

TAX DISRUPTION AS A GROUND FORCE FOR THE 'ABBĀSID REVOLUTION AND A REVIEW FOR MODERN ISLAMIC HISTORIOGRAPHY*

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Abstract

The Umayyad Empire (661-747 CE), the first dynasty of Islam, reigned nearly ninety years after the so-called Rāshidūn era, was collapsed by the 'Abbāsīd Revolution (AR). After 750, the 'Abbāsīds became the new rulers of the Islamic empire through the culmination of an orchestrated secret campaign lasting more than thirty years and based on popular unfavourable views of the Umayyads. Although extensive research has been carried out on the AR, there have been no studies which try to understand the AR with reference to modern economic and Revolution theories by focusing upon the economic dissatisfaction of the Khurāsānī *mawālī* who supported the Revolution. The aim of this paper is to discuss the theory that economic disorder in Khurāsān was an important reason for the AR, by focusing on the taxation system in Islam and its abuse in the later Umayyad period (685-747) as well as by evaluating modern Islamic historiography in this perspective.

[You may find an extended abstract of this article after the bibliography.]

Keywords: Zakāt, 'Ushr, Jizya, Kharāj, 'Abbāsīd Revolution, Modern Islamic Historiography.

Abbāsī İhtilâline Zemin Hazırlayan Bir Etmen Olarak Vergi Sistemindeki Bozulmalar ve Modern İslam Tarihçiliği Üzerine Bir Değerlendirme

Öz

İslam'daki ilk hanedan olarak Râşid Halifeler Döneminden sonra doksan yıla yakın hüküm süren Emevî Devleti (M. 661-747), Abbāsî İhtilâli ile yıkılmıştır. Abbāsîler otuz yılı aşkın süre boyunca Emevîlere karşı yaygın görüşler üzerinden gizli şekilde yürüttükleri seferberliğin sonucu olarak 750 yılından itibaren İslam devletinin yeni yöneticileri olmuştur. Abbāsî İhtilâli üzerine birçok çalışma yapılmasına karşın, İhtilâl'e destek veren Horasanlı mevâlînin ekonomik hoşnutsuzluklarına odaklanıp, İhtilâl'i modern ekonomi ve ihtilâl teorileri çerçevesinde anlamaya çalışan bir çalışma yapılmamıştır. Bu çalışmanın amacı İslam'daki vergi sistemi ve Emevî Devleti sonlarındaki (685-747) istismarı inceleyip, modern İslam tarihçiliğini bu perspektifte değerlendirerek, Horasan'daki ekonomik düzensizliğin Abbāsî İhtilâli'nin önemli bir sebebi olması teorisini tartışmaktır. **Anahtar Kelimeler:** Zekat, Öşür, Cizye, Haraç, Abbāsî İhtilâli, Modern İslam Tarihçiliği.

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Introduction: The Economic Theory of Revolution and a Critique of Modern Approaches to the AR ('Abbāsīd Revolution)

The revolution issue is usually given as an example when talking about new historical schools and perspectives which are a composite of multi-disciplinary views. A revolution can be defined as a historic movement against the ruling class conducted by the lower classes who are managed by a revolutionary leader class, and it has become a popular issue for the "history from below" perspective.¹ Peter Burke pointed out the difficulty in distinguishing disciplines from each other when studying an historical topic by means of this perspective. He also pointed "whether they like or not, historians are having to concern themselves with questions which have long interested sociologist and other social scientists."² In other words, as an act of the people from below and an historical event, a revolution has social and economic sides as well as a political side, and all these sides should be thought indissociable. However, a closer look at modern historical studies on the 'Abbāsīd Revolution reveals that each historian highlighted one issue more than others in evaluating the revolutionary history of the 'Abbāsīds and mostly ignored the tax disruption in the later Umayyad period. While the earlier historians, such as those of Van Vloten (1894)³ and Wellhausen (1902) had more Orientalist, ethno-nationalistic points of view, the latter ones, such as those by Dennett (1939), Shaban (1969) and Sharon (1973), had less of the ethno-nationalistic but still less of multi-disciplinary perspectives. To some extent, the latter works criticised the former ones and produced some new theories for the AR, but, arguably, they have been still "Orientalist" views. A few writers, such as Daniel (1979) and Guzmán (1990), have been able to draw on systematic research which includes economic views, but still with a deficient investigation on disorder in the taxation system under the last Umayyads, which could be the most important cause for the AR among other possible causes. Thus, the issue of the AR needs a more nuanced perspective which includes modern theories and examples, as well as looking at records about tax injustice. This is needed because much of the research of the AR up to now has been descriptive in nature and has tried to understand the Revolution by focusing upon the religious Shī'ī discontent, Persian racial uprisings or Arab tribal feuds in the Umayyad period. If they are classified as the short-term and long-term causes of the Revolution,

1 This term was used firstly by Lucian Febvre in French in 1932 and by E.P. Thompson in English in 1966.

2 Peter Burke, *New Perspectives on Historical Writing* (Cambridge: Polity Press, 2001), 15.

3 Dates state the publication years of the important studies of these modern historians on the AR.

undoubtedly all possible causes have a place in the event. But, arguably, focusing on the conflict of different groups and ignoring the socio-economic structure of society just before the Revolution bear traces of Eurocentric views.

As to the economic-revolution relation theory,⁴ Crane Brinton claimed that in addition to popular discontent, economic, religious, social restrictions and an unresponsive ruling class, the heavy taxation which was imposed upon people is a common factor in major world revolutions. He noted that in a study of seventeenth century revolutions in England, France, the Netherlands, Spain, Portugal and Naples, it is founded that all began as protest against taxation.⁵ Apart from these western revolutions, the Iranian Revolution (1978), which is a more recent and ostensibly religious Revolution, can be explained by economic causes as well.⁶ Moreover, it should be emphasised that the Arab Spring started with the economic suffering of a man in Tunisia⁷ and spread all over the country and to other North African and Middle Eastern countries. The Arab Spring, like other revolutionary movements in history, has economic motivations. Taking all these revolution stories into account, we can conclude that there is a need to consider the economic motivations common to revolutions throughout history. In other words, as a lower and middle-class people's movement, a revolution must, more or less, have an economic dimension.

For the 'Abbāsīd Revolution, because of a variety of possible other reasons for the falling of the Umayyads, economic motivations were ignored to some extent by modern historians. To rephrase, since the first civil war in the first Islamic society, which is known as the *fitna* and started with the assassination of Caliph 'Uthmān in 656, the continuous unrest caused a disturbance within society. After the assassination of Caliph 'Alī, religious feelings spread among Muslims. Although the Umayyads established a dominance which suppressed other crowds, many diverse groups with numerous discourses had been against each other for nearly a century. Some uprisings had occurred in suitable conditions, mainly in the reigns of weak caliphs, and the common grievance for these opposing groups was mostly religious discontent: the 'Alīds (proto-Shī'ā), the *Khawāridj* and supporters of 'Abdallāh ibn Zubayr ibn al-'Awwām. All these groups considered the Umayyads as usurpers of the caliphate and their acts as contradictory to Islam. Several attempts had been

4 Brinton's Revolutionary theory was considered for the 'Abbāsīd Revolution first by Richard Frye, "The 'Abbāsīd Conspiracy and Modern Revolutionary Theory," *Indo-Iranica*, no. 5 (1952): 9-14.

5 Crane Brinton, *The Anatomy of Revolution* (New York: Vintage, 1965), 35-36.

6 Robert Looney devoted a book to economic causes of the Iranian revolution as *Economic Origins of the Iranian Revolution* (New York: Permagon Press, 1982).

7 A 26-year-old Tunisian grocery vendor, Mohammed Bouazizi, set himself on fire following the removal of his goods by the police on December 17th of 2010.

made to collapse the Umayyads by supporters of these groups, but none of them could subvert the Umayyads alone until 'Abbāsīd movement. But what was the different aspect of the 'Abbāsīd campaign from the uprisings which took place before it? As Brinton pointed out that the population which experiences economic suffering can be used as a supporting force if the capacity of revolutionaries is not enough to overcome the current regime. To put it in simple terms, people endanger themselves and take risk if only they are already in danger and they have nothing to lose. A revolutionary movement should be evaluated from this viewpoint.

Western historians starting from Van Vloten (1890s) have dealt with the questions begged in the investigation of the nature of the AR. According to Van Vloten, oppressed Persians, the Shīī groups, and the expectation of a Messiah fuelled the Revolution, and the economic discrimination included maltreating some ethnic groups and unfairness during tax collection; these were amongst the main motivations for the Revolution. Van Vloten mentioned whacking and torture against taxpayers if they could not put together enough money to make a payment.⁸ Van Vloten's theory of the 'Abbāsīd Revolution contains a successful economic approach; however, his study lacks economic investigation which sheds light on the taxation issue and it contains many expressions which can be defined as "Orientalist." Van Vloten took the matter in the frame of *Jizya* verse (Tawba 9/29) and concluded that the Persians were oppressed by Arabs by force of the collection method of *Jizya*. In verse in question, the terms *عَنْ يَدٍ* and *صَاغِرُونَ* has been variously commented on. In contrast to comments on Van Vloten's idea, Imam Shafīī (d. 820) said that these terms mean submitting and buckling under the Islamic rule.⁹ Furthermore, Kennedy stated that "it is not until the end of the seventh century that we get complaints about oppressive tax gathering."¹⁰ If there was an oppression in tax collection in accordance with related ayah since the first years of Islam, there should be some complaints before. Moreover, these further complaints were about the injustice in the collection not about the maltreatment. Obviously, Van Vloten's ethno-nationalistic approach to the causes of the Revolution strengthened with his understanding of the verse in the tax collection issue. But in fact, firstly, the verse does not mean harsh treatment in tax collection. Secondly, we do not have clear records which specify the complaints about the treatment which was indicated by Van Vloten. On the contrary, there are many records about the orders of Caliphs to collect taxes

8 Gerlof Van Vloten, *Emevi Devrinde Arab Hâkimiyeti, Şîâ ve Mesîh Akideleri Üzerine Araştırmalar* (Ankara: Ankara Üniversitesi İlahiyat Fakültesi Yayınları, 1986), 23.

9 Mehmet Erkal, "Cizye," in *Türkiye Diyanet Vakfı İslam Ansiklopedisi*, v. 8 (İstanbul: TDV Yayınları, 1993), 42.

10 Hugh N. Kennedy, *The Great Arab Conquests* (London: Da Capo Press, 2007), 373.

in a polite manner.¹¹ Hence the economic dissatisfaction should be investigated not in the so-called treatment according to the verse but the abuse in the collection by the tax collectors who could be either Muslim or non-Muslim.

After Van Vloten, Wellhausen claimed that it was a "rising of the Shī'ite Iranians in Khurāsān"¹² that brought about the final ruin of the Umayyad Empire, which had been weakened by tribal strife for a long time. Nearly forty years after Wellhausen, Dennett wrote his Ph.D. thesis on the last Umayyad caliph Marwān b. Muhammad and in this he criticised both Van Vloten and Wellhausen. The result which was presented by Dennett for his thesis is that the fall of Umayyads was not much owing to the economic and political dissatisfaction of the peoples. In contrast to Van Vloten and Wellhausen's ideas, he explained the reason of the Revolution as "the illegitimacy of the last Umayyad Caliph's title to the throne, the failure of the dynasty to centralize the government, especially in respect to the control of the armed forces, and the characteristic inability of the Arabs either to govern or to be governed."¹³

After Dennett's objection to Van Vloten and Wellhausen, it seemed that historians tended to think of "Arabian revolt theory" and newly available sources, such as *Akhbār al-'Abbās*, paved the way for this as well as it enlightened the blurred matter of the 'Abbāsīd *da'wa*.¹⁴ With the inspiration from "Arabian revolt theory", Shaban, F. Omar, and Sharon explain the reason for the Revolution with the Arab presence in Khurāsān. According to Shaban, Yamanī tribes conducted the Revolution with politico-economic concerns. They settled down in Persian territories and assimilated. In addition, they did farming so they were not involved with the warrior class and they lost their privileges. In this theory, the main thing considered by historians is tribal strife through the Arab history.¹⁵ The support from Yamanī tribes to the AR has a veracity; however, the whole Revolution cannot be explained by this theory alone. It is known that Arabian tribes settled in Khurāsān first for military purposes, as well as *Khawāridj* and Shī'ī groups who could not hold on Iraq. However, it is also known that in the AR the *marwālī* constitute the majority of the revolters.¹⁶ Shaban's support for his theory was criticised by Daniel, who accused Shaban

11 Ghaida K. Katbi devoted a chapter to caliphs' policy about this issue in *Islamic Land Tax Al-Kharāj* (London: I.B. Tauris, 2010), 165-95.

12 Julius Wellhausen, *The Arab Kingdom and Its Fall*, trans. Margaret Graham Weir (Calcutta: University of Calcutta, 1927), 397.

13 Daniel Dennett, *Conversion and the Poll Tax in Early Islam* (Delhi: Jayyed Press, 1950), vii.

14 *Da'wa* is an Arabic word which means 'invitation or purpose' and *dawla* means 'turn'. They were used intentionally to include a religious meaning for the revolt in anonymous, *Akhbār al-dawla al-'Abbāsiyya wa-fihī akhbār al-'Abbās wa-wuldihī*, ed. by 'Abd al-'Aziz Duri and 'Abd al-Jabbar al-Muttalibi, (Beirut: Dār al-Talī' ah li't-Tiba'ah wa al-Nashr, 1971).

15 Muhammad A. Shaban, *The 'Abbāsīd Revolution* (Cambridge: CUP Archive, 1970), xv.

16 Osman G. Özgüdenli, "İran," in *Türkiye Diyanet Vakfı İslam Ansiklopedisi*, v. 22 (Istanbul: TDV Yayınları, 2000), 396.

as “giving no evidence to support his explanation of hypothetical reading”¹⁷ of a word in Tabarī’s record as *Ahl al-Taḡādum* instead of *Ahl al-Saqādum*. Such a reading led to Shaban to think of the Revolution as a Revolution of Arab settlers in Marw.

More recently, literature has emerged that offers contradictory findings of the main reason of the AR, such as Daniel’s and Guzmán’s studies, which are based on more socio-economic views. Daniel devoted his book to the ‘Abbāsīd period in Khurāsān including the ‘Abbāsīd revolt. He claims that “‘Abbāsīd agents in Khurāsān precipitated a true mass revolt by exploiting the traditional antagonism between the Khurāsānī peasant and feudal classes to the advantage of a new “Muslim” urban and military/land-owning (or controlling) elite.”¹⁸ Similarly, by stating that “the Iranian population was heavily taxed by the *dahaqin* and by the Umayyads”, Guzmán claims that “Dennett’s idea about the taxation as not a reason for the revolt appears weak; while Gerlof Van Vloten’s opposite idea seems more reasonable and convincing.”¹⁹ However, neither Daniel nor Guzmán supported their ideas with economic investigation and detail in taxation matters. In his book, Guzmán expressed his view clearly about the conversion and taxation relationship, which would be an important reason why converted people would revolt. But he devoted only a few pages to this most complicated issue among the all causes of the AR. To illustrate, he alluded to Hajjāj’s policy which was sending peasants to their land by imposing on them poll tax.²⁰ However, every single detail about tax should be approached comprehensively when explaining the relevance of “conversion-taxation-Revolution”.

In a different mode, Agha’s study has a quantitative approach to the population in Khurāsān and Revolutionary groups by evaluating information in the early sources through statistical research methods. One of his conclusions is “the maximum Arab participation could not have exceeded 20% of the overall Arab military capability in the province. Within the framework of the entire Revolutionary quantum, this is a quantity of about less than 10%”.²¹ Additionally, he gives the percentage of participants as “of the 88 thus-determined Abū Muslim loyalists, 88.64% are non-extremely instructive to note that

17 Elton L. Daniel, “The ‘Ahl Al-Taḡādum’ and the Problem of the Constituency of the ‘Abbāsīd Revolution in the Merv Oasis,” *Oxford Journal of Islamic Studies*, no. 7 (1996): 160.

18 Elton L. Daniel, *The Political and Social History of Khurasan under Abbasid Rule, 747-820* (Minneapolis: Bibliotheca Islamica, 1979), 9.

19 Roberto M. Guzmán, “The ‘Abbāsīd Revolution in Central Asia And Khurāsān: An Analytical Study of the Role of Taxation, Conversion, and Religious Groups in Its Genesis,” *Islamic Studies*, no. 33 (1994): 235.

20 Roberto M. Guzmán, *Popular Dimensions of the ‘Abbāsīd Revolution* (Cambridge: Harvard University Press, 1990), 57.

21 Saleh S. Agha, *The Revolution which Toppled the Umayyads: Neither Arab, Nor ‘Abbāsīd* (Leiden: Brill, 2003), 191.

Arabs (47.73% converts, 40.91% *mawālī*) and only 11.36% Arabs".²² Thus, Agha is a defender of the non-Arab revolt theory against the historians who claim Arabian-revolt theory. The subtitle to his book "Neither Arab nor 'Abbāsīd" is used to demonstrate his idea of the AR against the Arab revisionist interpretation, and the uncertain position of the 'Abbāsīds during the Revolution. Although the 'Abbāsīds hid themselves by calling the people "*al-riḍā min āl Muhammad*"²³ until they strengthened their position, they were, undoubtedly, the leaders of the movement. A further step should be to investigate reasons why the Persian peasants (*mawālī*) would revolt.

Taxation in the Early Years of Islam

Amongst these five forms of taxation, *jizya* (poll tax), *kharāj* (land tax), *zakāt* (alms), *'ushr* (tithe), and *khumus*, *zakāt* is the most well-known. The definition of *zakāt* is based on three important rules: it is a payment made by the Muslim who owns *nisāb* (minimum amount eligible for *zakāt*) after deducting his or her debts and needs; it is a specific portion, which is 1/40 of the property, that does not increase or decrease and it is not a general tax, rather one of the pillars of Islam.²⁴

In the same vein, *'ushr* had been an obligation for usually Muslim citizens in an Islamic state and had been collected by the state. Muslims had to pay *'ushr* (Arabic word means one-tenth) of their profit on either land or trade.²⁵ According to the conditions of land or the territory, the proportion could be changed. The other Arabic word *khumus* means "one-fifth" and is a form of tax which was collected after a conquest, but the status of *khumus* as a form of tax is open to question.

The *jizya* could be described as a form of tax applied to non-Muslim subjects who wanted to live in Islamic territories but wished to keep their own religion. In the Qur'an, the condition of the poll tax is explained by verse 9/29, according to which it is compulsory for a non-Muslim citizen to pay a poll tax to the state if he/she does not accept Islam. The state supports his or her life in Muslim territories pursuant to *dhimmī* law and protects the individual in return for this payment. The poll tax took its place in Islam by the year 630

22 Saleh S. Agha, *The Revolution*, 301.

23 A candidate to be the new caliph from Prophet Muhammad's family.

24 Taqiuddin an-Nabhani, *The Economic System of Islam* (London: Hizbu't-Tahrir, 2004), 267-268.

25 It can be applied sometimes to the non-Muslims as well. To illustrate, 'Umar I ordered the governor of Basra Abu Musa al-Ash'ari to collect *'ushr* in the ratio of 1/20 and 1/40 from non-Muslims and Muslims, respectively. Abū Yūsuf, *Kitāb al-Kharāj* (Amman: Dār al-Kunuz al-Ma'rifa al-'Ilmiyyah, 2009), 427-429; Mustafa Fayda, Hz. Ömer Zamanında Gayr-ı Müslimler (İstanbul: IFAV, 2006), 203-219.

and its first examples can be seen after this date, while the land tax applications started later. On the one hand, *kharāj* is a tax which is based on land, whereas *jizya* is paid per capita.

Although there are different ideas about the earliest practice of *kharāj*, the common view is that land tax started with Caliph 'Umar I.²⁶ After the conquest of Sawad (637), 'Umar did not divide the newly-conquered lands (the booty) among the conquerors as usual though the conquerors requested it, but left the land in the hands of its previous owners. He imposed tax on the inhabitants in return for granting these territories. In so doing, of course, he had the aim of favouring the Muslim community and he explained this situation to the Muslim conquerors by these words:

“If I divide these among you, the other members of the Muslim society like paupers, orphans, widows cannot gain any benefit from these lands and it would deprive them of pensioning.” He added to his speech this question as well: “How can we maintain our castles anymore?”²⁷

The conquest of Sawad should be regarded as a critical point in the systemisation of taxation in the early Islamic state. Although conquerors had demanded that these lands should be considered booty (*ghanīma*) and should be divided among the fighters, 'Umar saved the lands for the sake of the community. In their demands, the fighters exemplified the Prophet's treatment of the land of Khaybar; in which the Prophet had applied the Qur'anic verse on these territories by saving 1/5 (*khumus*) to himself and giving 4/5 to the conquerors.²⁸ However, 'Umar's logical explanation was respected and he could persuade the conquerors on the issue that Sawad territories should be “*fay*” for the Islamic state.

Kharāj originated from a necessity for the Islamic state because the first Islamic state was in its “development phase”, and thus the state itself needed more income than before. Income was needed for the expenses of the army

26 It should be pointed that Katbi claims that “'Umar's systemization started essentially from Islamic concepts of the *jizya* and *fay*, and the *kharāj* on the different crops occurred after his death.” Katbi, *Islamic Land Tax*, xiii.

27 For various traditions about this speech cf. Abū Yūsuf, *Kitāb al-Kharāj*, 153-190. In Balādhurī's wording, the same tradition does not include the explanation “paupers, orphans, widows” for the Muslim society. The conquerors requested for the division of the lands among them: “Divide it among us because we have reduced it by force through our swords.” But 'Umar refused the request. The army, mainly the conquerors, had justification for objecting to the caliph and they obviously expressed that, however 'Umar responded to them by the famous saying “What will then be left for those Muslims who come after you?”. al-Balādhurī, *Futūh al-buldān* (Beirut: Mu'assasa al-Ma'ārif, 1987), 374-375. Cf. el-Belāzurī, *Fütūhu'l-büldān*, trans. Mustafa Fayda (İstanbul: Siyer, 2013), 302 ff. This explanation for the distribution area of the income from tax shows its difference from *zakāt* as well. Because these needy groups are not indicated in the ayah of *zakāt*.

28 Katbi, *Islamic Land Tax*, 7.

for further conquests, for the security of the newly conquered territories, for the expenditures of the public services which range from building irrigation canals and flumes to the maintenance of public institutions (such as mosques, hospitals, etc.), and finally for the subsistence of widows, orphans and needy people.

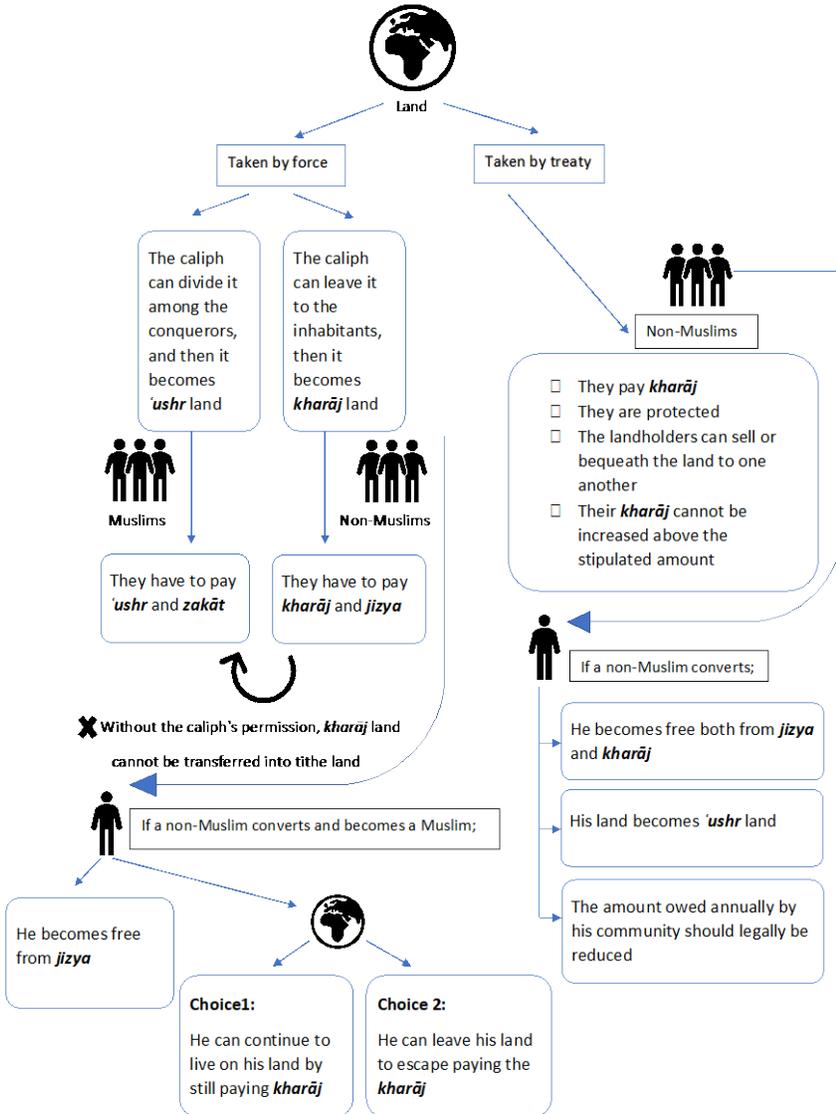
The situation of tax after conquest by force (*‘anwatan*) and conquest without force (*ṣulḥan*) also effects the type of tax in theory. Of these two terms, “ṣulḥan” was implied in the Qur’an by an interesting phrase. In sūrah Hashr, ayah 6th, *فَمَا أُوجِفْتُمْ عَلَيْهِ مِنْ خَيْلٍ وَلَا رِكَابٍ* means “you did not spur for it any horses or camels” to take these lands. This verse was revealed for the first gained territory of the Islamic state which was gained the Banū Nadr Jews left Madina. In accordance with the related sūrah, these territories were not regarded as *ghanīma* but left to the initiative of Prophet Muhammad. On the other hand, after the severe war with the Jews of Khaybar in 7th year of Hijra, the division of the choice of the lands among warriors could be given as an example of “‘anwatan” condition. The result was to leave Khaybar lands to the Jews after the siege, under the condition that they pay half of the profit to the Muslims.²⁹

The taxation issue is at the heart of our understanding of the economic disorder which was a possible cause for the Khurāsān society to revolt. Hence a closer look is necessary which will include statements on the issue of tax by a chart which was prepared by Dennett’s deductions in his book by using the statements from *Kitāb al-Kharāj*.³⁰

29 Mehmet Erkal, “Toprak Mahsullerinin Zekâtı: Öşür,” *İslam Hukuku Araştırmaları Dergisi*, 9 (2007): 14.

30 Dennett, *Conversion*, 35-37.

Table 1: Taxation in General



Bearing all these points in mind, one can conclude that the land tax seemed to have started after new conquests to supply the needs of the Islamic state in the early decades of Islam, whereas the poll tax started just after the related

verse. Many examples of these two different forms of tax can be seen in various parts of Islamic territories as well. However, Wellhausen states that there is no clear differentiation between poll tax and land tax, especially in Khurāsān, which was a frontier zone of Umayyad Caliphate, until the reform of governor Naṣr b. Sayyār in 121/739.³¹ Yet, although in some cases these two words *kharāj* and *jizya* could be used interchangeably but the difference was absolutely stressed when one of them is used as a substitute for the other, such as “*kharāj* per capita” or “*jizya* on land”.³²

All in all, in Islam the taxation matter, which was regarded as ordered by God for both Muslims and non-Muslims, developed gradually. However, because the principles of some types of taxes were not indicated by ayah, the *ijtihād*-based system was always open to abuse. Starting from Mu'awiyah, during the Umayyad period, there was much discontent because of taxation. To understand the influence of the tax system on the motivation of the masses for a revolt, it is necessary to look in detail at the injustice in tax applications and some of the reforms made to adjust the system by Caliphs.

Injustice in the Taxation System in the later Umayyad Period and its Impact on the Revolution

Although the Arab conquests in Khurāsān started in the reign of Caliph 'Umar, the conquest of the region was achieved during the reign of Caliph Uthman. Balādhurī mentioned an alliance with the people of Tabasayn³³ including a tax burden which reached to 60 or 70 thousand dirhams before the conquests of 'Umar.³⁴ During the conquest of these territories, the tolerant attitudes of generals resulted in the people feeling less intimidated and beginning to admire Islam. It is known that Khurāsān was conquered rapidly and according to al-Muqaddasī, “its people became Muslims with the greatest eagerness of all people, and were the quickest to do so, by the grace of God on them”.³⁵ Marw became a garrison city and the Arab soldiers were subdued to enable further conquests. However, it was recorded that there was a strong tribal strife between southern Arabs and northern Arabs which put Arab authority in jeopardy. This situation also rendered it possible for Khurāsān be the

31 Wellhausen, *The Arab Kingdom*, 133. Van Vloten claimed that there should be *kharāj* in addition to *jizya* in terms of taxation because of the indicating preposition “or” in Naṣr’s speech. Van Vloten, *Emevi Devrinde Arab Hâkimiyeti*, 84.

32 Erkal, “Cizye,” 42.

33 A region was regarded as entrance for Khurāsān.

34 al-Balādhurī, *Futūh al-buldān*, 567. Cf. el-Belāzurī, *Fütūhu'l-büldân*, 463.

35 Al-Muqaddasī, *Aḥsan al-taqāsīm fi ma'rifat al-âqālīm*, trans. Basil Collins (Lebanon: Garnet, 2001), 240; (Qairo: Maktaba Madbuli, 1991); 293.

headquarters of the Umayyad opposition.³⁶ In other respects, although they converted to Islam, the non-Arab populations had not been considered equal to Arabs by the Umayyads both socially and economically. But, why did the Persian *mawālī* in Khurāsān³⁷ accept the Arab leadership ('Abbāsids) instead of the preceding Arab dynasty (Umayyads)? To understand what happened in Khurāsān in an economic sense, we must look at three important periods: the period of 'Abd al- Malik b. Marwān (685-705), the period of 'Umar b. 'Abd al- 'Azīz (717-720) and the period of the last Umayyad caliph, Marwān b. Muhammad (744-750).

After the conquest of Khurāsān (650s), Arabs used the "the method of 'Umar I" as the tax collection system in the conquered territories. However, there was a small difference in the system which lead to important events: the collection method of the tax. Arabs maintained the system of administration which they had conquered and used the native tax collectors instead of the Arab officials. The agents who acted on behalf of them were *dahaqin* who are the old lords of villages and the holders of land. However, these native chiefs (i.e. *dahaqin*) were collecting the taxes as they pleased. Because they had to pay to the Arabs what was stipulated, they could keep some amount of the payments for themselves and make some unfair applications when collecting it. There were not any individual-based records and some of the citizens could pay less than the others if the *dihqan* allowed.

In theory, the compulsory taxes are: for a Muslim citizen to pay *zakāt* and '*ushr* if he is a landowner, and only *zakāt* if he is not a landowner; for a non-Muslim citizen to pay *jizya* and *kharāj* if he is a landowner, and only *jizya* if he is not a landowner. While '*ushr* is a tenth of the produce, *kharāj* might vary from place to place and usually more than tenth of the produce. Therefore, *kharāj* had been a higher tax than the '*ushr*.³⁸ If the first example for *kharāj* was giving Khaybar lands to the Jews after the siege, under the condition that they pay half of the profit to the Muslims, as mentioned above, the proportion is very high compared to the '*ushr*. But the same thing cannot be said for *zakāt*

36 Osman Çetin, "Horasan," in *Türkiye Diyanet Vakfı İslam Ansiklopedisi*, v. 18 (İstanbul: TDV Yayınları, 1998), 235-236.

37 It is important to note Frye's theory that *mawālī* as a whole were not a socially-discontented group for many of them had fought against the revolutionaries on the side of Umayyads. R. Frye, "The Role of Abū Muslim in the 'Abbāsīd Revolt," *The Muslim World*, no. 37 (1947): 28-38.

38 Abū Yūsuf gave the proportion of this tax as *rubu'* '*ushr* (2,5 %) from Muslims, *nisf* '*ushr* (5 %) from non-Muslims, '*ushr* (10 %) from *ahl al- harb*. Abū Yūsuf, *Kitāb al-Kharāj*, 133. For the examples about the problems in taxation during Umayyads and 'Abbāsids and the comparison of '*ushr* and *kharāj* cf. Levent Öztürk, *İslam Toplumunda Hristiyanlar* (İstanbul: Ensar Neşriyat, 2012), 554 ff. and Frede Løkkegaard, *Islamic Taxation in the Classical Period* (Copenhagen: Branner&Korch, 1950), 72.

vs. *jizya*: in this comparison, the distribution area of these two was more important for its preference by state rather than their amount.

Because of the rule about *kharāj* land, which is that “without the caliph's permission *kharāj* land may not be transferred into tithe land”, *kharāj* has been regarded as a “tax that hit all citizens regardless of religion”.³⁹ Nevertheless, certain problems can arise in this system if the conversion and sale of land occur. The conversion is not a problem, it should not be for an Islamic state, but because of the change in the tax balance, it could be discouraged during the last Umayyad period. The main disadvantage of the conversion for the Islamic state is not the quantity variance between the amounts of *jizya* and *zakāt*, but their usage area after their collection. The range of the usage area of *jizya* is perceptibly wider compared to *zakāt*. Because of the restriction in the distribution area of *zakāt*, it was possible that the Umayyads were unwilling for conversions to Islam to happen. Because *dahaqin* had to pay Arabs a fixed amount of money as tax, these local chiefs did not want new conversions possibly since the sum of tax would decrease. By means of his investigation, Bulliet suggested that “there was a gradual and limited conversion of Persians down to the end of the Umayyad period (132/750), followed by a rapid increase in the number of conversions after the 'Abbāsīd Revolution”. Elton criticised Bulliet by saying that “The data on which Bulliet's study was based limited the validity of this paradigm to generalizations about full, formal conversions in an urban environment. The situation in rural areas and individual regions may have been quite different, but the overall pattern is consistent with what can be deduced from traditional historical sources.”⁴⁰

Beside the two basic problems in the tax system (the conversion and the purchase of *kharāj* lands by Muslims), there was also another problem because of the Umayyad Caliphs' policy on taxation: the assignment of land grants (*iqṭā'*). Duri claimed that “the Umayyads increasingly granted lands as *iqṭā'* to their close associates and relatives from the beginning of their reign” which predicated al-Hajjāj's reform to the *iqṭā'* debate.⁴¹ During the period of 'Abd al-Malik b. Marwān, al-Hajjāj decided to force the converted *mawālī* to pay poll tax to increase the amount which comes from taxation. Duri explained al-Hajjāj's order as “After the sedition of Ibn Ash'ath, the owners of *iqṭā'*”⁴² claimed that those lands were their property, and they stopped paying *kharāj* and

39 Hossein Askari et al., *Taxation and Tax Policies in the Middle East* (London: Butterworths, 1982), 65.

40 Elton L. Daniel, “Conversion of Iranians to Islam,” *Iranica*, no. 5 (1993): 229-232.

41 'Abd al-'Aziz Duri, *Early Islamic Institutions* (London: I.B. Tauris, 2011), 114.

42 Duri makes an explanation here and states that “the situation was made more complicated by the combining the *iqṭā' al-mulk* (lands of property) with another type *iqṭā' al-ijar* (lands were given to farmers on condition that they pay a rent on them) Duri, *Early Islamic Institutions*, 114.

al-Hajjāj imposed the *kharāj* on the Arabs who had bought *kharāj* lands, as well as the *jizya*, and the *kharāj* on the non-Arabs who had converted to Islam. The second interpretation for al-Hajjāj's reform is by Katbi, which means this order for new Muslims resulted in a rebellion (known as the revolt of Ibn Ash'ath), which took place in Basra (700's) and his revolt resulted in Hajjāj's harsh policy on Iraq. Hajjāj quelled the revolted, persuaded the rioters to return to their villages and imposed the poll tax upon them.⁴³ Hajjāj's order was explained as an encouragement for landowners to continue farming to increase *kharāj*. But imposing both *jizya* and *kharāj* on new Muslims was unacceptable. Furthermore, there is also another side of the story, if Ibn Ash'ath's revolt was indeed after this arrangement, it is known that he revolted with the support of two different groups; Arabs from Basra and *mawālī* from Khurāsān. This means that Hajjāj suppressed the Khurāsānī *mawālī* as well as increasing the income from taxation by sending them to their *kharāj* lands and that they attempted a revolt because of the tax burden.⁴⁴ In principle, a landowner could leave his land to escape from *kharāj* (Table 1). So, Hajjāj's order was not welcomed by Iranian peasants who wanted to leave their lands.⁴⁵ More than stating that the application of al-Hajjāj was "unwarranted and caused the dissatisfaction of the people"⁴⁶ Dennett and Wellhausen did not make any effort to understand the lack of confidence of the *mawālī* in Arab rulers and this as the main economic cause for revolt.

After the period of 'Abd al-Malik b. Marwān, in which al-Hajjāj made this obligation, the collection method was still same in Khurāsān during the period of 'Umar II. The population had to pay a fixed sum of money annually and the collectors were the native princes again. Because these chiefs were responsible to Arabs, the state was not interested in the collection method, but merely interested in the regular payment. The problem appears for this very reason. Dennett explains this situation as "the dilemma of the tribute paying

43 Katbi, *Islamic Land Tax*, 58-59.

44 The related part in Tabarī for Hajjāj's order is "Damrah b. Rabi'ah related on the authority of Ibn Shawdhab that al-Hajjāj's governors wrote to him, "The land tax has become depleted. The *ahl al-dhimmah* have become Muslims and have gone off to the garrison cities." (Al-Hajjāj) wrote to al-Basrah and elsewhere, "Whoever originates from a village must go out (and return) to it." The people went out and camped and began to weep and call out, "O Muhammad! O Muhammad!" and they had no idea of where to go. Then the *qurra'* of the Basrans began to go out to them, masked, and to weep at what they heard from them and what they saw. Damrah continued: Then Ibn al-Ash'ath came in the wake of that, and the *qurra'* of the Basrans committed themselves to fighting al-Hajjāj with 'Abd al-Rahmān b. Muhammad b. al-Ash'ath." Tabarī, *The History of al-Tabarī* (Albany: The State University of New York Press, 1998), 23:67; Tabarī, *Ta'rikh al-rusul wa-l-mulūk* (Qairo: Dār al-Ma'ārif, 1967), 6:381.

45 Van Vloten explains the peasant's willingness to settle down in cities was because of their desire to serve as soldiers like the Arabs so as to get salary from the state. Van Vloten, *Emevi Devrinde Arab Hâkimiyeti*, 27.

46 Dennett, *Conversion*, 40; Wellhausen, *The Arab Kingdom*, 135.

community after the conversion of its inhabitants. If the fixed tribute was unchanged then it was followed that the individual burden of each unconverted taxpayer was increased by the conversion of his neighbours”⁴⁷ Although it is asserted that “conversion first discouraged by Arabs” by Roberto Marin-Guzmán, Arabs were not interested in the conversion process if they got the total amount of payment from the *dahaqin*. These local chiefs forced converts to pay poll tax even though becoming Muslim should free a person from this kind of tax. Duri asserts “*Dihqans* dispersed the taxes to be distributed on the heads of the people and not on the area of the land. In doing so, they removed the burden from their own shoulders and put it on the common people because if it were imposed on the land, they would have been the most burdened.” Guzmán also mentioned that the problem arose because of the increase in the amount of per capita quota tax when conversion occurred. He stated that “*dahaqin* found ways to increase a person’s taxes to compensate for the loss of poll tax due to conversion”. Guzmán pointed that the *dahaqin* and governor’s effort to deal with this problem resulted in a serious revolt.

In this matter, the first complaint was during the time of ‘Umar II by the *mawālī* in a committee coming from Khurāsān indicating the injustice by these words: “in Khurāsān 20,000 *mawālī* serving the state as soldiers without any emolument⁴⁸, in addition to this the tribute is demanded from the ones who become Muslim”. To solve the problem, Omer II ordered the governor of Khurāsān, Jarrah to “take the poll tax off from the ones who prayed until you”. This means: “do not apply the poll tax unfairly from the citizens who became Muslim before you governed there”. On the one hand, ‘Umar II was criticized because of this order which leads to a serious decrease in income of the state. On the other hand, he was admired for supporting the population of the empire with justice.

Finally, the important figure on tax matter in Khurāsān is Naṣr b. Sayyār, who was the governor of Khurāsān during the last Umayyad caliph, Marwān b. Muhammad. To cease the unfair application, which meant that 30,000 Muslims were obliged to pay poll taxes while 80,000 non-Muslims did not pay this tax, Naṣr made a reform. By his reform, 30,000 Muslims were freed and 80,000 non-Muslim were obliged to pay a poll tax. Considering this arrangement is just before the Revolution, Dennett concludes that the economic disorder could not be the reason for the ‘Abbāsīd Revolution, apparently. He adds that the *mawālī* suffered from their own race, not from the Arabs and the disorder caused by Naṣr. As Dennett indicates, the tax collectors, who were from the

47 Dennett, *Conversion*, 9.

48 It should be noted that there is also another dimension to the economic suffering of the *mawālī* that which is related to *dīwān*. The unrest of the Khurāsān population was not only because of unfair tax applications but also because of the wages for those serving as soldiers.

non-Muslim population, were not pleased with new conversions and Naşr's reform clearly shows the injustice. Apart from these complaints and counter reforms by rulers, it is possible to find many other records about the dissatisfaction in tax matters⁴⁹. Although Duri indicates that there were many complaints and all were about *jizya*, he believes that there should be some other important reasons for the AR rather than tax debate.⁵⁰

However, taking all these things into consideration, we can conclude that economic disorder which stems from unfair tax applications could be the most important reason for the Revolution, amongst other causes which are social, religious and political. It is well known that there was social-racial discrimination during Umayyad era for the people who served in the Revolution. In addition to this, the Umayyads had been stirring up the people in terms of religious values since the martyrdom of Ḥusayn b. 'Alī. On the other hand, arguably, the 'Abbāsids desired the caliphate, especially since 'Alī b. 'Abd Allāh b. al-'Abbās. To achieve their aims, the 'Abbāsids had worked for more than thirty years in a secret organisation. They found a suitable atmosphere in Khurāsān and they took advantage of the unsatisfied Khurāsān population to accomplish their goals. The unfair tax applications which were illustrated in this paper was the most important reason for this dissatisfaction.

Conclusion

As Humphreys stated, there has been increasing amount of literature on the AR, especially by modern western historians.⁵¹ This paper seeks to remedy some understanding problems by analysing this literature and to focus upon

49 Māwardī gives some information with reference to the Sawad territories: "Umar b. al-Khattāb continued to base the tax on the surface area and to impose the *kharāj*, which amounted to 120 million during his time. 'Ubayd Allāh b. Ziyād collected 135 million in tax on account of his incorrect and unjust methods; al-Hajjāj collected 118 million, likewise on account of his incorrect and wasteful methods; 'Umar b. 'Abd al-'Azīz collected 120 million on account of his just methods and his revitalisation of agriculture; Ibn Hubayrah collected 100 million, besides food for the army and provisioning the combatants; Yusuf b. 'Umar took 60 to 70 million annually, having already accounted for 16 million spent on the people of Syria, 4 million on postal expenses, 1 million on roads, and 10 million on various kinds of hostels for young and the sick. 'Abd ar-Rahmān b. Ja'far b. Sulayman said that the total amount produced by this region was a thousand million for the two entitled parties: anything lacking from the portion for the subjects was supplemented from the Sultan's wealth, and whatever was lacking in the Sultan's wealth was made good from the people's wealth. The Sawad continued to be subject to the *kharāj* based on surface area until al-Mansur, may Allah have mercy on him, during the 'Abbāsīd era, changed the system from the *kharāj* back to the *muqasamah*, because the sale-price of the produce did not cover the amount of the *kharāj* and the Sawad was failing." al-Māwardī, *Kitāb al-aḥkām al-sulṭāniyya* (Kuwait: Maktaba Dār Ibn Qutaybah, 1989), 228-229; Cf. al-Māwardī, *Al-aḥkām al-sulṭāniyya* (London: Ta-Ha Publishers, 1996), 250.

50 Duri, *Early Islamic Institutions*, 223.

51 R. Stephen Humphreys, *Islamic History: A Framework for Inquiry* (Princeton, N.J.: Princeton University Press, 1991), 104.

the economic side of the AR which was mostly ignored. The result of this paper is not going to draw a conclusion for the main reason of the AR which will be never understood completely, but it is asking important questions to the first Islamic revolution with reference to the modern theories. While the first question of this paper is "why the modern historians have ignored the economic side of the AR", the second question is "can the historical data lead us to think economic grievance of the people as the main reason of the AR". Thus, the modern works have been discussed in all parts of the paper. The taxation in Islam has been investigated to show the complexity and abusability of the system with the examples from the first years of Islam. Finally, some narrations from the primary sources for the last years of the Umayyad Empire has been used to understand the idea that what extent the economic dissatisfaction of the people especially in Khurasan led people to join to the AR.

Amongst the fundamental works on this topic, it is obvious that some historians considered the AR as racial because they were affected by racial theories and they wanted to place the revolt and the new 'Abbāsīd Empire within world history.⁵² Furthermore, the 'Abbāsīd state was based upon Persian institutions and a Persian dominance had been felt through the formative years of the state. Whereas other historians considered the AR as religious (especially proto Shī'ī-based) because after the assassination of Caliph 'Alī and his son Ḥusayn, religious groups were very active among Muslims. Although the Umayyads established a dominance which suppressed other groups, many different groups with numerous discourses had been against each other for nearly a century. Some uprisings had occurred in suitable conditions, namely, in the reigns of weak caliphs, and the common grievance for these opposing groups was mostly religious discontent. Other historians considered the AR as an Arab Revolution because the 'Abbāsīds took control after the Revolution, and no other society was seen as powerful as the Umayyad dynasty and the sources brought Arab people to the forefront. The contribution of Persian *mawālī* remained in the background.

However, when we look to the ground force of the Revolution, there were socially and economically-suppressed Iranian peasants because the Revolution was supported mostly by Khurāsānī people. The taxation system in Islam was open to exploitation and had to be controlled precisely. However, in the later period of Umayyad rule, there was a lot of abuse of the system. Van Vloten seems to realise the disorder in taxation system, but he narrows it down by

52 This theory is explained as "Powered by the Revolutionary forces unleashed at the end of the eighteenth century, the Engine of Nationalism drove historians to place their countries - and by extension their fellow citizens - into the larger design of world history". Joyce Appleby et al., *Telling the Truth About History* (New York: Norton, 1995), 241.

arguing that the humiliation and corporal punishment during the tax collection was the main reason. Such a view is far from the evaluating the historical records and has a strongly ethno-national historiographic approach. He also ignored the collection of tax that was made by local princes who were non-Muslim. So, it is impossible to consider the AR as an Iranian uprising to the Arab leaders with nationalistic and Marxist feelings. Although his study is dated, his arguments are discussed in detail in this paper because of two reasons. Firstly, he was the founder of the AR studies alongside Wellhausen; and secondly, he conducted an economic approach albeit in an incomplete way.

Likewise, there are two oversights by another important historian, first, Dennett argued that if Iranian peasants had a suffering in tax matters, the tax collectors are the ones from their own nation, so what is the responsibility of Arab rulers for this injustice? Secondly, he claimed that it is impossible to consider the Revolution as an economic uprising because after Naşr's reform the injustice in tax collection was regenerated. However, the important thing is the people's mistrust. The Umayyads lost their reliability and Naşr's attempt was a late endeavour to gain people's confidence in Khurāsān.

As to the economically-repressed *mawālī*, beyond national or social feelings, what they really wanted is justice in taxation and equality with Arab Muslims. The 'Abbāsids promised them to give their rights in the society, both economic and social and removing the injustice in taxation. The first act of Abū Muslim was to establish an economic order by recording the revolutionary soldiers to *dīwān* according not to the tribes to which they belonged, but by the villages from which they came.

All in all, the first Islamic Revolution which started from Khurāsān was a critical point in the history of Islam. The early sources- because of their history writing methods- do not provide any information about the lives of ordinary people. The court historians had a history-writing method based on the activities of the Caliphs. But if read carefully, details about popular discontent or wants-needs of ordinary people do appear. Thus, the main claim of this paper is that innovative approaches should be developed for historical events. In other words, a history from below perspective or modern revolutionary theories can shed light on the first Islamic Revolution which was interpreted in different ways by historians until now. In this paper, the AR was re-evaluated with reference to a modern revolutionary theory which claims the importance of economic causes in major revolutions. With a closer look to the taxation system in early Islam and through a careful reading which extrapolates information from the sources, it can be concluded that apart from other motivations there should be a crucial economic cause behind the 'Abbāsīd Revolution.

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Tax Disruption as a Ground Force for the 'Abbāsīd Revolution and a Review for Modern Islamic Historiography

(Extended Abstract)

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The Umayyad Empire (661-747 CE), which was the first dynasty of Islam and reigned nearly ninety years after the so-called Rashidun era (570-661 CE) in the Sunnite model, was collapsed by the 'Abbāsīd Revolution (AR). After 750 CE, the 'Abbāsīds became the new rulers of the Islamic empire through the culmination of an orchestrated secret campaign lasting more than thirty years and based on popular unfavourable views of the Umayyads. In this Revolution which started from the east side of the Umayyad Empire (Khurasān), undoubtedly, there were many reasons which made people join 'Abbāsīd movement. The causes of the Revolution can be categorised as the short-term causes and long-term causes. Furthermore, each supporter group had its particular cause which led them to act with 'Abbāsīds to destroy Umayyads and establish a new regime in place of it. But amongst these groups and the causes they have, one of them should be the prominent one which made 'Abbāsīd movement different from the other unsuccessful uprisings before. Because, there were strong revolts before 'Abbāsīd movement which challenged Umayyads but could not destroy them. The most famous ones were the revolts of Mukhtar al-Sakafi (685-687 CE) and Harith b. Sureyj (734-746 CE). These rebels had the similar campaigns and slogans with 'Abbāsīd movement, however, they could not resist against Umayyad military power. Thus, we can conclude that although many internal troubles and tribal strife, Umayyads was still powerful to suppress the strong revolts against them. After a few years of the end of the Harith b. Sureyj's uprising, 'Abbāsīds opened black banners which were a sign of the appearance of their thirty years secret campaign. In contrast to revolts before them, they could take the control in only a few years. The 'Abbāsīd movement which surprisingly destroyed the Umayyads, caught the attention of orientalist historians. Moreover, the success of 'Abbāsīds during their reign was another reason to investigate the beginning of the political life of this dynasty. With modern theories which they gain by means of their education, western historians, studied the issues around the AR and a respectful

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literature was accumulated which was focusing mainly on the reasons of the Revolution. These reasons have been seen as ethno-racial, religious, political, social or economic. Although extensive research has been carried out on the reasons of the AR, no single study exists which focuses upon the economic dissatisfaction of the Khurasānī people who supported the Revolution and rendered it successful. To rephrase, there have been no studies which try to understand the AR with reference to modern economics-revolution relationship theories. However, there are two facts from which we can infer a relationship between economic injustice and the success of the Revolution: Khurasān was the place where the revolutionaries gained their main support and Khurasān was a place where economic disorder was at a high level. 'Abbāsids' focus to Khurasan and the fact that the revolt succeeded with the support of the Khurasānī people are sufficient reasons to think about economic causes of the revolution. However, the abundance of various groups who joined the movement and the variety of their purposes make it difficult to see one possible major factor. This situation can make historians think more on religious and politic factors, less on social or economic causes. Furthermore, we must be sceptical of historians' interpretations, assuming that the possibility of thinking without being influenced by the tendencies around the historian is weak. Hence, the first aim of this paper is to develop a new economic interpretation for the reasons of the AR. Discussion of the theory that economic disorder in Khurasān was indeed the main reason for the AR will be conducted by focusing on the taxation system and its abuse in the later Umayyad period (685-747 CE). In addition, to discuss the possible economic background of the AR, we need to think about why historians ignored this economic side and did not make a detailed search on the taxation system. For this reason, while our first question is 'why the modern historians ignored the economic side of the AR', our second question should be 'can the sources which are available to these historians provide enough data to show the economic reasons of the AR'. The result of the paper will be never enough to understand the real reason behind the Revolution, but it will contribute to the modern literature of the AR by giving a new economic point of view. Also, because the AR is an available study area to review Islamic historiography, this study will be a good beginning for questioning modern historiography as well as the classical one.

