Ibn Al-Mu'tazz." *Occasional Papers of the School of Abbasid Studies* 4 (1994): 51-61.

72 Ibn al-Mu'tazz, *Dīwān*, ed. Karam al-Bustāmī (Cairo: Dār al-Shurūq, n.d.): 481-505.

73 The main resource on this poem, that I was able to access with the help of Simone Cristoforetti, is the excellent edition and German translation by Carl Lang (1886 and 1887). Its only fault is that the German vocabulary and spelling is old-fashioned and may prove even more obscure than the Arabic original to some readers. Nevertheless, the present translation owes a huge debt to C. Lang's work, which we hope to partially repay by pointing out the fruitfulness that his work may still bear for study the political history of the Caliphate in the late 111/IX century. Carl Lang, "Mu'taḍid als Prinz und Regent, ein historisches Heldengedicht von Ibn El Mu'tazz." *Zeitschrift der Deutschen Morgenlaendischen Gesellschaft*, 40; 41 (1887; 1886): 563-611; 232-79.

Then they left him in the scorching heat of midday. His head was like a boiling cauldron.
 They tied his hands with ropes of hemp that cut his joints.
 They hung him to the roof, as it is done with the water coolers in all houses.
 They struck his nape as a drum. It was a hurtful sight for his loyalists and his friends.
 They painted his back red with blood. It was a sickening sight.
 When he cried for help against the sun rays, a tax collector answered [his call] with a kick.
 A prison guard threw oil on him, and the oil turned from grey to red as wine.
 As this torment continued for far too long, there was no doubt about what they wanted [from him].
 He said: "bring the merchants to me, unless they intend to buy my good land.
 I ask them to grant me five days [to pay], and to show me favour."
 But they insisted on four days and did not give him any hope of favour.
 Then came the usurers, and they proposed [an interest of] one to ten.
 They drew up an agreement for the sale of the land, and sealed the deal with a handshake.
 They reminded him of his duties and left, but there was no hope of relief for him.
 The guards came back with [more] claims, as if they wanted to humiliate him.
 When he talked back, they took his turban and wounded his neck and his head.
 But now that is over and this injustice has been righted.

فِي كُلِّ أَرْضٍ وَالْقَرِيبِ مِنْهُ	وَالنَّازِحِ الدَّارِ الْبَعِيدِ عَنْهُ
وَلَوْ أَرَادَ أَخَذَهُ لَرَجَا	تَأْخِيرُهُ النَّيْرُوزَ وَالْخَرَاجَا
وَحَزَمَ تَدْبِيرٍ وَحَكْمًا عَادِلًا	تَكَرَّمًا مِنْهُ وَجُودًا شَامِلًا
مُسْتَأْذِيًّا وَالزَّرْعُ لَمْ يُسْنَبِلِ	وَعَهْدَنَا بِكُلِّ مَنْ كَانَ مَلِي
ذِي هَيْبَةٍ وَمَوْكِبٍ جَلِيلِ	فَكَمْ وَكَمْ مِنْ رَجُلٍ نَبِيلِ
إِلَى الْحُبُوسِ وَإِلَى الدِّيَوَانِ	رَأَيْتُهُ يَعْتَلُّ بِالْأَعْوَانِ

حَتَّى أُقِيمَ فِي جَحِيمِ الْهَاجِرِ
 وَجَعَلُوا فِي يَدِهِ حِبَالاً
 وَعَلَّقُوهُ فِي عُرَى الْجِدَارِ
 وَصَفَّقُوا قَفَاهُ صَفَقَ الطَّبْلِ
 وَحَمَرُوا نُفْرَتَهُ بَيْنَ الْفِقْرِ
 إِذَا اسْتَعَاثَ مِنْ سَعِيرِ الشَّمْسِ
 وَصَبَّ سَجَانُ عَلَيْهِ الرِّيتَا
 حَتَّى إِذَا طَالَ عَلَيْهِ الْجُهْدُ
 قَالَ أَيَّدِنَا إِلَى أَسْئَلِ التِّجَارَا
 وَأَجْلُونِي خَمْسَةَ أَيَّامَا
 فَضَايِقُوا وَجَعَلُوهَا أَرْبَعَه
 وَجَاءَهُ الْمُعِينُونَ الْفَجْرَه
 وَكَبُوا صَكَاً بِبَيْعِ الضَّيْعَه
 ثُمَّ تَأَدَّى مَا عَلَيْهِ وَخَرَجَ
 وَجَاءَهُ الْأَعْوَانُ يَسْأَلُونَهُ
 وَإِنْ تَلَكَّا أَخَذُوا عِمَامَتَه
 فَلَا نَ زَالَ كُلُّ ذَاكَ أَجْمَعُ
 وَرَأْسُهُ كَمِثْلِ قَدْرِ فَائِرِه
 مِنْ قُنْبٍ يُقَطِّعُ الْأَوْصَالَا
 كَأَنَّهُ بَرَادَةٌ فِي الدَّارِ
 نَصَبًا لِعَيْنِ شَامِتٍ وَخَلِ
 كَأَنَّهُ قَدْ خَلَّتْ مِنْ نَظَرِ
 أَجَابَهُ مُسْتَخْرَجٌ بِرَفْسِ
 فَصَارَ بَعْدَ شُهْبَةٍ كَمِيتَا
 وَلَمْ يَكُنْ مِمَّا أَرَادَ بُدُ
 قَرْضًا وَإِلَّا بَعْتُهُمْ عَقَارَا
 وَطَوَّقُونِي مِنْكُمْ إِنْعَامَا
 وَلَمْ يُؤْمَلْ فِي الْكَلَامِ مَنْفَعَه
 فَأَقْرَضُوهُ وَاحِدًا بِعَشْرَه
 وَحَلَفُوهُ بَيْنَ الْبَيْعَه
 وَلَمْ يَكُنْ يَطْمَعُ فِي قُرْبِ الْفَرَجِ
 كَأَنَّهُمْ كَانُوا يُدْلُونَهُ
 وَخَمَشُوا أَخْدَعَهُ وَهَامَتَه
 وَأَصْبَحَ الْجَوْرُ بَعْدِلٍ يُقْمَعُ

This panegyric has a propagandistic intention, which makes it valuable to understand the aims of the reform beyond a generic *maṣlaḥa*. There is a striking similarity between this scenario and the words related in al-Bīrūnī and al-ʿAskarī about the situation of the *ahl al-kharāj*—those who were expected to pay the land tax—under al-Mutawakkil. Both versions of the accounts explain that, since the opening of the fiscal year is falling too early in the spring

when even the earliest crops are unripe, many of al-Mutawakkil's subjects are "compelled to borrow and incur debts, and even to leave their homes". The misfortune of the young al-Mu'taḍid described here closely resembles the financial difficulties incurred by *kharāj*-payers. While this should not be taken as conclusive proof that similar financial problems were the norm among *kharāj*-payers, it suggests that it was not unheard of and that al-Mu'taḍid liked to be seen as someone who fixed an injustice that he knew from first-hand experience. Moreover, that the *Nawrūz Mu'taḍidī* is discussed at length constitutes further evidence that the reform remained effective in the later years of al-Mu'taḍid's caliphate. Otherwise it would have made little sense to celebrate him for a failed reform.

It is worth noting that Ibn al-Mu'tazz mentions that "many men tried before, having followers and courtiers," suggesting that al-Mutawakkil's reform had not been the only attempt at fixing the fiscal schedule. This is crucial, even though Ibn al-Mu'tazz does not delve on the subject, because it is the only independent source, however vague, that chimes with the account provided by al-'Askarī and al-Bīrūnī on two earlier attempts under Hishām b. 'Abd al-Malik and al-Rashīd. While these three passages, two in prose and one in verse, may be too little to confirm previous attempts, at the very least they constitute enough evidence of the fact that the backward motion of *Nawrūz* through the Solar Seasons had been cause for concern for quite some time.

Conclusions

Scholarship has already discussed the sources in prose on the calendrical reforms issued under al-Mutawakkil and al-Mu'taḍid. The picture that emerges from these sources leaves some questions open, but some of these can be answered by looking at poetical sources that have hitherto received much less attention.

Specifically, a *qaṣīda* by al-Buḥturī indirectly confirms that al-Mutawakkil issued a reform of the fiscal calendar in 243/857-8 by delaying the *Nawrūz* of year 244 H. to June 17. As a result, it is possible to solve the disagreement between the *Āthār al-Bāqīya* by al-Bīrūnī, who correctly dates the reform to 243 H., and the *Ta'rikh* by al-Ṭabarī, who wrote of a *Nawrūz* delayed to June 17 in 245 H.

Since 243 H. did not contain a *Nawrūz* of *Farwardīn* 1, the earliest reformed *Nawrūz* was celebrated by the caliphal court in Damascus in 244/858, at the end of a long and carefully planned trip. The reform was short-lived, but

the *Nawrūz* of June 17 remained in force for at least a year and possibly until al-Mutawakkil's assassination.

The reform issued under al-Mu'taḍid is better documented, it lasted longer, and it was part of an ambitious effort towards the systematization of the public finances of the Abbasid state. In this case, a panegyric by Ibn al-Mu'tazz praising al-Mu'taḍid's achievements allows us a unique insight into the relevance of the institution of the *Nayrūz Mu'taḍidī* for Abbasid propaganda at the time of the restoration of central power, after decades of political disorder. Al-Mu'taḍid is cast as a man who, in his early days, shared the same burden as his people—at least the people who owned land and shouldered most direct taxes. His direct experience of the problems that assailed the community becomes the very reason why he was able to succeed where others had ultimately failed: relocating *Nawrūz* and the opening of the fiscal year to the summer, when the administrators could assess the crops reliably, and the taxpayers would not have to rely on borrowings. In this regard, Ibn al-Mu'tazz's verses constitute the only extant independent clue suggesting that others had attempted to deal with the same issues before al-Mutawakkil and al-Mu'taḍid, as reported by al-'Askarī and al-Birūnī.

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