

## Market Tax during the Caliphate

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### ***Abstract***

Following the establishment of Islamic state by the holy Prophet of Islam, during the rule of Caliphs, Islamic state sometimes faced unanticipated expenditures and shortage of financial resources. This triggered efforts by governments to find a solution. One solution was to impose tax on market. It had precedence in previous states too. During Umawid and Abbasid caliphs, special methods were employed to establish this tax. This paper aims to explain the reasons behind the imposition of this tax, its characteristic features, and economic consequences on the basis of historical sources available to us. We shall analyze the data and criticize other theories expounded in similar researches of the subject.

Our first question is: when market tax was first introduced? What reasons were behind it? To answer this question, we explain different kinds of tax in the Islamic era including Zakat, Kharaj, Jezyah, and tax of agriculture. Then, we would explain the differences between these kinds. We shall then proceed to explain what market tax was. It was during the Umawid Caliph *Hisham bin Abdulmalik* that market tax was first introduced.

**Key words:** market, market tax, Umawid caliphs, Abbasid caliphs, Hisham bin Abdulmalik

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## ***Introduction***

Taxation<sup>1</sup> is a government-related notion. Its historical precedents go back to antiquity. In ancient times, tax on agricultural lands constituted the most important source of governments' revenue. It is as old as human history, human society, and government are (Old Testament, 1960; Sehad 47, verses 20-26).

Since the early days of Islam, paying Zakat as a religious service was introduced on account of the necessity of the establishment of state. Although the term Zakat is usually translated as Islamic tax, the fact is that there are important differences between them from the point of view adopted in this research to tax. Tax on market meant, in its early days of introduction, the payment of a certain percentage of the income produced by the same objects and items in Muslim markets to Muslim state. It goes back to the early days of Islam and is considered as a function exclusive to the state. It was also called Kharaj<sup>2</sup>. It was collected from businessmen occasionally. It is worthwhile mentioning that this type of tax is different from the tax we are trying to explore in this paper. Kharaj was a tax collected from peasants, craftsmen, and other agents involved in economic activities. What we mean by the term tax on market is tax exclusively imposed on businessmen working in the market.

As we mentioned earlier, Zakat resembles tax but is principally a religious service. In Islamic Sharia, there are delimited items such as wheat, date, sheep, and camel the owners of which ought to pay a percentage to the state as

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1. Tax means the money governments receive from people in different ways. They are, in other words, the share of the government from the private sector sources without any commitment on the part of the government towards the other party in return. Tax is usually involuntary. Taxpayers normally feel forced to pay.
  2. Authors disagree on what root the term kharaj comes from. Some hold that it comes from Greek origin (Morony, 1984; 1105). They think this term denotes tax on the land that is also called Tasq. Some authors believe that the latter word means tax rate (Modarresi Tabatabaai, 1362; 17/2). A group of authors believe that the word Kharaj is Syrian by origin. It has been adopted into Greek then moved into Arabic later on (Lokkegaard, 1949; 125). Recent researches by Orientalists have revealed that the word is originally Aramaik and it has entered the Arabic language via the Pahlavi language (Hening cited Morony, 1984; 1105). However, Arab lexicographers knew that the word is not Arabic by origin (Zobeidy, 1969; 28/2). In Aramaik, it is halak. In ancient Persia, it became Harag (Denet, 1358; 19 & Ejtehadi, 1363; 25). Mentioning a few meanings for the word, Raees says, "So, it means rent, revenue, tax, and a fixed percentage people pay annually" (Raees, 1373, 122). Tabatabaee thinks that it literarily means profit, revenue, reward, gift, and crops but it has gradually changed into tax and tax on land (Modarresi Tabatabaee, 1362; 14/2). Grohmann defines the word as follows: it first meant tax on land. Then, it was used to mean tribute. It is also used in the sense of general tax (Denet, 1358; 36).

Zakat. However, since the advent of market tax, all consumable items sold on the market were included among what was taxed. We may even claim that market tax was indeed tax on the market itself rather than the items sold therein. This may be taken as the differentiating factor that highlights the difference between Zakat and market tax. Jezyah<sup>1</sup> is also a kind of tax with particular characteristic features. There are, however, important differences between jezyah and market tax. One important difference is that the former covers only the non-Muslims living within the jurisdiction of Islamic state in terms of production while the latter covers the whole market.

The main purpose of this paper is to study the phenomenon of the imposition of tax on market as well as the method implemented during Muslim caliphs in collecting this tax based on valid historical sources. Through the analysis of some economic data, we may be able to form a clear picture of the historical circumstances in which the caliphate functioned. The experience of the caliphate in this field may be of help to us in meeting similar needs in contemporary era.

### ***History of Markets in Arabia***

The term *Bazaar* meaning market is said to have come from the Persian origin. Its concept includes some elements stemming from different cultures

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1. Jezyah is a kind of tax that, in ancient times, the Roman Empire and the Persian Empire imposed on the inhabitants of territories they conquered. It was as much as the amount Muslims later on imposed seven folded (Zeidan, 1373; 173). Arabic lexicography and the majority of Islamic sources state that the word jezyah is Arabic by origin. Several meanings are mentioned for it. In his book *Alkharaj*, Qodamah bin Jafar writes that the word comes from the root *jaza* meaning to prevent. The reason why this term is coined is that tribute prevents the massacre of people (Qodamah bin Jafar, 1981; 137). In *Ahkam al Soltanyeh*, Mawardi says that the word comes from the root *jaza* meaning punishment. In his view, this word is coined because by paying jezyah, the infidels living under protection of Islamic state compensate for their infidelity (Mawardi, 1398; 127). Ibn Qodameh the author of *Al Moghni* says that jezyah means to pay one's debt. Payers of jezyah enjoy the protection Muslims grant them. So, they owe their security to them. To pay this debt, they give jezyah (Ibn Qayyem, 1961; 282). Another opinion about the subject says the word comes from the root *joze* meaning part. Those who pay jezyah pay a part of their money to Muslims (Ruh al Maani, quoted by Ejtehadi, 1363; 187). In spite of all this, some authors think that the term comes from the Persian region. It has originally been *Gazit*. According to George Zaidan, a famous Indian scientist named Shebli Noamani wrote in a paper published in 1894, that in pre-Islam Iran, *gazit* was a kind of tax imposed on every individual. It is difficult to settle this issue for good. But we can safely assume that the kind of tax existed in pre-Islam Iran which was named *sargezit*. Perhaps the Arabic term is this same word Arabicized. The well-known Arab scholar and lexicographer Al Kharazmi accepts the Shebli's view (Kharazmi, 1362; 61).

and civilizations. The word was pronounced as *Wazarin* the Persian language of the Middle Ages, as *Vacarin* the Pahlavi language, and as *Vacharin* the Armenian language (Hurl & Hushman, 2536; 219). A survey of Arabic sources indicates that in the majority of Arabic texts, the word is translated as *Suq* ( سوق ) (Askari, 1408; 137 & Towhidi, 1424; 76 & Ibn Shabeh, 1368: 289/1 & Hemawi Baghdadi, 1383; 385 /7, & Ibn Sa'd, 1374; 116/1, Yaqubi, 2536; 183). This indicates that Arabs did not use the word in its original form. In Arabic historical sources, usually the term *Suq* is used.

In the Arabic Peninsula, the tradition of establishing market dates back to the time immemorial. Since long in the past, Arabia located between Persia and Rome, played strategic role in the expansion of trade relations between the two empires. Traders in Mecca had very close ties with Al Hira South of Iraq and Al Madaen North of Iraq hence with Persians (Afghani, 1993; 12). As the result of these ties, the cities of Mecca and Medina gradually became trade poles. As a result, different markets emerged on various spots in the Arabian Peninsula with different names (Yaqubi, 1371; 270/1). After the holy Prophet of Islam founded a government in Medina, a place was allocated for market in order that transactions could be centered there (Balazari, 1337, 22, Ibn Hanbal, 1398, 143/4, Ibn Shabeh, 1368; 304/1, Ibn Kathir, 1407; 137/3, Ibn Majeh, ?, 751/2, Masudi, ?, 747/2). After market was founded in this way in different cities under Islamic state, a tax was gradually introduced later named market tax.

An outstanding feature of the cities in Islamic era is market in the sense that when built, a particular place was allocated for market. In pre-Islam era, Arabic markets often lacked any construction. They consisted of the gathering of different trade people on a piece of bare land (Askari, 1408; 137 & Towhidi, 1424; 76). The Jews of the Bani Qaynuqa tribe had an exclusive market set up once every year on a very large scale (Ibn Shabeh, 1368; 289/1). A market named *Thulmajaz* in Mecca (Hemawi Baghdadi, 1283; 385/7), one named *Ukkadh* (Ibn Sa'd, 1374; 116/1 & Yaqubi, 2536; 183), and a third one named *Badr al Safra* (Tabari, 1375; 1064/3) can be mentioned as famous pre-Islamic markets. The first markets the holy Prophet of Islam ordered to be founded was called *Baqyat al Zubair*. It, too, was founded on a bare land. It was so designed that a horse rider could stop his horse in the middle of the market to survey the whole spot from there (Ibn Shabeh, 1368; 271/1). These were the first steps taken for allocation of permanent spots for marketplace. Throughout

the first century of the Islamic era, there were a dozen of temporary markets and a few permanent ones in public places (ibid).

### ***The Imposition of Market Tax***

Sometimes, the shortage of the income of the governments made the payment of wages of government employees difficult. Governments would face such situations by imposing market tax. Consequently, markets turned out to be a source for state revenue (Ibn Kathir, 1407; 12/3, 298). Books of history do not explicitly mention the particular time when taxation of markets started. A glance at historical records indicates that governments by and large resorted to this type of taxation in different manners. We shall concentrate now on how the situation was indeed in the pre-Islamic era and how it developed after the advent of Islam.

### ***The Pre-Islamic era***

Tax on market goes back to the pre-Islamic Arabian Peninsula. Some historians say that “1/10 of the whole sales was collected as tax from every businessman and spent on public services” (Ali, 1969, 1976; 480/7). This story tells us that markets were taxed one way or another. Some historical sources refer to Moks<sup>1</sup>. We only know that something was taken from businessmen in the pre-Islamic markets. Whoever sold merchandise paid something as tax (Ibn Manzur, 1956, 220/6). It is not, however, known who collected this tax and how it was spent. How did the cities look like in the pre-Islamic era? Was there any established government then? Did governments collect taxes? We may assume that the position of custodianship of Kaba functioned as government as well.

### ***The Early Days of Islam***

The holy Prophet of Islam (be peace upon Him) founded His state in Medina in the first year of lunar Hegira calendar. The newly formed state

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1. Moks means some dirham sellers had to pay as tax during the pre-Islam era. It amounted to 1/10 of the price (Ibn Manzur, 1956; 220/6). There are traditions saying that Makes meaning the person who collects moks will never experience the heaven (ibn Hanbal, 1398; 143/4). In some texts, Eshar and moks are both reproached (Montazeri, 1411; 251/4). In his book Mustadrak, hakem Neishaburi quotes a saying from the holy Prophet of Islam: “No agent responsible for moks enters paradise” (Hakem Neishaburi, 1411; 404/1).

needed, among other things, a place allocated for buying and selling goods. Therefore, the holy Prophet decided to establish a market for Muslims. He first assessed the market Bani Qaynuqa had founded. Then, he constructed a market in Medina. Some historians believe that the establishment of the markets in Medina took place in the middle years of His rule (Balazari, 1337; 22). He prohibited taking any taxes from those working in the market (Ibn Hanbal, 1398; 143/4, Ibn Shabeh 1368, 304/1; Ibn Kathir 1407, 137/3; Ibn Majeh? 751/2; Masudi, 747/2; and Balazari 1337 22). It seems that the holy Prophet of Islam avoided market tax and forbade it despite the financial need of the newly-formed government in Medina because of two particular reasons; Muslim community in the early days of Islam was relatively poor so taxation on market would have resulted in the increase in prices, which would have pressurized the community. So, consumption tax was avoided in order to help people of lower income. In addition, the holy Prophet aimed to attract maximum investment possible in the only safe haven for Muslims in Medina which was practically under siege at that time. Therefore, he resorted to the policy of tax exemption in order to prevent capital flee and attract foreign capital. This is one of the mechanisms adopted now for promotion of growth. In short, circumstances required that the holy Prophet of Islam disregard market tax. According to Yaqubi, the second Caliph was the first person to impose tax on market during his term of office (13-23 Hegira calendar): "the Caliph Umar bin Khattab imposed a tax on craftsmen and collected tax from every job" (Yaqubi, 1371; 44/2). Other historians followed Yaqubi in taking for granted that the second Caliph introduced tax on craftsmen (Al Shikhly, 1362; 121). On closer examination of Yaqubi's text, it becomes obvious that the tax Umar imposed was on businessmen rather than craftsmen. This happened in spite of the fact that the holy Prophet of Islam had earlier banned this tax. The majority of sources of Islamic history relate this story. We can assume that the tax he imposed on the market was in fact some sort of tribute because craftsmen working in Medina market were mostly non-Muslims. The following story can be used as evidence in support of this assumption:

*Abu Loaloo was a Christian. He complained to his second Caliph because of the heavy burden of tax. The Caliph inquired about his profession and the amount of the tax he paid. It turned out that carpenters, smiths, and painters paid two drachmas as tax. The Caliph concluded that the tax Abu Loaloo paid was proportionate for his profession (Tabari, a 1375; 190/4).*

This story indicates that market tax in Medina during the second Caliph was collected only from non-Muslims. So, it was a kind of Jezyah. This story has also been narrated by Ibn Shabeh with a slightly different wording. In his narration, the word "smiths" is omitted (Ibn Shabeh, 1368; 893/3). There is no doubt that the second Caliph collected Zakat from everybody working in the market. Zohari is quoted to have said that the second Caliph appointed Abdallah bin Utbah as the officer in charge of supervising market and collecting Zakat from grocers (Ibn Sa'd, 1374; 179/5). Some historians add that the agent appointed by the third Caliph would collect 1/10 (al Sheikhli, 1362; 121). They rely on the book *Tarikh al Khamis* by Diar Bakri. Closer examination, however, reveals that what Diar Bakri says is something else. It is in fact trying to defend the third Caliph against some of the accusations leveled against him. He writes:

*"The accusation that he spent public money extravagantly [comes from] the fact that he permitted Hakam bin Aas to return to Medina from Taef, where he was exiled to by the holy Prophet (be peace upon Him), and gifted him one hundredthousand dirhams and appointed his son Hareth the supervisor on Medina market so that he would collect 1/10 of the whole sales" (Diar Bakri, 1982; 267/2).*

Faced with critics who found fault with his decision, the third Caliph took the following measures:

Their claim that he appointed Hareth bin Hakam the supervisor on Medina market in order to take 1/10 is wrong. He appointed him, in fact, his agent in Medina market in order that he supervises the balances, scales, and weighs. He worked for two or three days watching the seeds sellers and bought them for himself. When Othman was informed about this, he disapproved of it and removed him from the position explaining to the people of Medina that he did not allow such actions promising to reproach any agents of his who behaved tyrannically as soon as it comes to be known. It is also narrated that Othman appointed him the supervisor on Medina market and fixed his salary two dirhams per day and addressing the people of Medina he said, "Should you see him steal something, you must take it away from him, and this is utmost fairness indeed" (ibid., 267).

This notion indicates that the purpose of appointing Hareth an agent was to supervise the measurements in the market. Since his mismanagement was important to the Caliph, he immediately removed him from the position and apologized to people. Since the said Caliph denied the claims that his agent

was in charge of collecting one tenth of the market sales, we can conclude that his appointment had not been a part of market taxation by the state.

Construction of buildings and permanent locations for markets played some role in imposing market tax. As we saw, the holy Prophet of Islam did not impose taxes on sales because no building was yet constructed as market. The second Caliph is coated to have said, "Markets are like mosques; whoever occupies a place in the market first is entitled to use it as long as he works there" (Tabari, 1375; 1840/5). It is also narrated that once Imam Ali went to the market. He saw that marketers keep their places for successive days. Disapproving of this behavior, he said, "Marketers have no right to this; any person who occupies a place in the market first could use it only for that day" (Balazeri, 1337; 424). Evidently, since the government did not spend any money on the provision of a marketplace, it did not take any taxes or rent from marketers.

### ***The Umawid and Abbasid Eras***

At times, the state faced a shortage of income. It was difficult to pay wages and salaries. Naturally, new sources of income were sought. One way was to collect new taxes from businessmen. Tax on market was one form of this remedy. Historians disagree on when it started.

After seizing political power, the Abbasid caliphs looked for fresh sources of income. Some historians believe that the architect of Abbasid Empire Mansur (136-158 H.L) was the first man to introduce tax on market. Hussein Ali, for instance, writes: "The Abbasid Caliph Mansur introduced this tax on Baghdad market first on 157 H.L. it seems that he did so in order to raise money for the construction of the city (Hussein Ali, 1402; 146). Hussein Ali refers to Ibn Athir as his source but this story is not found in Al Kamil. Some historians believe that Mansur imposed this tax when he was constructing the shops in Karkh market. "Mansurbuilt a collection of markets and ordered businessmen to build shops therein. Then, he imposed the tax on them" (Balazeri, 1337; 418).It is certain that during Mansur's tenure, drastic changes were made in markets. In the year 157, he decided, in consultation with his advisers, to move markets to someplace out of the cities because of security reasons and in order to make an easier supervision possible. Consequently, "a new market was constructed in a region called Karkh. Places were allocated to every guild. Rents were determined in proportion to

the area a marketer occupied" (Tabari, 1375;4918/11)<sup>1</sup>. According to this narration, the money received by the government was rent rather than tax. It can, of course, be called tax on real estate<sup>2</sup>. Taking this point into consideration, we can assume that Bin Jawza was right in saying that Mansur did not impose any taxes on market (Bin Jawza, 1412; 195/8). He believes that tax on market was first introduced by his successor Mahdi. "As Mahdi succeeded Mansur, he imposed taxes on market and mills" (ibid). It is not known which markets were taxed. Meqrizi, however, asserts that the Abbasid Caliph Mahdi (158-169 H.L.) introduced market tax because his government was in dire need to fresh sources of income. Cases of social unrest followed the imposition of this tax. It was one reason why Egypt was engulfed in political turmoil. The same historian writes:

*"When, in the year 167 H. L., Moses, the son of Mosab, was appointed by Mahdi the governor of Egypt, he exercised some violence in tax collection. He doubled the taxes at once. He also took bribes. He imposed taxes on markets and on quadruped. This led to his troops' anger. They expelled him from Egypt. The People in Qeis and Yamamah revolted too and wrote to Fastat inviting them to join their revolution. The Abbasid Caliph Mahdi was finally forced to remove Moses and appoint Assamah bin Umar instead" (Meqrizi, 1418; 108/2).*

This historian believes that Mohammad bin Jafar Mansur was the first Caliph who imposed taxes on shops in 167 H.L. appointing Saeed Harashi the supervising agent on the job (ibid, 1/ 194). A number of historians have recorded Meqrizi's story. Among them is Al Dawri (1995; 194) and Bin Jawza (1412; 114/7) as well as Yaqubi (1371; 400/2). Yaqubi writes:

"Mahdi issued an executive order to the effect that the taxes of the markets in Baghdad be collected. He introduced tributes on the appointing Saeed Harshi the officer in charge of this task. Consequently, it was for the Abbasid Caliph Mahdi that the taxes on Baghdad's markets were collected" (ibid.).

Kendi attributes the collection of tax in Egypt and Baghdad to Mahdi (kendi 1912; 125). So, according to Meqrizi, taxation on market in Egypt started during the caliphate of Mahdi. Sheikhly confirms that this tax was first collected during the Abbasid Caliph Mansur (Sheikhly, 1362; 122). All

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1. Tabari, 1387; 653/7); "When he accomplished that, he moved the market to the suburb of Medina and taxed them in proportion to their capability" (Tabari, 1387; 653/7).
  2. Another source of revenue for governments was tax on buildings constructed on state-owned lands used either for habitation, work, or business. In historical texts, these buildings are called Arasat or Mostaghellat. The word mostaghellat is defined as a tax imposed on mills and houses constructed on lands owned by the state (al Dawri, 1995; 204).

things considered, we can assume that Meqrizi is right in saying that taxing shops in Egypt was first done by the Abbasid Caliph Mahdi. Then, when he speaks about tribute on market, he means tax on market. At any rate, some historians believe that it was Mahdi who first introduced tax on market. Their belief is based on Meqrizi's narration. Others who attribute this taxation to Mansur rely on Balazeri in his book *Futuh al Buldan*.

It seems that none of the contemporary authors have consulted the book *Tarikh Madinah* by Ibn Shabeh who died in 260 H.L. Historically speaking, Ibn Shabeh is older than Tabari, Yaqubi, Ibn Athir, and Meqrizi are. According to him, tax on market started by Hesham bin Abdulmalik (65-86 H.L.). He writes:

"Muawiyah (40-60 H.L.) built two markets in Medina named Dar al Qitran and Dar al Nuqsan. He taxed them both. When Ibrahim bin Hisham bin Esmail bin Khalid was his governor in Medina, he ordered him to construct a section in Medina market and to collect tax from it. Hisham carried out this executive order" (Ibn Shabeh, 1368; 270/1).

Later, Muawiyah issued another order to the effect that a large construction must be built in Medina that accommodates the whole market. Consequently, a building was constructed with long walls, different entrances, and a number of arches. Several rooms were built inside the construction and rented out to marketers (ibid., 271). Since this market was built by the government, we can consider the money collected from marketers as tax on real estate. Considering all these nations, we can conclude that market tax was first introduced by Muawiyah, fully implemented during Hisham, and market was organized in roofed constructions during Hesham's tenure. Hence, we can say that tax on market was definitely common sense in the second half of the second century of the Islamic era. This tax was sometimes called wage (Yaqubi, 1371; 400/2). According to this author, the tax collected from markets around Baghdad amounted to 12 million dirhams annually (Yaqubi, 2536; 26). This amount was reduced to 10 million during the reign of Motasam (ibid., 254). The list of taxes collected during the Abbasid Caliph's minister, Ali bin Isa, in 315H.L. from markets in Baghdad, Samerra, Basra, and Waset amounted to 16975 dinars (Kremer; 1887, 27).

There was occasional resistance by marketers to tax collection sometimes resulting in temporary tax exemptions. But, in general, tax on market was collected throughout the Abbasid caliphate as well as the Umawid from Hisham onward.

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### **Conclusion**

Market is one of very important characteristic features of Islamic cities. Therefore, a place was allocated for market in every Islamic city since the advent of Islam. This was advised by the holy Prophet of Islam (be peace upon Him). As Islamic state grew stronger and the number of cities increased, market tax was introduced in order to solve the problem of budget shortage in some situations. Tax on market meant the payment of a percentage of the income incurred by selling items in Muslim markets to the government. It was collected only from marketers.

There is no consensus among historians as to when market tax started. Sheikhly defines the starting point at the reign of the wise Caliphs. He bases this opinion on a misreading of Diar Bakri's book titled *Tarikh al Khamis*. Other historians fix the state at the Abbasid Caliph Mansur or Mahdi. According to the book *Tarikh al Madinah* by Ibn Shebah neglected by more contemporary authors, textile market dates back to Hisham, the Umawid Caliph. As a matter of established fact, tax on market was implemented as a source of government revenue since the second half of the second century of the Islamic era.

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