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ARAB DOMINATION AND FISCAL TENSIONS IN THE DELTA UNDER THE MARWĀNIDS: AN OFFICIAL INVESTIGATION REGARDING THE PUNISHMENT OF A RELUCTANT TAXPAYER

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Abstract

From the end of the seventh century CE, Egypt was increasingly destabilised by taxpayer protests, which culminated in significant armed revolts in the following century. In this article, we present the edition, translation, and analysis of papyrus P. Utah Inv. 114 that uniquely documents an incident in the northern Delta, dating to the late seventh or the early eighth century CE. The death of a taxpayer, at the hands of a Christian official in a case of tax evasion, triggered an administrative investigation by the Arab-Muslim authorities. The resulting report not only shows how local authorities addressed cases of tax resistance, but offers new insights into the legal procedures implemented by provincial authorities. The document also allows for a better understanding of Arabic administrative terminology. Finally, it contains the earliest recorded use of the term 'Arabs' to refer to the group of conquerors, attributing a moral and religious significance to the term.

Introduction*

Throughout the second/eighth century, the Egyptian countryside was repeatedly destabilised by insurrections, primarily triggered by the heavy tax burden imposed by Muslim authorities. The earliest documented instance of such a rebellion, evidenced by a single papyrus, is believed to have occurred in the Thebaid shortly before 78/697.¹ In response, the Umayyad authorities implemented measures to tighten control over Egyptian territory and curb tax evasion, as reflected in safe-conducts (*sijills*), letters of protection (*amāns*), and other travel permits from the first half of the eighth century.² The Delta region, particularly its eastern part (*al-Ḥawf al-sharqī*), experienced multiple uprisings beginning in 107/725, following the

*The authors would like to thank Harry Munt, Naïm Vanthieghem, Luke Yarbrough and the anonymous reviewers for their comments and suggestions on a previous version of this essay. We also extend our gratitude to Luise Poulton, former curator of the Rare Books Division of the University of Utah, for granting permission to publish this document, and to the library's Digital Technologies Division for providing a high-resolution scan.

¹ See H. I. Bell, 'Two Official Letters of the Arab Period', *The Journal of Egyptian Archaeology*, 12 (1926), 271; M. S. A. Mikhail, *From Byzantine to Islamic Egypt. Religion, Identity and Politics after the Arab Conquest* (London: I.B. Tauris, 2014), 119. Fines (*prostima*) levied in 719–20 might suggest that Muslim authorities thereby punished the population of Jemē, perhaps because of a revolt. See A. Delattre and J.-L. Fournet, 'Le dossier des reçus de taxe thébains et la fiscalité au début du VIII^e siècle', in A. Boud'hors *et al.* (ed.), *Coptica Argentoratensia. Textes et documents. Troisième université d'été de papyrologie copte (Strasbourg, 18–25 juillet 2010) (P. Stras. Copt.)* (Paris: De Boccard, 2014), 220.

² See Y. Rāgīb, 'Sauf-conduits d'Égypte omeyyade et Abbasside', *Annales Islamologiques*, 31 (1997), 143–68; N. Vanthieghem, 'Le plus ancien sauf-conduit arabe', *Der Islam*, 91 (2014), 266–71; A. Delattre, 'Checkpoints, sauf-conduits et contrôle de la population en Égypte au début du VIII^e siècle', in A. Delattre, M. Legendre and P. Sijpesteijn (eds), *Authority and Control in the Countryside From Antiquity to Islam in the Mediterranean and Near East (6th-10th Century)* (Leiden: Brill, 2019), 543–4.

introduction of a significant tax reform by the finance director, ‘Ubayd Allāh b. al-Ḥabḥāb.³ From that point onward, approximately seventeen revolts were recorded in Lower Egypt. The final and most intense uprising occurred in 216/831, a joint revolt of Copts and Arabs of the Delta who united against the Egyptian government.⁴

These major uprisings were just the most visible signs of a broader, pervasive discontent, which took the form of individual or collective resistance to taxation. The unpublished papyrus we present here provides an exemplary case of this phenomenon. The document, undated and containing three distinct texts—one on one side and two on the other—reports an incident in Niqīza, a village in the northern Delta. A peasant named Mīnā b. Buṭr refused to pay taxes owed to Andreas, who was either a village headman or a pagarch. Around the same time, or perhaps slightly earlier, the inhabitants of another locality, Bitdīnī, also attempted to evade taxation. In response to this defiance, Andreas had Mīnā flogged, and the peasant died from his injuries. As a result, an *amīr*, presumably the provincial governor, ordered an investigation into the matter. The resulting report includes the hearing of Andreas along with six testimonies—possibly more originally—from Arabs who claimed to have witnessed Mīnā’s punishment and observed his final moments.

Although a precise date is missing, several palaeographical features and internal textual evidence point to an early date, probably the late seventh century, or possibly the early eighth century CE. First, the script exhibits archaic characteristics. The upper projection of the letter *dāl/dhāl* is frequently elongated, giving it an S-shape (see l. 3, *alladhī*). The tail of the final *qāf* displays two downward-connected crescent shapes, which are characteristic of the first/seventh and early second/eighth centuries.⁵ The handwriting style is comparable to that of the so-called ‘Arabic minuscules’ typically found in Umayyad accounts.⁶ A key detail further supports the hypothesis that the document dates to the last decade of the seventh century CE: the double horizontal line, drawn with a brush parallel to the fibres at the bottom of side B. This is a remnant of a protocol that has no equivalent in the Umayyad period,⁷ except in a Graeco-Arabic protocol dating to 697, which features a similar double line in its lower portion.⁸

³ On this finance director, see M. Tillier and N. Vanthieghem, ‘Ubayd Allāh b. al-Ḥabḥāb et la politique impériale des Marwānides en Égypte’, *Annales Islamologiques*, forthcoming.

⁴ On these revolts, see G. Wiet, *L’Égypte arabe de la conquête arabe à la conquête ottomane, 642–1517 de l’ère chrétienne* (Paris: Plon, 1937), 56–8, 61–2, 73–5; Y. Lev, ‘Coptic Rebellions and the Islamization of Medieval Egypt (8th–10th century): Medieval and Modern Perceptions’, *Jerusalem Studies in Arabic and Islam*, 39 (2012), 303–44; M. S. A. Mikhail, *From Byzantine*, 119–27. For a general overview of the history of the Delta during the early Islamic period, see S. Bouderbala, ‘Imperial Power, Tribal Settlement and Fiscal Revolts in the Early Islamic Delta (Seventh to Ninth Century CE)’, in K. Blouin (ed.), *The Nile Delta. Histories from Antiquity to the Modern Period* (Cambridge: Cambridge University Press, 2024), 397–420.

⁵ See Table 1 below.

⁶ See P. M. Sijpesteijn, *Shaping a Muslim State. The World of a Mid-Eighth-Century Egyptian Official* (Oxford: Oxford University Press, 2013), 71, 387.

⁷ It is, however, reminiscent of certain Arabic protocols from the third/ninth century, a period incompatible with the palaeographic characteristics of our document. See CPR III 155, 157–9, 162, 164, 165, 167–87. On the practice of drawing the protocols parallel to the papyrus fibres, see A. Grohmann, ‘Aperçu de papyrologie arabe’, *Études de papyrologie*, 1 (1932), 31–2; Id., *From the World of Arabic Papyri* (Cairo: al-Maaref Press, 1952), 32–3.

⁸ SB 3 7240 (= Trimesgitos 18867; available online at <https://papyri.info/ddbdp/sb;3;7240>). An image is available at <https://www.metmuseum.org/art/collection/search/475051>. The document, a letter from the duke of the Thebaid Flavius ‘Aṭīyya b. Ju‘ayd, was edited by H. I. Bell, ‘Two Official Letters of the Arab Period’, *Journal of Egyptian Archaeology*, 12 (1926), 273. On the date of this document, see N. Vanthieghem and

Additional textual clues suggest that the document was likely composed at an early date, though they offer no compelling evidence of whether it was written in the late seventh century or in the first half of the eighth century CE. The head of the village of Niqīza, Andreas, who may have been a pagarch as we shall see, bears a distinctly Christian name, implying that he was probably a native Egyptian, or ‘Copt’.⁹ According to al-Kindī, Coptic pagarchs appear to have been progressively replaced by Muslim officials from 101/719 onwards.¹⁰ Therefore, Andreas may have been active before that time. The document also mentions the office of ‘arīf, so far attested only in two documents from the Sufyānid period, though it undoubtedly persisted beyond the seventh century CE.¹¹ Finally, as will be discussed further below, the legal procedure followed in the investigation reflects archaic practices typical of the seventh century CE, though the exclusion of non-Muslims from testimony might suggest a date closer to 720. Most palaeographical and textual evidence indicates that the document was likely

A. Delattre, ‘Un ensemble archivistique trilingue à Strasbourg : un protocole et deux ordres de réquisition de la fin du VII^e siècle’, in J.-L. Fournet and A. Papaconstantinou (eds), *Mélanges Jean Gascou. Textes et études papyrologiques* (Paris: Association des Amis du Centre d’Histoire et Civilisation de Byzance, 2016), 116.

⁹ As Edward Coghill observes, the term *al-qibt* (‘the Copts’) is not attested in Arabic until the second/eighth century. See E. P. Z. Coghill, ‘Minority Representation in the *Futūh Miṣr* of Ibn ‘Abd al-Ḥakam: Origins and Role’, in R. G. Hoyland (ed.), *The Late Antique World of Early Islam: Muslims among Jews and Christians in the East Mediterranean* (Princeton: Darwin Press, 2015), 9. In their own literature, the ‘Copts’ referred to themselves as ‘Egyptians’ (Greek *aigyptios*, Coptic *rm nkême*, litt. ‘people of Egypt’; we would like to thank Esther Garel for this information). In this article, the term ‘Coptic’ will be used to refer to members of the Egyptian population who are presumed to be natives of Egypt and who did not belong to the dominant groups that conquered the province.

¹⁰ Al-Kindī, *Ta’rīkh Miṣr wa-wulāti-hā*, in *Kitāb al-wulāt wa-kitāb al-quḍāt*, ed. Rhuvon Guest (Leiden: Brill, 1912), 69. See also Y. Lev, ‘Coptic Rebellions’, 306. The example of Flavius ‘Aṭīyya b. Ju‘ayd, who was undoubtedly a Muslim and served as the head of the Fayyūm before his appointment as Duke of Arcadia and later of the Thebaid, demonstrates that Egyptian authorities began appointing Arab-Muslim pagarchs as early as the late seventh century CE, though likely on a limited scale. Petra Sijpesteijn argues that the systematic replacement of Christian pagarchs by Muslim administrators started ca. 725 CE. See P. M. Sijpestein, *Shaping a Muslim State*, 116, 201; J. Cromwell, ‘Coptic Texts in the Archive of Flavius Aṭias’, *Zeitschrift für Papyrologie und Epigraphik*, 184 (2013), 283. The text of al-Kindī, as it appears both in the *unicum* manuscript and in Rhuvon Guest’s edition, reads *wa-nuzi ‘a mawārīth al-qibt ‘an al-kuwar wa-stu ‘mila l-muslimūn ‘alayhā*. Ḥusayn Naṣṣār, however, proposed that *mawārīth* (‘inheritance’) should be corrected to *mawāzīt* (‘village chiefs’; see al-Kindī, *Wulāt Miṣr*, ed. Ḥusayn Naṣṣār [Beirut: Dār Ṣādir, 1959], 90), a reading that has since gained wide acceptance among scholars. However, Luke Yarbrough has questioned this emendation, suggesting that *mawārīth* may indeed be the original term. He argues that later authors, including Ibn Taghrī Birdī and al-Maqrīzī, consistently repeat *mawārīth* in parallel passages. Additionally, Yarbrough quotes Ibn Ḥazm, who mentions an Egyptian tradition in which ‘Umar II supposedly aligned the inheritance law for *dhimmīs* with that of Muslims (L. Yarbrough, ‘Did ‘Umar b. ‘Abd al-‘Azīz Issue an Edict Concerning Non-Muslim Officials?’, in A. Borrut and F. M. Donner, *Christians and Others in the Umayyad State* [Chicago: The Oriental Institute of the University of Chicago, 2016], 178–9, 186–7). However, Yarbrough’s first argument overlooks the possibility that a copyist may have misread the original term: since the plural *mawāzīt* never appears in Muslim literature, a scribe may have misinterpreted the ambiguous *rasm* as *mawārīth*, leading subsequent authors to reproduce this misunderstanding. Regarding the second argument, it appears that the information cited by Ibn Ḥazm is erroneous. According to Ibn Yūnus, cited by Ibn ‘Asākir, the alignment of inheritance laws for *dhimmīs* with those of Muslims was actually instituted later by the governor of Egypt Ḥafṣ b. al-Walīd (gov. 108/727, then 124–7/742–4) (Ibn Yūnus, *Ta’rīkh Ibn Yūnus al-Miṣrī*, ed. ‘Abd al-Fattāḥ Fathī ‘Abd al-Fattāḥ [Beirut: Dār al-kutub al-‘ilmiyya, 2000], 1: 134; Ibn ‘Asākir, *Ta’rīkh madīnat Dimashq*, ed. ‘Umar b. Gharāma al-‘Amrawī [Beirut: Dār al-fikr, 1995], 14: 449). It is therefore unlikely that al-Kindī is referring to this reform in the cited passage. Finally, it is worth noting that the phrase ‘successions of the Copts’ (*mawārīth al-qibt*) is ill-suited for the administrative term *kūra*, which pertains to governance and administration—a semantic field aligned with *mawāzīt*, but not with *mawārīth*.

¹¹ *P. Ragīb Jurisdiction 2 = P. Tillier Debts 2, 2*, and P. Vind. Inv. AP 11160. The abbreviations of Arabic papyri are those used by the *Arabic Papyrology Database*. Full references can be found on the website <https://www.apd.gwi.uni-muenchen.de/apd/bibliography.jsp>.

written toward the end of the first century AH, that is, in the final decade of the seventh or the early eighth century CE. However, it remains possible that it was produced slightly later, perhaps in the 720s or even the 730s.

This article offers the edition of this document and explores how Arab Muslim provincial authorities exercised control over the Egyptian hinterland during this early period. The report offers evidence of the settlement of soldiers, who identified themselves as ‘Arabs’, in a previously under-documented region of the northern Delta. The reported incident may be interpreted as an early instance of tax resistance, which likely occurred in a context of growing discontent, and may have preceded the major agrarian revolts that erupted in the Delta from the 720s onwards. The investigation initiated by the Arab Muslim authorities into the punishment of a tax evader illustrates not only their concern for justice but also the pre-canonical legal procedures employed during this period.

1. Edition

P. Niqiza Report

P. Niqiza Report 1 contains two texts that together form a report, beginning with a fragmentary letter mentioning tax insubordination in the Delta. A peasant named Mīnā b. Buṭr, in Niqīza, refused to pay his taxes, while the inhabitants of the village of Bitdīn(ī) also attempted to evade taxation. The pagarch or village headman of Niqīza, Andreas, had both Mīnā b. Buṭr and his mother arrested, subjecting Mīnā to severe punishment. The addressee of the report, an unnamed *amīr*, ordered an investigation to be conducted. The end of the letter appears to give voice to Andreas, who was interviewed during the investigation. In the second section of the document, written in a different hand, at least six Arabs testify to having witnessed Mīnā’s death throes and to having collected his oral accusations against Andreas.

P. Niqiza Report 2, a letter, refers to a delayed payment, including a debt secured by pledges (*rihān*, l. 4), and mentions the dispatch of gold for a purchase. Furthermore, the author provides instructions to the recipient (ll. 5-6), urging him not to act independently without informing others. The author also twice announces his imminent arrival (ll. 4, 6). The letter is severely damaged and bears no discernible relation to the report on side A (*P. Niqiza Report 1*). Given the absence of the upper portion of the document, it is not possible to rule out the possibility that it originated from the governor’s chancellery and that the missing section was related to Mīnā’s case. Officials often wrote apostilles or rescripts (*tawqīʿ*) on the back of letters as a means of issuing responses.¹² However, the text of *P. Niqiza Report 2* does not sound like a formal correspondence between an official and his subordinate but rather like a letter from a boss to an employee facing financial difficulties. It may therefore be interpreted as a ‘business letter’. Several clues allow us to hypothesize about the order in which the two sides were written:

(1) The direction of the fibres. In accordance with prevailing practice, Arab scribes began writing on a papyrus sheet *transversa charta*, with the text oriented perpendicular to the fibres. Therefore, *P. Niqiza Report 1* may have been written first. Nevertheless, this was not an

¹² See B. Gruendler, ‘*Tawqīʿ* (Apostille): Royal Brevity in the Pre-modern Islamic Appeals Court’, in L. Behzadi and V. Behmardi (ed.), *The Weaving of Words: Approaches to Classical Arabic Prose* (Beirut–Würzburg: Orient-Institut Beirut–Ergon Verlag Würzburg, 2009), 108.

absolute rule. If the sheet had been cut just below a protocol drawn parallel to the fibres (see above), the author of the business letter may have taken the sheet without turning it over and written down the first text on the same side, parallel to the fibres. In this scenario, the earliest text would be the letter on side B (*P. Niqiza Report 2*).

(2) The margins. The right margin is preserved on side A (*P. Niqiza Report 1*), as the left margin on side B (*P. Niqiza Report 2*); the top margin is missing on both sides. This indicates that the papyrus sheet was not re-cut between the writing of the two texts. The text of *P. Niqiza Report 1* extends to the bottom, breaking off, indicating that it originally continued for at least one additional line. The lower margin of *P. Niqiza Report 2* is large, with the letter ending well before it reaches the lines of the protocol. This implies that the author of side B reused the report on side A without cutting the sheet, as he did not consider it necessary to save the few centimetres remaining at the bottom. However, the author of the letter on side B might also have used a new sheet of papyrus, longer than required, and not bothered to trim it.

(3) Provenance. The report on side A (*P. Niqiza Report 1*) was most likely written in the northern Delta, as we shall see, and sent to the provincial administration in Fustāt. Given that it shows no signs of being a draft, aside from a minor erasure in l. 2, it was probably archived by the addressee. If the document was later removed from the archives for private use, it may have been one of those obsolete documents regularly disposed of by the administration and sold at a low price.¹³ This would suggest that the writing of the report and the letter occurred years, if not decades, apart. This hypothesis seems unlikely given the archaic palaeographic characteristics of the business letter.

The evidence remains inconclusive. It is possible that *P. Niqiza Report 1* was written down first, *transversa charta*, on the reverse of the first sheet following the protocol on a papyrus scroll. The report was then sent to Fustāt and subsequently reused to write a private business letter on the reverse side. Under this hypothesis, assuming that the letter was sent, the document must have reached its addressee in Middle Egypt—either the Fayyūm or al-Ushmūnayn—where it was discovered. Alternatively, if the business letter represents only a draft or was never dispatched, it may have been discovered in Fustāt. An alternative hypothesis is that the business letter *P. Niqiza Report 2* was written first. One of the Arabs present in Niqīza during the investigation into the death of Mīna b. Buṭr might have been in possession of the letter and handed it over to write the report on the back. The report was then sent to the provincial capital. Under this second hypothesis, the document could also have been discovered among the ruins of Fustāt.¹⁴

Each of the three hands evident on the papyrus (see Table 1 below) displays a combination of both archaic seventh-century letter shapes and features that became predominant in the eighth century CE, reflecting a transitional phase in the evolution of early Arabic script.¹⁵ The

¹³ See for example how al-Shāfi‘ī used to collect scraps of papyrus at the doors of administrative offices in al-Dhahabī, *Siyar a‘lām al-nubalā’*, ed. Muḥammad Nu‘aym al-‘Araqūsī (Beirut: Mu‘assasat al-risāla, 1982), 10: 11.

¹⁴ Prof. ‘Azīz S. ‘Atīyya acquired the majority of the collection kept at the J. Willards Marriott Library (University of Utah) from Egypt, Beirut, and London. This collection bears a strong resemblance to that of Georges Michaelides, in which many papyri come from Fustāt. On these similarities, see N. Vanthieghem, ‘Les archives d’un maquignon d’Égypte médiévale’, *Analecta Papyrologica*, 26 (2014), 290–1.

¹⁵ See P. M. Sijpesteijn, ‘Arabic Script and Language in the Earliest Papyri: Mirrors of Change’, *Jerusalem Studies in Arabic and Islam*, 49 (2020), 433–94, and the dating of the present papyrus in the introduction.

two texts of *P. Niqiza Report 1* display numerous script characteristics typical of the first/seventh century. Final **bā**/**tā**/**thā** is horizontally elongated and lacks the left upward curve: hand 1 (ll. 1, 2 *al-‘arab*; 1. 4 *māzūt*; 1. 6 *al-ḍarā‘ib*; 1. 7 *aḥṣaytu, katabtu*; 1. 9 *raḥmat*); hand 2 (ll. 12, 14 *ṣāḥib*; 1. 14 *sami‘tu*; ll. 19, 21 *māta*). The top part of **dāl**/**dhāl** often bends backwards to the right: hand 1 (l. 1 *aḥad*; 1. 3 *Andrūs, alladhī*; 1. 6 *Andrūs, al-akhdh*); hand 2 (l. 12 *Yazīd*; 1. 13 *fa-jadhā*; 1. 14 *jalada-hu, qad, jaldan*; 1. 15 *al-shahāda*; 1. 17 *Andriyūs*; ll. 17, 18, 21 *shahida*; 1. 20 *jald*). The same letters sometimes adopt a curved shape without the top bending: hand 1 (l. 5 *alladhī, kāda*); hand 2 (l. 12 *Andriyūs*; 1. 20 *al-Hudhalī*). Final and isolated **rā**’s are extremely short and crescent shaped: hand 1 (l. 2 *al-amīr, al-‘arab*; ll. 3, 6 *Andrūs*; 1. 4 *istikhrāj*; 1. 5 *māzūta-hum*; 1. 6 *al-ḍarā‘ib*; ll. 7, 8 *al-amīr*); hand 2 (l. 11 *Ya‘fur*; 1. 12 *aḥḍara*; 1. 13 *adāra*; 1. 17 *kharaja*; 1. 19 *ḍarabanī*). Initial and medial **sīn**/**shīns** are either written with three denticles: hand 1 (l. 3 *sa‘altu, Andrūs*; 1. 4 *istikhrāj*; 1. 6 *Andrūs*; 1. 7 *sha‘ni-him*); hand 2 (l. 12 *sha‘n*; 1. 15 *nashhadu*; 1. 17 *yashhadu*; 1. 18 *shahida, al-Sukaynī*; 1. 20 *Bishr*; 1. 21 *shahida*) or two denticles: hand 2 (l. 19 *fasa‘altu-hu*; 1. 11 *shahida*; 1. 15 *al-shahāda*) or without any: hand 1 (l. 5 *Andrūs*; 1. 6 *al-sultān*; 1. 9 *as‘alu-hu*); hand 2 (l. 10 *bi-sm*, ll. 16, 20, 22 *shahida*).¹⁶ All **ṣāds**/**ḍāds** are consistently oval-shaped, as well as **tā**’s. One **zā** is horizontally elongated: hand 1 (l. 3 *uṣtuḥinna*). Final **qāf** has an archaic shape, its tail projecting downwards before bending to the left side: hand 1 (l. 6 *ḥaqq*).¹⁷ Initial and medial **kāfs** are either hairpin-shaped: hand 1 (l. 7 *katabtu*); hand 2 (l. 14 *lākinna-hu*; ll. 17, 18, 20 *makzūz*; 1. 18 *al-Sukaynī*) or horizontally elongated: hand 1 (l. 5 *kāda*); hand 2 (l. 15 *bākir*; 1. 22 *Bakkār*). Hand 2 writes the final **mīm** with an extremely short tail (ll. 13, 18 *thumma*; 1. 16 *anna-hum*; ll. 19, 20 *lam*). Final **nūns** have two distinct early forms: either they extend downwards as a straight slanting short line: hand 2 (l. 11 *‘Abd al-Raḥmān*; ll. 11, 13, 16, 18 *bnu*) or a longer crescent shape: hand 1 (ll. 1, 2, 5, 6, 7 *min*; 1. 3 *‘an*; 1. 7 *al-sultān*); hand 2 (l. 12 *sha‘n*; 1. 15 *min*; 1. 16 *Dihqān*; 1. 17 *marratayn*). Final **yā**’s occasionally extend backwards in a straight horizontal line to the right side: hand 2 (l. 11 *banī*; 1. 16 *ilā, al-Balawī*; 1. 18 *al-Sukaynī*; ll. 19, 21 *ḍarabanī*; 20 *al-Hudhalī*). The split of the name *Andriyūs* across the end of l. 4 and the beginning of l. 5 (hand 1), as well as the merging of final **alifs** *maqṣūras* into the lower prolongation of the preceding medial *lām*—hand 1 (ll. 2, 4, 7, *ilā*); hand 2 (l. 12 *ilā*; ll. 13, 18, 20 *‘alā*)—are also characteristic features of the early scripts.

Defective spelling (*scriptio defectiva*) is used by hands 1 and 2. A considerable number of medial **alifs** are omitted: hand 1 (l. 4 *istikhrāj*; 1. 5 *māzūt, māzūta-hum*; 1. 6 *al-sultān, al-ḍarā‘ib*); hand 2 (l. 10 *‘Abd al-Raḥmān*; ll. 11, 18 *al-Ma‘āfirī*; 1. 12, 14 *ṣāḥib*; 1. 13 *fa-adāra*; 1. 15 *al-shahāda*; 1. 18 *Mālik*).¹⁸ One of these words is also written in *scriptio plena* by hand 1 (ll. 3, 4 *māzūt*). Diacritical dots are occasionally added by both hands. It is noteworthy that hand 1 tends to place the dots to the right of the letters (l. 2 *bayyina*, right of the denticle; 1. 6 *ḍarā‘ib*, right of the loop of *ḍād*).

¹⁶ In several seventh- and eighth-century documents, *sīns* and *shīns* are written with either three or two denticles by the same scribe. See for example *P. Joy Sorrow 2* and 6 (plates 3 and 10).

¹⁷ See for example the final *qāf* of *Tidrāq* in *PERF 558*. Cf. A. Grohmann, ‘Aperçu de papyrologie arabe’, 40–3.

¹⁸ S. Hopkins, *Studies in the Grammar of Early Arabic, Based upon Papyri Datable to Before 300 A.H./912 A.D.* (Oxford: Oxford University Press, 1984), § 10.c.

The scribe of *P. Niqiza Report 2* used a distinctive script, characterised by large, angular letters, a feature commonly observed in early chancery correspondence, although it also occasionally appears in Umayyad business letters.¹⁹ Among the palaeographical and orthographical features characteristic of the first/seventh and early second/eighth centuries, one notes the upper part of *dāldhāl*, which sometimes bends backwards to the right (l. 2 *bi-raddi-hi*; l. 6 *tuhdith*; l. 7 *jadīr*; l. 8 *qad*) and other times not (l. 2 *qad*; l. 4 *dhālika*; l. 8 *al-dhahab*). *Ṣād/qād* and *zā'* are horizontally elongated (l. 3 *waṣ.u-hu*; l. 3 *yaṣlahu*; l. 4 *quḍiya*; l. 7 *yazfaru*). The horizontal base of the initial *'ayn* consistently extends to the right (ll. 2, 3 *'alay-hī*; l. 5 *i'lam*; l. 9 *yabtā'u*; l. 10 *'alay-ka*). One medial *'ayn* is open at the top (l. 8 *al-musta'ān*). Initial and medial *sīn/shīns* are either penned with three denticles (l. 5 *sā'a*; l. 8 *al-musta'ān*; l. 9 *shā'a*) or without any (l. 7 *al-sha'n*; l. 10 *al-salām*). Initial and medial *kāfs* are either hairpin-shaped (l. 1 *tu/yufakkiru*) or horizontally elongated (l. 2 *bi-kitāb*; l. 3 *kāna, kulli-hā*). The tail of the *nūn* adopts a crescent shape that does not return upwards to the left (l. 3 *kāna, min*; ll. 6, 9 *in*; l. 7 *al-sha'n*; l. 8 *min*). Final *yā'* occasionally returns backwards to the right (l. 3 *alladhī*; l. 6 [*llī*). The text's orthography is characterised by the use of *scriptio plena* (l. 2 *bi-kitāb*; l. 4 *al-rihān*; l. 5 *sā'a*; l. 8 *al-musta'ān*),²⁰ with the exception of only one instance where the scribe omitted one medial *alif* (l. 10 *al-salām*). He used archaic spelling in the writing of the particle *hattā* (ll. 4, 6) with an *alif mamdūda* instead of an *alif maqṣūra*,²¹ as well as the word *raḥmat* (l. 10) in the *status constructus* of *tā' maftūḥa* instead of *tā' marbūṭa*.²² Diacritical dots are occasionally added by the scribe.

¹⁹ Similar palaeographical and orthographical features are also attested in the unpublished correspondence letter P. Cair. Ar. inv. 400, which is datable to the seventh or early eighth century CE (unknown provenance). The authors are currently preparing an edition of this papyrus.

²⁰ S. Hopkins, *Grammar*, § 11.

²¹ S. Hopkins, *Grammar*, § 12.d.

²² S. Hopkins, *Grammar*, § 47.a.

	<i>P. NIQIZA REPORT 1</i>	<i>P. NIQIZA REPORT 1</i>	<i>P. NIQIZA REPORT 2</i>
	Hand 1 (Letter)	Hand 2 (Testimonies)	Hand 3 (Letter)
<i>bā`/tā`/thā`</i>			
<i>jīm/hā`/khā`</i>			
<i>dāl/dhāl</i>			
<i>rā`/zāy</i>			
<i>sīn/shīn</i>			
<i>ṣād/dād</i>			
<i>ṭā`/zā`</i>			
<i>‘ayn/ghayn</i>			
<i>fā`</i>			
final <i>qāf</i>			
<i>kāf</i>			
<i>mīm</i>			
<i>nūn</i>			
<i>hā`</i>			
<i>wāw</i>			
<i>yā`</i>			
<i>Andrūs/Andriyūs</i>			
<i>jalada</i>			
<i>mīn</i>			
<i>fī</i>			

Table 1. Palaeography of P. Utah Inv. 114

1.1. Report regarding the punishment of a tax evader (P. Niqiza Report 1)

P. Utah Inv. 114 side A
14 × 18.8 cm

Unknown provenance
late first/late seventh or early eighth century

Light brown papyrus in a fair state of preservation. The upper and lower margins are lost, resulting in a significant loss of an unknown number of lines. A right margin of 1.5 cm is partially preserved and has been left blank. The left margin is entirely broken off, resulting in the loss of two or three words at the end of each line. The texts have been severely damaged by three large lacunae on the right side, along with smaller tears and scattered wormholes. On the right side, the original cutting lines are partially visible. The papyrus sheet has been folded vertically four times while no horizontal folds are visible. The text comprises 22 lines written in black ink, executed with a medium-thick pen in an informal yet legible script that runs across the papyrus fibres. A first hand wrote down the upper section (ll. 1–9). A second hand then recorded the testimonies in the lower section (ll. 10–22). Despite strong similarities between the two hands, they can be distinguished by the shape of several letters, especially *ṭāʾ/zāʾ* (Table 1). Moreover, the ink in the first text appears darker compared to that used in the second one. Both hands use diacritical marks sparsely. The ink has faded in numerous places in the lower portion of the text (ll. 19–21), making decipherment difficult.

Fragment of an ancient papyrus scroll with handwritten text in Arabic script. The text is arranged in several lines and is partially obscured by damage and tear marks. The script is a cursive style, likely Maghrebi or similar. The fragment is rectangular and shows signs of significant wear and tear, particularly along the edges and in the center. The background is a light, textured surface, possibly the original scroll or a mounting board.

Plate 1. P. Utah Inv. 114 side A (© J. Willard Marriott Library - The University of Utah)

↓ (1st hand) [.....] ا [.....] ل [.....] ي به عند احد من العرب [ر] ب [.....] الى فارس [ل]؟
[ca 15]

[ca 15] لا [.....] الى الامير غريم الا بيئته له [الا] من العرب {الاثنين} قد . [ca 15]
الى الامير شانه وقد [سالت اندروس مازوت نقيزة عن مي-نا] التبطي الذي اصتظن باد- [ca 15]
من جلده فاخب- [ر] ان م- [.....] بن [ف] [.....] بر- [بعث] اليه والى مازوت بتديني في استخراج الجزية [والضريب
فمنع مينا؟ اند]

5 روس مزوت نقية- [زة] حين كاد اهل ب- [تدي] ن- [ا] ان يمنعو مزوتهم الذي عليهم من الجزية [والضريب فقال؟]
اندروس [قد؟] [.....] س اما الاخذ في حق السلطن عليهم من الجزية والضريب فهذا [الذي ca 15]
طلبت؟ [.....] احصيت مما كتب الي الامير من شانهم خمسين [المدنانير اطال الله بقا]
الامير وات- [م] الله نعمه عليه في الد- [نيا] والاخرة (vacat)
ثم اسله ع- [.....] {الامير} ورحمت الله

10 (2nd hand) بسم الله الرحمن [الرحم-] يم
هذا ما شهد [ب] به عبد الرحمن بن نصر اليحصبي ثم من بني هنوم عريفه يعفر بن محمد ويزيد بن هلال المعفري؟
[ثم ca 6 عريفه]

يزيد بن عبد الله شهد [ان] ا [تيا] لنا الى اندريوس صحب نقيزة في شان خصوصنا وانا وجدته احضر مينا وامه
[ca 8 فسالته؟]

ماذا اذنا فض- [رب] ا لا [ca 12] مي- [نا] بن بطر فجر/واه ب- [ج] بيه ثم امره فادر جنبه ثم امره فجذا على ركب- [تية]
[ثم] [س-] عت ابطح- [وه]؟ [ca 5] ل- [ا] اذا جلده ولكنه قد اوس- [ع] ه جلدا فما زال من جلده صحب فراش
[ca 15]

15 س- [.....] ب- [ا] كز؟ فمات [فب] هذا نشهد والشهادة لله لا يحبا به قريب ولا يمنع من بعيد (vacat)
وشهد عبد الله بن زي- [اد] ا [هم اتوا بمينا بن بطر يحملونه الى خالد بن دهقان البلوي ليسمعه [.....]
اندريوس فاتوا [ب] به مرتين مكروز يشهد ما ريته خرج حتى قضا الموت فهذا ما ي- [شهد به]

وشهد كنانة ب- [ن] [مد] [ك] المعفري ثم السكيني شهد انه دخل على مينا بن بطر فوجده مكروز [و] به [ا] [ر] [جلد]
فلم يخرج ولم [يبرا]؟ حتى مات فسالته فقال ضربني اند- [در] [وس] قبل ان يموت فهذا ما يش- [هد به]
20 وشهد بشر بن [موسى] الهذلي انه دخل على مينا بن بطر [فوجده] مكروز به اثر جلد فلم [يخر] ج و- [م] يبرا؟
حتى مات [و] [ساله] ب- [ش] [ر] [بن] [موسى] فقال ضربني اند- [ريو] س بهذا {ا} شهد
وشهد بكار [بن] [ca 4] نه [.....] [ca 15] . [ca 8] . [ca 20]

2 سنه pap. 3 عن pap. 4 بانـ[ه] pap. 5 بدنى pap. 6 من pap. 7 الضرب pap. 8 كسب pap. 9 ماروت pap. 10 بـ[عب] pap. 11 ادنبا pap. 12 مينا pap. 13 اـ[نا] pap. 14 ابطحـ[وه] pap. 15 فراش pap. 16 نسهد pap. 17 يحبا pap. 18 فسالته pap. 19 بـ[هد] pap. 1st hand

¹ ... him to one of the Arabs... to me, and he sent (?)... ² ... to the *amīr* a defendant only with testimonial evidence in his favour [only] by two Arabs who... ³ to the *amīr* regarding his case. I questioned Andreas, the headman (*māzūt*) of Niqīza, about Mīnā the peasant (*nabaṭī*) who was suspected of..., ⁴ who whipped him. He sta[ted] that M... b. F...r sent [a letter] to him and to the headman of Bitdīnī ordering to collect the money taxes (*jizya*) [and the corn taxes. Mīnā refused to pay ⁵ An]dreas, the headman of Niqī[za], when the people of Bi[tđī]n almost refused to pay their headman the money taxes [and corn taxes] they owe. ⁶ Andreas... ⁵ [said (?)], ⁶ ‘We received [the order] to take what they owe the sovereign in terms of money taxes (*jizya*) and corn taxes (*ḍarāʾib*). This is [what]...’ ⁷ You asked (?)... I counted, on the total the *amīr* wrote to me regarding these people, fifty [dinars]... [May God grant long life to] ⁸ the *amīr*, and [may God] be[stow on him His benefits in this wo]rld and in the next one!

⁹ I also ask Him to su[pport (?)]... the *amīr*, and may God’s mercy be upon him!

2nd hand

¹⁰ In the name of God the Merciful, [the Compa]ssionate.

¹¹ (*witnesses 1 & 2*) This is the testimony of ‘Abd al-Raḥmān b. Naṣr al-Yaḥṣubī, belonging to the clan of Banū Hinwam, whose leader (‘*arīf*) is Ya‘fur b. Muḥammad, and of Yazīd b. Hilāl al-Ma‘āfirī (?) [belonging to the clan of..., whose leader is] ¹² Yazīd b. ‘Abd Allāh. They testify: ‘We [cam]e to Andreas, the master (*ṣāhib*) of Niqīza, on personal business. We found that he had brought before him Mīnā and his mother... [We asked (?) Andreas:] ¹³ ‘What is their crime?’ and they were both beaten (?)... [... Mīnā b. Buṭr, they dragged him by his garments, then he ordered him to turn his side, then to crouch down on his kne[es]. ¹⁴ Then, I heard ‘throw him down upon his face’ (?)... why he lashed him, but he lashed him severely. Because of this lashing, he stayed in bed... ¹⁵ ... [e]arly (?) and he died. [Of] that we bear witness, and testimony belongs to God! [Our testimony] does not benefit any close relative or deprive anyone distant from us’.

¹⁶ (*witness 3*) ‘Abd Allā[h b. Ziy]ād (?) testified that they brought Mīnā b. Buṭr to Khālīd b. Dihqān al-Balawī, carrying him, so that [Khālīd] could hear [his complaint against] ¹⁷ Andreas. They brought him twice while he was convulsing. He testifies: ‘I did not see him get out till death took him’. This is what he bears witness to.

¹⁸ (*witness 4*) Kināna b. Mālī[k] al-Ma‘āfirī, belonging to the clan of Sukayn, testified that, when he arrived before Mīnā b. Buṭr, he found him convulsing, and bearing t[ra]ces of [lashing]. ¹⁹ He did not get out nor did he [recover (?) unt]il he died. I questioned him, and he replied: ‘An[dre]as beat me up!’, before he died. This is what he bears witness to.

²⁰ (*witness 5*) Bishr b. [Mūsā] al-Hudhalī testified that, when he arrived before Mīnā b. Buṭr, he found him convulsing, and bearing traces of lashing. He did not get out nor did he [recover (?)] ²¹ until he died. [Bishr ibn] Mūs[ā] questioned him], and he replied: ‘An[dre]as beat me up!’ He bears witness to that.

[²² (*witness 6*) Bakkār [ibn...] testified that [...]

- 1 The top part of the report is missing. Nothing remains of the previous line, except the tail of a final *lām* or *nūn* or *yā* that descends to the next line.
bi-hi 'inda aḥad min al- 'a[ra]b... ilayya fa-arsa[la]² The reading of *al- 'arab* is confirmed by the repetition of the same word on the following line. To the best of our knowledge, this represents the earliest occurrence of the term *al- 'arab* in a documentary source to refer to the conquerors' community (see detailed commentary below). Since the *lām* of *arsala* and the following letters are lost at the end of the line, our reading of the last word remains tentative. The verb could also be read *fa-ursilu* ('and/therefore I am sending'), which could refer to the sending of the present report.
- 2 **[...] -hu ilā l-amīr gharīm** *Al-amīr* is used in Arabic documents to address governors and a few finance directors. In Coptic and Greek papyri, it is employed to designate an army commander or a pagarch.²³ A *gharīm* is literally a debtor, but can also more generally refer to a litigant who is accused of something in court.²⁴
illā bayyinan la-hu [illā] min al- 'arab {ā} al-ithnayn Instead of *la-hu*, it might be possible to read *bi-hi*. For occurrences of *bayyina* in early official papyrological correspondences in the context of official investigations and its specific relevance in this papyrus, see the commentary below. The scribe mistakenly introduced a second *illā* and crossed it out with slanting lines. A trace of the loop of the *mīm* of *min* is still visible. The introduction of an isolated *alif* before *al-ithnayn* is an error that the scribe did not remove.
qad . [The end of the line preserves only a denticle belonging to one letter. It could be the initial *shīn* of the verb *shahidā* ('testified').
- 3 **ilā l-amīr sha 'na-hu]** Only a *sīn/shīn*, medial *alif*, and a trace of a *nūn* are visible after *ilā l-amīr*. The restoration of this expression is based on its variant in l. 7.
[wa-qad'] sa 'altu Andrūs māzūt Niqtza A trace of the upper bending part of the *dāl* of *qad* is still visible before *sa 'altu*. The Christian name *Andrūs*, also spelled *Andriyūs* in the second text (ll. 12, 17), transcribes the Greek name *Andreas* (Ἀνδρέας, TM Nam 2024). It is also attested in Arabic in *P. Ryl. Arab.* I XI 13, l. 11 (unknown provenance). *Māzūt* transcribes the Greek word *meizoteros*, which was used in early Islamic Egypt to refer to a 'village headman'.²⁵
uštuzinna bi-a . [.] ā[...] We interpret *uštuzinna* as the passive 10th form of the verb *zanna*, in which the *sīn* was transformed into a *šād* by assimilation with the *zā*'. It is not attested, however, in classical dictionaries. The *tā*' and the *zā*' have almost merged due to a correction, giving the appearance of a flat elongated *zā*'. One would be tempted to read *bi-ann[a-hu]*, but there is no trace of the upper part of a *hā*' above the lacuna. Of the word starting with *bi-a.*, only a trace of an *alif* or a *lām* is still visible. It could be the beginning of a *mašdar* of a 4th (*if'āl*) or a 7th form verb (*infī'āl*). Conversely, one could read *bi-an* + conjugated 4th form verb (*bi-an af'ala*).
- 4 **fa-akhba[ra] anna M[... b.] F[...r ba['atha] ilay-hi** In the space between *[a]nna* and *ba['atha]*, one expects the name of an Arab official. Of his first name, only an initial *mīm* is visible. The name of his father seems to begin with an initial *fā*', and we might see traces of a medial *hā*' and a final *rā*'. We might therefore reconstruct the name *M[uḥammad b.] F[ih]r*. The top part of the *alif* of *ilay-hi* is missing.
wa-ilā māzūt Bitdīnī ft istikhrāj al-jīzya The scribe introduced a short slanting stroke over the *wāw* of *wa-ilā* by mistake. *Bitdīnī* might be an Arabic transliteration of the name of a village also known as *Bitdīn*; see the commentary below. The *jīm* of *al-jīzya* is only partly visible.

²³ For references and attestations in Arabic, Coptic, and Greek papyri, see *P. Khalili* I, 140; P. M. Sijpesteijn, 'Army Economics: An Early Papyrus Letter Related to 'atā' Payments', in R. Margarati, A. Sabra, P. M. Sijpesteijn (eds), *Studies in the Social and Economic History of the Medieval Middle East. Essays in Honour of Avram L. Udovitch* (Leiden-Boston: Brill, 2011), 249; F. Morelli, 'Consiglieri e comandanti: I titoli del governatore arabo d'Egitto symbolos e amīr', *Zeitschrift für Papyrologie und Epigraphik*, 173 (2010): 158–66. For hypotheses regarding this anonymous *amīr*, see the commentary below.

²⁴ See E. Lane, *Arabic-English Lexicon* (London: Williams and Norgate, 1863), 2252.

²⁵ See P. M. Sijpesteijn, *Shaping a Muslim State*, 88, 90; L. Berkes, *Dorfverwaltung und Dorfgemeinschaft in Ägypten von Diokletian zu den Abbasiden* (Wiesbaden: Harrassowitz, 2017), 62.

- 4-5 **[wa-l ɖarā`ib fa-mana`a Mīnā` Andrūs]** The restoration of *wa-l ɖarā`ib* is based on the same expression in l. 6, while *fa-mana`a Mīnā` Andrūs* is reconstructed on the basis of the meaning of the following lines (ll. 5-7). *Andrūs* is reconstructed on the basis of the occurrence of the same name in ll. 3, 6. On the name *Mīnā*, see the commentary to l. 13.
- 5 **ḥīna kāda ahl Bi[tdīn] [a]n yamna`ū māzūta-hum alladhī`alay-him min al-jizya** The *nūn* of *ḥīna* is partially lost in the lacuna. Of the verb *kāda*, the right half of the *kāf* is missing. Following the word *ahl*, a small piece of the papyrus was mistakenly folded towards the left side when the restorer put the papyrus between glass, which gives the impression of a lacuna. It probably contains the *bā`*, *tā`*, *dāl* and *yā`* of *Bitdīn*, while the final *nūn* is still preserved. The reconstruction of *Bitdīn*, probably a variant of *Bitdīnī*, is justified by the occurrence of the same name in the previous line (l. 4). A trace of the lower part of the *alif* of *an* is still visible under the small folded papyrus piece. *Yamna`ū* is written without *alif al-wiqāya* at the end.²⁶ The loop of the *wāw* of *māzūta-hum* is still partially visible. The ink of the *yā`* and *tā` marbūta* of *al-jizya* is partially faded.
- 6 **[qad?]... al-akhdh fī ḥaqq al-sultān`alay-him min al-jiz{ī}ya wa-l-ɖarā`ib fa-hādhā a[[ladhī]** The verb expected after what might be the trace of the particle *qad* might have begun with a *lām* and ended with a *tā`* for the first person singular. We could not find any proper interpretation of this verb. Before *al-akhdh*, an *alif* might have been mistakenly repeated as a scribal *lapsus* which occurs regularly in Arabic papyri.²⁷ It is also possible to read *min ḥaqq al-sultān*. The upper part of the *ḥā`* of *ḥaqq* is missing. In *`alay-him*, the *hā`* is partially lost in the papyrus fibre split. The scribe made a *lapsus* in *al-jizya* by writing two *yā`*s instead of one as commonly attested in Arabic papyri.²⁸ Of the tentative reconstruction of the relative pronoun *a[[ladhī]*, only the initial *alif* is still visible.
- 7 **ṭalabta`... aḥṣaytu** The space before *aḥṣaytu* is large enough to contain at least three words. The upper part of a *ṭā`*, a *lām*, a denticle that we interpret as *bā`* and possibly a trace of a *tā` maftūha* of the first word are visible; only traces of the second and the third words can still be seen, which are not clear enough to propose any restoration. In *aḥṣaytu*, the lower part of the *alif* and the right part of the *ḥā`* are missing in the lacuna. **mimmā kataba ilayya l-amīr min sha`ni-him khamsīn al-[danānīr]** The scribe traced what looks like a double denticle in *kataba*, suggesting the reading *katabtu ilā l-amīr* (‘I wrote to the emir’). However, the denticles seem too close to one another to constitute two independent letters. Perhaps the scribe started writing *katabta* (‘you wrote’), then realized that this formula was not an appropriate way of addressing a governor and immediately transformed it into *kataba* (‘he wrote’). If we read *kataba ilayya l-amīr*, the author of the report refers to instructions sent to him by the *amīr* in a letter in which he asked him for the present report. Conversely, if we read *katabtu ilā l-amīr*, it means that the author of the report refers to a previous letter he sent himself to the *amīr*. Of the last word of this line, following *khamsīn*, only an *alif* and a *lām* are still visible. One is tempted to restore *al-danānīr* or *al-dīnār*.²⁹ The end of the line must have contained a first blessing on the governor, such as *aṭāla Llāh baqā` al-amīr* (very common when addressing a governor), followed at the next line by *wa-ata[mma]* that introduces a second blessing.
- 8 **wa-ata[mma Allāh ni`ama-hu`alay-hi fī l-dujnyā wa-l-ākhīra** This blessing is reconstructed on the basis of attested parallels, for instance *P. Diem Amtliche Schreiben* 3, *CPR XVI* 9, l. 6, *P. Muslim State* 34, l. 5, and *P. World* p. 186.
- 9 **thumma as`alu-hu`a[...]at {a}al-amīr wa-rahmat Allāh** The upper part of the *thā`* of *thumma* is lost in the lacuna. One might be tempted to reconstruct *a[wna-hu wa-`āfiy]at* (‘help him and grant him health’) in the lacuna, an invocation formula attested in close parallels, for instance *P. Grohmann Probleme* III p. 148 n. 3, *P. Diem Fruehe Urkunden* 9, and *P. Diem Amtliche Schreiben* 3, 10–11. However, the traces after the *ayn* do not seem to match this phrase. The repetition of the isolated *alif* in the word *al-amīr* is a scribal *lapsus* common in Arabic papyri.³⁰ *Wa-rahmat* is written with a *tā` maftūha* instead of *tā` marbūta* in the *status constructus*, which is an archaic spelling.³¹

²⁶ Cf. S. Hopkins, *Grammar*, § 50.b

²⁷ Cf. S. Hopkins, *Grammar*, § 58.c

²⁸ Cf. S. Hopkins, *Grammar*, § 58.c

²⁹ See S. Hopkins, *Grammar*, § 188, 189, 193.C.iii

³⁰ S. Hopkins, *Grammar*, § 58.c

³¹ S. Hopkins, *Grammar*, § 47.a

10 *basma* The ink of the *ḥā* of *al-rahmān* has partially faded.

11 *‘Abd al-Rahmān b. Naṣr al-Yaḥṣubī* The *ṣād* of *Naṣr* appears very flattened, and its shape contrasts with that of the *ṣād* in *al-Yaḥṣubī*, so much so that one might be tempted to read the patronymic *Sa’d*. However, the last letter dips too far below the line and does not rise high enough above it to be a *dāl*, and can only be a *rā*. Note that the name of a certain ‘Abd al-Rahmān b. Sa’d al-Yaḥṣubī is cited in the phatic letter *P. Joy Sorrow 22*, l. 2–3. This letter appears on the verso of an earlier (unpublished) Coptic text (*P. Joy Sorrow 21*), in the margin of which a man named Usāma b. ‘Imrān wrote a draft letter (perhaps a writing exercise) to the governor of Egypt, al-Ḥurr b. Yūsuf (gov. 105-108/724-727). Chronologically, the Coptic text of *P. Joy Sorrow 21* was first written on the recto. In a second stage, the phatic letter *P. Joy Sorrow 22*—which mentions ‘Abd al-Rahmān b. Sa’d al-Yaḥṣubī—was written on the verso. In a third stage, the margin of the recto was used for the writing exercise. This provides a *terminus ante quem* to the writing of *P. Joy Sorrow 22*, that is, the reign of al-Ḥurr b. Yūsuf. If we were to read *‘Abd al-Rahmān b. Sa’d al-Yaḥṣubī*, and assume that this is the same man in both documents, this would mean that the present report was written at the latest between 105 and 108/724 and 727, and that it could have been written earlier, at the end of the first/seventh or the beginning of the second/first quarter of the eighth century.

The *nisba al-Yaḥṣubī* refers to Yaḥṣub, a large southern Arabian tribe associated with Ḥimyar. Before Islam, it was the name of the political community (*sha’b*) on the territory of which Zafār, the capital of Ḥimyar, was located.³² After the rise of Islam, members of this tribe moved to Syria and settled in the region of Ḥimṣ, while others participated in the conquest of Egypt and were given a tribal allotment (*khiṭṭa*) in Fustāt to the east of the allotment of al-Ma’āfir.³³

thumma min banī Hinwam When two tribal *nisbas* are linked by *thumma*, the first one refers to the tribe to which the individual belongs, and the second one to his clan. This way of identifying individuals is very common in Egypt, both on funerary stelae and in historiographical literature.³⁴ The first letter of the clan name is half-faded. One could read *Kalūm*, but *Hinwam* seems more appropriate. Although this anthroponym is very rare in Arabic onomastics, it is attested in the Yamani tribe of Hamdān, where it gave its name to a sub-tribe called ‘al-Ahnūm’.³⁵ A place in Yemen is also called Hinwam (modern al-Ahnūm, 16° 18’ 03” N, 43° 45’ 41” E), north of Ṣan’ā’. This mountain, however, is far from the historical territory of Yaḥṣub, and according to al-Hamdānī, its tenth-century inhabitants belonged to the tribes of Hamdān, Ḥāshid and Khawlān.³⁶

‘arīfu-hu Ya’fur b. Muḥammad The word *‘arīf* is so far attested only in documents dating to the Sufyānid period, *P. Tillier Debts 2*, l. 2, and *P. Vind. Inv. AP 11160*. For the military rank of *‘arīf* and his administrative duties after the conquest, see below. The ink of the *mīm* of *Muḥammad* has faded.

Yazīd b. Hilāl al-Ma’āfir [*thumma... ‘arīfu-hu*] The *nisba* of the second witness is difficult to interpret. The middle letter is unclear and appears to be smudged. The first visual impression is that of a *kāf*, but the *nisba* ‘al-Makfarī’ does not match any recorded name. The thickness of the stroke, comparable to the *‘ayn* of *ba’id* (l. 15), suggests that it is a partially faded *‘ayn*. The more likely tribal name is ‘al-Ma’āfir’ (as in

³² See C. J. Robin, ‘Matériaux pour une prosopographie de l’Arabie antique : les noblesses sabéenne et ḥimyarite avant et après l’Islam’, in Ch. J. Robin and J. Schiettecatte (ed.), *Les préludes de l’Islam. Ruptures et continuités dans les civilisations du Proche-Orient, de l’Afrique orientale, de l’Arabie et de l’Inde à la veille de l’Islam* (Paris: De Boccard, 2013), 149

³³ Ibn ‘Abd al-Ḥakam, *Futūḥ Miṣr wa-akhbāru-hā*, (ed.) Ch. C. Torrey (New Haven: Yale University Press, 1922), 123, 126, 128; al-Sam’ānī, *al-Ansāb*, (ed.) ‘Abd al-Rahmān al-Yamānī (Cairo: Maktabat Ibn Taymiyya, 1980), 5:682; al-Maqrīzī, *al-Mawā’iz wa-l-i’tibār fī dhikr al-khiṭaṭ wa-l-āthār*, (ed.) Ayman Fu’ād Sayyid (London: al-Furqān Islamic Heritage Foundation, 2002-2003), 2:36.

³⁴ See M. Tillier, ‘Urban Populations in Early Islam: Self-Identification and Collective Representation’, in C. Brélaz and E. Rose (ed.), *Civic Identity and Civic Participation (300-1100)* (Turnhout: Brepols, 2021), 337, and al-Kindī, *Wulāt, passim*

³⁵ See Nashwān b. Sa’id al-Ḥimyarī, *Shams al-‘ulūm wa-dawā’ kalām al-‘arab min al-kulūm*, (ed.) Ḥusayn b. ‘Abd Allāh al-‘Umarī et al. (Beirut–Damascus: Dār al-Fikr, 1999), 10: 6991.

³⁶ See al-Hamdānī, *Ṣifat jazīrat al-‘arab*, (ed.) Muḥammad b. ‘Alī al-Akwa’ al-Ḥawālī (Ṣan’ā’: Maktabat al-irshād, 1990), 310-311; R. Wilson, ‘The Fortification of North-West Yemen (The Emergence of the Modern Administrative Centres)’, *Proceedings of the Seminar for Arabian Studies*, 12 (1982), 102. The authors would like to thank Christian Robin for pointing them in the direction of this place name.

- l. 18), to which this character may also have belonged. The word *'arīfu-hu* at the end of this line is reconstructed based on the previous mention of a *'arīf* in the same line.
- 12 *shahida a[nn]a[atay]nā ilā Andriyūs* One would expect *shahidā* in the dual. Although the tentative reading *ataynā* is uncertain, it fits the context. The surviving diacritical dot above the *nūn* before the final *alif* supports this reading.
wa-innā wajadnā-hu One could also read *wa-anā wajadtu-hu* ('and I found him'). However, this paragraph includes a double testimony in which the preceding verb appears to be conjugated in the first-person plural. If the first-person plural is also to be read here, this means that the scribe has written in *scriptio defectiva* and omitted the *alif* from *wajadnā*. This archaic spelling of *wajadnā* still appears in the 1924 edition of the Qur'ān, 38:44. Following this orthography, we suggest to restore *fa-sa 'alnā-hu* instead of the expected *fa-sa 'alnā-hu* at the end of the same line.
aḥḍara Mīnā wa-umma-hu [... fa-sa 'alnā-hu?] The ink of the *nūn* and final *alif mamdūda* of *Mīnā* is smudged and faded. The ink of the top tip of the *hā'* of *umma-hu* is faded, and a correction may have occurred here. The missing space at the end of the line is long enough to contain one or two words. Based on the expression *mādhā adhnabā*, at the beginning of the next line, one might be tempted to restore the verb *fa-sa 'alnā-hu* ('we asked him').
- 13 *mādhā adhnabā fa-ḍu[rib]ā²* The lower half of the final *alif* of *mādhā* is missing. The lower half of the final *alif* of *adhnabā* is missing. Of the lost words in the lacuna after the verb *adhnabā*, there are traces of a possible initial *fā'*, *ṣād* or *ḍād*, and a final *alif* connected to a preceding letter. We are therefore tempted to restore *fa-ḍuribā* ('they were beaten'). An upper half of *lām-alif* can still be seen after the tentative *fa-ḍuribā*.
[... Mī]nā b. Buṭr One might suggest to restore *[... thumma ukhidha Mī]nā*. Based on the following verb *fa-jarrū-hu*, one would have expected the plural *akhadhū*. However, there is no trace of the final *alif* of this plural in the upper part of the lacuna. The name *Mīnā* is the arabicised version of the Coptic anthroponym ΜΗΝΑ or ΜΙΝΑ (Greek Μηνάς, TM Nam 4077 and TM NamVar 54365). The patronymic *Buṭr* is not attested in Arabic papyri. It appears to be an ad hoc attempt to transcribe the Greek name *Petros* (Πέτρος, Coptic πेत्रος, TM Nam 5124), which also adopts the variants *Petr* (*KRU* 450B; *K* 822C; *CPR* II 204A), *Petra* (*Heuser* 90; *CPR* IV 209A; *BKU* III 220A; *BM* 550B; *Ryl.* 249B; *CTM* 358B), and *Petre* (πेत्रε, TM NamVar 54878).³⁷ The commonly attested forms in Arabic papyri are *Buṭra* (بطرة) and *Buṭrus*, as in *P. Hinds Nubia* (141/758, Qaṣr Ibrīm) and *P. Cair. Arab.* III 209, l. 5 (3rd/9th c., unknown provenance).
fa-jarrū¹-hu bi-[ju]babi-hi The right half of the *hā'* of *fa-jarrū-hu* is still preserved. The scribe seems to have written *fa-jarra-hu bi-jubabi-hi* first, later adding the *wāw* as an afterthought over the line between the *rā'* and the *hā'*. The *ductus* of *bi-jubabi-hi* is comparable to that of *janba-hu* that follows on the same line. However, it bears two diacritical dots beneath the word. Given that the scribe consistently writes the *jīm* without a dot below, it is probable that the two dots belong to the two denticles following the *jīm*, which would indicate the presence of two *bā'*s. *Jubab* is the plural of *jubba*, an upper woollen tunic with narrow sleeves commonly attested in Arabic papyri.³⁸ The plural form *jubbāt* is attested in *P. Cair. Arab.* VI 401, l. 4 (1st-2nd/7th-8th c., unknown provenance).
thumma amara-hu fa-adāra janba-hu The *rasm* of *janba-hu* is identical to that of *jubaba-hu* in the previous phrase, except it lacks diacritical marks here. The simplest solution would be to read it as *jubaba-hu* again and interpret it as Andreas ordering Mīnā to roll up his tunic. However, the verb *adāra* does not appear to align with this interpretation. Therefore, we prefer reading *adāra janba-hu*, which seems appropriate for the context.
- 14 *thumma sa[mī]tu abṭiḥiyū²-hu* The *ayn* of *sami'tu* is partially lost. The reading of *abṭiḥiyū-hu* is uncertain. If the fourth consonant is indeed a *ḥā'*, it looks very small. One would furthermore expect *abṭiḥū-hu*, without a *yā'*.

³⁷ See *CPR* XII 16 verso; *KSB* I 50, 25; *KSB* I 228, 5; *KSB* II 811.

³⁸ See for example *P. Grohmann Wirtsch.* 14 (1st-9th/7th-9th c., unknown provenance). Cf. R. Dozy, *Dictionnaire détaillé des noms des vêtements chez les Arabes* (Amsterdam: Jean Müller, 1845), 107-117; Y. K. Stillman, *Arab Dress. A Short History from the Dawn of Islam to Modern Times* (Leiden: Brill, 2003), 12.

- [lim]ādhā jalada-hu* Both the *lām* and *mīm* of *limādhā* are lost in the lacuna; the word could therefore also be read *li-hādhā* ('for that') written in *scriptio plena*,³⁹ or simply *mādhā* ('what').
- fa-mā zāla min jaldī-hi ṣāhib firāsh* The ink of the upper part of the *alif* in *firāsh* is faded, which casts doubt on the reading of this word. A diacritical dot is still visible above the letter that we interpret as a *shīn*. The expression refers to Mīnā's incapacity to leave his bed due to the severe lashing. A variant of the expression *ṣāhib firāsh* is attested three times in *P. Zomeno Notaries* 1, 2, 3 (841/1438, Granada), referring to incapacity to leave the bed. At the end of this line, we expect one or two missing words, but no restitution can be suggested as the beginning of the next line is likewise nearly destroyed.
- 15** Traces of two missing words can still be detected at the beginning of this line. Of the first word, an initial *sīn* or *shīn* and the upper part of an *alif* are still visible. In the second word, a horizontal stroke connected to a long extending backward tail of final *yā*' can still be seen—it could be *ilā* or '*alā*'. One expects here the length of time Mīnā remained bedridden.
- [b]ākīr* The reading of this word is uncertain. If this reading is correct, Mīnā may have died early one morning.
- [fa-bi]-hādhā nashhadu wa-l-shahāda li-Llāh lā yuḥbā bi-hi qarīb wa-lā yumna 'u man ba ṭd* On this archaic testimony formula that is so far unattested in papyrological texts, see the discussion below.
- 16** '*Abd Allā[h b. Ziy]ād*' The restitution of the patronym is uncertain; it could also be read '*Abbād*.'
- yaḥmilūna-hu ilā Khālīd b. Dihqān al-Balawī* The restoration of the split of the papyrus which extends vertically from ll. 6 to 20 is inaccurate. The right part of the papyrus needs to be pulled a half centimetre down. This restoration gives at first the impression that *yaḥmilūna-hu* was mistakenly written by the scribe with a final horizontally extended backward *yā*' (*yaḥmilūnī*) instead of a *hā*'. This *yā*' is actually the final *alif maqṣūra* of the following preposition *ilā*, which covers the base of the *hā*' and *nūn* in *yaḥmilūna-hu*. For Khālīd b. Dihqān al-Balawī, see the commentary below. The *nisba al-Balawī* refers to the tribe of Balī, which had a significant role in the Muslim conquest of Egypt (see below). Its *yā*' is bending backwards in an extending line to the right side.
- li-yasma 'a-hu [...]* The third denticle of the *sīn* and the top half of the *mīm* are lost in the lacuna. One could be tempted to read *li-yastaghītha bi-[hi min]*, which would echo the phraseology of written petitions.⁴⁰ However, what might appear at first glance as three diacritical dots above a *thā*' is actually the fragmentary part of a final *hā*'.
- 17** *fa-atū [bi]-hi marratayn makzūz* A trace of the lower end of the *alif al-wiqāya* ending the verb *fa-atū* is still visible. The verb *kuzza*, from which derives *makzūz*, means 'to shrink', 'to be contracted', 'to be affected by a tremor' because of cold or a disease, or by 'a spasmodic contraction arising from the egress of much blood'.⁴¹ Mīnā is therefore described as 'convulsing' or 'shaking', due to heavy bleeding, or more likely to the infection of his wounds.
- fa-hādhā mā ya[shhadu bi-hi]* is reconstructed on the basis of its repetitions in l. 19; the *yā* of *yashhadu* and one of its two diacritical dots can still be seen beneath.
- 18** *Kināna b[nu] Mālī[k]* The top end of the *kāf* of Mālīk is still visible.
- al-Ma 'āfirī thumma al-Sukaynī* A clan of Sukayn is known, for example, in the tribe of Fazāra.⁴² Here, however, *thumma* means that the *nisba* refers to a clan of al-Ma 'āfir, in which one of the forefathers was probably also called Sukayn. The *nisba al-Sakūnī* is more common in Egypt, and refers to the clan of al-Sakūn b. Ashras, within the tribe of Kinda.⁴³
- [wa]-bi-hi a[tha]r [jald]* The reconstruction is based on the repetition of this expression in l. 20.
- 19** *wa-lam [yabrā]'* The reconstruction of the verb is tentative, based on the context.
- ḡarabanī [Andriy]ūs* The ink of the name *Andriyūs* is mostly faded, only the lower part of the *wāw* and the *sīn* are still visible. This reading is certain since the same combination occurs again in l. 21.

³⁹ Cf. S. Hopkins, *Grammar*, § 11.

⁴⁰ See for example *P. Ryl. Arab.* I XV 1.

⁴¹ E. W. Lane, *Lexicon*, 2608; cf. Ibn Manzūr, *Lisān al-'arab* [Beirut: Dār Ṣādir, 1993], 5: 400–1.

⁴² See 'U. R. Kaḥḥāla, *Mu 'jam qabā'il al-'arab al-qadīma wa-l-ḥadītha* (Beirut: Mu'assasat al-risāla, 1994), 2: 529.

⁴³ See 'U. R. Kaḥḥāla, *Mu 'jam qabā'il al-'arab*, 2: 528–9.

- fa-hādhā mā yash[hadu bi-hi]* The ink is faded but the reading is certain, as the same expression occurred at the end of l. 17. Traces of the upper loop of the *hā* and the top part of the *dāl* of *yashhadu* are still visible.
- 20 *Bishr b. [Mūsā] al-Hudhalī* The patronym is restored based on the occurrence of the same name in l. 21. The *nisba al-Hudhalī* refers to the tribe of Hudhayl. See the commentary below.
anna-hu dakhala 'alā Mīnā b. Buṭr [fa-wajada-hu] makzūz bi-hi athar jald fa-lam yakhruj wa-la[m yabrā'] The ink of this sentence is partially faded. The reconstruction of *fa-wajada-hu* is based on l. 18. *Wa-la[m yabrā']* is only a tentative reconstruction based on the context as the scribe used a certain consistent formula (see ll. 18, 19).
- 21 *wa-[sa'ala-hu] B[ish]r [b.] Mūs[ā] fa-qāla ḍarabanī And[riyūs]* The sentence is reconstructed on the basis of its variant in l. 19. A trace of ink of *bnu* is still visible. The *sīn* of *Mūsā* can still partially be seen while the *alif maqṣūra* is totally effaced. One might also propose to read *Mu'nīs* instead of *Mūsā*. The *rā*, *yā* and *wāw* of *Andriyūs* are missing in the frayed fibres.
bi-hādhā{ā} shahida The *alif* of *hādhā* is split across two vertical papyrus fibres, possibly due to a vertical crack in the surface of a papyrus fibre. At first glance, it might suggest that the scribe shifted to the direct style by writing *bi-hādhā ashhadu* ('I bear witness to this'). However, the two *alifs* are too close to each other, and the second too far from the *shīn* of *shahida* to be considered part of the verb.
- 22 *wa-shahida Bakkā[r] b[nu]* The reading of the name is uncertain. The *kāf* takes a form similar to that of *bākir* (l. 15), featuring a longer oblique stroke. Only upper traces of letters can be detected among the remaining ink traces after the lacuna.

1.2. Business letter (P. Niqiza Report 2)

P. Utah Inv. 114 side B
14 × 18.8 cm

Unknown provenance
late first/late seventh or early eighth century

Light brown papyrus in a fair state of preservation. Both the upper margin and the upper part of the text are missing. The wide lower margin, measuring 5 cm, is only partially preserved. The right margin is missing, resulting in the loss of one or two words at the beginning of each line. The left margin is preserved and narrow. The text is written by a skilled hand using a larger script than those of *P. Niqiza Report 1*, in black ink with a medium-thick pen, over 10 lines running parallel to the papyrus fibres. The text on this side is more damaged than that of *P. Niqiza Report 1*, with the ink partially faded at the bottom (ll. 6-10). The *rasm* bears a few diacritical dots. In the lower left margin, two thick lines from a protocol, drawn with a brush in a brown ink, are still visible.



Plate 2. P. Utah Inv. 114 side B (© J. Willard Marriott Library - The University of Utah)

----- (traces)

← [.....] لي عد [.....] اشهر ما تفكر؟ د [.....] جبل؟ [ca 12] لملها

[.....] بن الزبير قد رده اليك بكتاب حـ [.....] وعـ [.....] عليه برده
 [.....] الذي كان عليه من الحال ووصه؟ [.....] يصلح [.....] ذلك كلها من تخلف
 [يد] فعها هذا؟ <لعام حتا اقدم اذا قضي الرهان ان [قدر ال] له ذلك ولا
 [.....] عن شي ولا ساعة الا بعلمك فاعلم ذلك واعمل؟ عليه [.....] 5
 [.....] مـ [.....] نـ [.....] الى ولا تحدث فيه رايا الا بعلمهم حتا اقدم ان
 [قدر ال] له ذلك ولا تجعله يظفر فانك [وال] له جدير [بهذا؟] الشان تاد [يا] هـ؟
 [وال] له المستعان وقد بعثنا معه من الذهب [] ست حـ [ت] با
 [.....] نـ [.....] يتتاع ربيع [بـ] نـ بكر؟ الينا السلم؟ ان شا [الله] الى [.....] 10
 ستة والسلم عليك ورحـ [مت الله]

1 pap. الينا 9 pap. المستعان 8 pap. رايا 6 pap. محلب 3 pap. من 3 pap. اليك 2 pap. جبل 1

|¹ ... month, and do not think (?) about... |² ... b. al-Zubayr, he sent it back to you with the letter... to him to send it back. |³ ... what he owes immediately. He has recommended to him (?)... is suitable... all these..., whoever is in arrears |⁴ will have to pay it this (?) year, until I arrive, when the [debts subject to] pledges will have been repaid, if [God] de[crees it to be] so, and do not |⁵ ... one thing nor one hour without your being informed. Therefore, take note of th[is and act (?)] accordingly... |⁶ ... and do not take any initiative concerning this matter without their being informed, until I arrive, if |⁷ [God decrees] that it be so. Do not let him prevail, for you are capable of paying [the sum] in this (?) matter. |⁸ [From God] we implore help! We have sent with him six... of gold |⁹ so that Rabī' [b.] Bakr can buy and send (?)us the advance purchase (?), if [God] wills until... |¹⁰ six. May salvation and [God's] mercy be upon you!

- 1 **jaba**² The middle letter, which bears no diacritical dots, could also be a *yā'*, in which case one could read *jīl*. Of the last word in this line, traces of the upper half of a final *lām*, a medial *mīm*, a *hā'* and a final *alif* are still visible.
- 2 **wa- 'a[...]** *'alay-hi bi-raddi-hi* The left half of first letter of *bi-raddi-hi* is lost in a wormhole; it is also possible to read *fa-radda-hu* ('and he sent it back to him'). The thing or person that is sent back, to which the suffix pronoun *-hu* refers, is unknown. The verb *radda* can also mean 'to return'.
- 3 **alladhī kāna 'alay-hi min al-ḥāl** The word *al-ḥāl* is used to refer to a sum of money that is due immediately, as in *P. Muslim State* 25, l. 5 (al-Fayyūm, 730–50).⁴⁴
wa-waṣ-ḥu²... We tentatively interpret the *rasm* as a form of the verb *waṣā*, although one would expect *waṣṣā-hu* or *awṣā-hu*.
man takhallafa It would also be possible to read *man yaḥlifū* ('whoever takes an oath'), but the following line suggests that it refers to a delay in payment.
- 4 **idhā quḍiya l-riḥān** The verb could also be read *qubiḍa* ('was taken'). The term *rahn* (pl. *riḥān*) is used in *P. Seoudi* 1 = *P. Diem Dienstschriften b: Papyrusurkunde* (101/720, Fustāt) to designate a hostage, a pledge, a surety left by a prisoner on parole while awaiting his final release order to be issued. The polysemous verb *qaḍā* can equally mean 'to decree', 'to judge', 'to repay [a debt]', and 'to die'. It is also possible that a pledge was made alongside the borrowing of money, requiring repayment of the debt for the pledge to be recovered.
in qa[ddara Al]lāh dhālika The lacuna reveals the top of an *alif* and a *lām*, which makes it possible, in the semantic context, to restore the name of *Allāh* and to propose *in qaddara Allāh*.
- 5 **fa- 'lam dh[ālika wa- 'mal'] 'alay-hi** The reconstruction of *dhālika wa- 'mal* is based on the context. Despite the frayed fibres, the reading of *'alay-hi* is quite certain: *yā'* is partially preserved as well as the top end of the *hā'*.
- 6-7 **in | [qaddara Allāh] dhālika** The reconstruction is based on the same expression, which appears less damaged in l. 4.
- 7 **fa-inna-ka [wa-L]lāh jadīr** The word *Allāh* is very faded, but the second *lām* and the final *hā'* are clearly distinguishable.
[bi-ḥādhā²] l-sha'n The reading of *al-sha'n* is uncertain. One could possibly suggest reading *al-riḥān* instead of *al-sha'n*, but the letter before the *alif* is too flat to be a *hā'*, even a half-erased one.
- 8 **min al-dhahab .[] sitt ḥa[tt]ā** The word following *al-dhahab* might have started with a *jīm/ḥā'/khā'*. The following word, featuring traces of a *sīn/shīn* as well as an extension of final *bā'/tā'/thā'*, might echo *sitta* l. 10. No certain reading can be proposed. The reconstruction of *ḥattā* is based on the same *rasm* occurring in l. 6.
- 9 **[]n yabtā 'a Rabī' [b]nu Bakr**² After the lacuna at the beginning of the line, a trace of *nūn* is still visible. According to the context and the space of the lacuna, one could suggest reconstructing *yaqdira an*.

⁴⁴ As corrected by W. Diem, 'Philologisches zu einem arabischen Korpus aus frühislamischer Zeit (*P.MuslimState*) - Teil 2', *Zeitschrift für Arabische Linguistik*, 65 (2017), 10.

However, one would expect in this case *ḥattā yaqdīra Rabī' b. Bakr an yabtā'a*, which makes this proposition doubtful. The ink of what follows the name *Rabī' b. Bakr* is mostly faded and the reading is tentative. *Rabī' b. Bakr* is probably the name of the commercial agent responsible for carrying out the transactions referred to in this letter. The top part of the *nūn* of *bnu* is still preserved.

al-salam Although the ink is mostly faded, the *alif*, a trace of the *sīn*, the upper part of the *lām* and the lower part of the *mīm* are still visible. This term might be used here for what Islamic law regarded as a 'prepayment by a purchaser (*al-musallim*) for an object of sale (*al-musallam fīhi*, i.e. merchandise constituting the subject-matter of the contract) to be delivered to him by the vendor (*al-musallam ilayhi*) on a date at the end of a specified period'.⁴⁵

- 10 *sitta* This word might also be read *sana* and echo a first *sana* that would introduce a date, as was customary in the ancient dating system referring to the *qaḍā' al-mu'minīn*.⁴⁶

2. Historical study

The study that follows will focus on side A of the papyrus (*P. Niqiza Report 1*), which provides unique insight into the administrative practices of the conquering authorities in Egyptian territory at the end of the seventh century or in the early eighth century CE. To fully understand the nuances of the crisis described in the document, it is essential to first establish its geographical context. This study will demonstrate that the reported incident occurred in the northern Delta, in the vicinity of Niqīza, where the authorities likely stationed troops who interacted with local Christian officials. The punishment imposed on Mīnā by a pagarch or village headman, who exercised coercive authority as part of his fiscal duties, was seen as abusive, leading to a formal complaint being filed with the Muslim authority. The subsequent investigation, presumably initiated by the provincial governor, reveals the broad contours of an archaic judicial procedure that echoes Quranic recommendations. However, it also exhibits certain features of classical procedure, notably the emphasis on double testimony. Finally, this document is the earliest known to use the term 'Arabs' in Arabic to refer to members of the conquering elite.

2.1. The setting of the crisis

Two main officials are mentioned in this document. The first, Andreas, was an administrator who is sometimes referred to as *māzūt* (ll. 3, 5) and sometimes as *ṣāḥib* (l. 12). He was responsible for overseeing a settlement called Niqīza. The second, Khālid b. Dihqān al-Balawī, appears in the testimony of the third witness (l. 16), who does not refer to him by any specific label. Nevertheless, the witness specifies that Khālid b. Dihqān al-Balawī heard the complaint of Mīnā b. Buṭr against his persecutor, indicating that he held a position of authority. After a closer examination of the geographical context of the incident, the precise function and role of these authorities will be assessed.

⁴⁵ See L. D. Latham, 'Salam', *EP*², s.v.

⁴⁶ On this system, see M. Tillier and N. Vanthieghem, 'Recording Debts in Sufyānid Fuṣṭāt: A Reexamination of the Procedures and Calendar in Use in the First/Seventh Century', in John Tolan (ed.), *Geneses: A Comparative Study of the Historiographies of the Rise of Christianity, Rabbinic Judaism and Islam* (London: Routledge, 2019), 155–6.

2.1.1. Places and authorities

Two villages in the northern Delta

Andreas was the headman of a settlement whose name appears in an ambiguous *ductus* (نعره) lacking diacritical marks. The first letter could be read as *bā*’, *tā*’, *thā*’, *nūn* or *yā*’, the second as *fā*’ or *qāf* and the antepenultimate as *rā*’ or *zāy*. Several toponyms of Greek or Coptic origin could be potential matches. One possibility is Būqīr, the Arabic name for Κανοπός (Κάνωπος, Κανωπος), a village near Alexandria.⁴⁷ Another is a settlement in the Fayyūm with a name beginning with Βεκτ.⁴⁸ A third option is Biqīra, attested in the southern Delta at a later period.⁴⁹ However, except the last, these names do not correspond exactly to the *rasm* نعره and none are attested in early Arabic documentation. An unpublished papyrus dating from the late second/eighth or early third/ninth century, offers an alternative. P. Cair. Ar. Inv. 607 includes a list of inhabitants from various settlements along the northern coast of the Delta, such as

⁴⁷ S. Timm, *Das christlich-koptische Ägypten in arabischer Zeit. Eine Sammlung christlicher Stätten in Ägypten in arabischer Zeit, unter Ausschluss von Alexandria, Kairo, des Apa-Mena-Klosters (Der Abu Mina), der Sketis (Wadi n-Natrun) und der Sinai-Region* (Wiesbaden: Ludwig Reichert Verlag, 1984), 1: 438.

⁴⁸ S. Timm, *Das christlich-koptische Ägypten*, 1: 379.

⁴⁹ Biqīra is not recorded in any of the extant works by Arab geographers, which indicates that it was not a principal town. It first appears in the early Ayyūbid handbook of Ibn Mammātī (d. 606/1209), where it is referred to as ‘Minyat Ishāq Biqīra’, administratively following Jazīrat Qiwīsnā (Ibn Mammātī, *Kitāb Qawānīn al-dawāwīn*, ed. ‘Azīz S. ‘Aṭīyya [Cairo: Maktabat Madbūlī, 1991], 182). Later, Ibn al-Jī‘ān listed it under the same name, but this time among the A‘māl al-Gharbiyya (Ibn al-Jī‘ān, *Kitāb al-Tuḥfa al-saniyya bi-asmā’ al-bilād al-miṣriyya*, ed. Bernhard Moritz [Cairo: al-Kutubkhāna al-khidīwiyya, 1898; reprint Frankfurt: 1992], 93). It eventually became Biqayra (30° 27’ N, 31° 08’ 20’’ E), currently integrated into Markaz Banhā, in al-Qalyūbiyya governorate. See EGYLandscape 140204 (<https://egylandscape.huma-num.fr/map.html>; last access on 19 November 2024).

Landahūr,⁵⁰ Nastarawa,⁵¹ Ajnuwā,⁵² Dishīma,⁵³ Dimṣī/Damṣī,⁵⁴ and Dimyāt (Damietta).⁵⁵ The same *ductus* دسره occurs thirteen times in this papyrus, likely referring to another locality in this region. The most plausible identification is ‘Niḳīza’, a village situated a few kilometres from Landahūr. The village’s name, found in later literature with the same *ductus*, originates from the Greek Νικητου and the Coptic forms ΝΕΚΕΧΟΥΛΟΥ, ΝΙΚΕΤΟΥ, ΝΙΚΕΧΟΥ, ΝΙΚΕΧΟΥΛΟΥ or ΝΙΚΕΧΩΟΥ.⁵⁶

Arab geographers describe the village of Niḳīza as the capital of a district (*kūra*) in the Delta (*asfal al-arḍ*), more precisely in its central part (*baṭn al-rīf*).⁵⁷ Al-Ya‘qūbī situates it to the west of Damietta and describes it as the site of a fortress (*ḥiṣn Niḳīza*) along the coast (*‘alā sāḥil al-baḥr*).⁵⁸ It was situated near al-Burullus, another coastal town with which it may have been conflated.⁵⁹ Niḳīza is depicted on the map of the Delta drawn by Ibn Ḥawqal in the fourth/tenth century, which has survived in several manuscripts. On this map, the site is not shown on the

⁵⁰ That is al-Andahūr, situated about 5 kilometres north-east of Niḳīza. The toponym is identified on the map of the *Description de l’Égypte* (P. Jacotin, *Carte topographique de l’Égypte et de plusieurs parties des pays limitrophes levée pendant l’expédition de l’armée française* [Paris: 1818], map 41) and on the survey map of 1913. This village is nowadays called Tell Landahūr (31° 29’ 06” N, 31° 12’ 51” E). See Map 1, D2.

⁵¹ Nastarawa or Nastawāra was situated on the peninsula, halfway between al-Burullus and Rosetta, on the seafont. See R. A. Guest, ‘The Delta in the Middle Ages: A Note on the Branches of the Nile and the Kūrahs of Lower Egypt, with Map’, *Journal of the Royal Asiatic Society*, 1912, 941–80, 961; S. Timm, *Das christlich-koptische Ägypten*, 4: 1739–42; H. Halm, *Ägypten nach den mamlukischen Lehensregistern* (Wiesbaden: Dr. Ludwig Reichert, 1982), 2: 769, and unnumbered general map; J. Maspero and G. Wiet, *Matériaux pour servir à la géographie de l’Égypte* (Cairo: Ifao, 1919), 211; M. Ramzī, *al-Qāmūs al-jughrāfi li-l-bilād al-miṣriyya min ‘ahd qudamā’ al-miṣriyyīn ilā sanat 1945* (Cairo: al-Hay‘a al-miṣriyya al-‘amma li-l-kitāb, 1994), 1: 12. See Map 1, C2.

⁵² This settlement, also known as Ajnū, was a *ribāṭ* situated on the Mediterranean shore, a few kilometres east of al-Burullus. Arab geographers occasionally refer to it as ‘Akhnū’ or ‘Akhnā’. See S. Timm, *Das christlich-koptische Ägypten*, 1: 77–80; J. Maspero and G. Wiet, *Matériaux*, 4–6; M. Ramzī, *al-Qāmūs al-jughrāfi*, 1: 12. See Map C2.

⁵³ This toponym is not recorded by medieval Arab geographers. It is mentioned in P. Jacotin, *Carte topographique de l’Égypte*, Map 41, as Koūm Dechīméh, and on the Survey of 1913 as Kōm Disheimi (*Atlas of Egypt* [Cairo: Maṣlaḥat ‘umūm al-miṣāḥa bi-Miṣr, 1917], Map 50). This archaeological tell was situated on the island of Dishīmī in Lake Burullus, south-west of Nastawāra. The analysis of the pottery collected from the site during an archaeological survey concluded that it was occupied from the fourth to the tenth century CE. Its current name is Kom Dishīmī, located 19.63 kilometres northwest of Sidi Selim (31° 25’ 00” N, 30° 40’ 17” E). See I. Hinojosa-Baliño, *Urban Fluctuations in the North-central Region of the Nile Delta: 4000 Years of River and Urban Development in Egypt*, PhD Dissertation, Durham University, 2022, 1: 316–24. See Map 1, C2.

⁵⁴ This village might be Kawm Dimays al-Gharbī or Kawm Dimays al-Sharqī. See EGYLandscape 180421_1 and 180421_2.

⁵⁵ We have been unable to identify a last *ductus* occurring in the papyrus, دسر.

⁵⁶ S. Timm, *Das christlich-koptische Ägypten*, 4: 1778–81. See also M. Ramzī, *al-Qāmūs al-jughrāfi*, 1: 463. The hill is known as Koūm el Naḳīzeh in the *Description de l’Égypte*: P. Jacotin, *Carte topographique de l’Égypte*, Map 41. Another Niketou existed in Late Antiquity in the district of Oxyrhynchus (al-Bahnasā) in Middle Egypt. However, it was just a hamlet (*epoikion*). See A. Benaissa, *Rural Settlements of the Oxyrhynchite Nome. A Papyrological Survey*, version 3.0 (May, 2021) (Leuven: Trismegistos Publications, 2021), 226–227. On the concept of *epoikion*, see G. Konstantidinis, ‘A Reconsideration of *Epoikion* in Byzantine Egypt’, *Byzantiaka*, 32 (2015), 23–38.

⁵⁷ Yāqūt, *Mu‘jam al-buldān* (Beirut: Dār Bayrūt, 1988), 5: 301; al-Maqrīzī, *al-Mawā‘iz wa-l-i‘tibār*, 1: 197. See J.-Ch. Ducène, ‘Les districts administratifs (*kūra*) de l’Égypte médiévale (VII^e-XI^e siècle)’, *Mélanges de la Casa de Velázquez*, 49 (2019), 195–216. On the definition of *baṭn al-rīf*, see R. A. Guest, ‘The Delta in the Middle Ages’, 945. On Niḳīza, see also *Ibid.*, 976.

⁵⁸ Al-Ya‘qūbī, *Kitāb al-buldān*, ed. M. J. de Goeje (Leiden: E. J. Brill, 1892), 338. See also Ibn Khurrādādhbih, *al-Masālik wa-l-mamālik*, ed. M. J. de Goeje (Leiden: Brill, 1889), 82. The *‘amal* of Niḳīza is also listed in Qudāma b. Ja‘far, *al-Kharāj wa-ṣinā‘at al-kitāba* (Baghdad: Dār al-ḥurriya, 1981), 179.

⁵⁹ J. Maspero and G. Wiet, *Matériaux*, 212–3.

coast but further inland, along the Saffron Canal (*khalīj al-za'farān*), which connected the two main branches of the Delta from east to west.⁶⁰ This suggests that by that time, the coast had already silted up, leaving the site further away from the sea. Jean Maspero and Gaston Wiet identified the site as Kôm Neqeiza, located on the Burullus peninsula.⁶¹

The papyrus mentions another settlement involved in fiscal unrest, which is spelled سدنى the first time, with a final *yā'*, and possibly a second time without *yā'*. This *ductus* could be interpreted as a transcription of the Greek name *Ptēne* (Πτήνη), a village in Hermopolite/al-Ushmūnayn (TM Geo 42727), or *Ptēnne* (Πτήννη), a less precisely located village in the Fayyūm (TM Geo 2006).⁶² However, considering that the first toponym is identified as Niqīza, it seems more likely that the second was also in the Delta. A district (*nomos*) called *Phthenetou* (Φθενετου or Φθενουτου) is situated in the north-western region of the Delta (TM Geo 7865). The name of this chief town was, however, arabicized to 'Danaṭū' and later 'Ṭanaṭū', and its distance from Niqīza makes this identification unlikely.⁶³ The most probable candidate is a village that is listed in later writings, from the Fatimid period onwards, in various forms including *Bitdīn*, *Biddīn*, *Bidī* and *Bidwīn*. Such variability in the name's spelling may explain the inconsistency in the papyrus itself. This village was located in the region designated as al-Murtāḥiyya,⁶⁴ one of the 'northern districts' (*al-kuwar al-baḥriyya*).⁶⁵ This district extended along the eastern bank of the Damietta branch, off Samannūd, approximately 60 kilometres from the Mediterranean coast.⁶⁶ Known since the Mamluk period as Biddīn, this village lies 10 kilometres east of al-Manṣūra.⁶⁷

⁶⁰ See Ms. BNF Arabe 2214, 12; J.-Ch. Ducène, 'Le Delta du Nil dans les cartes d'Ibn Ḥawqal', *Journal of Near Eastern Studies*, 63 (2004), 246.

⁶¹ J. Maspero and G. Wiet, *Matériaux*, 212–3.

⁶² S. Timm, *Das christlich-koptische Ägypten*, 4: 2059. A monastery in the Theban region also bears this name (TM Geo 42912).

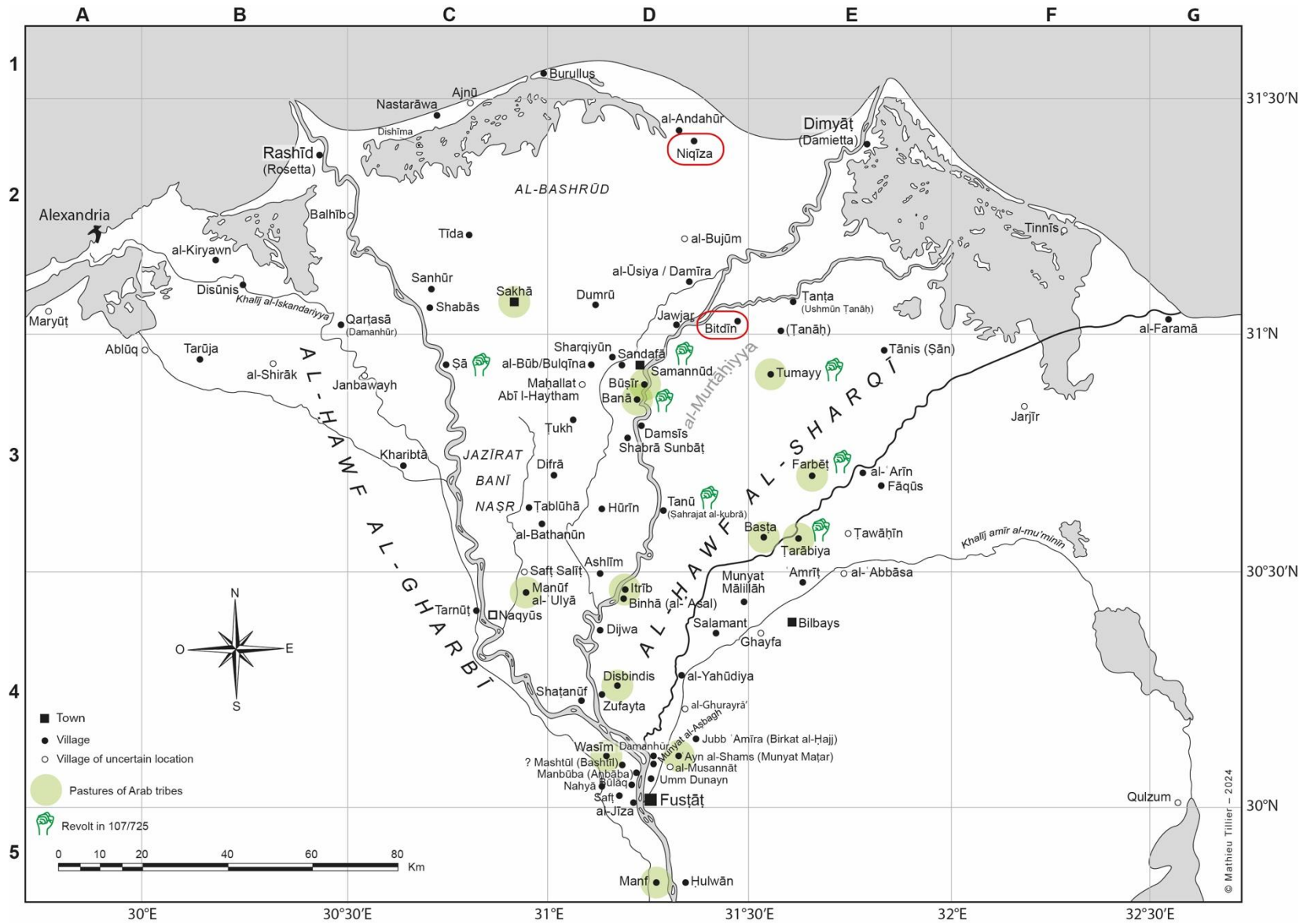
⁶³ See S. Timm, *Das christlich-koptische Ägypten*, 2: 539–42; H. Halm, *Ägypten*, 2: 589.

⁶⁴ Ibn Mammātī, *Kitāb qawānīn al-dawāwīn*, 112; Ibn al-Jī'ān, *al-Tuḥfa al-saniyya*, 50; Ibn Duqmāq, *al-Intiṣār li-wāsiṭat 'aqd al-amṣār fī tārikh Miṣr wa-jughrāfiyyati-hā* (Beirut: al-Maktab al-tijārī, s.d.), 2: 71. M. Ramzī, *al-Qāmūs al-jughrāfi*, 2: 217.

⁶⁵ Yāqūt, *Mu'jam al-buldān*, 5: 100. See also al-Maqrīzī, *al-Mawā'iz wa-l-i'tibār*, 1: 193, 349.

⁶⁶ The coordinates for Samannūd are as follows: 30° 57' 44" N, 31° 14' 36" E. On al-Murtāḥiyya, see H. Halm, *Ägypten*, 2: 704–5 and Maps 35–6.

⁶⁷ H. Halm, *Ägypten*, 2: 711 and Map 36. The coordinates for Biddīn are as follows: 31° 2' 24" N, 31° 29' 3" E. See EGYLandscape 120318.



Map 1. Niqiza, Bitdin, and the pastures of Arab tribes

The geographical context of the document is thus the northeastern Delta, specifically the area surrounding the Damietta branch of the Nile. Niqīza, located near the sea, may have been the administrative centre of a district (*kūra*), although papyrological documentation from the Islamic period does not substantiate this hypothesis. While the identification of Niqīza is relatively certain, the spelling of ‘Bitdīnī’ prevents any definitive conclusions about this village. The Bitdīn referenced in later periods is located approximately 40 kilometres away and may have been subordinate to a closer chief town, such as Samannūd. Therefore, it may have been another village situated closer to Niqīza in the northern Delta.

Pagarch or village headman

At the time of our papyrus, the village of Niqīza was under the authority of a man called ‘Andrūs’ (ll. 3, 6), also spelled ‘Andriyūs’ in the second section of the text (ll. 12, 17). His name, transcribed from the Greek *Andreas* (Ἀνδρέας, Coptic ⲁⲛⲁⲣⲉⲁϥ; TM Nam 2024),⁶⁸ suggests that he was an Egyptian Christian. The two sections of the report use different terminology to describe his role:

(1) The first part of the report calls him a *māzūt* (l. 3), a term that also refers to the head of Bitdīnī (l. 4). This was an arabicized form of the Greek *meizoteros*, a word that was used to designate a village headman.⁶⁹ The *meizoteros* was responsible for significant fiscal duties. According to Ibn ‘Abd al-Ḥakam (d. 257/871), he conducted an annual survey of the cultivated land in his village with the assistance of notables (*ru’asā’*) and councillors (*‘urafā’*). This survey enabled him to estimate the amount of taxes that the land could yield. His assessment was then submitted to the pagarch of the chief town, who, with the help of the village headmen of his district, would subsequently apportion the total amount demanded by the authorities in Fustāt among individual villages.⁷⁰ Once the portion of his village known, the *meizoteros* distributed the tax burden among the taxpayers. This office was still in existence in 156/773, as evidenced by *P. David-Weill Louvre* 16, where a *māzūt* is mentioned in relation to a village in the Bahnasā district.⁷¹

(2) In the second part of the report, where another hand recorded a series of testimonies, Andreas is referred to as *ṣāhib Niqīza* (l. 12), literally ‘the master of Niqīza’. The term *ṣāhib* is also associated with Basileios, the ‘master of Ishqawh/Aphroditō’ in the correspondence of Qurra b. Sharīk (gov. 90–6/709–14), and has been interpreted as the Arabic equivalent of *pagarchēs* or *epikeimenos*, i.e. the head of a district (*kūra*).⁷²

It remains unclear whether Andreas was the pagarch of Niqīza or merely a village headman. It should be noted that the equivalence drawn by many scholars between the term *ṣāhib* and the office of pagarch is based primarily on the example of Basileios at Aphroditō, and to a lesser

⁶⁸ The name ‘Andreas’ is attested in Arabic under the form *Andrūs* in *P. Ryl. Arab.* I XI 13, l. 11 and *CPR* XXI 64, l. 2 (corr. Diem). To our knowledge the form *Andriyūs* is not attested.

⁶⁹ See P. M. Sijpesteijn, *Shaping a Muslim State*, 88, 90. Lajos Berkes has shown, however, that no Greek document attests to the title *μειζότερος* in the sense of ‘village headman’ before Islam. This new understanding of the word dates from the first/seventh century. L. Berkes, *Dorfverwaltung*, 62.

⁷⁰ Ibn ‘Abd al-Ḥakam, *Futūḥ Miṣr*, 152–3.

⁷¹ See K. Morimoto, *The Fiscal Administration of Egypt in the Early Islamic Period* (Kyoto: Dohosha, 1981), 197, 225; P. M. Sijpesteijn, *Shaping a Muslim State*, 90.

⁷² P. M. Sijpestein, *Shaping a Muslim State*, 87.

extent on that of Zakariyyā', 'master' of Ushmūn al-'ulyā at the same time.⁷³ However, as demonstrated by Isabelle Marthot, in Greek, Basileios did not hold the title of *pagarch* but rather that of *dioikētēs*, and was not the head of a pagarchy but of a *dioikēsis*. Aphroditō was merely a small village (*kōmē*) situated at the centre of a territory of approximately 15 km².⁷⁴ Conversely, another document by Qurra b. Sharīk refers to the head of a *kūra* as a *māzūt*, whereas the Greek version of the text mentions a pagarch (παράρχ(ου)).⁷⁵

This last example shows that the term *ṣāhib* was not the equivalent to the specific title of 'pagarch'. Generally, Arabic-speaking secretaries were more focused on the functions performed by individuals rather than their titles. The Arabic letters of Qurra b. Sharīk do not indicate a specific title for the governor, whereas the Greek letters refer to him as *symbolos*.⁷⁶ It is reasonable to suggest that the Arabic-speaking secretaries of the Umayyad administration, who were less familiar with the hierarchy of titles than their Greek-speaking colleagues, used the term *ṣāhib* to denote a position of authority, whether over a village or over a district. The term *ṣāhib*, which can be translated as 'master, head of', is a generic term that can be used in papyri to refer to the authorities of small villages instead of *māzūt*.⁷⁷ Conversely, a pagarch could be called *māzūt* in an Arabic text. *Ṣāhib* and *māzūt* are also interchangeable in later literary sources written by Muslim authors. For instance, in his account of the replacement of Christian heads of districts (*kūras*) with Muslim administrators in 101/719, al-Kindī uses the plural *mawāzīt* (sing. *māzūt*), whereas the administrative level he is referring to would have been more accurately described in Greek as a 'pagarchy'.⁷⁸

In Arabic, therefore, neither *ṣāhib* nor *māzūt* are used as titles as *pagarchos* and *meizoteros* were by Greek administrators. Instead, it seems more appropriate to interpret these terms as basic designations of functions performed by the heads of administrative units, whether large or small. This usage, which significantly departs from the strict hierarchical logic of Greek titles, allowed for greater flexibility. This is why Andreas is sometimes referred to as *ṣāhib* and at other times as *māzūt*. If Niqīza was indeed the chief town of a district (*kūra*) in the late first/late seventh or early eighth century, it is conceivable that Andreas held the office of pagarch. However, the exact administrative status of Niqīza remains uncertain, and it is possible that Andreas may have been a mere village headman. Such fluidity in designations could also explain why the scribe did not distinguish between the authorities of Niqīza and Bitdīn by using different terms, even though the two villages clearly held different positions within the administrative hierarchy.

A military leader

A second authority appears in the text, identified as Khālīd b. Dihqān al-Balawī, although his official role is not specified (l. 16). The tribe of Balī to which he belonged according to his

⁷³ P. Heid. Arab. I 10.

⁷⁴ I. Marthot, *Un village égyptien et sa campagne : étude de la microtoponymie du territoire d'Aphroditê (VI^e–VIII^e s.)*, Thèse de doctorat, École Pratique des Hautes Études, Paris, 2013, 187–96.

⁷⁵ P. Becker PAF 9, l. 3 and 11. See the edition in C. H. Becker, 'Arabische Papyri des Aphroditofundes', *Zeitschrift für Assyriologie und Vorderasiatische Archäologie*, 20 (1906), 88.

⁷⁶ See for example P. Lond. IV 1335, 1336, 1340, 1344, etc.

⁷⁷ See for example P. Muslim State 17, 10.

⁷⁸ Al-Kindī, *Wulāt*, 69. See the discussion above, footnote 10.

nisba, i.e. Balī b. ‘Amr, had played a significant role in the conquest of Egypt.⁷⁹ The name and *nisba* of Khālīd b. Dihqān unmistakably indicate that he was a Muslim. His patronymic, ‘Dihqān’, is a rare name, not even recorded by Ibn Mākūlā (d. 475/1082) in his *Ikmāl*. This name was often used for men known as *mawlās* of Persian origin.⁸⁰ This suggests that he was not an Arab by descent but rather a client of the tribe of Balī. A *mawlā* occupying a position of authority at that time may not be as surprising as it might initially seem. Caliph Mu‘āwīya (r. 41-60/661-680) dispatched troops of Persian origin to defend the Palestinian coastline.⁸¹ During the reign of ‘Abd al-Malik (r. 65–86/685–705) and the tenure of his brother ‘Abd al-‘Azīz b. Marwān (gov. 65–85/685–704) over Egypt, non-Arabs were integrated into the army, sometimes in separate units.⁸²

In the second text, Khālīd b. Dihqān is presented as an authority to whom Mīnā b. Buṭr appealed against his persecutor, Andreas. This implies that Khālīd b. Dihqān held a higher rank in the hierarchy than Andreas. This suggests three possible explanations:

(1) Niqīza was located within the eparchy of Aegyptus during the first/seventh century and, as such, fell under the jurisdiction of the eparchial capital, Alexandria. At that time, the administration of the eparchy was dual in nature. Civil authority was exercised by a prefect, who governed Alexandria, and an *augustalis*, who oversaw the logistics of naval expeditions. This latter office probably persisted until the early 720s. It seems that both positions were held by Christians, either of Byzantine or local origin. In contrast, the military administration was overseen by an Arab-Muslim *amīr*, appointed by the governor of Egypt and sent from Fustāt.⁸³ Therefore, it is possible that Khālīd b. Dihqān may have held the position of *amīr* of Alexandria, the highest military official in northern Egypt. However, this hypothesis is weakened by the likelihood that he was not an Arab.

(2) Khālīd b. Dihqān al-Balawī may also have been the commander of a garrison city closer than Alexandria, such as Damietta. There is substantial reason to believe that Damietta housed a permanent Muslim garrison to defend Egypt against Byzantine attacks.⁸⁴

⁷⁹ See al-Ṭabarī, *The History of al-Ṭabarī*. Volume 30, trans. C. E. Bosworth (New York: SUNY Press, 1989), 266; al-Kindī, *Akhbār quḍāt Miṣr*, in *The Governors and Judges of Egypt*, ed. Rhuvon Guest (Leiden: Brill, 1912), 401 (trans. M. Tillier, *Histoire des cadis égyptiens* [Cairo: Ifao, 2012], 168); al-Ṣafadī, *al-Wāfi bi-l-wafayāt*, ed. Aḥmad al-ʿArnaʿūt and Turkī Muṣṭafā (Beirut: Dār iḥyāʾ al-turāth al-ʿarabī, 2000), 13: 200; ‘U. R. Kaḥḥāla, *Muʿjam qabāʾil al-ʿarab*, 1: 106.

⁸⁰ See for instance Khālīd b. Dihqān al-Qurashī (first half of the second/eighth century) (al-Mizzī, *Tahdhīb al-Kamāl fī asmāʾ al-rijāl*, ed. Bashshār ‘Awwād Maʿrūf [Beirut: Muʿassasat al-risāla, 1980], 8: 55; Ibn ‘Asākir, *Taʾrīkh madīnat Dimashq*, 16: 18; ‘Ubayd Allāh b. Dihqān (dates unknown), *mawlā* of Anas b. Mālik (Ibn Ḥibbān, *al-Thiqāt*, ed. al-Sayyid Sharaf al-Dīn Aḥmad [Beirut: Dār al-fikr, 1975], 5: 68]. Conversely, the sources do not explicitly state that the traditionist Mūsā b. Dihqān al-Baṣrī (dates unknown), a native of Medina, was a *mawlā* (see al-Mizzī, *Tahdhīb al-Kamāl*, 29: 61). ‘Dihqān’ is borrowed from Pahlavi *dehqān*, literally ‘pertaining to land’. It was used in the late Sasanian period and in early Islam to designate a class of ‘landed magnates’ who managed local affairs in the countryside and acted as local rulers. See A. Tafazzolī, ‘Dehqān’. *Encyclopedia Iranica*. Available at <https://www.iranicaonline.org/articles/dehqan> (Accessed: 19 November 2024).

⁸¹ Y. Masarwa, ‘The Mediterranean as a Frontier: The Umayyad Ribāṭs of Palestine’, in H. Dey and E. Fentress (eds), *Western Monasticism Ante Litteram: The Spaces of Monastic Observance in Late Antiquity and the Early Middle Ages* (Turnhout: Brepols, 2011), 179.

⁸² P. Crone, *Slaves on Horses. The Evolution of the Islamic Polity* (Cambridge: Cambridge University Press, 1980), 38, 52.

⁸³ See J. Bruning, *The Rise of a Capital. Al-Fustāt and Its Hinterland, 18/639–132/750* (Leiden: Brill, 2018), 45–9.

⁸⁴ See J. Bruning, *The Rise of a Capital*, 113, ft. 126.

(3) Finally, Khālid b. Dihqān al-Balawī may have been a local military leader charged with maintaining law and order, stationed in Niqīza or nearby, either on a permanent or temporary basis. It is plausible that the local population sought the assistance of this military leader in the event of a grievance against their village headman or pagarch.

The narrative suggests that Mīnā b. Buṭr was in poor health when he appeared before Khālid b. Dihqān. He had to be carried, due to the severe lashing inflicted by Andreas, as one of the testimonies suggests (ll. 16–17). Mīnā was in such a critical condition that he died shortly afterwards. Therefore, it seems implausible that he travelled all his way to Damietta, approximately 70 kilometres from Niqīza. Consequently, it is more likely that Khālid b. Dihqān al-Balawī was a local military officer who also exercised judicial authority. If this is indeed the case, it is necessary to explain the presence of this officer in Niqīza or the surrounding area. To address this question, a more detailed examination of the settlements in the Delta during the second half of the seventh century is required.

2.1.2. Arabs in the Delta

Arabs

Several members of the conquering elite are mentioned in *P. Niqiza Report* 1. Six witnesses are identified by their name (*ism*) and patronymic, four of whom have a tribal *nisba* appended to their name, followed by a clan in three instances. This is the case of the first witness, ‘Abd al-Raḥmān b. Naṣr al-Yaḥṣubī, who belonged to the tribe of Yaḥṣub and to a clan that appears to be the Banū Hinwam (l. 11), based on a rare Yemeni anthroponym (see the linear commentary above). The onomastics of this individual, in conjunction with those of the other witnesses, provide compelling evidence that they were members of the ruling society, perhaps military men like Khālid b. Dihqān. More precisely, the first section of the report refers to these witnesses from whom a *bayyina* is expected and accepted as ‘Arabs’ (*min al-‘arab*, l. 2).

The correlation between these witnesses and their designation as ‘Arabs’ helps clarify what the author means by this term. Arabs are perceived as a social unit, with particular reference to the tribes of Yaḥṣub, al-Ma‘āfir and Hudhayl, of which at least three witnesses are known to belong. According to classical literature, these three groups originated from two different regions of the Arabian Peninsula, with genealogists tracing them back to separate ancestors. Yaḥṣub, the name of the political community (*sha‘b*) that included Zafār, the capital of Ḥimyar, was classified among the Ḥimyarī tribes,⁸⁵ as was al-Ma‘āfir.⁸⁶ These two tribes thus belonged to the group of Yaman, which played a prominent role in the conquest of Egypt. Conversely, genealogists categorise the third tribe, Hudhayl, as Northern Arabs, believed to be descended from Ishmael. Their original territory was situated in the vicinity of Mecca.⁸⁷ There were probably few members of Hudhayl in Egypt in the first/seventh and early second/eighth centuries. Ibn Yūnus (d. 347/958) mentions only one individual, a Companion who participated

⁸⁵ See Ch. Robin, ‘Matériaux pour une prosopographie de l’Arabie antique’, 149; ‘U. R. Kaḥḥāla, *Mu‘jam qabā’il al-‘arab*, 3: 1260.

⁸⁶ A. Grohmann, ‘al-Ma‘āfir’, *EP*², s.v.

⁸⁷ G. Rentz, ‘Hudhayl’, *EP*², s.v.

in the conquest of the province.⁸⁸ These witnesses thus belong to two distinct groups as defined by genealogists: the Yamanis or Southern Arabs, and the Qaysis or Northern Arabs, whose ancestors were believed to have been Qaḥṭān and ʿAdnān respectively. None of them is described as *mawlā* (client).

In *Imagining the Arabs* and other related publications, Peter Webb argues that the conquerors who set out against the Byzantine and Sassanid empires did not initially perceive themselves as ‘Arabs’. Only after a protracted process of ethnogenesis did the Muslim elites begin to identify themselves as an ‘Arab’ people. The largest group with which the people of the northern Arabian Peninsula identified themselves was Maʿadd. Over the decades following the first conquests, the conquerors gradually unified their diverse populations by inventing common genealogies and reactivating the ancient appellation of ‘Arabs’. This appellation was eventually claimed by the Yamanis.⁸⁹ This process of identifying the conquerors with an ‘Arab’ community, distinct from the indigenous peoples—even when the latter had converted to the new faith—appears to have reached its peak at the height of imperial construction, at the turn of the eighth century CE.⁹⁰ Webb’s argument is based on two key points: firstly, on the absence of any mention of ‘Arabs’ in sources from the early decades of Islam; and secondly, on the terms used by the conquered peoples to refer to the conquerors, such as *Sarakēnoi*, *Ṭayyāyē* and *Magaritai* or *Mhaggrāyē*. It is reasonable to posit that the latter two names reflected the manner in which the conquerors presented themselves, namely as *muhājirūn*.⁹¹

Although Webb’s hypothesis is appealing, it is largely based on an argument *ex silentio*, namely the absence of the term ‘Arabs’ in the earliest sources. This absence is used to suggest that the crystallisation of Arab ethnogenesis occurred in the late seventh or early eighth century CE. The discovery of a single dated use of the term ‘Arabs’ prior to this would necessitate a complete revision of the chronology of this ethnogenesis. As Webb is well aware, a Greek inscription in the baths of Ḥammāt Gader dates their restoration to the year 42 ‘of the era of the Arabs’ (*kata Arabas*), which corresponds to 662 CE.⁹² The restoration was carried out by a representative of the conquering authorities, namely a *symbolos* (governor) named ʿAbd Allāh b. Abī Hāshim, who delegated the work to a lower-ranking Greek official, Iohannes of Gadara.⁹³ Although inscribed in Greek, this stela was erected by the rulers and reflects their discourse and ideology, as evidenced by the titles bestowed upon the sovereign. Muʿāwiya is referred to as *ʿabd Allāh* (Ἀβδάλλα) and *amīr al-muʿminīn* (ἀμήρα ἀλμουμενήν), as in Arabic inscriptions from the same period.⁹⁴ This inscription thus strongly suggests that from the outset of the Sufyānid period the conquerors could be designated as ‘Arabs’ and not merely as

⁸⁸ That is Maʿn b. Ḥarmala b. Jaʿsham al-Hudhalī. Ibn Yūnus, *Taʾrīkh*, 1: 480.

⁸⁹ P. Webb, *Imagining the Arabs. Arab Identity and the Rise of Islam* (Edinburgh: Edinburgh University Press, 2017), 23-156; *Id.*, ‘Ethnicity, Power and Umayyad Society. The Rise and Fall of the People of Maʿadd’, in A. Marsham (ed.), *The Umayyad World* (London: Routledge, 2021), 65-102, esp. 65, 90.

⁹⁰ P. Webb, *Imagining the Arabs*, 144, 152.

⁹¹ P. Webb, *Imagining the Arabs*, 141–2. For a recent synthesis, see I. Linstedt, ‘*Muhājirūn* as a Name for the First/Seventh Century Muslims’, *Journal of Near Eastern Studies*, 74 (2015), 67–73.

⁹² J. Green and Y. Tsafir, ‘Greek Inscriptions from Ḥammāt Gader: A Poem by the Empress Eudocia and Two Building Inscriptions’, *Israel Exploration Journal*, 32 (1982), 77–96, esp. 95.

⁹³ See I. Hasson, ‘Remarques sur l’inscription de l’époque de Muʿāwiya à Ḥammāt Gader’, *Israel Exploration Journal*, 32 (1982), 97–101, esp. 97.

⁹⁴ See G. C. Miles, ‘Early Islamic Inscriptions Near Taif in the Hijaz’, *Journal of Near Eastern Studies*, 7 (1948), 236-242, esp. 237.

Sarakēnoi or *Magaritai*. When did they start using this term, in Arabic, to refer to themselves? So far, there is no evidence from the Sufyānid period. *P. Niqiza Report 1*, which displays archaic characteristics in both form and content, is the earliest known Arabic document in which members of the conquering elite explicitly identify themselves as ‘Arabs’. It provides evidence that this appellation was in common use among the conquerors by the end of the seventh or in the early eighth century CE and encompassed a wide range of groups, some of which originated from the south of the peninsula and were later classified as ‘Yamanis’, while others came from central Arabia. In a subsequent section, a further discussion will explore the consequences of this identification for the judicial process.

Arabs on the move?

How can we explain the presence of members of different tribes in the same part of the Delta at the time of this report? Sobhi Bouderbala has demonstrated that the conquerors established two principal types of settlement in the Egyptian countryside during the second half of the first/seventh century. Some *jund* tribes residing in Fustāt had access to spring pastures (*murtaba*) for grazing their horses, both in the southern part of the Delta and in Middle Egypt. The horses were taken to the pastures and guarded there by military units, whose commanders would requisition food from the local population. Other tribes that did not enrol in the *jund* and did not receive allotments (*khiṭaṭ*) in Fustāt appropriated lands in the Delta, with the approval of the authorities, and settled there permanently. For instance, the Banū Mudlij settled in Kharibṭā, in the western Ḥawf.⁹⁵ Is it possible that the individuals mentioned in our document were involved in grazing activities in the Delta?⁹⁶

The tribal *nisbas* cited in the papyrus partially overlap with the list of tribes and territories that Ibn ‘Abd al-Ḥakam mentions in connection with the *murtaba* ‘*al-jund*. The tribe of Balī, to which Khālīd b. Dihqān was likely a client, possessed pastures at Manf (Memphis, situated south of Fustāt) and Ṭarābiya, the principal town of a *kūra* in the eastern Delta.⁹⁷ Hudhayl, the tribe of the last witness, grazed its horses at Banā and Būṣīr, located south of Samannūd and southwest of Bitdīn.⁹⁸ The pastures of al-Ma‘āfir, to which two of the witnesses belonged, were

⁹⁵ S. Bouderbala, ‘*Murtaba* ‘*al-jund* et *manzil al-qabā’il*. Pénétration militaire et installation tribale dans la campagne égyptienne au premier siècle de l’Islam’, in A. Delattre, M. Legendre and P. Sijpesteijn (eds), *Authority and Control in the Countryside from Antiquity to Islam in the Mediterranean and Near East (6th-10th Century)* (Leiden: Brill, 2019), 367–91.

⁹⁶ A letter on papyrus was addressed to ‘Uqba b. Muslim al-Tujībī (d. ca. 120/737), who was probably in the Delta for the same purpose, ordering him to prepare camels for the pilgrimage caravan, sometime between 86/705 and 99/717. See P. M. Sijpesteijn, ‘An Early Umayyad Papyrus Invitation for the Ḥajj’, *Journal of Near Eastern Studies*, 73 (2014), 184. Furthermore, Sobhi Bouderbala proposes that ‘Abd Allāh b. Jabr, who carried out requisitions in Middle Egypt in the bilingual papyrus of 22/643, may have accompanied an army detachment to pastures. *P. Grohmann Muhadara II* p. 12 = *P. Grohmann Aperçu* p. 41 = *P. World* p. 113. See the analysis of S. Bouderbala, ‘*Murtaba* ‘*al-jund*’, 376–9.

⁹⁷ Ṭarābiya was the principal town of a district of 28 villages in the eastern Delta. See Yāqūt, *Mu‘jam al-buldān*, 4: 24; al-Maqrīzī, *al-Mawā‘iz wa-l-i‘tibār*, 1: 194; S. Timm, *Das christlich-koptische Ägypten*, 6: 2522–30; J.-Ch. Ducène, ‘Les districts administratifs’, § 20. Ṭarābiya is the modern town of Ṣaṭṭ al-Ḥennā (30° 33’ 19” N, 31° 36’ 36” E). See Map 1, E3.

⁹⁸ For Banā, in the eastern Delta, just south of Samannūd, see Yāqūt, *Mu‘jam al-buldān*, 1: 495; Map 1, D3. There were several places called Būṣīr in Egypt. Most likely, this is Būṣīr Banā, in the same *kūra* of Samannūd as Banā. See Yāqūt, *Mu‘jam al-buldān*, 1: 510.

distributed between Itrīb, Sakhā and Manūf, predominantly in the central Delta.⁹⁹ In contrast, Yaḥṣub, the tribe of the first witness, is not included in Ibn ‘Abd al-Ḥakam’s list of beneficiaries of the *murtaba* ‘.

What can be inferred from these data? Firstly, it is important to note that the region of Ṭarābiya, where the tribe of Balī (that of Khālīd b. Dihqān) had their pastures, is over 90 kilometres from Niqīza. This distance represents a substantial geographical separation, as the two locations are situated in completely different parts of the Delta. Moreover, the tribes of the witnesses benefited from pastures in different regions of the Delta that were relatively distant from one another. All of the districts mentioned by Ibn ‘Abd al-Ḥakam as grazing areas are located in the southern two-thirds of the Delta. The northernmost district he mentions is that of Sakhā. None of the aforementioned locations were situated in the vicinity of Niqīza. Further north was the region of Bashmūr or Bashrūd, which, in addition to being farther from the capital, was covered in inhospitable marshland and therefore sparsely urbanised. Consequently, Niqīza was more closely connected to the coast than to the extensive pastureland of the central and eastern Delta, where the horses of the *jund* grazed (Map 1). Thus, the hypothesis that the Arab authorities and witnesses mentioned in *P. Niqīza Report 1* were gathered in the Delta for spring grazing should be ruled out.

A coastal garrison

The diversity of the tribes mentioned in the report indicates a concentration of individuals belonging to multiple different tribal groups in one place. Two main reasons could explain this: the presence of a market where Arab merchants would stop, or the existence of a military garrison that included more than one tribal unit. Niqīza is not known as a commercial hub and the first hypothesis must therefore be ruled out. The second hypothesis is more plausible. In the third/ninth century, al-Ya‘qūbī refers to Niqīza as both the principal town of a district and as a fortified military site with a castle or citadel (*ḥisn*).¹⁰⁰ Rhuvon Guest expresses doubt about this, without explaining his skepticism.¹⁰¹ However, there is no historical reason to discredit this information. The Mediterranean coast of Egypt was a highly sensitive frontier zone, subject to regular Byzantine attacks and thus under constant surveillance.¹⁰² In addition to Alexandria, the most fortified ports were Rashīd (Rosetta), Damietta and Tinnīs. Other sections of the coastline also needed protection, and, like the Levantine coast, necessitated the deployment of small garrisons capable of deterring, if not repelling, maritime raids.¹⁰³ It is said that ‘Amr b. al-‘Āṣ (gov. 19–25/640–5 and 38–43/658–64) deployed half of the Egyptian army along the

⁹⁹ Ibn ‘Abd al-Ḥakam, *Futūḥ Miṣr*, 141–2. See Map 1.

¹⁰⁰ Al-Ya‘qūbī, *Kitāb al-buldān*, 338.

¹⁰¹ R. A. Guest, ‘The Delta in the Middle Ages’, 977.

¹⁰² See, for example, the description of the Byzantine occupation of Damietta in 238/853 in Ibn Taghrī Birdī, *al-Nujūm al-zāhira fī mulūk Miṣr wa-l-Qāhira* (Cairo: Dār al-kutub al-miṣriyya, 1929-1972), 2: 294–5. An allusion to Muslim military operations on the Egyptian coast following the attack can be found in the private letter *P. Levi Della Vida Damietta* (241/855), as well as in *P. Ryl. Arab. I I 6* (ca. 853–919). See G. Levi Della Vida, ‘A Papyrus Reference to the Damietta Raid of 853 A.D.’, *Byzantion*, 17 (1944–5), 212–21; R. Rémondon, ‘À propos de la menace byzantine sur Damiette sous le règne de Michel III’, *Byzantion*, 23 (1953), 245–50.

¹⁰³ On military outposts on the maritime border of the Levant, including watchtowers (*manāzir*) and forts (*ḥuṣūn*), see Y. Masarwa, ‘The Mediterranean as a Frontier’, 177–99.

Mediterranean coastline, with a quarter stationed in Alexandria and the remainder dispatched along the coast. This suggests that at least 3,750 troops were stationed between Rashīd and Tinnīs, not including subsequent reinforcements.¹⁰⁴ Consequently, it is plausible that Niqīza, located near the coast and undoubtedly on elevated ground, may have been fortified and thus possessed a garrison. It is also possible that al-Ya‘qūbī conflated Niqīza with al-Burullus and that the fort was originally located in that nearby town.

The hypothesis of a military context is reinforced by the information provided in *P. Niqiza Report 1* about certain witnesses. The first two witnesses are identified not only by their tribal group and clan, but also by the name of the ‘arīf of their clan (l. 11). The term ‘arīf (pl. ‘urafā’) originally referred to a military rank, specifically a squad leader of ten to fifteen men.¹⁰⁵ Following the conquests, ‘arīfs were assigned administrative responsibilities beyond their military role. Once placed in charge of a tribal unit, they became responsible for the distribution of stipends (‘aṭā’) and other financial matters, as well as serving as intermediaries between the army and the government.¹⁰⁶ Some are mentioned in debt registers and may have acted as guarantors for loan repayments.¹⁰⁷ These ‘arīfs were not only stationed in Fustāṭ but also led tribal military units in Alexandria, residing as senior officers in the towers of the city walls or nearby fortresses.¹⁰⁸ The mention of these ‘arīfs, previously poorly documented in papyrological sources, again points to a military context. At least two of the six witnesses, if not all, were likely soldiers from the local garrison, such as ‘Abd Allāh b. Ziyād, who claims to have seen Mīnā b. Buṭr arrive before Khālīd b. Dihqān (l. 16). The first two witnesses, ‘Abd al-Raḥmān b. Naṣr al-Yaḥṣubī and Yazīd b. Hilāl al-Ma‘afirī, testify that they were also present with Andreas when Mīnā b. Buṭr appeared, as they had come ‘on personal business’ (*fi sha’n khuṣūṣi-nā*, l. 12). This suggests that they resided nearby, presumably in Niqīza, where they were stationed. As for Khālīd b. Dihqān al-Balawī, whom Mīnā b. Buṭr appealed to against Andreas, it is plausible that he was the commander of the local garrison, overseeing troops from various tribes.

This clarifies the geographical and administrative context of our papyrus. The individuals involved in this report were active towards the end of the first/seventh or the early second/eighth century in the north of the Egyptian Delta, in Niqīza and the surrounding area. Some were permanently settled there, including the headman or pagarch of Niqīza, Andreas, a Christian in charge of tax collection, and probably Mīnā b. Buṭr, one of his constituents and a target of his vindictiveness. Others, designated as ‘Arabs’, were presumably stationed in Niqīza or its vicinity in a garrison to safeguard and defend the coast. These soldiers were probably rotated on a regular basis, perhaps every six months, as Ibn ‘Abd al-Ḥakam indicates regarding Alexandria during the early days of Islam.¹⁰⁹ It was against this backdrop that a tragedy occurred related to the collection of taxes. It is now time to examine this matter in greater detail.

¹⁰⁴ See J. Bruning, *The Rise of a Capital*, 40.

¹⁰⁵ H. Kennedy, *The Armies of the Caliphs. Military and Society in the Early Islamic State* (London: Routledge, 2001), 22; S. Bouderbala, ‘Murtaba‘ al-jund’, 379.

¹⁰⁶ S. Bouderbala, ‘Murtaba‘ al-jund’, 379.

¹⁰⁷ M. Tillier and N. Vanthieghem, ‘Recording Debts’, 152, 172.

¹⁰⁸ J. Bruning, *The Rise of a Capital*, 37, relying on Ibn ‘Abd al-Ḥakam, *Futūḥ Miṣr*, 130. See also al-Maqrīzī, *al-Mawā‘iẓ wa-l-i‘tibār*, 1: 451–2.

¹⁰⁹ Ibn ‘Abd al-Ḥakam, *Futūḥ Miṣr*, 130; al-Maqrīzī, *al-Mawā‘iẓ wa-l-i‘tibār*, 1: 451–2.

2.2. A tax evader and his punishment

The incident discussed in our papyrus concerns Mīnā b. Buṭr, about whom one can reconstruct the following information: (1) Mīnā refused to pay a sum owed to the tax authorities; (2) as a result, he was subjected to corporal punishment at the hands of Andreas; (3) Mīnā subsequently filed a complaint about the mistreatment he had endured; (4) he ultimately succumbed to the severe injuries inflicted by the flogging he had received. It is first necessary to examine Mīnā's refusal to pay taxes and the punishment he faced for this. Events 3 and 4 will be addressed in greater detail in the next section.

2.2.1. An increase in the tax burden?

Mīnā b. Buṭr, the tax evader, is described as a *nabaṭī* (l. 3). The term *nabaṭī* (pl. *anbāṭ*), which appears frequently in Egyptian papyri from the late first/early eighth century, consistently refers to local people engaged in agriculture. The term is typically translated as 'peasant' or 'farmer', although it is also occasionally rendered as 'native'.¹¹⁰ The individuals referred to by this term were not the poorest agricultural labourers, but rather landowners who paid taxes on their land.¹¹¹ In the letters of Qurra b. Sharīk, the *anbāṭ* are mentioned alongside complaints regarding substantial sums of money, which suggests that these individuals were among the wealthier segment of the local population.¹¹² Mīnā b. Buṭr thus was not a mere peasant, but a wealthy landowner of the Niqīza district. It remains unclear whether he was a resident of this village. His case, as documented in the papyrus, is connected to protests by the inhabitants of Bitdīn(ī) against taxation. Was he himself from this village? As previously noted, the later Bitdīn in the Delta is quite far from Niqīza. If Mīnā b. Buṭr was from Bitdīn(ī), we may assume that this village or hamlet was situated closer to Niqīza than the Bitdīn that is known in later times. The amount demanded from him is uncertain; the figure of 50 dinars mentioned in l. 7 might represent the total amount owed by the inhabitants of Bitdīn(ī) rather than Mīnā's individual tax share. Additionally, it is unclear whether the sum he refused to pay was his personal tax obligation or if he held a prominent position making him responsible for collecting taxes from multiple taxpayers and delivering them to the authorities.

Taxes are referred to in the papyrus using the generic expression *ḥaqq al-sulṭān* (l. 6), which can be translated as 'what is due to the sovereign', and includes not only taxes *stricto sensu*, but also unpaid forced labour and requisitions. To the best of our knowledge, this expression

¹¹⁰ See for example *P. Diem Amtliche Schreiben* 2, l. 5; *P. Joy Sorrow* 35, l. 7; *P. Qurra* 3, l. 7; *P. Becker NPAF* 8 (l. 4-23) = *P. Cair. Arab.* II 154 = *P. World* p. 129 = *P. Alqab* 12, l. 5; *P. Becker NPAF* 9 (l. 3-20) = *P. Cair. Arab.* II 155, l. 5; *P. Becker PAF* 1, l. 6; *P. Diem Amtliche Schreiben* 1 = *P. Berkes Careers* 1, l. 4; *P. Ragib Lettres* 2 a; *P. Heid. Arab.* I 10 (with the correction of N. Vanthieghem in 'Papyrologica V', *Chronique d'Égypte*, 92 [2017], 221); *P. Becker PAF* 2, l. 13. The word seems to have had the same meaning in second/eighth-century Iraq. See N. Lucas, *Le pouvoir de la terre. Essai d'histoire de la société bas-iraquienne au II^e/VIII^e siècle*, PhD thesis, Paris, 2020, 393–4.

¹¹¹ See for example *P. Berl. Arab.* II 23, l. 6; *P. Diem Fruehe Urkunden* 7 = *P. Alqab* 21, l. 9.

¹¹² See M. Tillier, *L'invention du cadi. La justice des musulmans, des juifs et des chrétiens aux premiers siècles de l'Islam* (Paris: Publications de la Sorbonne, 2017), 58–62.

has not been previously identified in Arabic papyri.¹¹³ Scribes preferred the expression *ḥaqq amīr al-mu'minīn* ('what is due to the Commander of the faithful'),¹¹⁴ which also appears in Greek as *dikaion tou Amiral moumnin* (δικαίον τοῦ Ἀμιραλμουμνιν, 'the just dues of the Commander of the faithful').¹¹⁵ A few decades later, Abū Yūsuf (d. 182/798) employed the Arabic expression *ḥaqq al-sultān* in his *Kitāb al-Kharāj* on two occasions to refer to land taxes.¹¹⁶

The most common term for taxes in the papyrus is *jizya* (ll. 4, 5, 6), which denotes a tax payable in money and is also known in Greek as *chrysika dēmosia*. Although poll-tax (*diagraphon* or *andrismos*) is attested in Greek since 653,¹¹⁷ the administration of the first/seventh century did not yet differentiate between land tax and poll tax in Arabic. These were, however, classified as *jizyat al-ard* and *jizyat al-ra's* respectively from the beginning of the second/eighth century.¹¹⁸ The author of the report distinguishes between *jizya* and what he terms *ḍarā'ib* (l. 6), which refers to taxes on crops, also known as *ḍarībat al-ṭa'ām* (gr. *embolē*), typically paid in kind. This levy consisted of grain (wheat, and sometimes barley) intended for distribution to the Egyptian army and for dispatch to the holy cities of the Hijaz.¹¹⁹ In the text, the mention of the *ḍarā'ib* appears to be related to the inhabitants of Bitdīn(ī) refusing to pay their taxes. The amount that follows (l. 7), which may represent the total taxes expected for this village, is probably expressed in dinars. The two categories of taxes, *jizya* and *ḍarā'ib*, were therefore accounted for in money. This implies that either the collection occurred in monetary form, including *ḍarā'ib/embolē*, or that the levies were partly collected in kind and subsequently converted into account money.¹²⁰

Why did Mīnā b. Buṭr refuse to pay his taxes? Did the authorities increase the tax burden? Was Mīnā unable to pay due to personal impoverishment? Did he contest the apportionment calculated by the pagarch or village headman, Andreas? Does his refusal indicate a deeper challenge to the tax system by the people of Niqīza, or even across various regions of Egypt? The part of the report that precedes the testimonies provides a chronological framework for the events in question, indicating that Mīnā b. Buṭr's disobedience in Niqīza was not an isolated incident. If our interpretation is correct, this occurred in a context where the inhabitants of Bitdīn(ī) 'almost refused to pay their headman the money taxes [and corn taxes]' (l. 5). The

¹¹³ One finds however the expression *māl al-sultān* ('the money of the sovereign') in *P. Heid. Arab.* II 5 = *P. Alqab* 28+32 (eighth century), which perhaps refers to the same reality.

¹¹⁴ *P. Heid. Arab.* I 1 = *P. World* p. 124 = *Chrest. Khoury* I 90 (Aphroditō, 91/710); *P. Heid. Arab.* I 17 (unknown provenance, 709-714).

¹¹⁵ See the letters of Qurra b. Sharīk *P. Lond.* IV 1349, l. 20 (Aphroditō, 710) and *P. Lond.* IV 1380, l. 11 (Aphroditō, 711). The authors would like to thank Naīm Vanthieghem for pointing out these Greek parallels.

¹¹⁶ Abū Yūsuf, *Kitāb al-kharāj* (Beirut: Dār al-ma'rifa, 1979), 92–3.

¹¹⁷ J. Gascou, 'De Byzance à l'islam. Les impôts en Égypte après la conquête arabe', *Journal of the Economic and Social History of the Orient*, 26 (1983), 97–109, 101–2; Id., 'Arabic Taxation in the Mid-Seventh-Century Greek Papyri', in C. Zuckerman (ed.), *Constructing the Seventh Century* (Paris: Association des amis du Centre d'histoire et civilisation de Byzance, 2013), 675.

¹¹⁸ See K. Morimoto, *The Fiscal Administration*, 51, 60–5, 140. Cf. J. Gascou, 'De Byzance à l'islam', 105. See also P. M. Sijpesteijn, *Shaping a Muslim State*, 173.

¹¹⁹ K. Morimoto, *The Fiscal Administration*, 49–51, 60; P. M. Sijpesteijn, *Shaping a Muslim State*, 173, 177; J. H. M. de Jong, 'A Summary Tax Assessment from Eighth Century Aphroditō', in A. Nodar and S. Torallas Tovar (eds), *Proceedings of the 28th International Congress of Papyrology, Barcelona 1-6 August 2016* (Barcelona: Publicacions de l'Abadia de Montserrat, 2019), 600–8, esp. 604.

¹²⁰ See J. Gascou, 'Arabic Taxation', 674. On the payment of the *ḍarība* in money when requested by the authorities, see P. M. Sijpesteijn, *Shaping a Muslim State*, 175.

unexpected use of the verb *kāda* suggests that the revolt did not fully materialise and that the people of this village merely protested verbally before ultimately agreeing to pay. Nevertheless, the unrest in this village may have been pronounced enough to encourage other villagers to disobey.

If the papyrus is accurately dated to the end of the seventh century CE, it can be related to other events of the same period. As previously noted, a papyrus dating to 78/697 refers to monks who failed to pay their taxes in the Thebaid during an insurrection.¹²¹ The *History of the Patriarchs of Alexandria* also preserves the memory of the tax policy implemented by al-Aṣḡagh b. ʿAbd al-ʿAzīz, son and heir of the governor of Egypt ʿAbd al-ʿAzīz b. Marwān (gov. 65–85/685–704), who became governor of Alexandria in 74/693–4, and deputy governor over Egypt during his father’s stay in Damascus (75–6/695).¹²² This source presents a highly unfavourable portrayal of al-Aṣḡagh, depicting him as particularly hostile towards Christians. He reportedly implemented tax reforms, conducted a census of the monks in order to impose a poll-tax on them, and compelled the bishops to pay substantial land taxes. This narrative, which emphasises the impact of these reforms on the clergy, may indeed conceal broader tax reforms, which may have led to uprisings in both Upper and Lower Egypt.

The eastern and northern Delta were the regions of Egypt where resistance to taxation was most pronounced and violent in the following decades. The first significant peasant uprising in these areas occurred in 107/725–6, in response to a tax reform implemented that year by the finance director, ʿUbayd Allāh b. al-Ḥabḡhāb. According to al-Kindī, this reform increased the land tax by 4.17% (1 carat for every dinar), which was sufficient to provoke considerable discontent in several regions of Egypt, particularly the eastern Ḥawf (the eastern part of the Delta).¹²³ John the Deacon, author of the *Life of Patriarch Alexander II* in the *History of the Patriarchs of Alexandria*, reports that the revolt spread from Banā, Ṣā and Samannūd.¹²⁴ Al-Kindī also mentions the villages of Tanū,¹²⁵ Tumayy,¹²⁶ Farbēt,¹²⁷ and Ṭarābiya,¹²⁸ and even asserts that the revolt extended throughout the entire eastern Ḥawf. As a result, the governor,

¹²¹ H. I. Bell, ‘Two Official Letters’, 273–4.

¹²² Al-Kindī, *Wulāt*, 51.

¹²³ Al-Kindī, *Wulāt*, 73. See K. Morimoto, *The Fiscal Administration*, 135; M. S. A. Mikhail, *From Byzantine to Islamic Egypt*, 119–20.

¹²⁴ Severus ibn al-Muqaffaʿ, *Alexandrinische Patriarchen-geschichte von S. Marcus bis Michael (61–767), nach der ältesten 1266 geschriebenen Hamburger Handschrift im arabischen Urtext*, ed. C. F. Seybold (Hamburg: L. Gräfe, 1912), 146; *History of the Patriarchs of the Coptic Church of Alexandria*, ed. B. T. A. Evetts (Paris: F. Didot, 1904–15), 3: 330. For the location of these towns, see Map 1, C3–D3.

¹²⁵ The spelling of this toponym is uncertain. Al-Maqrīzī rather spells it Natū or Banū. It was the chief town of a district (*kūra*) of 80 villages in the eastern Delta. Al-Maqrīzī, *al-Mawāʿiẓ wa-l-iʿtibār*, 1: 194, 348. Rhuvon Guest identifies it with the modern city of Ṣahrajat al-kubrā, on the eastern branch of the Nile. See Map 1, D3.

¹²⁶ Tumayy, also called Tatā by Yāqūt, was the principal town of a district of 150 villages in the eastern Delta. It corresponds to the modern village of Timayy al-Amdīd (30° 56′ 39″ N, 31° 31′ 57″ E). See Yāqūt, *Muʿjam al-buldān*, 2: 46; al-Maqrīzī, *al-Mawāʿiẓ wa-l-iʿtibār*, 1: 194; EGYLandscape 121601. See above, Map 1, E3.

¹²⁷ Farbēt was the principal town of a district of 18 villages in the eastern Delta. Its name is sometimes spelled Qurbayṭ or Hurbayṭ in medieval sources, but the initial *fāʾ* is justified by its Greek (Pharbitos) and Coptic spellings. The village corresponds to the modern Hurbīt (30° 44′ 15″ N, 31° 37′ 15″ E). See Yāqūt, *Muʿjam al-buldān*, 4: 320; al-Maqrīzī, *al-Mawāʿiẓ wa-l-iʿtibār*, 1: 194; M. Ramzī, *al-Qāmūs al-jughrāfi*, 2.1: 130; S. Timm, *Das christlich-koptische Ägypten*, 2: 936; G. Cornu, *Atlas*, map of Egypt, C2; EGYLandscape 130528. See above, Map 1, E3.

¹²⁸ On Ṭarābiya, see the references above, footnote 97, and Map 1, E3.

al-Hurr b. Yūsuf, was compelled to remain in Damietta for a period of three months in 107/725–6, in order to organise the systematic suppression of the uprising.¹²⁹

The unrest among the Copts of Bitdīn(ī) and the disobedience of Mīnā b. Butr probably occurred at the end of the seventh century or in the early eighth century. Thus, it can be surmised that these events preceded the major revolt of 107/725–6, and represent the earliest documented evidence of tax resistance in the northern Delta. Although the report does not explicitly mention an open revolt, it demonstrates the Arab-Muslim authorities' concern regarding a discontent that could potentially escalate into rebellion, as the uprising that occurred in the Thebaid before 78/697. Since the papyrus is undated, one cannot entirely rule out the possibility that this episode occurred later, in the context of the first revolts referenced in literary sources, in the 720s CE. In that case, it may have been a minor incident, either preceding or coinciding with the larger uprising of 107/725–6.

2.2.2. Repression in Lower Egypt

Andreas, the pagarch or headman of Niqīza, responded to Mīnā's defiance with extreme severity. According to the first double testimony, he had Mīnā b. Butr 'brought before him' (*aḥḍara*) for interrogation and demanded that he pay his taxes. The verb *aḥḍara* is too vague to determine whether this involved a simple summons, in which case Mīnā may have appeared voluntarily, or whether he was arrested and brought before Andreas. If the reading is accurate, his mother was present at the same time. Despite the damaged state of the text, it is clear that Mīnā remained steadfast in his refusal during the hearing. Consequently, Andreas ordered him to be flogged (*jald*) (ll. 4, 13–4, 20).

Flogging was a long-standing punishment for tax-related offences. Under the Byzantine Empire, those in arrears on their taxes faced severe flogging since the reign of Constantine.¹³⁰ In *P. Lond.* IV 1384 (Aphroditō, ca. 710), Qurra b. Sharīk ordered Basileios to administer 40 lashes to fiscal fugitives, after which they were to be nailed to a wooden yoke and sent to Fustāt.¹³¹ Yet, Petra Sijpesteijn posits that tax evaders appearing in papyri were typically penalised with fines and imprisonment rather than corporal punishment. Imprisonment, or even the taking of family members as hostages, was often used as leverage to compel payment.¹³² In the case of Mīnā, however, arresting his mother did not suffice to ensure compliance, prompting Andreas to resort to physical punishment. The severity of the flogging, which caused bleeding, seems to have been intended not just as pressure but as a form of retribution. What prompted the use of such violence? Is it possible that, during the interrogation, Mīnā responded to Andreas in a provocative and even insulting manner, provoking his wrath? The broader context of the

¹²⁹ Al-Kindī, *Wulāt*, 73–4. Cf. al-Maqrīzī, *al-Mawā'iz wa-l-i'tibār*, 1: 212–213. See M. Tillier and N. Vanthieghem, 'Ubayd Allāh b. al-Ḥabḥāb', forthcoming.

¹³⁰ J. Hillner, *Prison, Punishment and Penance in Late Antiquity* (Cambridge: Cambridge University Press, 2015), 122–3.

¹³¹ H. I. Bell, 'Translations of the Greek Aphroditō Papyri in the British Museum', *Der Islam*, 2 (1911), 380. See also L. Berkes and N. Gonis, 'Two Late Letters Read Anew', *Bulletin of the American Society of Papyrologists*, 60 (2023), 347–8.

¹³² P. M. Sijpesteijn, 'Policing, Punishing and Prisons in the Early Islamic Egyptian Countryside (640–850 CE)', in A. Delattre, M. Legendre and P. Sijpesteijn (eds), *Authority and Control in the Countryside*, 557, 559, 562, 571.

unrest in Bitdīn(ī) may help explain the severity of Andreas' reaction. It is possible that Andreas chose to make an example of Mīnā, in the hope of preventing further dissent.

P. Niqiza Report 1, to the best of our knowledge, provides the most detailed account to date of how such a punishment was carried out (ll. 13–4). The report does not specify whether the flogging took place before a large crowd or within the more limited audience of the pagarch's hearing. At least two Arabs were present with Andreas that day: 'Abd al-Raḥmān b. Naṣr al-Yaḥṣubī and Yazīd b. Hilāl al-Ma'afirī, the first two witnesses, who had come to see the pagarch 'on personal business' (l. 12). They describe the initial physical act: Mīnā was 'dragged' (*jarrū-hu*) by his garments (*jubab*), either to be taken to the whipper or to be undressed (l. 13).¹³³ The use of the impersonal plural likely refers to the guards present during the hearing. Andreas then ordered him to turn around and kneel. If our reading is correct, Andreas was apparently dissatisfied with this posture and shouted for Mīnā to be thrown to the ground so that he could receive the lashes (l. 14).

Although the number of lashes is not specified, the first two witnesses describe the blows as repeated and severe (*awsa 'a-hu jaldan*, l. 14). The other testimonies, though partially damaged, suggest that Mīnā was bedridden afterwards. Other witnesses describe Mīnā b. Buṭr as suffering from a fever, most likely in his bed, but still conscious and able to speak. When asked by those who visited him, he reportedly managed to say, 'Andreas beat me up (*ḍarabanī Andriyūs*)!' (ll. 19, 21). Witnesses claim to have seen the marks (*athar*) of the lashes and observed Mīnā convulsing (*makzūz*, ll. 17, 18, 20). This indicates that Mīnā b. Buṭr had been whipped to the point of bleeding. His wounds likely became infected, and he most probably died from septicaemia after several days of fever.

Where was Mīnā during his final moments? Other examples of punishment involved a combination of flogging and imprisonment.¹³⁴ Did Mīnā die in the headman/pagarch's prison? Was he back home? As we shall see, he was probably released and did not die in Andreas' custody.

2.3. An administrative investigation

This incident demonstrates that the local Christian authorities still resorted to coercion and physical punishment towards the end of the seventh century or in the early eighth century CE.¹³⁵ The ordeal endured by Mīnā b. Buṭr did not go unnoticed. First, the victim attempted to seek redress from a local authority. Subsequently, another authority—presumably the provincial governor—ordered an investigation to clarify the circumstances of his death.

¹³³ Note that the verb *jarra* is used by Ibn Ḥajar in describing how Ibn Ṭulūn later had the clothes of the qadi Bakkār b. Qutayba torn and then had him dragged by one foot before being beaten. Ibn Ḥajar, *Raf' al-iṣr 'an quḍāt Miṣr*, ed. 'Alī Muḥammad 'Umar (Cairo: Maktabat al-Khānjī, 1998), 106 (French translation M. Tillier, *Vie des cadis de Miṣr* [Cairo: Ifao, 2002], 68). The same verb (or its dialectal variant *jarjara*) is used in the *History of the Patriarchs* to describe the punishment of Anbā Jamūl, the bishop of Wasīm, in the late 720s. See *History of the Patriarchs* (Evetts, ed.), 3: 78/332; M. Tillier and N. Vanthieghem, 'Ubayd Allāh b. al-Ḥabḥāb', forthcoming.

¹³⁴ See for instance *P. Lond.* IV 1384 (Aphroditō, ca. 710). Cf. P. M. Sijpesteijn, 'Policing', 571.

¹³⁵ Cf. P. M. Sijpesteijn, 'Policing', 577.

2.3.1. An appeal to the local military leader

Mīnā b. Buṭr responded by filing a complaint against what he perceived as an excessive and unjust punishment. The third witness, whose name is mostly missing from the document but appears to be ‘Abd Allāh b. Ziyād, states that ‘they’ brought him before Khālid b. Dihqān al-Balawī (l. 16). Who were these ‘they’? ‘Abd Allāh b. Ziyād and other Arabs present in the region? When did this occur? Was it immediately after the flogging, or did it happen a few days later? Mīnā’s condition was so deteriorated that he had to be transported (*yaḥmilūna-hu*), possibly on a stretcher. Regardless of who was involved and the precise timing, this suggests that Mīnā was not confined to prison after his punishment. Did he request to be brought before Khālid b. Dihqān? Or was it Khālid who, upon hearing what happened, sent for Mīnā at Andreas’ residence? The available evidence allows for both hypotheses. The text reads ‘so that [Khālid] could hear [his complaint against] Andreas’ (*ilā Khālid b. Dihqān al-Balawī li-yasma ‘a-hu...*). Mīnā’s personal appearance before Khālid b. Dihqān, followed by an oral presentation of the case, aligns with a widespread procedure for hearing a plaintiff before a judge. This could have stemmed either from Mīnā’s request to lodge a complaint or from Khālid b. Dihqān summoning him, possibly after receiving his written petition or learning of the case through other channels.

If Khālid b. Dihqān was indeed a military commander, as has been previously proposed, he probably represented the highest local authority. In this capacity, he would have possessed judicial authority, enabling him to hear complaints. This structure bears similarities to the system later formalised as the *mazālim* courts.¹³⁶ Mīnā appeared on two occasions (*marratayn*) before Khālid b. Dihqān (l. 17), while already showing signs of fever, a clear indication of the infection that would eventually prove fatal. Although the content of the discussions during these appearances is not disclosed, some conclusions can be inferred from the testimonies. This double appearance suggests that Mīnā remained in the vicinity of Khālid b. Dihqān during this period. The witness ‘Abd Allāh b. Ziyād reports that he did not see Mīnā come out again (*kharaja*) until his death (l. 17). This implies that Mīnā did not return to Andreas and most likely stayed with the Muslim garrison, where he eventually passed away. This circumstance also accounts for the presence of at least two other Arabs, Kināna and Bishr, who witnessed his final moments. As noted earlier, they were probably soldiers stationed at the garrison.

2.3.2. The governor, at the origin of an investigation?

From this point onwards, the chronology becomes more uncertain. Did Khālid b. Dihqān inform his superior(s) of Mīnā’s death under suspicious circumstances? Was public outcry in Bitdīn(ī) the catalyst for official intervention? Or were the authorities responding to the broader atmosphere of unrest that permeated the Delta region? Regardless of the exact cause, a higher authority intervened, initiating the process that resulted in the compilation of *P. Niqiza Report 1*.

¹³⁶ See M. Tillier, ‘The *Mazālim* in Historiography’, in A. M. Emon and R. Ahmed (eds), *Oxford Handbook of Islamic Law* (Oxford: Oxford University Press, 2018), 357–80.

The identity of this authority can be inferred from the content of the report, which is addressed to an unnamed *amīr* (l. 3, 7, 8). The last part of the upper section, just before the testimonies, includes a blessing and a prayer for the addressee's well-being, indicating his elevated position within the administrative hierarchy. The blessing, *atamma Llāh ni 'ama-hu 'alay-hi fī l-dunyā wa-l-ākhirā* (l. 8), is also found in an early Abbasid petition addressed to an *amīr*.¹³⁷ Who, then, was this *amīr*? One hypothesis suggests he may have been the military governor of Alexandria. This hypothesis is implausible, as the papyrus was likely discovered in the ruins of Fustāt or in Middle Egypt, as previously discussed. The most probable candidate, therefore, is the provincial governor himself. He probably initiated an investigation from Fustāt and sent a letter—now lost—to an official in the Delta, likely the author of the report. The later was most likely an Arab-Muslim authority already stationed near Niqīza. Thus, it can be concluded that the provincial governor issued the order to the commander Khālīd b. Dihqān al-Balawī, who probably commissioned the report.

If these assumptions are correct, the following reconstruction of the events can be proposed. After Mīnā b. Buṭr appealed to Khālīd b. Dihqān al-Balawī, complaining of the injustice inflicted by the headman/pagarch Andreas, the local commander, Khālīd, wrote to the governor of Egypt—presumably in Fustāt—to inform him and seek his guidance. By that time, it is possible that Mīnā had passed away, in which case Andreas would have been suspected of murder. The governor likely responded by ordering an investigation. This procedure, if correctly interpreted, parallels later instructions issued by the governor Qurra b. Sharīk in the late first/early eighth century. Upon receiving complaints from litigants in Aphroditō, Qurra instructed Basileios to gather evidence against their adversaries and either pass judgement on that basis or, if the truth remained unclear, to write back for further instruction.¹³⁸ However, in this instance, the author of the report does not appear to have been granted full authority to pass judgement. The report, containing the evidence—namely the testimonies—was sent to Fustāt, and it is reasonable to assume that the governor provided further instructions regarding Andreas's fate.

2.3.3. *The form of the investigation: the testimony of Arabs*

The author of the report, presumably Khālīd b. Dihqān, was thus instructed to investigate Mīnā b. Buṭr's death. The investigation appears to have proceeded in two distinct directions to avoid prematurely charging the defendant, Andreas. On the one hand, the author notes that he questioned Andreas and heard his account of Mīnā's disobedience (ll. 3–4). On the other hand, he also recorded the testimonies of individuals who had witnessed the incident. The first section of the papyrus mentions the type of evidence that the governor had previously defined as acceptable against Andreas: a *bayyina*, which is the testimony of two Arabs (*min al-'arab al-ithnayn*) (l. 2).

A double testimony

¹³⁷ P. World p. 186.

¹³⁸ See M. Tillier, *L'invention du cadi*, 50–69.

The Quranic term *bayyina*, which means ‘that which makes clear’ and, by extension, ‘best evidence’, is used in classical *fiqh* to refer to the testimony of two respectable witnesses. The term appears in the judicial correspondence of Qurra b. Sharīk, although he never specifies its exact meaning, and it cannot be assumed that it refers to double testimony, as it would in later courts.¹³⁹ However, *P. Niqiza Report 1* is explicit: *bayyina* is defined as the testimony of two men. The report thus demonstrates that by the late seventh or early eighth century CE, *bayyina* was already understood to mean testimony. In contrast to Qurra b. Sharīk, for whom the term might have been self-evident, the author of this report is careful to specify both the number of witnesses (two) and their status (they must be Arabs). This level of precision may suggest that either the whole procedure, or a part of it—such as the requirement for both witnesses to be Arabs—was still novel. It had not yet become an accepted practice and needed to be explicitly stated. If the entire procedure was indeed new, this would further support the idea that *P. Niqiza Report 1* predates Qurra b. Sharīk’s tenure as governor.

In classical *fiqh*, testimony is considered admissible in court if provided by someone deemed ‘upright’ (*‘adl*), meaning a person of integrity, free from any suspicion of dishonesty, and highly regarded by his contemporaries for his religious virtue.¹⁴⁰ This requirement is based on two Quranic verses (5:106 and 65:2) that instruct believers to call upon *dhawā* ‘*adl* witnesses from among themselves (*min-kum*) in cases of will or repudiation. In the first part of the report, the term ‘*adl* is not mentioned. However, the phrase *min-kum* from the Qur’ān is echoed here by the expression *min al-‘arab*. As previously indicated, our papyrus provides the earliest evidence of a community that self-identified as ‘Arabs’. The text indicates that this Arabness was understood as more than just an ethnic identity at the time. This ethnonym carries the implicit expectation of being a reliable witness. Did the governor believe that Arab soldiers would be more impartial, given their lesser involvement in local affairs? Or did he associate Arabness with honesty, whether due to the Arabs’ religion or their perceived inherent qualities?

As previously stated, the designation applied to the Arab-Muslim conquerors up to the end of the seventh century CE suggests that the first generations did not conceptualise their movement in the same terms as those who followed. In Peter Webb’s view, the process of Arab ethnogenesis was inextricably tied to the Muslim identity of those who considered themselves members of this community.¹⁴¹ Bastien Dumont, for his part, has demonstrated that the Greek term *Arabes* (Ἀραβες) also emerged in Christian polemical literature towards the end of the seventh century CE to designate members of a group unified by their shared Islamic faith.¹⁴² Webb also notes that a Greek papyrus by Qurra b. Sharīk contrasts ‘Arabs’ (Ἀράβες) with ‘Christians’ (Χριστιανοί), further reflecting the religious-inflected connotation of the term ‘Arabs’.¹⁴³ If we accept that the phrase *min al-‘Arab* in the papyrus echoes the Quranic phrase *min-kum*, then ‘Arabs’ can be understood as a reference to the Quranic ‘you’, or the group God addresses. The term encompasses not only a people, but also those who adhere to the Quranic message. As noted earlier, it is clear that some of the ‘Arabs’ mentioned in the papyrus were

¹³⁹ M. Tillier, *L’invention du cadī*, 65–8.

¹⁴⁰ M. Tillier, *L’invention du cadī*, 302–4.

¹⁴¹ P. Webb, *Imagining the Arabs*, 129–52.

¹⁴² B. Dumont, *La polémique chalcédonienne et l’émergence d’une nouvelle organisation de l’Église au Proche-Orient durant le premier siècle de la domination islamique (années 660-710)*, PhD thesis, Université Paris 1 Panthéon-Sorbonne, Paris, 2022, 303.

¹⁴³ P. Webb, *Imagining the Arabs*, 150, relying on *P. Lond.* IV 1375.

members of tribes originating from the Arabian Peninsula, bearing Arabian names. However, their distinctiveness lies not solely in their ethnic identity but in their reliability, rooted in their faith—the faith that came to be known as Islam. The report implies that to be an ‘Arab’ was to be part of the *dhawū ‘adl min-kum* of the Qur’ān, that is, to be men of faith (in the sense of both trust and religious belief). Thus, the term ‘Arabs’ in this context refers not merely to the *believers*,¹⁴⁴ but rather to the *faithful*.

Accepting only the testimony of Arabs implies the exclusion of non-Arabs, that is, both non-Muslims and non-Arab converts. The governor’s insistence on this point suggests that accepting only Arabs’ testimony was not yet standard practice. Was this a specific, *ad hoc* decision based on the gravity of the events? Was the governor concerned that local indigenous populations might conspire against Andreas and provide false testimony? Or was it a new general rule barring non-Muslims from testifying? According to Syriac sources, the testimony of non-Muslims was officially forbidden in the Islamic empire by a decree from either Caliph ‘Umar II (r. 99–101/717–20) or Yazīd II (r. 101–5/720–3), which implies that it had previously been permitted.¹⁴⁵ Two main hypotheses emerge from this information:

(1) The exclusion of non-Arabs was situational, driven by the gravity of events. The governor, in response, accepted testimony only from the most reliable individuals—Arab Muslims. This hypothesis is plausible if *P. Niqiza Report 1* predates 720, as other evidence suggests.

(2) Alternatively, the exclusion may have been more general, leading to two secondary interpretations: (2a) The exclusion of non-Arabs, broader than just non-Muslims, may have been enforced in Egypt even before the caliphal decree. In this case, *P. Niqiza Report 1* would also predate 720. (2b) The exclusion of non-Arabs could reflect a local interpretation of the ban on non-Muslims’ testimony, equating Arabs with Muslims. If so, *P. Niqiza Report 1* would likely date to around 720 CE, when the imperial ban on non-Muslim testimony was officially enacted.

Even when given by an Arab, an isolated testimony was insufficient to substantiate a claim. As mentioned in the upper section of *P. Niqiza Report 1*, the *bayyina* required the testimonies of two Arabs (*min al-‘arab al-ithnayn*) (l. 2). Accordingly, the testimonies on the lower part of the report are structured to meet this numerical requirement. The first two testimonies are combined (ll. 11–15), provided by two eyewitnesses who were present at the scene of the incident by coincidence and observed Minā’s punishment, ‘Abd al-Raḥmān b. Naṣr al-Yaḥṣubī and Yazīd b. Hilāl al-Ma‘āfirī. The third testimony comes from a single witness, ‘Abd Allāh b. Ziyād, who, with others, carried Mīnā before Khālīd b. Dihqān. The final two surviving depositions, although separated into two paragraphs (ll. 18–21), are almost identical in wording. The text is thus organised to emphasise the convergence of the testimonies of pairs of witnesses in accordance with the governor’s instructions.

An archaic form of testimony

¹⁴⁴ P. Webb, *Imagining the Arabs*, 145.

¹⁴⁵ M. Tillier, *L’invention du *cadi**, 275.

In the second section of the document, several stylistic devices are employed to underscore the trustworthiness of the witnesses. The testimonies begin with the phrase *hādhā mā shahida bi-hi* or *shahida* in the third person past tense (*māḍī*) and conclude with *fa-hādhā mā yashhadu bi-hi* conjugated in the present tense (*muḍāri*) (ll. 16–22). This repetition introduces a sense of redundancy, suggesting continuity, as if the testimony extended to the very moment the addressee read the report. Such a device is not found in later legal documents. The first two depositions go even further by shifting to the first-person plural: *bi-hādhā nashhadu* (l. 15), a reading confirmed by the number of denticles and the diacritical dot above the *nūn*. This transition to a direct style in the first two and fourth testimonies enhances the sense of verisimilitude, as though the witnesses were speaking directly to the reader while their testimony was being recorded by a scribe.

The concluding part of the initial two testimonies contains a highly original formula: ‘Testimony belongs to God! Our testimony does not benefit a close relative or deprive anyone distant from us’ (*bi-hādhā nashhadu wa-l-shahāda li-Llāh lā yuḥbā bi-hi qarīb wa-lā yumna ‘u man ba ‘īd*, l. 15) The first phrase, *al-shahāda li-Llāh*, echoes verse 65:2 (*al-Ṭalāq*) in which the Qur’ān encourages those who have repudiated their wives to summon two upright witnesses to testify before God (*wa-ashhidū dhawā ‘adlin min-kum wa-aqīmū l-shahādata li-Llāh*). In the context of our papyrus, this phrase is understood to mean ‘the testimony belongs to God’. In other words, the witnesses are not merely testifying before human beings but are giving their word before God, taking Him as their ultimate witness. As a result, their testimony is imbued with the solemnity of an oath. Classical *fiqh* draws a clear distinction between testimony and oaths in legal proceedings. In most cases, it is the defendant who takes the oath, while witnesses testify in favour of the plaintiff without taking an oath themselves. Furthermore, the mention of God is not a common feature of testimony in later legal documents. Instead, the combination of testimony and an oath before God evokes an archaic procedure referenced in the Qur’ān in relation to a questionable will (*al-Mā ‘ida*, 5:106):

You are to detain them after prayer and they are to swear by God, if you have doubts, as follows: ‘We shall not sell our testimony for a price, even if it concerns a relative (*wa-law kāna dhā qurbā*), nor conceal the testimony of God, or else we are counted sinners’.¹⁴⁶

This type of archaic procedure, in which a witness was required to swear to the truthfulness of his testimony, is referenced in literary sources in connection with Iraqi judges of the first/seventh-century, such as Shurayḥ and Abū Mūsā al-Ash‘arī. The practice was still attested in Baṣra during the early Abbasid period. In that city, the qadī Sawwār b. ‘Abd Allāh (d. 156/772–3) required witnesses to recite a specific formula, ‘I bear witness by the testimony of God’ (*ashhadu shahādat Allāh*), which, although unusual, bears resemblance to the phrase *al-shahāda li-Llāh* found in the present papyrus.¹⁴⁷ This type of formula eventually fell into disuse.¹⁴⁸

¹⁴⁶ Trans. Tarif Khalidi.

¹⁴⁷ See M. Tillier, *L’invention du cadi*, 324–5.

¹⁴⁸ In a few Abbasid documents, though, witnesses invoke God as a witness using the expression *ashhada Allāh ‘alā nafsi-hi... wa-kafā bihi shahīdan* (‘he took God as witness against himself... and God is sufficient as a witness’) as in *Chrest. Khoury* II 37 (Fayyūm, third/ninth century) and *CPR* XXVI 26 (unknown provenance, 252/866).

The concern that testimony might benefit a relative, as noted in verse 5:106, is reflected in the second part of the sentence concluding the first double testimony (*lā yuḥbā... l. 15*). The expression finds a striking parallel in a responsum dictated by Aḥmad b. Ḥanbal (d. 241/855) to his son, who inquired whether a wealthy man could give *zakāt* to his brother or nephews. The Imam's response was negative, stating that one should not claim to be giving alms to relatives who were his legal responsibility to support. He emphasised that 'he should not favour his relatives by giving them *zakāt*, nor should he deprive of *zakāt* those who are more distant from him!'¹⁴⁹ This formula, an archaic saying that later fell out of use, signifies in our text that there was no conflict of interest. The witnesses swore an oath before God to speak the truth, affirming that their testimony did not benefit them, either directly or indirectly.

The procedure prescribed by the Egyptian governor to ascertain the truth about the death of Mīnā b. Buṭr thus appears both archaic, as it was inspired by Quranic prescriptions that soon became obsolete, and a precursor to the classical procedure. For a testimony to hold evidentiary value, it had to be corroborated by an equivalent testimony and come from individuals deemed trustworthy. The term *bayyina*, which was later employed in classical *fiqh*, was already used at that time to denote double testimony with evidentiary value. The criteria of integrity and belonging to a communal 'we' promoted by the Qur'ān were interpreted in terms of belonging to the 'Arabs', a term that should be understood both in an ethnic sense (evidenced by onomastic and tribal affiliation) and in the sense of a community of faith. This selection criterion differs significantly from the classical notion of *'adāla*, which was defined solely by religious affiliation and moral integrity, rather than by ethnicity. As a final archaism, one of the double testimonies is accompanied by a commitment before God, thereby equating it with an oath. This Quranic procedure, characteristic of the seventh century CE, gradually disappeared during the eighth century.

Conclusion

This study of papyrus *P. Niqiza Report* leads to several conclusions. The first concerns the antiquity of the document, for which two dates are plausible:

(1) The report could date to the very end of the seventh century CE, possibly during the tenure of 'Abd al-'Azīz b. Marwān. The specific incident described may have been a consequence of early fiscal reforms, particularly those implemented by al-Aṣḥab b. 'Abd al-'Azīz, which likely triggered both individual and collective resistance in certain regions. If this dating is accurate, the incident did not result in a widespread revolt in the Delta, as seen in the 720s. It is reasonable to suggest that the example of Mīnā b. Buṭr was not an isolated event, as the report alludes to protests by the people of Bitdīn(ī). Although this was not a major uprising involving armed peasant rebellion, this case of resistance to taxation was taken seriously by both Christian and Muslim authorities.

(2) Alternatively, the report might date to the late 710s or 720s, a period when judicial procedures were partly revised at the imperial level, notably through the exclusion of non-Muslims from providing testimony in court—an exclusion that may have been interpreted in Egypt as excluding non-Arabs. In this scenario, the resistance to taxation described in the report

¹⁴⁹ 'Abd Allāh b. Aḥmad b. Ḥanbal, *Masā'il al-imām Aḥmad b. Ḥanbal*, ed. Zuhayr al-Shāwīsh (Beirut: al-Maktab al-Islāmī, 1981), 149.

could have been a response to the reforms of Ibn al-Ḥabḥāb and should be viewed as an offshoot of the major revolts that occurred in the Delta in 107/725–6.

In addition to its relevance for the history of the early tax revolts in Egypt, this papyrus provides valuable insights into the presence of Muslims in the northern part of the province towards the end of the seventh century or the early eighth century CE. The text depicts the Delta as a region where the local authorities were Christians, while the Muslim army was also present. The village of Niqīza, located near the coast, likely housed a small garrison whose soldiers interacted with the local pagarch and headmen. The document thus reveals a hinterland in which the descendants of the conquerors and the conquered population coexisted and engaged with one another on a daily basis, even though the former represented a small minority and probably resided there temporarily before being replaced by other soldiers. With regard to administration, Arab scribes' use of the terms *māzūt* and *ṣāhib* for the Christian chief of Niqīza indicates that these were not specific titles as historians have previously assumed—the former denoting a village chief and the latter a pagarch. These terms were not exact transcriptions or translations of Greek titles and could be used interchangeably for either position of authority.

This context of coexistence and interaction sheds light on the institutional handling of the case of Mīnā b. Buṭr. The pagarch, or village headman, Andreas, who was tasked by the Muslim authorities with collecting taxes from his constituents, was clearly authorised to employ coercive measures against tax evaders. However, he lacked the authority to administer capital punishment. Consequently, when he imposed a penalty on Mīnā that was either disproportionately harsh or a standard punishment that unintentionally escalated, the case was referred to the Muslim authorities. According to the interpretation presented in this article, the commander of the local garrison likely held judicial authority and was empowered to address complaints from the locals regarding abuses by their traditional leaders. The referral of the case to Fustāt and the subsequent ordering of an investigation reveals the considerable attention paid by the Muslim authorities to the rule of law, even among conquered communities. This commitment to fiscal justice is similarly observed in Palestine during the same period, where authorities received delegations of taxpayers who could voice their grievances about the tax burden,¹⁵⁰ and in Egypt, as reflected in Qurra b. Sharīk's correspondence.¹⁵¹ In Mīnā's case, to prevent further escalation in the countryside, which was already under stress and potentially on the verge of revolt, it was essential to ascertain the facts and, if necessary, to hold those responsible accountable. Although the immediate objective of the administrative investigation was pragmatic, the manner in which the incident was addressed suggests that the Muslim rulers were not exercising arbitrary control over the province but rather striving to uphold a specific conception of justice.

One of the most significant aspects of this papyrus is its portrayal of the second or third generation of conquerors, who explicitly identify themselves and articulate their conception of their community. For the investigation to be considered valid, it was imperative that the witnesses be identified as 'Arabs'. This term, which appears for the first time in an Arabic-language document, was used to designate members of the elite group. In the context in which it is employed, this ethnonym also carries a moral and even religious connotation, as it implies

¹⁵⁰ *P. Ness.* III 75.

¹⁵¹ *P. Lond.* IV 1356 (Aphroditō, 710).

a level of reliability, echoing the Qur'ān. In other words, the testimony had to be provided by Arabs because members of this group were deemed reliable, whereas members of other unnamed groups were deemed less trustworthy. The precise boundaries of Arabness remain elusive. However, the testimonies recorded in the second half of the document indicate that individuals with an Arabic name, patronymic and a *nisba* linking them to a tribe originating from the Arabian Peninsula, including those from Yemen, were regarded as Arabs. Regardless of the stage of genealogical classification at the time, the Yamani tribes were unquestionably part of the Arab population. In addition to these onomastic features, two eyewitnesses are identified by their tribal unit leader in the army ('*arīf*'). However, this practice is not systematic and four other witnesses are mentioned without any '*arīf*'. This suggests that the term 'Arabs' may not have been restricted to army members but could also include 'civilians'. Ethnically, this group already fits the conventional understanding of Arabness, encompassing individuals from tribal groups originating from the Arabian Peninsula with linguistically identifiable Arabic names.

The use of the term 'Arabs' in the report suggests that it was already so deeply ingrained in the minds of its readers that there was no need to define it. This implies that the term was not novel and had been in use long enough to be assimilated by the dominant military elite, to the extent that it was employed to designate members of groups from the southern part of the Peninsula whose Arab identity was not immediately apparent. If the papyrus dates to the end of the seventh century CE, as inferred from various formal clues, this suggests that the process of Arab ethnogenesis described by Peter Webb may be older than he assumes, potentially extending back to the Sufyānid period (660-680). Conversely, if the document dates to the first quarter of the eighth century CE, it does not challenge Webb's chronology. Rather, it indicates that by that time, the process of ethnogenesis of the conquerors was sufficiently advanced to encompass all groups from the Arabian Peninsula within the concept of Arabness.

Finally, this papyrus represents the earliest known document that provides detailed insights into the conduct of judicial procedure among Muslims. The text exhibits archaic features, such as the lack of a strict division between testimony and oath, which appear to merge in one of the depositions. Other principles of judicial procedure were beginning to emerge, promoted by the Muslim authorities, whose instructions were diligently followed by the author of the report. The primary form of evidence was already the double testimony, called *bayyina* as in classical *fiqh*, a word that resonates with the Qur'ān's terminology regarding evidence. In the context of this appeal against a local Christian authority, only Arab witnesses were deemed reliable, possibly because they were perceived as having no conflict of interest with the litigants and were associated with trustworthiness. This *de facto* exclusion of the Copts may have been situational, driven by concerns that tensions over fiscal issues could prompt them to unite against an overly zealous local administrator. Alternatively, if this exclusion represents a broader policy, *P. Niqiza Report 1* could be the earliest evidence of a general ban on non-Muslim witnesses, as decreed by an Umayyad caliph around 720. Regardless of the interpretation, the term 'Arabs' to describe the admissible witnesses reveals the moral and religious significance attached to the term. If testimony was to be provided by trustworthy men, as requested by both the Quranic text and classical *fiqh*, then by the end of the seventh century or the early eighth century CE, these trustworthy men were none other than Arabs, that is,

members of the dominant community, characterised by their faith and, consequently, their reliability.