

**T.R.**  
**ISTANBUL SABAHATTIN ZAIM UNIVERSITY**  
**GRADUATE EDUCATION INSTITUTE**  
**DEPARTMENT OF ISLAMIC ECONOMICS AND FINANCE**

**A COMPARATIVE STUDY OF KHARAJ COLLECTION  
AND SPENDING DURING RULING PERIOD OF  
UMAYYAD AND ABBASID DYNASTIES**

**MA THESIS**

**Aladil Ayman M. Alkhatim**

**Istanbul**

**January-2024**

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**January-2025**

## **APPROVAL PAGE**

This study has been approved in partial fulfillment of the requirements for MA Degree  
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## **DECLARATION OF SCIENTIFIC ETHICS AND ORIGINALITY**

This is to certify that this MA thesis titled “A Comparative Study of Kharaj Collection and Spending During Ruling Period of Umayyad and Abbasid Dynasties” is my own work and I have acted according to scientific ethics and academic rules while producing it. I have collected and used all information and data according to scientific ethics and guidelines on thesis writing of Sabahattin Zaim University. I have fully referenced, in both the text and bibliography, all direct and indirect quotations and all sources I have used in this work.

**Aladil Ayman M. Alkhatim**

Istanbul, January 2025

## **ACKNOWLEDGEMENTS**

To begin with, I would like to thank Allah almighty for guidance and endless blessings. Then, I express my heartfelt gratitude to the people who contributed to the success of this study. First, I would like to thank “Assoc. Prof. Zeyneb Hafsa ORHAN” for her patience and advice until this thesis was done. Lastly, I would like to thank my family and friends, who were supportive throughout the writing process.

**Aladil Ayman M. Alkhatim**

Istanbul, January 2025

**ABSTRACT**  
**A COMPARATIVE STUDY OF KHARAJ COLLECTION AND  
SPENDING DURING RULING PERIOD OF UMAYYAD AND  
ABBASID DYNASTIES**

**Aladil Ayman M. Alkhatim**

**M. A., Department of Islamic Economics and Finance**

**Supervisor: Assoc. Prof. Zeyneb Hafsa ORHAN**

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This study examines the kharaj collection, an Islamic land tax system, from 41 AH to 247 AH (661–861), encompassing the rule of the Umayyad and Abbasid caliphates. The research highlights the differences and similarities in their kharaj collection systems by comparing the administrative practices, effectiveness, and socio-political implications of kharaj under these two dynasties. Employing qualitative methodology, including a comprehensive literature review and comparative historical analysis, this work evaluates which caliphate implemented a more efficient and equitable approach to kharaj collection. The findings reveal that the Umayyad administration demonstrated more uniformity, efficiency, and lower levels of corruption compared to the Abbasid era. However, both caliphates exhibited inequality and harsh practices towards kharaj payers, leading to varying public discontent. The Abbasid period faced more significant political unrest related to taxation, partly due to uneven regional policies and widespread corruption. While the Umayyad system resembled the earlier Islamic state's more straightforward, uniform kharaj principles, neither caliphate avoided tensions altogether. This research bridges a critical gap in Islamic economic history by providing a comparative analysis of kharaj practices. It offers practical recommendations for contemporary governance, emphasising equitable tax policies, rigorous auditing, and public engagement to prevent unrest. Future studies are encouraged to explore the impact of kharaj on rural economies and political stability and its relevance to modern fiscal frameworks in Muslim-majority countries.

**Key terms:** Kharaj, Land tax, Umayyad, Abbasid, Islamic state income

## ÖZET

### **Emevi ve Abbasi Hanedanlarının İktidar Döneminde Haraç**

### **Toplama ve Harcamalarının Karşılaştırmalı Çalışması**

**Aladil Ayman M. Alkhatim**

**Yüksek Lisans, İslam Ekonomisi ve Finans**

**Tez Danışmanı: Doç. Dr. Zeyneb Hafsa ORHAN**

**Ocak, 2025- 94 Sayfa**

Bu çalışma, Emevi ve Abbasi halifeliklerini kapsayan, Hicri 41'den Hicri 247'ye (661-861) kadar olan İslami arazi vergisi sistemi olan haraç tahsilatını incelemektedir. Araştırma, bu iki hanedanlık dönemindeki haracın idari uygulamalarını, etkinliğini ve sosyo-politik etkilerini karşılaştırarak haraç tahsilat sistemlerindeki farklılıkları ve benzerlikleri vurgulamaktadır. Kapsamlı bir literatür incelemesi ve karşılaştırmalı tarihsel analiz de dahil olmak üzere nitel metodoloji kullanan bu çalışma, hangi halifeliğin haraç tahsilatına daha verimli ve eşitlikçi bir yaklaşım uyguladığını değerlendirmektedir. Bulgular, Emevi yönetiminin Abbasiler dönemine kıyasla daha fazla tekdüzelik, verimlilik ve daha düşük yolsuzluk seviyeleri gösterdiğini ortaya koymaktadır. Ancak her iki halifelik de haraç ödeyenlere karşı eşitsizlik ve sert uygulamalar sergilemiş ve bu da çeşitli kamu hoşnutsuzluklarına yol açmıştır. Abbasiler dönemi, kısmen eşitsiz bölgesel politikalar ve yaygın yolsuzluk nedeniyle vergilendirmeye ilgili daha önemli siyasi huzursuzluklarla karşı karşıya kalmıştır. Emevi sistemi, daha önceki İslam devletinin daha basit, tekdüze haraç ilkelerine benzese de, hiçbir halifelik gerginliklerden tamamen kaçamamıştır. Bu araştırma, haraç uygulamalarının karşılaştırmalı bir analizini sağlayarak İslam ekonomisi tarihindeki kritik bir boşluğu kapatmaktadır. Çağdaş yönetim için pratik öneriler sunmakta, eşit vergi politikaları, titiz denetim ve huzursuzluğu önlemek için kamuoyunun katılımını vurgulamaktadır. Gelecekteki çalışmalar, haracın kırsal ekonomiler ve siyasi istikrar üzerindeki etkisini ve Müslüman çoğunluklu ülkelerdeki modern mali çerçevelerle ilişkisini araştırmak için teşvik edilmektedir.

**Anahtar Sözcükler:** Haraç, Arazi vergisi, Emevi, Abbasi, İslam devleti geliri

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## LIST OF ABBREVIATIONS

<b>PBUH</b>	-----	Peace be Upon him
<b>(r.a.)</b>	-----	May God Almighty be Pleased with him
<b>AH</b>	-----	Islamic Calendar



# CHAPTER I

## INTRODUCTION

The topic of this thesis is kharaj [land tax] during a specific historical period [41AH-247 AH/ 661-861]. This era is one of the most critical periods in Islamic history as it was the period of the first Islamic dynasties after the guided four caliphs. Kharaj in Islamic economics is the tax on agricultural lands imposed by the state from all lands taken over by force or peace agreement, and those lands were under the control of unbelievers (Alrayes, 1969: 116-117). Beginning in the era of Omar (r.a.), the kharaj has become one of the primary sources of the Islamic state's public finance, if not the main one. The public finance system in the era of the guided caliphs, Ali, and Osman (r.a.), has remained the same. The public finance of the Umayyad dynasty was like the caliphate in general terms, while there were some differences in the era of the Abbasid dynasty.

The introduction includes the following subheadings: background of the study, problem statement, objective of the study, research questions, aim of the thesis, significance of the study, limitations of the study, and thesis outline.

### **1.1 Background of the Study**

Land tax was used to be practised by different empires before Islam (Ibid: 49-55). For example, in Iraq, land tax was implemented by the Sassanian Empire (Siddiqi & Ghazanfar, 2001: 13-18); at the same time, the Byzantine Empire used to collect tax in Sham (Ibid: 49). Later, when the companions of the Messenger PBUH took over lands which were under the control of Sassanian and Byzantine empires, they found that the land tax system was in action by those empires.

Soon after, Muslims took over all of the irrigated lands in Iraq, Sham, and Egypt; Caliph Omar (r.a) discussed with the companions of the Messenger PBUH how the state must treat those lands; as per Abo-Ubaid, Ali (r.a.) and Mouad Ibn Jabal (r.a.) suggested the idea of keeping those lands as endowment for the Muslims and the revenue would be gathered by the state (Ibn-Rajab, 1985: 15-17). There were two groups among the companions: one who thought those lands were spoils of war and the state had to distribute among the fighters [Bilal-r.a.- was among them] and the second who thought those lands must be kept as endowment [Omer-r.a.- was among

them]. Finally, Omar (r.a.) decided to keep the lands as an endowment for the whole Umma and the farmers who were unbelievers in their positions, and they must pay a specific amount of tax yearly to the Islamic State (Ibid: 15-17). Since the era of caliph Omar (r.a.), kharaj became one of the primary sources of income for the Islamic State throughout history, including the Umayyad and Abbasid period, as their ruling period saw colossal expansion and development in the agriculture sector.

Internal political conflicts nearing the end of the Four Caliphs' era and the start of the Umayyad period resulted in increased demands for high public spending, which increased pressure on public revenues. Furthermore, the need for public revenues was affected by the evolution of the political system, which in the post-Caliphate era became increasingly monarchical and lavishly spent, relying more on cliquish and nepotistic alliances and the need to provide financial support for them (Kahf, n.d.: 25). All the previous resulted in an increase in kharaj rates and ways of collection in some periods and areas.

The post-Caliphate era saw several momentous events that affected public finance. The boundaries of the Islamic state were stable, except for the conquests carried out during the reign of Walid Ibn Abd al-Malik, the Umayyad Caliph. Furthermore, the state's vastness and the considerable number of active soldiers prevented many of the spoils of war from reaching the central government (Ibid: 25).

The kharaj's income rose significantly due to the extra focus on agriculture and irrigation (Ibid: 27). Overall, the period of Umayyad did not see many changes in the financial system of the state in comparison to the guided caliph's period except few types of taxes. With the arrival of the Abbasids, a new phase of organisation began, characterised by increased reliance on the opinions of jurists and the suggestions of ministers and writers (Katebi, 1997: 183). This dynasty is the second empire in Islamic history after the Umayyad; the main difference between them might be in the ruling period and the strength of the state where the Abbasid, after the first generation, central control became weak.

The ruling period of Abbasid [132-247 AH] saw many improvements and changes concerning kharaj; the most well-known work regarding kharaj [Al-Kharaj] was written by Abu Yusuf after a message from the Abbasid caliph Haroun Al-Rasheed [170-194 AH] (Ibrahim, 1979: 3). Another improvement as per Kardoudi (2014: 76) the caliph Al-Mahdi [158-169 AH] decided [after his minister's advice] to change the

kharaj collection rate system from a lump sum rate to a sharing rate, called Al-Muqasimah. The kharaj system since the era of Omar (r.a.) was through a system of lump sum a rate (Wazifa) which the owner of the land had to pay yearly base (Ibid: 76); and this system continued until the ruling era of Al-Mahdi when he changed the system to the rate system.

As another tax, al-Muqasimah kharaj was a land tax collection system where it is taken by a specific rate [third, quarter, fifth] from the agricultural product (Ibid: 76). The state collected Al-Muqasimah tax when repeated by the repetition of the product in the land. The Abbasid state also levied the Al-Muqasimah tax in kind from the same output of the earth (Ibid: 76). Al-Mawardi and Ibn Abi Ya'la pointed out the reason for changing the job tax imposed by Omar (r.a.) to the share tax, where they said: "The Sawad remained over the area and the tax until Al-Mahdi in the Abbasid Empire changed them from the [job tax] to the share [Al-Muqasimah] because the price decreased and the yields did not satisfy." (Ibid: 76).

To sum up, kharaj land is land that became owned by the Islamic state after the war, and the owner of the land is an unbeliever, the state would collect a specific amount of tax yearly after cultivation from those lands; even if the owner of the land became Muslim the land would remain to be categorised as a kharaj land (Alrayes, 1969: 140). The system has seen few changes since the beginning of practice in the era of caliphs until the Abbasid era, and the main change was in the Abbasid dynasty when the system of kharaj calculation was changed; there were some changes in comparison to the caliphate kharaj system such as the system of collection and selling of kharaj lands. A key point about those eras was the injustice in the kharaj collection throughout the era of Umayyad and Abbasid as well, and Abo-Yusuf mentioned some of those injustices in his book of [Kitab al-kharaj] (Ibrahim, 1979: 49-50).

## **1.2 Problem Statement**

Historical books and research have covered many topics related to taxation in Islamic economics. Still, there are limited studies about the kharaj, more precisely, the practice of it in different Islamic states throughout history.

Therefore, the main problem this study aims to deal with is comparing the practice of the kharaj collection in the eras of Umayyad and Abbasid.

### **1.3 Objectives of the Study**

The followings are the goals of this study:

- I. Analysis of the available qualitative data related to the kharaj of two early Islamic states.
- II. Comparison of the kharaj collection system of Umayyad and Abbasid.

### **1.4 Research Questions**

The study will answer the following questions:

- 1) What is the process related to kharaj in each state?
- 2) What are the differences and similarities between those Islamic states kharaj systems?
- 3) Who practised a better system for the kharaj collection, Umayyad or Abbasid?
- 4) What kind of implications do the kharaj experience of Umayyad and Abbasid provide for today?

### **1.5 Aim**

This thesis aims to compare the Umayyad and Abbasid kharaj collections system from 41 AH until the end of the first segment of the Abbasid era in 247 AH [661-861].

### **1.6 Significance of the Study**

This research has importance in two dimensions. The first is related to the historical gap it will fill, as there is a shortage of modern research about the topic of kharaj for many reasons, one of which is that Muslims stopped gaining more land. Moreover, the research and books written about this topic have concentrated more on the theoretical side of the kharaj or just mentioned the practice of Islamic empires without making much scale comparison between different states. By this way, the Islamic economics thought can be enriched.

The second dimension is for the future generations since they can find scientific references which could help them in terms of following best kharaj system by comparing earlier practices.

This research can have implications in today's life in case an Islamic state wants to introduce an efficient way for taxation of agricultural lands which are owned by non-Muslims. Also, it is beneficial to have a ready comparison between the implementation

of early Islamic dynasties. Lastly, it is helpful for leaders to understand the triggers or sources of civilian's anger toward the state, which could lead to political unrest or tension.

### **1.7 Limitations**

The historical limits of the study will be for all the Umayyad era [41 AH-132AH] and the Abbasid 1st era [132AH-247 AH], as this was the era where the central state in Bagdad used to have control over the state and revenue. At the same time, the rest of the ruling period saw an absence of state control over politics and economics.

The main risk is related to the sources and detailed information about this long Islamic history. However, the thesis covers many historical books, research, and theses to collect the required information.

### **1.8 Thesis Outline**

This thesis will include five chapters. The first chapter will be the introduction to the topic of the study with a short historical view of the kharaj history from the era before Islam until the end of the 1st era of the Abbasid dynasty.

The second chapter is for the literature review of the available sources, whether books or papers. The literature review will be arranged thematically to discuss the available sources in deep detail as the study is historical.

Subsequently, the third chapter will offer comprehensive details regarding the methodology used in the thesis. To define the methods and approaches surrounding the thorough literature review and CHA, it begins with a general overview of the research design. This chapter explains the focus on these research methods.

The fourth section of this thesis is dedicated to analyzing and comparing the different findings obtained from the literature review. This chapter contains the core of the thesis along with today's implications.

The fifth suggestions and opinions final chapter will wrap up the thesis by reiterating the concepts that have already been covered, highlighting their value to knowledge, offering for future research.

## CHAPTER II

### LITERATURE REVIEW

The written research about kharaj from the emergence of the Umayyad dynasty until the end of the first era of the Abbasid dynasty is limited. Since the fall of the last caliphate system in 1924 in Istanbul, the topic of kharaj has lost its centrality in the public revenue for the Islamic state as the modern state system in the Islamic world is secular on the political and economic sides. The main goal of this scientific research is to look at the past and compare those two critical dynasties and their practices concerning land taxation as the primary source of public finance of the Islamic state so that the future could benefit from it.

Overall, most of the papers and books cover the theoretical and fiqhi side of the kharaj system, and even the books which cover the data side concentrate on stating the figures and fiqhi side of the topic without an analysis or comparison between Umayyad and Abbasid. Under each heading in this chapter, the available sources of the mentioned topic will be discussed, and this literature review is arranged thematically.

#### **2.1 History of Land Tax Before Islam**

To begin with, in the era before Islam, some empires were collecting taxes and land taxes, which were not incredibly famous in the Arabian Peninsula. The land tax system used to be quite renowned in the Sassanian and Byzantine empires, and many sources discussed them, such as Alhamsheri (1985), Alrayes (1969), and Aljahshyari (1938). All those sources agreed about the importance of land tax to those empires' public finances. At the same time, they also discussed the rude ways those states used to collect taxes from citizens. For instance, in Sham, Egypt, and Iraq, empires followed strict rules in tax collection, and the Byzantine Empire treated the farmers as slaves.

To discuss each source separately, Alhamsheri (1985), covered the era of the Sassanian and Byzantine empires and concentrated only on taxation, but the author did not share enough information about the rest of the empires' economic system. On the other hand, his data about taxation helped this thesis work as he covered many topics that others did not do on taxation. The writer has collected a considerable number of historical data about the foundation of the Islamic economic system. However, the book shared the available data and qualitative information without much analysis, which could be

its weak point. In sum, the book is rich in information but did not do much work in terms of analysis.

Secondly, Alrayes (1969) is the primary source of this thesis since it could be the only research done in the last decades about kharaj. It is a well-written book about the topic of kharaj and, at the same time, covers most of the Islamic history. The book concentrates mainly on the land tax since the time of the Sassanian and Byzantine empires and mentions the changes and details of the system of land tax throughout their ruling period, mainly in Iraq and Sham in general; after that comes the practice by the Islamic state since the era of Omar (r.a.) and goes into deep details about all related discussions. At the same time, the book discusses the details of the upgrades and changes in the rate of land taxes in the ruling period of the Sassanian empire in the region of Iraq, where the emperor changed it according to the advice of his advisors.

Lastly, there is the work of Aljahshyari (1938). This book is one of the primary sources for kharaj's topic. In our research, the book is used to provide historical information about the land tax for the Sassanian empire and gives detailed information about it. However, the author does not mention any data about the Byzantine Empire.

## **2.2 The Practice of Land Tax in Islam**

As the practice of kharaj started in the era of Omar (r.a.), the second caliph, many scientific works covered the theoretical aspects of his practice along with details of the implementation of the kharaj for the first time. Kahf (n.d.) authored a paper about the public revenue of the state in Islam. The paper covers the topic well, specifically in terms of taxes and how it began in the early days of the Islamic state until the time of Omar (r.a.) when the kharaj was introduced. One of the opposing sides of the paper is that it does not cover any quantitative data regarding kharaj or another type of income for the state; however, it gives detailed information with an analysis of the public revenue of the state until the end of the caliphate era and concerning the post caliphate era he gives a well-written summary. In the end, for kharaj, this paper has provided detailed information and some analysis, which is valuable for this thesis.

Fiqhi books covers the theoretical side of kharaj. The unique thing about the book of Ibn-Rajab (1985) is that it covers the legal quantities the state must charge for kharaj. The book details the first system of kharaj, and the amounts collected from many narrational sources. The book extracts the kharaj quantities from many historical

Islamic books. Criticising the work is difficult, but some practical information must be added, specifically eras other than the Omar (r.a.) period. Sultan (1988) provides a work for the fiqhi side of kharaj. The book is well-written and combines many primary sources to support his point of view. The writer discusses the kharaj tax in a few pages from a theoretical point of view without any data about the collection and spending. Most of the research only discusses the qualitative side of kharaj's topic. However, this work has a massive benefit in understanding how the Islamic system of tax works which makes it beneficial for this thesis as we are comparing two Islamic states.

On the revenues from kharaj, Alrayes (1969), after covering the era of the guided caliphs, gives some data on the collected kharaj values from different areas in the Islamic state until the time Osman (r.a.). A crucial piece of information is that the records of the Islamic State about kharaj were available. However, the instability in many cases affected them and resulted in losing those records.

Regarding PhD thesis, Katebi (1997) authored a well-written thesis that covers many primary sources and analyses. The unique thing about this work is that it covers a wide range of sources unavailable in the rest of the research on the same topic. The thesis starts with the era of Omar (r.a.) but, at the same time, keep comparing the kharaj system to the land tax system of the earlier empires. Also, it discusses the implementation of kharaj and how the state implemented it in stages until it became a total complaint for all agricultural lands and specific types of grains. Overall, the author discusses the eras of the caliphs, Umayyad, and Abbasid and then gives some judicial foundation for the legality of kharaj. Lastly, the book covers the theoretical and practical side of kharaj rules for many years but without making any qualitative comparison, and this is the research gap, as mentioned before.

A deep study on kharaj since the beginning of its implementation by the Islamic State is done by Albtayna (1998). One of the main points in the book is about the border of kharaj lands [land of Sawad -Iraq-] and the reasons behind Omar's (r.a.) decision to implement kharaj. The book has discussed the areas of kharaj as well as the revenue from different regions in the Islamic state and represents one of the primary sources of information in the current research. Moreover, the writer mentions the adjustments in the era of Ali (r.a.) in the system of kharaj; also, he mentioned the value of bounce, which the state used to offer to the public which was a result of kharaj implementation. A critical point mentioned is the link between instability in the state and its relation to

the increase of the kharaj rate, and one of the mentioned examples is Egypt. The similarity between this work and the current thesis is in the concentration of the kharaj system collection in the first two dynasties in detail, as much as the necessary data is available. However, this thesis will add qualitative comparison and analysis of data from both dynasties.

The kharaj is the central part of state public finance, as per Ibrahim (2021), who presents the topic of public finance in Islam in straightforward words and with precise arrangements. The writer has arranged and presented the Islamic state's income and spending well and concisely, which is understandable for everyone. The most crucial section of this work is the structure and definitions of the contents of Islamic state's public finance, as well as a summary of the leading books in finance from historical books. However, the book does not mention precise numbers regarding kharaj; it is just theoretical information.

Latouf (2019) discusses the Islamic State's public spending, which is the unique point of this research, making it better than other papers on the same topic. The main topic under it is about the subsidies [Ataa – in Arabic-], which were given by the state and started to be regular since the era of the Omar (r.a.) and more regulated and in different rates depending on each person's work and role in Islam. The work, in general, is beneficial but has limited information specifically about the kharaj income or spending.

Hameed's paper (2023) can be categorised as one of the most useful sources about kharaj after Alrayes (1969), as it goes into deep detail. The paper starts by showing how the Messenger PBUH treated the lands, then discusses Omar's (r.a.) opinion regarding kharaj and how he defended his opinion. The main difference from other works is that this paper discussed the inequalities that occurred in the kharaj collection process, whether in Umayyad or Abbasid, and it mentions the turning points in the kharaj collection's history. Moreover, the writer mentioned the opinions of Abu Yusuf about the kharaj collection and the system which Abbasid states used to follow for many years, which is the guarantee of the value of kharaj by specific persons, and this person would try to collect higher than what he must give to the state to get profit. Lastly, it gives examples of the effect of political tension on kharaj's income. The weak point of this paper is the limited information about the data collected by kharaj

and this research gap the current thesis will try to fill by collecting data from historical sources.

Lastly, regarding the guided caliphs' era, there is an important work, written by Mohamed (1986). This book is one of the profound works of a critical period in Islamic history and specifically guides the caliphs' era. The book discusses the financial system of the 3rd guided caliph Osman (r.a.). The book collects and analyses many sources and gives deep insights into this critical period of Islamic history. Criticism for the work is from the primary sources which the writer uses, and some of them do not offer trustworthy information and data about this period. Having said that, the book is beneficial on kharaj data in the era of Osman (r.a.).

To sum up, the literature discusses how the kharaj has been legalised by the opinion of Omar (r.a.) after discussions with the companions of the Messenger PBUH. Also, it provides details of kharaj rates, the land on which it was implemented, and who was responsible for the collection. One of the crucial points in the literature is the effect of the kharaj as income to the state and its impact on the implementation of subsidies offered by the state to Muslim citizens. As the practice of kharaj started in the era of Omar (r.a.), the second caliph, many scientific works cover the theoretical aspects of his practice of kharaj collection.

### **2.3 The Umayyad and Abbasid Practice of Kharaj**

After the end of the guided caliph's era, the political system of Islam saw the emergence of the first dynasty, the Umayyad and then, the Abbasid. Concerning kharaj, there has been improvement and development in the system and revenues from land. Both dynasties gave special attention to the kharaj, and how to provide services regarding it to improve agricultural activities, and, as a result, the state revenue increased.

Alhamsheri (1985) discusses the Islamic economic system from the Messenger PBUH until the end of the Umayyad dynasty. The book covers a wide range of years and enormous information about kharaj. On kharaj data, there is much information not available in other research. Still, as usual, there is no detailed comparison to the caliph's system of kharaj, but it is just a general statement about the system. This book plays a vital role in this thesis, concentrating on the kharaj of the first two dynasties in Islam.

For the economic history of the Umayyad dynasty, specifically, Aljafri (1992) has done a magnificent work on his thesis titled: [Economic Development in the Umayyad Era - An Analytical and Evaluative Study]. The writer goes into deep detail about the economic system of the Umayyad dynasty. The researcher covers many theoretical topics, starting from the general theory of Islam in economic activity. He discusses the structure of the financial system of the dynasty. The work shares detailed information about the state's income under different headings and types of spending, such as military expenses, administrative expenses, and public expenditures. In those chapters, there are unique details about the state's financial system and detailed information about the kharaj system and how the state followed a similar system to the guided caliph Omar (r.a.) in the kharaj collection. Moreover, the agriculture sector represents the state's leading economic activity, which results in more care for this sector, directly increasing kharaj revenue. The researcher discusses the details of the income and the fluctuations in its collected amounts and criticises the deviation in collecting the kharaj from the farmers. After that, the rest of the thesis covers almost all the economic sections of the Umayyad economic system with a wide range of sources, which gives the research a high scientific value. However, the period of Omar Ibn Abdul Aziz represented the pinnacle of economic development in the Umayyad era; as per this thesis, the period of Umayyad has three segments:

- A. Period before Omar Ibn Abdul Aziz
- B. Omer Ibn Abdul Aziz period.
- C. Period after Omer Ibn Abdul Aziz.

This segmentation can be one of the unique points of this work compared to the rest. The most unique thing about this research is the focus on spending of the state and the details of that in many sectors in the state. Lastly, regarding kharaj, this work shows the picture as a whole and details about Umayyad's economic system. Still, the author does not offer information about the Abbasid or a detailed comparison to the guided caliphs' kharaj system.

Valuable information about kharaj and historical data Ibn-Alqasim Alazdi (1967) mentions, such as the changes that Omer Ibn Abdulaziz implemented in his ruling period for the kharaj system and collection. Moreover, there is data about the Abbasid kharaj system in specific areas in Iraq and how it is collected.

In terms of specific rulers ruling period, Aljahshyari (1938) offers data about the kharaj values in the era of Haroun Al-Rasheed (170-193 AH/ 786-809), who was the most key ruler in the era of Abbasid in terms of politics, economic system, and kharaj precisely as he implemented crucial changes in the kharaj systems after getting valuable pieces of advice from Abu Yusuf.

The book of Aljafri (n.d.) is prepared as a summary of the economic development of the Islamic state until the end of the Umayyad dynasty, with limited information about Europe's economic growth. As per the writer, the kharaj represents the primary income of the Islamic state, and the book gives information about the Umayyad kharaj system through qualitative data. One of the good points of this book is that it compares the Umayyad and the Abbasid regarding the kharaj system and collection. Moreover, the book covers a subject that others do not: the state's spending. From there, we can see how the shift Omar (r.a.) made by introducing kharaj has given the state new sources of income and made it more capable of extra spending on essential things. However, the book does not cover the area about the Abbasid, makes only general comparisons between both states and does not offer enough data about kharaj.

The book of El-Ashker and Wilson (2023), which is a well-written book about the history of the Islamic economy, titled [Islamic Economics: A Short History], covers a wide area of Islamic economy history. The book covers the economic situation since the era before Islam in the Arabian Peninsula, then after that comes across the first years of Islam and how the economic and financial system has been formed. The 3rd, fourth, and fifth chapters cover the topics on the economy of the caliphate and Umayyad as well as Abbasid. Regarding kharaj, the book holds valuable information from the era of Omar (r.a.) until the Abbasid dynasty. The writers believe the kharaj is the state's primary source of income. This book and the current thesis are similar regarding the prominent dynasties covered. This thesis will concentrate only on kharaj collection of Abbasid and Umayyad dynasties, which is not covered well in this book. Lastly, the book covers and provides a valuable summary of the leading books in the Islamic economy, such as the work of Abu-Yusuf in his well-known book about kharaj. The weak point of this work is in terms of data regarding kharaj and the detailed improvements in this area.

Alrayes (1969) covers the Umayyad era by dividing it into two periods, the first before Omar Ibn Abdulaziz and the second after him until the end of the dynasty ruling.

Lastly, he discusses the era of Abbasid from the beginning until [503 AH] with all deep details related to kharaj. The side in which this thesis will be different from the book is in terms of analysis and comparison of those two dynasties in qualitative data, and this is the central research gap the researcher will try to fill.

There are group of books and research which are reviewed to make the view for the period clearer and understand the circumstances which resulted in some changes and tension related to kharaj collection. The first book is a summary of Islamic history since the beginning of the Islamic state, which is done by a group of researchers from the Islamic Research and Studies Team (2007). The authors come across almost all the Islamic history from the political side with simple and short explain about the ruler and main events in the era.

Altabari (1967) writes the most famous historical book in Islamic history, which covers the study period from the political side to some economic activities. The book represents the second leading source of political information for this study. However, the book has some weaknesses in terms of trusted information as the philosophy of the writer is just to gather all the available historical stories which resulted in collecting some fake stories for instance the period of fight between the companions and the emergence of the Umayyad dynasty. This thesis concentrates on the economic side of those dynasties and precisely kharaj collection and spending and understanding the political side of those periods is vital for a good understanding of those dynasties. Those books mainly discuss the political side, but at the same time, they have been wealthy in data regarding kharaj for many periods. However, those books are old. They are not in today's system of arranging books, so extracting data and information from them takes longer and requires more effort.

Mohamed (2001) writes a book about the measurements of the kharaj in today's measurements. The writer does an excellent job comparing the values found in the historical sources about the rates of kharaj to today's world measurement values.

To summarise, there are many sources about the economic system of Abbasid and Umayyad, but in terms of kharaj, they are limited. From the above, the researcher confirms that the available literature did not cover their comparison regarding the kharaj system.

## **2.4 Literature Review Summary**

When a researcher does a deep research for papers or books, whether in Arabic or English, about the comparison between the Umayyad and Abbasid kharaj systems, there is no scientific work about it, and this is the research gap that this thesis will fill.

From all the above, we can conclude that:

1. The writing on the topic of the kharaj started early in Islamic history.
2. No scientific work compares Umayyad and Abbasid kharaj practices.
3. Most of the papers and books are about the theoretical side of kharaj.
4. The data about the kharaj is not available in detail for each year, but some are available from primary sources.
5. More research must be done about kharaj and how to practice it for future generations.
6. More analytical research must be written to extract valuable information from the primary sources of Islamic history.
7. There is a vast study gap in the practice of the Islamic economy, which is far from the modern state in which we live.

Lastly, from the above literature review, we can see a knowledge gap regarding the comparison of the practice of kharaj by both dynasties, which this thesis will cover in the coming chapters.

## CHAPTER III

### METHODOLOGY

This chapter outlines the research methodology employed in this study to investigate the kharaj (land tax) system during the Abbasid and Umayyad dynasties. This study aims to compare the Umayyad and Abbasid kharaj collections system from 41 AH until the end of the first era of the Abbasid dynasty [247 AH] (661-861). The methodology is designed to address the research questions using historical comparative analysis (CHA), which allows for an in-depth examination of secondary sources representing the primary source of information about both dynasties. This chapter is divided into three sections after the introductory paragraph: the first discusses the research design, the second discusses the data collected, and the third discusses the study's limitations.

#### 3.1 Research Design

The research design used in this study is comparative historical analysis (CHA). This approach is suitable for understanding the complexities and nuances of the kharaj system within the context of two distinct Islamic caliphates. The comparative analysis highlights similarities and differences in tax policies, administration, and socio-economic impacts. The approach of this study is interpretive, where we discuss the political reasons behind the changes in the rates of kharaj and the effect of that on stability in the state.

To begin with, comparative historical analysis (CHA) is a branch of study that uses systematic comparison and temporal analysis to explain large-scale phenomena like welfare states, political regimes, and revolutions (Mahoney, 2009). Studying social issues through comparative historical analysis has become increasingly important. It represents a valuable tool for scholars because of its methodological rigour, capacity to create theories to explain various phenomena, and ability to conduct in-depth historical analysis of a limited number of cases (Neuman, 2000). Regarding the kharaj study, this analysis will be suitable as it discusses the qualitative side of the kharaj instead of quantitative.

In terms of type of research, the suitable type is qualitative as there is not enough data to perform quantitative research, and at the same time, we want to look at a different point of view on the topic. As per Creswell (2018), qualitative research is a method for

investigating and understanding the significance that individuals or groups assign to a social issue or human problem. The research process includes:

- I. Emerging questions and procedures.
- II. Data was collected in the participant's setting.
- III. Inductive data analysis leads from specifics to broad themes.
- IV. The researcher's interpretations of the data's meaning.

The final written report is organized flexibly. As there is a shortage of data regarding land tax during the study period, the researcher must use qualitative data, which are from secondary sources; at the same time, we should mention that there are some quantitative data available, but it is limited to specific ruling periods throughout the study period.

The method to perform this study is comparative historical analysis. Both states discussed separately regarding political system and kharaj collection, and then both will be compared.

To begin with the justification for choosing (CHA), studying social issues through comparative historical analysis has become increasingly important. It represents a valuable tool for scholars because of its methodological rigour, capacity to create theories to explain various phenomena, and ability to conduct in-depth historical analysis of a limited number of cases (Neuman, 2000).

Some features of CHA are (Ohemeng, 2020: 2):

- 1) It focuses on elucidating and naming the causal configurations that lead to significant outcomes of interest. According to this viewpoint, researchers at CHA examine how various components interact to form coherent larger combinations, complexes, and causal packages.
- 2) Historical chronologies and how history develops over time are important for CHA.
- 3) Researchers in comparative historical analysis compare comparable and dissimilar cases in an organized, contextualised manner. CHA aims to identify thorough justifications for the results in particular cases. It involves a focus on temporality, which includes, among other things, sequencing, and path dependence. It highlights explicitly well-crafted concepts and valid

measurements. It also includes tools for searching for necessary and sufficient conditions (deterministic and probabilistic).

The limitations of CHA and its cons are:

1. This approach does not suggest a systematic approach to problems. Choosing cases is challenging when testing theories and generalization must be limited and contingent (due to the small N). Furthermore, this method can be criticized historically because it frequently relies on secondary sources rather than historical records (Ferragina, n.d.).
2. The cases selected may be connected to one of CHA's weaknesses. The cases selected by most historians using this method are still essentially territorial, according to those who criticise CHA; in other words, nation-states are typically the focus of comparative historical studies. This is not surprising because nation-states have dominated international relations for at least a few centuries (Palabıyık, 2018).
3. To bring the units of comparison together under the viewpoints of similarity and difference, entangled history CHA is said to have to separate between them, which could lead to misleading generalisations. On the other hand, entangled history rejects separating the actors into discrete units and instead emphasizes the connections, continuities, and hybridities among them (Ibid, 2018).

To minimise those limitations, the researcher references are mixed of primary and secondary sources. Secondly, the topic covered here is not related to the current nation-state, but under Umayyad and Abbasid, and just today's implication will be learned from their practice of a type of tax.

The reason behind choosing comparative analysis is that it is an established research method frequently employed in most if not all, scientific disciplines. Comparison is a strategy used in many areas of social sciences and humanities. Although it was first used in antiquity, it appears to be more popular and changing now than in the past (Azarian, 2011).

Moreover, CHA is a valuable approach that enables interdisciplinary research in fields like anthropology, economics, sociology, and history. Its broad application to social

phenomena helps to overcome historicism and provides a more thorough contextualisation of cases (Palabıyık, 2018).

Finding the differences between various societies through comparison is one application of comparative history. Put another way, it takes comparison with other cultures and societies to understand what makes a given culture or society unique. This statement may seem confusing, if not contradictory, given that comparative history critiques nationalist and historicist narratives that emphasise a specific culture or society while ignoring the interactions between various actors. However, comparative historians also recognise that comparison can only highlight these distinctions. The third application of comparative history is the development of new research questions. Undiscovered or under-researched themes can be found and thoroughly examined by using CHA (Ibid, 2018).

One way that comparative historical analysis supports a researcher's work is in its various facets. Heuristically, it makes it possible for the researcher to pinpoint issues and queries that would be exceedingly challenging to formulate otherwise. Descriptively, applying a distinct profile to each case is beneficial. From an analytical standpoint, it helps to evaluate theories and critique pseudo-explanations (Ibid, 2018).

To do a CHA study, there are some steps (Kreuger & Lawrence Neuman, 2006):

- I. Conceptualising the object of inquiry: A researcher first familiarises themselves with the environment and formulates the research question. He or she may apply a preliminary set of concepts or a loose model to a particular situation. The heuristic concepts comprise implicit presumptions or categorisation schemes that they employ to interpret observations, [package data], and sort through it. The researcher conducts an orientation reading (reading multiple general works) if the historical period or comparative settings are unfamiliar to them. This will assist the researcher in understanding the context, putting together conceptual frameworks, breaking down the primary problem, and creating lists of pertinent questions.
- II. Locating evidence: A researcher uses a thorough bibliographic process to find and compile evidence. Numerous indexes, catalogues, and reference works that list the contents of libraries are used by researchers. This entails concentrating on countries or regions and particular types of evidence for comparative

research. Many times, a researcher will spend weeks looking through libraries for sources.

- III. **Evaluating Quality of Evidence:** A researcher poses two queries while compiling evidence: To what extent does the evidence align with newly formulated research questions and evolving concepts? How solid and accurate is the evidence? It is challenging to answer the relevance question. Evidence deemed irrelevant may now become relevant when research focuses on new directions. Similarly, specific evidence can prompt fresh lines of investigation and the hunt for more supporting data. When analysing evidence in CHA research, three things are considered: specific details, the implicit conceptual framework, and empirical generalisations (agreed-upon factual claims). He or she considers other possible readings of the data and searches for (silence) or instances in which the evidence ignores a particular event, subject, or problem.
- IV. **Organizing Evidence:** A researcher starts organizing the data as they find new sources and acquire evidence. Taking notes haphazardly and furiously is not an intelligent idea. The researcher starts a preliminary analysis, noting broad generalisations or recurring themes. For instance, a researcher studying revolution might develop the theme that the wealthy peasants backed the previous government. They can jot down this theme in their notes and give it context. Subsequently, a scholar arranges the evidence, drawing on theoretical understandings to inspire fresh approaches to data organization and novel inquiries concerning the evidence.
- V. **Synthesising:** When most of the evidence is in, the researcher refines concepts and advances toward a general explanatory model. Contemporary ideas are developed, and old themes or concepts are revised. Concepts gain meaning from concrete events. The researcher uses analogies to highlight similarities and differences while searching for patterns over time or across units.
- VI. **Drafting a Report:** In (CHA) research, the report's writing style is crucial. More so than quantitative approaches, assembling arguments, evidence, and conclusions into a report is always an essential first step. Carefully crafting an explanation and evidence can make or break (CHA) research. A researcher prepares lengthy footnotes and condenses mountains of evidence into exposition.

In terms of implementation of this method in the current thesis, the following steps are followed:

1. Understanding the era: The researcher read many books and scientific articles to make a general understanding of the era, starting from the beginning of collecting kharaj in Omer (r.a.) time until coming through the era of Umayyad and then lastly Abbasid. First, a general overview of both dynasties' political systems is done. Then, extra analysis for the specific rulers who play a vital role in regulation related to kharaj. After that, the state's overall economic performance is assessed through qualitative and quantitative research.
2. Collecting sources: Sources for this research represent one of the writing struggles. Most of the research is in Arabic; a few are only in English and are secondary sources. The Arabic sources are the primary and secondary sources for information and general knowledge about the era and contain the kharaj qualitative data. The English sources are limited in terms of information regarding kharaj, but they have an analysis side.
3. Evaluation of data: The gathered information has been valued based on comparing the collected sources. Moreover, the collected data are limited to kharaj or public finance of the Islamic state. Many sources ignore some incidents that occurred during the eras of those states, while others gather real and fake stories about incidents.
4. Organising: the collected data, it is studied many times and then arranged accordingly. Many new points of view are exciting while organising and collecting those data, such as the effect of political decisions on kharaj rates and the exemption of some areas in the Islamic state. Overall, the data is arranged historically, from the Umayyad until the end of the first era of the Abbasid dynasty. Also, throughout the process of organising, some innovative ideas arise, which are discussed in the coming chapters.
5. Synthesising: A new explanation for the era of Umayyad and Abbasid systems of kharaj collection has emerged after doing this research where we saw the effect of politics and corruption in the kharaj collection system of those two eras along with some positive impacts on the kharaj system overall especially after the changes which were introduced in the Abbasid era.

6. Report: This represents the decisive step in the CHA research, and here, the final report is written based on many criteria and after taking an overview of all the parts which affect this research.

### **3.2 Data Collection**

The data used in this thesis is qualitative data extracted from historical books and research. There is limited numerical information about the study period, and there are two detailed lists of kharaj data from various parts of the state. The data from those sources mainly concern the political reasons behind the changes in kharaj rates and the social effects of those decisions.

#### **3.2.1 Secondary Sources**

Secondary sources provide interpretations and analyses of primary data and include:

- I. Scholarly books and articles: Academic research and historical analyses that discuss the kharaj system.
- II. Theses and dissertations: Graduate-level research that provides in-depth analysis and data.
- III. Conference papers and proceedings: Recent research findings presented at academic conferences.

### **3.3 Data Analysis**

The analysis systematically compares the kharaj systems under the Abbasid and Umayyad dynasties. The steps include:

1. Contextual Analysis: Understanding each dynasty's historical, political, and economic context.
2. Policy Comparison: Comparing the administrative policies related to kharaj.
3. Impact Assessment: Assessing the economic impacts of the kharaj system on different regions and populations.

### **3.4 Limitations**

The limitations of this study include:

1. Availability of Sources: Limited availability of primary sources from specific periods or regions.

2. Interpretative Nature: The potential for subjective interpretation of historical data.

To minimise the above limitations the following steps are done:

- I. Many sources were covered to minimise the effect of limitation in data even some books which do not have direct connection to the public finance of the state.
- II. Point of view of different historical writers were analysed so our view to the issue could be better.



## CHAPTER IV

### COMPARISON BETWEEN Umayyad and Abbasid in Kharaj Collection

This chapter includes the core of the thesis, which started since the commencement of collecting kharaj in Islam in the era of the guided Caliph Omar (r.a.), then coming across both Umayyad and Abbasid dynasties political systems, as well as kharaj collection of both states showing qualitative data and some quantitative data and feature of each state collection system. Lastly, comparing both in many terms and findings and today's practices benefited from this comparison.

#### 4.1 Background About Kharaj

##### 4.1.1 Definition and the Practice of Kharaj Before Islam

Kharaj in Islamic economics is the tax on agricultural lands imposed by the state on lands taken over by force or peace agreement, and those lands used to be under the control of unbelievers (Alrayes, 1969: 116-117). When the Islamic state takes control of those agricultural lands, it treats the land as an endowment and collects taxes for the state's interest.

To begin with, before Islam, the land tax system was practised by different empires such as the Sassanian empire, which used to control Iraq before Muslims and specifically the area of Sawad [which is the main area of kharaj since the Omar -r.a.-era until the Abbasid era] (Ibn-Rajab, 1985: 15).

If we look on the Sassanian system of land tax it was different than kharaj in many terms specifically concerning the rate and way of collection. However, the land tax system of the Sassanian empire came across some changes, for instance, the changing of land tax system before the Muslims took over the lands of Iraq (Aljahshyari, 1938: 4).

On the other hand, the Byzantine Empire also practised a land tax system. Land tax represented the most important source of income for the state. It used to follow a strict system in terms of collection of this tax (Alrayes, 1969: 49). The tax was collected in cash, while in Egypt, they collected in kind, but after a while, due to a decrease in the

value of the currency, they decided to collect from other places as well in kind (Ibid: 49). Moreover, the system of tax rate used to be different as per the wish of the emperor, and the tax amount had to be paid by all the residents of the village by collecting from each other (Ibid: 51); which shows clear unjust in the system.

#### **4.1.2 Kharaj and Islam**

The Islamic State began in Madina [1 AH-622] under the leadership of the Messenger PBUH. The state financial system throughout his life was relatively simple, as it depended on zakat, 1/5th of the spoils of war, voluntary contributions, state-owned lands, waqf, and jizyah (Kahf, n.d.). On the authority of Abdullah Ibn Omar (r.a.) he said:

*When Khaybar was conquered, the Jews asked the Messenger [PBUH] to permit them to work on half of what comes out of Khaybar lands, so the Messenger [PBUH] said: 'I will approve of that for you whatever we want'; the dates were divided into two shares from half of Khaybar, and the Messenger PBUH took one-fifth (Alazimi, 2021: 535).*

As per Kahf (n.d.), there was no income under the name of kharaj in the era of the Messenger PBUH, and the public finance system remained almost the same in the era of caliph Abu-Bakr (632-634).

By the year [13AH-634], Omar (r.a.) came to power. In his time, the border of the Islamic State expanded massively, specifically towards the north and east [lands under the control of Byzantine and Sassanian empires], and soon, vast lands and people came under the control of the Islamic State (Islamic Research and Studies Team, 2007). The ruling period of Omar (r.a.) experienced many changes and upgrades compared to the period of Abu-Bakr, but at the end of the day, they were still under the Islamic way of thinking (El-Ashker & Wilson, 2023: 154). Soon after the fights in Iraq and Sham finished, the fighters started to request the land division between them. Still, Omar rejected that and, after a discussion with many Messenger companions (r.a.) decided to keep the agricultural lands under the control of the state [in other words nationalised] and collect taxes from those who are working on it, which later became kharaj (Ibid 154). At the same time, the system of Islam, which is related to spoils, remained the same as mentioned in the holy book, and Omar (r.a.) took the 1/5th to state and the rest to the fighters, but he did not distribute the lands among them and his reference for

this was the Quran (Ibid: 155-156). Speaking on behalf of Yazid bin Abi Habib, Abu Yusuf stated that Omar (r.a.) sent this message to Saad (r.a.) after he conquered Iraq, saying:

*As for what follows, I have reached your letter in which you mention that the people asked you to divide among them their spoils, and what God granted them. So, if this letter of mine comes to you, then look at what the people have brought to you in the army in terms of livestock and money, then divide it among the Muslims who are present, and leave the lands and the rivers to their workers [owners]. Suppose you divide it among those who are present in that case, there will be nothing for those who come after them (Ibrahim, 1979: 24).*

The most crucial point that Omar (r.a.) stressed in the discussion before taking the decision was the distribution of money to the Islamic community. Omar mentioned many economic and strategic military reasons for his decision while defending his point of view about the lands (El-Ashker & Wilson, 2023: 156-157).

Conditions for the obligation to pay the kharaj in general were as follows (Kardoudi, 2014: 76):

1. The kharaj payer must be a non-Muslim or has converted to Islam after paying the kharaj.
2. Paid yearly: The kharaj, like the jizyah, is paid yearly.
3. The lands remain in the hands of the non-Muslims and can be disposed of.
4. The land must be agricultural or have sufficient income.

The features of the kharaj in the era of guided caliphs, Umayyad and Abbasid were (El-Ashker & Wilson, 2023: 163-164):

1. Kharaj tax is implemented on lands, not people; the tax for people is jizyah.
2. It was average and depended on the distance from the market, the product's market value and the reproductive capacity of the land.
3. It is a yearly tax and can be paid in instalments.
4. The farmers or owners of the lands can pay the kharaj in kind or cash.
5. The state must spend the income from kharaj in the interest of the Muslim community.

### **4.1.3 Application of Kharaj During the Period of Guided Caliphs**

Once the decision of kharaj had been taken by the caliph and after the discussion, Omar (r.a.) sent two of the Messenger companions, Hudhaifa Ibn Alyaman and Osman Ibn Hunaif (Alrayes, 1969:118), to evaluate the lands and decide the accepted rate of kharaj on those lands which had to be paid by farmers and landowners. When they returned, Omar (r.a.) asked them, “Did you make them pay more than what they can?” They said, “No and we could put more rate into it.”; at this time, the kharaj system was a lump sum amount that used to be paid by locals in Dirhams or kind, such as seeds (Alhusary, 1986:556). Later, by the time of the Abbasid dynasty, they changed the system to the rate kharaj and cancelled the space kharaj (Alduri, 1995: 212).

In the era of Omar (r.a.) collection of kharaj led to the distribution of bonuses [Ataa-in Arabic], which the Islamic state paid to the citizens, and the primary source for it was kharaj (El-Ashker & Wilson, 2023: 162). One of the main improvements which occurred in the ruling period of Omar (r.a.) was the implementation of bureaus [Diwan in Arabic] and two main ones where the one for kharaj and the one for the bonus; for instance, the bureau of kharaj will record a survey of kharaj lands, their occupants, fertility level, output, and quantity of kharaj gathered [and their detailed record for the primary income of the state (Ibid: 170-171)].

There were two systems for the kharaj collection in total. Omar (r.a.) instituted the first, which was lump sum, and the Abbasid caliphate implemented the second, which was based on rates. Omar (r.a.) introduced and carried out the lump sum kharaj. The area of the land and the kinds of crops cultivated there were the criteria for this position. All of Iraq and the Levant were forced to adopt this kind. The duty tax was associated with using the land for benefits, necessitating verifying the landowner’s authority. This kind of tax was distinguished by the requirement that it be paid as soon as the landowner takes ownership of it; if the land was suitable for exploitation, the owner was responsible for not exploiting it, regardless of how he used it. This means that land unsuitable for exploitation, whether idle or dead, was exempt from this tax (Kardoudi, 2014: 76).

After Omar (r.a.), the ruler was Osman (r.a.), in his system, in general, he was a follower of the previous systems; for instance, the income of the state and spending remains the same as it was in the time of Omar (r.a.) [Zakat, 1/5th of spoils, kharaj, 1/10th of trade]; this was the income. While the spending was: social solidarity, giving,

salaries, current expenditures, and investment expenditures (El-Ashker & Wilson, 2023: 172-173). In addition, the state saw a considerable expansion in the borders of the state in his era which results in increase in income.

The last era in the guided caliphs was for Ali (r.a.), which included many political unrests due to differences in point of view (Islamic Research and Studies Team, 2007), and this had a significant effect on many things, especially the economic matters of the state. Regarding kharaj in his era, Ali (r.a.) had an essential message to one of his governors about the kharaj and its collection, and he asked him to take care of the development of the lands rather than collecting the kharaj and he mentioned “If you asked the people to pay Kharaj without offering many improvements and services, this would destroy lands and people” (El-Ashker & Wilson, 2023: 179); this message shows how Kharaj was influential in the guided caliph’s view; he cared about the people and did not give priority to the state’s income only.

**Table 4.1: Main Properties of Kharaj During the Guided Caliph’s Era:**

<b>Omar (r.a.)</b>	<b>Osman (r.a.)</b>
The land of Sawad [Iraq]	The land of Sawad [Iraq]
Egypt	Egypt
Barqa (Libya)	Cyprus
Azerbaijan	Africa (Tunisia)
	Barqa (Libya)

**Source:** Alrayes, 1969; Alhamsheri, 1985

## **4.2 Umayyad Dynasty**

Since the era of the guided caliphs, the agriculture sector represented the main source of income for the state through kharaj. When the ruling system shifted from caliphate to dynasty, as per El-Ashker and Wilson (2023) the importance of kharaj remained the same as income for the state, also many improvements were made by both dynasties whether Umayyad and Abbasid. The system of collection and rates of kharaj remained the same as the caliphate period in the era of Umayyad.

The kharaj system is based on two main pillars (Hameed, 2023: 517):

- i. The state’s retention of ownership of the land subject to kharaj.

- ii. State obtaining of the surplus production from this land through its employees.

The generalization and spread of this system are based on the state's economic function in supervising the irrigation system and spending on its repair and restoration. The dominance of this system in the agricultural field also results in this system becoming the central economic basis of the state, while the phenomenon of the collapse of this centralisation is linked to the collapse of the kharaj system in favour of the feudal system and resorting to the [Qabalah] system in collecting kharaj and the spread of corruption in the kharaj apparatus, and the spread of the phenomenon of land formability, all of which means that the state's economic functions fall on the shoulders of other social classes that do not derive their status and wealth from their mere position within the state apparatus (Ibid: 517).

By tracing the development of the yield of the kharaj as one of the important periodic resources for the budget of the Islamic state in the Umayyad era, we are fond that the references did not mention detailed figures except for three main regions, which were as follows (Aljafri, n.d.: 49-55):

1. Sawad region: The revenues of this region decreased at the beginning of the Umayyad era from what they were at the time of the guided Caliph Omar Ibn Al-Khattab, then reached their lowest level during the reign of Al-Hajjaj Ibn Yusuf Al-Thaqafi over Iraq, and reached its peak during the reign of Omar bin Abdul Aziz and after him during the reign of Omar Ibn Hubayrah over Iraq, then it relapsed again and began to decline until the end of the Umayyad era. The direct relationship between justice and piety and the increase in kharaj yield is noted.
2. Al-Jazira and Al-Sham region: The land tax system continued in this region according to what was established by the first Umayyad Caliph Muawiyah Ibn Abi Sufyan; who imposed taxes in two parts: one as a jizya and the other as a land tax, but the Umayyad Caliph Abdul Malik bin Marwan (65 - 86 AH) thought that the collected amount was less so he re-surveyed the area; and his criterion for the value of the imposed tax was the proximity of the agricultural area to the markets or its distance from them; the further the agricultural land was from the markets, the less the amount imposed on it, and the opposite was true. That was a great image of economic justice and keenness to equalise the competitive ability of agricultural products in the market, as distant farms incur

greater transportation costs, and the possibility of spoiling part of the products before reaching the market is great. This survey resulted in an increase in tax revenues.

3. Since the tax of Egypt was paid in kind, no specific figures were determined for the yield of its tax, and the most likely of the numbers mentioned is that it was for the Jizya, but Al-Maqrizi mentions that in 107 AH the increase that occurred in the yield of the tax as a result of the survey conducted by the governor of the tax of Egypt in the year was more than ten million dirhams, and he describes the economic situation accompanying that increase as prices were low, and there was no other tax in the country.

There were deviations in the collection of the tax in the Umayyad era - except for the era of Omar Ibn Abdul Aziz - the most prominent of which are the following (Ibid: 56):

1. Imposing the tax on lands exempted by the text of the peace contracts.
2. Harshness was used to collect taxes from some regions.
3. Charging the expenses of collecting the kharaj on the kharaj payers, and among those expenses were the value of the paper on which the amounts of the kharaj were written, the value of renting the warehouses in which the in-kind tax yield was stored, the wages of the collector who collected the kharaj.

The kharaj collection system was known for its types, which we summarise as follows (Ibid: 57):

- 1) The surveying system (lump sum): what the Imam imposed on the taxable land in view of its area and the type of what is grown in it. This system had been in effect since the reign of Omar (r.a.) until the end of the reign of Al-Mansur of the Abbasid state, and it was taken once a year in cash or in-kind equivalent to its value.
- 2) The system of division (ratio): which obligatory in it as a percentage of the product, such as a quarter or half and the like; and in this system, the kharaj was not obligatory except with the presence of the product and the estimation of the required percentage was delegated to the Imam; and the sources indicated that the thought of applying this system was in the era of Al-Mansur, but its practical application was from the beginning of the era of Al-Mahdi in the year (160 AH)

A brief comparison between the two systems (Ibid: 57):

- 1) The kharaj of the area was obligatory in the conscience and related to the ability to benefit from the land, which made it better for the state as the state was entitled to its right as soon as the land was benefited from, even if its owners did not benefit from it; and in that, it motivates individuals to invest in the land.
- 2) The kharaj of the area was a lump sum kharaj imposed on the land whenever it was suitable for agriculture; thus, the taxpayer knew the amount due from him, so he paid it and could dispose of the remainder, while the kharaj payer in the division system needs to wait for the tax worker to determine the amount due from him and then dispose of the remainder.
- 3) The kharaj on the area was only taken once a year and therefore it was in the interest of the financier, while in the sharing system the financier's duty was renewed with each production of the land, and therefore the payment could be repeated more than once a year.
- 4) The area system gave greater flexibility to the financial authorities in the country to collect it in a manner that did suits the economic conditions and was consistent with the country's economic policy and derived this flexibility from the possibility of collecting it in cash or in kind.
- 5) The area system- It achieved greater benefits for farmers when the prices of agricultural crops rose so that the amount due was paid in a smaller quantity of agricultural products.

#### **4.2.1 Political and Kharaj Collection Systems of the Umayyad Dynasty**

Safina (r.a.) narrated that the Messenger (PBUH) said: "The succession of prophecy is thirty years, and then Allah gives the kingdom to whomever he wills." (Al-Durar Al-Sunniyyah - the Hadith Encyclopaedia, n.d.). By the year 41AH this period which is mentioned in the narration was over, and it was when Hassan (r.a.) abdicated from power to Muawiyah (r.a.).

The importance of these political events for our topic is that they showed the extent of the turmoil in which the state had fallen, and political and administrative turmoil must lead to the disruption of the state's finances as a unit, and money was the nerve of political wars and did have the greatest impact in directing events (Alrayes, 1969: 215).

To develop areas in Bilbeis, south Egypt, several families were brought from other states. As a result, the number of families in this area increased during the Umayyad rule, reaching approximately 3,000 families by the end of their rule, which is a significant number by today's standards. Throughout the Abbasid era, agriculture remained a vital economic activity and a source of funding. To carry out the studies, research, and training required for growing a variety of plant species, as well as to ascertain whether the soil is suitable for their cultivation and the best practices for fertilisation and irrigation, special schools were founded. Irrigation was a well-planned procedure founded on the overarching goal of universal access to water. Iraq, Egypt, Persia, Yemen, and other places had extensive irrigation canal networks. In addition, special engineering teams oversaw maintaining canals and dams, and a specific office called the water office was set up to track variations in water levels, record the amount of water supplied in each area, and categorise arable land for tax purposes based on irrigation system and water availability (El-Ashker & Wilson, 2023: 201).

One crucial source of state funding was the kharaj. Agricultural land left by non-Muslims who oversaw its management following the Islamic conquest was subject to this tax. We may remember a conflict between the Muslim warriors and Omar (r.a.), over the distribution of the conquered territory as war booty. The fighters wanted the land to be given to them as spoils, but the Caliph thought the state should keep the land after subtracting the fifth for the state. The people who cultivated the land were also the ones who managed it, but the state retained ownership, so the people who managed the land were able to profit from its cultivation in exchange for paying the kharaj on it (Ibid: 216).

During the Umayyad era, significant changes were brought about by the strife and turmoil accompanying it. New phenomena emerged through the development of the apparatus of the Arab Islamic state at that time. The caliph, governor, or prince's primary concern became establishing and consolidating his entity in power, which could only be accomplished through this means. Combining the requirements of Islamic conquests in numerous nations and along borders with the need to win over enemies who refused to submit to the Umayyad Caliphate means that achieving internal and external security will cost a great deal (Latouf, 2019: 202).

#### **4.2.1.1 Muawiyah (r.a.) (41-60 AH/ 661-680)**

The first ruler of the dynasty was Muawiyah (r.a.), a companion of the Messenger (PBUH). He remained in power for 19 years; before that, he ruled Sham for 20 years in the eras of 3 guided caliphs (Islamic Research and Studies Team, 2007: 173). All the people accepted his ruling after the period of unrest since the killing of Caliph Osman (r.a.). At the same time, he was humble and mentioned that some living Messenger companions were better than him (Ibid: 173).

All the parts of the state saw a political calm except Iraq, which was the source of many issues, but Muawiyah (r.a.), with his experience, was able to put the correct leader for that region (Ibid: 175). A critical point here is Iraq was the main area of agricultural lands of kharaj, and the unrest there had a direct effect on the state's income.

Regarding the wars in his era, it began against external enemies, as it was halted since the internal issues started after the kill of Caliph Osman (r.a). Mainly, there were three directions for the movement of the armies (Ibid: 176-177):

- I. Africa (Tunisia nowadays),
- II. Islands in the Mediterranean Sea and finally,
- III. Eastern side, which was behind Iraq.

There were many improvements regarding the management of state affairs. For example, the system of posts saw a rise in speed and accuracy (Ibid: 178). One of the unique things about his era was the perfect choice of state rulers as he had 40 years of experience in ruling; he appointed those he trusted and did not inquire much about their actions as he trusted them (Alish, 1985: 137).

Overall, it represented one of the best periods after the era of the guided caliphs (Islamic Research and Studies Team, 2007: 174). By the end of his era, he took the pledge of allegiance to his son Yazid, something new for Muslims and had not happened before (Ibid: 178). Many historians excuse him for this pledge as he might have thought of the unrest that would have happened if he had left the state without allegiance.

Muawiyah (r.a.) constructed his state on a few pillars, the most significant of which are as follows (Taqosh, 2011: 112-113):

- a. Modifications to the political system's framework focused on the army he created and organised to achieve domestic stability and international expansion.
- b. Administration: reaching tribal balance, securing the crown prince, and taming the opposition are all covered under domestic policy.
- c. Kindness to well-known Islamic leaders, including the Companions and their sons.
- d. Managing the affairs of the state himself.
- e. Overseas growth.

Regarding kharaj, the administration of the state was thus organised in various parts at the beginning of the Umayyad era, thanks to Muawiyah's policy and the competence of the assistants he chose. The organisation of the administration was the first condition for guaranteeing the tax and increasing production. Muawiyah was concerned, as most of the Umayyads after him were involved, with the matter of the kharaj and with developing financial resources, whether private ones that he owned or public ones that were the right of the state (Alrayes, 1969: 200). Even when Muawiyah saw that he should entrust the matter of the kharaj of Iraq to one of his loyalists, who would have complete authority over it and would guarantee that no money would be stolen, he separated the authority of the kharaj from the general rule (Ibid: 201).

What indicates Muawiyah's desire to increase the resources of the state is that he asked Al-Hakam Ibn Amr, his agent in Khurasan, to collect gold and silver for him, but he refused to grant his request. He also asked Wardan, the client of Amr bin Al-Aas, who had been appointed as the kharaj collector of Egypt, to select one carat for each Copt (Ibid: 205).

As per Katebi (1997: 154), the total amount of kharaj in the Levant area in the era of Muawiyah was 1,260,000 Dinar. This was an enormous number and an improvement and care from the state for the agricultural lands in the Levant.

The kharaj workers became solely responsible to the governor as he supervised their selection and followed up on their organisational procedures in the province. Muawiyah (41-60 AH /661-679) initially appointed Abdullah Ibn Darraj, his client, to collect the kharaj in Iraq and left the matter of war and prayer to Al-Mughira Ibn Shuba. After the death of Al-Mughira in [50 AH / 670], Muawiyah wrote to Ziyad Ibn Abihi, the governor of Basra (45-50 AH / 665-670) [who had controlled its affairs after

corruption and disorder had spread there] to take charge of Kufa as well (55 AH / 670-674). He was the first to unite Kufa and Basra. Ziyad began his rule by surveying the land of Sawad with a cubit later known as the [Ziyadi cubit] because the estimation occurred by his order. However, the same sources that referred to the survey did not refer to the kharaj estimates. This may mean that no new estimates differ from what was settled in the guided Caliphs period. This may apply to the period of Yazid Ibn Muawiyah (Ibid: 134).

Albtayna (1998: 154), mentioned that the kharaj of the following states during the era of Muawiyah without mentioning the exact time and take them from the work of Al-Yaqubi one of the most common historians of that era:

- a) The kharaj of Palestine was fixed during the caliphate of Muawiyah at [4,50,000 Dinars].
- b) The kharaj of Jordan was fixed at [1,80,000 Dinars].
- c) The kharaj of Damascus was [4,50,000 Dinars].
- d) The kharaj of Homs was [3,50,000 Dinars].
- e) The kharaj of Qinnasrin and the surrounding were [4,50,000 Dinars].
- f) The kharaj of Al-Jazira was [55,000,000 Dirhams].

Overall, the era of Muawiyah represented almost one the best eras for kharaj collection in Umayyad dynasty. Also, until here there was no evidence of injustice or forcing people to pay kharaj or guarantee of and other kinds of corruption which would appear later. On the other hand, we do not have enough data about the collected amount in this era.

By 60AH-680, Muawiyah had died, and Yazid had come to power (Taqosh, 2011: 117).

#### **4.2.1.2 Yazid Ibn Muawiyah (60-64 AH/ 680-683)**

Yazid did not attempt to establish the vast, wealthy, and politically intricate state where he ascended to the Caliphate. He assumed the throne without ever straying from his interests because he was sure that everything would work out in his favour and believed that everyone had an obligation to submit to him (Ibid: 117).

Following Muawiyah's death, the people of Hijaz vowed allegiance to Yazid as Caliph, except two prominent individuals: Hussein Ibn Ali (r.a.) and Abdullah Ibn al-

Zubayr (r.a.), who, along with the people of Madina, caused tension in his era and represented rebellions (Ibid: 117).

Yazid began by sending an army to kill Hussein Ibn Ali (r.a.) when he came to Iraq, and they committed the crime of killing Hussein (r.a.). Furthermore, when Abdullah Ibn Al-Zubayr (r.a.) got to know that Al-Hussein had been killed, he declared Yazid's resignation and demanded the people's pledge of allegiance for himself. In the year 63 AH, he sent an army to Madina, which besieged the city, but the citizens refused to submit and continued to fight in a battle known as Al-Harrah, and most of the city's leaders were killed in this massacre. After that, the Caliph's army continues there way to besiege Mecca, where Abdullah bin Al-Zubayr declared himself as a Caliph; however, the army was forced to go back after Yazid passed away (Islamic Research and Studies Team, 2007: 183).

Regarding kharaj, there were not many changes or updates in his era except his excessive spending on unnecessary things, such as wasting money for personal and political reasons (Alrayes, 1969: 212).

As for the tax in the days of Yazid Ibn Muawiyah, the information about it is limited and may not exceed one reference, and it talks about Yazid bin Muawiyah's decision to reconsider the peace treaty with Samaria - whose inhabitants were Jews - and he imposed the tax on its land. Samaria only paid the jizya according to the peace treaty terms with Abu Ubaidah Amir Ibn Al-Jarrah. As for its land, he left it to the Jews as spies and guides for the Muslims. There are references to Yazid's interest in irrigation projects to increase the tax revenue. He showed particular interest in Ghouta due to the scarcity of rain and the difference in its rates from one year to another. It is not easy to rely on rain to ensure fixed agricultural seasons, whether grains or trees (Katebi, 1997: 155).

To sum up, it was a period of political tension, which meant irregularities in collecting kharaj and excessive spending on the army and politics.

#### **4.2.1.3 Muawiyah II (64AH/ 684)**

Yazid gave his son Muawiyah II the Caliphate in the year 64 AH, but because he was a devout man and weak in the emirate, he abdicated the Caliphate and passed away three months later. Most of the Levantine princes convened to swear loyalty to Abdullah Ibn al-Zubayr. Marwan Ibn Al-Hakam went to swear loyalty to Ibn al-

Zubayr. However, he encountered Ubayd Allah Ibn Ziyad [who killed Hussein bin Ali in Karbala], who dissuaded Marwan from swearing loyalty to Ibn al-Zubayr by promising him the Caliphate, so Marwan went back (Islamic Research and Studies Team, 2007: 183).

In terms of kharaj, this period represented the beginning of a prolonged period of unrest, political conflict, and tension, which continued for 10 years until Abdul Al-Malik Ibn Marwan came to power and united the state again (Alrayes, 1969: 214). As a logical result, Kharaj's income was not stable. At the same time, we can see many cases in which one of the opponents took over a city and took everything for him and his army, which significantly influenced the state's income from kharaj (Ibid: 214-215).

In this era, we saw considerable stealing of all the state income; for instance, when Ibn Ziyad fled Iraq, there were 19,000,000 Dinar in the treasury. Ibn Ziyad took it, distributed some among his loyalists, and saved the rest for his family. When the two armies in the Levant prepared to fight in Marj Rahit and Amad, one of Marwan's supporters went out and seized Damascus and took over Marwan's treasury. One of the most important reasons for winning the historic battle and what came after it was that when Al-Mukhtar attacked Kufa, he found in its treasury 9,000,000 Dirhams so he gave his companions who fought with him during the siege of Ibn Muti palace – three thousand eight hundred men – each man five hundred dirhams and five hundred. He gave six thousand of those who came to him after the siege, each man took two hundred (Ibid: 215-216).

#### **4.2.1.4 Marwan Ibn al-Hakam (64 -65 AH/ 684 – 685)**

Since the tension with Ibn Al-Zubayr started, the control of Umayyad declined to be limited only to levant as they lost the rest. As anarchy swept across the Islamic world, the Umayyad Caliphate found itself in a precarious position. Given the breakup of the Islamic world, the Umayyads convened in Jabiyah, Damascus, to defend their imperilled Caliphate, even though they were being held captive by rival tribes. By consensus of those in attendance, Marwan Ibn Al-Hakam was chosen as Caliph following the meeting (Taqosh, 2011: 122). As a result, the Sufyani branch lost its kingdom to the Marwani branch. Al-Dahhak Ibn Qais, the leader of the Qaisis, was displeased that Ibn Al-Zubayr could not handle the situation, so the Yemenis banded together to oppose him. In June 684, Marwan, aided by the Yemenis, quickly

overthrew the Qaisis in the Battle of Marj Rahit, which took place in 64 AH. The battle claimed the lives of many of Al-Dahhak's supporters.

Consequently, Marwan expanded his power throughout the Levant, Palestine, and Egypt. He also raised two armies, one of which he dispatched to the Hijaz under the leadership of Habish Ibn Waljah to crush the Ibn Al-Zubayr movement and the other to Al-Jazira under the command of Ubayd Allah Ibn Ziyad. The Hijaz army could not reach Medina, and Ibn Ziyad halted his movements upon getting the information about Marwan's passing (Ibid: 122).

There is no available information regarding kharaj, as the state was not under the leadership of one Caliph at this time.

#### **4.2.1.5 Abdul Al-Malik Ibn Marwan (65-86 AH/ 685-705)**

If Muawiyah was the founder of the Umayyad rule and the one who formulated its policy, then Abd al-Malik Ibn Marwan was the one who organised and controlled it in its details, divisions and sequence; he was the statesperson who established the Umayyad rule on detailed, organised foundations (Alish, 1985: 227). He came to power, and there was high tension, and many rebellions appeared. They were intense, and when he came to power, he remembered that he should return to the earlier times (Taqosh, 2011: 122-123).

At the beginning of Abdul Al-Malik's reign, four Islamic groups were competing for control of the state (Ibid: 123):

- 1) The Umayyads who controlled the Levant and Egypt.
- 2) Abdullah Ibn al-Zubayr, who controlled the Hijaz and Iraq.
- 3) The Alawite group in Iraq.
- 4) The Khawarij group.

The main threat to the state was Ibn al-Zubayr in Mecca, as many parts of the Islamic state gave the pledge to him (Islamic Research and Studies Team, 2007: 183); the fall of Al-Mukhtar led to the decline of the competition for leadership of the Islamic world between Abd Al-Malik Ibn Marwan and Abdullah Ibn al-Zubayr. The Umayyad Caliph realised that his opponent's strength lay in Iraq and that eliminating him in this region would inevitably lead to the downfall of the entire [Zubayrid] regime because the factors of steadfastness in the Hijaz had lost many of their pillars (Taqosh, 2011: 124). Therefore, he set out at the head of a large army to Iraq, while Musab Ibn al-

Zubayr moved from Kufa towards the north to confront him. The two armies clashed on the Tigris River at Dayr al-Jailiq in Maskan in 72 AH /691 in a fierce battle that resulted in the victory of the Umayyad army; Musab was killed in the battle, and Abd Al-Malik entered Kufa (Ibid: 124). The victorious Caliph quickly sent an army to the Hijaz led by Al-Hajjaj Ibn Yusuf al-Thaqafi, who eliminated Ibn al-Zubayr in 73 AH/ 692; the caliphate of Ibn al-Zubayr ended, the Hijaz was subject to Abd al-Malik, and the Islamic world was united again under his leadership (Ibid: 124).

The rest of the threats to the state took a shorter time, even though it was not easy, and the state lost a lot in terms of soldiers and spending (Islamic Research and Studies Team, 2007: 186-188).

After the end of all the political tensions, the Caliph turned to the state and the management of the system. He worked to organise the means of government to make him the master in every time and place. Therefore, his system needed to be cohesive, precise, and comprehensive of the necessities of life, facilitating their control (Alish, 1985: 227). His view of the system included the following aspects that must lead him to his absolute sovereignty (Ibid: 227):

- I. The state offices were the wires that manage the helm of government and the nation.
- II. Currency was what all goods were transferred to, so it must be obedient.
- III. The governors, who implemented the state's policy and controlled the kingdom.
- IV. The mail, which was what connected the state with the capital city.

As per Ibid (1985: 227), his view indicated his principle of control, for the four matters we mentioned, was nothing but wires and strings in his hand, with which he moved the parts of his caliphate and its machines and used them for his authority.

Abdul Al-Malik paid particular attention to the management of state affairs, which was represented in the transformation from a circle that did not extend beyond the horizons of tribal society to the framework of administrative institutions. Abdul Malik's administrative fame was due to his reforms proceeding in two directions (Taqosh, 2011: 127):

- 1) Developing and activating the administrative apparatus so the state during his reign took a form not far from the forms of contemporary states. The

administration during his reign was distributed among five main offices: the Office of Taxation, the Office of Soldiers, the Office of Correspondence, the Office of the Seal, and the Office of the Post.

- 2) Arabisation of administration and currency, known as the Arabisation movement.

The most important office of the Islamic state, the office of kharaj, continued to use foreign languages as they had been in the earlier eras of the state before the advent of Islam. They were Persian in some countries, Greek in others, and Coptic in others. This continued to be the case since Omar Ibn al-Khattab (r.a.) wrote the office for the first time in Islam until the era of Abd al-Malik (Islamic Research and Studies Team, 2007: 190). One of the results of this was that the state-maintained groups of employees who were considered foreigners, other than Arabs and Muslims. Another result was that these languages remained prevalent and alive, recognised as official languages, and people accepted the need to learn and master them because of the state's need for them. So, Abd al-Malik ordered the Arabisation of all the offices (Ibid: 190).

For example, the head of the kharaj office in Damascus was (Sarjun Ibn Mansour Al-Rumi), and he monopolised this work since Muawiyah. Hence, Abdul al-Malik ordered an Arabian man, Sulayman Ibn Saad Al-Khashni, to convert the office from Roman to Arabic, and that was in the year 81 AH, and Sarjun was dismissed. The head of the office of Iraq was Zadan Farukh, who was Persian and monopolised this work since the days of Yazid; he was killed during the Al-Ashath revolution, so he appointed Salih Ibn Abdul Rahman in his place and ordered him to convert the office of Iraq from Persian to Arabic, and most of the writers of Iraq graduated at the hands of Salih (Ibid: 190).

Regarding kharaj, the state felt that its forces had been exhausted by the wars and its material and moral condition had deteriorated - especially in Iraq, which was the first scene of the events - that it must start an era of construction and development. Therefore, a series of measures were taken during the remainder of Abd al-Malik's reign and the reigns of al-Walid and Sulayman as well, the apparent intention of which was to treat the poor financial situation and increase the treasury's resources (Alrayes, 1969: 219).

Foreign money was a significant obstacle to commercial activity, and individual Muslims were embarrassed when paying the zakat duty. The state also found great

difficulty in collecting their rights, such as the jizya kharaj and others. In such a crisis, in which the state found itself after the strife, it was necessary to pay the utmost attention to the matter of the kharaj. Abdul Malik's work was a decisive reform. He investigated the matter of dirhams and dinars. He determined a fixed standard for each of the two currencies, with a specific ratio between them, according to what was approved by the Sharia. Then, according to that, he issued the official currency with its own stamp, limiting the right to issue it to the authorised government mints (Ibid: 224-225). The currency reform carried out by Abd al-Malik and al-Hajjaj was closely related to the land tax issue and was an economic necessity felt by the state. It was not merely due to an unimportant reason or a passing incident. These outstanding funds must have been considerable, and their reduction was a blessing to the subjects (Ibid: 250).

Since agriculture was the basis of kharaj, the state paid great attention to it, especially in Iraq (Ibid: 230). This is clear throughout the eras of both dynasties, but especially the Umayyad.

Al-Hajjaj (75-95 AH / 694-713 AD), one of Abd al-Malik's most prominent governors, clearly played a role in restoring stability to the state in the East and confronting and overcoming the monetary crisis in the long term. Abd al-Malik rewarded him by annexing the regions of Sistan and Khorasan to him, so he appointed al-Muhallab Ibn Abi Sufra over Khorasan and Abdullah ibn Abi Bakra over Sistan (Katebi, 1997: 134).

In terms of kharaj, Al-Hajjaj reclaimed agricultural land, excavated rivers and canals in Iraq, and constructed cities in these reclaimed areas. Additionally, he encouraged peasants and thousands of herds of working buffaloes from neighbouring or within the same state to settle on the reclaimed land. On the recently reclaimed Sawad Lands, he used this to support the establishment of new communities. Al-Hajjaj was not unfamiliar with using force when it was necessary to advance his theories of agricultural development; as a result, he forbade the internal migration of peasants to the major cities. Notwithstanding the measure's seeming severity, it demonstrated Al-Hajjaj's understanding of the issue's financial ramifications. Modern governments are accustomed to taking similar actions when confronted with comparable issues. However, after being criticized as being against Islam, this policy was swiftly abandoned. This is yet another illustration of Al-Hajjaj's economic theories, which are frequently described in historical accounts as combining ruthlessness and shrewdness.

Due to the nation's economic hardships, the pilgrims prohibited people from killing cows for food (El-Ashker & Wilson, 2023: 200).

Al-Hajjaj made successful efforts to develop Sawad and organise agriculture there. He had estimated the main requirements for developing and advancing agriculture: providing water, money, labour, and others. First, he completed digging a river that the Dehqans [ the politicians and businesspeople of the city] of Anbar had previously requested. He also dug the Nile and Zabi rivers and revived their lands. No doubt, securing irrigation sources and taking care of them in terms of digging canals and streams, renting rivers, and repairing bridges (river openings), in addition to extracting good alluvial soil from the marshland, all helped to increase the cultivated area of land, and vice versa (Katebi, 1997: 134).

The shortage of workforce was due to reasons including the spread of epidemics, such as the plague that swept through Basra in the year 65 AH / 684, which killed many of its people, or the migration of farmers from the villages to the cities and the apparent impact it had on the deterioration of the kharaj, Al-Hajjaj addressed it with two things (Ibid: 137-138):

- 1) Paid attention to the local workforce and considered their needs to continue agricultural work. He provided farmers with agricultural loans amounting to (2,000,000) dirhams. This may have been in the aftermath of the Ibn Al-Ashath rebellion, as many were preoccupied with the people of Sawad and the farmers were affected by this turmoil and left their lands, so agriculture decreased there. Al-Hajjaj provided them with loans - after the region stabilised - to encourage them to continue farming. He issued an order prohibiting the slaughter of cows to be used in ploughing and planting.
- 2) Covered the shortage by relying on foreign labour. Al-Hajjaj brought a group of Sindh Zutt with their families and buffaloes and settled them in the lower reaches of Kaskar to work in agriculture. From the beginning, the lack of labour was an obstacle in the face of Al-Hajjaj's reforms and measures in Sawad. Therefore, it was not expected that Al-Hajjaj would be lenient in the issue of the migration of the People of the Covenant to the cities after their conversion to Islam. Instead, he dealt with it firmly and ordered them to return to their villages. Some sources indicate that Al-Hajjaj returned the farmers to their

villages after the revolution of Ibn Al-Ashath, which was the revolution of the Iraqi tribes with the participation of their clients

**Table 4.2: Kharaj of the Levant During the Caliphate of Abdul Malik:**

<b>The region</b>	<b>Value of kharaj [in Dinars]</b>
Palestine	350,000
Jordan	180,000
Damascus	400,000
Homs with Qinnasrin and the surrounding	800,000

**Source:** Albayna, 1998

This represented, along with the Muawiyah era and Omar, the best periods of kharaj throughout the Umayyad era. The development was in many terms, especially economically, for example, in currency, kharaj offices, etc. Also, we saw an end to all the main political tensions and a period of stability, which had a significant effect on the state's income, specifically for kharaj.

#### **4.2.1.6 Al-walid Ibn Abdul Malik (86-96 AH/ 705-715)**

As per the Islamic Research and Studies Team, 2007:191, Al-Walid carried out significant reforms, and his caliphate was a crowning glory for the Umayyads. The Umayyad Mosque was built in his era, and he built the Rock of Jerusalem, expanded the Mosque of the Messenger PBUH, gave to the lepers, and built a particular hospital for them in the suburbs of Damascus (Al-Walid Hospital), and gave every disabled person a servant and every blind person a leader. Conquests and prosperity marked his reign after security and order was restored internally. Al-Walid was inclined towards architecture, so he was interested in repairing roads, digging wells, expanding the Prophet's Mosque and the Umayyad Mosque, and improving the city of Damascus, where he brought water to every one of its large houses through canals from the Barada River (Taqosh, 2011: 128).

In terms of kharaj, there is limited information about this era; however, mainly the measures taken by two governors of Egypt, namely Qura Ibn Sharik (90-96 AH / 709-714), the governor of Egypt during the time of Al-Walid Ibn Abd al-Malik, and Usama Ibn Zayd al-Tanukhi, the tax collector of Egypt during the time of Sulayman Ibn Abd

al-Malik (96-99 AH / 714-717), indicated that they were part of a plan that the state decided to implement in all the cities resisting the migration movement. This is clear from the papyri - which are critical administrative documents contemporary to their period - and especially the letters of Qura Ibn Sharik to the owners of the districts, in which he ordered them to implement the state's measures to resist eviction from the land, not to house the immigrant farmers, and to return them to the villages from which they had been evacuated. Implementing this policy was not easy because it exceeded the usual freedom of migration. In response to this matter, the governor was forced to establish a particular body in cooperation with the owners of the villages, whose main task was to return the farmers to their villages by registering their names, identifying their original places, and other places to which they had migrated. On the other hand, governor Qara Ibn Sharik issued two other orders, one to deter violators and the other to support the farmers who adhered to the decision. The first order stipulates punishing the violators and fining them financially. The other order included the state's keenness to protect and support the returning farmers by paying a month's expenses to encourage them to rebuild their lives anew. He also asked all his workers in the provinces to consider the conditions of the People of the Covenant when assessing taxes. He threatened them with the most severe punishment in the event of aggression against them and injustice by assessing taxes beyond their capacity. This was in addition to issuing work permits that allow farmers the freedom to move and work in other villages while providing them with the necessary protection (Katebi, 1997: 141-142).

#### **4.2.1.7 Sulaiman Ibn Abdul Malik (96-99 AH/ 715-717)**

Sulaiman Ibn Abd al-Malik assumed the caliphate after his brother Al-Walid. He was religious, eloquent, just, and a lover of conquest (Taqosh, 2011: 129-130). He began his reign by dismissing his brother's governors and appointing new governors over the provinces. The idea of change likely came under the influence of Omar Ibn Abdul Al-Aziz, who accompanied the Caliph and Raja ibn Haywa. It was part of the political and military changes that took place in the Umayyad Caliphate State; after calm, stability, and peace prevailed throughout the state, it was wise for Al-Hajjaj to change his style of administration and governance. The Caliph released thousands of Muslims who opposed the Umayyad rule from prisons, doubled the allowance, and alleviated

the economic hardship. This policy was the reason for the general satisfaction of Muslims with Suleiman and their praise of him (Ibid: 129-130).

For the kharaj collection, during the reign of Suleiman, the governorship of the kharaj in Iraq was also separate from the general governorship. The tax governor was Salih Ibn Abdul Rahman, while the general governor of Iraq and Khorasan was Yazid Ibn Al-Muhallab. This was because Yazid wanted to step down from the governorship of the tax. After all, he hated to follow the example of Al-Hajjaj in Iraq, torturing people and returning them to prisons. He felt that if Suleiman brought less than what Al-Hajjaj was collecting, Suleiman would not accept it from him. So, Suleiman appointed Salih. He made things difficult for Yazid and said, "The tax does not do what you want." (Alrayes, 1969: 239).

#### **4.2.1.8 Omar Ibn Abdul Al-Aziz (99-101 AH/ 717-720)**

As for the impact of his caliphate on Islamic history, Omar provided straightforward evidence that if the Muslim ruler, he could correct the crooked situations and return the deviants to the right path (Taqosh, 2011: 132). To begin with foreign policy, Omar froze military operations and followed a peaceful policy towards non-Muslim peoples, inviting them to Islam. In his internal reforms, Omar addressed various aspects of Islamic society, perhaps the most important of which were his openness to opposing groups, religious tolerance towards non-Muslims and inviting them to Islam, creating an administrative class influenced by his ideas, and absorbing the political, economic, and social problems that resulted from the conquests. Among Omar's reform works were building inns in remote countries and on the road to Khorasan and hosting travellers there for a day and a night. Omar achieved his ideal ideas that aimed to spread justice and kindness in collecting money and not collecting illegal money, and he also prohibited accepting gifts (Ibid: 132).

Omar is an example of a ruler who reached the highest level of knowledge, politics, insight, understanding of the people's spirit, and good conduct with deliberation. He sincerely believed that the treasury of Muslims belongs to Muslims. Omar knew the mistakes of the Umayyads; he tried to reform them during the reign of the two previous caliphs, so he reformed what he could, and many things remained that he had planned in his mind (Alish, 1985: 262).

The mistakes of the Umayyads which Omar adjusted (Ibid: 262):

1. The Umayyads, during the reign of the Marwanids, followed the method of Al-Hajjaj in taking revenge on their enemies and not being tolerant of them, so they turned enemies against them from the Alawites, the Kharijites, the Mawali, and the scholars.
2. The Umayyads used the public treasury to satisfy their desires, giving from it to whomever they wished and preventing from whomever they wished. The caliph's inclinations, desires, resentment, and dissatisfaction were included in the prevention and giving, so the number of resentful enemies increased, and the greed and gluttony of friends increased.
3. Extravagance was usual among the Umayyads as they embarked on a life of luxury, spending, and waste. The desire for money became the prevailing tradition during their era and among their group, so the caliphs' entourage ganged up on money and on taking it.

The financial organisation during the Umayyad era was generally directed towards achieving two primary goals (Alish, 1985: 268):

- i. Collecting an enormous amount of money, so the governors would boast that they had collected the most significant taxes for the caliph.
- ii. Helping the influential people and give them as much money as possible.

These two goals, which appeared in the behaviour of the caliphs, naturally led to disorder in the social situation of the state. To collect an immense amount of money, some people were prevented from embracing Islam so that Jizya could continue to be collected from them. It is known that the conversion of infidels to Islam relieves them of the Jizya tax, and pleasing the influential people would cause a shortage in the treasury. The influential people would set their sights on lands they would seize, whether owned by the state or someone else. These lands would bring them money, and since they would stop paying the tax on them, their income would stop going to the treasury (Ibid: 268).

We saw that Al-Hajjaj confronted this defect in his own way, so he returned those who had been displaced from the land of the kharaj to their lands, stamped on their arms the villages they should not leave and asked them to continue working on them. This is contrary to what Islam dictates. A Muslim is free to roam and is not compelled to remain on a specific land. When the Mawali left Basra to return to their lands, they gathered outside Basra. The reciters came out to them, veiled so that the men of Al-

Hajjaj would not recognise them. They began to cry with the Mawali and lament their misfortune. Omar Ibn Abdul Aziz came and found the situation of the Mawali in Iraq in this manner; he implemented the rule of Islam and left the Mawali free to migrate wherever and whenever they wanted (Ibid: 268-269).

Another problem that Omar Ibn Abdul Aziz solved was that landowners and farmers might convert to Islam and remain on their lands. The solution that Omar Ibn Abdul Aziz found was that he imposed on the Muslims who remained on their lands to pay rent for the land. This rent was not the kharaj but in return for their investment in the land. However, the financial result was the same, even if the ruling differs. Here, the ruling was the on rent, and in the case of non-Muslim farmers, the ruling was the on land kharaj (Alish, 1985: 268-269).

Omar carried out a major revolutionary reform in the Umayyad state. However, it was a revolutionary reform in which he did not destroy the structure of the Umayyad state and what the caliphs did before him. Instead, he built a new structure on top of their structure, which was a good structure that was better than the original but (Ibid: 276). Omar was an example of a reformer who fixed things in the best way because reform was never in demolition. Instead, it was in the extension of civilisation and its reform. Omar could do this under challenging conditions (Ibid: 276):

- A. He was harsh on himself and his children and wife.
- B. He did an organised, wise, and decent work that could be objected to, and people never objected to it.

Omar worked all day and night, sleeping, and eating extraordinarily little. His mind was occupied with reform every hour. He believed himself responsible for every little thing that happened in a vast and enormous state. He denied himself rest to give his judgment in every matter. He calculated his account in every case with precise, detailed, and organised calculations (Ibid: 276). The result of those reforms was that no one was eligible for the Zakat in his period.

In terms of kharaj, Omar Ibn Abdul Aziz's reform of the land tax was based on the following principles (Mohamed, 1988: 103):

- I. Clarifying the ruling on transactions in land tax.
- II. Emphasising the non-torture of land tax owners.
- III. Clarifying some cases of land revival.

#### IV. Achieving equality in the use of the land of the Hima.

The following were the principles regarding kharaj during the reign of Omar Ibn Abdul Aziz (Ibid: 104-105):

1. Omar began his era by requesting an examination of the land, i.e. studying its conditions, its situation, and its degree of fertility to reach the extent of its ability to bear the tax, so that what was taken from it as tax was fair, and the land did not bear what it could bear. This principle that Omar bin Al-Khattab (r.a.), established when he refused to divide the land the conquerors had seized among themselves and preferred to keep it as the state's property and impose kharaj on it.
2. Determining the kharaj was not as accurate as if the tax were determined for each land separately. The comprehensive view led to the landowner being wronged if the kharaj was determined higher than what the land could bear, or the treasury being wronged if the kharaj fell below what it could bear. The book specified the method of appealing the kharaj for each type separately. Specialists must investigate the causes of the ruins of the land and develop it because development increased overall production, raised national income, contributed to food supplies for the people, and increased the state's kharaj. The cultivated land might not produce sufficient crops each year to demand the tax due to weather conditions, agricultural pests, or a decline in the fertility of the land itself. No kharaj was taken if these factors caused the land to stop producing. If it produced a small amount, the kharaj was taken from it gently in proportion to the small amount it produced so that farmers did not abandon their lands if the unfair kharaj consumed most of its production. Omar Ibn Abdul Aziz linked the kharaj of the land to the degree of its quality, which was supported by what modern technicians mentioned about the existence of a relationship between the type of land and the crops that can be successfully grown on it, so they divided it in terms of the relationship between some of its properties, the productivity of the crops, and the costs of this productivity.

The kharaj collector played the key role in the process of kharaj collection and as he played a vital role Omar mentioned the following in his letters (Ibid: 108):

- i. Kharaj collectors shall not be assigned tasks, specialisations, and burdens beyond their capacity because that would burden them and result in a lack of mastery of tax work.
- ii. Kharaj collector shall only collect good money so that it was just in their collection, people were treated well, and injustice and oppression were avoided.
- iii. If a kharaj collector encounters difficulty in applying due to the text's ambiguity and interpretation confusion, he shall seek the opinion of his supervisors and specialists in interpretation and fatwa.
- iv. The kharaj worker should not be characterised by passivity, so he should deal with straightforward cases and leave those that require effort.

In Omar's opinion, Islam did not exempt those who converted to Islam from paying the tax on the land that Allah made a booty for the Muslims, but his responsibility towards the land remained if he agrees to pay the tax on it. This was what Omar confirmed in his response to the letter of Abdul Hamid Ibn Abdul Rahman asking him to consult him about the matter of the small landowners at that time who demanded that the kharaj be lifted from them in exchange for charity (Katebi, 1997: 143).

Some kharaj collectors in the Umayyad era imposed several additional fees on the kharaj payers of Kufa, particularly considering its land as kharaj, which was often beyond the capacity of the payers. Omar denounced these additions by those workers, so he sent a letter to Abdul Hamid Ibn Abdul Rahman, his governor of Kufa, in which he asked them to work on lifting these burdens from the people of Kufa (Ibid: 186).

Omar abolished the increases that were taken before his reign from the people of the kharaj; he also abolished the gifts of Newroz and the festival. Moreover, forbade torturing people for the sake of the kharaj, so he wrote to his agent in Basra Adi Ibn Artah (Alrayes, 1969: 246).

Omar Ibn Abdul Aziz made it easier for the kharaj payers in general by deciding to drop the fractions from them. The meaning of fractions was the remaining money left over, resulting from differences in currency. In the early days of the Umayyad era, people dealt with currencies of different weights: Khosrowi and Qaysar. They preferred to pay what was due from them from the tax with the lesser currency - the bad one - according to the economic law that we referred to previously - and to keep the excellent currency (Ibid: 249).

#### **4.2.1.9 Yazid Ibn Abdul Malik (101-105 AH/ 720-724)**

He took over at the age of 29. Yazid often sat with scholars before he took over the caliphate. When he took over, he decided to follow the example of Omar Ibn Abdul Aziz, but his bad companions did not leave him alone until they made injustice seem good to him (Islamic Research and Studies Team, 2007: 201).

The Caliph was a prisoner of his fanaticism, which was coupled with extreme fanaticism for the Qaisite party and led to the departure of Yazid Ibn Muhallab, a Yemeni by affiliation, who seized Basra, Kufa, Ahwaz and some villages of Fars, and almost extended his authority over all of Iraq, and the people pledged allegiance to him. The alliances he enjoyed, especially in Iraq, showed the type of support for his movement, which was a vengeful movement against the heritage of Al-Hajaj and the people of the Levant. However, this movement was nothing more than a temporary improvised measure, without planning and linked to its leader, who was being pursued by the authorities who were able to eliminate him at the hands of Maslama Ibn Abdul Malik (Taqosh, 2011: 133).

The Abbasid call emerged during the reign of Yazid Ibn Abdul Malik, as the head of the Abbasids was Ali Ibn Abdullah Ibn Abbas, and he lived in Al-Hamimah in the land of Al-Shara in southern Jordan. Abdullah Ibn Muhammad Ibn Al-Hanafiyah Ibn Ali Ibn Abi Talib, nicknamed Abu Hashim, returned from the Levant after visiting the Caliph Suleiman bin Abdul Malik and felt his death was near, so he stopped by his cousin Muhammad Ibn Ali Ibn Abdullah Ibn Abbas, who succeeded his father and asked him to work to overthrow the Umayyads. Abdullah bin Muhammad's words stirred up the ambition in Muhammad Ibn Ali's soul, so he began to work for that, but he did not call for himself, but instead made the call for the satisfaction of the family of Muhammad a shrewdness on his part so as not to divide the ranks of the family of the Prophet and divert attention from his person. It was natural for the family of the Prophet to look with satisfaction at any organisation that called for the family of Muhammad, regardless of the house to which it belonged. He ordered the preachers to focus on Khorasan, the region most tense under the Umayyad rule (Ibid: 133).

Regarding kharaj, during this period, we can notice the state's activity in collecting taxes and increasing resources; however, this activity was sometimes coupled with harshness towards the subjects and mistreatment of Muslims or Dhimmis [citizens of Islamic states who were not Muslims]. This, which was a change from the policy

pursued by the previous caliph, or rules of justice as established by Islamic law, was a cause of disturbances and wars, all of which weakened the state's authority. At the same time, there were many factors: religious, political, and others, of great importance, working under the surface and gradually having an impact; however, their dangerous impact did not appear until other developments occurred, and that was after the death of Hisham [125 AH] (Alrayes, 1969: 257).

The sources agreed to describe Omar Ibn Abdul Aziz as pious, they agreed that Yazid II was different from him in his conduct. Yazid ordered the return of the tax office that Muhammad Ibn Yusuf, brother of Al-Hajjaj, had placed on the people of Yemen, which Omar Ibn Abdul Aziz had abolished. Also, the tax fractions which Omar cancelled from kharaj collection; it was claimed again after him. Yazid also appointed workers whom Omar had dismissed or did not trust, so he reappointed Osama Ibn Zayd, and he appointed Yazid Ibn Abi Muslim, a client of Thaqeef and the secretary of Al-Hajjaj and his successor on the kharaj of Iraq, on the kharaj of Egypt, whom he appointed as governor of Africa. Both had a bad reputation in their governorship. As for Yazid, he incited the people of Africa against him until they killed him (in the year 102) (Alrayes, 1969: 257-258).

The reason for his killing was that he decided to do to the people of Africa what Al-Hajjaj did to the people of Iraq by returning those whom God had bestowed upon Islam to their country and villages and taking the tax from them. So, they killed him and returned Muhammad Ibn Yazid, a client of the Ansar - who was imprisoned in his hand -. They wrote to Yazid Ibn Abdul Malik saying: "They did not withdraw their hand from obedience, but Yazid Ibn Abi Muslim made them suffer what neither God nor the Muslims were pleased with, so we killed him, and we returned your agent Muhammad Ibn Yazid.". Yazid Ibn Abdul Malik mentioned that he was not pleased with what Yazid Ibn Abi Muslim did, and he accepted Muhammad Ibn Yazid as the ruler for Africa (Ibid: 257-258).

In Iraq, Yazid Ibn al-Muhallab led a significant revolution against the Umayyad rule and took control of Basra and its environs (in the year 102). One of the goals of his revolution was to liberate Iraq from the Syrian soldiers who were living on its taxes and to prevent the people from repeating the story of al-Hajjaj. However, the leader Maslama Ibn Abd al-Malik, the Caliph's brother, was able to put an end to the revolution, so Yazid Ibn al-Muhallab was killed. Then, the al-Muhallab family was

almost eradicated. Yazid ibn Abd al-Malik confiscated and seized their property, and there were many plots of land (Ibid: 259).

After Omar, the Umayyads were concerned with the safety of revenues. Yazid bin Abdul Malik saw that the stability and survival of the state were linked to the safety of its revenues, and he began his reign by removing Maslama bin Abdul Malik from Iraq due to the decline in tax revenues during his time (Katebi, 1997: 245).

#### **4.2.1.10 Hisham Ibn Abdul Malik (105-125 AH/ 724-743)**

Hisham is considered one of the best Umayyad caliphs. He was characterised by firmness and intelligence, wise, prudent, insightful, alert, and watchful of the nation's interests. He restored the tribal balance of the state, which led to a temporary freeze in deterioration. Among his reforms were digging irrigation canals and wells on the Hajj Road. During his reign, Zayd Ibn Ali, one of the great leaders of the Prophet's family, emerged. He never ceased mentioning the Caliphate and wishing for it and saw himself as worthy and most deserving. The Alawites clung to him, and the people of Madina, Basra, Wasit, Mosul, and Khorasan gathered around him. However, Yusuf Ibn Umar, the governor of Iraq, was able to put an end to his movement, and an arrow hit Zayd during the clashes, and he died from his wounds (Taqosh, 2011: 134).

He assumed the Caliphate and carried out the Caliphate perfectly. He appointed his sons to lead the jihad in the land of the Romans, especially Muawiyah and Sulayman, and his brother Maslamah Ibn Abd al-Malik, who had campaigns and battles that rivalled the days of Khalid Ibn al-Walid, and his cousin Marwan Ibn Muhammad. Hisham would not give any Umayyads a stipend until they conquered. Abdullah Ibn Ali Ibn Abdullah Ibn Abbas said: "I collected the records of the Umayyads, and I did not see a record more correct or more suitable for the public than Hisham's record." (Islamic Research and Studies Team, 2007: 203). The correctness and soundness of the record were among the most incredible things that distinguish some caliphs from others. The record meant the record of taxes, or in modern terms, the budget by which it was known what was coming to the state and what is spent.

For kharaj, the kharaj of Egypt reached 4,000,000 dinars during the caliphate of Hisham (Katebi, 1997: 174). He was one of the most financially concerned caliphs and personally inspected matters; therefore, his management was precise and regular. Among the evidence of this care is that he was concerned with the tax of Egypt. He

sent Ubaid Allah ibn Al-Habhab Al-Saluli as governor of its tax and advised him to be serious in construction. He made him his confidant to the point that he dismissed the two governors of prayer and war, Al-Hur bin Yusuf, and Hafs bin Al-Walid, because of their anger at the governor of the tax: that is, Ibn Al-Habhab. Then, when Al-Walid bin Rifa'a was appointed in their place, the two men cooperated to manage the affairs of the state. Many things happened during this reign (Ibn Al-Habhab). In the year 107, that is, during the reign of (Al-Hur Ibn Yusuf), Ibn Al-Habhab to Hisham said: "The land of Egypt can bear the increase."; so, it was decided to increase each dinar by one Qirat (i.e., a ratio of 1/20). This was one of the reasons, in addition to other reasons, for the Copts' rebellion, so it was their first revolution, centred in the villages of Al-Hawf Al-Sharqi, so Al-Hurr sent them the people of the Diwan, and they were overwhelmed (Alrayes, 1969: 262-263).

The state wanted to estimate the tax on an accurate basis, so Ubaid Allah ibn Al-Habhab surveyed the land of Egypt, its inhabited and uninhabited areas, from what the Nile carries, and estimated the rates again based on the area (Ibid: 263).

After this new estimate, the tax on Egypt during the reign of Ibn Al-Habhab reached four thousand thousand dinars [4,000,000], and before, it was less than three thousand thousand [3,000,000] (Ibid: 264).

#### **4.2.1.11 Al-Walid Ibn Yazid Ibn Abdul Malik (125-126 AH/ 743-744)**

Al-Walid bin Yazid was pledged allegiance to Damascus ten days after the death of his uncle Hisham. This Caliph had a frivolous upbringing and was subjected to a campaign of defamation by his opponents, especially his uncle Hisham. However, he was generous and wanted to make his reign contradictory to his uncle's, so he increased the allowances of the soldiers and the people and ordered a servant to each of the lame, the lepers, and the blind. Al-Walid maintained his hostile policy towards his cousins and some governors who had tribalism, so he avenged everyone who helped Hisham against him. Radicalism played a prominent role in forming a public opinion opposing him, which was Qaysi's orientation and behaviour. Soon, a revolution broke out against his rule in Damascus under the leadership of Yazid bin Al-Walid bin Abdul Malik, and the Yemenis supported him. He succeeded in seizing it, then prepared an army with which he fought the Caliph in Al-Bukhira on the borders of Palmyra and eliminated him. These events marked the first stage of failure of the Umayyad rule due to the division of the Umayyad house within itself and its loss of

the support of an Arab bloc that had played a significant role in establishing the Umayyad Caliphate state (Taqosh, 2011: 137).

Al-Walid indulged in his desires and had no concern other than to take revenge on all those who helped Hisham against him, including the leaders and members of the Umayyad family, so he repelled the hearts of the familiar people and the elite. A great estrangement had occurred between Hisham and him due to Al-Walid's involvement in obscenities and abominations, so Hisham disowned him and decided to depose him and appoint his son, Muslima as crown prince, so Al-Walid fled from him to the desert, and they began to correspond with the ugliest correspondence. Hisham threatened him with severe threats, and the Caliphate increased his immorality, and the subjects hated him intensely. His affair ended with his cousin Yazid bin Al-Walid killing him (Islamic Research and Studies Team, 2007: 204).

In terms of kharaj, there is no available information about this era.

#### **4.2.1.12 Yazid Ibn Al-Walid (126 AH/ 744)**

He was righteous, but things became disturbed for him, seditions spread, and the word of the Banu Marwan differed, and the matter ended with his death from the plague in 126 AH. It is said in the proverb, "The bravest and the most deficient are the most just of the Banu Umayyads." and what is meant is Omar Ibn Abd al-Aziz (Ibid: 204).

Yazid pledged allegiance to the Caliphate in the village of Al-Mazza [one of the villages of Damascus]. This Caliph showed piety during his reign and resembled Omar Ibn Abdul Aziz. He was called Al-Naqis [imperfect] because he reduced the allowances of the soldiers and people that al-Walid II had increased. The general situation during his reign was a continuation of the beginning of the unrest that began after the murder of al-Walid II, which led to the disintegration of the Umayyads and then the end of their rule. Yazid III was not the figure around whom all members of the Umayyad house could unite, so opposition arose against him; during this time, the situation of Marwan Ibn Muhammad, the ruler of al-Jazira, Azerbaijan and Armenia, intensified, so he entered negotiations with the Caliph to determine the future of the rule. When the two men were about to agree, Yazid died suddenly in the year 126 AH/ 744 (Taqosh, 2011: 138).

Regarding kharaj, there is no available information about it for this era as it represented the end of the dynasty.

#### **4.2.1.13 Marwan Ibn Mohamed (127-132 AH/ 744-750)**

After the death of Yazid bin Al-Walid, Marwan Ibn Muhammad Al-Ja'di marched on Damascus and entered it, and the people pledged allegiance to him as Caliph. This Caliph is considered one of the most courageous knights of the Umayyads. However, circumstances willed that the Umayyad Caliphate would end during his reign, and he might not have been responsible for that since the factors that led to its weakening and demise had been interacting for a long time. His destiny was to struggle with those grave events working against him. After the killing of Al-Walid II, the Umayyad rule became based on conflicting groups that had no goal that would unite them and unify their word. It was natural for the base to weaken and disintegrate, the top of the pyramid to be disturbed, and chaos to spread in the central capital and the capitals of the peripheries. Marwan II was busy suppressing the revolutions that arose against his rule in the Levant and Palestine, which distracted him from paying attention to what was happening in the east, especially in Khorasan, which was the centre of the Abbasid call (Ibid: 138). He refused to pledge allegiance to Yazid Ibn Al-Walid, or his successor, Ibrahim Ibn Al-Walid, and the state continued to suffer from unrest during his reign until he was killed by the Abbasids (Islamic Research and Studies Team, 2007: 205).

Regarding kharaj in his era, there is no available information about it as it represented the last years of the dynasty. The political tensions significantly affected the kharaj, which was clear throughout the era of Umayyad and later for Abbasid.

We have not received a comprehensive list like the one we will find from the Abbasid era showing the tax in the Umayyad era for the different regions, let alone stating it at different times, but we know specifically the amounts of kharaj at certain times for some regions, and we will mention it shortly (Alrayes, 1969: 273-274).

The total kharaj in the Umayyad era must have been more significant than the kharaj in the era of the rightly guided Caliphs for two reasons (Alrayes, 1969: 273-274):

- A. Because the area of the state expanded in the Umayyad era and increased significantly from what it was in the previous era: it included all of Africa in the state permanently, and Andalusia, the lands beyond the river, and the Sindh region were conquered.

- B. The care of the caliphs in the provinces of the outskirts of Khurasan Umayyad and their governors in increasing forests and resources, even through methods that were not known in the first era, and their interest in general in developing wealth. We now mention the tax amounts mentioned in the historical narratives. Let us choose to estimate the general state's wealth at the time when it was at its peak after the significant conquests had ended and when interest in the financial aspect and the organisation of its affairs had reached its end, and that was after a few years of Hisham's reign. Let the estimate of its wealth be around the year (110 AH), before the wars of the eastern side of the state, the disturbances, and the beginning of the symptoms of decline

The kharaj, as a separate topic, has seen an increase in the collected amount due to some reasons such as (Latouf, 2019: 202):

1. The caliphs themselves used to have control over many lands.
2. Agriculture represents the main economic activity of the people in general, which has made the state spend more money on this sector, which will result in an increase in revenue from kharaj.

Overall, the Umayyad ruling period represents a reasonable period in terms of the Kharaj system but with some injustice in some cases and an increase in the state's spending.

The characteristics of the Umayyad kharaj collection system:

- I. The state shows intense care for the kharaj as it represents the primary source of income.
- II. State spending was quite high throughout the era on the agriculture section in many ways, such as supporting farmers, digging wells and rivers, and adjusting rules related to farming.
- III. Some decisions were made to protect the farming sector, especially by Al-Hajaj in Iraq and on the eastern side of the dynasty.
- IV. Justice and political rest directly and positively influence the income from kharaj, for instance, in the eras of Abdul Malik and Omar Ibn Abdulaziz.
- V. Injustice in kharaj and the increase in the rate of collecting it at once, not in instalments, was the reason for many revolutions, specifically in Egypt.
- VI. The rate of corruption in the kharaj section was lower than in the Abbasid.

- VII. One reason for the currency change in the Umayyad dynasty was the kharaj itself, and it affected the collected amounts.
- VIII. There are no available lists for the collected amounts in the era, such as those for the Abbasid era.
- IX. The most unique period was the era of Omar Ibn Abdulaziz, as his justice management had an apparent effect on the kharaj.
- X. Mistreatment for the kharaj payers occurred in many periods throughout the era of the Caliphate.
- XI. The overall financial system of the state was like that of guided Caliphs, with minor changes in extra and newly introduced taxes.
- XII. In The last three caliphs, there was almost no information about the kharaj in their era.
- XIII. The most common examples of injustice in kharaj were in Egypt by many rulers and in Iraq by Al-Hajjaj.
- XIV. The shift of kharaj offices from foreign languages to Arabic happens in this era, along with the change of the currency in the era of Abdul Al-Malik Ibn Marwan (65-86 AH/ 685-705).
- XV. The well mänge of the political situation in the state is one of the main reasons for the contusion in the flow of kharaj to Damascus.
- XVI. Charging the financier for the costs of tax collection, which include the cost of the paper used to write the tax amounts, the cost of leasing the warehouses used to store the in-kind kharaj yield, and the kharaj collector's salary.

### **4.3 Abbasid Kharaj System**

The Abbasid Empire's ruling era started after the fall of the Umayyad dynasty. The two empires have many critical differences, such as corruption and the ruling system. Historians have agreed to divide the history of the Abbasid Caliphate into four eras according to the capabilities of the Caliphate, the development of its political situation, and the prosperity of cultural and intellectual life; and those eras are (Taqosh, 2011: 150):

- i. Expansion, and prosperity.
- ii. Era of Turkish influence.
- iii. Era of Persian Buoyed influence.
- iv. Era of Turkish Seljuk influence.

The kharaj was imposed since the era of Omar (r.a.), and the Umayyad state followed it when the Abbasids began on the basis of the surveying system, where the amount of the kharaj was imposed on the basis of the area of the land, and the matter continued until the reign of the Abbasid Caliph Abu Jaafar Al-Mansur (136 -158 AH / 754-775); where he changed the surveying system to the division system (Aljafri, n.d.: 57-58).

The economic factors that prompted Al-Mansur to do so were (Ibid: 57-58):

- I. Low prices, as the yields did not meet their kharaj, and accordingly, Al-Mansur replaced the collection with the division system out of compassion for the farmers; and this was one of the aspects of Al-Mansur's reform policy in the aspect of the tax; which resulted in an increase in the kharaj yield during his reign.
- II. Al-Mansur special interest in agriculture and his encouragement of it.
- III. Al-Mansur benevolence of the farmers' policy, ensuring freedom to work in agriculture for Arabs and non-Arabs.
- IV. Al-Mansur keenness to address the problems of the kharaj himself and his mediation in the specified amount of collection.
- V. Al-Mansur keenness to provide irrigation means, which contributed to the fertility of agricultural lands and the increase in the area of agricultural lands and their productivity.

Al-Mansur also made a special place for the kharaj department in Baghdad, close to him, so that it would be under his direct supervision. He also chose his workers from among the most efficient, experienced, and honest workers, held them accountable carefully, and dismissed those who violated it. The Abbasid caliphs were concerned with combating the errors that were occurring from the tax collectors, which reached the point of torturing taxpayers to collect the money they owed. Examples of this include the will of Muhammad al-Mahdi (158-169 AH / 775-785) to his agent Ali Faris al-Rabi' Ibn Abi Al-Jahm. Sources indicate that the tax revenue in the first Abbasid era was greater than in the Umayyad era and that the peak of the tax revenue was in the era of the Abbasid Caliph Harun Al-Rashid, when it reached, according to what Ibn Khaldun reported (390,855,000) dirhams, then it decreased during the reign of Al-Mutasim to reach (388,291,350) dirhams, and the decrease continued until it reached (299,265,340) dirhams during the reign of al-Wathiq (Ibid: 57-58).

It was reported that during the Abbasid revolution and the march towards Iraq, Khalid Ibn Barmak was in charge of the army of Qahtabah, collecting the tax on all the districts that Qahtabah had conquered, and he was in charge of the spoils and dividing them among the soldiers. When he met the Caliph Abu al-Abbas, he was impressed by him and confirmed him in the spoils that he was in charge of, and he assigned him the tax office and the army office. He made notebooks to record what was recorded in the offices and left the pages that were used before. Khalid bin Barmak continued to be in charge of the tax office during the days of Abu al-Abbas and Abu Jaafar al-Mansur until Abu Jaafar appointed him over Mosul in the year 158 AH. When al-Mahdi appointed him as a governor over the kharaj in Fars, Khalid appointed his son Yahya over Fars in his place. When Khalid died in the year 163 AH, Yahya took his place in the matter of the tax. Yahya divided the tax among the people of Fars and removed the tax of Al-Shajar from them (Katebi, 1997: 224).

When comparing the tax of Iraq during the time of Rashid, which amounted to 127.9 million dirhams based on the list provided by Al-Jahshiyari, and its tax during the time of Al-Mamun, which amounted to 130.2 million dirhams based on what was mentioned by Qudamah Ibn Jafar, and comparing it to its tax during the time of the Umayyads, which amounted at that time to about 120 million Dirhams. For the comparison we find that the tax of Iraq was slightly more during the early Abbasid era than it was during the Umayyad era, despite the division into half at first and fifty later. If we accept the numbers mentioned in Al-Jahshiyari's lists, Qudamah and Al-Yaqubi added that Iraq had become the center of the state, the subject of direct supervision by those in authority, and the subject of their care and attention to its reform and development (Ibid: 232-233).

### **4.3.1 Political and Kharaj Collection System of the Abbasid Dynasty**

#### **4.3.1.1 Abdullah Al-Saffah (132-136 AH/ 750-754)**

Al-Saffah was generous, dignified, wise, modest, and had good morals. He loved to sit with scholars. He encouraged literature and singing and gave generously to poets and singers. He was nicknamed al-Saffah for his generosity. He spent several months in continuous military operations before he succeeded in eliminating the movements opposing his rule, subjugating the rebellious cities, and ending his political rival Abu Salamah Al-Khalal (Taqosh, 2011: 150).

The minister position was created immediately after the victory of the Abbasid armies over the Umayyad armies and before the pledge of allegiance to Abu al-Abbas as Caliph. This position was an old Persian system. It seems that when Abu al-Abbas approved the system of the ministry, he took into account the development of the state and its trends towards centralisation and the distribution of powers, and this was done at the instigation of the Persians (Ibid: 150-151).

The state was interested in the principle of its command in rewarding its supporters who worked hard to establish it, as we saw examples of that before in the lavish gifts bestowed by Al-Saffah on the soldiers. The collected money was indeed distributed primarily to the soldiers, and most of it was spent in this way (Alrayes, 1969: 409).

In the year (136 AH / 754), Abu al-Abbas entrusted his brother Abu Jafar Al-Mansur with the Caliphate after him (Taqosh, 2011: 150-151). However, Al-Saffah was not the sole ruler of the state; he had around him poles, each of them was hardly less influential and powerful than him in his region: Abu Muslim in the Persian provinces was like an independent prince, and he had their money at his disposal, and in fact, Abu Al-Abbas in everything “Did not decide a matter without Abu Muslim” (Alrayes, 1969: 409). In the west, Abdullah Ibn Ali and Salih Ibn Ali were present. Abu Jaafar was present in Al-Jazira and Armenia. In the other provinces, the rest of his uncles were there. The authority had not yet been unified and concentrated in the person of the Caliph, nor had all the money been sent to the state’s capital; in fact, this capital had not yet been settled (Ibid: 409).

The administration of the state had not been arranged for the kharaj system, and there is no available information about the kharaj of the first caliph. However, the available information is about the appointment of Khaled Ibn Barmak, who stayed in this position for a long time and arranged things related to kharaj (Ibid: 408).

#### **4.3.1.2 Abdullah Abu Jaafar Al-Mansur (136-158 AH/ 754-775)**

Abu Jaafar Al-Mansur assumed the Caliphate and its foundations had not yet been consolidated. He feared the competition of his uncle Abdullah Ibn Ali, who was demanding the Caliphate. He was also afraid of the growing influence of Abu Muslim Al-Khorasani and the rebellion of his cousins, the family of Ali Ibn Abi Talib, against his rule. Al-Mansur, who combined courage, determination, cunning and deceit, faced

these problems and decided to strike his enemies to make the political arena clear for him (Taqosh, 2011: 152).

Al-Mansur's life was far from luxury, and his character was severe, strict, and averse to entertainment. The army's movement was internal and external against the Byzantine Empire (Alrayes, 1969: 424-272).

In addition to his superior political qualities, his most prominent characteristic concerning the economic aspect was his extreme care for money, his appreciation of its danger, and his hatred of anything associated with extravagance or waste. This was in the interest of the state (Ibid: 410).

Al-Mansur was keen on justice; he advised his son Al-Mahdi, saying: "The ruler is not righteous except through piety, and his subjects are not righteous except through obedience. The country is not inhabited by anything like justice, and the ruler's blessing and obedience do not last except through money." (Ibid: 416).

The wars between Muslims and Byzantines during Abu Jaafar Al-Mansur's reign were characterised by a truce, as border skirmishes did not exceed limited levels due to the Abbasids' interest in strengthening their internal position. In contrast, the Byzantine Emperor Constantine V turned to fighting the Bulgarians in the Balkans on the one hand and confronting the problem of icon worship on the other. Abu Jaafar al-Mansur took advantage of this opportunity and rebuilt the destroyed forts and borders (Taqosh, 2011: 154).

One of the most important works carried out by Caliph Abu Jaafar al-Mansur, which left its impact on the future of the Abbasid Caliphate, was his building of the city of Baghdad, in a location at the confluence of the Sarat River and the Tigris River, driven by several political, military, economic and climatic factors. Al-Mansur began building his capital in the year (145 AH /762), and its construction took four years and was completed in the year (149 AH /766), and Baghdad remained the capital of the Abbasids until its fall at the hands of the Mongols in the year (656 AH / 1258) (Ibid: 154).

Abu Jaafar Al-Mansur died in 158 AH /775 while going to Mecca to perform the pilgrimage. He dismissed his nephew Isa Ibn Musa from the position of crown prince and pledged allegiance to his son Al-Mahdi (Taqosh, 2011: 154).

When it comes to the kharaj system in the era of Abu Jaafar, among the measures he took was ordering the amendment of the Sawad, and Hammad al-Turki followed suit. The purpose of amending the Sawad is to reconsider the rates of taxes. He also ordered the prevention of converting the kharaj lands into tithelands, and this measure would inevitably increase the state's revenue. Al-Mansur was genuinely concerned with the matter of the kharaj, and at the same time, he was extremely interested in the living conditions of the subjects, and he worked hard to achieve prosperity for them to live in comfort. Al-Mansur was busy at the beginning of his day with orders and prohibitions, governorships and dismissals, filling the borders and securing the roads, and looking into the kharaj and expenses, and the interest of the livelihood of the subjects, to remove their dependency and be kind to their peace and tranquillity. Then, he would sit with his family when he prayed the afternoon prayer. Al-Mansur mentioned that the pillars of the kingdom are four: the kingdom is not suitable without He mentioned a just judge and police chief, and the third is a kharaj collector who investigates and does not wrong the subjects. Then he mentioned the fourth, the postmaster who writes about the good of these people in health. Thus, there is no better evidence of the accuracy of Al-Mansur's supervision of the affairs of the state and the subjects, as well as his interest. Ibrahim Ibn Musa mentioned in the economic aspect that the postmasters in all the regions used to write to Al-Mansur during his caliphate every day: the price of wheat, grains, and fat, and the price of every food item and everything that the judge decides in their regions, and what the governor did; and what money came to the treasury, and every event. So, when their letters arrived, he looked into them, and if he saw the prices as they were, he holds back (Alrayes, 1969: 415-416).

Furthermore, if something changed in its state, he wrote to the governor and the worker there and asked about the reason for the change. If the answer came with a reason, he treated it gently with kindness until his price returned to its state. Moreover, if he doubted something that the judge decided, he wrote to the judge about that and asked whoever was present with him from his work (Ibid: 415-416).

It was also narrated that a man from the people of Sawad complained about some workers in a note that he submitted to Al-Mansur, and he wrote in it: (If you are truthful, then bring him to us, as we have permitted you to do so). One of the economic works that Al-Mansur carried out was the construction of Baghdad. In addition to the

political and military purposes that were intended to be achieved by this construction, at the forefront of what Al-Mansur intended was to achieve an essential economic purpose he went out himself to explore the places until he saw a good place (Ibid: 417).

Abu Jaafar ordered the modification of the Sawad, but the primary sources did not mention the results of the modification and its effect on the tax (Albtayna, 1998: 228).

During the caliphate of Abu al-Abbas al-Saffah, Mosul was in turmoil, its work was corrupt, and its construction - the exploitation of its lands and production - was incomplete. During the caliphate of Abu Jaafar, the governors of Mosul tightened their grip on the country to control it, establish security, and be able to collect the tax. However, its people often used the Kharijites as an excuse and their attacks on the money, wanting to take some of the tax. The emergence of the Kharijites in this region may have been one of the manifestations of their opposition to the Abbasids (Ibid: 233).

During the caliphate of Abu Jaafar al-Mansur, the issue of the kharaj land that had come into the hands of the Muslims through purchase or otherwise was raised despite the decision of Caliph Omar bin Abdul Aziz, which was issued in the year 100 AH, prohibiting that. When the matter reached Abu Jaafar Al-Mansur, those purchases were brought to him, and they were to pay the tenth, and there was no kharaj on them, which had harmed the kharaj and broken it. Abu Jaafar wanted to return it to its people so that they would pay the kharaj on it, but he was told that it had fallen into inheritance and dowries and that the matter had become mixed up. So, in the year forty or forty-one after one hundred, he sent the adjusters to the districts of the Levant, and they made whoever received any kharaj land through purchase, dowry, inheritance, or old fiefdom, they made it his property, and he would pay the tenth on it. Whoever took possession of any land without proper and others from the land that remained in the hands of the people of the kharaj were to be returned and adjusted, and that was adjusted to a specified Kharaj. When Abu Jaafar al-Mansur arrived in the year 153 AH or 154 AH to the Levant, he sent Yazid bin Hatim from there. With the army to Africa, he began to inspect the matters of the tax in the Levant and the matters of the lands that had become the property of the sons of the Companions (Albtayna, 1998: 234).

The decision was not implemented during al-Mansur's reign due to the delay in its issuance until the end of his caliphate, so it was not implemented during his time but

rather in a later period (Katebi, 1997: 185). This was regarding the ratio kharaj, which was implemented in the era of Al-Mahdi.

#### **4.3.1.3 Muhammad Al-Mahdi (158-169 AH/ 775–785)**

The Caliphate of Muhammad Al-Mahdi was a transitional stage between the era of severity and oppression that prevailed in the era of the Abbasid caliphs who preceded him and the era of moderation and leniency. Al-Mahdi began his Caliphate By appeasing the people. He returned the money that had been confiscated during his father's reign to its owners, released political prisoners, and tried to appease the people of the Hijaz so he allowed the return of crops and grains imported from the Levant and Egypt to them after Abu Jaafar al-Mansur had cut them off. He worked to gain the affection of the people of the Levant, so he visited Damascus and Jerusalem, established stations on the road to Mecca, built water basins for caravans, provided for lepers and prison residents, and built schools and hospitals. He was interested in trade, so he established a network of trade routes that made Baghdad a global trade centre. He established the tradition of covering the Kaaba with a new garment yearly. He used to sit for grievances and took a room with a window where petitions of complaints were presented (Taqosh, 2011: 154-155).

In terms of kharaj, his era represented the main turning point in kharaj since the time of Omar (r.a.), when he introduced the system of ratios for kharaj.

Initially, the kharaj land was subject to tax at a proportional rate that depended on the type of crop, the difficulty of irrigation, and the degree of fertility of the land. Caliph Al-Mahdi (158-169 AH / 775-785) modified the kharaj collection system when dividing the crops according to a proportional rate was replaced (El-Ashker & Wilson, 2023: 217).

Al-Mahdi did not implement this system until he had identified the disadvantages of the previous system and the effectiveness of the new system through an investigation conducted by his secretary and minister, Muawiyah bin Ubaid Allah Ibn Yasar, on the conditions of the taxpayers and the injustice that might befall them if they were required to pay a certain sum of money or a specific amount of food, given the fluctuations in prices. The investigation included several practical suggestions for reforming the tax situation while considering the conditions of the farmers and their living circumstances (Katebi, 1997: 158).

There is no doubt that Khorasan occupied a better position during the Abbasid Caliphate, for it was from it that the call of the Abbasids was launched, and from it came the majority of the Caliphate's leaders, its writers in Iraq, and the governors of Khorasan. The Barmakids were also from it, which gave it an advantage that the other states despised. However, this flattery of the Barmakids and their description of them as wise, sound in their opinion, and kind to the people, and the slander of al-Rashid, which caused them to fall into apparent disgrace, for money was the backbone of the state, and squandering it was a waste of what public interests were based on. Life was straight, and Khorasan must have designated funds that could be neglected or squandered (Ibid: 226). Anyone who follows the data of kharaj of Khurasan [eastern side of the dynasty] will find that the land tax imposed on them mainly remained in effect during the early Abbasid era. However, on the other hand, the state took into account the circumstances of its establishment and other new circumstances, so it tended to be kind to the people of the land tax and to make things easier for them without harming its activities and its ability to care for the public interest (Ibid: 227).

Abu Ubaidullah Ibn Yasar undertook the investigation of determining the percentage of division, so he advised the Caliph Al-Mahdi to conduct a division in dealing with the people of Sawad (Ibid: 230):

- I. On half of the land was irrigated by flooding.
- II. On a third, if waterwheels irrigated it because of the expenses they would have to pay for it,
- III. A quarter of it was irrigated by waterwheels because its expenses were more severe, and he considered straw a division. It seems that the Prophet's PBUH treatment of the people of Khaybar in half, and the difference in the amounts of zakat on the land of the tenth, whether irrigated or not, was a precedent for Abu Ubaidullah in what he advised Al-Mahdi, and it was taken.

He left the palm trees, vineyards, and trees according to the area and according to their proximity and distance from the markets and the tax. The state took care not to collect the tax from the people unless the yield reached what was sufficient for two taxes, so if it reached what was sufficient for two taxes, a total tax was taken from it, and if it was less than that, it was left (Ibid: 230).

The system of division is not mentioned in the Levant, and it seems that the tax on the area remained in effect there (Albtayna, 1998: 235). It seems only practised in Iraq and its surroundings (Alrayes, 1969: 434).

It was as if the Diwan Al-Zamam was the highest diwan supervising the sub-Diwans, it can be likened to the Audit Bureau in our time, or the Supreme Committee in the Ministry of Finance; it was introduced for the first time in 162 AH (Ibid: 439-440).

Among the reform measures that took place during this period was that Al-Mahdi issued an order to prevent the torture of people in order to collect the delayed tax money owed to them (Ibid: 438).

Overall, this period marked the most significant turning point in kharaj's history because it brought about a major change to its collection system, which had never been done before. According to Alrayes (1969: 430), the Sassanian Empire had previously used this system.

#### **4.3.1.4 Musa Al-Hadi (169-170 AH/ 785-786)**

The peaceful policy that al-Mahdi [previous caliph] pursued with the Alawites did not last long, as it ended with his death. Al-Hadi tightened his grip on this group, was harsh on its members, cut off their ties and livelihoods, began to spy on them, and ordered his governors to monitor their movements and oppress them until the Alawites in the Hijaz were in a bad situation, so they gathered around Al-Husayn Ibn Ali Ibn al-Hasan, who led them and led a movement against the regime on 169 AH/ 786). However, al-Mahdi suppressed their movement in the Battle of Fakh and eliminated Al-Husayn and his followers, and al-Mahdi followed his father in persecuting the heretics (Taqosh, 2011: 157).

During his reign, an attempt was made to rebel against him by Al-Hussein Ibn Ali Ibn Al-Hassan Ibn Al-Hassan Ibn Ali Ibn Abi Talib, who was in Medina, but Al-Hadi army killed him after nine months and eighteen days. Al-Hadi was very jealous of his wife and forbade his mother, Al-Khayzuran, from entering her after she had influenced him during Al-Mahdi's reign. Therefore, it is that she poisoned him to isolate her from the royal authority. He made things difficult for Al-Rashid, the Caliph, after him because he wanted to change his succession to his son Jaafar. The gossipers and people with low souls did their deed to cause discord between him and his brother Al-Rashid. Al-Hadi was a generous and knowledgeable man of the kingdom. Al-Hadi believed that

people are only improved by their Caliph, not by being hidden from them but rather by living with them and experiencing their problems. He used to order his chamberlain, Al-Fadl Ibn Al-Rabi, saying: “Do not hide people from me, for that will remove blessings from me.” Al-Hadi died in 170 AH, and his brother Harun prayed over him (Islamic Research and Studies Team, 2007: 251).

In terms of kharaj, Al-Hadi’s term did not last more than a year and two months, during which no financial events worth mentioning occurred. However, the truth that must be stated is that Al-Hadi—as indicated by the news about him—surpassed his father in spending money without calculation (Alrayes, 1969: 445).

Since the beginning of the Abbasid dynasty, this could be the only example of excessive spending by a caliph. Also, in terms of kharaj, there is no information as the ruling period was short.

#### **4.3.1.5 Harun Al-Rashid (170-193 AH/ 786-809)**

Al-Rashid is considered one of the most famous Abbasid caliphs, and his fame has transcended the East and reached the West. Al-Rashid was characterised by a set of remarkably different qualities. He was a skilled politician with the firmness and violence of Al-Mansur, with apparent flexibility and generosity with money to select people. He was overly concerned with the affairs of his subjects, sensitive, sharp-tempered, easily affected, would become angry, and would take revenge excessively. His emotions might soften, and he would cry and show extreme mercy. He was religious and pious, as he was between Hajj and conquest. He loved poetry, literature, and jurisprudence, and his era was considered the golden age of the Abbasid Caliphate (Taqosh, 2011: 157).

We can divide the Harun Caliphate politically into three distinct stages (Elhamy, 2013: 397):

1. For the first four years, his mother, Al-Khayzuran, had vast influence, and she was the strongest among the centres of power.
2. Lasted thirteen years, and Rashid was the powerful Caliph. However, he gave broad powers to his ministers from the Barmakid family.
3. It lasted six years. Rashid managed all matters himself after he got rid of the Barmakid in the famous catastrophe after their influence had expanded to the point of danger.

At the beginning of his political life, Al-Rashid wanted to attract the Alawites by being kind to them, so he sympathised with them and offered them security. However, they did not change their firm belief in their right to the Caliphate, and they did not stop struggling to reach it, so the conflict between the two sides returned violently. Two Alawite leaders had survived the Battle of Fakh, Idris Ibn Abdullah Ibn Al-Hassan and his brother Yahya. The first went to Africa, settled in the Tangier region, and established an independent state for himself, the Idrisid state, and the second headed towards the lands of Daylam in the east, so his power grew more substantial. His command was strengthened by those followers who gathered around him, then he announced his departure in the year (176 AH / 792), and Al-Rashid decided to eliminate the two brothers and succeeded in getting rid of one of them, but he was unable to eliminate the Idrisid state (Taqosh, 2011: 158).

The Kharijites were active in the Jazira region during the era of Rashid, and they denounced the Abbasid caliphs for their tyranny and their violation of Islamic laws. Rashid sent a military force in the year (179 AH / 795) led by Yazid Ibn Mazid Al-Shaibani, who clashed with them in Haditha al-Furat and eliminated them (Ibid: 158).

Unrest prevailed in North Africa starting in the year (171 AH / 787) due to the rebellion of the Kharijites and the leaders of the soldiers and the Berbers, so Rashid sent Harthamah Ibn Ayun and ordered him to suppress the uprisings and consolidate security, and he succeeded in his mission (Ibid: 158).

Popular uprisings in the Levant occurred due to the bad behaviour of Rashid's governors. Rafi Ibn Al-Layth Ibn Nasr Ibn Sayyar rebelled against the central government, most likely for personal reasons, and the people of Khorasan followed him because they hated the Abbasid policy. Rashid was forced to go to Khorasan himself to put an end to the unrest there, but he died on the way (Ibid: 159).

The most famous family in the era of Rashid was the Barmakids. This ancient Persian family traced its lineage back to its grandfather, Barmak, a title given to the custodian of the Nubahar temple in the city of Balkh. Khalid Ibn Barmak emerged from this family in the early days of the Abbasid state, and Abu al-Abbas appointed him the Diwan al-Kharaj [tax office] and the Diwan Al-Jund [army office]. He also assumed the Ministry of Implementation after the death of Abu Salama al-Khalal and worked as an advisor to Al-Mansur. Khalid had a son, Yahya, whose history was linked to Harun al-Rashid. He played a prominent role in securing the crown prince position for

him in the face of the tremendous pressures exerted by al-Hadi to remove him from the crown prince position and appoint his son Jaafar instead. Al-Rashid respected Yahya's favour and appointed him as a secretary, deputy, and minister, granting him absolute powers so that all the offices were in his hands. Through his two sons, al-Fadl and Jaafar, Yahya managed the state, thus achieving the theory of full participation in governance. The Barmakids surrounded al-Rashid, controlling him, and he moved through them. Most of the prominent men in the state were their followers, to the point that al-Rashid found great difficulty in finding men who had no connection to them to take over some of the affairs of the state. This political development of the family was deliberate and planned to achieve the latent political aspirations in the souls of the family members to revive the extinct Persian legacy. The peak of this family was reached during the life of Al-Rashid's mother, Al-Khayzuran. When she died in 173 AH / 789, the Caliph's confidence in its members ceased until he persecuted them (Taqosh, 2011: 159). The Barmakid state lasted for seventeen years, until the year 187, which is the date of their catastrophe. The kharaj peaked in the era of Barmakids and was the highest kharaj in the history of an Islamic state. As for the awareness of the importance of justice, it was reported from Jaafar Ibn Yahya that he said: "Kharaj is the pillar of the kingdom, and nothing is more abundant for kharaj than justice, and nothing is more insignificant than injustice." (Alrayes, 1969: 457).

Al-Rashid chose his sons Muhammad Al-Amin, Abdullah Al-Mamun and Al-Mutamin to succeed him as crown prince. He died in Tus, Khorasan, in 193 AH /809. He had gone to Khorasan in the company of al-Mamun to end the revolt of Rafi' Ibn al-Layth (Taqosh, 2011: 161).

Regarding kharaj, this era represents the golden age of the Abbasid, as mentioned before in many terms, including kharaj. In the era of Al-Rashid, we have the presence of Abu Yusuf, who represents the most common writer on the topic of rules and regulations related to kharaj.

Harun al-Rashid paid particular attention to the kharaj and its collection. He entrusted Abu Yusuf, the Chief Justice, with authoring a comprehensive book for him to benefit from in organising taxes and their collection and other matters that must be considered and acted upon to reform the subjects' affairs and remove injustice from them. So, he wrote a book for him on the land tax and its provisions, and it is truly a comprehensive financial document, which Abu Yusuf strove to produce in a manner that is consistent

with the provisions of the Sharia, with some interpretations that were required by the circumstances and developments of the era (Katebi, 1997: 186).

In Abu Yusuf's letter to Caliph Harun Al-Rashid, some indications show the transgressions of the kharaj workers and their governors against the people of the kharaj and the kharaj together (Ibrahim, 1979: 107). At the same time, he mentioned those who are in the entourage of the kharaj governors who are not righteous and transgress against the people of the kharaj, so he said: "There may be a group in the entourage of the worker, who are not righteous. He seeks their help and directs them in his work, thereby requiring the collection of trusts, their approach is to take something from the kharja." (Ibid: 107).

Abu Yusuf concentrated his message on issues related to the practice of kharaj at that time. Abu Yusuf mentioned what they charge the people of Kharaj regarding provisions; He said:

*Then the governor and those with him would not cease to descend upon a village, and its people would take from his residence what they could not afford, and which was not obligatory upon them until they were charged with that, and he would oppress them (Ibid: 107).*

Abu Yusuf presented a novel approach to figuring out the kharaj tax in his book. When the second Caliph Omar (r.a.) conquered the land of Sawad in Iraq, he imposed a lump sum rate with a specific quorum, which is what Abu Yusuf did before he voiced his opinion. In his letter, Abu Yusuf proposed a different approach based on crop sharing that he called [Muqasama], departing from Omar's (r.a.) viewpoint. Abu Yusuf provided a thorough explanation of his methodology (El-Ashker & Wilson, 2023: 251). Then Abu Yusuf explained his optimistic, practical solution to the issue. Therefore, his suggestion to switch to a different tax system was based on a thorough investigation and discussions with subject-matter specialists. It was difficult to deviate from Caliph Omar's (r.a.) actions, though, as Omar's viewpoint was central to the consensus that determined the legal ruling—that is, the ruling that the jurists must not depart from the fatwa. Thus, it will be beneficial to consider Abu Yusuf's justifications for the new system in his suggested proposal (Ibid: 252). It is important to note that although this system was implemented during Muhammad Al-Mahdi's reign (158–169 AH/775–785), it was not used throughout the state.

Abu Yusuf suggested that the shares [ratio system] should be as follows (Ibid: 254-255):

- I. Two-fifths of wheat and barley on lands irrigated naturally [rainwater and natural spring water].
- II. Depending on the amount of work and the irrigation techniques employed, crops from lands irrigated by machinery may yield between one-tenth and one-half of one-tenth to three-tenths. The purpose of this category's lower rate than the one before it was to account for the cost of irrigating the land when determining the kharaj on it.
- III. One-third of the income is from palm trees, vineyards, vegetables, and orchards, and only one-quarter is from summer crops.
- IV. Ten percent of the Qatai's lands were naturally irrigated, and twenty percent were irrigated by machines. The Caliph awarded the lands of the Qata'i' to people who distinguished themselves in their service to Islam and the state. Some of these lands needed to have bridges built and canals dug because they weren't always fertile.
- V. If a Muslim's land is irrigated naturally, tithe and zakat must be collected; if the land is irrigated by machinery, half a tithe must be collected.

Abu Yusuf emphasised that the state should follow an appropriate valuation method and that no action should be taken based on guesswork or divination. The market value should be determined by market forces, where the entire product is sold in the market, and then the entire proceeds of the sale are divided into the specified shares. Without a market value, the valuation should not simultaneously burden the taxpayer or harm the state's interest. In both cases, what is easiest for the taxpayer is what should be done (Ibid: 255).

Abu Yusuf also established a kharaj threshold, meaning that five or more Wasqs had to pay the tax. The land was exempt from kharaj if it yielded fewer than five Wasq. A variety of product quantities were added to determine the threshold. Kharaj was imposed on the land if it produced two and a half Wasq of wheat and two and a half Wasq of barley (five Wasq in total), or if the total product was one Wasq of wheat, one Wasq of barley, one Wasq of rice, one Wasq of dates, and one Wasq of raisins. The tax was only applied to costly goods if the total was less than five Wasqs. For example, saffron was taxed at the above-mentioned rates even if its total yield was less

than five Wasqs, provided that the commodity's value was equal to five Wasqs of grain, the least expensive crop to be taken from the land. Kharaj did not apply to saffron if its value was lower than that of grain. This distinction, which was regarded as the producer's ability to pay, was evident.

Additionally, the owner has spent some of the produce, fed his family, neighbours, and friends, or consumed some of it, resulting in a return that is less than the required minimum of five Wasq. In that instance, as a lenient measure toward the taxpayer, the tax is computed on the remaining amount after subtracting the lost produce. Abu Yusuf went to exempt the consumer from the tax base what he spent on feeding his family and friends, which was the minimum difference between him and his sheikh Abu Hanifa, who did not see the exemption of mustard seed from the tax. The maximum was surplus to personal use and more important than what Abu Hanifa observed. One could argue that this tolerance is consistent with today's culture of generosity and helps to improve relationships and harmony among society's members (El-Ashker & Wilson, 2023: 256).

The following measurements served as the foundation for the above to make the unit of measurement clear: the Wasq (equivalent to a bushel) is composed of 60 (Sa'), the unit specified by the Prophet (PBUH); hence, five Wasq's contain 300 (Sa'). The (Sa') contains five and a third pounds, equivalent to the pound, which is the unit of weight of wheat grains. In other words, the five Wasqs weigh about 1600 pounds of wheat. According to today's measures, if are 2.2 pounds in each kilogram, the Nisab would be equivalent to about 727 kilograms of wheat (Ibid: 257).

Regarding the management of the kharaj, Abu Yusuf held that (Ibid: 266):

- i. The governor of the kharaj has no right to exempt a person from the kharaj without the Caliph's permission.
- ii. No one should accept that he has been exempted from the kharaj imposed on his land if he knows that the authority authorised to grant him this exemption has not exempted him. In principle, a person may be exempted from paying the kharaj if it is in the interest of society.
- iii. Converting Kharaj land into Ushr land or the other way around is prohibited. Unless a man who owns Kharaj land purchases nearby Ushr land, joins the two lands, and then pays the Ushr for them, this conversion is not allowed. If a man who owns Kharaj land purchases Ushr land and incorporates it into his own

land, the conversion is also allowed; however, he will have to pay the Kharaj for both.

- iv. There is no middleman between the Treasury and the taxpayers when it comes to paying the guarantor for the land tax or other taxes. One of the most notable aspects of land taxation during the Umayyad and Abbasid eras was the practice of the "guarantor," who assumed responsibility for paying the necessary taxes in order to pay them to the state on time or in advance and then collect the tax for himself from the taxpayers. Through the intermediary guarantor, the Treasury was able to pay taxes in advance more easily and effectively. On the other hand, this approach had the opposite effect; the guarantor frequently overburdened the honest taxpayers, which was unfair.

According to Alrayes (1969: 515), the state's wealth during al-Rashid's reign was 530,312,000 dirhams.

#### **4.3.1.6 Muhammad Al-Amin (193-198 AH/ 809-813)**

At the time of Rashid's death (193 AH—809), the state had reached the peak of its power, but shortly after the succession of his son Al-Amin, it suffered a setback. A civil war broke out that developed into a violent conflict between Al-Amin and his brother Al-Mamun, leading to the most severe state of unrest. The strife did not end until Al-Amin was killed, and these events had bad financial consequences (Ibid: 466).

The first result of the conflict was the division of the state; Khorasan and the eastern side of the state separated under the leadership of Al-Mamun and his minister (Al-Fadl Ibn Sahl), Iraq and Morocco under the leadership of Al-Amin and his minister (Al-Fadl Ibn Al-Rabi'); the loyalty of the subjects was divided in many areas as well accordingly; and each of the two states was preoccupied with the war of the other from managing the internal affairs that lead to the well-being of its subjects, which resulted in a decrease in the kharaj; and the occurrence of seditions continued. If war was the goal of each of the two sections into which it was divided, then their first duty became spending, competing in spending the Abbasid Caliphate to win the people and win the war (Ibid: 466). The excessive spending in this era due to the war had an immense effect on the treasury of the state, and both sides had done.

The causes of the conflict between al-Amin and al-Mamun (Taqosh, 2011: 162):

- I. The problem of the crown prince.

- II. The conflict between the Arab and Persian elements.
- III. The ambitions of the entourage.

The conflict initially took the form of embassies and correspondence exchanged between the two brothers over the issue of the crown prince and the extraordinary powers of the Caliph. Al-Amin took measures that made his brother's right to inheritance come second after his son, and he also adopted deceptive political behaviour to win over his brother. It seems that Al-Mamun was inclined to respond to his brother's request to come to Baghdad, and he was almost deceived had it not been for the warning of his minister, Al-Fadl bin Sahl. Relations between the two brothers developed into estrangement, and tension and the borders between their areas of influence were closed. The conflict escalated over time, so Al-Amin sent an army to Khorasan led by Ali Ibn Isa Ibn Mahan, which clashed with Al-Mamun army led by Tahir Ibn Al-Hussein, and the clash resulted in the victory of Al-Mamun army and the death of Ali Ibn Isa Ibn Mahan (Ibid: 163).

Following this victory, the people of Merv pledged allegiance to Al-Mamun as Caliph. Al-Amin prepared another army led by Abd al-Rahman Ibn Jabalah Al-Ansari to confront Tahir's advance. The second battle between the two forces took place in Hamadan and resulted in the victory of Al-Mamun army, whose members continued their advance and besieged Baghdad. Khurasan force entered the city, captured Al-Amin, and announced his deposition on 25 Muharram 198 AH / 25 September 813. He was then executed by Tahir (Ibid: 163).

One of the worst results of this internal war was what Baghdad and its people were afflicted with, especially in the year of the siege (197), from the disruption of security to the point of chaos, so the people of the prisons broke into it and the wicked attacked the people of righteousness, and the people's condition worsened; it was also exhausted from the severity of the siege, as supplies were cut off from it and prices rose, and it was struck with catapults and fires spread in it, One of the most prominent things that happened that year, during these seditions, was the burning of the offices (Alrayes, 1969: 470-471).

In this critical period, the state's kharaj saw a huge decrease as the state spent a lot on things related to the conflict. Moreover, the attack against specific places resulted in the theft of collected kharaj, and as an obvious result, the state was not able to perform its usual responsibilities, such as collecting the kharaj.

#### **4.3.1.7 Abdullah Al-Mamun (198-218 AH/ 813-833)**

Al-Mamun responded to the advice of his minister, Al-Fadl Ibn Sahl, to make changes in the administration in line with the new situation and aimed to rule Iraq alone. So, he dismissed the commander Tahir Ibn Al-Hussein from Iraq and appointed Al-Hasan Ibn Sahl, Al-Fadl brother, as governor of this country. He also appointed Harthamah Ibn Ayun as governor of Khorasan (Taqosh, 2011: 163).

The departure of these two leaders from Iraq led to the spread of unrest. On the other hand, Al-Mamun rewarded his minister by bestowing on him a new title, [Dhu al-Riyasatayn], meaning the presidency of the sword and the presidency of the pen, and this characteristic indicated the extent of the vast influence that this Persian man reached. This behaviour caused discontent among the Arab elements. The Banu Hashim was upset by Al-Mamun inclination towards the Alawites, as he wore green clothes, their symbol, and abandoned black, the symbol of the Abbasids, and married Ali Al-Rida family, the eighth Imam of the Imami Shiites. So, seditions broke out in Baghdad, and its residents' pledged allegiance to Al-Mansur Ibn al-Mahdi, Al-Mamun's uncle, who was satisfied with ruling the city of Baghdad. At the same time, unrest spread throughout the rest of the countries. Al-Fadl Ibn Sahl concealed the news of these adverse political developments from Al-Mamun, and Ali Al-Rida informed him of them, so he realised at that time the mistake of remaining in Khorasan and that Baghdad could not live without a Caliph and decided to return. He seemed dissatisfied with his minister and saw from his actions that he was planning to control the Abbasid state from within, so he got rid of him in 202 AH /818. When he reached Tus, Ali Al-Rida died suddenly. Al-Mamun continued his return journey to Baghdad and entered it in 203 AH/ 819. He threw off the Alawite slogan and returned to wearing black, and the people pledged allegiance to him (Ibid: 165).

Al-Mamun was a scholar well-versed in many sciences, keen on scientific and cultural renaissance and searching for the wisdom of other nations and their sciences, east and west. He was inclined to forgiveness and pardon, very patient, without weakness or softness, as he combined firmness and kindness. He had a strong personality, struggled with himself without leniency, took care to establish justice among people and followed injustices himself. Had it not been for his serious slip at the end of his life and his use of power to impose opinions and say that the Quran was created and punish those who did not share his opinion, the Muslims' view of him over time would have

raised him to a distant position, making him above Al-Rashid and Al-Mansur and all the Abbasid caliphs (Elhamy, 2013: 551).

Regarding kharaj, the year [204 AH] is considered the beginning of the actual era of Al-Mamun; in it, the state was unified, and things began to stabilise, and the collection of kharaj began to be regular (Alrayes, 1969: 473). Al-Mamun began his reign with a good start in [204 AH] when he decided to reduce the tax on the Sawad, so he ordered that the people of Sawad be divided into 1/4, and they used to divide in half. In the previous year (203), during his journey, when he visited Rayy from the tax imposed on them, he was kind to its people by dropping one million dirhams. He had also reduced a quarter of the tax on Khorasan (Ibid: 474).

Al-Mamun appointed his brother Al-Mutasim over Egypt [213 AH]. In charge of the kharaj was Salih Ibn Shirzad, who oppressed the people and increased their kharaj, so the people of the southern region of Egypt rebelled and camped. He sent an army to them, and it was defeated. Thus, the people of Hawf - the Arabs of Egypt - rose in a violent revolt to repel the injustice of the governors. It did not calm until the presence of the Caliph Al-Mamun, a violent revolt. This is because while he was reducing the kharaj on the Sawad and some parts of the East, the people of Egypt felt the burden of the kharaj, which was sometimes increased on them. The people of Hawf rebelled for this reason many times during the Abbasid era (Alrayes, 1969: 475).

It has been mentioned by Ibid:478, that the kharaj of Egypt during the days of Al-Mamun reached [4,000,000 dinars]. Among the events of the tax during the reign of Al-Mamun was that the people of [Qom] in the mountainous country thought that the kharaj they owed was too much - their kharaj was two thousand thousand dirhams - so they wanted Al-Mamun to reduce it for them as he reduced it for the people of (Ray), so they went to him asking him for that; Al-Mamun did not answer them to what they asked for, so they refused to pay the kharaj. Al-Mamun sent soldiers to them and fought them, demolishing the wall of (Qom) and collecting (seven thousand thousand dirhams) (Ibid: 478).

The decrease in the kharaj revenue during the caliphate of Al-Mamun may have been due to the effects of the strife that broke out between Al-Amin and Al-Mamun and what Al-Mamun authorised Abdullah Tahir to do to reduce the kharaj revenue of the countries he passed through on his way to subjugate the rebels in the Jazirah, the Levant and Egypt, in addition to the transfer of some of the tax revenue lands to the

hands of the Muslims and their conversion into lands that pay the tithe. The Levant was exposed to drought, agricultural pests, and epidemics. Kharaj revenue conditions in Egypt continued during the Umayyad era regarding the kharaj revenue per area. However, most of the talk about the tax revenue of Egypt during this period is about the problems of its collection and increase and the successive revolts of the kharaj collectors (Albtayna, 1998: 236).

Al-Mamun also reduced the tax on other regions for their support during the crisis. In 203 AH/818, he reduced the tax on the people of Ray by two thousand thousand dirhams. He also reduced the tax on the people of Khorasan by a quarter, which they well received, and they were pleased with it and said: "Our nephew and the cousin of the Prophet, peace be upon him." in return, he increased the tax on other regions as a punishment for them (Katebi, 1997: 192).

After he arrived in Damascus in 214 AH / 829, Al-Mamun sent to the surveyors and land surveyors in Al-Jazira, Mosul and Raqqa to survey the region of the Levant and their areas. The amendment caused unrest in the Levant, and Al-Mamun tried to calm the situation with money, but he could not. Then he entrusted Abdullah bin Tahir - whom Al-Mamun had appointed over Al-Jazira, the Levant, Egypt and Morocco and assigned him all their work to confront the unrest in them. Abdullah bin Tahir used force to calm the situation, then resorted to reform by reducing the tax on it (Ibid: 212).

These disturbances and the people's feeling of the burden of the tax during the era of Al-Mamun - although from a scientific point of view, it is considered the most prosperous era in the first Abbasid era - from a financial and political point of view, it was less than the era of Al-Rashid and what preceded it, as the state had begun to decline from its peak during it. This decline would continue slowly in the following eras until it reached its end around the middle of the third century (Alrayes, 1969: 479).

#### **4.3.1.8 Muhammad Al-Mutasim (218 - 227 AH / 833 - 841)**

He became the Caliph at the age of thirty-nine, and the pledge of allegiance was made to Al-Mutasim in the lands of the Romans, so he returned with the army to Baghdad (Islamic Research and Studies Team, 2007: 279). The efforts of Al-Mutasim and the funds of the Caliphate were focused on eliminating Babak's movement. Babak was one of the bravest of his time. He frightened Muslims and conquered Azerbaijan and other places. He wanted to establish the religion of the Magi, claim divinity, and

transfer the rule from the Arab Muslims to the Persians (Ibid: 280). Al-Mutasim sent Al-Afshin, his greatest commander, to fight Babak and eliminate him. However, the matter took a long time, even though Al-Mutasim spent much on this war. Al-Mutasim established post offices at short distances so that news of the battle would reach him daily. Babak was eliminated in this battle (Ibid: 280).

No sooner had he finished suppressing the Babak revolt than he prepared a large army headed towards Amorium, the birthplace of Emperor Theophilus' family, intending to destroy it. It was located deep in Asia Minor. He entered the region from three axes, then the three divisions of the Islamic armies gathered in front of Ankara and wreaked havoc and devastation upon it. When the emperor tried to confront one of the divisions of the Islamic army, he suffered a crushing defeat and retreated to the Halys River. He sent a message to the Caliph asking for peace, apologising for the destruction of Zapatra and pledging to rebuild it. The Caliph rejected the peace offer, advanced towards Amorium and besieged it. He entered it in the month of Ramadan in the year 223 AH / August 838, destroyed its walls, and, in return, ordered the restoration and fortification of Zapatra. Then, a truce was decided between the two sides in 227 AH / 842, and Al-Mutasim died in the same year (Taqosh, 2011: 169).

For kharaj, we can see the considerable effect on spending due to the political tension and unrest.

There was no notable change in the kharaj during the period extending from the reign of Al-Mutasim to the reign of Al-Mutawakkil, except for the reference to Al-Mutawakkil's attempt to reconsider the dates of collecting the kharaj to avoid the dangers resulting from opening the tax on Nowruz (Katebi, 1997: 197).

As for Al-Mutasim, he did not take the matter of the kharaj lightly since he was the governor of the Levant and Egypt during the days of Al-Mamun. Instead, he showed firmness in following up on the governors and holding the workers accountable for their inability to pay the money required of them to the state, as happened with Khalid bin Yazid bin Muzayd Ibn Zaidah Al-Shaibani, one of the generous princes in the Abbasid era, when the tax agent accused him of deducting part of the money and seizing some of it as well (Ibid: 258).

There is no information about kharaj in the era of this Caliph, and most of the data about this era is regarding the wars and his spending.

#### **4.3.1.9 Harun Al-Wathiq (227-232 AH / 841-847)**

Al-Wathiq assumed the Caliphate upon the covenant of his father, al-Mutasim. His reign was considered a transitional period between two different eras of the Abbasid Caliphate. At the beginning of his reign, al-Wathiq confronted the movements of the Bedouins from Banu Salim and others who were causing unrest in the regions of Medina and imposed security on the trade routes in the north of the Arabian Peninsula (Taqosh, 2011: 169). Al-Wathiq embraced and defended the Mutazila doctrine about the creation of the Quran. He was strict in imposing his religious views on the people, which led to the emergence of a movement of discontent among the public and the jurists, so the people of Baghdad conspired against him and called for his removal (Ibid: 169-170).

Al-Wathiq's administration was weak, bribery was widespread during his reign, corruption increased, and the governors of the provinces enjoyed considerable influence. Al-Wathiq died without appointing anyone after him (Ibid: 169-170).

Regarding kharaj, the data is limited and not linked directly to the Caliph and his role in the kharaj.

Main Characteristics of the Abbasid Kharaj System:

- i. The main shift in collection methods happened in their era when it shifted from a lump sum system to a ratio system, which was not practised in many areas.
- ii. Abu Yusuf wrote the most common economic book about kharaj after a request from Abbasid Caliph Harun Al-Rashid.
- iii. Injustice and harshness toward the kharaj payers have increased gradually in this era.
- iv. The impact of politics on the kharaj collection became more precise as the state exempted some areas from kharaj to gain third support during unrest periods, such as the period of tension between Al-Amin and Al-Mamun.
- v. The appointment of a kharaj collector saw a considerable increase in corruption in choosing.
- vi. Stealing kharaj reserves became common whenever political tension occurred, and the winner took it over and distributed it among his supporters.
- vii. The practice of the kharaj guarantee became famous when the state got a promise from an influential person to collect a specific amount of money and

submit it to the capital city. At the same time, the person would be harsh to the kharaj payers so he could gain more than he paid to the Abbasid state.

- viii. The process of re-measuring the kharaj lands has occurred more than once in this era to change the rate of kharaj to be more suitable.
- ix. Since the beginning of this state, the effect of ministers has gradually increased, and some of them were seriously beneficial, such as the Bramkids family.
- x. The eastern states in the dynasty saw a preference for treatment, especially in kharaj, as it played a vital role in the emergence of the Abbasid Caliphate. At the same time, this was a reason for tension and comparison for treatment by other states under the Caliphate, such as Egypt.
- xi. Most of the Caliphs paid particular attention to the kharaj and tried to take care of every related detail.

#### **4.4 Comparison Between Both States**

The state collected the kharaj through employees organised in an apparatus called the Diwan al-Kharaj, headed by a governor of the kharaj. Three tax collection systems were known. Omar Ibn al-Khattab (r.a.) collected the tax of the Sawad according to the surveying system, which the Persian state had adopted since the reign of Khosrow Anushirvan. This system is based on surveying the land, counting the people, and determining the holdings and the crop in records so that the value of the tax is determined according to (Hameed, 2023: 512-513):

- i. The area of the land.
- ii. The fertility of the land.
- iii. Land distance from the market.
- iv. The type of crop grown.

The system, introduced in the era of guided Caliphs, continued until the Abbasid caliphate era. During the reign of al-Mahdi, the Abbasid Caliphate switched to the sharing system due to the holders' complaints about the decline in crop prices, which made them unable to pay the kharaj. The sharing system stipulates that the state obtains a percentage ranging between half and a quarter of the crop, depending on the irrigation method. There is no doubt that the sharing system requires surveying the land to determine the holdings, irrigation method, and crop type. Scholar Abu Yusuf stresses the importance of the survey system, as it prevents the strong from encroaching on the

rights of the weak, which results in the inability to pay the tax, in addition to undermining the prestige of the state. The success of either of these two systems is intricately linked to the state apparatus not being corrupted and the loyalty of its employees not being changed, especially the senior ones who hold the general governorship or the governorship of the kharaj. Therefore, Abu Yusuf advises that only those who are righteous, religious and trustworthy should hold the governorship of the tax and that the rights of the governors and soldiers should be disbursed by the Diwan al-Ataa so that they have no direct connection with collecting the kharaj from the governorate, which makes it difficult for the military garrisons to separate from the governorate. It seems that for the same reason, Sulaiman Ibn Abdul Malik (96-99 AH/ 715-717) separated the position of governor of the kharaj from the general governorship in Egypt, and his example was followed by the caliphs of the Umayyad and Abbasid states in most cases. To avoid the spread of administrative corruption, when some powerful caliphs noticed a decrease in the kharaj revenue due to injustice, they would send someone to inspect the acts of loyalty and exact retribution for the subjects. The third system of tax collection was the Qabalah system. In it, the government entrusted a person with collecting the kharaj revenue of a particular district or province, usually through public auction. He then became responsible for delivering the amount he pledged to the government, and he could collect the surplus from the collection proceeds. One of the disadvantages of this system was that it placed the possessors at the mercy of the recipient, who usually resorted to squeezing the people of the kharaj revenue to increase his profits, which resulted in the possessors fleeing the land or resorting to sabotage. It is most likely that the state would not resort to this system unless corruption spread in the administration through the looting of its dues by employees (Ibid: 512-513).

The comparison between both will be made based on the following:

- I. The way of collecting.
- II. In terms of the effect of kharaj on political tension.
- III. Differences between both states in kharaj collection system.

#### **4.4.1 The Way of Collection**

The way of the collection is the main topic of this thesis; both states came across periods of equality and periods of injustice, which some historians and economists could excuse due to the political system and unrest. In both states, it is clear that

Due to the many disturbances in this country, Yahya Ibn Saeed Al-Harshi, the governor appointed by Al-Rashid in 180 AH, demanded the kharaj of the past years after collecting six million dirhams from them. Many of the tax collectors left, and construction decreased. Then, strife broke out between Al-Amin and Al-Mamun and fighting broke out between the Yemenis and the Nazarites in Mosul. When it was 202 AH, Al-Mamun appointed Sayyid Ibn Anas, one of the influential people with solid tribalism, and ordered him to fight Zurayq Ibn Sadaqah, who had control over Azerbaijan and Armenia. Then, Al-Mamun sent an army that defeated him and brought him to Al-Mamun, seeking protection. To compare the kharaj of Mosul during the caliphate of Rashid, which amounted to 24 million dirhams, and during the caliphate of Al-Mamun, which amounted to 3.6 million dirhams, with its kharaj during the Umayyad era, which amounted to 45 million dirhams. It was less during the Abbasid era than during the Umayyad era. When Al-Azdi spoke about the money spent on the open river in Mosul during the era of Hisham bin Abdul Malik, he said, "The money of Mosul at that time was abundant, and its works were extensive." (Katebi, 1997: 234).

On the other hand, the delay of the kharaj pay by the kharaj payers was another aspect of the collection problems, which led to strictness in collecting the tax and adopting some different means and methods in collecting the kharaj. Among the means and methods used in collecting the kharaj money mentioned in this aspect were the guarantee and other ways not accepted by scholars (Albtayna, 1998: 250). Here, we can also look at another aspect of the issues related to kharaj collection: the delay of payment; another example is the Arabian tribes in Egypt. They used to see it as a sign of the tribe's power not to pay the kharaj of lands.

Al-Rashid passed by Hamadan on his way to Khorasan, and the people of Qazvin intercepted him and informed him of their location on the border with the enemy's country. They asked him to reduce what they needed from a tenth of their crops, so he imposed on them every year ten thousand dirhams (a province), and Sisir from the mountainous country was in the hands of Marra Ibn Al-Rudaini, who paid the kharaj on a province that the Caliph Al-Amin had granted him. On the side of the guarantee, Yahya Ibn Khalid Al-Barmaki guaranteed a knight from Al-Mahdi. Some people in Egypt were accustomed to delaying and breaking the kharaj. Hence, Abu Jaafar Al-Mansur wrote in the year 141 AH to Nawfal Ibn Al-Furat to offer the governor of

Egypt, Muhammad bin Al-Ashath Al-Khuzai, a guarantee of the kharaj of Egypt, and the delay and breaking of the kharaj in Egypt continued. The governors of the tax were forced to be harsh and cruel to extract the tax (Ibid: 251).

#### **4.4.2 Effect of Kharaj on Political Tensions**

The direct relationship between politics and economics is manifested in another way: the land tax is the central pillar of the state income. The kharaj is the source for allowance of (Hameed, 2023: 515):

- a) The soldiers.
- b) Salaries of the judges, workers, governors, and other employees.

The effect of politics on kharaj is apparent throughout Islamic history, in the eras of Umayyad and Abbasid. An example of the effect of kharaj in politics and unrest is the Abbasid Caliph Al-Mamun saying:

*My brother al-Amin had an opinion that, if he had acted upon it, would have succeeded us. If he had written to the people of Khurasan, Tabaristan, and Danbawand that he exempted them from the kharaj of a year, it would have been one of two situations: Either we rejected his action and did not pay attention to it, so the people of these countries disobeyed us, or we accepted it and implemented it, so we did not find anything that we could not give to those with us, and our soldiers dispersed and our situation weakened (Ibid: 515).*

So here we can see how if al-Amin had made an exemption in the kharaj of specific areas in the east of the Islamic state, it would have changed the unrest and competition between him and his brother.

Moreover, when the injustice, inequality and humiliation increase against the kharaj payers, they would resort to revolting against the state. There are many examples throughout the era of both states and here we will see an example from Egypt. The prominent Egyptian revolts against the Umayyads and Abbasids were:

The Copts revolted for the first time in 107 AH after the governor of the tax decided to increase the tax by five per cent.

The second great Egyptian revolt was during the reign of Al-Mahdi and lasted from 167 to 169 AH in Upper Egypt and the Delta due to the governor's strictness in squeezing and increasing the tax. The Arabs who settled in the eastern Hawf region

revolted many times, and they revolted three times during the reign of Al-Rashid. Their first revolt was in 178 AH due to the increase in the value of the tax, and the second was in 186 AH due to tampering with the land survey. In 191 AH, they even went as far as to refuse to pay the tax, and all these revolts were quickly suppressed. Then, the Arabs of Al-Hawf revolted their great revolt during the reign of Al-Mamun in the year 214 AH, and it was suppressed, but the revolt soon flared up again in the year 216 AH, and both the Copts and the Arabs in southern Egypt participated in it. The revolt did not subside until Al-Mamun arrived in 217 AH. The bottom line is that the kharaj system necessarily entails that the relationship between politics and economics becomes direct. The state's responsibility for the irrigation system and what it entails in terms of state ownership of the land and its obtaining of the social surplus through an army of brigades transforms every protest by the population against economic oppression and plunder directly into a revolution of a political nature (Hameed, 2023: 514).

#### 4.5 Differences Between Both in Kharaj Collection System

**Table 4.3: Comparison Between Umayyad and Abbasid State in Terms Related to Kharaj**

<b>Topic</b>	<b>Umayyad Dynasty</b>	<b>Abbasid Dynasty</b>
<b>Collection system</b>	Lump sum-rate system	Ratio rate
<b>New taxes other than kharaj</b>	Few were introduced	Many were introduced
<b>Importance for the budget of the state</b>	Represents the primary source of income	Represents the primary source of income
<b>Protective decisions</b>	The state took some protective decisions, such as the one which was taken by Al-Hajaj when he did not allow the farmers to move from villages to cities and	There was no explicit mention of such kind of decisions

	when he prohibited the slaughtering of buffaloes	
<b>Harshness towards kharaj payers</b>	It occurred in many states, specifically Egypt, but was not common throughout the era. There is an exception for the era of Omar Ibn Abdulaziz when he stopped all kinds of harshness.	The overall rate of harshness has gradually increased, as seen clearly in the Abu Yusuf letter to the Caliph, where he mentioned many types of injustice and harshness towards kharaj payers.
<b>Impact of kharaj on the political system</b>	Not paying the amount of kharaj was one of the main reasons for many political tensions	Inequality and corruption in kharaj were the main reasons for the revelations and unrest
<b>Effect of Justice on Revenues from kharaj</b>	The collected amount will see a considerable increase, and the example in the era of Omar Ibn Abdulaziz	The kharaj payers will pay willingly without a need to force them, but there is no example in the Abbasid first-era
<b>Exemption of specific areas from paying kharaj</b>	There is no explicit mention of a practice of such thing in the ruling era of Umayyad	Exemptions were quite famous in the era of the Abbasid in the eastern states of the empire as they played a vital role in the emergence of the empire
<b>Overall corruption in the kharaj system</b>	From the available qualitative data, it was low	It was considerably high

<b>Data of the collected amount</b>	The available data are distributed in many books, and there is no one list for it due to the political tensions which used to happen and result in the loss of records	The data related to kharaj collected amount in some periods are available
<b>Reassessing the Kharaj Lands border</b>	It occurred a few times	It occurred many times, especially while shifting to the system of ratio rate
<b>Paying special attention to kharja</b>	The state gave extraordinary attention tension to kharaj and all related things to it	The state gave particular attention tension to kharaj and all related things to it
<b>The Effect of political tension on the kharaj collection</b>	It had a direct effect on it, which makes the income from kharaj zero	It had a direct effect on it, which makes the income from kharaj zero, and the political tension was more in this era

**Source:** Author

Form the above table and through qualitative comparison the researcher find that:

- I. The main difference between both Islamic states was the lack of corruption in the kharaj office, not like in the Abbasid, where it used to be more. At the same time, the Umayyad also used to have many corruption cases.
- II. We can not decide who collected more as there is not enough data to do that. Moreover, from the Islamic point of view, this is not one of the goals of the Islamic state.
- III. The political tensions during the Umayyad rule were lower than in the Abbasid period.

- IV. In the Umayyad era the rules of kharaj were implemented in most states, and there was no special exception for a state, or a city like in the Abbasid era.
- V. Both states used to be harsh towards kharaj payers in some periods, but the Umayyad was quite lower.
- VI. In general, the Umayyad kharaj system was almost the same as that of the guided caliphs, and few new taxes were introduced.

#### **4.6 Implication of Comparison in Today's World**

There are many implications for the findings of this thesis in today's world:

- I. Introducing tax regulation for the lands which are held by non-Muslims in Muslim-majority countries, specifically in the Middle East and Southeast Asia.
- II. Research must be done to determine the exact values of kharaj in today's currencies so that tax departments can practice it.
- III. Strict auditing procedures and criteria of choosing the tax office employees as they are in direct contact with citizens. This thesis has shown how being harsh to citizens could lead to unrest and political tensions.
- IV. The state must consider the citizens' opinions about taxes, as they might not be comfortable with them, which could lead to unpredictable consequences.
- V. Keep changing the rates of kharaj according to the economic condition to keep it suitable for the landowners to pay.
- VI. States must pay special attention to national security, as any unrest or political tensions could decrease the collected kharaj amount, decreasing state income.
- VII. As we have seen through both empires, being kind to kharaj payers while contacting them to collect their amounts has terrible consequences.
- VIII. Kharaj rules must be implemented in all states and cities without exception for any state, as this resulted in tension in the Abbasid era.
- IX. There are two systems for kharaj, and each state must use the one that best suits its lands.
- X. The number and rates of taxes related to agriculture must be reduced, which will increase production and collected amounts.

## CONCLUSION

This chapter's discussion will be structured around five key sections: an initial focus on the study's subject, a subsequent overview of the research methodology, a presentation of the study outcomes, the recommendations derived from the study, and finally, suggestions for future research studies.

### **Subject of the Study**

The subject of this study focuses on the kharaj, a land tax system, during a critical historical period spanning from 41 AH to 247 AH (661–861). This period represents a pivotal era in Islamic history as it marked the rule of the first Islamic dynasties after the rightly guided Caliphs: The Umayyads and Abbasids. The primary objective of this research is to compare the practices of kharaj collection during these two caliphates, analysing their similarities, differences, and overall effectiveness. By utilising qualitative data, the study examines the administrative processes of kharaj in each state, evaluates the better-performing system, and identifies the implications of these historical experiences for contemporary governance. This research is particularly significant for filling a historical gap in Islamic economic studies, as prior work has often focused on the theoretical aspects of kharaj or individual practices without offering comparative analysis. Additionally, this study provides practical insights for modern policymakers seeking to implement efficient tax systems for agricultural lands, particularly in regions with non-Muslim ownership, while offering broader lessons on the potential causes of public discontent and political unrest.

### **Method of the Study**

The study was conducted using qualitative methodology, which involved a comprehensive literature review for historical and economical books and theses. Afterwards, the findings were discussed using comparative historical analysis [CHA].

### **Results of the Study**

Based on the qualitative comparison presented, this study finds that the Umayyad kharaj collection system was more efficient and just than the Abbasid system in several aspects. However, instances of inequality and injustice towards kharaj payers were still prevalent under Umayyad rule. A critical distinction between the two Caliphates lies in the level of corruption within the kharaj offices: the Umayyad administration

exhibited fewer cases of corruption compared to the Abbasid period, where corruption was notably more widespread. Despite this, the Umayyad era was not entirely free from such issues. The analysis does not provide conclusive evidence on which caliphate collected more kharaj, as this was not a primary goal of Islamic governance and insufficient data prevents further evaluation. Politically, the Umayyad era experienced fewer tensions related to kharaj than the Abbasid period.

Additionally, the implementation of kharaj policies during the Umayyad era was more uniform across regions, with no significant exemptions for specific states or cities, unlike the Abbasid approach. Both caliphates, however, were harsh towards kharaj payers at times, though the Umayyad caliphs exhibited comparatively less severity. Overall, the Umayyad kharaj system bore similarities to the early Islamic state under the rightly guided caliphs, with minimal introduction of new taxes.

### **Recommendation**

The findings of this thesis have significant implications for today's world, particularly regarding tax regulations and governance in Muslim-majority countries such as those in the Middle East and Southeast Asia. It highlights the importance of introducing tax policies for non-Muslim landholders while adapting kharaj taxation to contemporary currencies through meticulous research. To ensure equity and prevent unrest, states must establish strict auditing procedures and carefully select tax officials who engage directly with citizens. This study underscores the need for governments to consider public opinion on taxation, as dissatisfaction can lead to unpredictable consequences, including political instability. Furthermore, kharaj rates must be adjusted periodically to align with economic conditions, making them manageable for landowners. National security remains a priority, as unrest caused by unfair tax practices can significantly reduce state revenue. The thesis also warns against leniency toward kharaj payers during collection, as seen in historical instances, which led to adverse outcomes. Implementing consistent kharaj regulations across all regions is essential to avoid tensions like those experienced during the Abbasid era. Finally, states should select the appropriate system of kharaj taxation for their lands and consider reducing agricultural taxes to boost productivity and revenue. These recommendations aim to create a balanced and stable fiscal policy framework informed by historical lessons.

## **Future Research**

For future research, this study opens several pathways to further enrich the understanding of kharaj systems in early Islamic history and their implications for modern governance. While this thesis focused on comparing the kharaj practices of the Umayyad and Abbasid caliphates, future studies could expand this comparison to include other Islamic dynasties or regions to understand how diverse socio-economic and political contexts influenced taxation policies. Researchers could also explore the micro-level effects of kharaj systems on rural economies, agricultural productivity, and social hierarchies within the provinces of these empires. Additionally, interdisciplinary approaches combining historical analysis with economic modelling could offer insights into how the kharaj system might be adapted or reinterpreted in modern contexts, particularly in Muslim-majority nations dealing with agricultural taxation and land reforms. Finally, examining the relationship between kharaj practices and political stability in other historical settings could provide a broader framework for analysing the socio-political impacts of taxation systems across cultures and periods.

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