

The Historian of Islam at Work

Essays in Honor of Hugh N. Kennedy

Edited by

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Contents

List of Figures and Tables	XI
Notes on Contributors	XV
Tabula Gratulatoria	XXI
A Lifelong Passion for Islamic History	XXIII
<i>Maaïke van Berkel and Letizia Osti</i>	
Bibliography of Hugh N. Kennedy	XXVII

PART 1

Caliphate and Power

- 1 A Ḥimyarite Restorationist Prophecy 3
Michael Cook
- 2 Kinship, Dynasty, and the Umayyads 12
Andrew Marsham
- 3 He Reigned as Caliph; Then He Died: The Reigns of Caliphs
Versified 46
Geert Jan van Gelder
- 4 Versifying History in Abbasid Iraq: The Universal History of ‘Alī b.
al-Jahm 69
Harry Munt
- 5 How to found an Islamic state: The Idrisids as rivals to the Abbasid
Caliphate in the Far Islamic West 91
Corisande Fenwick
- 6 Rethinking “the Mamlūk State” with Ibn Khaldūn: “Mamlukization,”
‘aṣabiyya, and Historiographical Imaginations of the Sultanate of Cairo
(1200s–1500s) 117
Jo Van Steenberghe
- 7 Ibn Khaldūn and the Ḥafṣid Caliphate 140
Allen Fromherz

PART 2

Economy and Society

- 8 A Three-Centered System: Aleppo, Damascus, and Cairo in the Age of the Ayyubids 157
R. Stephen Humphreys
- 9 Informal and Formal Trading Associations in Egypt and Ifrīqiya, 850–1150 171
Chris Wickham
- 10 Good Governance in Theory and Practice: Comparing Abū Yūsuf’s *Kitāb al-Kharāj* with Papyri 183
Petra M. Sijpesteijn
- 11 A Matter of Trust: On Some Principles of Governance in the Letters of Qurra b. Sharīk 201
Arietta Papaconstantinou
- 12 Calculating the Population of Samarra 210
Alastair Northedge
- 13 Flour for the Caliph: Watermills in the “Land behind Mosul” 234
Cristina Tonghini
- 14 Bedouin, Bandits, and Caliphal Disappearance: A Reappraisal of the Qarāmiṭa and Their Success in Arabia 254
Peter Webb
- 15 *Zinā* and *muḥṣanāt* in the Quran 283
Richard Kimber

PART 3

Abbasids

- 16 Muslim Nostalgia: Longing for the Abbasid Past in the Mamluk Era 299
Robert Irwin

- 17 The al-Mustanşiriyya *madrasa* in Baghdad and Its Founder,
al-Mustanşir 320
Carole Hillenbrand
- 18 Hārūn al-Rashīd in Premodern Arabic Literary Imaginary: Ideology of
Monogamy, Harem Politics, and Court Intrigues 340
Wen-chin Ouyang
- 19 The Representation of the Barmakids in Bodleian Manuscript Ouseley
217 and Other Monographs 356
Arezou Azad and Pejman Firoozbakhsh
- 20 Eutychius of Alexandria Vindicated: Muslim Sources and Christian
Arabic Historiography in the Early Islamic Empire 384
Robert Hoyland
- 21 Bureaucrats on the Move: Messengers in Fourth/Tenth-Century
Iraq 405
Maaïke van Berkel, Nadia Maria El Cheikh and Letizia Osti
- 22 Al-Ṭabarī's Unacknowledged Debt to Ibn Abī Ṭāhir Ṭayfūr 432
Sarah Bowen Savant
- 23 Heraqlah: A New Interpretation 448
Andrew Petersen

PART 4

Frontiers and the Others

- 24 The Interface between Byzantium and the Ilkhanids in
Fourteenth-Century Book Painting 475
Robert Hillenbrand
- 25 Exploring Europe through Medieval Islamic Folk Literature 503
Niall Christie
- 26 The Lordship and Bishopric of Banyas in the Latin Kingdom of
Jerusalem (1126–1164) 521
Alan V. Murray

- 27 Fortresses and Frontiers: Castles and Northern Syria in the Sultanate of
Cairo 538
Angus D. Stewart
- 28 The Sasanian Fort of Pānkān 560
Balázs Major
- 29 Negotiating the North: Armenian Perspectives on the Conquest
Era 591
Tim Greenwood
- 30 New Palaeoenvironmental Evidence on the Possible Impact on
Agriculture of Early Arab-Islamic Raiding Activity on Crete 614
John Haldon
- Index 635

Good Governance in Theory and Practice: Comparing Abū Yūsuf's *Kitāb al-Kharāj* with Papyri

Petra M. Sijpesteijn

The caliph (al-Rashīd), may the Almighty God support him, wishing to keep injustice away from his subjects and promote their well-being, asked me to produce a comprehensive book on land taxes, tithes, alms, poll-taxes, etc., and other things that require supervision and action.¹



Muslim rule was given shape at the caliph's court, in the army headquarters, and in chanceries, but also on traders' ships, behind the desks of historians and jurists, and in the offices of city planners, local administrators, and tax-collectors.² In his wide-ranging studies, over many years, Hugh Kennedy has shown us that these myriad social and cultural facets, operating at the micro- and the macrolevel, from top down and bottom up, need to be studied together to understand the workings of the caliphate, both at its highest intellectual level and in its humdrum day-to-day implementation. This contribution examines, in that tradition, the interaction between policy made at the caliph's court and its execution on the ground through the lens of good governance, in particular in fiscal policy and administration.

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- 1 Abū Yūsuf, *Kitāb al-Kharāj* 3. Author's translation. E. Fagnan translated the text into French (Abou Yousof Ya'koub, *Le livre de l'impôt foncier*). B. Lewis has translated the introduction into English (*Islam*), and A. Ben Shemesh provides an English translation of excerpts (*Abū Yūsuf's Kitāb al-Kharāj*).
 - 2 This work was supported by the European Research Council under grant number 683194. I would like to thank Peter Webb, Caterina Bori and Cecilia Palombo, with whom I discussed some of the points raised in this chapter, I would also like to thank Mehdy Shaddel for his thoughtful comments on an earlier version of this work. Any remaining mistakes are, obviously, my own.

Abū Yūsuf (d. 182/798), whose words are cited above, presents taxes as one of the ruler's essential tools for creating a flourishing society. And the effectiveness of that tool depends upon a properly instituted and attentively run tax-collection system. Thus, when the caliph asked him to write a book on how taxation should be organized, Abū Yūsuf not only included detailed legal information about fiscal categories, rates, and calculations, but he also paid much attention to the morals and deportment of a proper fiscal administration: how tax collectors should behave, taxpayers be treated, their grievances addressed, and, above all, how rulers should make sure that the instruments in place to do so are functioning well and the conditions of a successful system realized. How were the ideas developed by Abū Yūsuf in his *Kitāb al-Kharāj* (*Book on taxation*), which were clearly an attempt to constitute a coherent, integrated fiscal policy, implemented on a day-to-day basis? To what extent were these prescriptions, produced at the court and directed at the caliph, made real on the ground throughout the Muslim empire? To address this question I start with an analysis of the main points of Abū Yūsuf's advice. These will then be compared with three papyri from Egypt, dating from the second/eighth to third-fourth/ninth-tenth century, that deal with tax collection and other aspects of the administration in order to explore the relationship between the theory of good governance and the practice of effective government.³

1 Abū Yūsuf's Three Principles of Just Rule

Having been trained in Kufa by the jurist Abū Ḥanīfa (d. 150/767), Abū Yūsuf moved to Baghdad to work in the capital's judiciary sometime after his teacher's death. He is considered one of the three founders of the Ḥanafī school of law.⁴ Caliph Hārūn al-Rashīd (r. 170–193/786–809) appointed him the (first) chief qadi of Baghdad. He also asked him to produce a statutory work of government, which became known as the *Kitāb al-Kharāj* (*Book of taxes*). The book consists of 28 questions that the caliph allegedly posed to Abū Yūsuf, together with the jurist's answers, preceded by an introduction addressing the caliph.

3 See Bosworth, who stated that mirrors for princes “often reflect a theoretical rather than a practical state of affairs”; Early Arabic 25. This study is part of a larger project connecting ideas of social justice as expressed in mirrors for princes and other Arabic literary works as a paradigm to understand Arabic request letters preserved on papyrus; Sijpesteijn, *Righting wrongs* ch. 4 Theory and practice of providing social justice.

4 Melchert, *Formation*.

Kitāb al-Kharāj is the first work of government by a religious scholar and signals a significant step toward bringing the religion of Islam and pre-Islamic Persian and Greek ideas on government together.⁵ Abū Yūsuf includes a large number of *ḥadīths* to support his assertions concerning just government and fair fiscal management, as traditions became a more important source of authority.⁶ For him, the main purpose of government is to serve the common welfare (*al-maṣlaḥa*), with the ruler being responsible for deciding how this is to be achieved.⁷ In laying out the assumptions and norms of good governance, Abū Yūsuf draws up rules for the conduct of the ruler and the workings of the polity. Despite its title, and in line with the foundational and comprehensive nature of its ambitions, Abū Yūsuf's treatise covers much more than taxes, dealing also with diverse matters of administration, including the treatment of prisoners and non-Muslims. The introduction falls in the category of advice literature, using explicit terms known from this genre, such as "I recommend you" (*ūṣīy-uka*).⁸

5 Other works of wisdom literature offering advice to rulers were produced at the caliphal court, with which Abū Yūsuf's introduction can be compared. 'Abd al-Ḥamīd al-Kātib's (d. 132/750) letter dating to 129/746–747 on behalf of Caliph Marwān (r. 127–132/744–750) to his son 'Ubayd Allāh has been identified as the earliest piece of advice literature. See also the extensive letter that Ṭāhir b. al-Ḥusayn (d. 207/822) wrote to his son 'Abdallāh in 206/821 (cf. Bosworth, Early Arabic). For these early *waṣīyas* (testaments), see Marlow, *Hierarchy* 118–128. More extensive works of advice literature or mirrors for princes should include Ibn al-Muqaffa's (d. 139/756) *Risāla fi l-ṣaḥāba*, which contains recommendations for the caliph and his interactions at court. A more systematic work, including information on the organization of the (fiscal) administration, was written by Qudāma b. Ja'far (d. ca. 337/948), entitled *Kitāb al-Kharāj wa-ṣinā'at al-kitāba* (cf. Heck, *Construction*). The genre of *Adab al-kātib*, explored for example by Ibn Qutayba (d. 276/889), also contained advice on good governance, see Gutas, *Classical Arabic*; Qutbuddin, *Arabic oration* 409–413. In these works the need to apply a fair fiscal policy and closely supervise fiscal agents figures as well. In addition, there are some additional works dedicated to taxation. These are, however, mainly collections of traditions on taxation without providing much discussion or additional information. See, for example, *Kitāb al-Kharāj* by Yaḥyā b. Ādam (d. 203/818) and *Kitāb al-Amwāl* by Abū 'Ubayd (d. 224/838).

6 "And I wrote down for you sound *ḥadīths* with which you can incite and which support what you would like to be done, God willing" (*wa-katabtu laka aḥādīth ḥasana fihā tarḥīb wa-taḥdīd 'alā mā sa'alta 'anhu mimmā turīdu al-'amal bihi in shā'a allāh*). Abū Yūsuf, *Kitāb al-Kharāj* 6.

7 Heck, Role.

8 Abū Yūsuf, *Kitāb al-Kharāj* 5. Echoing the "testaments" in which a ruler offered counsel (*waṣīya*) to his successor or appointee. See above, n. 5. The *Kitāb al-Kharāj* is, however, generally not included in discussions of advice literature. At best it is considered among the works on taxation that function as didactic treatises; R. Sellheim and D. Sourdel, *Kātib*.

In this introduction Abū Yūsuf describes his foundational values and recommendations for a ruler seeking to serve the public good by establishing a just and flourishing society. These recommendations inform the whole book but are most explicitly formulated in the introduction, which is the focus of this study as well. Abū Yūsuf ascribes an important role to the ruler in creating a virtuous (i.e., pleasing to God) society, which prospers and benefits everyone living in it. God appoints the ruler to look after his subjects (*al-umma wa-l-raʿīya*), investing him with tremendous power. Abū Yūsuf emphasizes the greatness of this task by repeating it in four different ways in one sentence: “God made you their shepherd, entrusted you with them, visited them on you and appointed you over their affairs.”⁹ The potential rewards are great, but so too are the consequences should he fail.¹⁰ The core value guiding the ruler in the execution of this commission is piety (*al-taqwā*), for only work that God approves of is effective, and it is to God that the ruler is ultimately answerable.¹¹

A recurring theme is that of the ruler appointed by God as a guardian of His dependents. The ruler works for God, “like a shepherd who renders service to his master.”¹² In other words, the ruler is only temporarily responsible for the people in his realm. He merely works under contract, deputizing for their true and permanent Lord.¹³ Although not their ultimate master, the shepherd is nevertheless responsible for his flock while they are under his care. A shepherd who is negligent and allows his sheep to suffer or even perish will be held to account, paying perhaps even with his own life. A shepherd who, on the other hand, makes his flock thrive (*aṣṣlaḥa*) is lucky and will be generously rewarded

9 Abū Yūsuf, *Kitāb al-Kharāj* 3.

10 “O prince of the believers, God, may He be thanked, invested you with tremendous power, whose rewards are great and whose punishments are most severe” (*yā amīr al-muʾminīn inna allāh wa-lahu al-ḥamd qad qalladaka amran ʿazīman thawābuhu aʿzam al-thawāb wa-ʿiqābuhu ashadd al-ʿiqāb*). Abū Yūsuf, *Kitāb al-Kharāj* 3. “Do not waste what God invested you with of the affairs of this umma and flock” (*fa-lā tuḍayyunanna mā qalladaka allāh min amr hādhihi al-umma wa-l-raʿīya*). Abū Yūsuf, *Kitāb al-Kharāj* 3.

11 A long passage stretching over two pages in the printed edition reminds the ruler of the inevitability of “answering” to God; Abū Yūsuf, *Kitāb al-Kharāj* 3–4.

12 “For shepherds (i.e., rulers looking after people) are working for their Lord in the way that a shepherd works for his master” (*inna al-ruʾāt muʾiddūn ilā rabbihim mā yuʾaddī al-rāʾ ilā rabbihī*). Abū Yūsuf, *Kitāb al-Kharāj* 3. Cf. “I council you, O prince of believers, to preserve what God entrusted to your care and to protect that over which God has appointed you as shepherd” (*ūṣiyuka yā amīr al-muʾminīn bi-hifẓ mā istahfaẓaka allāh wa-rīʾya mā istarʾaka allāh*). Abū Yūsuf, *Kitāb al-Kharāj* 5.

13 The sense of deputy is also conveyed in the form of address, “God’s shepherd” (*rāʾī allāh*), used in panegyrics to caliphs, such as the one where al-Farazdaq (d. 110/728 or 112/730) addresses al-Walid (r. 86–96/705–715) thus; Crone and Hinds, *God’s caliph* 5, 9.

by God.¹⁴ The ruler is thus charged by God to watch over His people and, while personally liable to Him for their safety and well-being, is also able to draw upon God's help in the fulfilment of his mandate.¹⁵

The image of the ruler as a shepherd entrusted by God with the affairs of his subjects, so that they benefit from his leadership and care, is one that Abū Yūsuf continues to use throughout his introduction.¹⁶ As will become clear, it is also popular in the papyri. Looking after people on God's behalf requires hard work and constant attention,¹⁷ as well as the ability to withstand criticism.¹⁸ The rewards, however, when the ruler acts properly are significant. In this context, Abū Yūsuf introduces the second, perhaps even the main, pillar on which

14 "The wasteful shepherd is liable for what perished while in his care [...] but the one who makes (the flock) prosper is happiest because of that and God will reward him many times more than that which he provided to Him" (*fa-inna al-rā'ī al-muḍayyi' yaḍmanu mā halaka 'alā yadayhi [...] wa-idhā aṣlaḥa kāna as'ad min hunālika bi-dhālika wa-wafāhu allāh aḍ'af mā wafā lahu*). More sentences with the same sense follow: "Thus watch out that you do not lose any of your flock so that their Lord will redeem their compensation from you, and will cause your loss through what you lost of your reward"; "and what you did for the benefit of those whose affairs God entrusted to you will be to your credit and what you lost of it will be to your debit. So do not forget to look after the affairs of those whom God entrusted to you and you will not be forgotten. Do not be negligent of them and of that which improves their position and you will not be forgotten"; "An unjust shepherd causes the destruction of the flock." Abū Yūsuf, *Kitāb al-Kharāj* 5.

15 "I ask God, O prince of the believers [...] that He not abandon you to yourself in any of your responsibilities." Abū Yūsuf, *Kitāb al-Kharāj* 5.

16 It also occurs in the traditions quoted at the end of the introduction synonymous with rulers. E.g., Abū Yūsuf, *Kitāb al-Kharāj* 12, 14. The ruler as shepherd in temporary charge of the owner's flock similarly appears in later advice literature, although not as elaborately and unapologetically. Cf. in Ṭāhir's letter to his son 'Abdallāh, "Know that you have been placed in your governorship as a custodian of valuables, a watchman and a shepherd; the people in your realm are only called 'your flock' (*ra'iyatuka*) because you are their shepherd (*ra'iyuhum*) and their overseer." Bosworth, *Early Arabic* 37–38.

17 "Day and night you are to work for a large group of people whom God entrusted to you" (*qalladaka amr hādhihi al-umma fa-aṣbaḥta wa-amsayta wa-anta tabnī li-khalq kathīr qad istar'āhum allāh*). Abū Yūsuf, *Kitāb al-Kharāj* 3. That an ideal ruler works constantly also comes up in some of the traditions that Abū Yūsuf includes at the end of the introduction. Abū Bakr (r. 11–13/632–634) describes himself: "I did not fall asleep and dream, nor did I make assumptions and err." And tells his successor, 'Umar (r. 13–23/634–644): "God is entitled to ask you to finish at night what you did not get to during the day and vice versa." Abū Yūsuf, *Kitāb al-Kharāj* 11. Cf. "I urge you, O prince of the believers, to guard what God entrusted you and the subjects whom God put under your protection, and to do so taking into account only Him and work only for Him in this respect" (*uṣika yā amīr al-mu'minīn bi-hifẓ mā istahfazaka allāh wa-rī'āyat mā istar'āka allāh wa-an lā tanzura fī dhālika illā ilayhi wa-lahu*). Abū Yūsuf, *Kitāb al-Kharāj* 5.

18 Abū Yūsuf encourages the ruler "not to fear anyone's rebuke concerning (what you do for) God" (*wa-lā takhaf fī allāh lawma lā'im*); *Kitāb al-Kharāj* 4.

a ruler's success in God's eyes rests, namely, how his subjects experience his rule: "On the day of judgement, the happiest shepherd before God is the one who has made his flock happy."¹⁹ In other words, people need a ruler to look after them, to make them prosper, but they are also the arbiters of whether he has been successful in doing so. They can speak up to the ruler, knowing that their opinion carries weight at the final reckoning.²⁰

So how can the ruler make sure that his subjects flourish, satisfying both God and the flock entrusted to him? Abū Yūsuf has the answer. If the key to prosperity is good governance, the key to good governance is first and foremost justice—upholding what is right and opposing what is unjust—especially in matters related to taxation.²¹ This means that rulers have to establish what taxes people are liable for and to clarify any confusion concerning their (fiscal) obligations.²² In addition, they should support justice by ensuring that bound-

19 *Fa-inna as'ad al-ru'at 'inda allāh yawm al-qiyāma rā'in sa'adat bihi ra'iyatuhu*. Abū Yūsuf, *Kitāb al-Kharāj* 3. The admonition is repeated at the end of the introduction as a saying that 'Umar b. al-Khaṭṭāb used in a letter to Abū Mūsā; Abū Yūsuf, *Kitāb al-Kharāj* 14–15.

20 Abū Yūsuf is, however, very clear that subjects should not aim to remove or replace a ruler no matter how unjust he might be, however, but bear his rule and obediently await his punishment by God; *Kitāb al-Kharāj* 9, 10, 14.

21 "Let justice prevail in matters that God appointed you over and entrusted you with, if even for one hour only" (*fa-aqim al-haqq fimā wallāka allāh wa-qalladaka wa-law sā'u*). Abū Yūsuf, *Kitāb al-Kharāj* 3. "[A]nd I hope, that if you act according to what is evident in it (this book), that God will provide you with abundant fiscal income without having to resort to oppression of any Muslim or non-Muslim" (*wa-innī arjū in 'amalta bimā fihi min al-bayān an yūfira allāh laka kharājaka min ghayr zulm muslim wa-lā mu'ahad*); "the people's prosperity depends on [...] removing oppression and injustice from them caused by uncertainty about their duties" (*fa-inna ṣalāḥahum bi [...] wa-daf' [rather than raf' as the edition has?] al-zulm 'anhum wa-al-tazālum fimā ishtabaha min al-ḥuqūq 'alayhim*). Abū Yūsuf, *Kitāb al-Kharāj* 6). A ruler's obligation to uphold justice and combat injustice also figures prominently in the traditions quoted at the end of the introduction. The main topic of these traditions is surely the need for any Muslim to lead a pious life in anticipation of the upcoming Last Day. The first traditions cited that relate to governance, however, discuss that just rulers will be rewarded at the last judgement, while unjust rulers can expect nothing good from it. This theme is prevalent throughout; see Abū Yūsuf, *Kitāb al-Kharāj* 8–9, 10, 11, 12–13, 14–15. As an exemplary caliph, the major (or only) praiseworthy characteristic listed for 'Umar b. 'Abd al-'Azīz (r. 99–101/717–720) is that he "addressed people's complaints of injustice" (*radda al-mazālim ilā ahlihā*) to such an extent that it became his only concern, overshadowing care for himself; Abū Yūsuf, *Kitāb al-Kharāj* 16.

22 "God in His largesse and mercy made rulers (holders of authority) His representatives on earth. He gave them insight to clarify to the people what is obscure to them in matters concerning them and to elucidate that which they find confusing concerning their obligations" (*wa-inna allāh bi-mannihi wa-raḥmatihī ja'ala wulāt al-amr khulafā' fi arđihi wa-ja'ala lahum nūran yuḍ'ū li-l-ra'ya mā uzlima 'alayhim min al-umūr fimā baynahum wa-yubayyinu mā ishtabaha min al-ḥuqūq 'alayhim*). Abū Yūsuf, *Kitāb al-Kharāj* 5. "And

aries are respected²³ and that people receive what they are entitled to through rigorous and transparent processes.²⁴ A ruler should treat everyone equally—those who are close to him as well as those who are distant.²⁵ Looking for models to emulate past practices of righteous people (*al-qawm al-ṣāliḥūn*) is therefore of the utmost importance.²⁶ Conversely, an unjust ruler, or one who relies on untrustworthy and corrupt counsel, brings his community into ruin.²⁷

to remove from them confusion about what they assume are their obligations” (*wa-dafʿ ʿanhum* [rather than *rafʿ* as the edition has?] [...] *wa-l-taḏālum fīmā ishtabaha min al-ḥuqūq ʿalayhim*). Abū Yūsuf, *Kitāb al-Kharāj* 6. I understand this passage as relating directly to the topic of the book identified in its title: taxes. Other scholars have used this passage to argue for Abū Yūsuf’s insistence that the caliph relies on and governs communally with *ʿulamāʾ*, Zaman, Caliphs 17. Or conversely, that caliphs have religious insight through which they can make decisions independent of religious scholars on matters of religion, El-Hibri, ‘Umar 763–764.

23 *Iqāmat al-ḥudūd*. Abū Yūsuf, *Kitāb al-Kharāj* 5, 6. Following Intisar Rabb’s clarification of the terms, I apply here a broader interpretation of “upholding boundaries” than the usual translation, “impose *ḥudūd* punishments.” Cf. in Lewis’s translation: “enforcing the penalties for offenses as laid down in the holy law”; “enforcement of the legal penalties [*ḥudūd*].” Lewis, *Islam* 155. Cf. Rabb, *Doubt*.

24 *Radda al-ḥuqūq ilā ahlihā bi-l-tathabbut wa-l-amr al-bayyin*. Abū Yūsuf, *Kitāb al-Kharāj* 5.

25 *Wa-aʿjal al-nās ʿindaka amr allāh sawāʿan al-qarīb wa-l-baʿīd*. Abū Yūsuf, *Kitāb al-Kharāj* 4.

26 “Reviving the customs which righteous people maintained is the most important thing for reviving customs is a good thing, something that remains and does not abide” (*wa-ihyāʾ al-sunan allatī sannahā al-qawm al-ṣāliḥūn aʿzam mawqīʿan fa-inna ihyāʾ al-sunan min al-khayr alladhī yaḥyaʾ wa-lā yamūtu*). Abū Yūsuf, *Kitāb al-Kharāj* 5. Zaman interprets *sunan al-qawm al-ṣāliḥūn* more specifically as the practices of past caliphs, especially the *rāshidūn* and ‘Umar b. ‘Abd al-ʿAzīz, whose deeds and opinions are quoted throughout the book; Zaman, Caliphs 17. See, for example in the traditions at the end of the introduction, those where Abū Bakr urges ‘Umar as he appoints him as his successor to “preserve my admonition,” emphasizing that he himself followed “the way of the one who preceded me”; Abū Yūsuf, *Kitāb al-Kharāj* 10–12. The recommendation to examine practices of past generations for recommendable practices can be found in other mirrors. See in Ṭāhir b. al-Ḥusayn’s (d. 207/822) letter to his son ‘Abdallāh (d. 230/844): “Take careful note of everything which you observe in this present world, and consider the examples of your predecessors, the rulers and leaders of past centuries, and of nations now disappeared from the earth.” Bosworth, *Early Arabic* 40. In ‘Alī’s (r. 35–40/656–661) letter to Mālik b. al-Ḥārith al-Ashtar al-Nakhāʿī (d. 38/658): “Do not abandon a beneficial custom (*sunna ṣāliḥa*), which has been maintained by good men before you, has secured concord (*ulfa*), and worked for the welfare of the common people; and do not introduce a new custom which violates in any way the ancient traditions of justice that have been established before you, lest the reward go to him who founded them and you be guilty of sin by destroying part of them.” Marlow, *Hierarchy* 124 n. 45.

27 *Wa-jawr al-rāʾī halāk li-l-raʾīya wa-istiʿānatuhu bi-ghayr ahl al-thiqa wa-l-khayr halāk li-l-ʿāma*. Abū Yūsuf, *Kitāb al-Kharāj* 5.

To summarize: Abū Yūsuf's three main principles of good governance in relation to taxation start with the observation that a ruler is appointed by God and is accountable to Him for his actions ("efficacy in work is by God's will," *fa-inna al-quwwa fī l-'amal bi-idhn allāh*).²⁸ Secondly, the ruler's relationship with his subjects is that of a shepherd and his flock: he is a temporary guardian of his people on behalf of their Lord. The ruler has to care for his subjects and is personally liable for their well-being; if they flourish he will be rewarded, if they suffer he must carry the blame. And thirdly, it is by establishing and maintaining a just society that a ruler creates the conditions for his subjects to thrive. In terms of (fiscal) administration this means instituting clear rules, ensuring their proper execution, and minimizing abuses by employing honest and upright agents. In short, a just ruler creates a just society, in which his people can flourish, ensuring his own salvation as well as theirs.²⁹ These principles are echoed in the language of papyrus letters written to and by government officials at the same time in Egypt, to which we will turn next.

2 Providing Justice to the Flock

The three documents from Egypt, with which Abū Yūsuf's principles of sound governance will be compared, date from the second/eighth to fourth/tenth centuries. They are all written on papyrus. One letter is exchanged between government officials, the other two are written to a government agent by individuals outside the administration. One originates in the Fayyūm oasis, another in the Upper Egypt region of Asyūṭ. The provenance of the third is unknown, but it most likely also comes from the villages outside the capital Fuṣṭāṭ in Middle Egypt, Upper Egypt or the Fayyūm oasis.

The first letter dates to the second/eighth century and was sent to the Fayyūm.³⁰ Al-Layth son of Muḥammad and Muḥammad son of 'Abdallāh, not known outside this papyrus, write to a fiscal agent in the Fayyūm. Egypt's gov-

28 Abū Yusūf, *Kitāb al-Kharāj* 3.

29 In this sense I follow more closely Paul Heck's interpretation (Abū Yūsuf) that Abū Yūsuf's priority is that the ruler is just, rather than that of Qasim Zaman (Caliphs), who assumes that Abū Yūsuf's main point is to call for a ruler who relies on religious scholars, or Tayyib El-Hibri ('Umar), who argues that Abū Yūsuf considers a just society to be the result of the rulers being in possession of special religious insights and knowledge. Later sources such as Ibn Taymiyya (d. 728/1328, in *al-Siyāsa al-shar'īya fī iṣlāḥi al-rā'ī wa-l-rā'īya*) also refer to the interdependent well-being of ruler and ruled as shepherd and flock. I would like to thank Caterina Bori for bringing this to my attention.

30 Diem, *Arabische Briefe des 7.*, no. 26.

ernor (*amīr*) has made the two men responsible for the taxes in the Fayyūm and related districts (ll. 3–4 *wajjahanā ‘alā kharāj kūrat al-Fayyūm wa-sā’ir a‘mālīhā*), and they write in response to a complaint from the oasis’s inhabitants about some local tax collectors. The two men have been ordered to gather all local tax collectors together and examine what has to be done concerning the complaint. The addressee of the letter, apparently one of the collectors accused by the taxpayers, is told to “come to us as soon as you set eyes on our letter, not delaying a single minute” (ll. 9–11 *fa-idhā [naḥa]rta fī kitābī hādhā fa-iqdam ‘alaynā [wa-lā] tata’akhhkhar sātān in shā’a allāh*).

The letter opens and closes with the absolute professional minimum of one blessing for the addressee. Unlike most private and business letters from the period, including those exchanged between government agents, which generally discuss multiple unrelated topics together in one epistle, this letter, like the other two discussed below, deals with one subject only.³¹ Singling out one topic in this way obviously puts emphasis on it and heightens the urgency of the message. Despite the letter’s brevity, however, al-Layth and Muḥammad are careful to exploit the formality of the language for a certain rhetorical effect, in particular to underline the social hierarchy at work and the distance between themselves and the addressee. The two refer to themselves as having been appointed by the governor to manage fiscal affairs in the district, whereas the addressee fulfills a subordinate function. Their appointment might be temporary, directed at resolving the complaint at hand, but it might also be permanent, undermining the authority and independence of the addressee and his colleagues. The hierarchical relationship between the senders and addressee is confirmed by the use of an imperative in their request formula, which is only softened by the conditional “God willing.” No blessings for the addressee have been added when he is addressed in the letter’s body, emphasizing the curt tone of the letter.

The letter’s language also connects directly to the concerns that Abū Yūsuf raises in his admonition to Caliph al-Rashīd, even using the same language that occurs in the introduction to the *Kitāb al-Kharāj*. Al-Layth and Muḥammad write that the *amīr* appointed them over fiscal affairs in the Fayyūm and that “he urged us to be intimately informed about the subjects (*al-ra’īya*), to make them flourish [...] and to remove from them the damaging conditions that have been mentioned to me” (ll. 5–6 *awṣānā bi-ta’alluf al-ra’īya, wa-istiṣlāhihim wa- [...] wa-daf’ al-mu’idhiyāt allatī dhukirat fīmā jā’anī ‘anhum*). Al-Layth and Muḥammad refer to the subjects as a “flock.” In the cascade of perfect moral

31 Grob, *Documentary* 90.

governance, the *amīr*, himself an agent of the caliph, has instructed his representatives to secure the well-being of the subjects entrusted to their care (now that they have been made responsible for the organization of their tax payments) and to remove anything that stands in the way of achieving this.

The procedure described in the letter also corresponds precisely to a concern that Abū Yūsuf broaches in relation to the need to provide due care for the caliph's subjects regarding the proper organization of their tax payments. That is to say, the emphasis on the ruler's responsibility to be just and to promote justice, for which trustworthy and righteous agents are essential. The procedure that figures in this letter is the well-known process of handling complaints about abusive officials by a state supervised office, known as *mazālim*.³² Mainly studied as an instrument of the highest government echelons, namely the caliph's court, similar procedures were obviously in place lower down in the administration as well.³³ The *mazālim* is an important instrument with which rulers can correct abuse and further the cause of social justice in their realm. In this case an unnamed group of taxpayers in the Fayyūm had apparently complained to the governor about the local tax collectors. The *amīr* delegates two officials, the senders of our letter, al-Layth and Muḥammad, to look into the matter and take whatever measures are necessary. As a first, fact-finding step, al-Layth and Muḥammad call in the tax collectors, including the addressee, apparently one of the tax collectors in question. That this process of examining accusations of abuse by government officials is part of a larger project of safeguarding taxpayer welfare and addressing mistreatment by state agents is clear from the letter's formulation quoted above.

The second letter, containing a complaint to an *amīr* by monks from a monastery in Asyūt about the behavior of certain of the *amīr*'s officials and an extortionate local administrator, is another example of the *mazālim* procedure.³⁴ The letter can be dated to the third/ninth century. The monks describe themselves as "weak and poor" (ll. 9; 20; 21 *wa-naḥnu ḍu'afā' wa-masākīn*), relying not on trade, agriculture, or any other form of income, but dependent on alms. When the *amīr*'s agents passed by their monastery, the monks explain, they received them hospitably, as they treat all guests, but after the officials had

32 Amedroz, *Mazalim*; Darling, *History* 79–80; Lev, *Administration* 202–228; Nielsen, *Mazālim*; Sourdel, *Vizirat* ii, 640–648; Tillier, *Mazālim*; van Berkel, *Abbasid mazālim*; van Berkel, *Embezzlement*.

33 Tillier examined the role of qadis in provincial *mazālim* courts (Qāḍīs). I include a discussion of *mazālim* procedures in the papyri in my forthcoming book, Sijpesteijn, *Righting* ch. 2.

34 Vanthieghem, *Violences*.

eaten, they seized the monks and brought them to the house of the local administrator. The monks were beaten and received a hefty fine of several *dīnār*.³⁵ They sold their clothes and the donkey they relied upon for raising water from the well, which they had received as a donation, but still the monks were not able to raise enough money to pay the fine imposed upon them. They now ask the *amīr* to take action against the perpetrators, the local officials and their leader, the head of the district (ll. 16–17 *hā'ulā'i al-a'wān wa-ṣāhibihim al-wālī fi al-nāḥiya*), who has been taking monthly payments from the monks amounting to three *dīnār* per year, which they are also unhappy about.³⁶

Again both the language and the procedure described in the letter point to the concerns Abū Yūsuf raises in his advice to the caliph. This letter, too, features a process for complaints against government officials handled by a state office, the above-described *mazālim*. It documents one step earlier in the process, involving a complaint to the governor formulated as a petition using common expressions and polite request formulae.³⁷ The duty incumbent upon the *amīr* to address abuse at the hands of his own appointees is raised explicitly in the letter: the monks “seek protection from God and the *amīr*’s justice against his agents and their leader, the district’s governor,” who has been extorting money “unjustly, as a hostile and unfair act.”³⁸ As in the previous letter, the contents of the letter are confined to the complaint at hand. The opening and closing encomia are much more extensive in this letter, and throughout the letter any reference to the addressee, the *amīr*, is accompanied by elab-

35 ll. 11–12 *akhadhūnā bi-ajma'inā wa-sāqūnā ilā dār al-amīr fa-ḍarabanā ḍarban mubarriḥan wa-gharimūnā jumlat danānīr*.

36 ll. 18–19 “we pay him every month a quarter *dīnār* with a total of three *dīnār* per year, which oppresses us, and constitutes a hostile act against and unfair treatment of us” (*wa-naḥnu nu'addī ilayhi fī kull shahr rub' dīnār min thalātha danānīr sanatan ḡulman lanā wa-'udwan wa-ta'assufan*).

37 L. 4 “we inform the *amīr*” (*nu'limu al-amīr*); ll. 15–17 “for we rely on God and the *amīr*, may God prolong his life and ameliorate his position, and if the *amīr* would be so kind, through his fairness, kindness and justice, for we seek refuge with God and the *amīr*’s justice to help against these agents and their leader, the district’s manager” (*fa-naḥnu bi-llāh wa-'adl al-amīr aṭāla allāh baqā'ahu wa-adāma 'izzahu fa-in yatafaḍḍala al-amīr bi-inṣāfihi wa-faḍlihi wa-'adlihi fa-in nastaghīru bi-llāh wa-bi-'adl al-amīr fī hā'ulā'i al-a'wān wa-ṣāhibihim al-wālī fi al-nāḥiya*); l. 21 “if the *amīr*, may God prolong his life, could please look into our case” (*fa-in rā'a al-amīr aṭāla allāh baqā'ahu an yanzura fī amrinā*); ll. 27–28 “and let the *amīr*, may God prolong his life, do something about our complaint being so kind, and being rewarded, God willing” (*fa-ra'y al-amīr aṭāla allāh baqā'ahu fīmā anhaynā ilayhi min amrinā mutaḍaḍḍilan ma'jūran*). For the expression “show me the *amīr*’s opinion” (*'ari ra'ya al-amīr*) to formulate polite requests, see Khan, Historical development.

38 Ll. 16–17 *fa-innā nastaghīru bi-llāh wa-bi-'adl al-amīr fī hā'ulā'i al-a'wān wa-ṣāhibihim al-wālī fi al-nāḥiya*; l. 19 *ḡulman lanā wa-'udwan wa-ta'assufan*.

orate blessings. This fits the purpose of the letter and its rhetoric of placing the petitioned (the addressee) in an elevated position vis-à-vis the humble and hard-pressed petitioners.

The letter uses some of the same expressions and words that are attested in Abū Yūsuf's introduction to his treatise as discussed above. The *amīr* is appointed by God to dispense justice to his flock. That God is closely involved is clear: "God wants (l. 24 *a'ādhā*) the *amīr*, may God prolong his life and make his might endure, to ensure that no one falls victim to an injustice (l. 25 *an yaẓ-lima aḥadan*) during his (i.e., the *amīr*'s) blessed reign and good fortune for all his subjects (literally: "for his entire flock," l. 25 *'alā jamī' ra'īyatihī*)." The *amīr*'s responsibility to provide justice is invoked throughout the letter. The monks "fled to God and the *amīr*'s door [...] because of what we know of his (i.e., the *amīr*'s) fairness and the justice with which he treats his subjects (literally: his flock, *ra'īyatihī*), whether they are close to or far away from him." The emphasis on treating *all* subjects justly, whether they are closely connected or unrelated, echoes Abū Yūsuf's admonition almost word-for-word.³⁹ The monks' emphasis on their weakness and poverty is echoed in several of the traditions that Abū Yūsuf quotes at the end of his introduction. The forceful advice ascribed to Caliph 'Alī (r. 35–40/656–661) to his tax collector to make sure that taxes are never so burdensome that the taxpayers' clothes, food, or any of their working animals have to be sold is strikingly close to the monks' claims to have had to sell their clothes and their donkey.⁴⁰

The final letter contains another complaint directed at a government official, this time a *wālī*, a local administrator. It is dated to the third–fourth/ninth–tenth century. The sender acts as the representative of the community of a local mosque. He complains about the prayer leader (and muezzin?) at the mosque, who has introduced unauthorized additions to the call to prayer and has brought a jar of date wine into the mosque.⁴¹ The congregation is so upset that they cannot bear to look at him when he stands in front of them to lead the prayer. The sender urges the *wālī* to remove the man immediately.

In this letter another aspect of a ruler's responsibility vis-à-vis his subjects is treated, namely, his obligation to ensure that they are properly guided in religious matters and not led astray by poor religious leadership. It takes us

39 Ll. 13–14 *fa-harabnā 'alā wujūhinā hāribīn ilā allāh wa-ilā bāb al-amīr aṭāla allāh baqā'ahu lammā balaghanā min inṣāfihi wa-'adlihi alladhī yassarahu li-ra'īyatihī adnāhum wa-aqṣāhum*. See the emphasis on treating subjects equally, both those who are close to the caliph and those who are more distant discussed above (n. 25).

40 Abū Yūsuf, *Kitāb al-Kharāj* 15–16.

41 Rāḡib, *Lettres* no. 5, ll. 11; 14.

away from Abū Yūsuf's direct fiscal concerns but compares well with his recommendations in a general sense. Abū Yūsuf does express a concern for moral guidance, moreover, when he warns that a ruler who deviates (from God's path) causes his subjects to deviate.⁴² God has appointed the governor to encompass this very purpose: "God, thanks be to Him, made you our governor" (ll. 4–5). And since "prayer is the pinnacle of our religion" (l. 7 *wa-l-ṣalāt hiya 'uẓm dīn-inā*), the stakes are high, which explains the sender's request that the *wālī* take urgent action. Indeed, in these matters the governor is for his subjects (literally: his "flock," l. 5 *li-ra'īyatihī*) like a father (*mithla al-wālīd*), but also a shepherd, "guarding our affairs and safeguarding our position" (l. 7 *li-annaka rā'ī umūr-inā wa-munqidh aḥwālīnā*). Conversely, the subjects leave all matters relating to the proper conduct of prayer to the judgement of the governor, "so that you can do what has to be done" (ll. 6–7 *li-taqūma mā yajibu*).

The extensive opening encomia, as in the previous letter a product of the letter's function as a petition, consist entirely of references to the risks the governor runs in dealing with the case. If he handles it well, he acts according to the responsibilities inherent in his job description. If he handles it poorly, he risks sinning and wandering from God's path. They echo Abū Yūsuf's statement that being a ruler comes with great potential reward, but also great potential punishment, and his wish that God help the caliph to discharge the tasks He has imposed on him. The sender writes: "May God honor you through a successful execution of your work through obedience to Him, and may He preserve your religion for you, protect you from any sin that removes you from God, the Praised and Exalted" (ll. 2–3).

The ruler's responsibility to ensure his appointees behave justly and to address them if they do not underpin the sender's motivation for writing his letter. The *wālī*'s responsibility for his appointees, in this case those in charge of religious affairs, is spelled out by the letter's sender when he writes: "No one is more entitled than you to be in charge of and guard the main mosque [...] no one (except you) is to supervise who enters it as muezzin or as prayer leader in Ramaḍān or any other month. (You are in relation to our needs concerning our local mosque) like the *amīr* (i.e., governor) when he acts for the people of Fustāṭ in relation to their main mosque."⁴³ On the one hand, the sender thus emphasizes the *wālī*'s sole power over what happens in the mosque and who serves the community there. On the other hand, he points out that with this power comes a responsibility to ensure that those whom the *wālī* appoints live

42 "Do not deviate, for (then) your flock deviates" (*wa-lā tazigh fa-tazighu ra'īyatuka*). Abū Yūsuf, *Kitāb al-Kharāj* 3.

43 Ll. 8–10.

up to their duties. By ensuring this, the *wālī* acts properly as someone looking out for the community's well-being, in this case by seeing to it that their religious caretakers are qualified and acting appropriately. And the degree to which the *wālī* avails himself of this task, the sender explains, is what the *wālī* is accountable to God, Who will judge whether the *wālī* has executed his task well.

By informing the *wālī* of his appointee's improper behavior and suggesting the *wālī* undertake action by removing him, the sender is, moreover, he writes, not merely doing his duty but also doing the *wālī* a favor, since the situation threatens to imperil the *wālī*'s standing before God. Underlying this "service" provided to the *wālī*, however, also lies an obvious threat that echoes Abū Yūsuf's text. The *wālī*'s subjects are unhappy, the sender writes, they cannot stand the look of the prayer leader. They have, the sender seems to suggest, asked him to approach the *wālī* about the situation. If the *wālī* deals with the unsatisfactory situation by removing the prayer leader, he can look forward to God's judgement as fearlessly as those whom God placed under his care and will consequently be happy. If he does not, however, his subjects, in the person of the letter's sender and the community he represents, will surely convey their dissatisfaction to their ultimate Lord, with negative consequences for their temporal caretaker, the *wālī*.

3 Conclusion

Undoubtedly, the caliph's first interest in obtaining a work on taxation was to increase the yield of the land taxes.⁴⁴ Abū Yūsuf's "book on taxes" consequently contains much practical information on what taxes should be paid, by whom, and over what possessions. Successful and profitable tax collection, however, as Abū Yūsuf explains, ultimately depends on good governance. Abū Yūsuf's *Kitāb al-Kharāj* indeed deals with many topics other than taxation, as he discusses what good governance entails. There are, however, three themes that stand out in his introduction in relation to what good governance means on a practical level. They concern the ruler having been appointed by God as a temporary caretaker of his subjects. Like a shepherd answerable to the flock's owner for any sheep that are harmed, the ruler is responsible to God for any of his subjects who suffer under his rule. It is this prospect of being liable when

44 "I hope, that if you act according to my explanations, God will increase for you the yield of your land tax." Abū Yūsuf, *Kitāb al-Kharāj* 6.

the accounts are settled that Abū Yūsuf emphasizes. The ruler can ensure his flock's flourishing by providing justice and fighting injustice, especially by relying on just and trustworthy lieutenants. Rather than rising up against a ruler who does not abide by these recommendations, Abū Yūsuf emphasizes, subjects should remonstrate against the shortcomings in his behavior. The ruler should be open to criticism and should put in place mechanisms to address his operatives' corrupt or abusive behavior. Subjects, on the other hand, should bear a bad ruler with equanimity, safe in the knowledge that their verdict on his rule will be tallied at the last judgement.

The three papyri discussed above display a similar image of expectations of just rule among inhabitants of the Islamic empire, showing some of the ways in which disadvantaged subjects, rather than being forced to take the law into their own hands, could turn to government officials for redress against abusive and unjust behavior by administrators. The expectation that the ruler and his representatives ensure a just society by themselves, behaving properly *and* by addressing complaints of improper behavior, is the basis on which the rationale of all three letters rests. Indeed, the three letters show the office of *maẓālim* and the process of raising complaints about corrupt or abusive officials in action at the level of the province and its districts.⁴⁵

The ruler as shepherd protecting his people against enemies and ensuring security and plenty is a common motif in ancient Near Eastern, Egyptian, and Biblical rhetoric.⁴⁶ The papyri also make extensive use of the terms “flock” (*ra'ya*) and “shepherd” (*rā'ī*). The idea of the shepherd being accountable to the flock's ultimate owner, God, which is of great concern to Abū Yūsuf and is also present in the papyri, is a more specific elaboration. It emphasizes the ruler's responsibility in adhering to God's purpose, celebrating God's beneficence toward rulers whose reigns increase the well-being and happiness of their subjects, and warning against God's wrath for those whose reigns do not.⁴⁷ Although just rulers being pleasing to God appear in other administrat-

45 Literary sources speak of a *maẓālim* court in Fustāṭ during al-Ma'mūn's second reign at the beginning of the third/ninth century (Tillier, *Histoire* 33), but our documents show the practice to have been in place already before this.

46 Rudman, *Commissioning* 524–526; Sperl, *Islamic kingship* 24.

47 This differs from Abbasid panegyrics praising caliphs as realizing a resurgence of life and prosperity under their rule by offering protection and nourishment to their subjects and whose reigns are marked by God's approval and support. In other words, due of course to the genre of the panegyric, the caliph is depicted as acting according to God's will by providing justice and nourishment, while Abū Yūsuf and the papyri appeal to the ruler to act thus, appealing to him with potential rewards and threatening him with punishment. Cf. Sperl, *Islamic kingship* 31, 34.

ive recommendations, it is the combination of a shepherd being responsible to the flock's Lord that is striking in these four texts. The image of the ruler as a shepherd nourishing and protecting his flock, so that every sheep is happy and flourishes, is not otherwise so present in contemporary Arabic literature on statecraft. It is definitely explored by no one else as extensively as by Abū Yūsuf, although, as Caterina Bori pointed out to me, the imagery reappears in Mamluk scholars such as al-Nuwayrī (d. 733/1333) and Ibn Taymiyya. I was unable to examine how their symbolism works exactly and whether they connect this in the same way that Abū Yūsuf does to God's overlordship.

Abū Yūsuf's *Kitāb al-Kharāj* and the papyri were products of a shared system of ideas about good governance and just rule as a precondition of a healthy and prosperous society. Although many of these ideas appear in a general way in many periods and places throughout Near Eastern history, some specificities—such as the God-appointed ruler temporarily in charge of God's creatures and answerable to Him for their well-being—seem to have been especially popular at the time these texts were produced. Relying on just officials was, moreover, of direct and special concern in the domain of tax collection, where abuse was easy and occurred often, as the papyri tell us.⁴⁸ Although this chapter does not intend to argue for the direct influence of Abū Yūsuf's work on the way requests to the authorities to deal with abusive officials were formulated, it does mean to show how literary sources produced at court in Baghdad can be brought into conversation with documents that reflect the reality of daily life and the reality of governance in a far-away province like Egypt.⁴⁹ In other words, the officials and scribes composing papyrus letters in Egypt did not do so with Abū Yūsuf's *Kitāb al-Kharāj* open on their desk or even on their shelf, but the moral claims made in the papyrus letters and Abū Yūsuf's admonitions to the caliph all came out of a shared culture of the moral responsibilities of leadership.

48 See the warnings of the governor Qurra b. Sharik to his officials against abuse of taxpayers and corruption, Papaconstantinou, *Rhetoric*.

49 Although Abbasid caliphs desired to increase direct control over the provinces of the empire in legal, political, and financial matters, their ambitions were often thwarted by political conditions at the capital; Tillier, *Histoire* 32. There is no indication that Abū Yūsuf's text circulated in Egypt, although there is no evidence that it was not available in the province either.

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