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The Implementation of Ahl Ad-Dhimma Status in the Politics of the Arab-Muslim Countries

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Abstract:

The article describes the emergence of the tax system in the Arab caliphate, its spread in the territory of the Arab caliphate and its application to other religions, determining the amount of taxes based on people's financial capabilities, and similar issues.

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Taxes play an important role in the formation of the financial power of a new state and its development. It is known that a well-developed tax system ensures the state power. Prophet Muḥammad also initiated the movement to form the economic system of the city-state of Medina, which was being formed. The property of the tribes subject to the rule of Medina played a key role in the formation of the tax system of the first period. Fundamental changes in the tax issue compared to the first period began to occur during the period of ‘Umar ibn al-Khaṭṭāb. In the state tax system, during the time of Prophet Muḥammad, zakāt began to lose its position as a state tax, as the amount of zakāt income from livestock decreased more and more than the amount of income from irrigated land. kharāj began to occupy the position of the main state tax during the reign of Khalīfah ‘Umar. Because in terms of the total volume, the expenditure formed the basis of the state income. Zakāths become not the state, but the Muslim citizen's religious obligation to God - a religious tax given for the poor Muslims. Naturally, its distribution was at the discretion of the religious judge of the community.

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 Muḥammad also followed this custom and during the conquest of Khaybar, he distributed the fields whose owners

were killed in the war to the soldiers who participated in the conquest*.

As the state became stronger, this practice began to be abandoned. For example, 'Umar ibn al-Khaṭṭāb transferred the farmlands of the kings, their families, officials, and those who died in the war and escaped landowners in the territories of the Sassanid and Byzantine empires to the account of the state property. These new lands were called non-confiscated al-sawafiy (الصوافي) lands[†]. Especially when the regions of al-Sawād and Ash-Shām were included under the control of the Arab state, the size of the Ṣafavid plantations increased. They were put under state ownership and started to be rented out. The behavior of the commanders who wanted to continue the old practice in the state practice of 'Umar's period was sharply stopped. For example, 'Amr ibn al-ʿĀṣ wanted the conquered lands in Alexándria to be distributed to the soldiers as fay (booty). However, 'Umar abruptly stopped this attempt, which was against the interests of the state[‡].

In the economic development of the centralizing state, the institution of kharāj (tax on products taken from the land) plays an important role. In researches, the question of the volume of the expenditure tax in the first period and its object remains problematic. Tawfik Sulṭān al-Yuzbaki suggests that the excise tax was established during the reign of 'Umar ibn al-Khaṭṭāb after the conquest of the Byzantine and Sassanid states and was appropriated from the Iranians[§]. However, primary sources reject this idea. For example, during the time of Prophet Muḥammad and Abū Bakr, when an area (*sulkhan*) where agriculture was developed in the Arabian Peninsula was invaded, the fields of the farmers were left with their owners, and instead of the jizya tax, they were assigned a kharāj tax. We can see this situation in the example of the Prophet Muḥammad making peace with the people of Qājār and assigning them a tribute^{**}. Therefore, the Prophet Muḥammad was the first in the history of the Arab state to apply the tax. However, by the time of 'Umar ibn al-Khaṭṭāb, in the conditions of the rapid formation of statehood, a kharāj tax was imposed on the lands that had been conquered by the natives (anwatan) or by the peace (sulkhan).

The *ushr* (literally from Arabic: one-tenth) tax played the role of the main source in the rise of the budget of the Arab-Muslim state. The *ushr* tax is equal to $\frac{1}{10}$ of the harvested crop. In most sources, the *ushr* tax is sometimes interpreted separately, sometimes as a component of the expenditure tax. The *ushr* tax took its concrete form during the reign of Khalīfah 'Umar ibn al-Khaṭṭāb. By this time, customs and trade *ushri* appeared in the tax policy of a centralized Islamic state. This tax was levied on the goods of individual merchants and ships traveling for trade from the state of war (*balad al-kharb*) to the territories controlled by the state of Medina. Also, the percentage value of the customs tithe is determined according to the merchant's religious beliefs: for Muslims, it is a quarter ($\frac{1}{4}$), that is, 2.5% or 5 dirhams or half a misqal of gold, for al-Dhimmi, it is half ($\frac{1}{2}$), that is, 5% or 10 dirhams or one a misqal of gold, and one tenth ($\frac{1}{10}$), i.e. 20 dirhams or two misqals of tithe, was taken for those who came from an area where Muslims had declared war (*akhl balad al-kharb* or *military*). Also, the

* See: Muhammad Al-Khudari. *ad-dawla al-Umawiyya*. – P. 416.

† See: Abū Yūsuf. *Kitāb al-Kharāj*. – P. 98-100.

‡ See: Abū Yūsuf. . – P. 42.

§ See: Tawfiq Sultan Al-Yuzbeki. *History of al-Dhimma in Iraq*. – ar-Riyād, 1983. – P. 80.

** See: Abū Yūsuf. . – P. 229.

nisab of the ushr tax is set at 20 misqals of gold or 200 dirhams^{††}.

Muhammad Akram Khan, interpreting the following hadith of the Prophet Muhammad about ushr tax, he writes: "... ushr is paid not by Muslims, but by Jewish and Christians"^{‡‡}. It is difficult to know what type of ushr is from the hadith, 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 Khalifah of 'Umar ibn al-Khaṭṭāb. Abū Mūsā al-Ash'arī, governor of Basra, sent a letter to the Khalifah and wrote that if Muslims entered the territories of *balad al-kharb* for trade, they would receive a ushr of their goods as a tax. The Khalifah replied: 10% from the population of *balad al-kharb*, as much as they receive from Muslims; from *akhli dhimma* - 5%; orders to collect 2.5% ushr tax from Muslims^{§§}.

Also, the merchants of Manbij, located on the banks of the Furot River, asked 'Umar ibn al-Khaṭṭāb for permission to trade in the territories of the Arab state, which was centralized for trade, in return for the ushr tax. The Khalifah agreed to their proposal in consultation with his advisers^{***}.

So, 'Umar ibn al-Khaṭṭāb established trade and customs ushr. Customs tax did not exist during the time of Prophet Muhammad and Abū 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 Akramkhon's wrong translation of the phrase "kharāj's ushr" into English was due to the fact that the researcher did not properly research the economy and tax policy of the centralized state of Medina. Because, for the first time, the businessmen of Iraq and Syria paid the customs tax^{†††}, this tax was unknown in the early period.

Also, the peasants of the conquered territories who accepted the new religion paid a *ushr* tax instead of the excise tax on their fields^{†††}. A *ushr* was taken from the lands irrigated by the non-irrigated agricultural lands and ditches, and half a tithe from the lands irrigated by wells, ponds, and meshes^{§§§}. From these examples, it can be seen that 'Umar ibn al-Khaṭṭāb 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, collected from the non-Muslim population on a per capita basis, took an important place. The *Jizya* institution existed in the state system of the predecessors of the Arab Khalifah - the Sassanids (224-651) and the Byzantine Empire.

The Arab-Christians who lived in the territory of these empires called this soul tax *joliya*. It is known that the representatives of the state collected this tax three times a year^{****}. Shakhanshakh Khosrow Anūshirvan (531-579) imposed this tax on some categories of Christians and Jewish. 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

^{††} See: Abū Yūsuf. . – P. 234-236.

^{‡‡} See: Muhammad Akram Khan. The economic teachings of Prophet Muhammad. – P. 211.

^{§§} See: Hasan Ibrahim Hasan. History of Islam. – V. 1. – P. 381.

^{***} See: Muhammad Al-Khudari. ad-Dawla al-Umawiyya. – P.417-418.

¹⁰ See: Akram Diyā' al-'Umarī. The era of the rightly guided caliphate. – P. 217.

^{†††} See: Al-Mawardi. Al-Ahkam As-Sultaniyyah. – P. 131.

^{§§§} See: Abū Yūsuf. – P. 95.

^{****} See: Al-Yuzbeki Tawfiq Sultan. History of al-Dhimma in Iraq. – ar-Riyād.: Dar al-Uloom, 1983. – P. 42.

tax^{††††}.

The Jizya institution was also taken over by the new state. At first, this tax was sanctified by the new religion in the Quran: *Fight those who believe not in Allah nor the Last Day nor hold that forbidden which hath been forbidden by Allah and His apostle nor acknowledge the religion of truth (even if they are) of the People of the Book until they pay the Jizya with willing submission and feel themselves subdued*^{††††}. In return for this tax, the new state promised non-Muslim community members (*ahl al-dhimma*) that they would not suffer losses in the war, their property, their homes, their lives, freedom of worship, and the protection of their churches. The *Ahl al-dhimma* status was acquired by the *Ahl al-Kitāb* among the representatives of other religions in the previous period, that is, Christians, Jewish and *Ṣābiyans*. But while there is clarity in the case of Christians and Jewish, the term *Sobiya* has become abstract.

The *Ṣābiyans* (صابي) were originally from the Arameans who believed in the religion of Mandaism and lived scattered in the north of Iraq in ancient times. They are described in the Quran as the *Ahl al-Kitāb* along with the Jews and Christians^{§§§§}. When the rule of the Medina state went beyond the Arabian Peninsula, the members of the two religious sects, who were different in their beliefs, began to try to connect themselves to the "Ṣābiyans" in the Quran. They were of two types: 1) Christians of the community of John the Baptist (John Christite I) and 2) the community of *kharron* in Northern Mesopotamia.

However, Muḥammad Shafīq Ghurbāl, based on the information of two historians ash-Shahrastānī (died 1253) and Abū 'Abd Allāh al-Dimashqī (Arab geographer, died 1327), said that this sect was not from the People of the Book, they saw the stars as a medium between God and the world, and used them as their symbols, writes his worships^{*****}.

Ṣābiyans are also described as worshipers of angels^{†††††} and stars^{†††††}. However, according to M.B.Piotrovskii, he concludes that the *sobiys* in the Quran are actually members of one of the Judeo-Christian sects, because the term "Ṣābi" is derived from the root of the word "sb" in Babylonian-Aramaic, which means "to baptize"^{§§§§§}. Therefore, the Khalīfahs accepted *Kharron's* Ṣābiyans as a stream of Christianity. They did not pay much attention to their origin and religious beliefs and gave them the legal status of "*Ahl az-Dhimma*" as "*Ahl al-Kitāb*" based on the verses in the Quran and took *jizya* from them. Also, during the *Umayyids* (661-750) and 'Abbasids (750-1258) periods, the Ṣābiyans worked as secretaries, doctors, translators and other figures in the palace of the Khalīfah s^{*****}.

As the Arab conquests spread beyond the Arabian Peninsula, the Zoroastrian question arose in the taxation system. But during the Arab conquests, most of the Zoroastrians who lived in the territory of

†††† See: Al-Yuzbeki. – P. 42-43.

†††† See: Al-Quran. 9: 29.

§§§§ See: Al-Quran, 2:62; 5:69; 22:17.

***** See: Muḥammad Shafīq Ghurbāl. The Facilitated Scientific Encyclopedia. –V. 2. – P. 1112.

††††† See: Quran Karim /translation and notes by Alauddin Mansur. –T.: Chulpan, 1992, – P. 12; 99; 299.

††††† See: Баранов Х.К. Арабско-русский словарь. – М.: Рус. яз., 1958. – P. 423.

§§§§§ See: Пиотровский М.В. ас-Саби'ун // Ислам: энциклопедический словарь. –М.: ГПБЛ, 1991. – P. 201.

***** See: Muḥammad Shafīq Ghurbāl. The Facilitated Scientific Encyclopedia. – T. 2. – P. 1112.

Iran had the opportunity to temporarily preserve their religion. The reason for this was that at first the Arab commanders limited themselves to making peace agreements with the governors of local regions and receiving military tributes from them. This measure was enough to continue the conquests in the eastern direction and to ensure peace in the occupied territories. The Marzbāns continued to collect tribute for the new rulers from the population based on the old Sassanid tax collection system^{†††††}.

But the old enmity and negative attitude towards Zoroastrians by the Arabs was stronger than the representatives of other religions and regions. Because Zoroastrianism aroused hatred in the Arabs as the official religion of the Sassanid state, which tortured them for a long time. Zoroastrians (المجوس) were called "fire worshipers" by the Arab conquerors and accused of worshiping fire. Arab historians such as al-Ṭabarī, al-Balādhurī and al-Nīsābūrī describe Prophet Zarathushtra as a "mutanobbīy" (false prophet) and Zoroastrians as pagans^{†††††}. But during the perfection of the tax system during the reign of Khalīfah ʿUmar ibn al-Khaṭṭāb, the issue of Zoroastrians was raised once again. On the basis of Prophet Muḥammad's appointment of jizya tax to khajar Zoroastrians were also given the status of *akhl az-zimma*, taking into account their large number and the weight they can bring to the state treasury. These dhimmis brought great revenue to the treasury for a long time^{§§§§§}.

The state's dualistic approach to the issue of jizya, secular and religious, is clearly reflected in its treatment of the Banu Taghlib^{*****} tribe. It is known that the Arabs of Banu Taghlib were Christians since the time before the emergence of Islam. However, together with other Arab tribes, they participated in the Arab-Islamic conquests (Fath). According to the requirements of the new religion, they had to pay jizya. But the leaders of the state (starting with ʿUmar ibn al-Khaṭṭāb) took into account the fact that the members of this tribe participated as the main military force in the wars waged for the interests of the Arab Khalīfah te, and made an exception for them: the Christian members of Banu Taghlib were deemed to have to pay double zakāt instead of jizya^{†††††††}.

However, this decision created a second new problem for Banu Taghlib. Jizya tax was not levied on women and children. As a zakāt tax paid instead of *jizya*, Banu Taghlib women paid twice the *zakāt* as well as men, and they paid twice the *ushr* on trade goods^{†††††††}. In addition, the taghlibis were exempted from wearing the clothes and lead seal around the neck that other dhimmis in the Khalīfah te were required to wear.

During the time of Prophet Muḥammad and Abū Bakr, the amount of taxes was not determined in a certain way. The government of ʿUmar ibn al-Khaṭṭāb began to work out the amount of taxes to be collected from the conquered territories. First of all, the jizya tax payers were divided into three categories

- 1) the rich - 48 dirhams;
- 2) middle class - 24 dirhams;

††††† See: Колесников А.И. Завоевание Ирана арабами (Иран при «праведных» халифах). – Москва, 1982. – P. 195.

††††† See: Колесников А.И. ал-Маджус // Ислам: энциклопедический словарь. – М.: ГРВЛ, 1991. – P. 150.

§§§§§ See: Колесников Б. Завоевание Ирана арабами. – P. 218-219.

***** See: An Arab-Christian tribe living on the lower part of the Euphrates and Tigris rivers.

††††††† See: Abū Yūsuf. . – P. 213.

††††††† See: Abū Yūsuf. . – P. 214-215.

3) the poor - 12 dirhams §§§§§§§§.

The first category was made up of high-income money changers^{*****}, gas sellers, big merchants, large landowners, doctors, and the second category was made up of artisans, tailors, dyers and carpenters. The third category was low-income population. The jizya tax was not collected from the disabled, the elderly, the disabled, the blind, the mentally retarded, monks, women and children^{††††††††}. Jizya was collected from the population through annual or partial monthly payments^{††††††††}.

‘Umar ibn al-Khaṭṭāb took into account the economic situation in the occupied territories when forming the Jizya institution. Due to the higher economic power of the people of Northern Arabia compared to the people of Yemen, the rich classes of Iraq and Syria paid jizya from 50 dirhams instead of 48 dirhams^{§§§§§§§§}.

In the course of the development of the first Arab-Islamic state, the elements of religion and secularism in economic matters gradually began to separate from each other. ‘Umar ibn al-Khaṭṭāb's economic and social reforms, which directly contributed to the full formation of the new state's economy and apparatus, became the main impetus for this. Khalīfah ‘Umar ibn al-Khaṭṭāb made a number of changes to the types and amounts of taxes during the time of the Prophet Muḥammad. He began to apply trade and customs tithes, which were unfamiliar to Muslims in the early period, in the tax system of the Arab-Muslim state. It brought the precise object and extent of the institutions of jizya and kharāj to a certain level. Bayt al-Māl institution, which was unknown for the Arabian Peninsula, was established, and wages were assigned to soldiers, employees of the state apparatus, workers and servants. Allowances for the elderly, orphans and other important persons were established for the purpose of social protection of the population of the newly formed state. In conclusion, it can be said that as a result of the reforms in the tax policy carried out during the period of ‘Umar ibn al-Khaṭṭāb, the economic development of the state was completely different from the appearance of the period of the leadership of the Prophet Muḥammad.

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§§§§§§§§ See: Abū Yūsuf. . – P. 217.

***** See: *Sarraḥ*– big money shredders and money changers from one sort to another.

†††††††† See: Abū Yūsuf. . – P. 218.

†††††††† See: Akram Khan. The Economic Teachings of Prophet Muhammad. – P. 211.

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