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INTERNATIONAL INSTITUTE OF ISLAMIC THOUGHT
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EARLY DISCOURSE ON ISLAMIC PUBLIC FINANCE:
A STUDY BASED ON *KITĀB AL-AMWĀL*
OF ABŪ 'UBAYD AL-QĀSIM B. SALLĀM (d. 224/838)

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BY
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*

Dedicated to my *Ibu*,

Kurneti bt. Raden Kurdana,

who ceaselessly makes *du'ā'* for the success of her beloved son
in this world and in the Hereafter.

*

Thankfulness for Knowledge (*Shukr al-'Ilm*)

One of the ways to become thankful for knowledge is to visit many scholars who teach you lessons which you do not know. There, you learn from them [the new knowledge]. Later, when you visit different scholars and they teach you a lesson which you already know, you will say: "Thanks to God, I did not know this knowledge until I learned it from so and so. Now I know it." If you do so you are then thankful for knowledge.

Abū 'Ubayd

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...the practice of studying and analysing the works of *authoritative* scholars, contemporary or otherwise, is indeed an important characteristic of the Islamic intellectual and educational tradition which modern Muslims have practically ignored. The tradition of commenting upon important works starting from the Qur'ān (*tafsīr*) to philosophical, theological, or linguistic treatises (*tashrīh*), which in an earlier age had gone to great heights of creativity and wonderful imagination, is now practically non-existent. Authoritative scholars by definition must refer in a profound manner to normative sources and to historical precedents and institutions. The present condition stated earlier reflects the fact that Muslims have become ignorant of, or lost the knowledge to recognize and acknowledge their spiritual-intellectual authorities, leading to the kind of intellectual and socio-political vicious circle in which Muslim societies are now trapped.

Wan Mohd Nor Wan Daud

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Alhamdulillah, praise be to Allāh who has guided us to this: never could we have found guidance, had it not been for the guidance of Allāh...[*al-A'raf*, (7): 43].

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ABSTRACT

The main objective of this study is to discuss and evaluate Abū 'Ubayd's conception of public finance in his magnum opus, *Kitāb al-Amwāl*. The study is carried out both by analyzing his terms, definitions, classification, and conceptualization of the subject of public finance, as well as by making some comparisons with other similar works before and after him such as *Kitāb al-Kharāj* by Abū Yūsuf (d. 182/798), Yaḥyā b. Ādam (d.203/818), and Qudāmah b. Ja'far (d. 320/932), and also *Kitāb al-Amwāl* by Ibn Zanjawayh (d. 251/865), and Abū Ja'far al-Dāwudī (d. 402/1011).

As far as *Kitāb al-Amwāl* of Abū 'Ubayd is concerned, there is no monographic study devoted to it. Hence, this is an original study and a thorough piece of research on the book which directly contributes to its own field. Among the findings of this study are: (i) the reason why Abū 'Ubayd has named his work "Kitāb al-Amwāl" and not "Kitāb al-Kharāj" as had been done by his predecessors, (ii) the conception of the general public revenue in Islam (*fay'* *'āmm*) originates from that of the Prophetic *fay'*, (iii) the early institution of public finance in Islam stands on a bipartite structure of *fay'* *'āmm* on the one hand, and *zakāt* on the other, (iv) *Zakāt* constitutes a special institution of public finance in Islam, and (v) Abū 'Ubayd's notions of *rifq* (leniency), *sahl* (convenience), and *'alā qadr al-tāqah* (in accordance with the ability to pay) in fiscal policy anticipate three of the four of the well-known "maxims of taxation" of Adam Smith.

The study also examines the eclectic attitude of Abū 'Ubayd which is an important approach to dealing with public policy. His notion of "*takhayyur*" in Islamic Jurisprudence, whose nature is upholding *ijmā'* (consensus of the jurists) and *maṣlahah 'āmmah* (public interest), is perhaps very beneficial in solving modern problems of public law in Islam.

INTRODUCTION

The works of the early Muslim jurists (*fuqahā'*) and traditionists (*muhaddithūn*), some of which directly deal with the historical dimension of Islamic economics, have been virtually overlooked in the contemporary discussion.¹ One of them is Abū 'Ubayd's work *Kitāb al-Amwāl* which, according to a literature survey, has "failed to attract the attention of economists so far."² In fact, his magnum opus *Kitāb al-Amwāl*, a compendium of public finance, deserves to be included among the "Great Books of Islamic Economics" which are yet to be worked out by groups of Muslim Economists. Unfortunately, with the exception of a brief article by Cengiz Kallek,³ the book which was written nearly 1200 years ago has not been given the attention it merits; so far no study has been exclusively devoted to it.

The editing and publication of *Kitāb al-Amwāl* was in fact completed for the first time in 1934 by Muḥammad Ḥamid al-Fiqī.⁴ Subsequent editions have been

¹ The nascent discipline "Islamic Economics," as a matter of fact, emphasizes the contemporary issues at the expense of its historical dimension, to the extent that "the history of economic thought is considered in some circles as a remarkably immaterial and trivial scholastic pursuit," as has been sharply observed by Cengiz Kallek in an article. Please see his introductory part of "Qudāmah Ibn Ja'far on Certain Aspects of Political Economy," *Al-Shajarah - Journal of the International Institute of Islamic Thought and Civilization* 3, no. 1 (1998): 1.

² In an unpublished paper surveying the contribution of 31 early Muslim scholars in Islamic economic thought, Muḥammad Nejatullah Siddiqi has put his remarks on Abū 'Ubayd, only in a few lines, by saying: "Author of a compendium on public finance comparable to Abu Yusuf's *kitāb al-kharāj*, Abu Ubaid has surprisingly failed to attract the attention of economists so far. His *kitāb al-Amwāl* is very rich in historical as well as jurisprudential material. Widely quoted by recent writers on Islamic economics, it has been recently translated into Urdu without any introduction or analysis of its contents." Muḥammad Nejatullah Siddiqi, "Recent Works on History of Economic Thought in Islam - A Survey," (Jeddah: International Center for Research in Islamic Economics King Abdulaziz University, 1982), 16. In his earlier publication, he also observes that, "(f)rom Abū Yūsuf in the second century to Tūsi and Waliullāh we get a continuity of serious discussion on taxation, Government expenditure, home economics, money and exchange, division of labour, monopoly, price control, etc. Unfortunately, no serious attention has been paid to this heritage by centres of academic research in Economics." See Muḥammad Nejatullah Siddiqi, *Muslim Economic Thinking - A Survey of Contemporary Literature* (Leicester: The Islamic Foundation, 1981), 74.

³ Please refer to his article, "Economic Views of Abū 'Ubayd," *IJUM Journal of Economics and Management* 6, no. 1 (1998): 1-21. In this article he has put forward 5 major points of Abū 'Ubayd's economic view under the following headings, namely; (i) The philosophy of law from an economic standpoint, (ii) "Bedouin" and "Urban" dichotomy, (iii) Ownership: In view of Agricultural Improvement Policies, (iv) The consideration of Necessities, and (v) The function of money.

⁴ Abū 'Ubayd, *Kitāb al-Amwāl*, ed. Muḥammad Ḥamid al-Fiqī (Cairo: al-Matba'ah al-'Āmirah, 1353/1934-35).

published by Muḥammad Khalil Harrās (1967),⁵ ‘Abd al-Amir ‘Ali Muḥannā (1988),⁶ and Muḥammad ‘Amārah (1989).⁷ The book has also been rendered into various languages; into Urdu by ‘Abd al-Raḥmān Ṭāhir Sūrati (1968),⁸ into Turkish by Cemaleddin Saylik (1981),⁹ and into English by Noor Mohammad Ghiffari (1991).¹⁰ However, apart from the early edition and publication, and subsequent re-editions and translations, it is rather curious that there exists no single study exclusively devoted to *Kitāb al-Amwāl*. Perhaps, since the book is oft-quoted, some are of the opinion that there is no further need to deal with it independently.

We notice that a number of modern works have made use of *Kitāb al-Amwāl* only as a reference. However, sometimes we find that passages from this book are not only quoted out of context but also misinterpreted. They are often partially cited without examining the tripartite structure of the book: *fay’*, *khums*, and *ṣadaqah (zakāt)*. Some have drawn from *Kitāb al-Amwāl* the discussion on *fay’* and yet neglected its discussion on *zakāt*, while others have drawn from it the discussion on *zakāt* but put aside the subject of *fay’*. Hence the whole structure of the book is overlooked by such partial studies.

The present study thoroughly analyzes the contents of this book, its tripartite structure, the important terms related to public finance, and investigates the socio-political context contributing to its genesis. One of the significant aspects of *Kitāb al-Amwāl* we are dealing with here lies in its being the first book in Islam given the title “*Kitāb al-Amwāl*.” Hence, from the historical point of view it carries its own importance. After Abū ‘Ubayd, many scholars who wrote on the same subject used the same title for their works.¹¹ Before its publication, the earlier scholars used to call their

⁵ Abū ‘Ubayd, *Kitāb al-Amwāl*, ed. Muḥammad Khalil Harrās (Cairo: Maktabat al-Kulliyah al-Azhariyyah, 1388/1967-68).

⁶ Abū ‘Ubayd, *Kitāb al-Amwāl*, ed. ‘Abd al-Amir ‘Ali Muḥannā (Beirut: 1988).

⁷ Abū ‘Ubayd, *Kitāb al-Amwāl*, ed. Muḥammad ‘Amārah (Beirut: Dār al-Shurūq, 1989). For our study we use this edition, so hereinafter designated as “Abū ‘Ubayd.”

⁸ Abū ‘Ubayd, *Kitāb al-Amwāl*, trans. (Urdu) ‘Abd al-Raḥmān Ṭāhir Sūrati (Islamabad: Islamic Research Institute, 1968).

⁹ Abū ‘Ubayd, *Kitāb-ül Emvāl*, trans. (Turkish) Cemaleddin Saylik (Istanbul: 1981).

¹⁰ Abū ‘Ubayd, *The Book of Finance*, trans. Noor Mohammad Ghiffari (Islamabad: Pakistan Hijra Council, 1991).

¹¹ After him various books bearing the title of “*amwāl*” are identified. They are: *Kitāb al-Amwāl* by Ibn Zanjawayh (d. 251/865); *Kitāb al-Amwāl wa al-Maghāzi* by Ismā‘il b. Ishāq al-Qādi

works "*Kitāb al-Kharāj*." However, the contents are not really similar, for *Kitāb al-Amwāl* of Abū 'Ubayd is more extensive than its forerunners, *Kitāb al-Kharāj*, especially with regard to the discussion of *zakāt*. The extensive space devoted to the discussion of *zakāt* in *Kitāb al-Amwāl* compared to that in *Kitāb al-Kharāj* should justify our distinction between the two genres of literature. This is strengthened by the classification forwarded by Sabri Orman that *al-Kharāj* literature is to be separated from *al-Amwāl* literature. Comparing the two bodies of literature, he says:

The thematic identity of the two bodies of literature in turn means that the latter could very well be classified with the first. However, we prefer to take them up separately because after all they carry different names...¹²

Apart from a mere difference in name, we notice that there are some more interesting dimensions associated with the author's background as well as the content of the book. Given the fact that Abū 'Ubayd was an expert in Arabic language (*lughawī*) whom scholars used to refer to on some difficult Arabic words (*gharīb al-ḥadīth*), we cannot assume that he chose the title "*Amwāl*" arbitrarily. As a lexicographer who undoubtedly knew the semantic difference between "*amwāl*" and "*kharāj*," his choice of *Kitāb al-Amwāl* instead of *Kitāb al-Kharāj* for the title of his book is not simply for rhetorical purposes.

We learn that there are certain reasons why he chose the title of "*Amwāl*." First of all, the title *Kitāb al-Amwāl* is perhaps inspired by *Kitāb Amwāl al-Nabī*, the work of al-Madā'ini,¹³ Abū 'Ubayd's contemporary. This is supported by the fact that Abū

(d. 282/895); *Ikhtisār Kitāb al-Amwāl li Abi 'Ubayd* by Abū Marwan al-Qurṭubī (d. 303/914); *Kitāb al-Amwāl* by Abū Bakr al-Khallāl al-Hanbalī (d. 311/923); *Kitāb al-Amwāl* by Abū Ja'far al-Dāwūdī (d. 402/1011); *Al-Amwāl al-Mushtarakah* by Ibn Taymiyyah (d. 728/1327); *Risālah fi al-Amwāl* by an anonymous author. See Hossein Modarressi Tabataba'i, *Kharāj in Islamic Law* (London: Anchor Press Ltd, 1983), 73-74. Al-Kattāni also mentions the name of Abū al-Shaykh al-Hayyāni (d. 369/979) among the authors of *Kitāb al-Amwāl*. See Muhammad b. Ja'far al-Kattāni, *al-Risālah al-Mustafraḥah*, ed. Muḥammad al-Muntaṣir (Istanbul: Kahraman Yayınları, 1986), 38, 47. *Kitāb al-Amwāl* by Ibn Zanjawayh and by al-Dāwūdī have been published. The latter has also been translated into English. See Abū Ja'far al-Dāwūdī, *Kitāb al-Amwāl*, trans. Abul Muhsin Muhammad Sherfuddin (New Delhi: Kitab Bhavan, 1999).

12 See Sabri Orman, "Sources of the History of Islamic Economic Thought (II)," *Al-Shajarah - Journal of the International Institute of Islamic Thought and Civilization* 3, no. 2 (1998): 5. See also his earlier article in *al-Shajarah* 2, no. 1 (1997): 21-62; Cf. Tabataba'i, *Kharāj in Islamic Law*, 73-74. Therein he separates works entitled "*Amwāl*" into their own category.

13 Ibn al-Nadīm in his *al-Fihrist* mentions certain "*Kitāb Amwāl al-Nabī*" by al-Madā'ini (d. 215/830). This, however, does not override the significance of Abū 'Ubayd's book being the

'Ubayd opened his discourse by introducing first the "Amwāl Rasūlillāh," before discussing further the various types of public revenue of the Muslims. The systematic discourse on "Amwāl Rasūlillāh" in *Kitāb al-Amwāl*, whose discussion is not available in the earlier *Kitāb al-Kharāj*, marks the first difference between the two genres.

Another reason has been pointed out by Noor Muhammad Ghiffari, who translated *Kitāb al-Amwāl* into English, as to why Abū 'Ubayd chose for his work a different title from *Kitāb al-Kharāj*. In the introductory part of the book, he says;

Now, a very important question needs to be answered, why Abū 'Ubayd chose the caption *Kitāb al-Amwāl* instead of *Kitāb al-Kharāj*, that was chosen by his forerunners: Abū Yūsuf, Yahyā b. Ādam and others? It can be confidently said that [the] title of *al-Amwāl* is more comprehensive than *al-Kharāj*. Though, by interpretation *al-Kharāj* may include all sorts of taxes i.e. *Jizya, Khums, Tasq* etc., yet *Kharāj* is originally used for the tax imposed on such lands that were conquered by the Muslims and afterwards left in the possession of their old owners, who were asked to pay *Ijtihādī* taxes i.e. *Kharāj, 'Ushūr* etc. Probably, Abū 'Ubayd chose this name to work out a comprehensive and descriptive statement of the different taxes imposed and collected by the Islamic State, while *Kharāj* is used to be designated on landed property.¹⁴

There is yet another reason, perhaps the most important one, why *Kitāb al-Amwāl* is chosen by Abū 'Ubayd to suggest a different title from *Kitāb al-Kharāj*, namely the discussion of *zakāt*. Its independent and lengthy discourse on *zakāt*, separating the discourse on *kharāj*, which is interchangeable with *fay'*,¹⁵ is probably

first one bearing the title *al-Amwāl*, since Abū 'Ubayd's book still exists while that of al-Madā'ini is lost. Al-Madā'ini is 'Alī b. Muḥammad b. 'Abdullāh b. Abi Sayf. He is among the early Muslim historians who produced a lot of works. Al-Baghdādi (d. 463/1070), in his description of him, remarks by saying that "those who want to know the history of the pre-Islamic period should read books by Abū 'Ubaydah [Ma'mar b. al-Muthannā (d. 209/824-5)], while those who want to know the history of Islam should read books by al-Madā'ini." His biography is recorded in *Tārīkh Baghdād*. See al-Baghdādi, *Tārīkh Baghdād*, 19 vols. (Beirut: Dār al-Kutub al-'Ilmiyyah, n.d.), 12: 54-55. Hereinafter cited as "al-Baghdādi." See also *Encyclopaedia of Islam*, new ed., s.v. "al-Madā'ini," by Ursula Sezgin. Only Ibn al-Nadīm, however, mentions that "*Kitāb Amwāl al-Nabī*" is among the works of al-Madā'ini. See Ibn al-Nadīm, *Kitāb al-Fihrist*, (Tehran: Marvi Offset Printing, n.d.), 114; Idem, *The Fihrist of al-Nadīm*, trans. and ed. B. Dodge, 2 vols. (New York: Columbia University Press, 1970), 1: 221.

14 Noor Muhammad Ghiffari in the introduction to his English translation of *Kitāb al-Amwāl*. See *The Book of Finance*, xxvii.

15 Please see Abū Yūsuf, *Kitāb al-Kharāj* (Beirut: Dār al-Ma'rifa, n.d.), 23. Hereinafter cited as "Abū Yūsuf." He considered *kharāj* and *fay'* to be the same thing when he addressed Hārūn al-Rashid by saying "*fa ammā al-Fay' yā Amir al-Mu'minin fahuwa al-Kharāj 'indanā*." It is therefore more appropriate to render "*Kitāb al-Kharāj*" as a book on taxation, rather than a book on land-tax, since *fay'* in this sense denotes taxation in general. The lack of awareness of the interchangeability of the terms *fay'* and *kharāj* in Abū Yūsuf's discourse has led certain

the most distinctive feature of *Kitāb al-Amwāl*. In his work Abū 'Ubayd has devoted ample space to the discussion of *zakāt* almost as much as that on *fay'*, indicating a different approach to dealing with the subject of public finance. Prior to this, the earlier scholars of public finance put *zakāt* under the discussion of *kharāj*, giving the impression that the two belong to one category. Abū 'Ubayd, however, perceives them differently in his *Kitāb al-Amwāl*.

The title *Amwāl* in fact reveals its peculiar content which differs in scope and approach from its predecessors, *Kitāb al-Kharāj*, such as the ones by Abū Yūsuf (d. 182/798) and by Yahyā b. Ādam (d. 203/818).¹⁶ This is proven, as will be shown, by the fact that the structure of *zakāt-fay'* is more clearly defined in *Kitāb al-Amwāl* than in *Kitāb al-Kharāj*. The framework of *Kitāb al-Amwāl* is structured in such a way as to highlight the role of *zakāt* as well as *fay'* in the institution of Islamic public finance. The book has divided the spending side into two, namely *zakāt* spending (*makhārij al-ṣadaqah*) and *fay'* spending (*makhārij al-fay'*), to show that the two are of different categories in Islamic public finance.¹⁷

The independent position of *zakāt* from that of *fay'* and the different government policy toward them suggest that *zakāt* cannot be put under the same category as *fay'* or *kharāj*, and hence they should be treated accordingly. In this regard, Abū 'Ubayd is more cautious in giving the title "*Kitāb al-Amwāl*" to his work, rather than imitating his predecessors, as he perceives *Kitāb al-Amwāl* as a

scholars to render *Kitāb al-Kharāj* simply as "Book on the land-tax." One of them, for example, remarks, "It is, therefore, not coincident that the first known Hanafite book of law is Abū Yūsuf's *Kitāb al-Kharāj*, the 'Book on the land-tax'." See Baber Johansen, *The Islamic Law on the Land Tax and Rent* (London: Croom Helm, 1988), 7.

16 We, therefore, do not fully agree with Prof. al-Rayyis in his claim that Abū 'Ubayd saw the word "al-kharāj" is synonymous with the word "al-amwāl," hence, to him, *Kitāb al-Amwāl* of Abū 'Ubayd resembles completely *Kitāb al-Kharāj* of Abū Yūsuf and Yahyā b. Ādam. In his own words, Prof. al-Rayyis says: "wa awḍaha Abū 'Ubayd hādha al-ma'nā, idh ra'ā anna kalimat "al-kharāj" murādifatun likalimat "al-amwāl" faja'alahā al-akhirah - wa hiya bimuthābat al-tafsīr - 'unwānan likitābihi al-ladhī yumāthiluhu tamāman kitābay "Abū Yūsuf wa Ibn Ādam." See Muhammad Ḍiyā' al-Dīn al-Rayyis, *al-Kharāj fi al-Dawlah al-Islāmiyyah* (Cairo: Maṭba'at Nahḍah Miṣr, 1957), 8.

17 Cf. Aghnides, when he put forward his conclusion that, "According to Mohammedan theory, as already explained, the revenue of a Mohammedan state falls into the two classes of religious and secular revenue. The religious revenue is derived from the Moslems and is chiefly made up of so-called *zakāt* taxes. The secular revenue, on the other hand, is collected from non-Moslems especially and consists principally in the *jizyah*, the *kharaj*, and the fifth levied on spoils of war, mines, and treasure-trove." See Nicolas P. Aghnides, *Mohammedan Theories of Finance* (Lahore: The Premier Book House, n.d.), 500.

combination of both *Kitāb al-Kharāj* and *Kitāb al-Ṣadaqah (Zakāt)*. From this point of view we may also say that the earlier works on *al-Kharāj* actually constitute only one structure of *Kitāb al-Amwāl*.

From another angle the title "*Kitāb al-Amwāl*" is more appropriately and literally translated as "The Book of Public Finance" whereas the "*Kitāb al-Kharāj*" is properly rendered as "The Book of Taxation." This shows, at least, that semantically the term *Kitāb al-Amwāl* is more comprehensive than that of *Kitāb al-Kharāj*. However, from the point of view of content, what is important is that, Abū 'Ubayd has approached the subject of public finance from a different perspective, namely by considering *zakāt* as a special fiscal arrangement which is different from ordinary fiscal institutions reflected in the term "*kharāj*."

The distinctive feature of *zakāt* in *Kitāb al-Amwāl* has been noticed by Abū 'Ubayd's student, Ibn Zanjawayh (d. 251/865), who expands his teacher's discourse on *zakāt*, while maintaining the title of his work "*Kitāb al-Amwāl*." In this work, which is much lengthier than Abū 'Ubayd's, the discussion of *zakāt* covers half of the whole book. Unfortunately, after Ibn Zanjawayh, later scholars such as al-Dāwudī (d. 402/1011), who lived two centuries later, did not hesitate to give the title of "*amwāl*" to their works, though their content and approach are no different from the works on "*kharāj*."

Kitāb al-Amwāl of Abū 'Ubayd, though containing a lot of *aḥādīth*, is not categorized by early Muslim scholars as a book of *ḥadīth*, but a book of *fiqh*.¹⁸ "As a matter of fact," says a modern scholar of *ḥadīth*, Muḥammad Zubayr Ṣiddīqī, "Islamic law in its earliest period consisted of little else than these legal traditions (*aḥādīth al-aḥkam*), which either upheld or transformed the current legal practice."¹⁹ However,

¹⁸ Please see, for examples, al-Baghdādī, 12: 405; Ibn Manzūr, *Mukhtaṣar Tārīkh Dimashq li Ibn 'Asākir*, ed. Riyād 'Abd al-Hamid Mirār, Rūhiyyat al-Nahās, Muḥammad Muṭī' al-Hāfiẓ, 25 vols. (Damascus: Dār al-Fikr, 1984), 21: 19. Hereinafter cited as "Mukhtaṣar"; al-Mizzī, *Tahdhīb al-Kamāl fi Asmā' al-Rijāl*, ed. Bashār 'Awwād Ma'rūf, 35 vols. (Beirut: Mu'assasat al-Risālah, 1992), 23: 365. Hereinafter cited as "al-Mizzī"; al-Dhahabī, *Tārīkh al-Islām wa Wafayāt al-Mashāhir wa al-A'lām*, ed. 'Umar 'Abd al-Salām Tadmuri, 44 vols. (Beirut: Dār Kitāb al-'Arabī, 1991), 16: 326. Hereinafter cited as "Tārīkh Islām." These four scholars consider the *Kitāb al-Amwāl* as a book on jurisprudence.

¹⁹ Muḥammad Zubayr Ṣiddīqī, *Hadīth Literature: Its Origin, Development and Special Features* (Cambridge: Islamic Text Society, 1993), 9; Cf. Ahmad Hasan's statement on the

Kitāb al-Amwāl is not merely a collection of traditions similar to the work of Yahyā b. Ādam, as alleged by Ben Shemesh,²⁰ since, in addition to the traditions he has collected numbering almost 2000, Abū 'Ubayd also presents his own views on *ḥadīth*, *tafsīr*, *fiqh*, *Arabic language*, etc. He sometimes criticizes the *ḥadīth* on its *isnād* and *matn*, explains the difficult Arabic words (*gharīb al-ḥadīth*), and gives his own independent view on certain issues of *fiqh*.²¹

In this book, expressions such as "*qāla Abū 'Ubayd*" (Abū 'Ubayd said) are abundant and found in almost every chapter either in the beginning, in the middle, or at the end as concluding remarks. Immediately after the expression "*qāla Abū 'Ubayd*" he gives commentaries on the traditions under discussion, the views of earlier scholars on the subject, and also his own position on the disputed matters. From his own statement we are able to form a view of Abū 'Ubayd's school of law which does not seem to follow any specific school. He has a special method of "Takhayyur," a positive kind of eclecticism, a liberty to choose any view, which he considered to be the best, from the available schools of jurisprudence.²² We notice that he uses such expressions

role of *āthār* in early legal works to the effect that "Early works on *Fiqh* are replete with the legal opinions of the successors." See Ahmad Hasan, *The Early Development of Islamic Jurisprudence* (Islamabad: Islamic Research Institute, 1994), 52; To view the significant role of *hadīth* in early legal texts, see Wael B. Hallaq, *A History of Islamic Legal Theories* (Cambridge: Cambridge University Press, 1997), 10-15.

²⁰ Comparing the work of Yahyā and that of Abū 'Ubayd, Ben Shemesh remarks: "Yahyā's *Kitāb al-Kharāj* is thus not a book actually written by Yahyā; it is merely a collection of traditions on the subject of land taxation, with some explanation added by Yahyā. A similar work, but more comprehensive and containing much more material (1997 paragraph), was prepared by Abū 'Ubayd al-Qāsim, a contemporary of Yahyā of Byzantine descent, under the name of "*Kitāb al-Amwāl*", and likewise extant today." See Yahyā b. Ādam, *Kitāb al-Kharāj*, ed. Ahmad Muḥammad Shākir (Beirut: Dār al-Ma'ārif, n.d.). Hereinafter cited as "Yahyā b. Ādam." Cf. A. Ben Shemesh, *Taxation in Islam*, 3 vols. (Leiden: E. J. Brill, 1967), 1: 7. Hereinafter cited as "Ben Shemesh."

²¹ Cengiz Kallek observes that Abū 'Ubayd "...scrutinized the traditions and transmitted them with their chains of authorities. He verified their soundness and criticized their chains, when deemed necessary. Nevertheless, occasionally he shortened some reports or gave their interpretation instead of their texts. He touched upon doubtful points and explained esoteric terms, if any. Sometimes the issues were classified and their proofs were furnished respectively. On other occasions the proofs or the conclusions deduced from them were categorized." See Cengiz Kallek, "Economic Views of Abū 'Ubayd," 6.

²² H. L. Gottschalk considered Abū 'Ubayd as an eclectic scholar. See his article in *Encyclopaedia of Islam*, new ed., s.v. "Abū 'Ubayd al-Kāsim B. Sallām." Eclecticism in Islamic jurisprudence can be termed "*takhayyur*." A contemporary scholar of Islamic Law, 'Abdur Raḥmān I. Doi, says: "*Takhayyur* literally means choice. In the language of *fiqh*, it means liberty of an individual Muslim to be governed by the law of any of the four schools of Islamic Jurisprudence....*Takhayyur*, hence, offers a solution in case of conflict of law....The Qādi, once *Takhayyur* is accepted, will be at liberty to apply an opinion other than that of the school to which they were traditionally bound." See 'Abdur Raḥmān I. Doi, *Shari'ah: The Islamic Law* (London, 1984; repr., Kuala Lumpur: A. S. Noordin, 1989), 470-471 (page

as “*akhtāru*” or “*nakhtāru*” which literally mean “I choose” or “we choose” to opt for his most preferred view when there is a disagreement (*ikhtilāf*) among the jurists.

Abū ‘Ubayd organized his work into books (*kitāb*) which are further divided into chapters (*bāb*).²³ Under each title he usually places some *riwāyāt* and traditions with some interpretations by the earlier scholars on those *riwāyāt*. He then presents his own opinion on the issue in the middle of the discussion and also toward the end. In some chapters, however, he begins directly with his own view which serves as a summary of the chapter under discussion. In this case, only after putting forward his view does he then present the *riwāyāt* and traditions for support.

In his arrangement Abū ‘Ubayd put the three general categories of public revenue in sequence. First, the book on *fay’* in which he discusses *jizyah*, *futūḥ al-arḍin*, *kharāj*, *iqṭā’*, *himā*, and *iḥyā’ al-mawāt*. His discussion on *futūḥ al-arḍin* (conquest of new territories) and *kharāj* become his major discourse in *fay’*. In fact, about a half volume of his *Kitāb al-Amwāl* is devoted to this first category of public revenue. Next, he deals with *khums*, the second category of public revenue, which includes the discussion on *anfāl* and *salab*. It takes up about 10 percent of the book. Finally, Abū ‘Ubayd devoted the rest of the book to *ṣadaqah* or *zakāt*. So his *Kitāb al-Ṣadaqah* (Book on *Zakāt*) takes up a considerable proportion of the whole *Kitāb al-Amwāl*. In fact, his discussion of *zakāt* should be considered among the most extensive treatises on *zakāt* in early Islam.²⁴

reference is to the reprint edition). Our term “positive eclecticism” to denote “*takhayyur*” is based on the semantic analysis of al-Attas on the term “*ikhtiyār*.” He says: “The act that is meant in *ikhtiyār* is that of making choice, not between many alternatives but between two alternatives: the good and the bad. Because *ikhtiyār* is bound in meaning with *khayr*, meaning ‘good’, being derived from the same root *khāra* (*khayara*), the choice that is meant in *ikhtiyār* is the choice of what is good, better, or best between two alternatives.” See Syed Muhammad Naquib al-Attas, *Prolegomena to the Metaphysics of Islam - An Exposition of the Fundamental Elements of the Worldview of Islam* (Kuala Lumpur: ISTAC, 1995), 33.

²³ Generally we are able to construct Abū ‘Ubayd’s views on certain issues by learning from the titles of the books and chapters he has put forward. In some cases, however, these titles are just to show that there is a discussion among the scholars about certain issues, and not necessarily describing Abū ‘Ubayd’s point of view.

²⁴ If we compare the book of *zakāt* in *al-Muwattā’* by Imām Mālik, he provides only 56 traditions and makes it into 30 chapters (*bāb*). Abū ‘Ubayd, however, provides more than 1100 traditions (*hadīth* and *athār*), and makes it into 37 chapters. The most extensive discourse on *zakāt* is, however, by Imām al-Shāfi’i in his *al-Umm*. In its composition the *zakāt* part is made up of 100 chapters. All are supported by traditions and opinions of al-Shāfi’i himself. For comparison, see Mālik b. Anas, *al-Muwattā’*, ed. Muḥammad Fu’ād ‘Abd al-Bāqī, 2 vols.

Although not a history book, *Kitāb al-Amwāl* sometimes provides significant chronological accounts pertaining to the different fiscal policies of the Muslim caliphs, especially those of 'Umar al-Khaṭṭāb and 'Umar b. 'Abd al-'Aziz. We learn that Abū 'Ubayd considered the latter as an authority whose public policy should be followed by Muslims. In addition, *Kitāb al-Amwāl* contains historical material such as the charter of Madinah and various letters of the Prophet (peace be upon him). Some are collected under the chapter entitled "*Letters of agreement written by the Prophet and his companions to the people (entering into) peace treaties*,"²⁵ while others are found elsewhere in various chapters. It is interesting to note that Abū 'Ubayd gave a different and independent *isnād*, regarding the materials of the constitution of Madinah, compared to other earlier sources.²⁶

Another aspect of *Kitāb al-Amwāl* is its information on the early and rudimentary discussions on comparative religion. The issues on *jizyah* which deal directly with *Ahl al-Kitāb* (People of the Book) and *Ahl al-Dhimma* (non-Muslim Subjects) intersect the subject matter of Comparative Religion and that of Public

(Beirut: al-Maktabah al-Thaqāfiyyah, 1988), 244-285; al-Shāfi'i, *Kitāb al-Umm*, ed. Muhammad Zuhri al-Najjār, 10 vols. (Beirut: Dār al-Ma'rifah, n.d.), 2: 3-94.

25 The title in Arabic is written as *Kutub al-'Uhūd allati Katabuhā Rasūlullāh (s.a.w) wa Aṣḥābuhā li Ahl al-Ṣulh*. See Abū 'Ubayd, *Kitāb al-Amwāl*, 280-298.

26 The earliest report about the constitution of Madinah was by Muhammad b. Ishāq (d. 151/768) as quoted in the *Sirah* of Ibn Hishām, but it is without *isnād*. Another report from Ibn Sayyid al-Nās based on Ibn Abū Khaythamah (d. 279/892) provides a different *isnād* through Kathir al-Muzani. Abū 'Ubayd's *isnād* goes back through Ibn Shihāb al-Zuhri. For further details on the *isnād* of the text of the constitution of Madinah see Akram Ḍiyā' al-'Umari, *Madinan Society at the Time of the Prophet*, 2 vols. (Herndon: The International Institute of Islamic Thought, 1991), 1: 100-102; Cf. Jorgen Baek Simonsen, *Studies in the Genesis and Early Development of the Caliphal Taxation System* (Copenhagen: Akademisk Forlag, 1988), 39-41. Despite the view that the document of the constitution is fabricated, the text is still beneficial for the purpose of historical study. Among those who considered it as not genuine is Yūsuf al-'Ish in the footnote of his Arabic translation of Julius Wellhausen's *The Arab State and Its Decline* (originally in German; *Das Arabische Reich und sein Sturz*), 20, footnote no. 4. This is notified by al-'Umari (p. 99), without mentioning the arguments. However, we can surmise that al-'Ish was following Wellhausen's line of thinking in claiming that there is a tendency of the Muslim jurists of the 2nd/8th century to attribute institutions of later origin to the earlier period of institutions. In a similar case, Simonsen, for example, was in doubt about the origin of the Constitution of Madinah as it "apparently found its final form at the beginning of the 8th century," hence to him, "such technical problems of providence do not answer the question of whether we are confronted with a genuine agreement or whether, in fact, we are dealing with a well-fabricated early 8th century forgery." (p. 40). 'Umari, however, responded by saying: "Even if the document, as a whole, is not valid as evidence for the rulings of the *Shari'ah* - apart from the parts which were reported in the authentic books of *hadith* - it is still valid as a basis for historical study, which does not require such a high level of authenticity as is required for legal judgments, especially since the Document was reported through numerous chains of transmitters which combine to give its strength." See 'Umari, 102.

Finance in Islam. Abū 'Ubayd in his discourse, for instance, pointed out two different opinions pertaining to Zoroastrians (*Majūs*) and whether or not they belong to *Ahl al-Kitāb*. The fact that the Prophet (peace be upon him) had accepted the *jizyah* from the Zoroastrians of Hajar and Baḥrayn has been interpreted by some scholars as implying that they belong to *Ahl al-Kitāb*. The author of *Kitāb al-Amwāl*, however, does not hold this view. He, on the contrary, rather considers Zoroastrians as polytheists. His argument is based on the report of 'Abd al-Raḥmān b. 'Awf to the effect that the Prophet (peace be upon him) had ordered the Companions to act towards the Zoroastrians in the customary manner of acting towards the People of the Book, provided they could neither marry their women nor consume their slaughtered meat.²⁷ This is perhaps among the most significant pieces of information on the notion of "*Shibh Ahl al-Kitāb*" (Semi People of the Book) in the later discussion of Comparative Religion such as that put forward by al-Shahrastāni (d.548/1153).²⁸

Abū 'Ubayd categorized four different groups of people with respect to their religious affiliation; Muslims, People of the Book (*Ahl al-Kitāb*), Arab Polytheists (*Mushriki 'Arab*), and Non-Arab Polytheists (*Mushriki A'ājim*). Non-Arab people who are neither Christians nor Jews, such as Zoroastrians and the Berbers (*Barbar*), belong to *Mushriki A'ājim*. Hence, they are subject to *jizyah*. This implies that all non-Muslims are subject to *jizyah*, except for the Arab Polytheists who have to embrace Islam, or to go to war with the Muslim armies which amounts to death. With the extinction of the Arab Polytheists, there are practically only two groups of people; Muslims and non-Muslims *vis-à-vis* the payment of *jizyah*.

Kitāb al-Amwāl is also a source book of semantics to which early Muslim scholars referred. In *Tafsīr*, for example, Ibn Kathīr (d. 774/1372) quoted the original

²⁷ The discussion on this issue is provided in his chapter on "Taking *jizyah* from Zoroastrians." See Abū 'Ubayd, 105-110.

²⁸ See al-Shahrastāni, *al-Mīlāl wa al-Nihal*, ed. Ahmad Fahmī Muhammad (Beirut: Dār al-Kutub al-'Ilmiyyah, 1992), 256-257. The term used by al-Shahrastāni is "*Man Lahu Shibh Kitāb*" to denote both the Zoroastrians (*al-Majūs*) and the Manicheans (*al-Mānawīyyah*) and their sects; Cf. Muhammad Azizan b. Sabjan, "Shahrastāni on the People of the Book (*Ahl al-Kitāb*) - A Study of His *al-Mīlāl wa al-Nihal*" (M.A. thesis, International Institute of Islamic Thought and Civilization, 2000), 56-78. His relevant chapter entitled "Shahrastāni on the Semi People of the Book (*Shibh Ahl al-Kitāb*)."

interpretations of Abū 'Ubayd on *anfāl* from this *Kitāb al-Amwāl*. He reiterated the four meanings of *anfāl* such as *salab*, *nafal al-sarāyā*, *nafal min al-khums*, and *nafal min jumlat al-ghanimah* in his commentary on Surāt al-Anfāl.²⁹ In lexicography, Ibn Manẓūr (d. 711/1311) cites *Kitāb al-Amwāl* as one of his sources. When he explains certain difficult words such as 'arisiyyūn' and 'khalitayn', Ibn Manẓūr mentions specifically that he refers to *Kitāb al-Amwāl*.³⁰ Similarly, in the public law of Islam, al-Māwardī (d. 450/1058) in his *al-Aḥkām al-Sultāniyah* cites the name of Abū 'Ubayd in his discussion of "al-Ḥimā." Although the former does not specifically mention *Kitāb al-Amwāl*, we learn that when he points out the word "al-Naqī" instead of "al-Baqī," it is from *Kitāb al-Amwāl*.³¹ At least we know that al-Māwardī had made a reference to *Kitāb al-Amwāl*, though he did not mention it.

As we mentioned earlier, Abū 'Ubayd classified public revenue into three categories, namely *fay'*, *khums* and *ṣadaqah (zakāt)*. This tripartite classification is his original idea and, hence, his most important contribution to the field of Islamic public finance. The earlier works on *al-kharāj* written respectively by Abū Yūsuf (d. 182/798) and Yahyā b. Ādam (d. 203/818) do not depict such a systemic classification. From the structure of *Kitāb al-Amwāl*, it suggests that early Islamic public finance stands on two major forms; *fay'* and *khums* on the one hand, and *zakāt* on the other. *Fay'* and *khums* are separated only as far as the revenue side is concerned. However, from the perspective of expenditure the two are combined under the *fay'*.

²⁹ On his explanation of verse no. 1 of *Sūrat al-Anfāl*, see Ibn Kathir, *Tafsīr al-Qur'ān al-'Azīm*, Ed. Muhammad al-Bannā, Ahmad 'Ashūr, 'Abd al-'Aziz Ghanim, 8 vols. (Istanbul: Dār Qahramān li al-Nahs wa al-Tawzi', 1984). See also Abū 'Ubayd, 397-419. The meanings of these four terms are discussed in this study.

³⁰ Ibn Manẓūr, *Lisān al-'Arab*, 15 vols. (Beirut: Dār al-Ṣādir, 1994), s.v. "a-r-s," and "kh-l-t." In fact, his *Lisān al-'Arab* is replete with the name of Abū 'Ubayd. The index shows that the name of Abū 'Ubayd occurs around 1500 times in the *Lisān al-'Arab*.

³¹ Please see al-Māwardī, *al-Aḥkām al-Sultāniyah*, (Beirut: al-Kutub al-'Ilmiyyah, n.d.), 233. Therein al-Māwardī quotes a report which states that "The Prophet had a reserved land in al-Madinah and an elevated land in al-Baqī." Then he says, "Abū 'Ubayd said: 'It is [not al-Baqī], but] al-Naqī' with 'nūn.'" This statement is available in Abū 'Ubayd's *Kitāb al-Amwāl*, 389, no. 741. Cf. al-Māwardī, *The Ordinances of Government*, trans. Wafaa H. Wahba (Reading: Garnet Publishing Ltd., 1996), 202. In fact al-Māwardī also mentions Abū 'Ubayd and his definition of "al-mā' al-'idd" (permanently flowing water), which is from *Kitāb al-Amwāl*. See *al-Aḥkām al-Sultāniyah*, 247; *The Ordinances of Government*, 215; *Kitāb al-Amwāl*, 374. Wafaa H. Wahba, the translator of *al-Aḥkām al-Sultāniyah* into English, has rendered "al-mā' al-'idd" as "the body of water," which is not accurate. See Muhammad Rawās Qal'aji and Hāmid Ṣādiq Qanībī, ed., *Mu'jam Lughat al-Fuqahā' - 'Arabi Inklizi* (Beirut: Dār al-Nafā'is, 1988), 306.

Another distinctive feature of Abū 'Ubayd's *Kitāb al-Amwāl* is his introduction of the Prophetic income (*fay'*) and its relationship to the general revenue of the Muslims (*fay' al-'āmm li al-Muslimin*). His notion of "amwāl," denoting public finance, is closely associated with the concept of "Amwāl Rasūlillāh," the Prophetic income gained from his *jihād* activities. In this regard, we learn that Abū 'Ubayd's idea of naming his work "*Kitāb al-Amwāl*" is inspired by the so-called "*Kitāb Amwāl al-Nabi*" written by his contemporary al-Madā'ini (d. 215/830). Unfortunately, the latter's book is lost. Otherwise we would be able to ascertain the extent to which this work had some bearing on Abū 'Ubayd's, apart from the title.

At the beginning of *Kitāb al-Amwāl* the author classified the Prophetic income into three categories, namely *fay'*, *ṣafī*, and *khumus al-khums*. After the demise of the Prophet (peace be upon him) what was left over from this income was channeled into the public revenue. Whereas the *ṣafī* and the *khumus al-khums* were no longer sources of public revenue, yet the *fay'* remained so. The relationship between the *fay'* of the Prophet (peace be upon him) and that of public revenue is analyzed in the present study, with a particular focus on, (i) whether or not there is a possibility of saying that the Prophetic *fay'* initiates the public *fay'*, and if granted, (ii) whether the general public revenue in Islam, then, has its origins in the Prophetic income.

In the light of the explication above, as will be shown again in due course, we therefore object to the rendering of "*Kitāb al-Amwāl*" simply as "The Book of Finance."³² It should be precisely translated as "The Book of Public Finance." The term "public" is very important in this case, for there are two distinct discourses comprising Public Finance and Finance in the discipline of Economics. Furthermore,

³² See, for example, Noor Muhammad Ghiffari, who has translated the whole *Kitāb al-Amwāl* into English, and yet calls this work the "Book of Finance." Please refer to Abū 'Ubayd, *The Book of Finance*, trans. Noor Muhammad Ghiffari. Some scholars made the same mistake when putting the title "Finance" on the subject matter of Public Finance. See, for example, M. Minovi and V. Minorsky, "Nāsir al-Din al-Tūsī on Finance," *Bulletin of the School of Oriental and African Studies* 10, no. 3 (1940-1942): 755-789. The subject matter of al-Tūsī's treatise is mainly on the "Royal Revenue" and the "Royal Expenditure," to use Minorsky's terms, which, in Economics, are the subject matter of Public Finance and not Finance. Similarly, Aghnides calls his work "*Mohammedan Theory of Finance*," though his main discussion is actually Public Finance.

the nature of "amwāl" in Abū 'Ubayd's discourse refers only to the discussion of public finance, and not at all to corporate finance.

In the present work the major technical terms of Islamic public finance such as *anfāl*, *khums*, *khumus al-khums*, *jizyah*, *fay'*, *ṣafī*, *ṣawāfī*, and *ṣadaqah* (*zakāt*) are restudied. The concept, the chronology, and the growth of the terms which contribute to the discourse of public finance in early Islamic civilization are also given due attention. With regard to each concept, though the focus is on Abū 'Ubayd's views, a comparison with those of other scholars of Islamic public finance is carried out in the study. To do that we have chosen four scholars who have also written on the same subject, namely Abū Yūsuf (d. 182/798), Yaḥyā b. Ādam (d. 203/818), Qudāmah b. Ja'far³³ (d. 320/932), and Abū Ja'far al-Dāwudī³⁴ (d. 402/1011), the first three of whom have their own *Kitāb al-Kharāj*, while the last his *Kitāb al-Amwāl*.

Whilst the first two scholars had completed their works before Abū 'Ubayd, the others wrote theirs after. Hence, we can gauge the development of their discussion. It is likewise interesting to note and compare their different schools of law, personalities, and social status in their own respective societies, which have some bearing on their writings. Abū Yūsuf, for example, a Hanafite and a grand *qāḍī* of Baghdād at the time of Hārūn al-Rashīd (d. 493/809), wrote *Kitāb al-Kharāj* with a lot more explanation than *aḥādīth* and *riwāyāt*, compared to the Hanbalite, Yaḥyā b. Ādam, who had no office in the government, who composed his *Kitāb al-Kharāj* which contains more *aḥādīth* and *riwāyāt* than explanation. We notice that in his approach to writing, Abū 'Ubayd takes a middle course between his two predecessors; his *Kitāb al-Amwāl* provides almost as much explanation as *aḥādīth* and *riwāyāt*.

The genesis of *Kitāb al-Amwāl* shares some common features with the two works as well. We may affirm that Abū Yūsuf's work has a bureaucratic orientation since it was composed in response to Hārūn al-Rashīd's request, hence, it was meant as an administrative guidebook dedicated to the ruler. Unlike Abū Yūsuf's, however,

³³ Qudāmah b. Ja'far, *Kitāb al-Kharāj wa Ṣinā'at al-Kitābah*, ed. Fuad Sezgin (Istanbul: Ma'had Tārīkh al-'Ulūm al-'Arabiyyah, 1986). Hereinafter cited as "Qudāmah b. Ja'far."

³⁴ Abū Ja'far al-Dāwudī, *Kitāb al-Amwāl*, ed. Ridā Muḥammad Sālim Shihādah (Rabat: Markaz Iḥyā' al-Turāth al-Maghribi, 1988). Hereinafter cited as "al-Dāwudī."

Yaḥyā's work may be described as having an academic orientation and as being a mere theoretical work which has no connection with any administrative affairs. We notice that Abū 'Ubayd's work exhibits both features; bureaucratic as well as academic.

Among Abū 'Ubayd's habits is that he used to show his new works to 'Abdullāh b. Ṭāhir (d. 230/844), the ruler of the Tahirid dynasty in Khurasan (215-230/830-844). His introductory chapter on the admonition (*naṣiḥah*) to the ruler in *Kitāb al-Amwāl* seems to follow Abū Yūsuf's style in the preface of his *Kitāb al-Kharāj*. The only difference is that whereas Abū Yūsuf gives his *naṣiḥah* directly to the ruler in his own words, Abū 'Ubayd is indirect and uses *ahādith*. The fact that Abū 'Ubayd presented his works to the ruler is also indicated by al-Khaṭīb al-Baghdādī (d. 463/1070), in his *Tārikh Baghdād*, in that the latter had discovered Abū 'Ubayd's works on jurisprudence (*fiqh*) in the personal library of the Tahirids. But asking to what extent the ruler had made use of Abū 'Ubayd's works in the administration is like asking how far the work of Abū Yūsuf had been implemented by al-Rashid in his reign. We can say here, however, that the academic orientation of *Kitāb al-Amwāl* is more dominant. From this angle, therefore, the work of Abū 'Ubayd is nearer to the academic orientation of Yaḥyā b. Ādam's.

Besides the two works mentioned above, Qudāmah b. Ja'far's *Kitāb al-Kharāj* is also used for comparison. In his work, Qudāmah, formerly a Christian, who converted to Islam in the presence of the Abbasid caliph al-Muktafi Billāh (289-295/902-908) and who became his secretary, provides a summary of some of the contents of Abū 'Ubayd's *Kitāb al-Amwāl*. Interestingly, unlike Abū 'Ubayd and other authors who had not felt it necessary to mention their references, Qudāmah mentioned them all. Particularly, he informed us of his reference to a work on *kharāj* by Abū 'Ubaydillāh Mu'āwiyah b. Yasār (d. 170/786), a converted Jew who became the secretary of the caliph Abū 'Abdillāh Muḥammad al-Mahdi (158-169/755-785). Abū 'Ubaydillāh, in fact, had written on the subject before Abū Yūsuf. Unfortunately, this work is lost. Otherwise, it would be entitled to be called the first extant work on *kharāj* in Islam.