IGARASHI Daisuke, *Land Tenure, Fiscal Policy and Imperial Power in Medieval Syro-Egypt*. Chicago: Middle Eastern Documentation Center, 2015. 264 pp.

Yossef RAPOPORT*

In the Middle East, as in Europe, the medieval system of feudal land tenure came to an end in the fifteenth century. The *iqṭāʿ* system allowed for officers to receive tax-revenues from agricultural land in return for military service. The model was different from the European feudal model in that the grants of land were non-hereditary, and did not entail jurisdiction over the rural communities. But the principle of land for military service was the same, and, remarkably, both models held sway from about 1000 CE to the middle of the fourteenth century, then gradually giving way to new political and economic orders.

This book recounts the demise of the *iqṭāʿ* system in the most powerful Middle Eastern empire of the later Middle Ages, the Mamluk Sultanate of Egypt and Syria. It examines the structural changes in land tenure and fiscal policy, from around the time of the Black Death until the fall of the Mamluks before the invading Ottomans in 1517. The primary focus is changes in the fiscal administration, and in particular the emergence of new financial offices that aimed to compensate for the decline of the *iqṭāʿ* model. But the scope of this project is broader. By collecting data from preserved deeds and by tracing the way *iqṭāʿ* state land was diverted into charitable endowments (*waqfs*), Igarashi identifies radical changes in the political economy of the Mamluk state. For him, as for a new generation of Mamluk scholars, the late fourteenth century really marks the rise of a second Mamluk state, which has little in common with past traditions.¹

The first chapter identifies the period from 1341 to 1382 as the major watershed in Mamluk history, with over-lapping changes in the ethnic constitution of the political elite, the demographic impact of the Black Death, and the start of the transfer of major part of state lands into private endowments. Igarashi sees this as a period of confusion and transition. The relatively centralized power concentrated at the hands of Sultan al-Nāṣir Muḥammad gives way to power struggle between his descendants and the great Mamluk amirs. Power gradually shifts away from the Sultan's hands during these decades. An Advisory Council of great amirs (*majlis al-mashūrah*), which has been mainly consultative, develops into the government's highest decision-making body. It was then replaced, during the 1350s, by the 'Atabak regime', in which the commander of the army took effective control and the Sultan ruled mainly by name. The last officer to hold such power was Barqūq, who then took over the sultanate for himself in 1382. This completed the transition of the political model, from one where selection to the sultanate depended foremost on lineage to one where it was primarily about membership in the Mamluk class.

* Reader in Islamic History, Queen Mary, University of London.

¹ I have borrowed the notion of a second Mamluk state from Apellániz Ruiz de Galarreta's *Pouvoir et finance en Méditerranée pré-moderne: le deuxième état mamelouk et le commerce des épices (1382-1517)*, Barcelona, 2009.

One of Barqūq's first acts in power is to establish a new ministry, Dīwān al-Mufrad, tasked with providing monthly wages to the Mamluk corps of the Sultan. Igarashi argues that by 1382, the state had already lost control over significant parts of the countryside, as military officers managed to buy or lease lands that were formerly granted as *iqṭā'*. After Barqūq unsuccessfully attempted to limit the sale of state lands and their subsequent endowment, his innovative solution was to establish a separate financial bureau that would secure payments for his royal corps of purchased Mamluks, ushering a long period of stability after the succession of weak Qalawunid sultans in the previous decades.

The Dīwān al-Mufrad soon became the most important bureau in terms of tax collection. It was managed by the officer in charge of the royal household (*ustādār al-sultān*) who also acquired the title of the Viceroy of Lower Egypt because his office was in charge of so much of the provincial revenue. The number of villages whose taxes were allocated to Dīwān al-Mufrad increased from 14 to 160 by the 1460s, and their value increased seven-fold, up to 17% of rural revenues. Alongside the revenues, the expenditure of Dīwān al-Mufrad also grew ex-potentially, from 11,000 dinars in wages in the 1410s to 46,000 in 1468, when it went bankrupt. Since there is no evidence for an increase in the number of troops or in their salaries, Igarashi argues that the rise was a result of payments made to non-military groups, such as scholars, families of amirs, merchants, commoners and 'even Christians'.

While the Dīwān al-Mufrad was tasked with paying the wages of the Sultanic corps, another new financial office, the Dīwān al-Amlāk, was established by Barqūq for managing his private property. By 1397, this office took charge of all different forms of royal property, including not only real estate held in private ownership, but also movables and endowments (*awqāf*). Preserved endowment deeds show that the agents of the Dīwān al-Amlāk conducted the purchase and alienation of the properties, acting not as the personal agents of the Sultan, but part of a bureaucracy. The private property of the Sultan was never really private. After the death of sultan, much of his property was confiscated, since the wealth was attached to the office and not to the person, and the administration of royal endowments was given over to the office-holders of the ruling elite, not the sultan's descendants. Igarashi points out that the so-called private property of the sultan became the backbone of the financial administration of the state, with recurring deficits of the state bureaucracy being covered by payments from the royal fisc.

Over the fifteenth century, sultans amassed private property on an unprecedented scale. The last great Mamluk sultan, al-Ghuri, held ten times the private assets of Barqūq a century earlier. But Igarashi argues that this does not reflect a consolidation of the sultan's position, but a change in the sources of elite power. There was no essential difference between the form and character of the property accumulated by the sultans and that of amirs. The sultans continue to act like amirs, have the impulse to acquire private property, while at the same time trying to stem this loss of state lands in their capacity as heads of state. As Igarashi says, this can appear baffling and contradictory, but makes sense in the context of the shifting political economy of the post-*iqṭā'* era.

Perhaps the most important insight of the book is the way the *waqf* system was integrated to the political economy. Scholars tend to view *waqf* as an exception, a 'side note', but since 40% of agricultural land was endowed as *waqf* by end of Mamluk period (and Igarashi believes much of

this occurred already by 1400), then it cannot be some kind of abnormality, or an ‘encroachment’. Rather than endanger the political order, newly endowed properties did a lot to preserve it. *Waqfs* presented opportunities for long-term investment, and opened up the monetization of the rural economy. The Mamluk elite came to be divided between a few powerful amirs who controlled much agricultural land through *waqf*, and minor officers who lived off stipends and a shrunken pool of *iqṭāʿ* grants. The Mamluk military class utilized *waqfs* as a key vehicle for sustaining their power to counter the decline in resources available through *iqṭāʿ*, a decline precipitated by the actions of the same military elite. Only the Ottomans would eventually bring *waqf* under their direct control and taxation.

The twin fiscal institutions founded in the late fourteenth century—the Dīwān al-Mufrad paying the wages of the royal Mamluks and the Dīwān al-Amlāk for managing the Sultan’s private property—are thus placed in a wider context of the shift away from the *iqṭāʿ* model. The elite no longer derives its power from access to taxes on state lands as a reward for military service, but now manages agricultural resources more directly, mainly through *waqf*. While it is still the army that took precedence, the shift allowed non-military groups to partake a greater share of the wealth, and sees the rise of a new class of men of humble origins who play important political roles in the Mamluk government.

Generally, however, the perspective of non-elite groups is missing. We do not learn about the role of peasants and tribal groups in this transformation or how they were affected. Nor do we have here discussion of the role of tribal leaders, who had substantial power and official position in the late Mamluk period.² This oversight is partly a result of occasional uncritical approach to the elite bias of the chroniclers, which see the power of tribal groups as aberration, and view political interventions by wives, concubines and eunuchs as necessarily negative. More generally, and not by the author’s fault, we still do not have a comprehensive history of the *iqṭāʿ* system itself—a real desideratum for future research—so it is difficult to fully grasp the dynamics of its decline.

Nonetheless, this book is undoubtedly a major contribution to the field of Mamluk history. No one has looked before at the development of the Mamluk financial system with such detail. The underlying arguments about the decline of the *iqṭāʿ*, the public role of the private Sultanic fisc, and the *waqf* as instrument of power, will shape our understanding of the late medieval Middle East for some years. It is also another testament to the vitality of Mamluk studies in Japan, especially economic and social history. It is remarkable that the author was able to draw on some excellent research only available in Japanese, and thus largely hidden from the wider community of Mamluk studies.

² A sustained comparison with the findings of Bethany Walker with regard to fifteenth-century Jordan could have been useful. See Bethany Walker, *Jordan in the Late Middle Ages: Transformation of the Mamluk Frontier*, Chicago, 2011.