

TRIBUTE (KHARAJ) AS A TAX ON LAND IN ISLAM

M. Zarra Nezhad

Tribute, as a tax on land and a tool of policymaking, had a profound effect on the economy the primitive Islamic governments. The auditing and estimating of tax was different in various areas, but until the middle of the second century, the common system was survey and after that the division system became fashionable. Although tribute exacting had an effect on increasing products and capital investment, there was a direct relation between this tribute exacting and tax rate and a reverse relation with productivity of land.

Introduction

To compile a unified theory of Islam, it seems not only useful, but also essential to study the theoretical economic system of Islam and function of the governments that have been reigning the tertiary under the title of Islam during the history. It is obvious that there are various and different subjects in this respect.

One of these, which is very important in the agricultural economics, is the tax on land or tribute (Kharaj). Tribute, as a source of income and a tool of policy making, has a considerable role in the development of economy. This article deals with the study of tribute and its role in the economy of the primitive Islamic governments.

This article consists of twelve sections. After this brief introduction, the legal nature of tribute is surveyed in the first section. The second section is about the meaning and history of tribute. The auditing and estimation of the tribute is the subject matter of section three. The rate of tribute is considered in section four. The auditioning and estimation systems of Egypt, Iran and Sham are dealt with in sections five to seven. Section eight deals with the time of tribute exacting. Section nine is about the features of tax as a tax income. The final sections consider the amount of tax and the estimation of the tribute during the reigning of the Ommayides and Abbassides. The article comes to an end with a conclusion, which is the subject of the final section.

1. The Legal Nature of the Tribute

In fact, tribute was the sum of money which was taken by the government for renting the lands, which were occupied during the war (*onvah*),¹ used for cultivation. At the beginning of exacting the tribute, these lands were rented to farmers annually in return for a specified sum of money, just the same way as giving a piece of land to a tenant and was continued as an established tradition.

Therefore, some of the researchers regarded the tribute as a rent which was taken in return for renting this kind of land. But it should be mentioned that the term *rent* was not the same as rental contract, which is one of the recognized Islamic contracts with its exclusive conditions. Many researchers claimed explicitly that the tribute is not the same as the rent used in the Islamic contracts. Nonetheless, the other followers of this theory believed that the term *rent* was what is used in the religion conditions of renting, but there are some problems in this regard as follows:

1. The length of renting should be specified exactly in the contract, while there was not so regarding the rent and, in fact, an implied contract seemed to have an eternal effect.
2. The rate of the tribute was regarded as a tool of policy making and apparently there was no guarantee that the specified rate to remain unchanged, while this is one of the essential conditions of a rental contract.
3. The portion of the product, which is taken as the rent, is not thought to be lawful by many of experts, while from the beginning of its establishment; the tax was taken as a portion of the product.²

As a result, some of the experts regarded the tribute as a special rent. The wage theory, which has become a law in Islam since the late of the first century³ (AH)⁴ and the experts of the second century (AH) had accepted it, became an essential theory in the traditional law.⁵

To compare the tribute with the other common transactions, the experts have suggested other theories too. They analyzed the legal nature of the tribute as the value of the land, the right of ownership in leasing, net product value *joala* and *zakah*.⁶ While most of the experts of the elementary stages of Islamic reigning, to released themselves from the legal problems, were looking for ways to expound the common tribute and compare it with one of the recognized kinds of contract or Islamic taxes. A group of specialists, too, recognized an independent legal nature for the tribute. Therefore, they regarded it as an independent and a specific of contract or Islamic tax.⁷ The Shiite experts, too, have not taken a clear-cut and specific position in recognizing the legal nature of the tribute which was common at their time, but they have often analyzed the legal nature of the tribute as wage,⁸ and some of them have regarded the tribute as poll tax, leasing a farm, price of lands, tax, *joala* and *mozaria*.⁹

Whatever the legal nature of the tribute is, it is obvious that what was taken as a rent in return for renting the lands by the government, was regarded as land tax. In fact, the tribute had been a financial tool which had been used by the government to exert their policy. Even those who had considered a trading nature for the tribute did not think what was current as a tribute in the government term was synonym with exchange. Thus considered the tribute as a tax and to justify the new tax, they have compared it with a familiar concept.¹⁰

However, considering the concept of the tribute and from the theoretical viewpoint, the tax can be classified and studied as an income accumulated through the governmental lands. Considering the nature of the tribute and the function of the governments with this regard who use the tribute as a tax on lands and a taxical tool in their policy making, in this article it is preferred to classify the tribute under the title of tax income.

2. The Concept of Tribute and Its History

In the Islamic economic literature, the term *tribute* has been interpreted as income, interest, crop specifically and as duty generally.¹¹ But in the course of time, it has been used specifically for tax and used to refer to different kinds of taxes. But, in legal context, it is used specifically for area tribute.¹²

In Islamic tax system and religious literature, when the term *tribute* is used absolutely or in comparison with alms or poll tax (*jezia*) it generally means land tax and when it is used in comparison with sharing tribute (*moghasima*), it specifically means area¹³ tribute.¹⁴

The laws of the occupied areas generally affected the tax system of Islamic organizations. When we make a comparative study, we can find the extensive traces of the tax system of Iran and Byzantine in the tax system of the government.¹⁵ Particularly, the tribute tax pattern, which was invented during the jurisdiction of the pontiff,¹⁶ as it can be inferred from the literatures, was taken from the Sassanid tax system.¹⁷

So, at the beginning of the victories of the Islamic armies, the current tax system of that time used to be copied as a model.¹⁸ Sometimes, the amount and the extent of the taxes were modified,¹⁹ as it was exercised in Sawad,²⁰ Iraq. When Sawad was conquered in the time of the second caliph, the soldgers asked the caliph to divide the agricultural lands among them, as it was done for booties. But in consultation with Ali ibn Abitalib,²¹ the second caliph kept it as a source of income for the Islamic society and he refrained from dividing the lands. He ordered that the land should be taken from the landlords and the government should take tribute in return for that. So, using the experience of the farmers, and by establishing the tribute, the lands would continue to be a source of income for the Islamic society.²²

After making this decision, a council was appointed to measure the lands of Sawad and evaluate its financial capacity.²³ It was measured 36000000 acres.²⁴ According to the estimated financial capacity, it was decided that one derham and one ghafeez²⁵ of grain to be taken as the tribute over each acre.²⁶

There is a discrepancy over the rate of the tribute among the traditions. But what is common among them is that the second caliph ordered that the principle of one derham per acre, which was common in the time of Sassanid addition to one or two ghafeez of grain to be exercised over all the lands. After facing the new situation and establishing an organized tax the tribute system, of Sawad became common in the other parts of Iraq, too.

3. The Estimating and Auditing System of the Tribute

The estimating and auditing approach toward the tribute was based on the area system till the middle of the second century (AH).²⁷ At the end of the caliphate of Almansouru Billah (136-158 AH)²⁸ or the beginning of caliphate of Almahdiu Billah²⁹ the estimating and auditing system changed and the sharing system became common. Then the sharing tribute system was used in Iraq for a long time, but the area system in the fourth century (AH) and after that can be seen, too.

The estimation of the tribute was different in various areas. In Egypt, from the beginning till the end of the tenth century (AH), the most common system was area tribute.³⁰ The tribute of Qom also used to be measured based on the same system. So, from 189 till 318 (AH) this city was measured eleven times and each time a different sum of tribute was taken.³¹ In Hamadan, till the beginning of the governing of Almaamoon (198-218 AH)³² the common measurement pattern was also based on area system and only some parts of these lands were taken based on the sharing system or on lump-sum system in the fourth century (AH).³³ In other areas, the land tribute system was also sometimes common, if not always.³⁴ The tribute of Sham was based on the sharing system. The sharing system also used in Yaman, Ahvaz, Basrah, Hamadan, Ravand and Jabal in the fourth century (AH).³⁵

The lump-sum system was used in many areas as an estimation system, such Egypt,³⁶ Qom (sometimes),³⁷ Qazvin (in the 2nd century AH),³⁸ Hamadan³⁹ (in the 3rd century AH), some parts of Sham (in the 4th century AH) and the lands of other areas.⁴⁰ So, there were different approaches towards the estimation of the tribute as follows:

1. The area system that means according to the size of the land, some money or material (and sometimes both of them) was taken from the farmers.
2. The sharing system that according to some of the crop was taken from the farmers.
3. The lump-sum system by which some of the income which was earned from selling the crop was taken from the farmers.

4. The Rate of the Tribute

When the land of Sawad was conquered, the second caliph followed the same tax rates that were common in Sassanid time.⁴¹ But, since the necessity of providing food was of primary importance in the society, one⁴² or two⁴³ ghafeez of grain was taken in addition to the one derham which was taken over each acre of the land under cultivation. After a while, the estimation tax system of Sawad was formed which was based on the following principles:⁴⁴

1. The productivity level of the land.
2. The income elasticity of demand for the land corp.
3. The cost of irrigation.
4. The situation of the land with regard to the market.

According to this system, the rating system of tribute of Sawad which had a similar situation was defined based on the same characteristics as follows:⁴⁵

Table 1: The Rate of the (area) Tribute in Sawad

Type of Crop in One Acre	Rate of Tribute (derham)
Vineyard Palm grove	10
Vegetables	8
Clover	8
Chickling vetch	8
Sesame	8
Sugar cane	6
Alfalfa	5
Wheat	4
Barley	2

The system of tax estimation in Sawad also spread to other parts of Iraq and led to the unity of the tax system to some extent.⁴⁶ In spite of this, there were also different rates for different situations. For example, in some parts of Iraq, 6 derham⁴⁷ was taken for each acre of vineyard, 5 or 10 derhams⁴⁸ for vegetables and clover, 5 derhams for cotton and sesame and 3 derham⁴⁹ for summer crops.

During his caliphate, Ali ibn Abitalib prescribed the area system for the tribute because he was following the system that was common at the time,⁵⁰ and practically followed the estimation system practiced by the second caliph.⁵¹ But there was a difference in that, to administer justice, he ordered that the rate of the tax of each type of agricultural land to be considered 1, $\frac{2}{3}$ and $\frac{1}{3}$ of derham according to the degree of its productivity.⁵² Then he ordered that the tribute rate of the lands which produced large quantities of wheat to be considered to be $\frac{1}{2}$ of derham and the lands which produced smaller quantities to be $\frac{1}{3}$ of derham. He also ordered that there should not be any tax for the palm groves, unless they were three years of age.⁵³

In the middle of the second century (AH), the sharing system began to use instead of the area system. According to this system, a new rating system was established for the tribute (see table 2).⁵⁴

Table: Rate of Sharing Tribute

The sharing system was especially used for irrigation and the area system was especially used for date groves, vineyards and orchards.⁵⁵ Most of the time, the rate of division in Sawad had been considered as $\frac{1}{2}$ of crop,⁵⁶ but in the year 204 (AH) it was decreased into $\frac{2}{5}$ of the crop.⁵⁷

5. The Estimating and Auditing System of Egypt

There is disagreement among historians about how Egypt joined the Islamic territory. What can be understood⁵⁸ is that all the areas of Egypt, except Babylon⁵⁹ and Alexandria,⁶⁰ were conquered without any violence, and the people of Egypt paid their taxes according to a contract. There were two types of tax system in Egypt.

1. The tax system of peace lands which was of two types:

(i) All the lands of the higher Nile river (*Saeid*) and most of the cities of the lower Nile (*Sofla*) followed the rules of the peace lands taxically and each of them paid a specified sum of money according to the related contract.⁶¹ Apparently, the capacity of each of the conquered cities was annually estimated according to the tax pattern of Sawad and based on that the rate of the fixed tax which had to be paid was annually considered.

Then the same rates were used as estimation rates by the local officials who gathered and paid to the representatives of the government. It seems that in the first years, the practical tax capacity was equal to the established nominal capacities, but since the Non-Muslims who paid tribute to Muslims began to become Muslims, the amount of the earned tax began to decrease gradually.⁶² The estimation rates of these lands were based on the following tariffs:

First, paying two dinars as per capita tax for each individual.⁶³ Second, each of the landlords, on the average, had to give three erdabs of wheat, two ghests of olive oil, two ghests of vinegar and two ghests of honey in addition to the two dinars they paid as per capital tax.⁶⁴ Then, according to other contracts, they promised to pay one dinar and three erdabs⁶⁵ of wheat or two dinars⁶⁶ instead of foodstuffs which was mentioned above.

(ii) According to some contracts, cities like Borgeh,⁶⁷ Khamseh⁶⁸ and Antablos⁶⁹ promised to pay specified sum of money. The rate which is the basis of the estimation of the tax in these cities cannot be remembered, but it is believed that it followed the same general rulers of tax estimation.

2. The tax system of lands which paid tribute which was two types.

(i) Cities like Alexandrine,⁷⁰ Babylon,⁷¹ Belhit, Alkhis and Seltish⁷² which had been conquered with force of arms, were considered as tax lands and their people had to pay the tribute and poll tax.⁷³

(ii) The Islamic government took the possession of the lands which were owned by the previous governments and confiscated the properties which were generally located in the lower Nile. Thus the farmers who lived on these lands had to pay the tribute in return of using these lands in addition to poll tax.⁷⁴ It seems that the rate of the tribute was considered to be one dinar and three erdabs of wheat per acre.⁷⁵

6. The Tribute System of Iran

In Iran, the rate of the tribute was different in various areas. For example, in Fars, it changed from $\frac{1}{2}$ to $\frac{1}{10}$, and the villages which had been rented for cultivation had to pay $\frac{2}{5}$ of their crop as a tax.⁷⁶ In Khorasan, the local officials had the responsibility to estimate the fixed tax,⁷⁷ which decreased to $\frac{1}{3}$ during the governing of Almaamoon and during the civil wars.⁷⁸ Qom also paid 2000000 derhams a year which then was increased to 7000000 by Almaamoon.⁷⁹

7. The Estimating and Auditing System in Sham

Most parts of Sham were conquered without treating violence and under contracts, and the essential portion of the earned income from Sham was called poll tax. As we will see, Abdulmalik ibn *Almarvan* modified the method of estimating and auditing.

Some parts of the crown lands and the wide lands which had not been divided were rented as tax lands in the proportion of the crop.⁸⁰ The tax which was taken from the properties of the government was based on the method in which they were irrigated. $\frac{1}{2}$ of the crop of the lands which had been irrigated naturally was taken as tribute. This proportion was used as a criterion for estimating the tribute of the dry farming lands and naturally irrigated lands and the owners of these lands paid $\frac{1}{2}$ to $\frac{1}{3}$ of this tax criterion. Anyhow, the rate of the tribute was fluctuating with the proportion of $\frac{1}{2}$ to $\frac{1}{8}$ of the crop of the lands.⁸¹

8. Time of Gathering the Taxes⁸²

In the Islamic governing system, from the beginning of the establishment of the tribute till the time of Almoatazedu Billah (279-89 AH), the tribute was estimated on the basis of the lunar month, which is subject to change. Therefore, it sometimes happened that the officials who were responsible for gathering the tax, went to the farmer sooner than the expected time. Because of this the time of tax gathering deterred. Before the caliphate of Almoatazedu Billah, it was attempted, for three or four times, that the taxes to be gathered according to solar calendar, but it failed.⁸³ Finally, it was done at the end of the year 281 (AH).⁸⁴ But in the lump-sum system, the basis was the lunar calendar.

9. Features of Tribute as a Tax Income

The tribute had various features which are considered as below.

1. The tribute was considered as one of the basic sources of income during different periods.
2. In the first century (AH), the emigrants Arabs were exempted from paying tax. So, the government did not let the tax lands be sold to Arabs,⁸⁵ because this transmission would lead the tax income to decrease. From the beginning of the second century (AH), this tax exemption was nullified, so that Arabs had to pay the tribute too.⁸⁶
3. Taking the tribute had an affect on increasing motivation for capital investment and production. There is a divert relationship between this effect and the rate of the tribute.
 - 3.1. If the tribute is estimated as area system and the rate of the tribute is presented by t and the land by M , the following equations can be written as:

$$\begin{aligned} & \text{—————} & \text{—————} & \text{—————} \\ & & & \\ & & \text{—————} & \\ & & \text{—————} & \\ & & & \\ & & \text{—————} & \end{aligned}$$

in which, AT stands for after tax and BT for before tax and MP_m represents the marginal product of land. So, the total cost after establishing the area tribute will be increased by tM and the marginal cost will be increased by —

The higher the tribute rate, the higher the total and marginal cost and as a result the lower the production and the total supply would be. The marginal cost would decrease, if the marginal product of land increases.

3.2. The area tribute with various rates which was taken according to the mentioned principles, would reduce the profit of the farmers.

So, after establishing the tribute on each unit of the area the profit of each farmer would be

After taking the tribute, since MC^{AT} equals MC^{BT} and therefore optimal q does not change, then TR^{AT} is equal to TR^{BT} if the good market is assumed to be competitive. So, we have:

$$\pi^{AT} = TR^{BT} - TC^{BT} - tM$$

$$\pi^{AT} = \pi^{BT} - tM$$

When TR^{AT} , TC^{AT} and π^{AT} represent the total income, the total cost and profit (after taking the tribute), respectively and t represents the rate of tribute and M is the number of units of land under cultivation.

3.3. If the tribute is considered as a sharing system and denotes for rate of the tribute, we can write:

In this situation, establishing the tribute as sharing system would increase (and shift) the marginal cost. So, an increase in the rate of the tribute would lead to diminishing the production.

3.4 In sharing system, the tribute justified the profit of the producers, because

$$\pi^{AT} = TR^{AT} - TC^{AT}$$

$$\pi^{AT} = TR^{AT} - TC^{BT} - tTR^{BT}$$

$$\pi^{AT} = (1-t)TR^{BT} - TC^{BT}$$

The last equation implies that the lower the t , the higher the profit and vice versa.

3.5. In the same way, if we consider the tribute as a lump-sum system and T represents the tribute, for profit maximization we have:

$$\pi^{AT} = pq - (TC^{BT} - T)$$

$$\frac{d\pi^{AT}}{dq} = p - \frac{dTC^{BT}}{dq}$$

$$\frac{d\pi^{AT}}{dq} = p - MC^{BT} = 0$$

$$p = MC^{BT}$$

But in this case, the rate of the tribute would not affect the production of all the lands under cultivation in short term and it would not affect the maximum profit of each farmer.

10. The Amount of the Tribute

Considering the available data, it seems very difficult to estimate the income earned from the tribute (tax) on lands, because the data are not analyzed for recording and what we have as the tribute of the different areas is related to the total income and not the tax lands.

Most parts of the lands which were conquered (*onva*) was consisted of Iraq and Iran and, in fact, these lands were the main source of the total income for the government. There is disagreement among historians about the amount of the income of the government earned from the area of Sawad and Iraq. They say the amount was 128, 120⁸⁷ and 100⁸⁸ million derhams at the time of the second caliph (20 AH). But the data which was proposed by Almaverdy, seems to be more reliable. If we accept that the recent data is the total income of Sawad, so we can use this income as a proxy variable for the tribute to compare the tribute of Sawad at different periods and the tribute of the Islamic territory at different stages.

Considering this explanation, the income of Sawad at time of the second caliph was 120000000 derhams. Estimation of the rate of the tribute at the time of Ommayyides in the same way,⁸⁹ the income of Sawad is estimated on the following table:

Table3: The Income of Sawad at the Time of Ommayyides

Period	Sum (million derhams)
Ziyad ⁹⁰	125
Obeidullah ibn Ziad	135
Hadjadj ⁹¹	118
Umar ibn Abdulaziz	120
Ibn Hobaira	100
Yousif ibn Umar	70

11. Estimation of Tribute in the Time of Abbassides

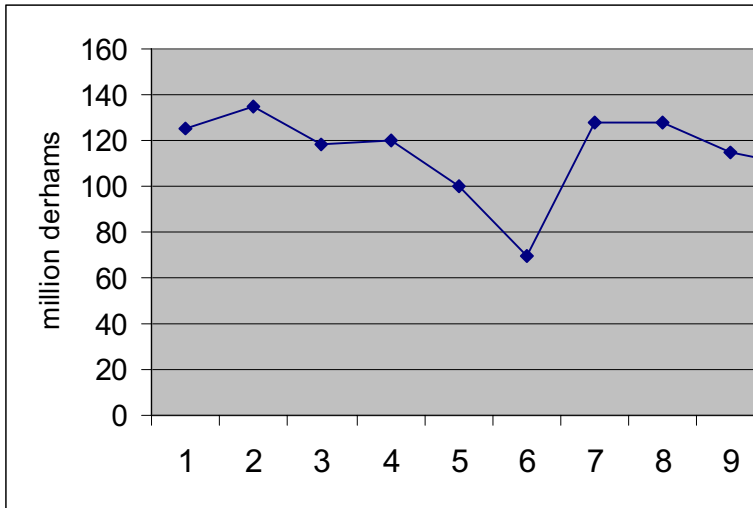
The tribute at the time of Abbassides based on the former assumption and, in the same way, the income of Sawad during the time of Abbasside government is estimated in this section. Table four shows this estimation.

Table4: The Income of Sawad at the Time of Abbassides

Period	Sum(derham)
Haroon Alrashid (170-187) ⁹²	127980000
Almaamoonu Billah (198-203) ⁹³	127800000
Almaamonu Billah and Almoatasemu Billah (204-225) ⁹⁴	114457650
Almoatasemu Billah and Alwatheghu Billah (227-232) ⁹⁵	108679840
Almotawakelu Billah (240) ⁹⁶	78000000
Almoatazedu Billah(280) ⁹⁷	55440000

The process of the changes that occurred in tax income is shown in the following diagram:

Diagram1: The Income of Sawad during Different Periods.



The diagram shows that the income of Sawad had four different periods and as a result four different types of tribute.⁹⁸

1. At the first half of the first century (AH), the income increased and at the end of this period reached its highest level.
2. From the beginning till the end of the Ommayid era, except during the period of Umar ibn Abulaziz, it decreased.
3. From the beginning of the Abbassid era and during the following fifty years, it increased sharply.
4. At the end of the second century (AH) and after that, it decreased gradually and at the end of this period it reached its lowest level.

11. Finding Remarks

The legal nature of the tribute has been analyzed from different point of views, but it is clear that the tribute was, in fact, what was taken by the government in return of renting forcibly (*onva*) lands to individuals for cultivation. Therefore, the tribute was a kind of land tax. The tax system of the Islamic government was generally affected by the rules of the conquered areas. The tax system of Iran and Byzantine had a profound effect on the tax system of the primary Islamic governments. At the beginning of the establishment of the Islamic government, the estimation and auditing system that was used was an area system which changed into a sharing system at the middle of the second century (AH). In addition to these two systems, the tribute system of some areas was a contract system.

The rate of the tribute depended on some factors, such as land output, elasticity of demand, irrigation cost and the location of the land in relation with the market. During the caliphate of Ali ibn Abitalib, the area system became common, and the rate of the tax of each acre decreased $\frac{3}{2}$, 1 and $\frac{2}{3}$ of derham wick regard to the quality of the land. The estimating and auditing system of the tribute was different in various areas and depended on the tax system of the occupied areas and the way in which the lands had joined the Islamic territory. The tribute was considered as a tax income and as a tool of policy making. The tribute was one of the government's basic sources of income during the different periods.

Tribute taking encouraged capital investment and productivity, but there was a direct relationship between this effect and the rate of the tribute and a reverse relationship between this and the productivity of the land. The rate of the tribute was different during various periods. At the first half of the first century (AH) it increased and then at the end of the caliphate of Ommayyides it decreased. From the beginning of the caliphate of Abbassides and during the following fifty years it increased again, but at the end of the second century (AH) it decreased.

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Notes

¹ Idomatcially, the lands conquered by war were called *onvah* lands.

² Modareesi, 2/137-147.

³ AH denotes for after Hijra (migration of Mohammad from Macca to Madina).

⁴ Almavardi, pp. 156, 167; Abu Yaala, pp. 149, 188.

⁵ Alhur Alameli, 6/130.

⁶ Shaikh Tosi, Alkhalaf, 1/297; Albukhari 2/ 30; Abu Ubaid, p. 99; Alsarakhsi, 2/200-207, 1/79-80; Alqadhaeeri, Vol. 1, p. 595.

⁷ Abu Yosuf, p. 86; Alsarakhsi, 10/15-16; Ibn Alrajab, pp 73, 112-113; Abu Yaala, p. 216.

⁸ Alallama Alhelli, Altadhkirah, 1/442.

⁹ Alnajafi, 2/194, 199; Almohaghegh Alhelli, p. 27; Alhamadani, 3/134; Alnajafi, 1/172, 15/224.

¹⁰ Modarresi, 2/211.

¹¹ Alhossaini Alzobaidi, 2/28; Ragheb, p. 145.

¹² Moderresi, 2/15.

¹³ It means the land tax that was estimated and taken on the basis of the area of land.

¹⁴ For example see: Alshaikh Altosi, Alnihaia, p. 44 and Alallama Alhelli, 1/36

¹⁵ For example see: Denet, p. |0|

¹⁶ Almajlesi, 8/300-301; Alhur Alameli, 11/116; Abu Yosuf, p. 58; Ibn Alrajab, p. 9.

¹⁷ Altabari, 1/936; Almavardi, p. 168; Abu Yaala, p. 169; Ibn Alatheer, 1/455.

¹⁸ Almaqreezi, 1/315; Denet, p.14.

¹⁹ Abu Yosuf, pp. 38, 85.

²⁰ Sawad was a geograohic area in Iraq.

²¹ Abu Ubaid, p.59; Albaladheri, p. 236; Abu Yosuf, p. 36; Almaverdi, p. 174.

²² Abu Yosuf, pp. 23, 35-37; Alqomi, p.173; Almaverdi, p. 168; Altabari, 1/2371.

²³ Abu Yosuf, p. 36; Abu Ubaid, p. 59; Almaverdi, pp. 174-75, 148.

²⁴ Alqomi, p. 181, Abu Yosuf, p. 36.

²⁵ Ghafeez was a unit of weigt.

- ²⁶ Albaladheri, p. 26; Abu Yosuf, p. 38; Abu Yaala, p. 175.
- ²⁷ Sharing tribute was applied in few cases during that time (see: Abu Yosuf, p. 85).
- ²⁸ Almavardi, p. 176; Abu Yaala, p. 185; Ibn Alrajab, p. 11.
- ²⁹ Albaladheri, p. 433.
- ³⁰ Almaqreezi, 3/14, 73, 79; Ibn Alhohgal, pp. 129, 152.
- ³¹ Alqomi, pp. 101-106 and 113-211.
- ³² Ibid., pp. 123-131.
- ³³ Ibn Alhohgal, p. 163; Almavardi, p. 235; Yaala, p. 228.
- ³⁴ Alallama Alhelli, Tahreeru Alahkam, 1/380.
- ³⁵ Alqomi, p. 290; Alnovairi, 8/250-252.
- ³⁶ Alnovairi, 8/250-252.
- ³⁷ Alqomi; p. 290.
- ³⁸ Ibid., p. 396.
- ³⁹ Ibid., p. 190.
- ⁴⁰ Ibn Alhohgal, pp.152, 263; Alnovairi, 8/ 253-255.
- ⁴¹ Altabari, 1/962-963.
- ⁴² Albaladheri, p. 169; Abu Yosuf, p. 38.
- ⁴³ Altabari; 1/962-963.
- ⁴⁴ Compaire: Almaverdi, p. 148 with Abu Yosuf, pp. 36-38 and Albaladheri, p. 270.
- ⁴⁵ Compaire: Abu Ubaid, pp. 68-69 with Abu Yosuf, p. 36 and Albaladheri, pp. 269-270 and Almaverdi, pp. 174 -175.
- ⁴⁶ Denet, pp, 51-58.
- ⁴⁷ Almaverdi, p. 257.
- ⁴⁸ Abu Yosuf, pp. 40, 98.
- ⁴⁹ Ibid., p. 38.
- ⁵⁰ Alshaikh Altosi, Tahdheebu Alahkam, 4/120; Alhur Alameli, 6/219, 7/329.
- ⁵¹ Albaladheri, p. 332; Alshaikh Altosi, Alestebsar, 2/54.
- ⁵² Alhur Alameli, 4/53, 71.
- ⁵³ Albaladheri, p. 271.
- ⁵⁴ Almaverdi, p. 176.
- ⁵⁵ Ibid., p. 176.
- ⁵⁶ Albalatheri, p. 133; Ibn Alhohgal, pp. 197-198.
- ⁵⁷ Altabari, 3/13093.
- ⁵⁸ Ejtehadi, pp. 195-206.
- ⁵⁹ Albalatheri, p. 216.
- ⁶⁰ Denet, p. 111; Albaladheri; pp. 217-220.
- ⁶¹ Albalatheri, p. 217.
- ⁶² Denet, p. 137.
- ⁶³ Albalatheri, pp. 214 -215; Denet, p. 114.
- ⁶⁴ Albalathari, p. 215.
- ⁶⁵ Almaqreezi, 1/163.
- ⁶⁶ Albaladheri, pp. 216, 218.
- ⁶⁷ Ibid., p. 214.
- ⁶⁸ Denet, p. 136.
- ⁶⁹ Ibid., p. 137.
- ⁷⁰ Albalatheri, pp. 217, 220.

⁷¹ Ibid., p. 216.

⁷² Ibid., pp. 215-216.

⁷³ Denet, p. 137.

⁷⁴ Ibid., p. 137.

⁷⁵ Ibid., p. 139.

⁷⁶ Ibn Alhughal, p. 264.

⁷⁷ Denet, pp. 169-170.

⁷⁸ Altabari, 10/129.

⁷⁹ Ibid., 10/762.

⁸⁰ Denet, p. 99.

⁸¹ Alnovari, 8/257-259.

⁸² Modarresi, 2/61.

⁸³ Altabari, 3/1448; Almaqreezi, 4/273-274.

⁸⁴ Altabari, 3/2143; Alqomi, pp. 146-147; Ibn Alatheer, 7/325.

⁸⁵ Ibn Abdulhakam, p. 199.

⁸⁶ Altabari, 2/1698.

⁸⁷ Abu Yosuf, p. 36; Albaladheri, p. 270.

⁸⁸ Almaverdi, p. 175.

⁸⁹ Ibid., p. 175.

⁹⁰ Abu Yaala, p.185.

⁹¹ Historians have recorded the amount of the tribute of Sawad differently. See: Abu Yaala, p. 185, 34; Ibn Hoghal, p.211; Albalatheri, p. 270.

⁹² Abu Yaala, p. 240.

⁹³ Ibid, p. 243.

⁹⁴ Ibid., p. 245.

⁹⁵ Ibid., p. 249.

⁹⁶ Jorgi Zaidan, 1/153.

⁹⁷ Since the figure was originally recorded in terms of dinar, it has been calculated in terms of derham on the basis of each dinar was equal to 22 derham at that time.

⁹⁸ The government's income of Sawad followed the same trend of the tribute of Sawad, because the later is the main part of the former.