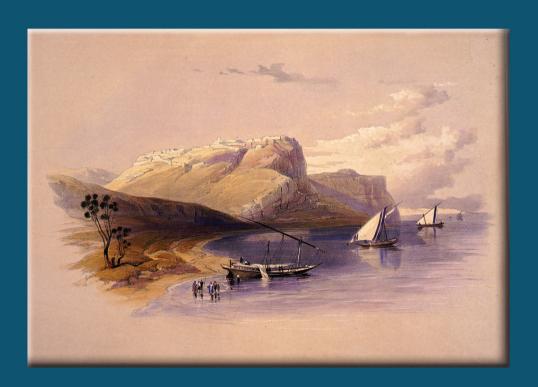
# Arabic Documents from <u>Medieval Nubia</u>

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### 7. TAXES

Letter **32** refers to the payment of *jizya* 'poll-tax' apparently by non-Muslims. This was conveyed to the Fatimid ruler by the Kanz al-Dawla:

If the ruler, may God strengthen his victory, has validly received their poll-tax (*jizyatahumā*), through the services of the Pride of the Arabs, Kanz al-Dawla, may God cause his elevation to endure. (**32**:2)

Letter **36** refers to the payment of *maks* (customs tax):

I have sent the customs tax (al-maks). (36r:9)

There is a reference to *maks* in the legal document **45**, which records the hire of a boat by Muslims to sail from Bilāq (Philae) into Nubia to conduct trade:

Duty (*maks*) was not liable on it (cargo) going upstream, but was liable on it going downstream, in accordance with customary practice. (45r:15–16)

This indicates that the Fatimid government, through its representative the Kanz al-Dawla, controlled trade with Nubia and taxed imported goods. When the Ayyubids took control of Egypt, Saladin abolished the *maks* taxes, which had become the perquisites of Fatimid dignitaries, such as the Kanz al-Dawla, with the intention of undermining the power of these dignitaries (Sartain 1993, 27).