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KERALITE PRAISE POETRY

See Praise Poetry, Keralite Tradition

KHARAJ TAX

The term *al-kharaj* appears no more than once in the Qur'an in the form of a rhetorical question whereby *kharaj* denotes a reward or bounty: "Are you [Muhammad] asking them for a reward (*kharj*) while the reward (*kharaj*) of your Lord is better and He is the best provider?" (Q 23:72). There are differing views regarding the origins of the term *kharaj,* as some have attributed it to Persian while others have traced it to Greek and Syriac through Aramaic intermediaries. Nevertheless, *kharaj* has been linked to the Arabic root *kh.r.j,* as one may infer from the aforementioned verse. In the early Islamic period, *kharaj* referred broadly to taxes whose usage was soon fine-tuned to apply solely to the land tax extracted from non-Arab conquered lands. This form of tax was levied by the Muslim government on certain categories of agricultural produce and was collected in cash and/or in kind. While *kharaj* was initially levied on non-Arab and non-Muslim lands, by the end of the first century of Islam (ca. 730 CE), most of the conquered lands outside Arabia, regardless of their ownership, were subject to *kharaj.*

The history of *kharaj* during the first two centuries of Islam is obscured by later reconstructions wrought by Muslim jurists and historians as they tried to portray a consistent system of land tax that relied purportedly on the tradition of the Prophet Muhammad and the Rashidun ("Rightly Guided") caliphs (632–661). Further, during the first phase of the Arab conquest in the mid to late 600s (ca. 30–80 AH), the term *al-kharaj* was often confused, or otherwise used interchangeably, with *jizya* (poll tax), a form of tribute imposed on non-Muslims (*ahl al-dhimma*) who had a pact of protection with the Muslim state.

The law of *kharaj* drew upon several prophetic precedents, especially the defeat in 7/629 of the Jewish inhabitants of the oasis of Khaybar. The Prophet treated Khaybar as a booty (*ghanima*) and opted to distribute four-fifths of it among Muslims who had contributed to the conquest of the oasis, keeping one-fifth (*khums*) of it as the Prophet's share, which was distributed according to the Qur'anic injunction (Q 8:41). However, the Prophet Muhammad and the Jews agreed that the latter stay on their lands and pay half of their produce to Muslims on the grounds that they could work the land more effectively (some sources suggest that the Jews made the pledge to which the Prophet agreed, whereas others relate that the Prophet himself initiated the measure). As such, the Muslims received their share

of the produce in accord with a distribution scheme drawn up by the Prophet. In a similar vein, the conquest of Wadi al-Qura through a peace treaty in the same year set the second prophetic precedent that was used subsequently to levy taxes on conquered peoples and their lands. These precedents and others (e.g., Fadak in 628, Mecca and Yemen in 630, etc.) were used by Muhammad's successors and jurists alike to devise a consistent system of taxation. The system underwent continuous change and modification as the Prophet's successors found themselves faced with astonishingly varied conditions that defied uniform laws and rules of collection. The Rashidun caliphs strove to follow the Prophet's precedents to the best of their ability while at the same time working out new rules that would comply with the spirit of the prophetic tradition. They also incorporated certain rules, rates, and regulations that were prevalent in conquered territories prior to the advent of Islam. Nevertheless, the foregoing historic events, strictly speaking, may not be construed as clear cases of *kharaj* during the Prophet's lifetime even though many Sunni jurists have treated them as legal precedents for *kharaj*.

The conquest of al-Sawad (southern Iraq) during the reign of the second caliph, Umar b. al-Khattab (r. 634–644), is arguably the most important episode in the early development of Islamic laws of taxation. Certain parts of al-Sawad were conquered through peace treaties, while most of it was taken by force (*'anwa*). The Arab warriors who participated in the capturing of al-Sawad expected to receive landed property as their share of the booty (*ghanima*). There are indications that the conquered lands of al-Sawad might for a brief period have been considered booty. Having consulted, however, with some prominent Companions of the Prophet Muhammad, notably the future caliph Ali b. Abi Talib (r. 656–661), Umar decided to treat the lands as a common property (*fay'*), thereby granting the native people the right to cultivate the land and pay taxes to the government, just as the Prophet had treated the inhabitants of Khaybar and Wadi al-Qura. The interpretation entailed that peasants and/or the landlords were in fact the state's tenants who paid rent (*ijar*) in the form of the land tax. While many Arab warriors were not content with the decision, Umar justified the decree by asserting that the conquered lands belonged to the entire Muslim community and that the revenues generated by the taxes would provide a steady source of sustenance for the community, including the future generations. Thus, the money generated by *kharaj* and other forms of taxation was directed to the state treasury (*diwan*) and was used to pay stipends (*'ataya'*, sing. *'ata'*) to Muslims in accord with a pay scale that relied on several criteria, including the degree to which the recipients had contributed to the triumph of Islam. Umar's decision seems to have been informed by the likely consequence that the Arab settlers would lose interest in the ongoing conquests while being incapable of cultivating the land to the fullest, which would in turn have had an adverse effect on the state tax revenues. Two pertinent developments then ensued. First, to produce accurate accounts of taxpayers and their landed properties, a cadastral survey of the conquered Iraq lands was conducted. Second, the government issued a ban on the selling and buying of the al-Sawad *kharaj* lands that remained occupied by non-Arabs. While the cadaster allowed the state to perform efficient extraction of both *jizya* and *kharaj*, the ban was intended to

maximize tax revenues from *kharaj* lands, which, if owned by Arabs, would have been subject to a *'ushr* (tithe), whose rate was significantly lower than *kharaj* rates. The ban, too, makes sense when we note that the payment of *kharaj* and *jizya* implied humiliation (*saghara*) and domination of conquered peoples by the Arabs, hence the need to protect Muslims and Arabs from such humiliation (cf. Q 9:29).

Some peasants and landlords—though not the majority by any accounts—who wished to escape the burden of *kharaj* began to convert to Islam, hoping that their *kharaj* obligation to the state be changed over to *'ushr* but to no avail. Throughout the Umayyad period until the reign of Caliph Umar b. Abd al-Aziz (r. 717–720), conversion to Islam did not relieve the non-Arab subject from *jizya* or *kharaj*. However, new administrative reforms under Umar b. Abd al-Aziz removed the burden of *jizya* from the new converts while enforcing the land tax for areas classified as *kharaj* lands. As a consequence, contrary to the early period when *kharaj* was levied exclusively on non-Muslim and non-Arab lands, it now became a mandatory tax for lands categorized as such regardless of ownership.

Muslim jurists and historians have treated Umar's decision in al-Sawad as a crucial precedent and have used it, in conjunction with the prophetic precedents, to rationalize Islamic rules of taxation. A common method to determine proper taxation, then, relied on a two-pronged approach that inquired into the method of acquisition (i.e., was the land acquired by the use of force or by a peace treaty?) and ethnic/religious background of the original inhabitants (i.e., was the land originally occupied by Arabs or by non-Arabs?) The Islamic categorization of *kharaj* notwithstanding, the methods of levying and extraction by and large continued those of the pre-Islamic regimes in the region. Thus, al-Sawad communities continued to pay the land tax in terms of the total surface area under cultivation (known as *misaha*), as they had done under the Sassanian Empire (226–651). This was a method introduced through fiscal reforms of the Sassanian emperor Anushirwan (An shag Ruwan, r. 531–579). The sources reveal that in the early Abbasid era under the third caliph al-Mahdi (r. 775–785), the method underwent a drastic change to determine taxes based on a proportion of the produce (*muqasama*). The change constituted a major shift in the Islamic government's economic policy, one that called for jurisconsults to provide legal justification. Despite such changes, different methods of levying land taxes, including a method based on a fixed amount (*muqata'a*), were used in different parts of Muslim lands.

Just as the Muslim governments in conquered territories adopted certain pre-Islamic administrative practices, they also depended on the service of former Sassanian and Byzantine tax collectors who had access to reliable information about their area's demographics, tax rates, crop yields, and the like. The tax collectors in Iraq and Iran were from among local landlords, known as *dahaqin* (singg. *dihqan*), who used to assess and collect taxes for the Sassanian government. The *dahaqin* seem to have assumed responsibility for the accurate and timely collection of taxes, since they had negotiated terms of surrender, including *kharaj* and *jizya,* for their communities. With gradual conversion to Islam of the majority population in conquered territories, the Muslim governments lost most of their revenues from *jizya,* thus increasing the significance of *kharaj* as a major source of government

revenues. In light of inherent ambiguities in the laws of *kharaj,* there appeared a loose consensus among Sunni jurisconsults, which gave the government jurisdiction *kharaj.* The rates varied according to locality and practices that were prevalent in different parts of the Muslim majority lands before they were replaced in modern times by new laws of taxation.

It must be kept in mind that Shia jurists, while sharing certain traditions and definitions with their Sunni counterparts, subscribed to methods and rules of *kharaj* that diverged from those articulated by Sunni jurists. Just as Shia jurists did not recognize the jurisdiction of Sunni caliphs and kings over matters of *kharaj* and public finance, their interpretations of legal precedents substantially differed from those of Sunni jurists. Though Shia law regards such matters as prerogatives of the infallible Shia Imams, some jurists, especially after the founding in 906/1501 of the Safavid Shia government in Iran, have shown greater flexibility for allowing the government to manage the levying and collection of *kharaj.*

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See also: Finance; Taxation

Further Reading

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