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IBN TAYMIYYAH ON PUBLIC REVENUE

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Abstract

Ibn Taymiyyah (d.1327) is one of the most important Muslim reformers in the 13th century. Born in Harran, he received a traditional education at Damascus and became one of the great Islamic thinkers. Although a Hanbali jurist and theologian, his influence is not confined to any one school of Islamic thought. His expertise extended to *fiqh*, *uṣūl al-fiqh*, sufism, political thought and economics. It is therefore, useful to reflect on Ibn Taymiyyah's achievements in economy. Ibn Taymiyyah expresses his position on public revenue in his work entitled *al-Siyāsah al-Shar'īyah*. He examines issues such as management of cash, regulation of weights, price control and public revenue. This paper will look at Ibn Taymiyyah's account of public revenue. He says: "government revenues based on the Qur'an and Sunnah are of three types – *ghanīmah*, *ṣadaqah* and *fai*'." As we will see, in classifying all sources of revenue, Ibn Taymiyyah has regarded all revenues collected by different sources and their expenditure, including all sources of income, other than *ghanīmah* and *ṣadaqah*, under the heading *fai*'. This paper hopes to fill the lacuna in the literature concerning 'Property in Islamic Thought'. By interrogating crucial nodal points and perspectives into Ibn Taymiyyah's scholarly point of view, it hopes to give primacy to other unexplored factors and processes that propelled Ibn Taymiyyah into the global arena. Reading Ibn Taymiyyah is intellectually satisfying, as he is such a challenging and genuine thinker. Whether people like him or not, Ibn Taymiyyah appears to be more relevant today than ever.

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1. Introduction

Ahmad b. ‘Abd al-Halim or Ibn Taymiyyah (1263-1327) was the most notable member of distinguished family of Hanbali scholars. His importance rests not only on the volume of his works but also on the avant-garde spirit that informed many of those works. His broad and open criticisms of the established order were usually aggravating to the political authorities and their close allies, resulting more than once in his imprisonment (Sharif, 2011). The checkered behaviour of his career militated against the publication of lengthy multivolume works, and though Ibn Taymiyyah did produce a number of writings of small and moderate length, the fatwa (legal opinion) often became for him a major mechanism for the embodiment of his views.

The connection between literary fatwas and major works of Islamic jurisprudence is intimate. Both are often subtypes within a larger literary genre that is best described by Bazzano (2015) as “jurisconsult, teholigian and a Süfi.” In this both, one can find a typical format of question and answer (*su’āl* or *mas’alah* and *jawāb*), and a conventional method of argumentation (both in arguments and in counterarguments) in which the interpretation and citation of divine revelation texts play a major role. This type of argumentation or discussion can be easily found in many of Ibn Taymiyyah’s works. For instance, in his important work entitled *Iqtidā’ al-Şirāt al-Mustaqim Mukhālafat Aşhāb al-Jahīm*, as I demonstrated in my recent article, a considerable length of argument in this book began with a specific *su’āl* or *mas’alah* on the Muslim participation in non-Muslim festivals (Sharif, 2017). This work shows that Ibn Taymiyyah often issued a great many fatwas to real people caught up in legal and spiritual problems and displays a character what has been depicted by Bazzano (2015) as “a writer of fatwas” and Michot and Lina (2018) as “a writer who adopts a pragmatic approach to his fatwas”.

2. Problem Statement

It is accurate to state and agree with Ismail and Shaikh (2017) that economics plays a very vital role in human social interaction, and no progress or achievement is possible without appropriating decent economic practice. Human interactions and relationships in social life are heterogeneous and complex. And this is truer particularly in numerous types of legal transactions. These transactions as a whole involve, intimately or sometime peripherally, the humans or their properties (*amwāl*). This *amwāl* is the concern of legal transactions, noting in mind numerous rights and obligations arising out of these transactions. Niazi (2016) claims this is simply because that *amwāl* is naturally the subject matter of various civil transactions in human life such as partnership, banking, sale and purchase, rent and lease and so on and so forth. It is widely accepted that *amwāl* is one of the most necessary elements of livelihood from which individuals cannot be detached (Duton, 2014).

In the light of this fact, the Qur’an provides broad guidelines concerning *amwāl*. A number of Qur’anic verses clearly mention this, among others are: “and to Allah belongs the dominion of the heavens and the earth, and all that is between them” (al-Ma’idah:17), “only those are the believers who have believed in Allah and the Messenger, and afterward doubt not but strive with their wealth (*amwāl*) and their lives for the cause of Allah” (al-Hujurat:15) and “take *şadaqah* from their wealth (*amwāl*) in order to purify them and sanctify them with it, and invoke Allah for them” (al-Taubah:103). These verses indicate Allah

vigorously reminds human beings of the nature of *amwāl* – is a trust from Allah, the real owner is Allah and man has been appointed to the status as Allah’s vicegerent on earth. This very concept of vicegerency has led to the notion of universal brotherhood, and which then led to the giving of a place of utmost importance to socio-economics justice. Another issue at stake here is socio-politico-economic. It is worth noting that the idea of socio-politico-economic in Islam, as mentioned in my previous article on “Intercultural *Da’wah* Taxonomy” (Sharif, 2017), was formulated in classical Islamic thought by the scholars, as a result of their tremendous interpretation of Qur’anic texts that recommend Muslims to a duty of vicegerency.

Kallek (1995) very helpfully provides definition to the term socio-politico-economic in which generally means political sovereignty will not be achieved without socio-economic independence. The very fundamental feature of the socio-economic independence framework is that Muslim rulers or authorities must establish effective leadership and good governance. Kallek (1995) explains that socio-politico-economic can be observed by looking at the practice of the Prophet Muhammad peace be upon him (P.B.U.H) in Medina, where he worked hard to found a sovereign Islamic state strong enough to protect its population from exploitation by non-Muslims powers and to establish an economic order to prevent Muslims from exploiting each other..

3. Research Questions

I would rather say that one cannot realize the ideals of Islamic socio-politico-economic without the establishment of healthy political leadership, good governance and economic justice. For this reason, it is said that the government or the authorities are responsible for the protection of socio-economics justice and the legal rights of the individuals and the welfare of the state. This includes the management of all public revenues collected by the government. And it should be acknowledged, however, that in the classical Islamic thought, this particular type of revenue is known as *al-amwāl al-ṣultāniyyah*.

4. Purpose of the Study

The aim of this paper will be to draw a more precise picture of the idea of Ibn Taymiyyah, the great Muslim thinker, concerning *al-amwāl al-ṣultāniyyah* in his work entitled *al-Siyāsah al-Shar’iyyah fī ‘islāh al-Rā’ī wa al-Rā’iyyah* (hereafter the book will be known as *al-Siyāsah*) which means ‘a government in accordance with the Shari’ah in assessing the ruler and the ruled’ (for more detailed explanation on the specific meaning of the term *al-Siyāsah al-Shar’iyyah*, see Kamali, 2018). A modern English translation of *al-Siyāsah* was completed by Farrukh in 1966 and entitled *Public Policy in Islamic Jurisprudence*. I would say, however, the translation rendered by Kamali (2018) is more accurate and veracious.

5. Research Methods

As a versatile jurist and theologian, Ibn Taymiyyah writes on numerous topics, including economic issues of his time. Ibn Taymiyyah had seen the socio-politico-economic disruptions of the time especially the time of the Crusades and the Mongol invasions (Sharif, 2011). Additional inspiration for him was the very fact that Islam has also drawn attention to issues of prevailing economic problems, encouraging

economic endeavour and emphasizing the pursuit of socio-economic justice. Ibn Taymiyyah writes at least one major book where one can find much of Ibn Taymiyyah's economic thought emanates from his *al-Siyāsah*.

The book *al-Siyāsah* referred to here was published in Egypt (it was published by Dār al-Kitāb al-‘Arabī in year 1955). As I discussed in my recent book, the original of this work was not dated, however, it was a common belief among modern scholars that *al-Siyāsah* was written after the publication of the voluminous work of *Minhāj al-Sunnah al-Nabawiyyah*, and it can be therefore dated to between 1313-1317, during the reign of the ninth Mamluk Ṣulṭān of Egypt Ṣulṭān Nāṣir al-Dīn Muḥammad b. Qalāwūn (reigned 1293-1341, see Sharif, 2011). Black (2001), however, dated *al-Siyāsah* only two years earlier to sometime between 1311-1315. This date can also be deduced from the evidence given by Murad (1979). He opines that Ibn Taymiyyah devoted five years to writing before he was sent to prison in the year 1318.

Al-Siyāsah was composed specifically as a guideline for the governance of the Muslim lands and those who ruled them. In this *al-Siyāsah*, Ibn Taymiyyah brilliantly blends traditional Islamic, texts from the Qur'an and hadith with a contemporary approach towards life and politics which seems genuinely Taymiyyan (Ibn Taymiyyah, 1955). The book is arranged in a logical and orderly manner which is also characteristic of Ibn Taymiyyah (Mohamad, Ghani, & Jali, 2010; Dayeh, 2018) and it illustrates his ability to write for laymen as well as for professional jurists and rulers. *Al-Siyāsah* of Ibn Taymiyyah consists of two parts, the first of which consists of the ethical aspects of trusts and public function pertaining to the roots of Islamic teachings a Muslim ruler should strictly adhere to. Ibn Taymiyyah sets forth the religious principles as his main chapter to signify its utmost importance to any Muslim life, even more so to a Muslim ruler. The second part of the book deals with the practical aspects of penalties and rights. However, as far as the title of this paper is concerned, my discussion will only touch upon the aspects of public revenue or *al-amwāl al-ṣulṭāniyyah*. These aspects can be found in the first part of Ibn Taymiyyah's *al-Siyāsah*. Ibn Taymiyyah (1955) began this part by recalling that Allah has enjoined that trusts received should be restored. The trusts here which I quoted from *al-Siyāsah* also apply to the properties or *amwāl*. Ibn Taymiyyah quotes certain verse from the Qur'an to support his argument: "then if one of you entrusts the other, let the one who is entrusted discharge his trust, and let him be afraid of Allah, his Lord" (al-Baqarah:283).

6. Findings

Ibn Taymiyyah later sums up all the *Shariah's* sources of *al-amwāl al-ṣulṭāniyyah* under three headings as he says: "government revenues based on the Qur'an and Sunnah are of three types: *ghanimah*, *ṣadaqah* and *fai*" (Ibn Taymiyyah, 1955). All these three types will be explained in the following section.

Ibn Taymiyyah (1995) says that *ghanimah* (booty) is that property or actual booty or spoils of war which has been acquired from non-Muslims after a war. This property falls to the Muslim army after military engagement. This *ghanimah* are to be divided among the Muslim armies according to strict regulation. Ibn Taymiyyah (1955) identifies that *ghanimah* is divided into portions. The first portion is one-fifth of the total booty belongs to Allah and the Prophet Muhammad P.B.U.H. After the lifetime of the Prophet Muhammad P.B.U.H, it was determined by the *Ṣaḥābah* (the Companions of the Prophet Muhammad P.B.U.H, see Esposito & Shahin, 2016) that the one-fifth portion was to be turned over to the

government for deposit into *Bayt al-Māl* (a financial institution responsible for administration of taxes, see Esposito & Shahin, 2016). Nowadays, it could be deposited into modern *Bayt al-Māl* or into the bursary department. To be more precise, this portion is assigned for use for public welfare or charitable purposes and for the sustenance of the poor, needy and orphans. Also, it is supposed to be used to carry out any works related to the religion of Islam. The remaining four-fifth of this type of booty are to be distributed among those who participated in the military engagement. Ibn Taymiyyah (1955), furthermore, argues that this *ghanimah* falls under the category of *al-amwāl al-ṣultāniyyah* because the management of *ghanimah* distribution has to be governed or supervised by the government. The rationale behind the system is to avoid any misconduct or mismanagement by individuals and to maintain the high standard of integrity and accountability for the expenditure of every public cent. It is worth mentioning in this context a very popular verse in the Qur'an quoted by Ibn Taymiyyah (1955): "and know that whatever of war-booty that you may gain (*ghanimtum*), verily, one-fifth of it is assigned to Allah, and to the Messenger, and to the near relatives, the orphans, the poor and the wayfarer" (al-Anfal:41).

The second type is *ṣadaqah* or *zakāh*. It is actually a means of purification for all Muslims and has spiritual connotations, as mentioned in the Qur'an: "take *ṣadaqah* from their wealth in order to purify them and sanctify them with it, and invoke Allah for them" (al-Taubah:103). Every time when any dedicated Muslims pay *zakāh*, they do so out of a sense of spiritual fulfilment and are very glad to fulfil the obligation. With regard to this, Ibn Taymiyyah (1955) quotes an interesting hadith that indicates the obligation of satisfying *zakāh*: "It is reported that a man asked the Prophet S.A.W, something about *ṣadaqah* (*zakāh*). The Prophet said: Allah has not accepted any system for the distribution of *ṣadaqah* whether devised by a prophet or another man, but He (Allah) divided it into eight parts (which should correspond to eight classes of people – the poor; the needy; administrators of *zakāh*; those whose hearts are to be won to Islam; those in captivity and slavery; the debtors; those who strive in the cause of Allah; and the wayfarer who while passing through a country falls short of cash). If you belong to any of these parts, I would give you *zakāh*" (see Abū Dāwūd, *kitāb al-zakāh, bāb man yu'ṭā min al-ṣadaqah waḥaddi al-ghinā* [who should be given *ṣadaqah* and the definition of a rich man]). The basic idea of this eight classes of people is found in the Qur'an: "*Al-ṣadaqah* are only for the poor (*fuqarā'*), and the needy (*masākīn*), and those employed to collect (*'āmilīn*); and to attract the hearts of those who have been inclined (*mu'allafah qulūbuhum*); and to free the captives (*fi al-riqāb*), and for those in debt (*al-ghārimīn*); and for Allah's cause (*fi sabīli Allāh*); and for the wayfarer (*ibn al-sabīl*)" (al-Taubah:60). In this respect Ibn Taymiyyah (1955) says that *zakāh* technically means a contribution of a proportion of wealth for the use of people who belongs to the aforesaid eight classes as sanctification for the remainder of the property. It is due in order to bring about equality. From the aforementioned arguments, it appears that *zakāh* is the cornerstone of the financial structure and public revenue in an Islamic economy, and therefore, *zakāh* needs to be managed by the dedicated team of people in the government.

The last type of Ibn Taymiyyah's *al-amwāl al-ṣultāniyyah* is *fai'*. In general, as we shall see, unlike *ghanimah* and *zakāh* which are designated for specific categories of people, the good of *fai'* extends to the entire population. And as for Ibn Taymiyyah (1955), he thinks that all public revenue other than *ghanimah* and *zakāh* fall under the category of *fai'*. It is probably worth mentioning in this context two Qur'anic verses quoted by Ibn Taymiyyah that show where does *fai'* fundamentally take the source from: "and what Allah

gave as booty (*fai'*) to His Messenger from them, for this you made no expedition with either cavalry or camelry" (al-Hasyr:6); and "what Allah gave as booty (*fai'*) to His Messenger from the people of the townships, it is for Allah, His Messenger, the kindred, the orphans, the poor, and the wayfarer, in order that it may not become a fortune used by the rich among you" (al-Hasyr:7). From these two Qur'anic verses, it can be seen that the term *fai'* originally means the booty received from the enemy without actual combat or military engagement (Ibn Taymiyyah, 1955). In addition to that, Ibn Taymiyyah does not only limit the source of income of *fai'* to the war booty, but he leaves the door open for new sources of income. For instance, Ibn Taymiyyah thinks that the sources of income which can be included under *fai'* are *jizyah* (poll tax imposed on Jews and Christians, see Esposito & Shahin, 2016), *kharāj* (tax on agrarian land owned by non-Muslims, see Esposito & Shahin, 2016), heirless property, unclaimed property, *al-wadā'i'* (deposits) and *al-'awārī* (debts) or *al-ghuṣūb* (usurped property) whose actual owner is not known and which therefore cannot be returned, financial penalties and *al-mukūs* (taxes or custom duties on commodities, imported or local, see Islahi, 1996). Thus, the sources of income of *fai'*, as maintained by Ibn Taymiyyah (1995), are basically flexible and able to be easily expanded according to the time and situation.

It should be stressed that, in *al-Siyāsah*, Ibn Taymiyyah does not discuss all the three types of *al-amwāl al-ṣultāniyyah* as demonstrated above in detail because the simple reason that they were already well-known to the authorities, professionals and jurists of his time.

7. Conclusion

As mentioned earlier in this paper and elsewhere, Ibn Taymiyyah was one of the best-known figures of medieval Islam, however, from the foregoing paragraphs, it would be true to say that Ibn Taymiyyah was neither a pure economic theorist nor a pure economic historian. His attitude and approach as demonstrated in his *al-Siyāsah* is rather that of a physician who examines patients, investigates and looks into a disease, takes medical history, prescribes the remedy and counsels patients of certain rules for healthy growth. So far as he discusses economic affairs, Ibn Taymiyyah (1976) emphasizes the importance of the community and bases the relationship of its members upon co-operation and mutual help instead of competition. He states that the rich should be the friends and partners of the poor and needy. He disapproves of the exploitation of properties or revenues by the government and reminds people that the *Sharī'ah* condemned those who made riches their goal and wished to resemble the character of Qārūn (see the Qur'an, al-Qasas:76-82), just as it condemned those whose aim was political power and who wished to be like the character of Pharaoh (see the Qur'an, al-A'raf:103-106).

It is clear from the discussion above, Ibn Taymiyyah (1955) believes that the government is responsible for the protection of the legal rights of individual and the welfare of the state. This includes, for instance, enjoining good and forbidding wrong, establishing the prayers and pilgrimage. The same applies to the organisation of *al-amwāl al-ṣultāniyyah*. Ibn Taymiyyah's *al-amwāl al-ṣultāniyyah* can be of three types: *ghanīmah*, *ṣadaqah* and *fai'*. The first type relates *ghanīmah* as actual booty of war which has been acquired from non-Muslims after a war. The second type concerns *zakāh* as the foundation of the financial anatomy and the backbone of public revenue in one nation or state. The last type deals with *fai'*. Ibn Taymiyyah tends to believe that booty was not the only source of income of *fai'*. As outlined before, apart from booty, sources of income like *jizyah*, *kharāj*, heirless property, unclaimed property, and *al-mukūs* are

equally important. Hence, it is worth adding here that from this standpoint, it would appear that the sources of income of *fai* also extends to any modern and fair taxation policy. However, one must not forget that Ibn Taymiyyah also vigorously recommends government to practise fairness and righteousness towards the economic well-being of the people. As he was reported to condemn the unjust taxes of his time (see Ibn Taymiyya, 1998; Islahi, 1996), so it would be also reasonable to assume that any regressive and unjust taxes which introduced and implemented by the government to the public of our modern time would be unjustifiable. In concluding this paper, let us now look a little closer at one hadith quoted by Ibn Taymiyyah in his *al-Siyāsah*: “the messenger of Allah never hit anyone with his hand, no one at all, neither his servant, nor his wife, nor even an animal, unless it was in the way of Allah. He never took revenge for his own sake but for the sake of Allah” (see Ṣaḥīḥ Muslim, *kitāb al-faḍā’il* [book of virtues], *bāb mubā’adatihi min al-’athām wakhtiyārihi min al-mubāhi ashalahu wantiqāmihi* [his avoidance of sin, his choosing the easier of permissible things and his vengeance]). While quoting this hadith, Ibn Taymiyyah (1955) observes: “those who accumulate wealth for their own sake and not for the sake for Allah, and those who accumulate wealth but do not give to others, are the worst of them all. No benefit can accrue from them either in this world or in the Next.” He, furthermore continues: “The noble leaders who pursue effective leadership and good governance are those who enforce the commands and prohibitions of Allah. They are the ones who give everyone their due...These are the qualities of the Prophet (Muhammad P.B.U.H) and are thus the best attributes of effective leadership and good governance.”

The need for a proper reading of Ibn Taymiyyah’s works on economic has never been greater than it is today. The presence of a number of misleading statements in every country of the East and West about Ibn Taymiyyah’s erudition has made it necessary for Muslims and non-Muslims to understand what Ibn Taymiyyah says regarding *al-amwāl al-ṣulṭāniyyah* and in other aspects of similar economic field. It is a supreme irony that, for all Ibn Taymiyyah’s understandable fear of the Muslim and non-Muslims, they regularly and indirectly read and consulted him.

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