

# The Financial Affairs of the Sasanian Empire Under Khusrow II Parvez\*



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Al-Ṭabarī's detailed account of a survey conducted in the royal treasury of the Sasanian kingdom under Khusrau II Parwēz (590-628), during the eighteenth year of his reign (607/8), consists of a list of data and figures which produces an aura of credibility.<sup>1</sup> Confidence in its reliability is strengthened by the fact that the same data crop up in a report about the income from the royal taxation of the Sawād under Kavādh I (484-531), made by the 9<sup>th</sup> century geographer Abū I-Kāsim 'Ubaydallah b. 'Abdallah Ibn Khuradadbeh and repeated by other geographers.<sup>2</sup> In a slightly distorted form, they are repeated also in a fleeting statement at the end of the sixth part of a tractate about taxation by 10<sup>th</sup> century scholar, Qudāma Ibn Ja'far.<sup>3</sup> When all these are read together with three passages in al-Balādhurī's *Futūḥ al-Buldān*<sup>4</sup> given by Theodor Nöldeke<sup>5</sup> (which contain apparently reliable details about the mechanism for holding such surveys on a regular basis, and about the weight of the Drahm, the standard Sasanian silver coin), it gains in credibility. The temptation to regard it as first rate archival material concerning the financial affairs of the Sasanian kingdom at the beginning of the 7<sup>th</sup> century can hardly be resisted. Thus, for example, it has been used to corroborate the theory that the taxation reform carried out by Khusrau II's grandfather, Khusrau I Anūshīrwān (531-579) had been such a long lasting success that the apparatus he had set up was not only still operational more than half a century later, but also highly efficient.<sup>6</sup> This theory appears to run counter to some very significant pieces of evidence, some of them relating to the reign of Khusrau I himself, and some to that of his son, and Khusrau II's father, Hormizd IV (579-590), which indicate that the machinery set in motion by his father's

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\* This paper was written for Sasanika by Zeev Rubin in June 2009. Unfortunately, Zeev passed away and never saw his paper published. I hope that scholars will see the importance of this article which was in line with his wonderful study of Sasanian historiography (Touraj Daryaee).

<sup>1</sup> The text of al-Ṭabarī referred to in the present study will be that published by Theodor Nöldeke (1881: 1042). This text will hereinafter be cited by author's name and page number of the cited volume.

<sup>2</sup> Ibn Khuradadbeh (1889: 14-15). This whole section is repeated almost verbatim by Ibn Ḥauqal (1937: 234-235). Ibn Rustah (1892: 104-105) contains the account of the taxation of the Sawād, but the adjunct about Khusrow II's income.

<sup>3</sup> Qudāma Ibn Ja'far (1981: 184).

<sup>4</sup> al-Balādhurī (1956/7: 569-571; 1886: 463-465). This work is hereinafter referred to as al-Balādhurī, *Futū*, and unless otherwise indicated, the references will be to the Cairo edition.

<sup>5</sup> Nöldeke (1879: 354, 355).

<sup>6</sup> Thus especially, Altheim and Stiehl (1954: 47-50; 1957, 44-55). See also Pigulevskaja (1946: 218-219).



reforms was stalling already towards the end of his reign, and reached the point of breaking down under the latter.<sup>7</sup>

On the other hand, the lingering impression that Khusrau II has left in a series of literary sources as incomparably wealthy monarch must be taken on board. An understandable tendency to ascribe much of his wealth to the harvest of royal taxation may still be propped up by the assumption that whatever the problems it encountered during the two previous reigns, it was Khusrow II's great achievement to have restored it to its state during the hay-day of Khusrow Anūshīrwān's reign. Khusrow's apologetic speech found in Al-Ṭabarī's account of his deposition and confinement by his rebellious son, Shiruyh, in response to charges of misgovernment raised against him, may be used to bolster such a hypothesis.<sup>8</sup> Since such an argument must be based primarily on Al-Ṭabarī's reports concerning the finances of the Sasanian kingdom under Khusrow II, a proper understanding of their true meaning in their context is imperative, and their detailed re-examination is therefore not out of place.

A thorough examination should, however, exhaust all the possibilities of viewing this passage in its wider context. The fact that Nöldeke found it worthy of his detailed attention, tends to make his commentators neglect other two important references to Khusraw's fiscal policy. They appear in the same context of Khusrow's apologetic speech in his confinement. True, this context smacks heavily of fiction. The two references that concern us are, however, dated by Khusrow's regnal years, the 13<sup>th</sup> and 30<sup>th</sup>, and they therefore have a no less prima facie case for detailed analysis than the account of survey of the 18<sup>th</sup>.<sup>9</sup> A lot depends on how we rate the possible sources of information for each section of al-Ṭabarī's account. A detailed comparison of what he says, with data provided by other sources, is indispensable because only such a comparison can help us trace the various lines of transmission of historiographic material from the Sasanian to the Islamic period, and thereby establish the relative reliability of the line followed in each section.

One source highlighted by Nöldeke himself, and that appears to be the closest to al-Ṭabarī's account, is the thus far unpublished Berlin Ms. Sprenger 30. In his general guidelines for the understanding of the way historiographic material was passed on from the Sasanian period to the extant Arabic historiographers of the 9<sup>th</sup> and 10<sup>th</sup> centuries, Nöldeke assigned an important place to this source.<sup>10</sup>

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<sup>7</sup> See Rubin (1995: 270-274) for the evidence of *Sīrat Anūshīrwān* concerning the need for repeated revisions of the system instituted by Khusraw I already during his lifetime, and pp. 277-279, for the discussion of this evidence; further pp. 291-293 for the indications of difficulties in keeping his taxation apparatus in good order, and esp. 292 for a reference to its malfunctioning under Hurmizd I, on which subject see more in Rubin (2004: 235-273), especially section c.1 for a more detailed analysis of the evidence concerning Hurmizd I's reign.

<sup>8</sup> See al-Ṭabarī in Bosworth (1999: 393-394): "When we perceived that we had made our frontiers secure, had repulsed the enemy from them and from our subjects, had put a muzzle on their mouths, which had been gaping to swallow up what they had acquired... we gave orders for the collection of arrears of taxation remaining from previous years etc." This translation will hereinafter be referred to as Bosworth, *The Sāsānids*.

<sup>9</sup> al-Ṭabarī (1881: 1057-1058).

<sup>10</sup> This manuscript was described by Rothstein (1887); the survey of the Sasanian section of the manuscript is in pp. 23-34 of this work. Its importance both as a work close enough to al-Ṭabarī to provide a useful check in many places on the manuscript tradition of his Sasanian section, and as a source fundamentally independent of al-

Unfortunately, the commentary in his translation of al-Ṭabarī neglects, almost entirely, the analysis of its *content* precisely in the section that concerns us, namely that of the reign of Khusrow II. The reason is perhaps not far to seek. The part of this manuscript containing this account is one of its worst preserved. Enough is however still legible to merit a comparison with al-Ṭabarī's account as a starting point to our discussion. It is to the testimony of these two sources that our attention must be turned first.

### A. The Wealth of Khusrow Parvēz – the evidence of al-Ṭabarī and the Anonymus of the Codex 30

The total amount of money amassed in Khusrow II's treasury in the 18<sup>th</sup> year of his reign is given by al-Ṭabarī in two different manners:

1. in silver weight, reckoned by weight units of *mithqāl*.
2. by the number of silver drahms (dirham, pl. darāhim) representing the equivalent of this weight.

The amount in silver weight is 420 million *mithqāl*. The equivalent number of silver drahms in minted money is 600. The picture is, however, a lot less clear than one would have wished it to be even when one approaches these apparently dry figures, before the weightier questions concerning their economic, social, and political significance are raised. To start with, al-Ṭabarī's wording does not make entirely clear what exactly was counted first, and what was subsequently calculated based on the outcome of this count. On the face of it, the words, the first number given is that of the *mithqāl* units, whereas the number of drahms is described as reached at the result of applying some standard of 7 (*wazna sab'a*) to the number of *mithqāl* units. It is now a matter of very simple arithmetic to establish that the required standard of 7 is the rate of 10 minted drahms to each 7 *mithqāl*. Nöldeke was able to adduce a statement of al-Balādhurī suggesting that, following several fluctuations, this rate was established as the standard one under the Sasanian kings.<sup>11</sup> He then used it to translate the rather opaque *wazna sab'a*,<sup>12</sup> and in this he has been recently followed by Bosworth.<sup>13</sup> This simple and seemingly satisfactory interpretation of al-Ṭabarī's account glosses over one significant difficulty, however. The words "and it was reported to him that what had been collected in that year from the land tax and his other sources of income *in minted silver*,"<sup>14</sup> create the impression that what was counted first were drachm coins and that the total in weight units was worked out only subsequently, both by calculating it based on the

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Ṭabarī, though belonging to the same historiographic tradition, to be used to complement his account, was highlighted by al-Ṭabarī (1881: XXII). Nöldeke's high regard for this manuscript is apparent both in his frequent references to it in his critical text edition of al-Ṭabarī's Sasanian section (cf. n.1 above), and in his historical commentary on the translation of this section (see n. 5 above). For a detailed analysis of some sections of this manuscript, exhibiting both its close relation to al-Ṭabarī, and the originality of its contribution to the reconstruction of the history of the Sasanian kingdom, see Rubin (forthcoming).

<sup>11</sup>

<sup>12</sup> Nöldeke (1879: 355, 1057, 574) translates it as "10 Dirham auf 7 Mithqāl gerechnet", and see also Nöldeke (1879: 1).

<sup>13</sup> Bosworth (1999: 377): "based on seven *mithqāl* [in weight equaling ten dirhams]".

<sup>14</sup> al-Ṭabarī (1881: 1042): *farufi'a ilayhi anna l-ladhi ijtabā fī tilka s-sanna mina l-kharāj wasā'ir abwābihi mina l-wariq* etc.



10 to 7 rate, and by actually weighing the coins as an additional check.

The much less detailed account in the Sprenger 30 Codex corresponds both in its outline and in its wording of that of al-Ṭabarī, except for one major difference: the amount of drahm coins that it gives is only 595 million, not 600 million, and the rate of 10 drahm coins to 7 *mithqāl* no longer works in its case,<sup>15</sup> although it uses the same expression<sup>15</sup> as the one used by al-Ṭabarī, *wazna sab'a*, apparently to signify that selfsame rate. The almost automatic reaction of anyone who compares the two sources would be to uphold the neat and beautifully matching figures given by al-Ṭabarī as closer to the truth. On the other hand, the version of the Sprenger 30 Codex plainly presents a *lectio difficilior* which can hardly be the result of a copyist's inadvertence or an author's own arbitrary tampering with his source, since an authorial intervention resulting in increased dissonance is much less likely than one which produces harmony. Everyday realities in the royal treasury may not have always been so faultless that there would necessarily be a perfect match between two counts of the same resources. Not all the silver in the royal chest was necessarily in minted coins, and its total weight may therefore have exceeded that of the coined money alone. On the other hand, if the suggestion made above about the order in which the survey was made is rejected, and it is assumed that minted money was first weighed, before counting the coins themselves, significant sums of coined money may well have been spent before the count itself had reached its end. This would likewise account for a discrepancy. In other words, the possibility that al-Ṭabarī's version is the one that has undergone some touching up and rounding up of figures to bring the totals of two counts in line with the 10 to 7 rate, must be seriously considered.

As stated already at the beginning of the present study, there are other sources in which the memory of the 18<sup>th</sup> year count survives. Can they help us to decide the question of relative credibility posed by the difference between al-Ṭabarī and the Anonymus of Sprenger 30? The one sentence recalling it in Ibn Khuradādhbeh's *Kitāb al-Masālik wal-Mamālik*<sup>16</sup> agrees almost verbatim with its parallel in al-Ṭabarī. Qudāma's short reference to it contains what appears to be his own elaboration upon his source about the extent of the territories subject to Khusrow II's taxation, but once this elaboration has been removed, and an obviously requisite textual emendation has restored the correct number representing the result of the count in weight units, his information turns out to be identical with that of al-Ṭabarī as well.<sup>17</sup> Since the longer and more detailed account of al-Ṭabarī's postdates that of Ibn Khuradādhbeh, a common source for both must be posited, and the inevitable conclusion would follow that the smoothly matching numbers of 420 million of silver *mithqāl* units and 600 million Drahm coins existed already in this source. As for the Anonymus of Sprenger 30, the overall similarity between his and al-Ṭabarī's accounts not only concerning the 18<sup>th</sup> year count but also concerning its wider context, would support the assumption that he too followed the same source directly. This assumption would, however, involve the acceptance of another one, that it was the Anonymus of Sprenger 30 who either

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<sup>15</sup> Ms. Sprenger 30, pp. 164-165. The equivalent of 595 000 000 in *mithqāl* units according to this rate should have been 416 500 000, and not 420 000 000, on which there is full agreement between al-Ṭabarī and Sprenger 30.

<sup>16</sup> Ibn Khuradādhbeh (1889: 15), followed, so it seems, by Ibn Rustah and Ibn Ḥawqal (cf. n.2 above for the references).

<sup>17</sup> See n. 3 above. That his *sab'umī'tin alfin wa-'ishrīn alfin* is a corruption of *arba'umī'atin alfin wa-'ishrīn alfin* can hardly be doubted in view of the correct number for the minted Drahm coins that follows.



inadvertently or deliberately tampered with the harmoniously corresponding numbers given by this source. This assumption is, however, much less likely than its opposite, namely that it was the common source of Ibn Khuradādhbeh and al-Ṭabarī who interfered with the data at his disposal – not to destroy an otherwise harmonious presentation, but rather to remove an inconvenient disharmony. In this case, a primary source further down the line of transmission would have to be postulated, from which both Ibn Khuradādhbeh and al-Ṭabarī's common source on the one hand, and the Anonymus of Sprenger 30, directly or indirectly, on the other hand, derived their information.

Fortunately, there are other strong indications that the accounts in both al-Ṭabarī and the Anonymus of Sprenger 30 of Khusrow II's reign after his victory over Bahrām Chōbīn derive from the same source, each through his own intermediary source or sources. After al-Ṭabarī's narrative in this part of his history is stripped of a long series of Islamic traditions about predictions of the downfall of the Sasanian kingdom made by the Prophet, about the battle of Dhū Kār,<sup>18</sup> and about Sasanian rule in Yemen, the remaining material is remarkably similar both in outline and in wording to the skeletal account of the Sprenger 30 Codex.<sup>19</sup> There are, however, distinct differences in detail between these two sources, especially in the sections dealing with Khusrow II's wars against Byzantium. On the surface, the account of Sprenger 30 looks like a highly compressed and rather unskillful abridgement of al-Ṭabarī's narrative.<sup>20</sup> Like al-Ṭabarī, its anonymous author ascribes the declaration of war to Khusrow II's desire to avenge his benefactor and ally, the emperor Maurice, who had been murdered and replaced by Phocas. He, however, fails to mention Khusrow's posture as the vindicator of Maurice's son – who had allegedly found refuge in his court, although only mentioned very shortly afterwards, the Byzantines' refusal to submit to this selfsame pretender's rule – and confuses him with Phocas, describing him as the tyrannical ruler who had to be removed to proclaim Heraclius Emperor. Of the three columns in which the invasion of Byzantine territories is described as having been conducted, his account dwells only on one – the one headed towards Constantinople – although he does show some dim awareness of the fact that this column was only one of a few (not clear how many).<sup>21</sup> Is the Anonymus of Sprenger 30 himself to be held responsible for all these confusions and omissions? One omission appears to contradict such a possibility. The great interest in Jewish and Christian affairs, which he shows elsewhere in his work, makes it extremely unlikely that he would have failed to mention the conquest of Jerusalem and the capture of the holy cross,<sup>22</sup> if it had been mentioned in the source that he himself was following.<sup>23</sup> His direct source could therefore hardly

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<sup>18</sup> al-Ṭabarī (1881: 1005-1041).

<sup>19</sup> Sprenger 30, pp. 163-166.

<sup>20</sup> al-Ṭabarī (1881: 1001-1003); cf. Sprenger 30, pp. 163-164.

<sup>21</sup> See Sprenger 30, p. 163: *fa-wajaha Abarwīz bihadha l-sabab ilā – Rūm 'iddatan mina l-quwwādihi wa-amarahum bi-l-'abaq fihā, wa-kāna fihim rajulun etc.*

<sup>22</sup> The exploit of the very first column mentioned by al-Ṭabarī (1881: 1002).

<sup>23</sup> The main purpose of the work embodied in the manuscript, as it may be inferred from its extant parts, is to serve as a guide to comparative universal chronology up to the advent of the Prophet and the first generations of Islam, and for this purpose it includes surveys of universal history according to the holy books of both the Jews and the Christians. These are no less important from its author's point of view than the survey of Iranian history, to which the Sasanian section belongs; see Rothstein, *op. cit.* (n. 10 above), pp. 6-15; cf. Rubin (forthcoming: section a).

have been either al-Ṭabarī himself<sup>24</sup> or any source followed by al-Ṭabarī, but another one – the one that produced the independent clumsy abridgement of the primary source which underlies al-Ṭabarī's account.

Other differences between al-Ṭabarī and the Sprenger 30 Codex point in the same direction. Such variants in nomenclature as Sharyār in the Sprenger 30 Codex for Shahbarāz in the better manuscripts of al-Ṭabarī's text need not detain us here. Sprenger 30 shares this faulty variant with other sources,<sup>25</sup> and its substitution for the more correct form given by al-Ṭabarī may have been made at any stage of transmission from the primary source to the copy of the work preserved in Ms. Sprenger 30. More significantly, al-Ṭabarī describes these events as taking place after 14 years of Khusrow's reign had elapsed, whereas in the Sprenger 30 they are said to have taken place after more than twenty years (*nayf wa-'ishrūna sannatan*) of his reign. The former dating, which would be 603/4, is one year too late for the murder of Maurice and the usurpation of Phocas, but its historicity has been at least partly vindicated by Nöldeke by the assumption that the hostilities occasioned by this murder were started only in the summer of 604.<sup>26</sup> Surprisingly, the latter dating may reflect a historical truth as well, if Nöldeke's reasoning is followed. Despite the great difficulty in establishing the accurate chronology of the first two decades of the 7<sup>th</sup> century, it is sufficiently well established that the great Persian thrust into Byzantine territories during the war between the two great powers took place from about 610 onwards, and that its description as starting twenty odd years after the official date of Khusrow's accession would not be widely off the mark. This conclusion would be well in line with the other arguments given above in support of the hypothesis that the accounts of al-Ṭabarī and the Anonymus of Sprenger 30 ultimately derive from one common source whose information reached each one of them through an independent intermediary source. This common source will have mentioned three events in the chronological order of their occurrence: first, the murder of Maurice, followed by the second, the consequent declaration of the war against Byzantium by Khusrow, two events which it lumped together and dated after the 4<sup>th</sup> year of Khusrow's reign, and then the third, the great invasion of Byzantine territories, which it dated after the twentieth year of his reign. The quick succession of what might appear as two differently dated beginnings of the same war might easily induce two separate users of this source to omit, each one of them, one of the two awkward dating, and this would provide the best explanation for the discrepancy between al-Ṭabarī and the Anonymus of Sprenger 30.

A few more words about the nature of this common source, if its information about the financial affairs of Khusrow Parvēz is to be properly assessed. Its account of the Khusrow II's war against Byzantium, as preserved in al-Ṭabarī, is rich in detail, and for all its deficiencies and inaccuracies,

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<sup>24</sup> Direct interdependence between al-Ṭabarī and Ms. Sprenger 30 was ruled out already by Nöldeke (1879: XXII). The critical apparatus of this section of his text edition of al-Ṭabarī shows clearly that he continues to use this manuscript, as elsewhere in the same text edition, as a source belonging to the same historiographical branch as that of al-Ṭabarī, whose readings may occasionally be used to improve upon those of the manuscripts of al-Ṭabarī himself, precisely because it goes back to some common source material independently of the surviving texts of al-Ṭabarī's *Ta'rikh*.

<sup>25</sup> See n. e in the critical apparatus in al-Ṭabarī (1881: 1002), and Nöldeke (1879: 292).

<sup>26</sup> Nöldeke (1879: 290).





it appears to rest on a sound historical foundation. Thus for example, it includes yet another date which may be described as correct – that of the 24<sup>th</sup> year of Khusrow's reign for the capture of Jerusalem by the Persians, which is well in keeping with the one that can be established on the basis of Byzantine source material, i.e. towards the end of May 614.<sup>27</sup> In this alone it differs from almost all the other sources based on the lost Sasanian historiography, both in Arabic and in New Persian.<sup>28</sup> A better look at what al-Ṭabarī has to say about Heraclius in this section of his account makes it unlikely that the information of his source could have been of Sasanian historiographical origin. Its tone is pro-Christian, and the story about his humble prayer to God to save the Empire from the troubles that were besetting it, and about the heaven-sent dream that presages his victory over Khusrow, could hardly have come from anything but a Christian source. It was however a Christian source, written or orally transmitted in territories which had been under Sasanian domination until the Islamic conquests, whose starting point was the official version of events spread abroad by Khusrow's propaganda, which he attempted to supplement from his own sources of information and to which he responded from his own Christian point of view. This is indicated not only by the dating of events by Khusrow's regnal years, but also by the credulous treatment of Khusrow's allegation that he was vindicating the legitimate claims to the throne of someone pretending to be Maurice's son. A similar combination of uncritical acceptance of the impostor impersonating Maurice's son as authentic on the one hand, and a favorable depiction of Heraclius as the recipient of divine intimations in dreams on the other hand, crops up on another Arabic Christian source, the *Se'ert Chronicle*, which appears to draw a lot on information preserved and passed on by Christians from within the Sasanian kingdom.<sup>29</sup>

Clear signs can be pointed out that the whole section in al-Ṭabarī about the great war between the Sasanian kingdom and the Byzantine empire was grafted upon a matrix of Iranian origin which showed no awareness of the fact that such wars had ever taken place. The clearest and most decisive one is provided by the exchange of recriminations and apologies between Khusrow and his son, Shiruyh, which has already been mentioned before.<sup>30</sup> This exchange is a recurrent theme in a series of Arabic and New Persian works, and though they all differ from one another in detail, they exhibit a single pattern which indicates a single source individually elaborated up by different authors. The pattern is that each one of Shiruyh's list of charges is answered in turn by Khusrow. One of these charges is Khusrow's ill faith and ingratitude toward Emperor Maurice. Its content is rather surprising: Khusrow is accused of having denied Maurice's request to restore to him the wood of the True Cross.<sup>31</sup> Strange as this particular theme may appear as an accusation made by

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<sup>27</sup> al-Ṭabarī (1881: 1002); cf. Dindorf (1832: 704), with Whitby and Whitby (1989: 156).

<sup>28</sup> Another Arabic source which has a somewhat comparable account of this war is the *Nihāyat al-Irab (Arab) fī Akhbār al-Furs wa-l-Arab*, ed. Muhammad Baqī Dānesh Pazhūh (Teheran, AH 1375), pp. 423-425. Yet even its account is much inferior in quality to what we get from al-Ṭabarī. The treatment of Khusrow's war against Byzantium in what survives of the lost Sasanian historiography in Arabic and New Persian will be briefly discussed in the next section of the present paper.

<sup>29</sup> Scher and Griveau (1983: 519 [199], cf. 541 [221]). The important task of sifting out the systematically evaluating the residues of Sasanian history in this source is still waiting to be undertaken.

<sup>30</sup> See p.3 with no.8 above.

<sup>31</sup> al-Ṭabarī (1881: 1047).



a Sasanian pretender against a Sasanian king, it may reflect Shiruyh's justification in his own propaganda for surrendering the Cross to Heraclius. No indication is made at this point of the circumstances in which the Cross had come in Khusrow's possession or of the fact that Maurice's assassination served as the *casus belli* of a war which lasted for fifteen years. Nevertheless, either al-Ṭabarī himself or the author of his source apparently found it hard to ignore the fact that he had already told the story about the capture of the Cross by the Persian about the story about the conquest of Jerusalem, and that this had happened during a war undertaken to avenge Maurice's blood. It is likely because of this startling discrepancy that the account of Khusrow's rebuttal of his son's accusations as it has come down to us in al-Ṭabarī breaks the basic pattern of reply to each accusation, and leaves Shiruyh's charge unanswered.<sup>32</sup>

This account of the accusations and rejoinders belongs in all likelihood to a matrix of Sasanian history based on the lost Iranian Book of the Lords – the so called Khvadāynāmag – which provided no information about the wars of conquest against Byzantium, although it did contain an account of negotiation about the restoration of the Cross to the Byzantine Empire.<sup>33</sup> The account of the war against Byzantium which does not tally with this matrix must therefore be regarded as an addition either by al-Ṭabarī himself or by one of the intermediary sources in the chain of transmission between the Pahlavī Khvadāyāmag and his own history. The case for an intermediary source appears to be the stronger one. The reason why a Moslem historiographer, digesting a Sasanian source which ignored the story of Khusrow's triumphs and setbacks in a war against Byzantium, might wish to supplement it from another source, or sources, is made plain by the Quranic passage referring to such a sequence of triumphs and setbacks in a war against Rūm, quoted by al-Ṭabarī at the end of his account of the invasion of Byzantine territories by Khusrow's armies, providing it thereby with the historical setting the passage that seemed to begging for it.<sup>34</sup> Such a wish would be quite natural in any Moslem scholar who knew his Quran and was vaguely familiar with the chronology of Khusrow II's reign. Yet al-Ṭabarī, the outstanding Moslem scholar, himself the great commentator on the Quran, would have hardly needed the Christian source which shimmers through the section under discussion. As matter of fact he himself follows up the quotation from the Quran with a series of *Islamic* traditions related to this war. The natural conclusion would be that he found the Khvadāynāmag version, augmented by the Christian account of the war characterized above already in his source, and that he used it as the starting point for recounting the Islamic traditions which he himself had collected.

At this point we may return to the comparison between al-Ṭabarī's account of Khusrow II's reign after his victory over Bahrām Chōbīn and that of the Anonymus of Ms. Sprenger 30. As already shown above, the account of the Khusrow's conquests in Byzantine territories in both belongs to a common source – one that was not however the direct source used by the Anonymus, who would hardly have skipped the story of the conquest of Jerusalem and the captivity of the Holy Cross. Since his ultimate source was also not the one directly used by al-Ṭabarī, as is shown by

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<sup>32</sup> See also Nöldeke (1879: 363), n. 1, observing that "natürlich auf jeden Klagepunkt eine Antwort folgen musste, während hier einige unbeachtet bleiben"; see also p. 374 n. 1, and Bosworth (1999: 391, n. 692).

<sup>33</sup> The case for this hypothesis, based mainly on Firdowsī, will be made in the next section of the present paper.

<sup>34</sup> *Sūrat al-Rūm*, Quran, XXX, 1-5, quoted in al-Ṭabarī (1881: 1005).





the latter's modified version of the amounts given for the 18<sup>th</sup> year incomes which he has in common with Ibn Khuradābeh, it may be concluded that both the story of the conquest of Jerusalem and the account of the 18<sup>th</sup> year count, included already in the ultimate common source of both these authors, reached each one of them through an intermediary source.

Now if the account of Khusrow II's wars did not belong to the Iranian narrative core of the *Khvadāynāmag*, can the same be argued about the 18<sup>th</sup> year count? If unlike the account of the wars this information did belong to this narrative core, what would be the degree of reliability that would have to be assigned to such information derived from this source? And if it too was added at later stage, would there be any way of identifying its source, or at least of outlining its characteristics, to evaluate the degree of its reliability?

To answer these questions, an attempt must be made to trace with greater clarity the features of the Iranian narrative foundation that seems to underlie both al-Ṭabarī's version and that of the Sprenger 30 Codex on the basis of other extant sources.

### **B. The Traces of the Iranian *Khvadāynāmag* in the accounts of Khusrow II's Reign in al-Ṭabarī and the Codex Sprenger 30 and the Treasury count of Khusrow II's eighteenth year.**

The starting point of an attempt to lay bare the Iranian core of the history of Khusrow Parvēz's reign will start at one of its final stages, just before its tragic end, the exchange of recriminations and rejoinders between Khusrow and Shituyh, a theme whose treatment in al-Ṭabarī has already been touched upon above. Nöldeke was certainly right in drawing attention to the parallel account of Firdowsī which is very close to that of al-Ṭabarī,<sup>35</sup> both in the content of the accusations and rejoinders and, roughly, in their order.<sup>36</sup> He even aptly pointed out the crucial fact that Firdowsī's account does contain an answer to each one of the charges levelled against Khusrow.<sup>37</sup> Nöldeke furthermore acutely divined that the account of this exchange was based in all likelihood on an enumeration of grounds for the defense of Khusrow, written towards the end of the Sasanian period, though his description of its author as "a man very accurately acquainted with the circumstances"<sup>38</sup> may be questioned. "A man who had imbibed both the claims of Shiruyh's propaganda and the counter claims of Khusrow's remaining supporters" may be a more appropriate description.

The full significance of Firdowsī's account for the understanding of the nature of our source material must however be insisted upon. His description of the exchange between father and son is not loose member in his story, but an integral part of a narrative sequence. Whatever its origin it must have been included in one of the redactions of the *Khvadāynāmag*, the Sasanian Book of the Lords, which went into the making of the 10<sup>th</sup> century compilation of the Prose Shāhnāmeḥ,

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<sup>35</sup> Nöldeke (1879: 363, n.1).

<sup>36</sup> Firdowsī (1935: 2910, 2928).; cf. Firdowsī (1971: 255-275). The order of the accusations in Firdowsī is different from that of the replies in his own account, which corresponds to the order of the accusations in al-Ṭabarī.

<sup>37</sup> Nöldeke (1879: 363).

<sup>38</sup> Nöldeke (1879: 363): "eine Darstellung der Verteidigungsgründe für Chosrau von Seiten eines Mannes, der mit den Verhältnissen sehr bekannt war."



Firdowsī's main narrative source.<sup>39</sup> In the framework of this narrative, both the accusation made by Shiruyh against his father of laxity in duty towards his benefactor Maurice, exposed by his refusal to hand him over the Cross, and Khusrow's response make perfect sense. For Firdowsī's account, which has no record of a Byzantine war, does contain a surprising story about a request made by the Byzantine emperor for the return of the Cross and its haughty rejection by Khusrow.<sup>40</sup> No explanation is given for the presence of such an item in Khusrow's treasure house. The context makes it perfectly plain that no such explanation is needed. It is written entirely in the spirit of Sasanian propaganda in which the overlordship of the Sasanian king over the Roman Emperor is emphatically proclaimed. As admitted in the Emperor's letter, the Sasanian king is the heir in direct line of succession of the Kayanian Iraj, Faridun's nominee to the position primacy among all the rulers of the world,<sup>41</sup> and as such his right to exact tribute money from the Emperor is never doubted.<sup>42</sup> The fact that the Cross should have found its way into the treasury in the regular influx of valuables from Byzantine to the Sasanian court is treated as a matter of course.<sup>43</sup> Justifying his conduct in his reply to his son's accusation, Khusrow dwells on the extravagant manner in which he remunerated Maurice for supporting him in his struggle against Bahrā Chōbīn and on the fabulous amounts of money that he lavished on the Byzantine troops sent to his aid.<sup>44</sup> The Cross he dismisses as a mere useless trifle compared to these. Here too, the question how it came into Khusrow's possession does not arise at all: just a piece of old wood somehow thrown into his treasure house (*baganj andar afgndah chūbī-yi kuhan*).<sup>45</sup>

Firdowsī thus emerges as a source which is close enough to al-Ṭabarī on the one hand, but which reflects the *Khvadāynāmag* foundation of both in a much more direct manner. What light does Firdowsī's account shed on the treatment of the issue of Khusrow's financial resources in the version of the *Khvadāynāmag* which he was following? This subject, or rather the subject of Khusrow's wealth in general, is dealt with his poetic version in three different places, and what we get in both is a fanciful description, very much in the nature of a fairytale, and nothing like the ostensibly reliable archival report included in al-Ṭabarī's account.

In one of them, the author al-Ṭabarī enlarges upon the sources of Khusrow's riches, he

<sup>39</sup> For the basic analysis of the evidence for this compilation and its description as a New Persian composition, based on remnants of Pahlavī historiographic works which were collected by a specially appointed team of experts, see Nöldeke (1921). The debate occasioned by this study may be highlighted by means of the following studies: challenging Nöldeke's view are Arthur Christensen (1925), followed today by such scholars as Crone (1991: 21-42), and less empathically by Yarshater (1983); its most important supporters are Taqizadeh (1944), and Qazvini (1332: 2, 1-90). My own reasons for accepting Nöldeke's theory are adumbrated in Rubin (1995).

<sup>40</sup> Firdowsī (1935: 2863, ll. 3332 – 3338); Firdowsī (1971: 204, ll. 3278 – 3283).

<sup>41</sup> Firdowsī (1935: 2862, ll. 3311 – 3314); Firdowsī (1971: 203, ll. 3258 – 3262).

<sup>42</sup> Firdowsī (1935: 2860, ll. 3270 – 3272, 2861, ll. 3293 – 3294); Firdowsī (1971: 200, ll. 3217 – 3219, 202, ll. 3239 – 3241).

<sup>43</sup> The Sasanian king may not be aware of its existence, but if he should check he would find out that it is true: *chū bīnīd dānīd guftār i rāst*. Firdowsī (1935: 2863, l. 3333); Firdowsī (1971: 204, l. 3279); it is furthermore said to have been there for a long time, having got there many years before: *bar āmand barīn sāliān dirāz* (ibid., l. 3334; ibid., l. 3280).

<sup>44</sup> Firdowsī (1935: 2923, l. 269 – p. 2925, l. 292); Firdowsī (1971: 280, l. 267 – 272, l. 289).

<sup>45</sup> Firdowsī (1935: 2925 ll. 293 – 299); Firdowsī (1971: 272, ll. 289 – 296).

enumerates his seven treasuries, and he goes on to describe the extravagant pomp of Khusrow's court as a manifestation of his fabulous wealth. The interesting feature of his account of the origin of Khusrow's wealth for our purposes is that the imposition of taxes on the subjects of his realm is not mentioned at all, in this specific context, as one of them. Firdowsī, or rather the source that he follows here would have us believe that it was all piled up in his treasure houses because of tributes payed to him by vassal kingdom recognizing his suzerainty – most prominently, Turan, China, India, and the Byzantine Empire (*Rūm*). Among the names given to each one of his treasure houses, one will prove of particular interest for the understanding of the historiographic problem that concerns here – The *Bād Āvar* (literally, "that which the wind has borne"), whose content was to be counted and to be left there (*shumāresh bekardand o dar mānadand*). No explanation is given in this context either to the nature of what was stored up in it.<sup>46</sup> A treasury of the same name is elsewhere said to have been in the possession of Kai-Khusrow, who had advised Gōdarz, son of Kashvād, when he appointed him as regent for the realm, to use what it contained (diadems, jewels, and ornaments) to alleviate the miseries inflicted on the subjects of the realm in the wars against Afrāsīyāb.<sup>47</sup> The description of the pomp and luxury of Khusrow's court has its parallels elsewhere. There may be differences in detail in what Firdowsī says about his musicians, the immense number of his wives or concubines, and equally astounding numbers of elephants, horses and camels, but the general pattern is quite in line with what we find in other sources – most importantly in al-Ṭabarī and in the more concise Sprenger 30 Codex.

The story about Khusrow's extortionate taxation policy is introduced only later, in the second of three places mentioned above. This is done in the framework of a description of Khusrow's growing immorality and corruption, and the consequent deterioration of his government.<sup>48</sup> The man responsible for the imposition of this taxation policy, Farrukhzad Ādharmigān,<sup>49</sup> must be identical with Farrukhzad son of Summay, the rough and uncouth 'Ilj of al-Ṭabarī<sup>50</sup> and the Sprenger 30.<sup>51</sup> The discrepancy in the patronymic betrays in all likelihood the reminiscence about his foreign origin, either ignored by Firdowsī, or added to the core of the Khvadāynāmag narrative by al-Ṭabarī and the Sprenger 30's common source.

The third place is the dialogue of charges against Khusrow and pleas in his defense which has already been discussed in some detail above. Khusrow's third answer, responding to Shiruyh's second accusation, broadly chimes in with the fifth reply in al-Ṭabarī.<sup>52</sup> It denies the allegation, that the king has ever exacted from his subject more than his due. A considerable part of the

<sup>46</sup> Firdowsī (1935: 2891, l. 3818 – p. 2893, l. 3851); Firdowsī (1971: 235, l. 3772 – 237, l. 3810). The list of the treasure houses differs in detail in the two editions cited here; see Firdowsī (1935: 2892, ll. 3833 – 3840); Firdowsī (1971: 236, ll. 3790 – 3797). For the *Bād Āvar*, see Firdowsī (1935: l. 3874), and Firdowsī (1971: l. 3793).

<sup>47</sup> See *Shāhnāme*, ed. Djalal Khleghi-Motlagh, vol. 4 (Costa Mesa and New York, 1987), p. 351, ll. 2819 – 2824.

<sup>48</sup> *Shāhnāme* ed. Naficy, p. 2893, l. 3852 – p. 2894, l. 3870; *Shāhnāme*, Moscow ed., p. 238, l. 3811 – p. 239, l. 3830.

<sup>49</sup> *Shāhnāme*, ed. Naficy, p. 2893, l. 3855; *Shāhnāme*, Moscow ed., p. 238, l. 3814.

<sup>50</sup> al-Ṭabarī (1881: 1041, 1043).

<sup>51</sup> Sprenger 30, p. 165. See also Nöldeke, *Geschichte*, p. 352, n. 1, and Bosworth, *The Sāsānids*, p. 78, n. 210, for the meaning of the word 'ilj.

<sup>52</sup> *Shāhnāme*, ed. Naficy, p. 2919, l. 191 – p. 2923, l. 269; *Shāhnāme*, Moscow ed., p. 266, l. 191 – p. 270, l. 266.



riches amassed in the royal coffers is the harvest of victory and conquest. The tributes of Byzantium (Rūm) and India will be mentioned soon afterwards. As for the rest, it is thanks to the very conditions of peace and stability brought to the kingdom by Khusrow that effective and profitable taxation is made possible. One treasury count, dated to Khusrow's 26<sup>th</sup> regnal year, is mentioned.<sup>53</sup> The amount of money recorded, 10 million dinars, has justly been dismissed by Nöldeke as unreliable, not unlike other numbers that crop up in his poetic version.<sup>54</sup> Poetic license may be held accountable for putting considerations meter before numerical accuracy. The date, it may be added, may be equally a free adaptation: al-Ṭabarī gives the 30<sup>th</sup> regnal year in the same context, but Firdowsī may have well found that twenty-six years as the time that had elapsed since Khusrow's crowning as king answered a lot better the requirements of his meter than the round figure of thirty found in his source. There is however one particular item in Khusrow's response according to al-Ṭabarī, which proves quite conclusively that his account of the whole section under discussion ultimately derives from the same source as the one that had reached Firdowsī, apparently through the prose *Shāhnāme*. Both insist, at what appears to be the same point in Khusrow's speech, on the availability of other important sources of income to the king, Firdowsī referring mainly to tributes paid by great powers and the rulers of smaller kingdoms alike, and al-Ṭabarī, following the reworked version of his direct source, inserting here the booty of the Byzantine wars. One of the treasuries into which these revenues went is the *Bād Āvar* which we have already encountered in Firdowsī's account of Khusrow's wealth,<sup>55</sup> *Fay'al-Riyāḥ* in al-Ṭabarī's version. In the case of al-Ṭabarī, however, we also get a hint of an etiological explanation of this peculiar name: "the wealth of the rulers of Byzantium which the wind brought us in ships" (*min amwāl mulūk al-Rūm fī sifn aqbalat bihā ilaynā al-rīḥu*).<sup>56</sup> The wider version of this explanation is found in other sources, to be discussed later in section d of the present paper. Al-Ṭabarī found it, in all likelihood, in his direct source where an account of the wars against Byzantium was already grafted on the *Khvadāynāmag* matrix.

Does the amount proclaimed by Khusrow in al-Ṭabarī's account as the result of the count of the 30<sup>th</sup> year inspire more confidence than the one he proclaims in Firdowsī as the result of the count of the 28<sup>th</sup> year? In terms of weight, the sum of one billion and six hundred million *mithqāl* units is claimed. Compared to the figures given for the count of the 18<sup>th</sup> year, this looks grossly exaggerated. Even the result claimed in Khusrow's apologetic speech for a much earlier year, eight hundred million *mithqāl* units looks on the face of it inordinately high. Historians tend to be awe stricken when faced with numerical data. Yet even Nöldeke, who calculated the result for the 13<sup>th</sup> year at approximately 560 million marks, 700 million francs in terms of the currencies of his own day and age,<sup>57</sup> expostulated in protest when dealing with the result for the 30<sup>th</sup> year: "even if this sum, the double of that of the thirteenth year, is exaggerated," he maintained, "one might hardly envy the poor realm whose king piled up such enormous quantities of money, and this in the

<sup>53</sup> *Shāhnāme*, ed. Naficy, p. 2921, ll. 216-220; *Shāhnāme*, Moscow ed., p. 267, ll. 214 – 216.

<sup>54</sup> Nöldeke (1879, p. 376, n.2). The reference to Firdowsī is misplaced: it ought to follow the data for the count of the 30<sup>th</sup> year in al-Ṭabarī, which parallels the 26<sup>th</sup> in Firdowsī, and not that of the thirteenth, which has no parallel in Firdowsī.

<sup>55</sup> *Shāhnāme*, ed. Naficy, p. 2921, l. 230; *Shāhnāme*, Moscow ed., p. 268, l. 228.

<sup>56</sup> al-Ṭabarī (1881: 1057).

<sup>57</sup> Nöldeke (1879: 376, n. 2).

course of a horrible war, which at this time must have cost a lot more than the booty and the confiscations that it had brought in, and all these enormous quantities were than scattered to the wind after his death."<sup>58</sup> As a matter of fact this expostulation contains all the elements that may serve a more skeptical reader in treating such data with a measure of caution. They may reflect themes of propaganda which went into the making of the *Khvadāynāmag* but hardly the historical truth which surfaces up when the immense weakness of the Sasanian realm immediately after Khusrow's death is exposed.

Firdowsī appears to bring us very close to what might be found in the *Khvadāynāmag* tradition concerning the nature and the origins of Khusrow's wealth. The great universal ruler was enriched by tributes paid to him by great powers and small kingdoms alike, as well as by the spoils of victorious wars. Not content with these sources of income, he instituted a cruel and exorbitant taxation policy, which he tries to depict as fair and just in his reply to Shiruyh's accusation, but the very numbers which he quotes give him the lie. It is not unlikely that they are deliberately exaggerated to produce precisely this impression. The picturesque description of the pomp of his court is adduced as an illustration of his wealth.

All these elements have their parallels in the account of al-Ṭabarī, whose testimony may be checked against that of Sprenger 30 as well. What then of the detailed record of the 18<sup>th</sup> year count in both these sources? In both it is closely associated with the description of the pomp of Khusrow's court which is strongly evocative of that of Firdowsī. On the other hand, Firdowsī has nothing that would indicate the existence of anything like the record of the 18<sup>th</sup> year count in the *Khvadāynāmag* version he appears to be following. The unavoidable conclusion seems to be that not unlike the account of Khusrow's wars of conquest in Byzantine territories, this record was an edition of the same ultimate source, common to al-Ṭabarī and the Sprenger 30 Anonymus, whose evidence reached one of these two authors, as we have tried to demonstrate above, through his own intermediary source.

Are we entitled to treat this record as more reliable than what might be recovered from the *Khvadāynāmag*? The fact that residues of such a record may be found in the closely related accounts of geographers, Ibn Khuradādhbeh, Ibn Rustah, and Ibn Ḥaukal,<sup>59</sup> may be adduced in support of its fundamental reliability, if they attest is properly understood. Their testimony concerning the income of Sasanian kings from their taxation is meant to serve as foil to a report of the income accruing from the Sawād during the two first centuries of Islamic rule. An income of 150 million *mithqāl* units is given for the reign of Kavādh. But does this number really signifies a regular annual income, as some modern scholars would have us believe? Ibn Rustah associates it precisely with the institution of Kavādh's tax reform which was to be carried on and completed by his son Khusrow Anūshīrwān. The transition from the system of crop sharing (*muqāsama*) to that of fixed rates on area units according to the kind their agriculture produce (*misāḥa*), will have taken a few years to run its course before a comprehensive count could produce really conclusive results, and such a count, when take, would necessarily included both the incomes of the year

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<sup>58</sup> *ibid.*, p. 377, n. 2.

<sup>59</sup> See n. 2 above.

when it was held and the reserves left over from previous years. The account of institution of system of taxation, based on that of Kavād, by ‘Umar Ibn al-Khaṭṭāb, follows, but what has been suggested above about the amount given as Kavād's income, may be equally true of the amount of 128 million dirhams (apparently the *mithqāl* unit is meant here too), which he is said to have collected. The assumption that any such number represents a regular amount to be collected each single year is nowhere confirmed by what these sources actually say. Such expressions *fa-jabā ‘Umar bnū l-Khṭṭāb al-Sawād* etc.<sup>60</sup> simply mean that he raised from the Sawād a certain amount of money, but this amount may represent the result of a special count in a peak year, pointing out a potential rather than what actually went into the treasury each single year. On the contrary, it is precisely the continuation of this report which exposes the kind of fluctuations which taxation, even of such fertile lands as those of the Sawād, might be susceptible to.

It may be added that Ibn Rustah traces the information about ‘Umar Ibn al-Khṭṭāb's income from the Sawād back to a chain of oral informants.<sup>61</sup> That information about the Sasanian period was available in written sources too, one of them common to Ibn Khuradādbēh and al-Ṭabarī, and another underlying this common source itself and the direct source of the Sprenger 30 Codex, has already been suggested above. Yet whereas the geographers create the false impression that the amount given as the result of the eighteenth year's count was due to the revenues land-tax alone, al-Ṭabarī makes it quite clear that other sources of income were taken into account without specifying what they were.<sup>62</sup> At least in part they may be ascribed to spoils from the desultory war against Byzantium that had been going on from 203 until the year when the count is said to have taken place, 607/8, corresponding to the 18<sup>th</sup> year of Khusrow's reign. It may be easy to underrate the profitability of a war in which no significant gains of territory were made, but a series of short term marauding forays, without the logistic complication of having to maintain a large army in occupied lands, may have proved quite remunerating in the short terms.<sup>63</sup> On the other hand, such expressions as *alladhī ijtabā fī tilka l-sanna* (what was collected that year),<sup>64</sup> or *wa-kāna ijtabā li-Kisra... fī sannati thamāni ‘ashara* (and it had been collected for Kisra... in the eighteenth year)<sup>65</sup> may create the impression that reserves of previous years were excluded from the count. The fact that in this year it did include reserves of previous reigns (48 million *mithqāl* units are said to have been left over from the reigns of Pērōz and Kavād)<sup>66</sup> makes it extremely unlikely that leftovers of previous years should have been left out. As a matter of fact, al-Ṭabarī's narrative creates the impression that we are here concerned not with a regular annual balance, but with a special measure, designed to take stock of the financial resources of the realm in view of an impending enterprise. The assumption that such a survey in the year 607/8 would be undertaken in the framework of preparations for the great thrust into Byzantine territories cannot be easily dismissed.

<sup>60</sup> Translations of *jabā* as "Omar fixe l'impôt à...", as the one given by De Goeje, are therefore misleading.

<sup>61</sup> Ibn Rustah (1892: 104) (cf. n.2 above): *wa-ruwā ‘an Ism‘a‘īl bnī Mujālid bnī Sa‘īd ‘an abīhī ‘an al-sha‘bī* etc.

<sup>62</sup> al-Ṭabarī (1881: 1042): *wa-sā‘ir abwāb al-māl; wa-sā‘ir abwābihi*.

<sup>63</sup> This subject will be dealt with more widely in the complete version of the present paper.

<sup>64</sup> al-Ṭabarī (1881: 1042).

<sup>65</sup> Ibn Khuradādhbeh (1889: 15) (cf. n. 2 above).

<sup>66</sup> al-Ṭabarī (1881: 1042).



Nevertheless, it should not be forgotten that it was Nöldeke who associated al-Ṭabarī's evidence concerning the eighteenth year's count with al-Balādhurī's testimony concerning regular procedures in the Sasanian treasury, and it is to this evidence that we must now turn our attention.

### C. Al-Balādhurī on the Procedures of the Royal Sasanian Treasury

As indicated already at the beginning of the present paper, it is two passages in al-Balādhurī's *Futūḥ al-Buldān* which create the impression that genuine archival material about procedures in the royal Sasanian treasury survived at least a few centuries after the Islamic conquests. If this impression might be corroborated by al-Balādhurī's account, it would be possible to argue that such material was used by the common source underlying both al-Ṭabarī and the Sprenger 30's accounts about the survey of the 18<sup>th</sup> year of Khusrau II's reign. Yet can such far reaching claims be based on what al-Balādhurī actually says?

The fact that appeared significant to Nöldeke was that al-Balādhurī invokes Ibn al-Muqaffa' as his authority, and he further draws on what al-Balādhurī says in Ibn al-Muqaffa's name, as if the latter is the actual informant.<sup>67</sup> Caution is however imperative before too far reaching claims be made based on such statement in the Arabic historiographical sources. It ought to be stressed already at the beginning of any analysis of this kind of information that al-Balādhurī himself does not claim to have read any account of Ibn al-Muqaffa' in its original. His information about what Ibn al-Muqaffa' related stems from oral informants.<sup>68</sup> A lot may therefore depend on how well such oral informants understood his account and how well al-Balādhurī understood what he was told in Ibn Muqaffa's name.

Let us start with the passage of the two which apparently contains more details. One immediately striking fact to any one who reads al-Balādhurī's account without the benefit of Nöldeke's interpretation is that it is much less clear than one would have wished it to be. A short glance at one passage of this account in crude translation will be enough to show how much is missing in it to make some coherent sense.

Let us start with what the passage says:

Whenever the King of Persians issued a decree, the minister in charge of tax levying (*ṣāhib al-tawqī'*) used to sign it in his presence (*bayn yadayhi*). He had a servant who used to establish its record (*dhikrahu*) in a notice (*fī tadhkiratin*) compiled every month, the king would apply his signet-ring (*khātimahu*) to it, and it would be stored up (*watukhzanu*). The signed document (*tawqī'*) would then be directed to the minister in charge of control (*ṣāhib al-zimām*), who had the seal at his disposal (*wa-ilayhi al-khitm*). He directed it to the minister in charge of implementation (*ṣāhib al-'amal*), and he would write according

<sup>67</sup> Nöldeke (1879: 354, no.2): "Nach *Ibn al-Muqaffa* bei Balādhurī" usw.; "Eben gibt uns *Ibn Muqaffa* einiges" usw.

<sup>68</sup> al-Balādhurī (1956-1957: 463): *ḥadathani Mufaḍḍal al-Yashkarī, ḥadathani ibn Jābān, 'an Ibn al-Muqaffa', qāla* etc.



to it (*fayaktubu bihi*) a letter from the king, copying it from the original (*wayansakhahu fī-laṣal*). Then he would direct it to the minister in charge of control who would present it to the king. It would then be compared with what was in the notice (*mā fī l-tazkirati*), and it would be sealed in the king's presence, or in that of his most trusted man (*awthaqu l-nās 'indahu*).

In this form, this passage appears to make little sense. It is full of unattributed pronouns and pronominal suffixes, and it is not always easy to determine who or what each one of them refers to. It leaves the impression of a senseless bureaucratic rigmarole in which paperwork is being pushed around in circles without any clear purpose. Then there is the question of the Arabic terms used for officials and objects in the royal Sasanian fiscal administration without any clear clue about the underlying Middle Persian terminology. No wonder that when Nöldeke translated it in his commentary he felt constrained to add to his more or less literal translation a series of terms which would make sense to a reader familiar with offices and institutions of a European royal court, but may appear somewhat artificial to any one who seeks the original meaning behind the vague and apparently inaccurate Arabic terminology.<sup>69</sup> The same phenomenon may be observed in F. M. Murgotten, and a quick comparison of his translation with that of Nöldeke will be enough to show how differently it may be understood.<sup>70</sup>

A few examples will suffice to throw into relief the difficult problems posed by this passage. It is not at all clear who the *ṣāhib al-tawqīh* may have been. The context makes it abundantly clear that he was someone who had the power to authenticate documents issued in the king's name by applying his seal to them. The translation above starts from the assumption that the decree referred to at the beginning of the passage was somehow concerned with taxation,<sup>71</sup> since one of the two passages that follow it (both invoking Ibn al-Muqaffa') appears to derive from the same context in the original, and its subject matter is very clearly tax levying (*ḥaml al-māl*). In this passage, the minister in charge of reading the reports about the tax that has been levied is referred to as the land-tax minister (*ṣāhib al-kharāj*). But should he be identified with the *ṣāhib al-tawqīh* of the previous passage, with its *ṣāhib al-zimām*, or with neither? Murgotten's translation of the latter term as "the treasurer general" no doubt follows the meaning which the word *zimām* as the ministry of finances had acquired by the beginning of the Abbasid period.<sup>72</sup>

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<sup>69</sup> Nöldeke (1879: 354)

<sup>70</sup> Murgotten (1924: 259).

<sup>71</sup> See however Nöldeke (1879: 354) who renders it simply "Secretär", and cf. Murgotten, *ibid.*, whose translation "endorsement secretary" may be construed as an attempt at further clarification by means of supplying "endorsement" for *tawqīh*, but this does not take us much further, because we still cannot confidently identify this officer in terms of what is known about Sasanian court bureaucracy, where seal bearers of many kinds, apparently in charge of the authentication of many kinds of documents, seem to have abounded.

<sup>72</sup> The rough translation above renders *zimām* literally as "control", which may be used as a convenient equivalent for its various borrowed senses given in Lane, *Lexicon* I, 3, p. 1249, s.v. *zimām*. all of which appear to derive from its basic literal meaning a rein attached to a camel's nose-ring, used to control its movement. Nöldeke suggests "Canzliste", and uses the following attributive phrase "*wa-ilayhi l-khitm*" to explain this chancellor's special function: "der Canzliste, welcher das Siegel (speziell für die Finanzsachen führte)", which would turn him into an equivalent of a chancellor of the exchequer, but it has to be borne in mind that the bracketed relative clause is still Nöldeke's own explanatory addition to the original. Murgotten's translation appears to be based



This would make the whole passage immediately relevant to financial affairs in general and to taxation. But can we take it for granted that this is what al-Balādhurī had in mind while reporting the content of what has been delivered to him as a faithful depiction of procedures in the Sasanian kingdom?

A rough translation of the second passage attributed to Ibn al-Muqaffa' may help to check whether both passages under discussion are indeed closely related to one another, and whether they can be used to clarify one another:

Reports about tax levying used to be read to the king. They were written on white sheets. The land-tax minister (*ṣāhib al-kharāj*) used to bring to the king every year sheets that had been delivered to him in which the sum of what had been collected from the land-tax (*mablagh mā ijtabā mina l-kharāj*) was established, as well as what had been expended on the side of expenses (*min wajhi l-nafaqāt*), and what had been left in the treasury (*mā ḥaṣala fī bayti l-māl*).<sup>73</sup> And he would seal and confirm it.<sup>74</sup> Now since Khusrow Parvēz used to suffer from the smell of those sheets, he ordered that the minister of the treasury (*ṣāhib al-diwān*)<sup>75</sup> should not present whatever report about the land-tax that he had to present unless it was on pages made yellow by applying saffron and rose water to them, and that sheets presented to him about tax-levying as well as about other matters should not be written unless they be painted yellow. This order was carried out.

How then do these passages relate to one another? True, this second passage touches upon taxation under Khusrow II Parvēz. Can we therefore automatically assume that the first passage is basically concerned with taxation as well, and not with reports about other matters, although nothing about taxation is explicitly said in the passage itself? After all it should be remembered

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on Dozy, *Supplement I*, p. 601, s. v. *zimām*.

<sup>73</sup> The two clauses and *mā ḥaṣala fī bayti l-māl* obviously refers to the net income from the land-tax itself, and the clause *mā unfiqa fī wajfi l-nafaqāt* can therefore refer only to expenditures involved in the tax levying process itself (i.e. the upkeep cost of the taxation machinery itself), not the total of all the expenses of the realm. See Murgotten (1924: 260): "The amount spent for all expenses". The passage does not however state this explicitly, and following the method used by Nöldeke in his rendering of the previous passage, a bracketed explanation should have to be added. This has been deliberately avoided here in order to accentuate the inherent difficulty involved in the understanding and translation of such passages.

<sup>74</sup> It may be safely assumed, together with Murgotten (1924: 260), that the unattributed 3<sup>rd</sup> person singular of the verb *fayaḥtimuhā* refers to the king and not to the *ṣāhib al-kharāj*, since this is indicated also using the conjunction *fā* rather than *wa* likely to point out a change of subject from the previous sentence. There is however one additional difficulty: the verb *wayujrīhā* appears redundant after *fayaḥtimuhā* if taken in its literal sense of "seal", to "ratify" (thus Murgotten), or "to confirm" (as in the translation above), and whereas such rhetorical repetitions are not uncommon in Arabic texts, it must be borne in mind that we are here concerned with a purely descriptive passage, supposedly reflecting a faithful presentation of a lost Pahlavi original. What may be signified by *wayujrīhā* may be "confirmed the reported revenue for current use", or "made it available for government expenditure", but this would mean again adding parenthetical explanations to the rough translation, a course of action deliberately avoided here.

<sup>75</sup> The context leaves hardly any doubt that by *ṣāhib al-kharāj* and *ṣāhib al-diwān* the same official is meant. This is only salient indication of how flexible and imprecise the terminology of indirect information in extant Arabic sources about the contents of lost Pahlavi sources may be.



that the wider context of the Ibn al-Muqaffa' citations in al-Balādhurī is the *Amr al-Khitām*, namely a section dealing with seals and of the various uses to which they might be put, the starting point being the tradition about the seal used by the Prophet to authenticate a letter about to be sent in his name to the Byzantine Emperor.<sup>76</sup> Moreover, another passage ascribed to Ibn al-Muqaffa' himself deals with various kinds of seals said it have existed in the Sasanian kingdom of which only one, the *Khitām al-Kharāj* is immediately relevant to financial affairs.<sup>77</sup> The authority of Theodor Nöldeke, who confidently used it to elucidate the manner in which financial surveys of the kind reported by al-Ṭabarī for Khusrow II 18<sup>th</sup> year were made can hardly be ignored, but is this really enough? It is immediately obvious that the procedures described in both are not identical. Whereas the one in the first passage is that of current monthly reports,<sup>78</sup> the second passage deals with the concluding annual report about the total revenues of the whole year. This should be enough to explain why the recipient of the annual report in the second passage is the king himself, whereas the possibility that the recipient of the monthly report would be a faithful representative of the king is envisaged in the latter.

This does not however mean that the point of departure is different. It is the very nature of the procedure described in this passage, if correctly understood, which makes it extremely unlikely that its subject matter is anything else but taxation procedures. At its starting point, there is a royal decree, sealed by the officer responsible for its fulfillment in the king's presence (*bayn yadayhi*), described as *ṣāhib al-tawqī'*. Leaving aside for the moment the question of the exact area of his jurisdiction, it is quite clear that the implementation of the king's decree requires a set of more detailed instructions. The *khādim* (literally "servant", but in the context quite certainly an assisting officer), now issues a kind of memorandum (*dhikr*) which obviously contains instructions about reports to be handed in every month (*tadhkiratan tujma'ū likul shahrin*). The officer who signs it is most probably the *ṣāhib al-tawqī'* himself, not his *khādim*, though this is not entirely clear because of the unattributed pronominal suffix of *fayaḥtimuhu*. Now, two things take place, and, again, their exact nature must be inferred from the opaque wording of al-Balādhurī's text. A document is sent to be stored in the archives, but which document, the king's original decree signed by the *ṣāhib al-tawqī'* or the memorandum prepared by his assistant? That the memorandum is meant rather than the original decree is made probable by the feminine form of the verb *tukhzanu* which refers rather to the feminine *tadhkira* (i. e. the memorandum), than to the masculine *amr* (i. e. the king's decree). A sealed document is then passed on to another minister, the *ṣāhib al-zimām*, who apparently has to verify it by sealing it with his own seal, and this is transmitted further down the line to another officer, apparently in charge of seeing to the actual fulfillment of the king's decree, if his title *ṣāhib al-'amal* is to be taken literally.<sup>79</sup>

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<sup>76</sup> Al-Balādhurī (1956-1957: 461).

<sup>77</sup> Al-Balādhurī (1956-1957: 462).

<sup>78</sup> What we are concerned with there is a *tadhkira tujma'ū likul shahr*.

<sup>79</sup> This has been Nöldeke's assumption (ibid.), who renders the title of this post periphrastically as "der Beamte der die Ausführung zu besorgen hatte". Murgotten (ibid.) has here "comptroller", which is flagrantly inapposite. Literally such a term might be perhaps applied to the *ṣāhib al-zimām*, though here too the modern concept that lies behind it would carry a host of misleading connotation concerning the true function of the bearer of this title.



That somewhere along this bureaucratic chain the object embodied in the king's original decree had to be carried out is an inevitable assumption, for otherwise the whole process described becomes, as suggested above, a totally pointless bureaucratic ritual dance. This should not, however, blind us to the fact that no explicit mention of the fact that the king's orders have been obeyed is made in al-Balādhurī's passage, no matter what Ibn al-Muqaffa's underlying account may have had to say about this. If we now assume for the moment that it is the *ṣāhib al-'amal* who carries it out, serious questions arise concerning the document delivered to him, according to which he is supposed to act. On the purely grammatical grounds outlined in the analysis above one might assume that it is the king's original decree which is delivered to him, and not the memorandum which is deposited in the king's archives. This is however blatantly illogical. If any document may be expected to have contained more detailed instructions concerning execution, it is the memorandum, and not the original decree. Somewhere along the line of transmission from Ibn al-Muqaffa' to al-Balādhurī a confusion must have set in. The only possible way out of the maze is to assume that both the original decree and the memorandum attached to it so that both become parts of the same document are sent to the archives, and at the same time a sealed copy of this new extended document is sent on to the *ṣāhib al-zimām*. His own seal of authentication would now be needed if the almost inevitable assumption is made, that the copies of the document containing both the decree and the instructions for its implementation would have to be sent out to several officials acting as *ṣāhib al-'amal* under his authority.

The correctness of this reconstruction seems corroborated by the very fact that the *ṣāhib al-'amal* constitutes a point of transition. Until the stage when the documents reach him, they have been delivered *down* the line. From him onwards documents start being passed back *up* the line. He is supposed to prepare some kind of a document, described as "a letter from the king", to compare it with the original and to send something back to the *ṣāhib al-zimām*, but what exactly? The original copy of the decree and the memorandum sent to him? Or perhaps another copy? The context leaves us in the dark since the verb meaning to send, *yanfuduhu*, is left without a direct object, and the object of the verb meaning to present is once again with an unattributed objective pronominal suffix. It matters little. In both cases the operation described is totally pointless, unless we assume that something has been left out from the account as it has come down to us. The officer in charge of carrying out the decree may be expected to prepare several copies of the instructions he has been given to distribute them among his own subordinates. He would of course have to copy these carefully from the memorandum copy given to him, and this would be the letter from the king (*kitāban mina l-malik*) which he has copied from the original (*yansakhu fī l-aṣal*), but the destination of this copy would then be that of his subordinates, not his superior *ṣāhib al-zimām*.<sup>80</sup> There would however be something which he would have to refer back to his

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<sup>80</sup> At this point Murgotten attempts to grapple with the difficulty by translating *fayaktubu bihi kitāban mina l-malik* with "the letter would write on it 'from the king'". This is however by no means a happy solution, since no document sent from the royal court may be assumed to have lacked the appropriate authorization already in its intitulation. Nöldeke assumes that the whole process was designed to make sure that decrees issued in the king's name corresponded exactly to his oral command. The corollary would be that all this takes place before the stage of implementation has ever been reached, but this is not well in keeping with Nöldeke's own underlying assumption when he interpreted (apparently correctly) the *ṣāhib al-'amal*, as the officer responsible for carrying out the king's orders.

superior – naturally his own report concerning the fulfillment of the task entrusted to him. Now it is obviously this report which would be presented back to the king, and the comparison of this report with the memorandum would be an understandable check at this stage upon the manner in which the king's orders have been observed. To conclude it all, it is quite logical to assume that one phase during treatment of the king's orders, the phase of its execution on the ground by the *ṣāhib al-'amal*, was inadvertently omitted either by al-Balādhurī himself or by one of the informants about the content of Ibn al-Muqaffa's statement.

A better understanding of the procedure supposed to be outlined in this passage, has ostensibly not led us any further. On the face of it, we still cannot be perfectly sure that the king's decree, which was processed through the various channels of the royal administration as described, is really a taxation indication. Yet it must be borne in mind that the process it describes is highly regular. It is supposed to take place every month, and it is because it was very routine character that the king himself be expected not to be present every time when the reports of the people responsible for the fulfillment of the decree are brought in for control and verification. Hardly any area of governmental activity other than taxation can be conceived that would require such regularity. There is furthermore some evidence that the annual quotas of land-tax to be raised in the wake of Khusrow Anūshīrwān's tax reforms were divided seasonally, and monthly reviews in the various provinces and districts to ensure that the seasonal quotas were brought in on time are highly probable.<sup>81</sup>

Another question that may be raised is why should frequently repeated royal decrees be needed if it is in terms of Khusrow Anūshīrwān's reforms that the passage under discussion ought to be understood. After all, was not the creation of a system of solidly fixed quotas of the tax to be raised the main object of this reform, so that a basis of planning in the budgeting of the royal government expenses should be made possible? This may be easily answered if the suggestions we made a few years ago about the reform of Khusrow Anūshīrwān are accepted. The fixed quotas he instituted were not meant to be rigidly and ruthlessly applied regardless of severe fluctuations in local conditions, and control mechanism was included in his system, which allowed for changes and modifications. Strict and constant royal supervision was entailed and this fact is explicitly attested in the *Sīrat Anūshīrwān*, embedded in Misqawayh's *Tajārib al-Umam*.<sup>82</sup> Furthermore, it is not only the land-tax (*kharāj*) that would have to be levied, but also the poll-tax (*jizya*), and since for the imposition of this tax there were lower and upper age limits, and account should have to be taken of liable persons who had died between one levy and another, the payers' list of this tax required constant updating.<sup>83</sup> To all these observations that the

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<sup>81</sup> Thus e.g. Bal'amī, ed. Taqī Bahār and Parvīn Gunābād, II, p. 1172, in a section of his account which will be discussed in greater detail below, asserts that according to Khusrow's precepts, taxes had to be handed in by installments of either a quarter, every three months, or a third, every four months. If this a correct description of the situation, the very decision whether a three or four monthly collection should be made according to the local conditions in every district would depend on the availability of facilities to assess the possibilities on a regular basis. Furthermore, the seasonal collection times in the various regions of the vast empire under Sasanian regulation would mean that reports concerning tax levy would flow in regularity monthly.

<sup>82</sup> On which see Rubin (1995: 266-279).

<sup>83</sup> See Rubin (1995: 240), for the details.



understanding of term *zimām* in the construct phrase *ṣāhib al-zimām* as a department dealing with finances, quite in the Abbasid sense, gains in likelihood in view of these observations themselves. Despite some undeniable circularity in this argument, the cumulative force of the evidence becomes overwhelming. What we have in the passage under discussion is a description of part of the tax levying routine under the later Sasanian kings. Since the Arabic terminology used by al-Balādhurī is however vague and imprecise, an attempt to unravel the underlying Middle Persian terminology will not be out of place, since this terminology was undoubtedly the one that Ibn al-Muqaffa' himself had in mind.

The one term which appears to pose no special difficulty and which may therefore serve as a point of departure for the present reconstruction is that of the *ṣāhib al-'amal*. Already on the face of it, this would appear to be a literal translation of the Middle Persian *kārframān*. As used in the Sasanian so called *Book of Thousand Judgements (Mādayān I Hazār Dadestān)*, it would appear to have had a wide range of applications<sup>84</sup> - from that of an overseer of an estate when its owner is absent (in which case he will have been appointed by the owner himself) or when the died while absent having failed to appoint an overseer (in which case he will have to be appointed by the judicial authorities at the place where the estate happens to be),<sup>85</sup> to that of provincial government official in the full sense of this word. As such, the *kārframān* of the province of Ardashīr-xvarrah under Khusrow I Anūshīrwān are described as having issued, together with the *ratān*, a decree concerning the number of staff members in the judicial offices of the province.<sup>86</sup> More significantly, their duties as government officials (*kārframānān i šrihā*) were enumerated in a special document - *Xvēškarīh-nāmak i Kārframānān*. One of the tasks assigned to them falls within the sphere of royal finances: they were in charge of confiscating to the royal treasury (*šāhikān*) the property of people condemned of practicing Manichaeism.<sup>87</sup> There is thus every reason to believe that officials bearing the general title of *kārframānān* were the executive officials responsible for the organization of the tax levying procedures in the various districts and provinces. Behind this general term, more specialized functions may be detected: most probably that of the *hargupat (hargubed)*, who will have been concerned directly with the land-tax.<sup>88</sup> It is not unreasonable to assume that the group generally referred to as *kārframānān* included also the provincial financial officers, the *hamārkarān*, whose jurisdiction was both over the land tax and over charges and dues.<sup>89</sup>

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<sup>84</sup> See Perikhanian (1997). Perikhanian's glossary (1997: 369) gives the following meaning: "an official, functionary; an overseer, steward".

<sup>85</sup> Perikhanian (1997: 48, 7-10, 128 text; 129 translation).

<sup>86</sup> Perikhanian (1997: 78, 2-3, 190 text; 191 translation).

<sup>87</sup> Perikhanian (1997: A38, 16-39, 1; 318, text; 319, translation). For the sake of reference convenience, I am following in the citations of this source in the present paper the transcription system used by Perikhanian rather than that of MacKenzie which I usually follow.

<sup>88</sup> See Perikhanian (1997: 757); cf. ead. *The Book of a Thousand Laws* (glossary) for the probable connection between the Middle Persian *hark (harg)* component in the title of this office bearer and the *kharāj* of the sources of the Islamic period.

<sup>89</sup> See Perikhanian (1997: 757) and cf. ead. *The Book of a Thousand Laws*, p. 364 (glossary): the *hamārkar*'s sphere of activity is described as the *hark ut bār*, i.e. as wider than just the *kharāj*, and those responsible for the *kharāj* alone would therefore be under their authority.

If we return now to the sequence described by al-Balādhurī, we may reconstruct a team of provincial *Kārframānān* comprising the provincial *hamārgar* and *hargupatān* as other official under his authority which could be the recipient of the king's tax indictions, for their enforcement in their province and for the issue of regular reports about the progress of their work. Who would they receive their orders from? Above the provincial *hamārgarān* it would be only natural to place the *Ērān-hamārgar*, the supreme royal minister of the treasury whose existence and function have been brilliantly demonstrated on the basis of confused passage in the *Farsnāmah* by Arthur Christensen.<sup>90</sup> The likelihood that this minister is the *ṣāhib* of *zimām* referred to by al-Balādhurī can now be hardly denied.

There now remains only one officer in the passage under discussion to be identified in terms of his original Middle Persian title. This is the *ṣāhib al-tawqī'* with whom the whole process is said to begin. He is undoubtedly a most important minister privileged to be constantly in the king's presence (*bayn yadayhi*). The passage describes him as the one responsible for authenticating the king's decree with his seal. That this is not all can be inferred from the very routine nature of the operation described. The king could hardly be expected to draft personally with his own hands every decree of this nature. The natural assumption is that the officer who put his seal to the decree once it had been properly formulated in writing was also the one who formulated and wrote it according to the guidelines laid down by the king. The only royal minister whose powers and sphere of activity correspond to this description would be the grand master of the *dibīrān*, i.e. the scribes – none other than the *dibīrbed*. That one of his more important roles as the exercise of an overall control of the taxation mechanism is confirmed by one particular text which likewise claims the authority of Ibn al-Muqaffa', published by M. Grignaschi from the Ms. Köprülü 1608. In this source *dabirbadh* (the Arabic form for *dibīrbedh*) is also explicitly named the *kātib al-kharāj*, and the speech before the king put into his mouth on the new year festival of the Nawrōz is suitably concerned chiefly with the land tax and the fair and just manner of its imposition.<sup>91</sup> As for his assistant(s) in his staff who would draw the memoranda with detailed instructions to be transmitted to the *Ērān-hamārgar*, a number of functionaries with the title *dibīr*, active in the sphere of royal finances, and bearing such titles as the *kadag-hamār-dibīr* and the *ganj-hamār-dibīr*, can be identified. They may all have belonged to a special department under the supervision of the *dibīrbed* – the *shar-hamār-dibīr*.<sup>92</sup>

With all this in view, we may now return to the second passage translated above. As already pointed out it raises less problems in the context of the present discussion. Its relation to taxation is clear and indisputable, and the minister who features in it, the ... *al-kharāj* can now be identified as the *kātib al-kharāj* in the *Kitāb al-Tāj fī Sīrat Anūshīrwān* – in other words, as the *dibīrbed*. It is this minister who, according to this passage, is in charge of presenting the annual reports of taxation revenues to the king. Since it is the concluding annual reports that we are concerned

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<sup>90</sup> Christensen (1944: 514-521, esp. 518-520).

<sup>91</sup> See Grignaschi (1966: 103-104 (text); 129-130 (French translation). For an English translation of the relevant passages and their discussion in the framework of Khusrow Anūshīrwān's reforms, see Rubin (1995: 258-261, esp. 259).

<sup>92</sup> See Tafazzoli (2000: 32-33), whose definition of these post holders as accountants would seem to cover only part of their duties.

with here, not monthly reports concerning routine activities of the tax officers, it is quite clear why it is to the king himself that they must be submitted. The whole story about the dyed and scented sheets on which they had to be presented to Khusrow II need not have detained us here, unless for the fact that it emphasizes the king's presence during their submission, for it was only in his presence that the smell of unscented parchment sheets could have reached and offended his delicate nostrils. The crucial question has however not yet been answered. Does the information provided by al-Balādhurī concerning routine monthly and annual reports really and truly help us to understand the nature of the survey of the 18<sup>th</sup> year of Khusrow II's reign in al-Ṭabarī and the anonymous of Sprenger 30? As pointed out above, a correct understanding of what al-Ṭabarī says in its context clearly shows that in this case we are not concerned with regular reports, but with a special survey of the king's resources, undertaken for special purposes, and that the sums of money he reports, regardless of what our view about their accuracy may be, do not represent the income from taxation for this year alone, nor does it represent the income from taxation only. any attempt to treat it as such and provide an impressive picture concerning the king's annual income by virtue of a smooth and faultless operation of an efficient taxation mechanism would therefore be grossly misleading.

#### **d. Reports about Khusraw II's Treasuries in other sources**

The analysis of al-Ṭabarī's account of Khusrow II's reign after his victory over Bahrām Chōbīn and its comparison with those of the Sprenger 30 codex and Firdowsī has so far led us to the following conclusions. The basic narrative core of al-Ṭabarī's account, provided by the Khvadāynāmag tradition, ignored Khusrow's wars of conquest against Byzantium and contained a lot of fanciful material about his wealth, much of it colored by hostile propaganda disseminated after his death. The details about Khusrow's conquests were supplied by al-Ṭabarī from other sources, and so were the details about the 18<sup>th</sup> year's survey.

It now remains to show briefly that no better core of sound historiographic material which may be traced back to Sasanian sources can be laid bare in any of the other accounts at our disposal.

Apart from Firdowsī, the source that illustrates in the clearest manner the nature of the Iranian historiographic tradition is the modified and reworked translation of al-Ṭabarī into Persian by Bal'amī. This author, who has renounced his claim to be translating al-Ṭabarī in his account of Bahrām Chōbīn's usurpation and has proclaimed his preference for Iranian sources,<sup>93</sup> appears to be following the same kind of sources also in his account of Khusrow's reign after his victory. In the short section, he dedicates to this subject, there is mention of Khusrow's conquests in Byzantine territories, and his account of Khusrow's wealth is quite in line with that of Firdowsī, with even richer detail. There is naturally nothing resembling al-Ṭabarī's account of the 18<sup>th</sup> year's count. One interesting feature of this section in Bal'amī is that it mentions the "wind borne treasure" which we have encountered both in Firdowsī and in al-Ṭabarī, and it provides an explanation to its strange name – here in the slightly modified form of Bād Āvard. The Byzantine Emperor is said to have consigned his treasury to no less than a thousand ships, in fear of an

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<sup>93</sup> For a detailed discussion of Bal'amī's account of this episode, see Rubin (2004: 235-273).

unnamed enemy. On the way to Ethiopia those ships were blown ashore by a storm and got stranded on the coast of 'Umān, where the treasure fell into the hands of Khusrow's men. This is at most a remote, indirect allusion to some kind of trouble with Byzantium.<sup>94</sup> An account of the Byzantine war does however crop up, in a totally different context, in a section dealing with predictions made by the Prophet during Khusrow's reign about the collapse of the Sasanian Empire. In this section, which does not seem to be included in all of Bal'amī's manuscripts, and may be the outcome of a later redaction,<sup>95</sup> Bal'amī reverts to al... to excerpt some Islamic traditions about these predictions, quoting the Sūrat al-Rūm from the Quran as one of them, and introducing a concise version of al-...'s account of the war against Byzantium as a background to the quotation, out of context, and very much as an afterthought. Bal'amī thus shows his awareness of a Byzantine war, though he still retains in a very clear manner the main line of the Iranian narrative, which was so ignorant of Khusrow's conquests in Byzantine soil, or so intent on ignoring them, that it even failed to associate the etiological story about the name Bād Āvard with these wars, despite the very good setting that these wars might have provided for such a story.

An author who has not failed to establish this connection is Ibn Qutayba. A comparison between his concise account of Khusrow II's reign in the *Kitāb al-Ma'ārij*<sup>96</sup> and that of Eutychius, alias Ibn al-Baṭrīq, in his chronicle,<sup>97</sup> is instructive. Up to a point, these two accounts coincide verbally. This is true for what they have to say about Khusrow II's rise to power, and again, about his downfall, deposition and execution by his son Shiruyh. A common source is clearly demonstrable somewhere at the starting point of the line of transmission, probably a continuation of a source common to both for the whole history of the Sasanian kingdom, whose existence was posited by Nöldeke already in 1879.<sup>98</sup> They however largely diverge from one another when the point of the outbreak Khusrow's Byzantine wars is reached.

Ibn Baṭrīq is not surprisingly richly, if not always too reliably, informed of these wars. The sources of this late 10<sup>th</sup> century Patriarch of Alexandria are very clearly Byzantine, and he carefully substitutes them for the very meager stuff which he must have found in his "Sasanian" Source. A discussion of the precise nature of these Byzantine sources and their possible identification would exceed the limit of the present study. Suffice it point out that their main interest seems to have been in the religious aspects of the conflict between the two great powers of Late Antiquity, and not on the financial affairs of the Sasanian kingdom. In following these Christian sources of information, Ibn Baṭrīq appears to have missed the one curious detail which he might have found in the source he had set aside, the story about the Wind Borne treasure.

This detail emerges in the very concise and vague account of Ibn Qutayba. This author launches into his description of Khusrow II's invasion of Byzantine territories without mentioning the officially propagated pretext for starting the war, the deposition and murder of Khusrow's

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<sup>94</sup> Bahar and Gunābādī (1353: 1089-1093); cf. Mashkur (1954: 222).

<sup>95</sup> Bahar and Gunābādī (1353: 1093-1098, esp. 1094-1096). This whole section is not included in the mashkur edition, which only copies al-Ṭabarī's account of the war against Byzantium on pp. 222-223 (n. 2 to p. 222).

<sup>96</sup> Ibn Qutayba (1960: 664-665).

<sup>97</sup> Cheikho et al. (1909: 1-8).

<sup>98</sup> Nöldeke (1879: XXI).

imperial ally and benefactor, Maurice. He very briefly relates the Iranian expedition to, and conquest of Alexandria. He goes on to a not longer account of the expedition to Constantinople, terminating in putting it under siege by the Iranian forces. It is at this point that the story about the Wind Borne treasure is introduced. Ibn Qutayba briefly reports a futile attempt made by the Emperor (no identification given) to smuggle the imperial treasury out of the beleaguered city lest it fall into the enemy's hands. The ships carrying this precious cargo, the story goes on, ran into a storm, and were blown adrift until stranded on a seashore near Alexandria, where the treasures they were carrying were taken possession of and confiscated by Khusraw's men. This lucky windfall was, later, not inappositely named "The Windborne Treasuries" (*khazā'in al-rīh*).

The affinity between Bal'amī and Ibn Qutayba's versions about the Wind Borne treasure help us clarifying a basic feature of our source material for the late Sasanian period. Apparently simple narratives are frequently a lot more complex than may be suspected at first glance. Most Moslem writers of the 9<sup>th</sup> and 10<sup>th</sup> centuries – the time when the earliest extant sources were written – might be expected to have some knowledge (albeit sometimes vague and imprecise) about such major themes as the final, catastrophic collision between the two great powers of Late Antiquity. It is sometimes not easy to separate what any given author may have found in his main source for any given episode from what he may have added from other sources, written or vaguely remembered oral ones. The thorough the editorial work done by the author on his source material, the more difficult the task facing the investigator who wishes to disentangle the cocoon of his sources to evaluate its different threads. In our present case, Bal'amī is a better witness about the essence of the Khvadāynāmag tradition than Ibn Qutayba, who has added a lot more to the Bād Āvrad story from personal knowledge. Firdowsī, who seems to have cast it into his poetic mould without adding anything, brings us closest to its original form.

In this original form, may now be recalled, a treasure house named Bād Āvar is said to have existed already in the mythological times of Kai-Khusrow.<sup>99</sup> This may mean that such writers as Bal'amī and Ibn Qutayba took up a theme from the Khvadāynāmag and added an etiological story to explain in its immediate late Sasanian context, ignoring its earlier appearance in the *Khvadāynāmag* tradition. Yet there is one hint that the story may hold a kernel of historical truth for the period that concerns us in this paper. One particular Byzantine source, Nicephorus of Constantinople, late and usually thought to be unreliable, does retain a story about Heraclius' plan to move the seat of his empire from Constantinople, afflicted by hunger because a blockade imposed by the Persians on supplies from Egypt and a consequent outbreak of an epidemic, to Africa. A huge shipment of financial resources that he sent in advance encountered a violent storm and was lost in the sea. The departure of the emperor himself was eventually prevented by the protest of the Capital's embittered citizens.<sup>100</sup> The story is not incredible in view of the circumstances prevailing after the conquest of Alexandria by the Persians in 619, and it is hard to see where else Nicephorus could have got it unless from some genuine reminiscence.<sup>101</sup> If

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<sup>99</sup> See the text with note 47 above.

<sup>100</sup> Nicephorus Constantinopolitanus (1990: 48 text, p. 49 trans); see also the commentary, p. 177 ad. loc.: Mango's statement, "Herakleios' plan to withdraw to Libya is not mentioned in any other source. The sinking of the treasure appears to be legendary", ignores the Oriental sources about the Bād Āvar (Bād Āvard).

<sup>101</sup> See now Kaegi (2003: 102-103); Kaegi, who does cite the following chapter of Nicephorus concerning

accepted as historical, there would be too much of a co-incidence between this piece of evidence and the testimony of the Oriental sources about the Byzantine treasure that drifted to the shore, possibly that of Egypt, and was taken possession of by the Persians.<sup>102</sup> In this case one would have to assume that such a treasure would be confiscated, and the figurative nickname of Wind Borne to the place where it was stored would not be inappropriate. The story about the existence of such a treasure house under Kai Khusrow would then have to be regarded as a retrojection, possibly designed to evoke a contrast between the good king, who had advised his nominee to use the wealth he had been blessed with by the gods for his subjects' welfare, and the bad king, who not only clung to his riches, but also did as much as was in his power to oppress them with his exorbitant taxation.

At any rate the story about the Wind Borne, treasure intensifies the impression conveyed by the relics of the lost Sasanian historiography, as they have reached us through the extant Arabic and New Persian sources, about the central role played in the consciousness of late Sasanian authors by the Byzantine empire as source of financial profit for the Sasanian kings. Such a prevailing notion could hardly have evolved based on nothing. Since a thorough investigation of the functioning of the Sasanian taxation apparatus undertaken in the present study fails to confirm the efficiency ascribed to it by such modern scholars as Franz Altheim and Ruth Stiehl, a re-examination of their attempt to downplay the role of the Byzantine empire in the financial affairs of such kings as Khusrow Parvēz must be undertaken. Both this re-examination and the analysis of the testimony of some more oriental sources, such as al-Masūdī, must be left either for an expanded version of the present paper for publication, or for another occasion.

Spelling variations in the text (variations found in other people 's books not included):

Khusrow, Khusrau, Khosro, Khusraw

Parvez, Parwēz, Parvēz

Anūshīrwān, Anūshirwān

Hormizd, Hurmizd

'Umar Ibn al-Khaṭṭāb, 'Umar Ibn al-Khṭṭāb

*ṣāhib al-tawqīh, ṣāhib al-tawqī'*

Firdoesī, Firdowsī, Firdosī

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negotiations for the conversion of the Huns to Christianity, fails mention the episode under discussion.

<sup>102</sup> The possible relevance of this Byzantine source to these oriental sources was pointed out already by Nöldeke (1879: 378, n.1), who generously gives Drapeyron (1969: 109), a credit which he does not deserve. Drapeyron merely repeats the episode without referring to his source, and without relating it to any oriental source. It is apparently Nöldeke himself who was responsible for following up Drapeyron's lead with this intriguing hypothesis.



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