

## A. BEN SHEMESH'S INTRODUCTIONS IN *TAXATION IN ISLAM*: COMMENTS ON HIS SOURCES AND INTERPRETATION

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*Taxation in Islam* by A. Ben Shemesh is among the notable contributions in the study of the history of taxation in Islam. It was published by E. J. Brill of Leiden in three volumes<sup>1</sup> in 1958, 1965 and 1969 respectively. The book is basically a translation of works by three early Muslim scholars on the subject of *kharāj* (taxation) with a separate introduction for each volume. The first volume, *Taxation in Islam I*, is a translation of *Kitāb al-Kharāj* by Yaḥyā b. Ādam (140–203/757–818). The second volume, *Taxation in Islam II*, is a translation of *Kitāb al-Kharāj* by Qudāmah b. Jaʿfar (250–320/864–932). The third volume, *Taxation in Islam III*, is a translation of *Kitāb al-Risālah fī al-Kharāj ilā al-Rashīd* by Abū Yūsuf (113–182/731–798). In this paper I will be looking not at the translation of the books, but rather the Introduction made by Ben Shemesh.

In the beginning of each volume Ben Shemesh devoted some pages as an Introduction. He discussed some issues and problems of taxation, literature on *kharāj* works, the history and development of taxation in early Islam, etc. There is no doubt that Ben Shemesh has contributed many important points and remarks in these Introductions. However, his interpretations of some important facts pertaining to the sources need to be reevaluated, in particular with regard to his Introductions in *Taxation in Islam I* and *Taxation in Islam III*. As regards the Introduction to *Taxation in Islam II*, no major points need to be reviewed.

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<sup>1</sup> These three volumes are hereafter cited as Ben Shemesh I, Ben Shemesh II and Ben Shemesh III.

*Taxation in Islam I*

In his *Taxation in Islam I*, Ben Shemesh provided twenty pages of introduction, dividing them into five parts. The first part deals with a short biography of Yaḥyā b. Ādam. The second part lists the works on *kharāj*. The third part deals with the history of the manuscripts and the nature of their contents. The fourth is a comparison of the book with other similar works. Finally, the last part deals with certificates of hearings. Out of these five parts, only some points in the second and the third parts will be dealt with here.

1. *The list of kharāj works.* We shall start with the second part of the Introduction. In this part, entitled "The Works on *Kharāj*", Ben Shemesh listed twenty-one books bearing the name of *al-kharāj* and the authors. The list is taken mostly from *Kitāb al-Fihrist* of Ibn al-Nadīm. Out of those twenty-one authors only two names are taken from sources other than *Kitāb al-Fihrist*; one is from *Al-Fakhrī* of Ibn al-Ṭiqṭaqā and the other is from *Kashf al-Zunūn* of Ḥāji Khalīfah. The rest of the nineteen names are taken exactly from *Kitāb al-Fihrist* of Ibn al-Nadīm. He, however, did not include all the authors of *kharāj* works mentioned by Ibn al-Nadīm. There are in fact four other names stated in *al-Fihrist* as authors of *kharāj* works not mentioned by Ben Shemesh in his list. Those names are: Al-Aṣma'ī, Al-Haytham b. 'Adī, Ibn Surayj, and Ja'far b. Mubashshir.<sup>2</sup> Eleven years later, on the publication of *Taxation in Islam III* in 1969, Ben Shemesh still did not update his list. We wonder why he could miss this particular fact again in the third volume. Rather, he repeated his old data by saying, "Of these so-called copies we find about twenty-one".<sup>3</sup> Thus we can say that in his list of *kharāj* literature he missed out some information, and therefore it is far from complete. The most comprehensive list of works on *kharāj*

<sup>2</sup> See Ibn al-Nadīm, *Kitāb al-Fihrist* (Tehran: 1971), 61, 112, 151, 208.

<sup>3</sup> Ben Shemesh III, 10.