

47. The tradition on the markets does not make the Arabs complete the circle by going back to the starting point of Dumat al-  
48. Yaqut, *Mu'jam al-buldan*, s.v. "Ukaz"; Wellhausen, *Reste*, 88–91.  
49. al-Marzuqi, *Kitab al-azmina wal-amkina*, 2:165.  
50. Wellhausen, *Reste*, 92; "niemand war hier Herr im Hause."  
51. On the relation between Mecca, the pilgrimage, and the fairs, see Crone, *Meccan Trade*, 170ff.  
52. Bravmann, "Surplus," in *Spiritual Background*, 237.  
53. See A. Arazi's article "Su'luk" in *EP*, 9:863–868, and literature cited there.  
54. 'Urwa b. al-Ward, *Diwan* (Cairo: n.p., 1966), 91; Abu l-Faraj al-Isfahani, *Kitab al-aghani* (Cairo: Matba'at Dar al-Kutub al-Misriyya, 1927–1958), 3:75; 'A. 'A. Salim, *Tarikh al-'Arab fi 'asr al-jahiliyya* (Beirut: Dar al-Nahda al-'Arabiyya, n.d), 439–440.  
55. Abu l-Faraj, *Kitab al-aghani*, 3:78. At 3:81, when the Banu 'Abs cried out to him, "O father of the *sa'alik*, help us!" 'Urwa "had mercy on them and went out raiding with them," again without taking the fourth or fifth of the spoils. On the *sayyid*'s share, see A. Morabia, *Le ghâd dans l'Islam médiéval* (Paris: A. Michel, 1993), 40; Løkkegaard, "Fay," 2:1005.  
56. Ibrahim, *Merchant Capital*, 145–146.  
57. G. Garbini, "Preistoria e protostoria," in *I primi arabi*, ed. B. Chiesa et al. (Milan: Jaca Book, 1994), 11–18.  
58. B. Malinowski, *Argonauts of the Western Pacific* (New York: Routledge, 1954), 11–18.

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## CHAPTER TWO

# Status-Based Definitions of Need in Early Islamic *Zakat* and Maintenance Laws

INGRID MATTSON

In early Islamic society, Muslims were expected to support and assist others who were poor and in need. As political and legal institutions developed over the first few centuries of Islam, some of these duties became legally binding, others remained social obligations or moral imperatives. Among the duties that became obligatory and enforceable by the state were the yearly payment of alms (*zakat al-mal*) and the support and maintenance of dependents (*nafaqa*). Although some individuals had a right to receive *zakat* or maintenance even if they were not poor—for example, *zakat* administrators in the former case and wives in the latter case—eliminating or satisfying need was the primary goal of both institutions.

To enforce such laws in a consistent and systematic manner, Muslim jurists needed to find workable definitions of *need* and *poverty*. In this chapter, I will examine a variety of definitions offered by some of the earliest jurists in the second century of Islam (eighth century of the Common Era)<sup>1</sup> and compare these definitions with those proposed by some later jurists, including those who lived after the formation of the dominant schools (*madhahib*, s. *madhhab*) of Sunni law in the fourth and fifth Islamic centuries (tenth and eleventh centuries C.E.). What we shall see is that the various definitions almost always included a combination of what might be considered relative and absolute factors. Relative factors included, for example, the subjective feeling of need experienced by an individual; absolute factors included, among other things, the minimum amount of food needed by an average person to support life.

First, I will examine these issues with respect to *zakat* laws. What will be discovered is that over time jurists seem increasingly to have related the subjective feeling of need to the social and economic context in which individuals had been

*Poverty and Charity in Middle Eastern Context*, edit. Michael Bonner, Mine Ener,  
Amy Singer, Albany: State University of New York, 2003. İSAM DN. 145600

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CHAPTER FOURTEEN

Islamic Redistribution  
through *Zakat*

*Historical Record and Modern Realities*

TIMUR KURAN

Introduction

The year 1995 saw the publication of the proceedings of an international conference on *zakat* (alms) held five years earlier in Kuala Lumpur.<sup>1</sup> The weighty volume's main theme is that today's *zakat* systems have a negligible impact on poverty alleviation—the very task they were expected to accomplish more effectively than secular redistribution systems. One contributor after another observes that even in countries where income redistribution has recently taken on an explicitly Islamic character, Muslims are by and large failing to live by Islam's only principal requirement that is squarely economic: the duty, incumbent on all adult Muslims except the poorest, to pay *zakat* on an annual basis.

Another striking feature of these proceedings is their diversity in regard to the substance of the *zakat* requirement. In every country with a government-sponsored or government-operated *zakat* system (including Malaysia, Pakistan, and Saudi Arabia), rates, exemptions, collection methods, and disbursement patterns have varied over time; and variations across countries are sufficiently sharp to make one wonder whether the designers of the different systems were interpreting the same religion. Equally remarkable is the diversity of the reform proposals in this volume. Like the wider literature on *zakat*, it harbors substantial disagreement over the practical meaning of the *zakat* requirement.

This contemporary diversity mirrors that of the past. There has never existed a single source that offers an authoritative account of how *zakat* should be paid or disbursed. Accordingly, the system has never been applied consistently over either time or space. A source of intense controversy from the start, the application of

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monastery of Wadi Sarga to set four suckling pigs apart and feed them to give to his bride.<sup>351</sup> Another request concerns three camels for water-drawing at the pagarch's house.<sup>352</sup> Similarly, two oxen and their yoke are requested from the monastic community at Bawīṭ for the *sāqiya* of an *amiras*.<sup>353</sup> Villagers are, however, involved in the tax collection as a kind of liturgy or corvée labour for which they received payment (1; 22; 23, see further s. 3.2.5).

The Arab authorities also gained income from tolls and charges raised on roads, bridges, markets, and harbours. The introduction of *maks*, the custom tax that was levied on goods brought to the market, was ascribed to the time of 'Umar b. al-Khaṭṭāb,<sup>354</sup> and it is attested in early eighth-century papyri.<sup>355</sup> Tolls were levied on roads and bridges.<sup>356</sup> Amr b. al-'Āṣ is said to have raised 12,000,000 *dīnārs* from tolls and levies raised on rivers at the time of Mu'āwīya.<sup>357</sup>

Different kinds of taxes were collected by different officials and not all received the same treatment. The taxes from 'Abd Allāh's district were delivered to Madīnat al-Fayyūm in one lump sum (2; 3; 8; 14; 18).<sup>358</sup> Deliveries in kind were made to Madīnat al-Fayyūm (wheat to the granaries in the city) by taxpayers who received a payment in kind (10; 14; 22; 23); some of the extraordinary demands were directly forwarded to Fustāṭ (5; 8).<sup>359</sup> Money taxes were sealed before they were forwarded to Nājid (8). Nājid and 'Abd Allāh's *kuttāb* supervised the delivery and registration of tax payments (1; 4; 15). In two cases Nājid asks 'Abd Allāh to deliver them directly to the bearer of his letter (19, 33).

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Transport costs and the costs for the person in charge of the transport and delivery were paid out of the taxes. The tax collectors in one of the letters of our dossier handing in wheat at the granaries of the Fayyūm also have to provide transportation animals (23). In contemporary letters the same system is described: 'if you take a money compensation, then take for every thirteen *artabas* of the Dimosios weight and freight one *dīnār*,<sup>360</sup> 'and see to it that you do not pay anything at all for freight except that of the (wheat) of the *embolē* which is paid to the granaries of Babylon'.<sup>361</sup> In an account from the pagarchy of Ishqūh/Aphrodito dating from 706-7 the following entry can be found: 'for the freight of the ship which carried the first instalment of the public taxes and the wages of the Saracen who came for the public taxes: two *solidus*.<sup>362</sup> At times transport costs seem to have been paid separately in coin.<sup>363</sup> The payment of the officials in charge was dealt with in s. 3.2.5.

The Egyptian taxes were spent on the (1) 'aṭā' and *arzāq* for the Muslim soldiers and government officials, (2) wheat shipments to the Hijāz, (3) the maintenance and improvement of the land and public buildings, bridges, and canals, (3) calamities, and (4) the ruler (i.e. the Egyptian governor and the caliph).<sup>364</sup>

### 3.3.2 *Ṣadaqa* and *zakāt*

In a letter that stands out in the corpus for its large format, its unique contents, and the extensive religious language and (opening) formulae used in it, Nājid asks 'Abd Allāh to collect the *ṣadaqa* and *zakāt* taxes from the Muslims living in the villages of his district (8).<sup>365</sup> The discussion in s. 3.2.6 sought to establish that the Muslims addressed by this letter were (semi-)nomadic Arabs resident in the Fayyūm. The

<sup>360</sup> Becker 1906b, no. 10.5-6, dated 90/709.  
<sup>361</sup> *P.Lond.* IV 1386, dating from c.709. And similarly 'only pay for freight of wheat and barley which is paid to the granaries of Babylon' (1387, dating from between 709 and 714, all from Ishqūh/Aphrodito).  
<sup>362</sup> *P.Lond.* IV 1433. <sup>363</sup> Kreuzsaler 2007, xxx-xxxii.  
<sup>364</sup> Ibn 'Abd al-Ḥakam, *Futūḥ*, 102; al-Dimashqī, *Nukhbat*, 109; 'Amr is said to have kept what remained from the taxes after paying the soldiers their 'aṭā' and *nafaqa* (al-Kindī, *Wulāt*, 31; Ibn 'Abd al-Ḥakam, *Futūḥ*, 151, 153).  
<sup>365</sup> The terms are used interchangeably as in the Qur'an and early legal sources. Qur'an: Weir and Zysow, 'Ṣadaqa', *EJ2* s.v., 709; Bashear 1993, 84-113; Rosenthal 1950-1, 422. According to al-Shāfi'i 'these are two names with one meaning' (*humā ismān laḥā bi-mā'nā wāḥid*) in use amongst Arabs 'who are used to use many words for one thing' (*wa-qad tusammīya al-'arab al-shay' al-wāḥid bi-l-asmā' al-kathīra*; *Kitāb al-Umm*, *Kitāb al-zakāt*, *Qasim al-ṣadaqāt al-thāni*, II, 71). Al-Mawarḍī claims 'ṣadaqa is zakāt and zakāt is ṣadaqa, the word differs, but the named object is the same' (*al-ṣadaqa zakāt wa-l-zakāt ṣadaqa yaftariqu al-ism wa-yattaḥiqu al-musammā. Aḥkām*, 145).

<sup>351</sup> *P.Sarga* 107. <sup>352</sup> *P.Ryl.Copt.* 279.  
<sup>353</sup> Delattre 2007b, eighth century. See also the requests for boats, beasts of burden, costs of living, etc. for fiscal agents and other government officials sent from the central offices on official missions to the rest of the province (*CPR* IV 1, dated 643/4, provenance Ushmūn/Hermopolite; *P.Apoll.* 11, provenance Edfū/Apollōnōs Anō; *P.Lond.* IV 1447, provenance Ishqūh/Aphrodito).  
<sup>354</sup> al-Maqrīzī, *Khīṭaṭ*, I, 278. For its controversial nature, see the adverse reaction of the Banū Rifā'a whom 'Amr wanted to make responsible for the *maks*. They refused and replied to 'Amr's question why they hated it so much: 'Whoever gets involved with the *maks* will end up in hell' (Ibn 'Abd al-Ḥakam, *Futūḥ*, 112).  
<sup>355</sup> Becker 1906a, 51-6; *P.Heid.Arab.* I 1.24; *P.Cair.Arab.* III 147, both dated 91/710, provenance Ishqūh/Aphrodito. For the use in the Geniza documents, see Diem and Radenberg 1994, s.v. *mks* and 'ṣr, and Margariti 2002, 210-14.

<sup>356</sup> See the tolls paid on a transport of wine from the Fayyūm to Fustāṭ at the bridge of Lāhūn in the mid-eighth century (*CPR* II 228).

<sup>357</sup> al-Dimashqī, *Nukhbat*, 109.  
<sup>358</sup> The same model holds true for the Qurra b. Sharīk dossier (Casson 1938, 280-2).  
<sup>359</sup> Diem distinguishes between two kinds of *entagia* based on the formulae used: one for extraordinary taxes sent directly to the capital and another one for the regular taxes the collection of which is left to the pagarch (1984a, 114-15). *Entagia* for *extraordinaria* generally state the purpose such as the *cursus*, *rizq* etc.

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