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# Aspects of Muslim economic thinking in the eleventh century (AH)/seventeenth century (CE)

Abdul Azim Islahi\*

**Abstract:** This paper investigates the state of Muslim economic thinking in the 17<sup>th</sup> century (11<sup>th</sup> century AH), through the works in Arabic language, within the territories under the Ottoman rule. It also looks into those written in other parts of the world or in other languages, where translations were available. No work was found exclusively dedicated to pure economic themes such as market and pricing, money and theory of value, economics of taxation and public expenditure, and similar subjects on which earlier Muslim scholars had written extensively. The focus of Muslim economic thinking in the period was on public finance, monetary reform, agrarian relations, and cleansing the economy of corruptions which was the main obstacle in the way of progress.

## I. Introduction

The present study aims to investigate the state of Muslim economic thinking in the 11<sup>th</sup> Century AH/17<sup>th</sup> century CE<sup>†</sup>. In this period the major part of Muslim world was ruled by the Ottoman Turks. The heartland of Islam was also under their custody. Two other great Muslim powers of the time were Safavids of Iran and Mughals of India. While the focus of the paper is works in Arabic language, accomplished in the Ottoman controlled territory of Islamic world, it only briefly mentions those written in other parts of the world or in other languages, provided that their translation was available.

The period of study covered in this study is one of the most neglected parts of Muslim history. This negligence is most obvious in the area of the history of economic thought. To the best of our knowledge no study is available on Muslim economic thinking in the seventeenth century. We hope that this study fill a gap, to some extent, in the literature on history of Islamic economic thought and will prove a starting point for further researches.

It is said that economic thought is reflection of the economic conditions. This is most correct in case of 11<sup>th</sup>/17<sup>th</sup> century Muslim economic thinking. Thus, in the period under study Muslim economic thinking revolved around the problem faced by the society at that time. The focus of Muslim economic thinking in the period was on public finance, monetary reform, agrarian relations, and cleansing the economy from corruptions which was the main obstacle in the way of progress. These aspects of the problems are the main sections of this paper.

## II. Corruption the root cause of economic decay

In the 17<sup>th</sup> century, the Ottoman Empire saw many ups and downs but towards the end of the century the decadence was very obvious, and continuous downtrend set in. Intellectuals

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† Henceforth in writing the date the first figure would mean A. H. and after / C.E.

of the period worried with this situation. They were unanimous that the root cause of this decay was corruption.

It may be noted that even at present, corruption is considered as the major factor that makes the development efforts of developing countries ineffective or neutral<sup>1</sup>. This verifies that in their diagnosis of the causes of decay, the Ottoman scholars were very precise and up to date.

One of the worst kinds of corruption was sale of offices. Its result was the corrupt and incapable persons occupied the positions. Almost all the Ottoman thinkers of the period are unanimous on this issue. Qoji Beg's contention is that the spread of 'corruption had brought about the decline in the old institutions and bred disrespect for the Shari`ah and the old laws (*Kanun*)' (Imber, 1986, E I, 5:249). To regain past glory, the Empire has to be cleaned from corruption and respect for the Shariah and *Qanun* has to be restored. Frequent wrongful dismissal of officers and religious and judicious position holders is another course of decline (ibid.).

The anonymous author of *Nasihah-namah*<sup>2</sup> also complained about corruption and the sale of taxes to the highest bidder for collection. His advice, presumably to the Sultan, is to lower taxes and pay officials and the army, rather than let them loose among the peasants. His plea was for the imposition of fixed taxes, for the appointment of pious Muslims as tax collectors (Armajani, pp. 190-91). He denounces the auctioning of tax-lists to the highest bidder, since the poor subjects are the principal victims (Rosenthal, 1968, p.227).

While discussing the sickness of the present state Hajji Khalifah points out that the disease is 'too heavy taxation with consequent oppression of the masses, and the sale and resale of offices in order to enrich the individual at the expense of the masses. This happens openly although such misuse and abuse is condemned both natural and by religious law; it goes against justice and reason' (Rosenthal, 1968. p. 230). He further states:

'since even infidel kings oppose such practices as unjust, it is incumbent on Muslims (who were given the divine Law) to repent and to return to justice. Offices must no longer be sold and resold and taxes must be reduced, otherwise the curse for the transgression of the law and the guilt of injustice and oppression and violence will lead to the certain ruin of the empire' (Rosenthal, 1968. p. 230).

A common form of corruption was to dismiss honest officer and offering his position to a higher bidder even the latter was incapable and dishonest. This had surely added to the problem. To cure this, Hajji Khalifah suggests: 'Keep uncorrupt men in office for a long time and forbid the buying and selling of offices; punish severely those who oppress the people. In a few years the people will regain strength, and prosperity will return to the realm' (Rosenthal, 1968, p. 232).

Sari Pasha Defterdar has shown how corruption affects the state and the economy. 'If it becomes necessary to give a position because of bribes, in this way its holder has permission from the government for every sort of oppression stretching out the hand of violence and tyranny against the poor subjects [ ....] destroys the wretched peasants and ruins the cultivated lands; [...] it causes a decline in the productivity of the subjects and in the revenue of the treasury ....' (Defterdar, 1935, p. 89). 'To give office to the unfit because of bribery is a very great sin' (ibid. p. 90). He emphasizes upon appoint of capable, handed competent person for the finance office (ibid. p. 95).

From the preceding account it is clear that in the 17<sup>th</sup> century Ottoman rule was suffering from four types of corruptions: a. sale of offices to highest bidders, b. allocation of tax farming to one who offered highest price, c. allocation of offices and tax farming to incompetent and unworthy palace nominees, and d. dismissal of honest officers who did not comply misrule to appease their bosses. These evils were so obvious that all the good thinkers of the empire condemned them and suggested remedy. They opposed sale of offices; suggested change in taxation system; and demanded retaining the honest and worthy officers for a fairly longer period so that he gets enough time to correct the house.

### III. Agrarian Relations

Qoji Beg recommended that the old sound *timar* system<sup>3</sup> should be restored. All bad innovations (*bid'at*) and oppressive rules should be abolished and just and religious atmosphere should be promoted (Imber, 1986, E I 5:249).

Qoji Beg does not realize that the *timar* and *sipahi*<sup>4</sup> systems turned obsolete and corrupt. Lewis writes: 'Both Kocu Bey (Qoji Beg) and Haci Halife (Hajji Khalifah) note and deplore the decline of the *sipahis* and the increase in the paid soldiery which, says Haci Halife, had increased from 48000 in 1567 to 100,000 in about 1620'. On this Lewis comments: "Both writers are aware of the harmful financial and agrarian effects of this change. Understandably, they miss the point that the obsolescence of the *sipahi* had become inevitable, and that only the long-term, professional soldier could serve the military needs of the time" (Lewis, 1968, p. 30).

While dealing with the army, 'he (Qoji Beg) discusses at length the states of those in possession of large and small fiefs and those who receive pay. He strongly advises the abandonment of payment and a return to reward in the form of fiefs' (Rosenthal, 1968, p. 226). In his opinion, 'this will help to improve the lot of the poor subjects (*ra'aya*) who are at present oppressed by heavy taxation' (Rosenthal, 1968, p. 226).

Qoji Beg, like his predecessor Lutfi Pasha<sup>5</sup> urged that peasantry be protected by moderation in taxation and by regular of village population, as a control on the competence of provincial government (Lewis, p. 32).

Sari Pasha tries to convince his readers with the old saying of wisdom. 'For it has been said: "Without men of consequence there is no rulers and without property there are no men of consequence, and without prosperity there is no wealth and without justice and good administration there is no prosperity (Defterdar, 1935, p. 119). This is well known Arabic maxim of statecraft quoted by many wise men. Sari Pasha pays special attention to the institution of *ziamet*<sup>6</sup> and *timar*. 'The condition of the *ziamet* and *timar* is also one of the matters of which careful thought should be given in the interests of good order in government' (ibid, p. 142).

The seventeenth century great Muslim Empires, both Ottomans and Mughals faced the problem of the flight of the farmers from their fields leaving the land uncultivated. This affected the state revenue adversely. Khayr al-Din al-Ramli advocated the peasants' right to self-determination in occupational sense. He emphasized the termination of all forms of peasant oppression with the aim of bringing about an end to their desertion (Seikaly, 1984, p. 406). It appears from his *Fatawa* that oppressive taxation and forced labor was the reason behind the flight of farmers from their lands (al-Ramli, 1311, I:100). However, he is against the farmers who keep the fertile lands uncultivated. Such people cannot be excused. The due *kharaj* will be charged whether they cultivate the land or refrain from it (ibid., p. 100). Thus, he does not want to encourage the phenomenon of absconding from cultivation of lands.

In earlier period, the *timar* system had underlain the Empire's former military strength. It was allocated to deserving persons. Now the palace nominees and unworthy people have received *timar*. This is the reason behind resentment among the troops. According to Khayr al-Din, many of them contravened the original terms of their grants and used to dispose of them by outright sale or sub-letting (al-Ramli, 1311 AH, 2:102).

The tenants were exploited and charged with oppressive taxes. He was against bonded laborers (al-Ramli, 2:184-185). 'In fact, throughout the *Fatawa*, Khayr al-Din not only consistently reiterated the peasant's right to relinquish cultivation voluntarily, he also bitterly attacked any attempts to thwart it' (Seikaly, 1984, p. 404). Thus, he can be considered as the champion of peasants' rights at a time when their condition was most neglected.

Mughal emperor realized that the problem of peasants' flight could be solved by implementing the Islamic provision regarding land ownership<sup>7</sup>. So he issued a *farman* in which he included such provisions taken from *al-Fatawa al-Hindiyah* (Zafarul-Islam, 1990, pp. 72, 77).

#### **IV. Economics of Taxation**

As we noted above, increasing expenditure and decreasing income was the burning issue of the Ottoman Empire in the seventeenth century. This widened the deficit gap in public treasury. The measures taken to meet the gap generally added to the problem. The tax

farming worsened the situation. Rosenthal (1968, p.227) explains: 'The tax farmer first sees what is actual amount of the tax. To this he adds the bribe that he had to pay to getting the tax collection allotted to himself and the profit or his own reward. Burden of this accumulated amount falls on the poor tax payer'. Excessive taxation has impoverished the subjects. Naturally this attracted the attention of Ottoman thinkers. As a remedy Qoji Beg suggested cleansing the society from corruption. Worthy men should be appointed to administrative positions, and no interference should be made in their functioning (Imber, 1986, E I 5:249).

*Nasihatinamah* also contains ideas of lowering taxes and reorganization of pay of the army and officials. According to Rosenthal (1968, p. 227):

"The chapter on taxes is particularly interesting because it reveals an extra ordinary state of affairs'. The author of *Nasihatinamah* stresses that the *ra'aya* are the treasure of the Padishahs. As long as they enjoy prosperity and are not oppressed, the treasury is full ..... They must be protected against injustice and oppression" (cited by Rosenthal, 1968, p. 227).

This is reminiscent of Ibn Khaldun who pointed out disastrous effects of oppressive taxation and advocated for lowering the taxes to increase the revenue – an idea that came to be known in the twentieth century as Laffer's curve.<sup>8</sup>

In the third chapter of *Dustur al-'amal*, Hajji Khalifah deals with public finance. He uses the analogy of the human being in which rational soul is the sultan, the reasoning faculty is the vizier, comprehension faculty is represented by the *mufti* and so forth for all grades and degrees of the administrative hierarchy. 'Only this well-arranged hierarchy working in unison guarantees the even flow and distribution of public money. Officials must be absolutely incorruptible in order to preserve the population from oppression, injustice and poverty' (Rosenthal, 1968, p. 231). The decadence sets in as the government with all its organs decays. It begins from the top and reaches to the bottom. Luxury and extravagance makes the expenditure out of all proportion to income. In this analysis Hajji Khalifah is in line with Ibn Khaldun's diagnosis<sup>9</sup>.

In the opinion of Rosenthal (1968, pp. 231-32) Hajji Khalifah's *Dustur al-'amal* seems to be like a counsel of despair when the latter says that at the moment of the composition of the treatise 'the solution is a strongman. However, the author suggests to restrict expenditure and appoint only committed and capable person to important affairs. "This will cut excessive expenditure within a few years or at least reduce taxes and thus alleviate the financial straits of the people." In brief we can say that the three writers – Qoji Beg, the author of *Nasihatinamah* and Hajji Khalifah - show remarkable similarity in their assessment of the situation and in their suggestions of practical measures to stop the decline and restore the power and stability of the Ottoman Empire. However, Hajji Khalifah is a category of his own.

'This distinction is due to the theoretical superstructure, frame and form in which he presents his views' Rosenthal (1968, pp. 232).

Naima prescribes five measures to save the Ottoman state, they are of the nature of economic, political and moral. Economic measures are: First, the government should balance income and expenditure. Second, the government should pay its stipends and salaries on time, which would quiet outbursts against the government (Itzkowitz, 1980, p. 102). He does not suggest how it could be done when the government is facing severe deficit.

In the affairs of the Treasury, Mehmed Pasha was particularly well informed, for he had seven times held the position of Chief *Defterdar* (finance secretary). He advocates 'for the appointment of competently trained officials' whose integrity cannot be challenged. He is for extended tenure and freedom of action as the frequent changes in office and interference in work affects the efficiency (Defterdar, 1935, p. 46). 'He advises a complete change in the system of taxation. He advocates the return to direct collection of taxes by appointed officials, to replace the existing practice of selling to the highest bidder the right to gather the government's income'<sup>10</sup>. It is interesting to note that an European traveler remarks that taxes were less and the treatment accorded subject people more just than under the government of Europe, and conditions in general far better for the peasants. (Mottraye, Vol. I, pp. 235, 319 referred to by Wright p. 50). It seems that the main culprit was the manner in which the tax laws were administered which caused injustice. --- All taxes were farmed out to the highest bidders, usually courtiers or high officials of the capital. Sold and resold, divided and subdivided, each time with a substantial profit to the vendor, the amount which had to be collected by the last in this long line of buyers was vastly larger than was required by law (ibid. p. 50).

Sari pasha was fully aware that without setting the matter of Treasury, no reform and development is possible. Therefore he suggests honest and capable persons to manage the government finance. According to him, 'the duty of such a person is to strive with care to reduce expenditure and augment the income of the Treasury and avoid waste and unproductive expenditure (Defterdar, 1935, p. 98). He stresses upon keeping the proper account of the public Treasury (pp. 103-105). Absence of proper accounting leads to misuse and embezzlement of public funds.

Khayr al-Din al-Ramli especially talked about the land tax. He is of the opinion that a fixed land tax (*al-kharaj al-muwazzaf*) cannot be replaced with a proportional agricultural tax (*kharajal-muqasamah*). This is opposite to the opinion of top Hanafi scholar Imam Abu Yusuf who suggested Harun al-Rashid this change on economic ground (Abu Yusuf, 1392 AH, p. 54). Al-Ramli thinks that it will be a breach of trust (*naqd al'ahd*). It seems that he is talking about land that was acquired with the condition of fixed land tax that is oppressive because it will be a tyranny which has no place in Shariah (ibid., p. 99). Another reason may

be that the tax collectors abused the principle of *Kharaj al-muqasamah* by compelling them to pay *fasl* (a predetermined portion of that tax before the harvest) (al-Ramli, 1311, pp. 97-99).

## V. Money and Prices

In *Nasihatinamah*, the sultan is advised 'to supervise the mint and improve the coinage so that it regains its purchasing power' (Rosenthal, 1968, p. 227).

Sari Pasha advocates a sound monetary policy for the government. "It is also necessary to give thought to the condition of the coinage of occasionally to control the degree of purity and the weight of coined aspers which are struck in the mint" (ibid. p. 77). It may be noted that when precious metals are used as money, any debasement increases the quantity of money and consequently prices rise. Sari Pasha suggests that if there is need to administratively fix the price, the government "set the proper market price. Every thing must be sold at the price it is worth" (ibid. p. 77). "The fruiterers and merchants put a double price on provisions and supplies and reap profit. They rob the people. It is apparent that neglect in this matter redounds to the harm of believers in time of trouble and to the benefit of fruiterers and merchants. Therefore it is necessary that the grand vezir and the rulers who are in the township and province, the *valis* and the military commanders take pain to see the execution of this business in person'. (p. 78). What he suggests is actually the function of *muhtasib*.

## VI. Economics of Sufism

In Islamic tradition a group of Sufis presented a somewhat different school of thought in economics. Their thrust has been minimization of wants, purification of soul, and preference of others to their own needs. According to Siddiqi (1992, p. 15):

"The main contribution of *tasawwuf* (or *zuhd*) to economic thought in Islam is a constant pull against giving too high a value to material wealth and a persistent push towards altruism and unselfish service of Allah's creatures. They emphasised the ultimate concern of the human soul and its reaching out towards its source in the Divine. They personally exemplified this concern by minimizing the material values and extolling the virtues and attributes that contributed towards felicity in the hereafter while also enabling the life here on the earth".

Seventeenth century is characterized by spread of various sufi orders. They exhorted the same economic behavior which may be called sufi economics. The sample of such an economic thinking one can see in *Maktubat-i-Mujaddid Alf Thani* authored by Ahmad Sirhindi.

According to Ahmad Sirhidi, the economic rationality (*aql-i-ma'ash*) is short sighted (Sirhindi, 1978, 1: 177). The mankind has not been created for enjoyment and pleasure-

seeking (ibid, p. 166). A person should love the poor (p. 131), minimize his involvement in mundane activities (p. 97, 143), prefer the success in the Hereafter (p. 132), avoid non-necessary, permissible objects and confine himself to the fulfillment of necessary permissible objects only (p. 91, 98). Man is by nature a social being; he is always in need of help and cooperation of his society. Being a needy is the natural quality of human being (p. 46 vol. 2). An effort to get rid of needs and become independent of others may lead him to disobedience<sup>11</sup> (ibid, 2: 46, p. 165).

Sirhindi says (1978, p. 97): ‘One should not pay attention to the beauties of the worldly things, as it is disliked by Allah and has no value with Him. Take a lesson from those who possessed all worldly means and then left empty hands. From the permissible objects, confine yourself to the necessary minimum only and have the intention that it will strengthen you to worship the Almighty (ibid, p. 91).

Sirhindi always emphasizes on payment of obligatory zakah as it is fulfillment of an obligation as well as help to the poor. One has to pay attention to voluntary *sadaqat*, after payment of compulsory zakah (ibid, 1: 46, 87, 88, 94; 2: 46, 55, 70, 152).

‘Pay zakah on productive assets and grazing cattle so that you emancipate yourself from their passion. Delicious meal and fine cloth should not stop you from worship. In fact they should be a means to it’ (Sirhindi, 1: 87).

‘A proper way for payment of Zakah is to set apart the portion of zakah from your assets. Then spend it on its heads throughout the year (p. 94). One may infer from it that in his opinion it is not necessary to spend it without delay. If it is allowed to delay/gradually spend, in the interim period it may be loaned and invested.

In the opinion of Sirhindi, *riba* is so strictly prohibited in Shariah that, its practice makes the whole amount - including the capital – *haram*. For example, if someone pays 12 for 10, then not only additional 2 but the principal 10 also becomes *haram* (ibid, 1: 114). This is perhaps a unique opinion of him. He rejects a ruling of *Qinyah* which says that borrowing on interest (*riba*) is permitted for the needy (*muhtaj*) because this will finish the prohibition of *riba* as generally all borrowers borrow because they *need* money. So the 'need' must not be taken in ordinary sense. It may be in the sense of unavoidable necessity (*idtirar*) as only in this extreme case a prohibited thing is allowed. He supports his stand by the Qur'anic verse; “He has forbidden to you, unless you are constrained to it” (the Quran, 6:119), i.e. compulsion of necessity (ibid, p. 114-16).

In a period when the ruling elite and many commoners are engaged in maximizing the worldly means, and to enhance their resources they do not mind valid and invalid, such teachings as called *sufi* economics remind the ideal course of action and strike a balance between two extremes.

## VII. Conclusion

As in any society, the 17<sup>th</sup> century Muslim economic thinking revolves around the problem faced by the people. They wrote on those topics which were problems of the day. The history of economic thought in this period is the best example of a selective and interpretive in nature. In this period Muslim governments generally faced the problems like deficit in public revenue, flights of farmers from lands and their cultivations, declining productivity, and various forms of corruptions, such as,. sale of offices to highest bidders, allocation of tax farming to one who offered highest price, assignment of offices and tax farming to incompetent and unworthy palace nominees, and dismissal of honest officers who did not comply misrule to appease their bosses. The intellectuals and reformers of the period generally addressed these issues and suggested remedies. However, no exclusive writing could be traced on economic problems such as money and prices, theory of value, economics of taxation and public expenditure, and similar subjects on which earlier Muslim scholars wrote extensively. There is realization that a large number of works of the period is still in the manuscript form. The author could not have access to them. There was increasing trend to write in Turkish and Persian languages. We benefited from such works if their translation was available. Because of time and cost and tedious bureaucratic procedures involved, it was not possible for us to directly benefits from Ottoman archives that contain *ruznamcha* (daily reports), *sijillat* and *tahrirs* (registers and books of accounts), *faramin* (royal decrees/ordinances). We could benefit from such documents only that were available in print form or works based on direct use of the archives. This gap in the source of information may result some doubts in our findings which may stimulate for further research in the subject matter.

The author realizes that what he could present in the preceding pages is only a sketch of the state of economic thinking in the 11<sup>th</sup>/17<sup>th</sup> century. However he hopes that this study fill a gap, to some extent, in the literature on history of Islamic economic thought and the present study is expected to provide a fillip to future research in the area of Islamic economic thought.

### Notes

1. In a recent survey of 150 leading policy makers in 60 developing countries about the main obstacles to economic development, corruption has topped the list of obstacles (Gray and Kaufman, 1998).
2. It is said that the work belongs to Qoji Beg
3. *Timar* a grant of land for military service or more exactly a kind of Turkish fief, the possession of which entailed upon the feudatory the obligation to go mounted to war and to supply soldiers or sailors in numbers proportionate to the revenue of the *appanage*' (Deny, 1934, vol.4, p.767)

Wikipedia describes: *Timar* was a form of land tenure in Ottoman Empire, consisting in grant of lands or revenues by the Ottoman Sultan to an individual in compensation for his services, especially military services. The

*timar* system was introduced by Osman I who granted land tenure to his troops. Later this system was expanded from Murad I for his *Sipahi*. ..... The *timar*-holder acted as an agent of the central Ottoman government in supervising the possession, transfer, and rental of lands within his territory and collecting tax revenue, in return for military service. A *timar* was not necessarily made up of contiguous property, but could consist of property scattered among different villages'.

<http://en.wikipedia.org/wiki/T%C4%B1mar> Retrieved on 29.9.2007

4. *Sipahi* was the feudal cavalryman of the Ottoman Empire whose status resembled that of the medieval European knight. The *sipahi* (from Persian for "cavalryman") was holder of a fief (*timar*) granted directly by the Ottoman sultan and was entitled to all of the income from it in return for military service. The peasants on the land were subsequently attached to the land and became serfs.

"spahi." Encyclopædia Britannica. 2007. Encyclopædia Britannica Online. 29 Sept. 2007  
<<http://www.britannica.com/eb/article-9067970>>.

5. Lutifi Pasha's treatise *Asafname*, written after his dismissal from the office of the grand vezir in 1541, sets forth rules on what a good Grand vezir should do, and more urgently, on what he should avoid (Lewis, 1968, p. 32n).

6. *Ziamah* or *ze'ame* (in Arabic, *za'amah*) was a kind of Turkish fief with a minimum annual revenue of 20,000 aspers (akce) (Deny, 1934, 4:767).

7. Provisions such as: 'Peasant's land in case of his incapacity to cultivate, or of absconding, should be given to someone else in lease or for cultivation in return for a fixed proportion of the produce, but all surplus (after deducting the land tax from the rent or the share of the *malik* i.e. peasant) should be kept for the latter. His land was to be returned to him whenever he recovered his capacity or came back..... One who brings un-owned waste land under cultivation is to be considered its owner irrespective of his being Muslim or non-Muslim' (Zafarul-Islam, 1990, p.72).

8. For a detailed analysis of Ibn Khaldun idea refer to Islahi, 2006, pp. 13-17.

9. Ibn Khaldun (II: 123) writes in *Muqaddimah*: 'Later comes domination and expansion. Royal authority flourishes. This calls for luxury. (Luxury) causes increased spending'. ..... 'Extravagant expenditures mount.... The ruler, then, must impose duties on articles sold in the markets in order to improve his revenues. Habits of luxury, then further increase. The customs duties no longer pay for them. The dynasty, by this time, is flourishing in its power and its forceful hold over the subjects under its control. Its hands reaches out to seize some of the property of the subjects, either through customs duties, or through commercial transactions, or in some cases, merely by hostile acts directed against (property holdings), on some pretext or even with none'. ... 'At this stage, the tax collectors in the dynasty have acquired much wealth, because vast revenues are in their hands and their position has widened in importance for this reason. Suspicions of having appropriated tax money, therefore, attach to them'.

10. At this in 1935 Wright the translator of his book observed: 'It is interesting to note here that this reform, suggested about 1715 by our author, was not carried out until the old monarchy was replaced by a republic less than a decade ago' (Wright, 1935, 47n).

11. He is refereeing to the Qur'anic verses: No, indeed, man waxes insolent, for he thinks himself self-sufficient (al-Qur'an, 96: 5-6)

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