

Bot. and
mon. 3 day

Additional Tax farming

2.13.14 N-N

(68) 137 14 f 14 = 200 600 dis. in 10000 Mingy ± 1098

(69) 137 14 f 14 } 200 600 10000 The date
(70) 137 14 f 14 } Tax farming date

(71) 137 37 6 (dated 1147). Taking over ^{because of} ~~for~~ a bankrupt taxfarmers

(72) 16.22 1075 f 17 1138
on 10/10/11 1138 1075 f 17 1138
1138 1075 f 17 1138

(73) 137 14 f 14 1075 f 17 1138
Tax farming date 1075 f 17 1138
Subcase

(74) 137 14 f 14 1075 f 17 1138
Tax farming date 1075 f 17 1138

(75) 137 14 f 14 1075 f 17 1138
Tax farming date 1075 f 17 1138

Fishwick II, 1700, f. 13 Item C. Partnership in Tax farming
137 14 f 14 1075 f 17 1138

(76) 137 20 f 2 1075 f 17 1138
See also above (75) NS 7 42 oppressive
Tax farming

(77) 137 26 f 19 Rawson's 14

(5-7) 137 14 f 14 1075 f 17 1138
Bodl. d 66 f 17 Bush 1147
exp. 1147 over

شئ can mean two things

1) farming tax on

2) exclusive right of selling or
= licence producing smoky

see Cl. Catea El. Bayt al-Mal

p. 1144 definition

an important field for tax farming was the Revenue from the
of houses and other immoveable property. A request to stop
the construction of an overhanging the dam results that
the practice in the surrounding such transfers must have
had many copies of. p. Cl. VIII

May 12, 1970

It was often
under the Dan
in particular
nos 2,
4, 7, 8, 12

For a definite
and E1
S. Bay +
Mr P
p. 1144

No certificate of ^{lease} has been found thus far in the Geniza
and there is no reason to assume that anyone was deposited there.

Next to business ^{ventures}, undertaken in company, the economic
activity most conspicuous in the Geniza was

Tax farming, that is, paying the government a fixed
amount for the expected revenue from a tax ~~and~~ and
trying to make gains in the process of collecting it, ~~was one~~
of the most ^{important} traits of ^{the} economy and administration
~~was reflected in the Geniza~~, see Med. Soc. II, pp. 358-363. Naturally,
the lease had to be obtained from the relevant government office,
~~was mostly~~ by exercising pressure on it through an influential
notable. ^{One} ~~But there was~~ plenty of opportunity to make mention
of these matters in letters still preserved, and certain aspects
of tax farming came before the rabbinical courts and the
Jewish authorities. ~~There~~

Farming taxes was a risky business. When such an
entrepreneur found himself unable to meet his obligations,
another man with capital could take over, and the relevant
agreement could be made before a Jewish judge. A tax
farmer would sublease his rights to others (who often did the
actual collecting) or share them with a partner. The government
had nothing to do with this; only the man in receipt of a certi-
ficate was held responsible; his own arrangements could be
made by him wherever he liked, for instance, ⁱⁿ his denominational
court.

Finally, complaints ^{about} ~~against~~ ^{an} ~~only~~ tax oppressive tax
farmer or by tax farmers about competitors undermining
their position reached the Jewish authorities, and they had to
take action in these matters. Naturally, some of this material,
too, has found its way into the Geniza.

The tax mostly frequently mentioned as farmed out
by Jews was that on the manufacture and dyeing of silk
fabrics, that is, a branch of economy in which the Jews were
most prominent, see Med. Soc. I, pp. 101-104. In other fields,
at least as far the testimony of the Geniza goes, the
Jewish share in tax farming seems not to have been ~~very~~
~~conspicuous~~ conspicuous. ^{The great tax farmers in}
although many smaller places are mentioned as being farmed out ^{by them}

Egypt were Copts