



TAX POLICY IN THE EARLY ARAB-MUSLIM STATE AND ITS IMPACT ON STATE ECONOMY

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Article history:	Abstract:
Received: January 10 th 2024	The article discusses the taxes established in the early Arab-Muslim state and their types. It provides detailed explanations of the reforms implemented in the tax system during the time of Caliph Umar ibn al-Khattab.
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Taxation plays a crucial role in shaping and developing the financial power of a new state. It is well-known that a developed taxation system ensures the stability of the state's power. Prophet Muhammad initiated economic reforms in the city-state of Medina. In the early taxation system, the wealth of tribes under the governance of Medina played a significant role. However, during the time of the Prophet (622-632), a tax system that benefited the state, known as "sadaqa" (صدقة) or sometimes "zakat" (زكاة), was introduced. These terms were used interchangeably in the early period.

It is possible to see from the historical verses of the Quran that religious taxes were also used for ancient Jewish¹ and Christian² communities. Thus, before the advent of Islam, such a type of tax was known to exist for those who harbored animosity towards the Arab Peninsula, the Byzantine, and Sasanian states, which embraced Christianity and Judaism. In ancient times, in order to maintain social equality among Christians, a portion (tenth) of the monthly income of those who harbored animosity towards or were hostile to Christianity was collected as a tax and given to the church. The funds collected from this tax were used for the repair of churches and for the needs of the clergy³. For Jews, a religious obligation tax known as "sedakah" was collected⁴. Jews contributed a portion of their wealth, gained from businesses, war spoils, or one-tenth of their property, as a *sedakah* tax for the maintenance of synagogues, the clergy, the poor, the disabled, widows, and orphans every month⁵. Thus, these taxes were considered the religious obligations of Christians and Jews before Allah, and were not considered as being under the ownership of the state.

In Islam, the zakat tax was also introduced as a religious obligation for the wealthy classes of Muslims. Unlike Christianity and Judaism, the zakat tax was collected from Muslims once a year. At first, during the time of Prophet Muhammad and Caliph Abu Bakr (632-634), the zakat tax was distributed only to *the poor*⁶, *the needy*⁷, *those who collected alms [zakat]*, *those whose hearts were converted to Islam*, *to free slaves, debtors and travelers*, as prescribed in the Qur'an⁸. Prophet Muhammad distributed a portion of the zakat funds to the chiefs of non-Muslim Arab tribes, as a form of stipend. The main purpose of this was to instill respect for Islam among their fellow tribesmen. However, in the researches, there are some ambiguities in the issue of annulment (منسوخ - *mansukh*) of the ruling on giving allowance to *those whose hearts are converted to Islam* (مؤلفة قلوبهم - *mu'allafatu qulubihim*) among these seven categories mentioned in the Qur'an. For example, in Abdulaziz Mansurov's book "Translation of the meanings of the Holy Qur'an", there is a conclusion that the decision to give allowance (reward) to this category from the money received from the zakat tax was canceled during the time of Abu Bakr⁹. However, it is desirable to add some clarity and precision to this idea. Because, according to historical sources, as a result of the *ar-Ridda* movement that took place in the Arabian Peninsula after the death of the Prophet Muhammad, many Arab tribes who accepted Islam refused to pay the zakat tax to Abu Bakr. Abu Bakr refused to give *mu'allafat al-qulubihim* allowance to non-Muslim sayyids of some tribes who

¹ Surah Al-Baqarah: verse 83; Surah Al-Maida: verse 12.

² Surah Maryam: verses 30-31; Surah Al-Bayyina: verse 5.

³ Question for the pastor. What is the biblical teaching on tithing. htm <http://www.harvest.org.ua/html/ask.html/>; Atheist's Pocket Dictionary. – Moscow, 1976. – B. 69.

⁴ <http://www.krugosvet.ru/articles/52/1005265/1005265a4.html>/Judaism.

⁵ <http://www.orhaolam.org/TzedakaPrinciples.htm>/ Shomer. Tzedakah is a tenth of goodness.

⁶ Poor – those who can easily find their daily food and eat it for the next day.

⁷ Needy – those who find their daily food with difficulty.

⁸ Quran. 9: 60

⁹ Mansurov A. Translation of the meanings of the Holy Qur'an. - T.: TIU, 2001. - 187.

did not pay zakat tax. However, his tribe kept this status in relation to the Sayyids of the tribe who paid the zakat tax on time. For example, according to Ibn Sa'd (d. 845), Abu Bakr gave 30 camels from the collected zakat to non-Muslim Adi ibn Hatim (d. 687)¹⁰. Later, by the time of Caliph 'Umar ibn al-Khattab, the sphere of influence of the Islamic state went beyond the Arabian Peninsula and its influence was sufficiently strengthened. For this reason, the Islamic state did not need the help of non-Muslim leaders (*mu'allafat al-qulubihim*) who lived off the zakat tax collected during the times of Prophet Muhammad and Abu Bakr. In this situation, the head of state Umar ibn al-Khattab stopped paying benefits to this category¹¹. Therefore, the ruling of 'Umar ibn al-Khattab, mentioned in the verses of the Qur'an, about stopping giving allowances to *those whose hearts are converted to Islam*, played a major role in the actual abrogation of this verse.

Fundamental changes in the tax issue compared to the first period began to occur during the period of 'Umar ibn al-Khattab. But there is a tendency among researchers to not pay enough attention to the changes that took place between the conditions of the first period of the Islamic state (632-634) and the period of the second caliphate (634-644). For example, O.G. According to Bolshakov, zakat is collected from fields, vineyards and date fields, and the amount is 5 wasq (975 kg). Zakat tax is collected in the amount of one tenth ($\frac{1}{10}$) of the product. According to another opinion of the Russian researcher, the distribution of the collected zakat was at the discretion of the judge¹². But, first, O.G. There are several confusions in Bolshakov's interpretation of the term zakat, secondly, the manner in which it is collected, and finally, thirdly, the issues of its expenditure.

First of all, during the time of Prophet Muhammad, the irrigated lands and the taxes collected from palm groves were of a completely different type, and the occupied lands were re-issued as leases by the city-state of Madinah to its previous owners. The state did not impose any kind of money tax on them, but after the harvest was ripe, it collected a larger part (from 50% to 75%) as rent¹³. Later, as a result of wars of conquest (*fath*), a large amount of irrigated land outside the Arabian Peninsula began to be conquered. As the state economy became more and more complicated, several innovations were introduced to the tax system by the time of 'Umar ibn al-Khattab. The most important of them is *kharaj* (خراج), which began to be taken from agricultural products¹⁴.

Therefore, in the state tax system, during the time of Prophet Muhammad, the amount of zakat income from livestock decreased more and more than the amount of income from irrigated land, so zakat began to lose its status as a state tax. *Kharaj* began to occupy the position of the main state tax during the reign of 'Caliph Umar. Because in terms of the total volume, the *kharaj* formed the basis of the state income. Also, zakat began to become a religious obligation of every Muslim not to the state, but to its creation - a religious tax for poor Muslims. Naturally, its distribution was at the discretion of the religious judge of the community.

Also, according to historical data, by the time of 'Umar ibn al-Khattab, it was introduced to determine the tax amount of the cultivated crop according to the unit of land measurement. For example, for each *jarib* (1592 m²) wheat - 4 dirhams, barley - 2 dirhams, for cotton and sesame - 5 dirhams, for each bush of *al-farsi* date - 1 dirham, for a vineyard - 10 dirhams¹⁵. The change in the nature of these taxes was caused by a Russian researcher who considered two periods of tax system as one period, confusing zakat and *kharaj* (tax on land products). Now O.G. As for Bolshakov's opinion that ($\frac{1}{10}$) of the product is collected as zakat tax, here we are also faced with the situation of mixing the reality of two periods. It is known that during the times of the Prophet and Abu Bakr, zakat was understood as livestock tax and its amount was $\frac{1}{40}$ of the wealth. Later, during the development of types of expenses, the type of expenses collected in the amount of ($\frac{1}{10}$) of the property was given the name *'ushr*. So, O.G. Bolshakov mixed up the zakat of the previous era and the *'ushr* type of expenditure. As a result, he came to the wrong conclusion that zakat ($\frac{1}{10}$) was collected.

In the pre-Islamic practice of the Arabs, during the occupation of a territory by force (*'anwatan*), it was customary to divide the cultivated fields in the settlements as mutual property. Prophet Muhammad also followed this custom and during the conquest of Khyber (628 y) he distributed the fields whose owners died in the war to the soldiers who took part in the conquest¹⁶.

As the state became stronger, this practice began to be abandoned. For example, 'Umar ibn al-Khattab transferred the farmlands of the kings, their families, officials, and those who died in the war and fled to the state property. These new lands were named al-Sawafi (الصوافي) lands, which cannot be confiscated¹⁷. Especially when the provinces of al-Sawad and Sham were included in the Arab state's control, the size of the Safavid plantations increased. They were put under state ownership and started to be rented out. During the period of 'Umar, the behavior of the commanders who wanted to continue the old practice in the state practice was abruptly stopped. For example, 'Amr

¹⁰ Ibn Sa'd. - T. 3. - B. 306.; al-'Umari. - B. 221.

¹¹ Ibn Sa'd. - T. 3. - B. 306; al-Tabari. - T. 2. - B. 571; Ibn Abi Shayba. al-Musannaf fi-l-ahadis wa-l-osor. - Beirut, 1989. - T.2. - B. 475; Karaman H. Zakāt // Encyclopædia of Islam. - T. 13. - Istanbul, 1969. - B. 499.

¹² Bolshakov O.G. Zakāt // Islam. Entsiklopedichesky dictionary. - M.: GRVL, 1991. - B. 74.

¹³ The history of Asia and Africa and the Middle Ages. - T. 1. - B. 141.

¹⁴ Abu Yusuf. - B. 94, 97.

¹⁵ Jirji Zaydon. al-Tamaddun al-Islami. - T. 1. - B. 175; Abu Yusuf. - B. 149.

¹⁶ al-Khudari. ad-Daulah. - B. 416.

¹⁷ Abu Yusuf. - B. 98-100.

ibn al-'As wanted the captured lands in Alexandria to be distributed to the soldiers as *al-fay'* (الغنيء - booty). However, 'Umar abruptly stopped this attempt, which was against the interests of the state¹⁸.

So, 'Umar ibn al-Khattab canceled the *al-fay'* of the soldiers established by the Prophet Muhammad and introduced a new institution instead. It was a military office. This, in turn, required the government to pay a certain salary to each soldier.

The institution of *kharaj* plays an important role in the economic development of the centralizing state. In researches, the issue of the size of the *kharaj* tax in the first period and its object remains problematic. Researcher Tawfiq Sultan al-Yuzbaki says that the *kharaj* was established during the period of Umar ibn al-Khattab after the conquest of the Byzantine and Sassanid states and was appropriated from the Iranians¹⁹. However, primary sources reject this idea. For example, during the time of Prophet Muhammad and Abu Bakr, when an area (*sulhan*) with developed agriculture in the Arabian Peninsula was invaded, the fields of the farmers were left in their owners, and instead of the *jizya* tax, they were assigned a *kharaj* tax. We can see this situation in the example of the Prophet Muhammad making peace with the people of Hajar and assigning them *kharaj*²⁰. Therefore, the Prophet Muhammad was the first in the history of the Arab state to apply the *kharaj*. However, during the reign of 'Umar ibn al-Khattab, as statecraft rapidly developed, the imposition of tribute taxes began, requiring both *'anwatan* and *sulhan* territories to pay a *kharaj* collected from agricultural produce.

Gradually, in the practice of the Arab caliphate, three types of *kharaj* began to form: *misoha*, *muqota'a*, *muqasama*. The procedure for receiving the first type of tax (مساحة – *misoha*) was as follows: the cultivated land was divided into several parts, and the harvest grown in a certain part of it was taxed to the state completely in kind. The second type of tax (مقاطعة – *muqota'a*) was collected a few years ago, with a fixed amount of money, for the use of large land. The third type of tax (مقاسمة – *muqasama*) was received for the benefit of the state in the form of a part of the total harvest grown on the land.

The role of the main resource in the rise of the budget of the Arab-Muslim state was played by the tax of *'ushr* (عشر – word by word from the Arabic language: one tenth). *'Ushr* tax is equal to $\frac{1}{10}$ of the collected harvest. In most sources, *'ushr* is sometimes interpreted separately, sometimes as a component of *kharaj* tax. *'Ushr* tax got its clear form during the time of caliph 'Umar ibn al-Khattab. By this time, customs and trade *'ushr* appeared in the tax policy of the centralized Islamic state. This tax was collected from the warship (*balad al-harb*) on the goods of the ships and individual traders who went to the territories controlled by the state of Madinah for trade. Also, the percentage value of the *'ushr* is determined according to the merchant's religious beliefs: from Muslims, it is a quarter of the *'ushr* ($\frac{1}{4}$), i.e. 2.5% or 5 dirhams or half a misqal of gold, and from the dhimmis, it is half a *'ushr* ($\frac{1}{2}$), i.e. 5% or 10 dirhams or one misqal of gold, and one *'ushr* ($\frac{1}{10}$), i.e. 20 dirhams or two misqals, was taken for those who came from the area where the Muslims had declared war (*ahl balad al-harb* or *harbiy*). Also, the amount of the *'ushr* tax is set at 20 misqals of gold or 200 dirhams²¹. From this we can see that the nisab of *zakat* is also defined as the main criterion for *'ushr*. Also, for wheat and oil products entering the territory of the Islamic state, due to the great demand of Muslims, a half *'ushr*, mash, peas, lentils, and beans - a full *'ushr*²².

According to O.G.Bolshakov, in the markets of the newly established cities of Kufa and Basra, land rent and customs tax were not assigned to merchants²³. But according to historians, the soldiers themselves did not live in the newly built military camps. They were able to bring their families together²⁴. Therefore, it is natural that there was a great need for daily food and other goods brought in from outside the city. Also, the cities of Kufa and Basra were located near *balad al-harb* at that time, and according to the order of 'Caliph Umar, a customs tax (*'ushr*) was introduced for every merchant who came from abroad. According to historians, 'Umar ibn al-Khattab appointed al-Sari ibn Ismail to collect *'ushr*, i.e. customs tax, for the regions of Iraq and the Levant²⁵. Therefore, customs and other taxes were collected from the markets of Kufa and Basra as well as in other cities.

Researcher Muhammad Akram Khan, interpreting the following hadith of the Prophet Muhammad about *'ushr*, writes: "... not Muslims pay *'ushr* but Jews and Christians."²⁶ From the hadith, it is difficult to know what type of *'ushr* is, but the author interpreted the *'ushr* as "import duty" in the process of translating the hadith into English. However, sources report that customs tax was established during the caliphate of Umar ibn al-Khattab. The governor of Basra, Abu Musa al-Ash'ari (d. 665), sent a letter to the caliph and wrote that if Muslims entered the territories of *balad al-harb* for trade, they would receive a tenth of their wealth as a tax. The caliph replied: 10% from the population of *balad al-harb*, as much as they receive from muslims; ahli zimda - 5%; and from muslims - 2.5% *'ushr* is orders that the tax should be collected²⁷.

¹⁸ Abu Yusuf. – B. 42.

¹⁹ Taufiq Sultan al-Yuzbaki. History of Ahl al-Zimma fi-l-Iraq. - Riyadh, 1983. - B. 80 (Hereafter: al-Yuzbaki).

²⁰ Abu Yusuf. - B. 229.

²¹ Abu Yusuf. - B. 234-236.

²² Ibn Abi Shayba. - T.2. - B. 417.

²³ Bolshakov. - T.2. - B. 152.

²⁴ Ameer. - B. 64; Hasan Ibrahim. - T. 1. – B. 390-391.

²⁵ Abu Yusuf. - B. 239; al-Khudari. ad-Dawla. - B. 416.

²⁶ Muhammad Akram Khan. Economic Teachings of Prophet Muhammad. - Islamabad-Pakistan, 1989.- B. 211.

²⁷ Hasan Ibrahim. - T. 1. – B. 381; Hasan Ibrahim, Ali Ibrahim. - B. 239.

Similarly, the merchants of Manbij located on the banks of the Euphrates River permission from Umar ibn al-Khattab to engage in trade instead of paying the *'ushr*. With the consultation of his companions, the caliph approves their request²⁸.

So, Umar ibn al-Khattab established trade and customs tax. Customs tax did not exist during the time of Prophet Muhammad and Abu Bakr. It can be seen that Umar introduced this type of tax based on the reality of the new era. Therefore, the reason for Muhammad Akram Khan's wrong translation of the phrase "*kharaj 'ushr*" into English was due to the fact that the researcher did not properly study the economy and tax policy of the centralized state of Madinah. Because, for the first time, the businessmen of Iraq and Syria paid the customs tax²⁹, this tax was unknown for the state economy during the time of Prophet Muhammad.

Also, the peasants of the conquered territories who accepted the new religion paid a *'ushr* instead of the *kharaj* tax from their fields³⁰. Full *'ushr* was taken from the land irrigated by irrigation canals and ditches, and half *'ushr* was taken from the land irrigated by wells, ponds, and meshes³¹. From these examples, it can be seen that Umar ibn al-Khattab was able to effectively use the tax policy to expand the scope of state rule to new territories.

In the newly formed tax system, the *jizya* tax, which was levied on the basis of the head of the non-muslim population, took an important place. The institution of *al-Jizya* (الجزية) also existed in the state system of the predecessors of the Arab Caliphate - the Sassanids (224-651) and the Byzantine Empire. The Arabs of the Jahiliyyah era, who lived in the territory of these empires, called this life tax *jholiya*. It is known that the representatives of the state collected this tax three times a year³². King Khusrau Anushirvan (531-579) imposed this tax on some categories of Christians and Jews. However, representatives of noble families, governors, horsemen, harem (temple) servants, judges, farmers' leaders and cabinet secretaries among those who believe in other religions are exempted from this tax³³.

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²⁸ al-Khudari. ad-Daulah. - B. 417-418; Nadiradze. - B. 39-41.

³²⁷ al-Khudari. ad-Daulah. - B.417-418; Abu Yusuf. - B. 327; al-'Umari. - B. 217.

³⁰ al-Mowardi. - B. 131.

³¹ Abu Yusuf. - B. 95.

³² al-Jahshiyari. - B. 3; al-Yuzbaki - B. 42.

³³ al-Yuzbaki. - B. 42-43.

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