



## THE NEGATIVE IMPACTS FOR THE TAXATION SYSTEM DETERIORATION IN THE LATE ABBASID AGES

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<p><b>Received:</b> 27<sup>th</sup> July 2021 <b>Accepted:</b> 29<sup>th</sup> August 2021 <b>Published:</b> 30<sup>th</sup> September 2021</p>	<p>This research specializes in studying the positive effects of the deterioration of the tax system in the late Abbasid eras from its function (247-656 AH / 861-1258 AD), and its negative effects on aspects of public life in those ages. Studying the Islamic tax system, Through this research, we concluded that the Islamic tax system, when it deteriorated in the late Abbasid eras, had negative effects on the political, economic, social and psychological aspects of public life.</p>

**Keywords:** Islamic tax system, legal taxes, taxes.

### 1. INTRODUCTION:

The Islamic tax system is considered one of the economic and financial policy tools of the Arab Islamic state, through which the state can achieve its desired goals and objectives to achieve the goals for which it was set, and he left many negative effects on the aspects of public life in those eras, and therefore we have turned in this research to study the reasons for the deterioration of the tax system in the late Abbasid eras and to clarify the negative effects resulting from that deterioration on the aspects of public life in those ages and to show its danger to the Abbasid Caliphate, And to facilitate the study, the research was divided into two axes, the first axis specialized in studying the Islamic tax system, while the second axis specialized in studying the deterioration of the Islamic tax system in the late Abbasid eras and its negative effects. Provide important information and facts for research, The top of those sources in terms of important scientific information he provided is the Noble Qur'an, where it provided us with information about legitimate (fixed) taxes in terms of their types and legal amounts, and the Book of Al-Kharaj by its author Yaqoub bin Ibrahim bin Habib Al-Ansari (died in 182 AH / 798 AD), known as Abu Yusef, and is considered One of the important sources that provided the research with information about the excise tax and other fixed taxes, And the complete book on history, by Izz al-Din Abu al-Hasan Ali ibn Abi al-Karam Muhammad (died in the year 630 AH / 1233 AD), known as Ibn al-Atheer, which provided us with historical information about the political, economic and social conditions in the late Abbasid eras.

### 2. THE FIRST AXIS: ISLAMIC TAX SYSTEM:

Linguistically, the system is defined as everything that is organized (Ibn Sayyida, 1996, Vol.1, p.369), as for the tax, linguists define it as a single tax and its plurality as taxes (Al-Gawhari, 1987, vol.1, p.170), and the taxes **"that are taken in the tribute and the like..."** (Al-Firouzabadi, 2005, p.108), and it was said, **"The tax is what the slave pays to his master from the tax that is due to him..."** (Ibn Manzur, 2011, vol.9, p.29), including **"the taxes of the two lands"** (Al-Azhari, 2001, vol.12, p.17).

As for the terminological aspect, the Islamic tax system is defined as **"the set of taxes that have been applied in the Islamic state"** (Bayoumi, 1979, p.252), while the Islamic tax is **"what the imam takes from the country's wealthy banks from the wealthy classes of the servants with what he sees as a necessity"** (Khreis, 2014, p.71-72), which is collected in cash or In kind or in cash and in kind (Al-Dahla, 2004, p.147), according to drawn and specific plans (Masoud, 1993, p.151).

Taxes are ancient in their inception, as peoples have known them since ancient times, that is, since they knew the governments (Al-Hamid, 2013, p.473), as the Akkadians, Babylonians, Assyrians (Al-Omari, 1989, p.3) Greeks, and the Egyptians knew them, as it is mentioned in the year (323 BC) that the Ptolemies when they ruled Egypt had imposed taxes so exorbitantly so that they were able to levy a great deal of money from those taxes (Al-Hamid, 2013, p.473-474), And the Romans knew it as well, as he mentioned that the Roman Empire had an elaborate and organized tax system (Sedky, 1962, p.190) and that the Persians also knew it and put a system for it and applied it in their state that ruled Persia and Iraq, but it does not differ in its system from what was prevalent in the Roman Empire in terms of its distinction With tyranny, dictatorship and individualism when imposed (El-Gamal, 1968, p.41), and unfair distribution of the tax burden among people through the large number of tax exemptions granted to privileged holders, as well as the use of inhumane methods when collecting them (Barakat, Al-Batriq & Al-Diraz, 1986, p.7,9), as it is mentioned that Persian princes and morons were using methods of torture with citizens. To collect

taxes, such as putting them in the sun or pouring oil on their heads (Al-Yuzbaki, 1976, p.26), And the most severe tax that they imposed on citizens is the tribute tax, which was estimated at seven times the tribute imposed by the Muslim Arabs on the people of Iraq after the Arab Islamic conquest and their liberation from the Persians (Al-Saleh, 1956, p.364).

Thus, the peoples under the control of the Romans and the Persians were suffering from economic and social injustice, and were exhausted by wars, epidemics and famines, which made the populations of Iraq, Persia, the Levant and Egypt welcome the Muslim Arabs who conquered their countries (Al-Yuzbaki, 1976, p.27), because the Muslim Arabs had come with an economic and financial system that differs from the economic systems of previous and contemporary nations They have (Al-Hussary,1986, p.430) because it depends in particular on the basic rules approved by the Noble Qur'an, and applied by the Messenger Muhammad (peace be upon him) in word and deed (Muhammad, 1988, p.23), and that Islam has carefully organized the issue of money, in order to eliminate two important dangers, namely (Al-Hussary,1986, p.26-28): -

i) The danger of the control and tyranny of money on the psyche of its owner, as indicated by the Holy Qur'an (Al-Alaq: 6-7).

ii) The danger of spreading poverty in the Islamic society, and its devastating effects on the individual and society, as the Prophet Muhammad (peace and blessings of God be upon him) said, "**Oh God, I seek refuge in You from unbelief, poverty and attitudes of humiliation**"( Al-San'ani, 1982, vol.5, p.33).

Islam viewed money as a means and not an end, meaning that it is the servant's means to perform his duty before his Lord and his society, and a means in the hands of the state to carry out its duties before its society, that is it is responsible for feeding the hungry, helping the disabled, providing social services, spending on public projects, spreading education and establishing justice, and accordingly it has the right to Tax collection from legitimate sources (Al-Naeem, 1974,p.4).

Therefore, Islam has approved taxes and established its tax system (Khreis, 2014, p.62-63), which is part of the Islamic economic system, and differs from the tax systems of previous and contemporary countries (Al-Hussary,1986, p.430), and aims to achieve several goals:

### **i) Social goals:**

It is represented in addressing the problem of poverty by combating class differences in society (Al-Qaradawi, 2001, p.17-24), and achieving social security in the Islamic society by helping the poor and needy from the Muslim treasury (Muhamad, 1988, p.40).

### **(ii) Economic goals:**

It includes the redistribution of income in the Islamic society by imposing a zakat tax on the wealth of the rich and giving it to the poor (Brahimi, 1997, p.32-33), and achieving economic development through spending from the money collected from taxes on the public interests of the community without exaggerating the disbursement of those funds and spending them on the desires of rulers (Khreis, 2014, p.141).

### **(iii) Political goals:**

To confirm the sovereignty of the Arab Islamic state over its citizens, Muslims and non-Muslims, for example, the imposition of a tax on the dhimmis ( Ibn Salam, n.d., p.28).

Islamic taxes are distinguished by several advantages:

**(1) Commitment:** that the Islamic tax has been characterized by compulsion and compulsion, meaning that the person who pays the taxes has paid it because it is linked to an ideological aspect and that it is subject to two controls, namely the apparent control, which is the control of the state, and the divine control that controls the person in complete control and pushes him to pay taxes(Kazem, n.d., p.104) .

**(2) opposite:** It is well known in the material legislation that the tax is paid without a consideration, but the Islamic tax is identical to the material legislation in terms of appearance, but in reality it is in return for a material consideration through the growth of money and blessing when paying the zakat tax, and a moral return that is to obtain the satisfaction of God Almighty and obtain On reward in the hereafter (Kazem, n.d., p.104).

**(3) Stability:** It means that the Islamic tax rate has the distinction of being a fixed price that does not change over time, meaning that the tax rates applied by the Prophet Muhammad (peace be upon him) remained fixed in later ages (Bayoumi, 1979, p.252-253).

**(4) Exemption:** It means tax exemption because some Islamic taxes are not paid unless the individual's money reaches the legal amount (Ibn Zanjaweh, 1986, vol.3, p.921), and the individual is also exempted from the tax exemption if the country is exposed to an emergency circumstance of natural disasters (Al-Dahla, 2004, p.76).

**(5) Realism:** that is, the Islamic tax deals with the capital when it is collected, so it is imposed on the capital and not on the income (Kazem, n.d., p.103).

**(6) Appropriateness:** It means that the individual pays the tax at the most convenient times for him (Al-Qaradawi, 1981, vol.1, p.1049).

**(7) Justice:** It means that taxpayers are equal among themselves if they meet the tax conditions, meaning there is no difference between them(Al-Dahla, 2004, p.103-104), and justice is also achieved when collecting the tax through the selection of tax collectors who are characterized by justice, honesty, righteousness, knowledge of Islamic law, and do not oppress people when collecting (Abu Yusef, n.d., p.120).

**(8) Certainty:** It means that the tax imposed on the individual is known to the individual in terms of the amount of the financial percentage that he pays and the date of paying it (Al-Dahla, 2004, p.105).

**(9) Economy:** It means that the difference between what an individual pays to the state and what enters into the treasury is as small as possible (Al-Naeem, 1974, p.107).

In order for the Islamic tax system to achieve its goals, taxes ( Kazem, n.d., p.103) must be used, and taxes that were common in Islamic times in general and are divided into two types:-

**A) Sharia (fixed) taxes:**

It means the taxes mentioned in the Noble Qur'an and the honorable biography of the Prophet, or those established by the Rightly Guided Caliphs after the Messenger Muhammad (peace and blessings of God be upon him), and they were imposed according to Islamic Sharia, and they are:-

**(1) Zakat or charity:**

It is the first Islamic tax found in the Islamic tax system (Al-Yuzbaki, 1976, p.161), and it is taken from the money of Muslims (Omar, Mercy of God & Nuri, 1987, p.104), which includes cash money, trade money, livestock, crops and minerals, which reached the legal quorum and was subject to increase and exceeded the need, and a whole year has passed, as It is given to the poor and needy (Al-Najjar, 2010, p.150).

It was mentioned in the Noble Qur'an, and it was considered obligatory and was associated with prayer in more than one verse(Al-Naml: 3), and at the beginning of Islam it was optional to pay based on a verse from the Noble Qur'an(Al-Maarij: 24-25), and later it became mandatory according to what the Noble Qur'an referred to(Tawbaa: 103), and it is considered One of the pillars of Islam and it was imposed on every Muslim man and woman was free (Al-Asyouti, 1996, vol.1, p.393).

Zakat funds are distributed in eight categories of people according to what the Holy Qur'an indicated to them (Tawbaa: 60). The Rightly Guided Caliphs after the Messenger Muhammad (peace be upon him) were committed in matters of Zakat, as it is mentioned that the Caliph Abu Bakr Al-Siddiq (11-13 AH / 632-634 AD) He fought the apostates who tried to stop the zakat and defeated them, and restored zakat to its track that it was in the days of the Messenger Muhammad (peace be upon him)( Al-Tabari, 2008, vol.3, p.148-153), and the levy of zakat continued as well until the end of the Abbasid era, as it was narrated in the year 553 AH / 1158 AD. Abu al-Qasim Nasr bin Mansur bin Hussein al-Attar, one of the merchants of Baghdad, had zakat on his money seven thousand dinars (Al-Dhahabi, 2003, vol.12, p.77).

It appears from the foregoing that the zakat tax imposed by God Almighty was a means of social solidarity because it addresses the problem of poverty in the Islamic society, which the Islamic religion calls for combating it in any way.

**(2) Tribute:**

It is a tax imposed on the head and paid by the dhimmis (Ibn Zanjaweh, 1986, vol.1,p.109), in return for their preservation of their religion and the protection of Muslims for them (Al-Shafi'I, 1973, vol.4, p.173-174), and it was imposed on them based on what was stated in the Holy Qur'an (Tawbaa: 29), and it included free sane men and exempted women, boys, madmen and slaves, and this tax is abolished About the people of dhimmis when they entered the Islamic religion (Al-Mawardi, n.d., p.221, 223).

The Messenger Muhammad (peace be upon him) and the rightly-guided caliphs after him collected this tax from the people of the dhimmis (Al-Baladhari, 1988, p.44, 116), and it continued to be collected during the days of the Umayyads and Abbasids (Al-Khatib, 2008, p.96), even in their later eras, as it is mentioned in the list of imports of the Abbasid caliphate in the year (306 AH / 918 AD) that The total imports of the tribute tax in Baghdad amounted to sixteen thousand dinars (Al-Douri, 1995, p.219).

And as the Prophet Muhammad (may God bless him and grant him peace) and the Rightly Guided Caliphs after him recommended the tax collectors not to use harshness with the dhimmis when collecting this tax (Yassin, 1988, p.183).

**(3) Alfay:**

It is the money that the Arab Islamic state obtains from the polytheists without fighting (Al-Mawardi, n.d., p.200) and this tax was mentioned in the Holy Qur'an (Al-Hashr: 6), fighting (Baladhari, 1988, p.27) and the money of Bani al-Nadir became faye and divided according to what was mentioned in the Holy Qur'an regarding it (Al-Hashr: 7).

**(4) Booty:**

And it is the money that Muslims obtain from the polytheists after their victory over them and their defeat (Al-Suyuti, 1990, p.62), a condition for the elevation of the word of God Almighty (Amara, 1993, p.414), as the Holy Qur'an indicated that (Al-Fath: 20), and this money is not divided until after the end of the battle and Muslims are certain of their victory over the polytheists. This is so that they do not get busy with the money of the spoils and abandon the fight (Al-Mawardi, n.d., p.217), and the money of the spoils after taking the fifth out of it is divided among the army (Al-Nabrawi, 2012, p.189), that is, giving them four-fifths of the money, and as for the last fifth that was extracted, it is for the people of the Khums (Al-Suyuti, 1990, p.62) and it is divided according to what the Qur'an indicated. Holy (Al-Anfal: 41).

The spoils played an important role in financing the expenses of the Arab Islamic army, raising the morale of the fighters, and also contributing to achieving social solidarity among Muslims, especially after the poor and needy had a share of it (Khreis, 2014, p.34).

The flow of spoils money to the Arab Islamic state continued even in the late Abbasid eras, as it is mentioned that in the year (294 AH / 906 AD) the Muslims took much spoils from the Byzantine Romans (Ibn al-Atheer, 1997, vol.6, p.558), and that the Muslims were able in the year (456 AH / 1063 AD) to conquer the country of Karaj and looted Lots of money (Ibn Kathir, 1988, vol.12, p.113)

**(5) Abscess:**

It is a tax paid to the Arab Islamic state for agricultural lands liberated by Muslims (Ibn al-Far', 2000, p.162), through war and fighting (Al-Kubaisi, 1999, p.73), and its amount varies according to the type of land and the way it is used (Al-Azzawi, 2010, p.176), and it is divided according to the method of collecting it into two types (Al-Kubaisi, 1999, p.111-159):-

**i) Space Abscess:**

It is also called ((Kharaj al-Widah)) and it means the imposition of a fixed percentage of money on the amount of the agricultural land area.

**ii) Muqasima Abscess:**

It means taking a certain percentage of the yield produced by the land.

This tax is collected annually after the usual annual season (Al-Azzawi, 2010, p.176), and the first to impose this tax on the lands liberated by Muslims was the Messenger Muhammad (peace be upon him), and the Rightly-Guided Caliphs followed that approach after him (Abu Yusef, n.d., 142), and they took care of the farmers' ability to pay it if it was Its amounts are not exorbitant, but come according to the fertility of the agricultural land, the quality of production, its price in the markets, the method of irrigating the land and its location in the cities and markets, that is, in any case, the farmer can pay it (Al-Yuzbaki, 1976, p.159).

Throughout the ages, the Islamic Arab state has been interested in the tax because it is one of the main resources of the state (Al-Azzawi, 2010, p.176), as it is mentioned that the Caliph Harun al-Rashid (170-193 AH / 786-808 AD) attached great importance to the excise tax and ordered the judge of the judges, Abu Yusuf, to write a comprehensive book for the purpose of organizing Tax affairs and its collection, reforming people's affairs and removing injustice from them (Katabi, 1997, p.186).

**(6) Trade Tax:**

It is a tax imposed on commercial goods that enter the Arab Islamic state from abroad (Ibn Adam, 1964, p.45), and it is collected from merchants, and it is similar to customs duties at the present time (Hassan & Muhammad, 1986, p.201), It includes only foreign trade without domestic trade (Al-Mawardi, n.d., p.309), and the percentage of tax deduction varies according to the religion of the trader, as one tenth of the value of the trade of the polytheistic merchant is collected, half one-tenth of the value of the trade of the dhimmi merchant, and the value of one-fourth of one-tenth of the value of the trade of the Muslim merchant (Al-Najjar, 2010, p.152), This tax was imposed in the Rashidi era (Abu Yusef, n.d., p.149), and it continued in the Abbasid era, as it was paid by merchants for their trade that entered the borders of the Arab Islamic state in that era (Zidan, n.d., vol.1, p.342-343).

**(7) Mineral and ore tax:**

It is the tax that is paid on all that is found in the ground of minerals such as gold, silver, iron, copper and other minerals (Al-Najjar, 2010, p.152) or ore, that is buried treasure, and the amount of this tax is one-fifth (Ibn Adam, 1964, p.31).

**B) Introduced (Variable) Taxes:**

It means those taxes that were not mentioned in the Noble Qur'an, nor in the biography of the Prophet, nor in the lives of the rightly-guided caliphs after the Messenger Muhammad (peace be upon him). Rather, they were introduced as a result of the state's need for funds to meet its expenses, especially in the later Abbasid eras, and they are:

**(i) Excise tax:**

It is a financial tax imposed by the state on all commercial goods offered in the markets and taken from merchants (Al-Qazzaz, 1971, p.134), and it is considered one of the old taxes that were common in the pre-Islamic era (Khreis, 2014, p.97), and when Islam came, it rejected this tax because of the injustice and unfairness that it contained (Al-Azzawi, 1958, p.11). It was narrated that the Messenger of God Muhammad (may God bless him and grant him peace) said, "**The owner of the mix is in Hell**" (Ibn Hanbal, 2001, vol.2, p.211). It is considered one of the unjust taxes that are imposed unjustly and taken unjustly (Khreis, 2014, p.97), which were widespread in the late Abbasid eras, but they did not settle in terms of their survival or not. Late Abbasid eras between imposition and cancellation, It is mentioned in the year (480 AH / 1087 AD) that the Caliph Al-Muqtada Allah (467-487 AH/1075-1094 AD) after taking over the caliphate canceled this tax and wrote a book that was placed on the walls of the mosques containing its abolition because it is one of the forbidden taxes, and that the Caliph Al-Mustaha' by the command of God (566) - 575 AH / 1170-1180 AD) when he was pledged to the caliphate, he ordered the abolition of the excise tax (Ibn al-Jawzi, 1992, vol.16, p.267, vol.18, p.191), but the procedures of these caliphs and others did not continue, as it is mentioned that the Caliph Al-Nasir Li Din Allah (575-622 AH / 1180-1225 AD), imposed an excise tax (Al-Ghasani, 1975, p.408).

It seems that this tax in the late Abbasid times became different between imposition and cancellation as a result of political, economic, social and religious factors that played an important role in this difference.

**ii) Almawasir tax:**

It is a tax imposed by the state on all goods entering the state through river ports (Al-Gujarati, 1967, vol.4, p.529), as it has established special houses to collect that tax on the banks of the rivers by extending a rope or chain between the two banks of the river to prevent the passage of ships before paying that tax (Ibn Rustah, 1982, p.185). This tax was widespread in the late Abbasid times, as it is mentioned that the Minister Ibn Ra'iq "**was the one who laid Almawasir tax in Baghdad...**" (Al-Hamadhani, 1958, p.108), and it was one of the exorbitant taxes (Al-Maqdisi, 1906, p.133).



**(iii) Inheritance tax:**

It is the one that is taken from inheritance and there is no inheritance tax for him, and this tax was widespread in the Abbasid, as it is mentioned that the Abbasid caliph al-Mawra'at was the first to impose this tax in the Abbasid, and when the Caliph Al-Mu'tadid Billah (279-289 AH/892-902 AD) came, he ordered the abolition of this unjust tax, but it returned to the days of Minister Hamid bin Al-Abbas, the minister of Caliph Al-Muqtadir Billah, when he decided to collect this tax and chose officials to collect it who were characterized by injustice and oppression (Al-Sabi, 1958, p.270-271). However, the Caliph al-Muqtadir Billah (295-320 AH / 908-932 AD) in the year (311 AH / 923 AD) issued an order to cancel this tax (Al-Hamadhani, 1958, p.43).

**(iv) Expropriation tax:**

It is a tax that the Arab Islamic state takes from the heads of the bureaux and ministers after their dismissal (Omar et al, 1987, p.124), as it is mentioned that the Abbasid Caliph Al-Wathiq Allah (227-232 AH/842-847 AD) was the first to confiscate his clerks and ministers in order to obtain money from them (Al-Tabari, 2008, vol.9, p.239), the expropriation tax became widespread in the late Abbasid eras and expanded and was not limited to ministers and clerks only, but also included caliphs (Al-Suyuti, 2004, p.289), judges and state officials (Ibn al-Atheer, 1997, vol.7, p.234, vol.10, p.45), and it also extended to merchants and the common people. When the Caliph Al-Mustakfi Billah (333-334 AH / 944-945 AD) granted him the Ministry, **"he proceeded to confiscate the merchants..."** (Al-Dhahabi, n.d., vol.2, p.46), And that the year (417 AH / 1026 AD) had **"greater domination of the Turks in Baghdad, so they increased the confiscation of the people and took the money..."** (Ibn al-Atheer, 1997, vol.7, p.693), and that this tax in the late Abbasid eras was used by the caliphs and foreign princes in a negative way, as to cover the financial deficit that The state or personal revenge on opponents is going through (Omar et al, 1987, p.124).

**(v) Miscellaneous other taxes:**

The Islamic Arab state, especially in the late Abbasid eras, imposed many new taxes, as a result of the political and economic conditions that the state is going through (Al-Yuzbaki, 1976, p.166), as it imposed a tax on property, or called the arsa tax, which is imposed on houses, mills, and markets established on land owned by the state (Al-Astakhri, 2004, p.158). Taxes were also imposed on livestock and foodstuffs sold in the market, such as flour, fruits and vegetables (Al-Yuzbaki, 1976, p.165), and taxes were also imposed on the sale of alcohol (Ibn Miskawayh, 2000, vol.5, p.82), salt (Al-Safadi, 2000, vol.3, p.275), and clothing of epsom and cotton, and taxes were also imposed on eggplant pans (Ibn al-Atheer, 1997, vol.7, p.412, 739), tanneries and shops (Omar et al, 1987, p.124), and other introduced taxes, which historians described as unjust fees and were the cause of strife between the common people and soldiers in the late Abbasid eras (Ibn al-Atheer, 1997, vol.7, p.739).

It appears from the foregoing that the new taxes introduced by the caliphs, ministers, Turkish princes, the Buyids and the Seljuks in the late Abbasid eras have increased and deviated from the legal decision and kept the Islamic tax system away from achieving its basic objectives and the Islamic tax lost its advantages and contributed to the deterioration of this system.

**3. THE SECOND AXIS: THE DETERIORATION OF THE ISLAMIC TAX SYSTEM IN THE LATE ABBASID ERAS AND ITS NEGATIVE EFFECTS.**

This axis deals with the study of the causes of the deterioration of the tax system in the late Abbasid eras of the period (247-656 AH/861-1258 AD) and the negative effects of that deterioration in public life.

**3.1 Reasons for the deterioration of the tax system:**

A group of reasons combined that led to the deterioration of the Islamic tax system in the late Abbasid eras, after it reached in earlier eras, especially in the era of the Prophet Muhammad (peace be upon him) and the Rightly Guided Caliphs, the top of the organization and achieved the goals it came with, but in the late Abbasid eras it lost something. It gradually loses its characteristics and fails to achieve its basic objectives for a number of reasons, including:

**3.1.1 Foreign domination of the Abbasid Caliphate:**

The Abbasid Caliphate suffered in the late Abbasid ages from foreign domination over the reins of government, so that the foreign conqueror became involved in all matters of government, since the Caliph Al-Muntasir (247-248 AH/861-862AD) took over the caliphate after the murder of his father, the Caliph Al-Mutawakkil Allah (232-247 AH/ 847 -861 AD) when he shared with him in the Turkish rule, as he mentions that **"the Turks had taken over the kingdom since the killing of al-Mutawakkil and had weakened the caliphs, so the caliph was in their hands as a prisoner"** (Ibn Al-Taqtaki, 1997, p.239-240), and they have intervened since that time in the financial policy and the tax system of the state, as it is mentioned that when the Caliph Al-Musta'in Allah (248-252 AH/862-866AD) took over the caliphate, Atamesh al-Turki and Shah al-Khadim managed the financial policy of the state, and they caused corruption in it (Al-Tabari, 2008, vol.9, p.331), and Turkish interference in politics and the economy increased. Until he reached the limit of transgression against the caliphs, as it is mentioned that the Turkish princes removed the Caliph Al-Mu'tazz (252-255 AH/866-869AD) from the caliphate and transgressed against him by pulling him by his feet, hitting him with pins, placing him in the sun during the summer days, and then killing him, after deposing him from the caliphate (Al-Safadi, 2000, vol.2, p.218), who witnessed his reign The control of the Turks, as Bagha al-Sharabi took control of the reins of affairs, and the administration and money were at his disposal (Ibn al-Jawzi, 1992, vol.12, p.73). The Turkish intervention in the affairs of administration and money continued until the

arrival of the Buyids, who in the year (334 AH / 946 AD) deposed the Caliph Al-Mustakfi Billah (333-334 AH / 944-846 AD) and transgressed against him when they withdrew him from his council and imprisoned him until he died, and appointed in his place the obedient Caliph of God (334- 363 AH / 946-974 AD) and they interfered in all the affairs of the state (Ibn al-Jawzi, 1992, vol.14, p.45-46, 64), and the administration became dual between them and the Caliph, new taxes (Al-Azzawi, 1958, p.24-25), It is mentioned that Adud al-Dawla al-Buwaihi (died 372 AH / 982 AD) **"established Makkos and prevented him from working in the machine, and he left traces of injustice"** (Ibn al-Jawzi, 1992, vol.14, p.295) and that his son Samsam al-Dawla (died 288 AH / 998 AD) imposed al-Adeed in the year 375 AH / 985 AD. From the new taxes (Ibn al-Jawzi, 1992, vol.14, p.311), and the Buyids continued to impose unjust taxes and excises until the advent of the Seljuks (Al-Azzawi, 1958, p.27-28), who were able to end the Buyid domination and domination of the caliphate in the year (447 AH / 1055 AD) (Ibn al-Atheer, 1997, vol.8, p.125-128), and they took control of the affairs of the state, so they abolished many taxes and excises, However, after a while it returned some taxes, such as pipes and tolls, and then abolished (Al-Azzawi, 1958, p.28-29).

It appears from the foregoing that foreign domination of the caliphate in the late Abbasid eras was one of the factors that contributed to the deterioration of the Islamic tax system by imposing what they want from the newly created taxes without study and planning, which the jurists described as unjust and illegal taxes because they were aimed at collecting funds to satisfy the desires of these authoritarians. Aliens over the caliphate.

### **3.1.2. The rise of opposition movements against the Abbasid Caliphate:**

The late Abbasid ages witnessed the emergence of many opposition movements against the Abbasid Caliphate, which was one of the reasons that led to the deterioration of the tax system in those eras, and the most prominent of these movements is the Zanj movement, which appeared in the year (255 AH/868 AD) in Basra and then expanded and included Al-Abla, Abadan and Ahwaz. It harmed the economy through what it left of destruction and devastation in agricultural lands (Ibn al-Atheer, 1997, vol.6, p.263-271, 289-298), and cut off the transportation routes between Basra and Baghdad, which led to the cessation of commercial activity, which was severely damaged as a result of that movement (Al-Samarrai, Sultan & Al-Jumard, 1988, p.113), which lasted for fourteen years, threatening the Abbasid Caliphate until The Abbasids, under the leadership of Abu Ahmad al-Muwaffaq, were able to put it down in the year (270 AH/883 AD) (Ibn al-Atheer, 1997, vol.6, p.420), This movement left negative effects on the tax system, as taxes, especially the tithes of trade tax, became at their disposal to do with it what they wanted and were prevented from reaching the Abbasid Caliphate (Al-Tabari, 2008, vol.10, p.59-61).

And as appeared in those eras, the Qarmatian movement that appeared in the year (278 AH / 891 AD), which took a center near the city of Kufa and expanded and spread in wide places such as the Levant, Al Ahsa and Bahrain, and continued its spread until the Abbasid Caliphate was able to eliminate it in the year (316 AH / 928 AD) (Ibn al-Atheer, 1997, vol.6, p.461-464, 504, 521, 725) This movement left negative effects on the Islamic tax system and contributed to its deterioration by taking economic measures and introducing taxes in line with the ideas of that movement (Al-Maqrizi, n.d., vol.1, p.156), and the Islamic tax system was also threatened in the last year (338 AH / 943 AD) when the movement of Imran bin Shaheen escalated in the Bataeh against the Abbasid Caliphate after Imran bin Shaheen succeeded in gathering the men of thieves and fishermen around him and equipped them with weapons, cutting off the river transportation routes between Baghdad and Basra, and imposing his followers on all Persons, especially merchants who pass through Al-Bataeh, have a tax called protection tax (Ibn al-Atheer, 1997, vol.7, p.186, 193).

It seems that this movement has greatly damaged the Islamic tax system because it lost the taxes that were collected from the areas controlled by the followers of Imran bin Shaheen.

Also, in the year (483 AH/1090 AD) the Talia movement appeared in the city of Basra against the Abbasid Caliphate, and it was led by a person called Talia who was able to control Basra, so he burned public property in Basra (Ibn al-Jawzi, 1992, vol.16, p.289), looted tax funds, and caused a state of terror and fear in the city until it was able to The Abbasid state suppressed it and killed its leader in the year (484 AH / 1091 AD) (Ibn al-Atheer, 1997, vol8, p.336-337), and other opposition movements against the Abbasid Caliphate in those eras, which contributed to the deterioration of the tax system through the transgression of these movements on tax institutions, looting of tax monies and tampering with their records and burning or setting them up Blocking roads and imposing unfair taxes on merchants.

### **3.1.3 The establishment of the Emirates in the East and the Islamic Maghre:**

The late Abbasid eras witnessed the emergence of many emirates in the East and the Islamic Maghreb, taking advantage of the political and economic conditions experienced by the Abbasid Caliphate in those eras, and whose relations with the Abbasid Caliphate varied on the one hand and their relationship with each other on the other hand, for example, he mentions that in the year (262 AH/875 AD) the relations between the Abbasid Caliphate and the Saffarid Emirate became tense and reached the point of fighting, as the two sides clashed in Deir al-Aqoul, so the Abbasid army won and the Saffarids were defeated. The relations between the Saffarid Emirate and the Samanid Emirate were tense, and the year (287 AH/900 AD) reached the point of fighting, which resulted in the victory of the Samanids and the fall of the Saffarid Emirate (Ibn al-Atheer, 1997, vol6, p.333-335, 361, 511-512), the relations between the Buyids and the Hamdanid Emirate in Mosul varied between peace and war (Al-Dhahabi, 2003, vol.7, p.639, 759, vol.8, p.13). In the Islamic Maghreb, many Islamic emirates arose, including the Tulunid Emirate, which was founded by Ahmed Ibn Tulun in Egypt in the year 254 AH / 868 AD with the consent and approval of the Abbasid Caliphate. to the Zanj revolution, so he supported it in suppressing that revolution and winning pimps and officials in the Abbasid Caliphate to his side by giving them gifts and money that he was getting from the collection of taxes in

Egypt. Thus, the pillars of that emirate that continued after him were established (Ibn al-Atheer, 1997, vol6, p.250, 344, 420), until its relationship with the Abbasid Caliphate deteriorated, so the Abbasid Caliph Al-Muktafi Allah (289-295 AH / 902-908 AD) sent an army that was able to enter Egypt and overthrow the Tulunid emirate in the year (292 AH / 904 AD) (Al-Tabari, 2008, vol.10, p.305), as for the Ikhshidid emirate, which was founded by Muhammad ibn Tughaj in Egypt in the year 324 AH / 935 AD after he assumed the mandate of Egypt by the Abbasid Caliphate, it has contributed to providing funds to the Abbasid Caliphate to cover its expenses by collecting taxes from the areas under its influence (Al-Dhahabi, 2003, vol7, p.418, 429), that emirate continued until it was overthrown by the commander Jawhar al-Siqilli in the year (358 AH / 968 AD), which ended the rule of the Ikhshidids and the influence of the Abbasid Caliphate in Egypt, and brought it under the Fatimid influence (Ibn al-Atheer, 1997, vol7, p.281).

It appears from the foregoing that the establishment of those emirates contributed directly or indirectly to the deterioration of the Islamic tax system and kept it away from achieving its main objectives and advantages through the fact that most of those emirates were paying money to the Abbasid Caliphate in order to obtain legitimate recognition from the Caliphate. Providing those sums by imposing taxes on their areas of influence, whether they are legitimate or newly created taxes, and collecting them by all means. This is on the one hand and on the other hand, that these Emirates have sometimes entered into wars and conflicts between themselves or with the Abbasid Caliphate, and therefore those wars have left negative effects on the economy in a way general and the tax system in particular.

### **3.1.4. Mismanagement of the Islamic tax system:**

Islamic jurists specified that whoever administers the tax system should be a jurist, knowledgeable in Islamic law, an advisor to the people of opinion, chaste, trustworthy, just and just (Abu Yusef, n.d., 120) However, these constants and conditions that must be met by those who work in the Islamic tax system did not remain in the later Abbasid eras as they were in previous eras, as it is mentioned that in the year (334 AH / 945 AD) the soldiers rebelled against Mu'izz al-Dawla al-Buwaihi, demanding their salaries, and he promised them to give them Thus, he was forced to collect taxes from the people by force and without right, granting lands and villages military fiefdoms to the commanders of the soldiers, and granting the rest of those lands to the guarantors (Ibn Miskawayh, 2000, vol.6, p.134-140), As a result of the procedures of Moez al-Dawla al-Buwaihi, the following appeared (Ibn Miskawayh, 2000, vol.6, p.134-140):-

**(i) Military feudalism:** It means that the Abbasid state in those eras authorized the soldiers to collect the tax revenue for a specific agricultural area and took that revenue as their salary, without paying attention to the maintenance of irrigation projects, so agriculture deteriorated, the conditions of the peasants worsened, and they were subjected to oppression and persecution from the soldiers when collecting taxes.

**(ii) Tax guarantee:** It means that some civilians rent certain areas in order to collect their tax revenue. Therefore, these guarantors have mastered the increase in tax rates and types, applying arbitrary methods when collecting and preventing tax officials from supervising their work, holding them accountable, or monitoring their actions if they do so, whatever they want in taxes.

These eras also witnessed the emergence of many new taxes, which historians described as unjust taxes (Ibn al-Atheer, 1997, vol7, p.391).

It appears from the foregoing that the tax system in the late Abbasid era witnessed the emergence of many unjust taxes, and that the officials of that system were forced to stop practicing their work, and the soldiers and guarantors ran this system and sent what they wanted in it in order to obtain funds.

### **3.1.5. Tax evasion:**

Tax evasion means getting rid of tax payment, i.e. the person covered by the tax intends to get rid of and evade tax legislation in order not to pay the taxes resulting from it. Tax evasion was common in the late Abbasid eras among some individuals, taking advantage of the mismanagement of the tax system in those ages (Kazem, n.d., p.302, 308), It is mentioned in this regard that some Jews in the days of the Abbasid Caliph Al-Qa'im Bi-Amr Allah (422-467 AH/1031-1075 AD) tried to evade the payment of the jizya tax, so they produced a book that they claimed dates back to the days of the Messenger Muhammad (peace be upon him) and in the handwriting of Imam Ali Ibn Abi Talib (35-40 AH / 656-660 AD) in which the testimonies of some of the Companions include that the Messenger Muhammad (peace and blessings of God be upon him) dropped the tribute tax on the Jews of Khaybar, When this book was presented to the jurist al-Khatib al-Baghdadi, it became clear that this book was false because it contained the testimony of Muawiyah bin Abi Sufyan, who embraced Islam on the day of the conquest of Makkah in the year (8 AH / 629 AD), and the testimony of Saad bin Muadh, who was martyred in the Battle of the Trench in the year (5 AH / 626 AD) and that The book dates back to the conquest of Khaybar in the year (7 AH / 628 AD), and this indicates that the book was intended to evade the payment of the tribute tax (Al-Safadi, 2000, vol.7, p.128).

This shows the prevalence of tax evasion in those eras, which had negative effects on the tax system and contributed to its deterioration.

### **3.1.6. Administrative and financial corruption:**

The late Abbasid eras were characterized by the abundance of administrative and financial corruption, which brought the state to a state of financial bankruptcy and its inability to pay the salaries of employees and soldiers, so soldiers' rebellions increased in those ages and poverty and hunger spread (Ibn Miskawayh, 2000, vol.6, p.133-134), among them to obtain the position of the Ministry (Al-Sabi, 1958, 35-39), It is mentioned that the Minister Ali bin Muqla paid



five hundred thousand dinars until the Abbasid Caliph Al-Radi Allah (322-329 AH / 934-940 AD) appointed him the position of the Ministry (Ibn Al-Taqtaki, 1997, p.273), and the Caliphs became entrusted with whatever they wanted the right to administer the state, so these delegates were wasteful and squandering state funds, as It is mentioned that Atamish al-Turki, when the Caliph al-Musta'in Allah (248-252 AH/862-866 AD) granted him the right to manage the treasury, so he squandered and wasted the money in it (Al-Tabari, 2008, vol.9, p.331), and the phenomenon of extravagance and waste in state funds also extended to the ministers, as it is mentioned that Abu al-Hasan ibn al-Furat The Minister of Caliph al-Muqtadir Billah (295-320 AH / 908-932 AD) was excessively wasting money (Ibn Miskawayh, 2000, vol5, p.65).

Administrative and financial corruption also extended to the tax system, as the guarantors of tax collection collect more than the prescribed amount of tax and also impose new taxes in order to obtain a surplus of the money collected from taxes to go to their personal accounts (Ibn Miskawayh, 2000, vol6, p.134-140).

It appears from the foregoing that the Islamic tax system in the late Abbasid eras spread in administrative and financial corruption because the collection of some taxes was given by guarantee, so the guarantors imposed new taxes or increased the value of the tax imposed, thus worsening the conditions of taxpayers and improving the conditions of the guarantors through what they obtain from tax guarantees , This indicates the deterioration of the tax system in those eras.

### **3.2. Negative effects of tax deterioration:**

When the Islamic tax system deteriorated in the late Abbasid eras (247-656 AH/861-1258AD), it left many negative effects on the following aspects of public life:-

#### **3.2.1. The political aspect**

It is also known that the tax system of the state is one of the main tools used by the state to implement its policy and achieve its set goals, and therefore any defect in that system will reflect negatively on the performance of the state (Al-Dahla, 2004, p.54), so we find this clear in the late Abbasid eras when the tax system of the state deteriorated And it became unable to pay the salaries of the military institution, so the soldiers' rebellions increased (Ibn Miskawayh, 2000, vol5, p.134-135) and internal disturbances (Ibn al-Jawzi, 1992, vol.12, p.56), And the strength of the Caliphate weakened, and that weakness was exploited by those greedy for power in areas far from the center of the Caliphate, so they took control of those regions, thus forming many emirates in the Islamic East and Maghreb (Ibn al-Atheer, 1997, vol.6, p.247, 324, 250, 757, vol.7, p.53, 353, 784), The Turks, the Buyids and the Seljuks also appeared who dominated the caliphate and became the political decision-makers in it (Ibn Al-Taqtaki, 1997, p.239-240, 278-281), and this weakness was also exploited by foreign powers, as the Franks (the Crusaders) launched many military campaigns against the Islamic world, which resulted in the occupation of Jerusalem in the year ( 492 AH / 1099 AD) and cities from the coast of the Levant and Palestine (Ibn al-Atheer, 1997, vol8, p.424-427), the Mongols also expanded in the Islamic East (Ibn al-Atheer, 1997, vol10, p.341-343), and directed a military campaign led by Hulagu towards Iraq, the center of the Abbasid Caliphate. and their demobilization (Al-Dhahabi, 2003, vol.14, p.666, 670-677).

It seems from the foregoing that the deterioration of the tax system in the late Abbasid eras and the resulting lack of financial resources reflected negatively on the military institution, whose performance decreased and thus became incapable of repelling enemy attacks and defending the homeland, and this is what happened when it was unable to repel the danger of the Mongols, who could enter Baghdad and the fall of the Abbasid Caliphate.

#### **3.2.2. The economic aspect**

The deterioration of the tax system in the late Abbasid eras negatively affected the economic life in those eras. The deterioration of the economic reality and the decline in commercial and monetary activity (Al-Douri, 2007, p.74), so prices in the markets rose (Ibn al-Jawzi, 1992, vol.16, p.5), and tax rates rose (Ibn Miskawayh, 2000, vol.16, p.113), The newly created unjust taxes increased (Ibn al-Atheer, 1997, vol.7, p.739), and the value of the Abbasid currency decreased, by reducing the proportion of the precious metal in it (Al-Douri, 2007, p.74), and the state's financial imports decreased (Ibn al-Atheer, 1997, vol.7, p.52), and economic development stopped, irrigation projects were neglected, floods increased, and the state spent less on public interests, especially services. The public (Ibn Miskawayh, 2000, vol.6, p.137-138), and the failure to achieve economic balance, ie, the redistribution of income (Khreis, 2014, p.163), in light of the emergence of the military feudal system and the security system from which tax guarantors benefited at the expense of taxpayers (Ibn Miskawayh, 2000, vol.6, p. 134-140).

It appears from the foregoing that the Islamic tax system, after its deterioration in the late Abbasid eras, failed to achieve economic balance, and its deterioration was negatively reflected on economic activity in those eras.

#### **3.2.3. Social aspect**

The inability of the Islamic tax system, after its deterioration in the late Abbasid eras, to achieve its social goals and leave many negative effects on social life, as class differences increased in society, which led to the emergence of political movements of a social nature such as the Al-Ayarain and Al-Shatar movement in Baghdad (Ibn al-Jawzi, 1992, vol.14, p.369), Which was a social revolution that came as a result of class disparity and the poor living situation of the people, and it targeted the ruling authority and the wealthy class owners who controlled the money without giving it its right, and that the ruling authority was protecting them (Al-Douri, 2007, p.63).

Poverty and starvation were also common in those eras, as it was mentioned that people had eaten dead animals and dogs and buried the dead without washing or shrouding, and many thieves, as it was mentioned that merchants who



came to the city of Baghdad to sell their goods sought the help of guards for fear of theft and looting of their goods (Ibn al-Jawzi, 1992, vol.14, p.27, vol.16, p.5).

During these ages, the population migration from agricultural villages to the cities increased, after irrigation channels deteriorated, agriculture decreased, and the conditions of the peasants worsened, as they became subjected to oppression by the taxpayers and tax guarantors (Ibn Miskawayh, 2000, vol.6, p.136-138).

And senior statesmen also used the introduced taxes, especially the expropriation tax, against opponents to punish them (Al-Safadi, 2000, vol.12, p.239).

And the feature of justice was absent in the taxes of those eras, especially the newly created ones, as tax guarantors mastered various methods of manipulation, injustice and abuse with taxpayers (Al-Douri, 2007, p. 72).

It appears from the foregoing that the tax system, after its deterioration in the late Abbasid eras, failed to eliminate the class differences that increased in those eras, and also left many negative effects in social life.

#### **3.2.4. The psychological aspect**

The large number of new and unjust taxes that were imposed in the late Abbasid eras (Ibn al-Atheer, 1997, vol.7, p.739), to solve the financial crises experienced by the state in those ages (Ibn al-Atheer, 1997, vol.7, p.52), have left an epidemic situation in society of psychological-economic instability, and fear of the future, and the individual has become in a state of A permanent collision with the new taxes, and a state of insecurity, meaning that he has become living in the midst of tax terrorism (Almuhanak, 2017, p.41).

The deterioration of the tax system in the late Abbasid eras and the accompanying large number of new taxes that burdened individuals to hatred and hatred for the state (Khreis, 2014, p.62), also forced the peasants, as a result of the injustice and abuse they received from the collectors, to transfer their lands to the military leaders, that is, to transfer their ownership to the military leaders, and that To hide from injustice, and this contributed to the spread of the system of eviction, which negatively affected the agricultural properties, as the small agricultural properties decreased in those eras (Al-Douri, 2007, p.73, 79).

It seems from the foregoing that the deterioration of the tax system in those eras made individuals feel that they live in an era dominated by tax terrorism after unjust taxes abounded and these individuals became haters and haters of the state.

#### **CONCLUSION:**

After God Almighty has bestowed upon us by His grace and generosity the completion of the tagged research ((The Negative Effects of the Deterioration of the Tax System in the Late Abbasid Ages)), which was specialized in studying the negative effects that resulted from the deterioration of the Islamic tax system in the late Abbasid eras for the period (247-656 AH/861- 1258 AD), and therefore we can include the most important results that appeared during the research, which are:-

1- Islam has come with a special tax system that differs from the tax systems of previous and contemporary countries and aims to achieve political, economic and social goals and is characterized by advantages that distinguish it from other tax systems. However, the Islamic tax system has deteriorated in the late Abbasid eras and lost its advantages and was unable to achieve its set goals.

2- The Islamic tax system depends mainly on taxes, which are divided into the legal (fixed) taxes mentioned in the Holy Qur'an and the honorable biography of the Prophet, or those created by the Rightly Guided Caliphs after the Prophet Muhammad (peace be upon him), and the introduced (variable) taxes which It was not mentioned in the Noble Qur'an, nor in the biography of the Prophet, nor in the lives of the rightly-guided caliphs after the Messenger Muhammad (may God bless him and grant him peace). Rather, it was created as a result of the state's need for funds, and it spread in the late Abbasid ages and contributed to the deterioration of the tax system in those ages.

3-The deterioration of the Islamic tax system in the late Abbasid eras came as a result of foreign domination over the Abbasid Caliphate in those eras, the rise of opposition movements against the Abbasid Caliphate in those eras, the establishment of the Emirates in the Islamic East and Maghreb, the mismanagement of the tax system, the prevalence of tax evasion and administrative and financial corruption.

4- The deterioration of the Islamic tax system in the late Abbasid eras was one of the reasons that led to the fall of the Abbasid Caliphate at the hands of the Mongols in the year 656 AH / 1258 AD.

5- The inability of the state to achieve economic balance, ie redistributing incomes in the late Abbasid eras after the deterioration of the tax system.

6- The halt in economic development and the lack of spending on public interests in the late Abbasid eras as a result of the deterioration of the tax system.

7- The deterioration of the Islamic tax system in the late Abbasid eras contributed to the emergence of the military feudal system and the security system, and the increased migration of farmers from villages to cities.

8- The emergence of political movements of a social nature such as the movement of Al-Ayarain and Al-Shatar, which came as a result of the failure of the tax system in the late Abbasid eras to achieve its social goals, especially in addressing the class disparity in society and addressing the problem of poverty.

9- In the late Abbasid eras, in light of the deterioration of the tax system, individuals became aware that they were living in an environment dominated by tax terrorism.

10- The deterioration of the Islamic tax system in the late Abbasid times contributed to the emergence of the refusal system, a system that threatened the small agricultural holdings.

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