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**TAXATION AND CUSTOM SYSTEM DURING  
THE PERIOD OF THE SECOND RASULID  
SULTAN Al-Muzaffar  
(647-694/ 1249-1295) IN YEMEN**

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# **TAXATION AND CUSTOM SYSTEM DURING THE PERIOD OF THE SECOND RASULID SULTAN Al-Muẓaffar (647-694/ 1249-1295) IN YEMEN**

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## **Abstract**

This study discusses the taxation and custom system during the era of the second Rasulid sultan al-Muẓaffar (647-694/ 1249-1295) in Yemen. Due to the lack of information on the early Rasulid era; a lot of questions have remained unanswered and emphasis usually placed on the late Rasulid eras and hardly any reference to the golden era of the early Rasulids is made. Understandably, paucity of sources on that important period is to be blamed for the gap in our knowledge about it. The nature of the Rasulids taxation and custom system as well as their development is the focus of this study. 'Ushūr, shawānī tax, dilāla, zakāh and wakāla where were imposed as taxes in early stage of the foundation of the Rasulid state. Shawānī rates were relatively low when compared to other taxes, particularly 'ushūr. However, at times they were much higher than dilāla. On the other hand, the same dilāla and shawānī rates were sometimes applied to the same commodity. The term dallāl, or simsār refers to a broker, or to the one who negotiates between a seller and a buyer. In the period of the present study (al-Muẓaffar era), the dallāl was trustworthy and reliable, one of his duties was to assist the muḥtasib in preparing a price list of all commodities bought and sold in the market and to deliver it to the dīwān. The dallāl charge is differed in amount depending on commodity and location. In sum, when 'ushūr, shawānī and dilāla taxes are added together, it can be seen that the Rasulids charged taxes at a rate higher than that of their predecessors. Taking agricultural produce and the volume of trade into consideration, one can imagine the huge tax revenues at the early period of the Rasulids. The custom and its commercial activities in the custom house (al-Furḍa) is used to describe an enterpôt or clearing house for trading commodities.

## **Introduction**

Since Saladin<sup>1</sup> sent his elder brother, Turānshāh, to control the Yemen, a new era has begun in the region. Although, the Ayyubids

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<sup>1</sup> The Ayyubids, named after Ṣalāh al-Dīn al-Ayyūbī (best known as Saladin) were a dynasty of Sunni Muslims that toppled the Fatimids of Egypt in 567/1171 and

occupied the area for about 59 years, the Rasulids, their successors, choose to assimilate, improve and develop the inherited administrative system to the point of perfection and they adopted a policy geared towards economic rather than political gains.

Sultan Yusuf b. 'Umar b. 'Alī b. Rasūl (al-Muzaffar) was the second Rasulid sultan, who ruled between (647-694/ 1249-1295). He was a strong, pious, generous and for good conduct towards the people and competent ruler. He also strengthened his position by improving his relations with the Mamluk sultans of Egypt by resuming payment of the annual tribute to them. Moreover, he was the most prominent Rasulid sultan, who not only ruled successfully for about 47 years, but also consolidated and expanded his state.<sup>2</sup>

It was in his capacity as a spiritual head of Muslim world that he interfered in the internal affairs of Muslims of China when they were not allowed the practice of circumcision by the Chinese ruler. When the sultan sent a letter to the ruler regarding that matter along with a precious gift, the ban was removed.<sup>3</sup>

Political stability and an efficient administration provided an ideal background for the thriving trade and commerce. Aden as the main port, a remarkable range of goods flowed through, on their way to and from east Africa, Egypt, the Mediterranean, India, Southeast Asia and China. Merchants were held in high esteem and organised under a head of

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ruled the country until 648/1250. Their influence spread to Syria, Palestine and the Yemen. On the Ayyubids see Ibn al-Athīr, Abū al-Ḥasan 'Alī, *al-Kāmil fī al-Tārīkh*, Beirut: Dār al-Kutub al-'Ilmiyya, 1418/ 1998, vols. 10, 11; Abū Shāma, 'Abd al-Raḥman b. Ismā'īl, *Mukhtaṣar Kitāb al-Rawḍatayn fī Akhbār al-Dawlatayn*, Jeddah: Dār al-Andalus al-Khaḍrā', 1420/1999; Ibn Wāṣil, Jamāl al-Dīn, *Mufarrij al-Kurūb fī Akhbār Banī Ayyūb*, ed. Al-Shayyāl, J., Cairo: Maṭba'at Jāmi'at Fu'ād al-Awwal, 1953-1977; Ibn Shaddād, Bahā' al-Dīn Yūsuf, *al-Nawādir al-Sultāniyya wa al-Maḥāsin al-Yūsufiyya*, Cairo: al-Mu'assasa al-Miṣriyya al-'Āmma lil-Ta'līf wa al-'Anbā' wa al-Nashr, 1964. For the Yemen under the Ayyubids see Ibn Hātim, Badr al-Dīn Muḥammad, *Kitāb al-Simṭ al-Ghālī al-Thaman fī Akhbār al-Mulūk min al-Ghuzz bi al-Yaman*, ed. R. Smith, London: Messrs Lucaz and Company, 1974, pp. 15-197; Ibn al-Dayba', 'Abd al-Raḥman b. 'Alī, *Bughyat al-Mustafid fī Tārīkh Madīnat Zabīd*, Ṣan'ā': Markaz al-Dirāsāt wa al-Buḥūth al-Yamaniyya, 1983, pp. 79-87; Ibn al-Dayba', *Kitāb Qurrat al-'Uyūn bi Akhbār al-Yaman al-Maymūn*, ed. Al-Akwa', M. Cairo: al-Maṭba'a al-Salafiyya, (nd), vol. 1, pp. 373-422.

<sup>2</sup> Ali. Abdul. "The Rasulids of Yemen: a Power of International Significance". *Hamdard Islamicus*. Vol. XIX no. 4. pp 17-30. P. 20.

<sup>3</sup> Ibid. p. 20.

merchants, especially taken care of by the sultan himself.<sup>4</sup> Smith states that the two texts specially providing details of this flourishing trade, Mulakkhaṣ al-fiṭan concerning Aden in 814/1411-12 and another from the time of al-Muẓaffar (647-94/1249-95) entitled Nūr al-Ma'ārif. However, both are now providing information on Rasulid trade and commerce which fully confirms how widespread, sophisticated and lucrative they were.<sup>5</sup>

The nature of the Rasulid taxation and custom system as well as their development is the focus of this study during the period of the second Rasulid Sultan (al-Muẓaffar). This study is divided into two sections, one on taxation and statistical information on regional tax revenues as well as taxation procedures including taxing agriculture, trade tax and dilāla (brokerage) as a fee paid to the broker and as a tax levied on imported goods. The other section is on custom and its commercial activities in the custom house (al-Furḍa). Ibn al-Mujāwir uses the term al-Furḍa to describe an enterpôt or clearing house for trading commodities. In addition, all goods came in or went out of the port only through Bāb al-Furḍa (al-Furḍa gate).<sup>6</sup> In his book, *Tārīkh Thaghr 'Adan*, Abū Makhrama describes a building known as al-Furḍa al-ma'rūfa (the famous Furḍa) that functioned as a customs house.<sup>7</sup> At the period of the present study (al-Muẓaffar era), al-furḍa was still existed and functioned as a customs house.<sup>8</sup>

In general, it appears that the Ayyubids adopted a high taxation policy which might explain the limited volume of trade. At the time of the Rasulids, 'ushūr, shawānī tax, dilāla, zakāh and wakāla were imposed.

<sup>4</sup> Smith. G. R. "Rasūlids". *The Encyclopaedia of Islam*. Vol. VIII. Leiden: E. J. Brill (1995) 455-457. p. 456.

<sup>5</sup> Ibid. pp. 456-457.

<sup>6</sup> Ibn al-Mujāwir mentions the term in different places in his book *Tārīkh al-Mustabsir*, for example see Ibn al-Mujāwir, Abū Bakr Muḥammad b. Mas'ūd, *Ṣifāt Bilād al-Yaman wa Makka wa ba'd al-Hijāz al-Musamma Tārīkh al-Mustabsir*, Cairo: Maktabat al-Thaqāfa al-Dīniyya, 1996, pp. 129, 147, 148, 158, 163, 174, 184.

<sup>7</sup> Abū Makhrama, Abū Muḥammad 'Abd Allāh, *Tārīkh Thaghr 'Adan*, Cairo: Maktabat Madbūlī, 1411/1991, p. 10.

<sup>8</sup> *Nūr al-Ma'ārif fī Nuẓum wa Qawānīn wa A'rāf al-Yaman fī al-'Ahd al-Muẓaffarī al-Wārif*. ed. Jāzim, M., Ṣan'ā': Centre Français d' Archéologie et de Sciences Sociales de Sanaa, vol. 1, 2003, p. 409.

Agricultural products were also taxed, and new forms of taxation were introduced.<sup>9</sup>

It is due to the lack of information on early Rasulid era; a lot of questions have remained unanswered and emphasis is usually placed on the late Rasulid eras and hardly any reference to the golden era of the early Rasulids is made. Understandably, paucity of sources on that important period is to be blamed for the gap in our knowledge about it. The present researcher looks at the works of Varisco on agriculture, Serjeant on trade, Smith on taxation and custom system in addition to an important Rasulid record, known as *Nūr al-Ma'ārif* edited by Muḥammad 'Abd al-Raḥīm Jāzim in the Yemen. In addition, a manuscript (named *al-Dīwān al-Mālī al-Ma'mūr fī Zaman Dawlat Banī Rasūl* discovered by the researcher) was obtained from KFNL.<sup>10</sup> Upon inspecting the manuscript, it was clear that it does indeed cover al-Muẓaffar's era.<sup>11</sup> Put together, the two sources provide new and first hand information on an important period in the Rasulid era, that of al-Muẓaffar.

The objective of this study is to discuss the taxation and custom system during the second Rasulid sultan al-Muẓaffar's era (647-694/ 1249-1295) in Yemen.

## I. Taxation System

The Rasulids had realised the significance of the Aden Port revenues to their own survival as rulers and to the prosperity of their country. This explains why they were careful to treat merchants with respect and even consult them on matters of policy.<sup>12</sup> For example, when sultan al Muẓaffar visited Aden, he questioned the merchants about the qāḍī of Aden (al-Junayd) and when they praised him the sultan increased

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<sup>9</sup> Abudahesh. A. *Commercial Activities in Ayyubid and Early Rasulid Yemen (569-694/1173-1295)*. Ph. D. thesis submitted to The University of Manchester. 2005. p. 249.

<sup>10</sup> The head of the Rare Manuscript Department at King Fahad National Library (KFNL) informed the present researcher that the manuscript has not been catalogued because the title is not known and the author is anonymous. Professor Daniel M. Varisco believes that he saw the manuscript in facsimile with Jāzim M. (a Yemeni historian) a couple of years ago. An E-mail was sent by Varisco to the researcher in 22 Apr 2008. *Al-Dīwān al-Mālī al-Ma'mūr fī Zaman Dawlat Banī Rasūl*, (Ms. preserved at KFNL), Riyadh.

<sup>11</sup> See Abudahesh. *Commercial Activities*. Review of the Literature Chapter.

<sup>12</sup> Abū Makhrama, *Thaḡhr 'Adan*, p. 321.

his stipend. It does appear therefore that merchants were consulted or at least heard in certain matters of policy.<sup>13</sup> The traveller, Marco Polo, reveals that al-Muzaffar gained huge revenues from the tax duties they levied from the merchants visited the Port.<sup>14</sup> However, Abudahesh shows that the Rasulids had an equally important source of agriculture and trade taxation system as wealth and power. In fact, it can be safely stated that it was both their agrarian and their trade taxation policies which shaped their fate and their country's fortunes.<sup>15</sup>

Al-Dīwān al-Mālī and Nūr al-Ma'ārif are the two official Rasulid sources providing information on early Rasulid agriculture and trade taxation system used at that time. However, Al-Dīwān al-Mālī presents some statistical information on agriculture tax revenues from different regions in the country, while Nūr al-Ma'ārif furnishes information on trade tax and agricultural products as well as regulations. Taxing agriculture and taxing trade will be discussed as Rasulid taxation system.

The main three administrative divisions in Yemen during al-Muzaffar era were the coastal areas of Tihāma, the mountains to the north of Zabīd down to the southern region and the major ports including Aden.<sup>16</sup> In Al-Dīwān al-Mālī, these three divisions are classified further into a number of regions: Zabīd, Surdud, Wadi Mawr, Raḥbaniyya, Laḥj, Wadi Wazzān, Abyan, Aḥwar, Dhu'āl, Ta'izz, Rima', Ḥays, Aden, al-Shiḥr, Qaḥriyya and Ḥarithān, al-Janad, Mikhlāf, Ba'dān, al-Dumluwa, al-Ash'ūb, Dhubbān and Ṣan'«. <sup>17</sup> In these regions, the Rasulids had an army of clerks and officials, who implemented the state's agrarian policies, assessed and collected taxes, recorded the amounts and products paid as tax, and sent regular reports on their activities to the court.<sup>18</sup> Here, we are concerned with the terms of *khirāṣa/misāḥa* and *istikhrāj*.

In *Tāj al-'Arūs*, *khirāṣa* is the process of employing experience and judgement when estimating the price of a given commodity.<sup>19</sup> Another

<sup>13</sup> Serjeant. R. B. "Yemeni Merchants and Trade in Yemen 13th-16th Centuries". *Merchants et Hommes d' Affaires Asiatiques*, Paris, (1987) 61-82. p. 66.

<sup>14</sup> Polo, Marco, *The Travels of Marco Polo*, New York: Modern Library, 2001, p. 144.

<sup>15</sup> Abudahesh. *Commercial Activities*. p. 177.

<sup>16</sup> Al-Ḥibshī, 'Abd Allāh. *Ḥayāt al-Adab al-Yamanī fī 'Aṣr Banī Rasūl*. Yemen: Manshūrāt Wizārat al-'Ilām wa al-Thaqāfa, 1980. pp. 33, 34.

<sup>17</sup> *Al-Dīwān al-Mālī* mentions other regions, but some names are not clear.

<sup>18</sup> Abudahesh. *Commercial Activities*. P. 226

<sup>19</sup> Al-Zabīdī, Muḥammad Murtaḍā. *Tāj al-'Arūs fī Sharḥ Jawāhir al-Qāmūs*. Beirut: Maktabat al-Ḥayāh, n. d., vol. 4, under the item *khṛṣ*.

definition given by Lane means the process of assessing a quantity of goods by guesswork.<sup>20</sup> Nūr al-Ma'ārif refers to the Furḍa employee whose job was to estimate the value of goods weighing less than one hundred raṭl.<sup>21</sup> The term khāriṣ refers to a tax collector.<sup>22</sup> The khāriṣ was usually an honest, reliable and experienced sheikh, who estimated the tax in the presence of an independent, experienced adjudicator and an official, called a mushidd, with his deputy as well as a clerk who represented the state.<sup>23</sup>

In Nūr al-Ma'ārif, an official called massāḥ is derived from the term misāḥa. His job was to survey an area of cultivated land and estimate the amount of tax.<sup>24</sup> On the other hand, in al-Dīwān al-Mālī, khāriṣ and massāḥ are described as estimator or surveyor who, presents the maklafa, which is the record of total estimated tax for a particular region in cash and crop amounts.<sup>25</sup> In one region, the recorded maklafa by a khāriṣ (massāḥ) was 40,385 dīnārs and seven twelfths of a dīnār in addition to 3,755 madd of crop.<sup>26</sup> In another region, 27, 320 dīnārs and 2,534 madd were recorded by a khāriṣ.<sup>27</sup>

In Kitāb Tārīkh al-Mu'allim Waṭyūṭ, the terms khirāṣa and misāḥa are synonyms.<sup>28</sup> These terms mean tax estimation. The two terms depended upon the region such as khirāṣa in Abyan and misāḥa in Raḥbāniyya.<sup>29</sup>

The Rasulids used the term mustakhrāj in a generic sense for assessing the tax value of a crop.<sup>30</sup> Meanwhile, istikhrāj refers to an assessment made during or after the harvest.<sup>31</sup> In al-Dīwān al-Mālī, the

<sup>20</sup> Lane, Edward William, *Arabic-English Lexicon*, Lahore: Islamic Book Centre, 1978, part 2, p. 723.

<sup>21</sup> Abudahesh. *Commercial Activities*. Chapter Three.

<sup>22</sup> Serjeant, R.B. "Professor A. Guillaume's Translation of the *Sīrah*", *Bulletin of the School of Oriental and African Studies*, (1958: 1-14), p. 9.

<sup>23</sup> *Al-Dīwān al-Mālī*, pp. 72 b., 73 a.

<sup>24</sup> *Nūr al-Ma'ārif*, vol. 2, p. 63.

<sup>25</sup> *Al-Dīwān al-Mālī*, p. 54 b. 67 a. b.; *Nūr al-Ma'ārif*, vol. 2, p. 63.

<sup>26</sup> *Al-Dīwān al-Mālī*, p. 46 a.

<sup>27</sup> *Ibid.* pp. 67 a. b.

<sup>28</sup> Waṭyūṭ, Ḥusayn b. Ismā'il. *Tārīkh al-Mu'allim Waṭyūṭ*. Western Library at the great Mosque, Ṣan'ā' (Ms. 173). p. 42 v.

<sup>29</sup> *Al-Dīwān al-Mālī*, pp. 77 b. 56 b.

<sup>30</sup> Varisco, D. M. "A Royal Crop Register from Rasulid Yemen". *Journal of the Economic and Social History of the Orient*, Leiden: E. J. Brill, 34 (1991) pp. 1-22. p. 4.

<sup>31</sup> *Ibid.* p. 4.

term *istikhrāj* refers to the act of collecting taxes. This usually happened immediately after the *misāḥa/khirāṣa* process, but sometimes it occurred one month after tax had been estimated. For example, in Wadi Mawr, the tax was evaluated and collected at the same time in September, while in al-Shiḥr, the tax on dates was assessed in May and collected in June as shown in the table.<sup>32</sup> The term *mustakhraj* in al-Dīwān al-Mālī differs with Varisco, where *mustakhraj* refers to the actual amount, whether in cash or crop, received in taxes.<sup>33</sup>

Area	Crop	<i>misāḥa/khirāṣa</i>	<i>istikhrāj</i>
Abyan	cotton (ʿu <sup>3</sup> b)	November	December
Aḥwar	sesame (juljulān)	December	December
Al-Shiḥr	dates (nakhl)	May	June
Rimaʿ	cotton (ʿuṭb)	October	October
Wādī Mawr	sorghum (sābīʿī)	December	December
Wādī Warazān	cotton (ṣayfī)	February	February <sup>34</sup>

*Khurṣ* was a tax exacted on certain crops. For instance, the *khurṣ* tax on one hundred *buhārs* of madder sold in Aden was ten *buhārs*.<sup>35</sup> On each *buhār* of madder arriving from the mountains, this tax was estimated as thirty *raṭl* and twenty-seven *raṭls* if the madder came from the plains.<sup>36</sup> In ʿAbadān, Awrama, Arma and Khadīr regions, the *khurṣ* tax on grapes was one fifth in kind taken to the treasury in Taʿizz. If farmers were unable to pay the tax in time, they had to pay in cash at a rate of two or three *dīnārs* on every three

<sup>32</sup> See *al-Dīwān al-Mālī* pp. 50 b. 67 a. 77 b. 88 a. 92 b. and 103 a.

<sup>33</sup> Abudahesh. A. *Commercial Activities*. P. 229.

<sup>34</sup> *Al-Dīwān al-Mālī* pp. 50 b. 67 a. 77 b. 88 a. 92 b. and 103 a.

<sup>35</sup> *Nūr al-Maʿārif*, vol. 1, p. 177.

<sup>36</sup> *Ibid.* vol. 1, p. 179.

*madlāh* (a measure).<sup>37</sup> In Laḥj half of the estimated amount of the crop must be given to the state.<sup>38</sup>

In *Nūr al-Ma'ārif* and *al-Dīwān al-Mālī*, *kaff* and *maṣḥa* tax was used in the Rasulid era. At one stage, it was five eighths of a *dīnār* on each camel load. This was later raised by one eighth of a *dīnār* so as to contribute towards the wages of the measurer.<sup>39</sup> At another stage, the Rasulid scribe protests that it was unlawfully exacted at the rate of five *dirhams* a pack load and he insists on applying the two *dirhams* legal rate.<sup>40</sup>

The *mablagh al-dīnār*<sup>41</sup> was an additional tax imposed on agricultural land in Ta'izz region. It was paid both in cash and in kind.<sup>42</sup> This tax was imposed by al-Manṣūr.<sup>43</sup> He also imposed another tax called *ma'ūna*<sup>44</sup> (assistance).<sup>45</sup> The fact that *mablagh al-dīnār* mentioned in *Nūr al-Ma'ārif*<sup>46</sup> suggests that it is not abolished and continued to be levied during the reign of al-Muẓaffar.

*Al-Dīwān al-Mālī* presents a comprehensive survey on crop tax revenues from different regions, although it does not specify the year when these were obtained. The survey begins with the names and detailed maps of the regions followed by a statement of the gross amount of taxes (*mablagh irtifā'ihā*). This latter statement is divided into cash amount and amount in kind.<sup>47</sup> So, it gives the net amount

<sup>37</sup> Ibid. vol. 1, pp. 379-380.

<sup>38</sup> *Al-Dīwān al-Mālī*, p. 58 b.

<sup>39</sup> *Nūr al-Ma'ārif*, vol. 1, pp. 117, 118.

<sup>40</sup> *Al-Dīwān al-Mālī*, p. 13 a.

<sup>41</sup> Translated literally, the phrase means 'the value of the *dīnār*' but the text gives no explanation as to why the name was chosen, nor does it mention why the tax was imposed only on the Ta'izz region.

<sup>42</sup> *Nūr al-Ma'ārif*, vol. 1, pp. 582-589.

<sup>43</sup> 'Alwān, Aḥmad, *Dīwān wa Kitāb al-Futūḥ*, ed. Al-Manṣūb, A. first edition, Ṣan'ā': Markaz al-Dirāsāt wa al-Buḥūth al-Yamanī, 1992, pp. 498, 499, 500.

<sup>44</sup> Al-Janadī mentions that this tax, that probably aimed at assisting al-Manṣūr in his military campaigns, was eventually dropped by al-Muẓaffar. See al-Janadī, Muḥammad b. Yūsuf. *al-Sulūk fī Ṭabaqāt al-'Ulamā' wa al-Mulūk*. ed. al-Akwa', M., Ṣan'ā': Maktabat al-Irshād, 1413/1993. Vol., 2, p. 550.

<sup>45</sup> 'Alwān, *Dīwān wa Kitāb al-Futūḥ*, pp. 506, 507.

<sup>46</sup> *Nūr al-Ma'ārif*, vol. 1, p. 582.

<sup>47</sup> On one occasion *al-Dīwān al-Mālī* mentions that *istikhrāj amwāl al-mustaftaḥ* in Ta'izz, i.e. collecting *al-mustaftaḥ* dues, was on 11 July and the tax on crops

received in taxes (*mustakhraj*) after deducting tax remissions (*musāmahāt*).<sup>48</sup>

The Rasulids applied the *khirāṣa/misāḥa* system to assess and estimate taxes indicating that the outcome of the process. This means that the amount of estimated tax or *mustakhraj* in their terminology might have been equivalent to the Egyptian term *zakāh*.<sup>49</sup> However, in *Nūr al-Ma'ārif*, farmers and land as well as grove owners could receive their share of the crop only after *zakāh* had been paid.<sup>50</sup>

Rasulids followed the steps of their former masters, "the Ayyubids", and built on their successes.<sup>51</sup> In particular, Egyptian influence is evident in the administrative system and practices at the port of Aden, where the Rasulids had a team of officials, who performed their duties according to pre-specified and well-defined rules. These officials included *mufattishūn*, who inspected merchant vessels and trading commodities; *kuttāb* with their record books of *dafātir*, *durūj* and *daftar al-khalāṣ*, where all transactions were recorded in minute detail; *mubāshirūn* to ensure that regulations were observed; *nāẓir* and sheikhs to monitor activities at the port

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(*ghalla*) was in September. *Al-mustaftah* dues were 59,395 *dīnārs* in cash while *ghalla* taxes were 17,794 *adhḥāb* (a measure) in kind. See *al-Dīwān al-Mālī*, pp. 116 a. 118 b. In this regard Varisco informs us that al-Ashraf cited a tax in the mountainous regions called *mustaftah* on 14 July and concludes that this appears to have been a major tax that probably refers to the beginning of the tax period. See Varisco, D. M. *Medieval Agriculture and Islamic Science: The Almanac of a Yemeni Sultan*. Seattle: University of Washington Press, 1994. p. 161.

<sup>48</sup> For a comprehensive survey of crop tax revenues from different regions, see Abudahesh, *Commercial Activities*, pp. 232, 233. It seems that the sultan himself used to carry out random inspections. In *Nūr al-Ma'ārif*, it is stated that if the sultan wished to know about the crop revenues of a certain area, the '*ahrā'* clerks would present him with a signed and detailed report showing the original amount of crop levied in taxes, deductions such as remissions or endowments and the remaining amount of the crop. See *Nūr al-Ma'ārif*, vol. 2, p. 60.

<sup>49</sup> Ibid. p. 235.

<sup>50</sup> *Nūr al-Ma'ārif*, vol. 1, pp. 372, 373, 374, 377.

<sup>51</sup> Smith, G. R. "Have You Anything to Declare? Maritime Trade and Commerce in Ayyubid Aden: Practices and Taxes". *Proceedings of the Seminar for Arabian Studies*, London, (1995) pp. 127-140. p. 128.

and exact taxes; accountants, estimators, weighers and counters.<sup>52</sup> The Rasulids always sought to improve and adapt Egyptian administrative and taxation system according to their particular situation and needs.<sup>53</sup> This explains why they were exceptionally efficient.<sup>54</sup>

The Rasulids imposed *'ushūr* taxes on almost every imported commodity regardless of its source. According to Shamrookh, this might have been a deliberate Rasulid policy aimed at protecting local products.<sup>55</sup> Another explanation is that after the Rasulids had established their own state, they found it possible to assert themselves and felt free to tax their former masters. As regards goods coming from India, these were also subject to *'ushūr* taxes except in very limited cases. In particular, it is interesting to mention that thongless shoes were not taxed.<sup>56</sup> Also, *'ushūr* was not paid on *mushayyaz*<sup>57</sup> teak wood, whereas all types of untreated (*khām*) teak wood were liable for taxation.<sup>58</sup> At the time of the Rasulids, *'ushūr* taxes were generally lower when compared to those in the Ayyubid era. For example, at the time of the Ayyubids, *'ushūr* taxes were eight *dīnārs* on a *buhār* of asafoetida (*hiltīt*), twenty *dīnārs* on a *buhār* of sugar or bamboo (*ṭabāshīr*) and seven *dīnārs* on a *buhār* of

<sup>52</sup> This has been discussed in some detail in Chapters Three and Four in Abudahesh, *Commercial Activities*. Ibn Mammātī describes a similar administrative system in Ayyubid Egypt. Ibn Mammātī, al-As'ad. *Kitāb Qawānīn al-Dawāwīn*. Cairo: Maktabat Madbūlī, 1411/1990. pp. 297-306.

<sup>53</sup> Al-'Umarī, *Masālik al-Abṣār*, p. 47.

<sup>54</sup> Al-Ḥibshī, *Ḥayāt al-Adab al-Yamanī*, p. 24.

<sup>55</sup> Al-Shamrookh, N. *The Commerce and Trade of the Rasulids in the Yemen*. Kuwait, 1996. p. 271.

<sup>56</sup> *Nūr al-Ma'ārif*, vol. 1, p. 415.

<sup>57</sup> The word does not appear in Arabic dictionaries or other sources. But it is likely that the scribe means treated teak wood.

<sup>58</sup> *Nūr al-Ma'ārif*, vol. 1, p. 500. In one place *Nūr al-Ma'ārif* mentions that *'ushūr* were not levied on all types of wood (*sā'ir al-akhshāb lā 'ushūr 'alayhā*). But in another place it states that *'ushūr* had to be levied on traded merchant boats because they were made of wood (*li'anna al-marākib khashab*) which implies that all types of wood were taxed. Although these notes might sound contradictory, this would only imply that certain commodities were exempted from *'ushūr* taxes at one stage. See *ibid.* vol. 1, pp. 500, 501.

cardamom (*hayl*).<sup>59</sup> In Rasulid times, these went down to less than five *dīnārs*, about ten *dīnārs* and just over four *dīnārs*, respectively.<sup>60</sup>

The Rasulids gave special attention to certain imported commodities, particularly lac and iron. In fact, metal products, 'beginning with the sword and ending with the needle' (*min al-sayf ilā al-ibra*), were all grouped together under the category *muthammanāt* that required particular care during the evaluation process.<sup>61</sup> *Nūr al-Ma'ārif* states that the tax on iron was one fifth in kind.<sup>62</sup> Moreover, the tax on both lac and iron was one quarter of the whole. The *dīwān* reserved the right to ask for payment in cash in addition to five *dīnārs* on each *buhār* in the event of the commodities not being needed by the state.<sup>63</sup> A sultani decree states that taxes on lac were one fifth in kind plus the '*ushūr* and '*umāla* fee.<sup>64</sup> Also, tax rates were constantly varying from the statement that at one stage the tax on iron was one fifth in kind, while it was one third at another time, then one half.<sup>65</sup>

The tax system on certain goods that had to be paid in kind was called *muqāsam*. In addition to lac and iron, *muqāsam* commodities included woven cotton (*'uṭb maḥlūj*) of which half of the whole was taken, nutmeg (*jawzī*) of which one third was taken, and one sheep of every nine Abyssinian sheep plus one quarter of a *dīnār* per head or the equivalent in cash at market prices in the event of sheep not being needed by the *dīwān*.<sup>66</sup>

The Rasulids also encouraged trade by applying some regulations pertaining to unmarketability. According to their returned commodities (*mardūd*) regulations, if it was not possible to sell goods exported from Aden the merchants had the right to bring

<sup>59</sup> Ibn al-Mujāwir, *Tārīkh al-Mustabṣir*, p. 159.

<sup>60</sup> *Nūr al-Ma'ārif*, vol. 1, pp. 425, 440, 459.

<sup>61</sup> Ibid. vol. 1, p. 501.

<sup>62</sup> Ibid. vol. 1, p. 424.

<sup>63</sup> Ibid. vol. 1, p. 501.

<sup>64</sup> Ibid. vol. 1, pp. 462, 463. The term '*umāla* appears only a few times in the text but no reference to it is made in other available sources. By this term the scribe probably means a fee for handling goods.

<sup>65</sup> Ibid. vol. 1, p. 465.

<sup>66</sup> Ibid. vol. 1, pp. 422, 443, 455, 501.

them back to the port and no *'ushūr* taxes would be exacted provided evidence was produced that they had left the port.<sup>67</sup>

The main imports coming into Aden were cloths, spices and perfumes from India, South-East Asia and China and slaves, ivory and pepper from East Africa. The main exports through Aden in Rasulid times were textiles, lead and kohl going out to India from Egypt and North Africa. Although precise information is still scant, it can perhaps be noted that three main fees were payable on goods coming into, and going out from, the port of Aden in Rasulid times. There were the *ushur*, custom dues only rarely in fact a "tenth", the *dilāla*, a commission fee, and the *shawānī*, the latter literally meaning "galleys" a tax imposed from the time of the Ayyubid sultan al-Mas'ūd (died. 626/1228) for the maintenance of the warships employed by the state in the protection of the merchant fleet.<sup>68</sup>

The Rasulids imposed *shawānī* tax on most commodities arriving from India and the Far East.<sup>69</sup> It was also imposed on goods arriving from other places. On the other hand, Shamrookh states that *shawānī* taxes were not levied on goods arriving from Egypt, al-Shiḥr and Ḥaḍramawt.<sup>70</sup> If we remember that *shawānī* taxes formed payment towards the service of protecting merchant vessels that the galleys (*shawānī*) provided, then Shamrookh's statement could indicate that the galleys were not deployed along the southern coast of Arabia or in the Red Sea,<sup>71</sup> and as such commodities arriving from

<sup>67</sup> Ibid. vol. 1, p. 502.

<sup>68</sup> Smith. "Rasūlids". *The Encyclopaedia*. p. 457.

<sup>69</sup> See Appendices 3 and 4 of Abudahesh *Commercial Activities*. Shamrookh states that all commodities coming from India were charged with *shawānī* tax. See Shamrookh, *Commerce and Trade*, p. 273. In fact, some commodities arriving from India were sometimes exempted from the *shawānī*, e.g. *baysar* strapless shoes, betel nut (*fūfa*) from Malibār (*fūfa milibārī*) and iron from Goa (*ḥadīd sindābūrī*). See *Nūr al-Ma'ārif*, vol. 1, pp. 415, 446, 465.

<sup>70</sup> Ibid. p. 244. *Nūr al-Ma'ārif* makes reference to certain commodities and states 'if a specified commodity came from Egypt, then it was not liable for *shawānī* tax' (*wa mā kāna min Maṣr fa la shawānī 'alayhī*). Shamrookh misinterpreted the statement to mean 'if the goods came from Egypt, then there was no *shawānī* tax payable on them'. See Shamrookh, *Commerce and Trade*. p. 244.

<sup>71</sup> Smith, G. R. "More on the Port Practices and Taxes of Medieval Aden". *New Arabian Studies*, ed. Smith, G. R., Smart, J. R. and Pridham, B. R., Exeter: University of Exeter Press (1996) vol. 3, pp. 208-218. p. 212.

Egypt, al-Shiḥr, Ḥaḍramawt, Oman and Persia would not be liable for this form of taxation.

In fact, Abudahesh concluded that *shawānī* taxes were exacted on some commodities from al-Shiḥr, Ḥaḍramawt and Egypt.<sup>72</sup> These commodities were aloes wood (*'ūd shiḥrī*) at the rate of twelve and a half *dīnārs* and two *fils* on ten *manrs*, and dates (*tamr shiḥrī*) at the rate of two *qaflas* and three *fils* on each *buhār*.<sup>73</sup> *Shawānī* were also imposed on aloes (*ṣabr Ḥaḍramī*) from adjacent Ḥaḍramawt<sup>74</sup> and on some goods from neighbouring Oman: one eighth of a *dīnār* and one *fils* on a *buhār* of *farḍ* dates and one quarter of a *dīnār*, one *qīrā<sup>3</sup>* and one *fils* on ten items of Nizwa textiles.<sup>75</sup> Furthermore, *shawānī* taxes were paid on waist-wrappers (*fuwaṭ*) from Bahrain and on almost all goods arriving from Kish in the Persian Gulf: silk garments of different types, saffron, *shīrāzī* and *'ttābī* garments and Tamarind.<sup>76</sup> Certain goods arriving from Egypt via the Red Sea were also charged with *shawānī*, these being yellow arsenic (*zarnīkh aṣfar*) at the rate of five *qīrāts* and one *fils* a *buhār*, liquorice (*'irq sūs*) at the rate of one sixth of a *dīnār* a *buhār* and silk garments (*thiyāb ḥarīr ṣandāt*) at the rate of one quarter of a *dīnār* on ten pieces.<sup>77</sup>

Abudahesh found that *shawānī* taxes were levied on some commodities arriving from the Persian Gulf, Oman, al-Shiḥr, Ḥaḍramawt and Egypt leads one to conclude that galleys (*shawānī*) might have indeed been deployed in the Red Sea and along the southern coast of Arabia to protect trading. In fact, given the tension and rivalry between the Egyptians (Mamluks) and the Rasulids as well as the fact that the Rasulids had spread their dominance to al-Shiḥr and Ḍafār, it seems reasonable to presume that galleys were deployed in those areas.<sup>78</sup>

*Shawānī* rates were relatively low when compared to other taxes, particularly *'ushūr*. At times, they were much higher than

<sup>72</sup> Abudahesh, *Commercial Activities*. p. 240.

<sup>73</sup> *Nūr al-Ma'ārif*, vol. 1, pp. 442, 472.

<sup>74</sup> *Ibid.* vol. 1, p. 472.

<sup>75</sup> *Ibid.* vol. 1, pp. 416, 486, 487. Nizwa is a city in Oman.

<sup>76</sup> *Ibid.* vol. 1, pp. 417, 418, 419, 431.

<sup>77</sup> *Ibid.* vol. 1, p. 483.

<sup>78</sup> Abudahesh, *Commercial Activities*. P. 241.

*dilāla*. For example, on one *buhār* of Yathoxylon Avicennae (*fāghira*) *shawānī* taxes were about half a *dīnār* compared to the *dilāla* rate of one eighth of a *dīnār*. Sometimes, the *shawānī* rates were almost double the *dilāla* rate: on one *buhār* of red yarn (*ghazl aḥmar*) the *shawānī* tax was over two and a half *dīnārs*, while *dilāla* was one and one fifth *dīnārs*. On the other hand, the same *dilāla* and *shawānī* rates were sometimes applied to the same commodity, e.g. two *qīraṭs* and two *filss* on ten large cotton turbans (*'amā'im quṭun kibār*).<sup>79</sup>

The term *dallāl* or *simsār* refers to a broker, or to the one who negotiates between a seller and a buyer.<sup>80</sup> The sources provide little information on the precise role of the *dallāl*, or for that matter, on the nature of an apparently related tax, *dilāla* (brokerage). Some writers have attempted to provide possible answers to the questions on *dallāks* and *dilāla* in medieval Yemen by analysing and investigating certain items of information collected at random and relating to different places in different periods of time. Regarding *dallāl*, Arabic sources do not give clear information about the origins of these brokers, who have been of such great importance in economic affairs.<sup>81</sup> In Fatimid era in Egypt, certain products were sold through the intermediary of *dallāks*.<sup>82</sup> The *dallāl* in Ayyubid Yemen was entitled to one percent commission, but he does not state whether the fee was paid by the seller or the buyer.<sup>83</sup> Under the Mamluks, *dallāks* were paid a two percent commission, but had to give up half of their profit in taxes.<sup>84</sup>

There is some information on the nature of the *dallāl*'s job and his social standing in Rasulid era in Yemen. *Dallāl* in Zabīd dealt with vendors of used goods in Rasulid times.<sup>85</sup> In Hijaz region, Yemeni

<sup>79</sup> *Nūr al-Ma'ārif*. vol. 1, pp. 444, 445.

<sup>80</sup> Al-Zabīdī, *Tāj al-'Arūs*, under the item *dll*.

<sup>81</sup> Becker. C. H. "Dallāl". *The Encyclopaedia of Islam*. Vol. II. London: Luzac & Co. (1965) pp. 102-103. p. 102.

<sup>82</sup> Al-Maqdisī, Shams al-Dīn Abū 'Abd Allāh. *Aḥsan al-Taḳāsīm fī Ma'rifat al-Aḳālim*. M.J. De Goeje, 2<sup>nd</sup> ed. Leiden: Brill, 1906. p. 213.

<sup>83</sup> Ibn al-Mujāwir, *Tārīkh al-Mustabṣir*, p. 165.

<sup>84</sup> Al-Maqrīzī, Taqī al-Dīn Aḥmad. *al-Khiṭaṭ al-Maqrīziyya*. Cairo: Maktabat Madbūli, 1998. vol. 1, p. 89.

<sup>85</sup> Abū Makhrama, *Thaḡhr 'Adan*, p. 197.

*dallāks* were organised in groups and also dealt in slaves.<sup>86</sup> Goitein mentions that the *dallāl* had to pay a two percent commission fee.<sup>87</sup> Elsewhere, Serjeant describes the *dallāl* as a common agent who acted as an intermediary between merchant wholesalers and retailers.<sup>88</sup> The role of *dallāks* in different contexts is also investigated. They rarely rose to high office or position and could not aspire to join the rank of merchants.<sup>89</sup>

In the period of the present study (al-Muzaffar era), the *dallāl* was trustworthy and reliable,<sup>90</sup> one of his duties was to assist the *muhtasib*<sup>91</sup> in preparing a price list of all commodities bought and sold in the market and to deliver it to the *dīwān*.<sup>92</sup> The emphasis on 'trustworthy' *dallāks* was not without a reason. On the other hand, when the *dīwān* needed to buy large quantities of gold, *dallāks* had in no way to be informed, except the news was spread and gold prices were raised.<sup>93</sup> This implies that *dallāks* were either working

<sup>86</sup> Al-Sakhāwī, *al-Daw' al-Lāmi' li Ahl al-Qarn al-Tāsi'*, Cairo: Maktabat al-Quds, 1353/1934, vols. 3, 4, pp. 70, 107, 210.

<sup>87</sup> Goitein, S. D. *A Mediterranean Society*. Los Angeles: University of California Press, 1967. vol. 1, p. 61.

<sup>88</sup> Serjeant, R. B. "Early Islamic and Mediaeval Trade and Commerce in the Yemen". *Yemen 3000 Years of Art and Civilisation in Arabia Felix*, ed. Warner, D., Frankfurt: Pinguin-Verlag (1988)163-166. p. 165.

<sup>89</sup> Serjeant, "Yemeni Merchants", p. 76.

<sup>90</sup> This indicates that some *dallāks* were not trustworthy. In *Tāj al-'Arūs*, it is stated that *dallāks* frequently recommended inferior goods to purchasers and always took sides with the sellers. See al-Zabīdī, *Tāj al-'Arūs*, under the item *dll*.

<sup>91</sup> *Nūr al-Ma'ārif* uses the term *muhtasib* without specifying what it means. In another place, the scribe refers to the *muhtasib* of Egypt as the official in charge of measures and calculations. See vol. 1, pp. 267, 512. Goitein defines the term as 'market superintendent'. See *A Mediterranean Society*, vol. 1, p. 270. In his reference to al-Janadī who was assigned to the post of *muhtasib* in Aden, al-Akwa' mentions that the job entailed pricing commodities and supervising measures and weights. See al-Akwa's introduction to *al-Sulūk*, vol. 1, p. 54.

<sup>92</sup> *Nūr al-Ma'ārif*, vol. 1, p. 512. Inaccurate information is attributed to *Nūr al-Ma'ārif* by Shamrookh who states that "the *dallāl* had to report the prices of the principal kinds (*aṣnāf*) of merchandise in the port and deliver them to the *dīwān* in Aden". See Shamrookh, *Commerce and Trade*, p. 268.

<sup>93</sup> *Ibid.* vol. 1, p. 495. al-Jāhīz mentions that *dallāks* were not trusted and their testimony was not accepted. See al-Jāhīz, Abū 'Uthmān 'Amru. *Al-Tabaṣṣur bi*

independently or in liaison with merchants, although it is possible that they were licensed by the state. More evidence that the *dallāl* was working independently comes from the Rasulid text itself where it is stated that the *dallāl* in the cloth (*bazz*) market had to pay one eighth of a *dīnār* in taxes for brokering the sale of one score of textiles.<sup>94</sup>

The *dallāl* charge is differed in amount depending on commodity and location. A *dallāl* in the state store (*matjar*) was paid one quarter of a *dīnār* for one *qit'a* of madder.<sup>95</sup> In Aden, a *dallāl*, at the *Furḍa*, was paid one eighth of a *dīnār* per *qit'a*.<sup>96</sup> Meanwhile, the commission had to be negotiated between the *dallāl* and the seller, especially in Aden's horse market.<sup>97</sup>

Commodities were not always sold with the intervention of the *dallāl*. For example, merchants were able to sell indigo without the help of a *dallāl*.<sup>98</sup> In addition, spikes of wheat or barley could be sold with or without the intermediary of a *dallāl*. In the former case, the *dallāl*'s commission would be one *dīnār* and a *ṭu'ma* (handful of the commodity) on each unit (*qit'a*).<sup>99</sup>

*Dilāla* tax means the brokerage tax that was levied by Rasulid authorities on most imported goods as opposed to the *dilāla* fee paid to the *dallāl*. It was imposed on certain commodities that originated locally, but arrived at the cloth market or the incoming goods (*wārid*) section at the port of Aden. Commodities were counted or weighed and then taxed before being sold to local or foreign merchants.<sup>100</sup> Moreover, *dilāla* tax did not follow any systematic rule. For instance, an official clerk reports that *dilāla* tax at the *matjar* stood at one

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*al-Tijāra*. ed. Al-Tūnisī, 'Abd al-Wahhāb, Damascus: al-Majma' al-'Ilmī al-'Arabī, 1351/1932. p. 31.

<sup>94</sup> *Nūr al-Ma'ārif*, vol. 1, p. 521.

<sup>95</sup> *Ibid.* vol. 1, p. 179.

<sup>96</sup> *Ibid.* vol. 1, p. 181. Variations in the number of *buhārs* in each *qit'a* between the *matjar* and the *furḍa* existed. In the *matjar* there were ten *buhārs* in six *qit'as* but in the *furḍa* four *buhārs* equalled one *qit'a*. See *ibid.* vol. 1, p. 181.

<sup>97</sup> *Ibid.* vol. 1, p. 189.

<sup>98</sup> *Ibid.* vol. 1, p. 521.

<sup>99</sup> *Ibid.* vol. 1, p. 524.

<sup>100</sup> *Ibid.* vol. 1, pp. 179, 521.

percent,<sup>101</sup> whereas *dilāla* taxes on an imported horse were five and a half *dīnārs* at the *Furḍa*.<sup>102</sup> In the local horse market, *dilāla* tax was two and half *dīnārs*.<sup>103</sup> On the other hand, at the *bazz* market, *dilāla* taxes were one and a quarter *dīnārs* on one score of cloths; one and five twelfths of a *dīnār* on one hundred pieces of ivory or ginger; two percent of the value on mastic and ebony, and one and a quarter percent of the value on soap, yarn, and rose water.<sup>104</sup> At the *furḍa*, certain commodities incurred relatively high *dilāla* taxes.<sup>105</sup>

Abudahesh concluded that information provided by *Nūr al-Ma'ārif* is sometimes confusing. For example, under the title "Khurṣ, 'Ushūr and *Dilāla* taxes on madder at the Port of Aden". It is mentioned that a *khurṣ* tax of ten *buhārs* on one hundred *buhārs*, an '*ushūr* tax of one hundred and eight *dīnārs*, and an '*ufūnāt* tax of seven and one eighth *dīnārs*.<sup>106</sup> The word *dilāla* stated in the title is not mentioned in the text.<sup>107</sup> Another example is '*ufūnāt* which is mentioned in another place. It is reported that the levied tax did not include '*ufūnāt* such as gifts presented to tax officials towards their help and services.<sup>108</sup> In addition, the book also mentions that in the *wārid*,<sup>109</sup> *dilāla* taxes on one hundred *qit'a* were sixty-two and a half *dīnār* plus one *dīnār* in '*ushūr* on every *buhār*, as well as a *manfa'a*<sup>110</sup> tax at the rate of one quarter of a *dīnār* on each *qit'a*.<sup>111</sup> Nevertheless, these unclear statements aside, the *dilāla* tax figures prominently in Rasulid

<sup>101</sup> Ibid. vol. 1, p. 179.

<sup>102</sup> Ibid. vol. 1, p. 427.

<sup>103</sup> Ibid. vol. 1, p. 189.

<sup>104</sup> Ibid. vol. 1, p. 521.

<sup>105</sup> For more information see Abudahesh, *Commercial Activities*. p. 246 and appendix 3.

<sup>106</sup> It is interesting to note that the literal translation of the word '*ufūnāt* is 'rotten'.

<sup>107</sup> *Nūr al-Ma'ārif*, vol. 1, p. 177. This indicates that the terms '*ufūnāt* and *dilāla* might have been used alternatively.

<sup>108</sup> Ibid. vol. 1, pp. 380, 381.

<sup>109</sup> Madder arriving in Aden from the regions was taken to this section first for taxation. If it was intended for exportation it was then taken to the *ṣādīr* (outgoing goods) section and re-taxed. See Abudahesh, *Commercial Activities*, Chapter Four.

<sup>110</sup> The word translates as "benefit" or "profit". But the text does not provide any information on the nature of the *manfa'a* fee.

<sup>111</sup> *Nūr al-Ma'ārif*, vol. 1, p. 177.

tax records. Thus, it is stated that in 680/1281, revenues from *dilāla* taxes in Aden, possibly imposed in the *Furḍa*, were 30,200 *dīnārs*.<sup>112</sup> About 1,350 *dīnārs* were levied in *dilāla* taxes on horses, although the source does not state whether that amount came from *dilāla* on imported or exported horses, horses sold in the local market, or both.<sup>113</sup>

It could be concluded that, despite their differences, what these writers have in common is that they all treat *dilāla* as a brokerage fee paid towards the services of a *dallāl* who was probably a state employee, or an independent broker who paid a license fee or shared his earnings with the state. It is suggested that during the early Rasulid era, *dilāla* did indeed exist as a fee, but more important is that it was a major tax!<sup>114</sup>

The term *jizya* which means (Poll Tax) is frequently used in early Rasulid sources without specifying how this tax was applied. However, if we apply the Ayyubid understanding of the term, then it was a poll tax exacted towards the end or beginning of the lunar year from adult male Christians and Jews at a rate between two to four *dīnārs*.<sup>115</sup> *Al-Dīwān al-Mālī* mentions that *jizya* revenues from Jews in Aden were seventy six *dīnārs* and 129 *mithqāls* of gold.<sup>116</sup> In Wādī Warazān, this was eighty *dīnārs* levied in February.<sup>117</sup> Al-Khazrajī mentions a jurist in al-Janad `Īsa b. al-Faqīh who was paid from *jizya* revenues.<sup>118</sup>

<sup>112</sup> Ibid. vol. 1, p. 521.

<sup>113</sup> *Al-Dīwān al-Mālī*, p. 84 a.

<sup>114</sup> Abudahesh, *Commercial Activities*. p. 243.

<sup>115</sup> Ibn Mammātī, *Qawānīn al-Dawāwīn*, pp. 318-19.

<sup>116</sup> *Al-Dīwān al-Mālī*, p. 81 b.

<sup>117</sup> Ibid. p. 67 a. If *jizya* was collected towards the end or the beginning of the new lunar year as reported by Ibn Mammātī, then the stated *jizya* of Aden Jews might have been levied between the years 681/... and 685/...

<sup>118</sup> Al-Khazrajī, `Alī b. Al-Ḥasan. *Kitāb al-'Uqūd al-Lu'lu'īyya fī Tārīkh al-Dawla al-Rasūliyya*. ed. `Asal, M., Cairo: Maṭba'at al-Fajjāla, 1329/1911. vol. 1, p. 189. Other writers mention that jurists and teachers were paid in monies levied from Jews in *jizya* taxes. See al-Janadī, *Sulūk*, vol. 2, p. 173; al-Ḥibshī, *Ḥayāt al-Adab*, p. 38.

## II. The Customs House (*al-Furḍa*)<sup>119</sup>

The term *al-Furḍa* is used to describe an enterpôt or clearing house for trading commodities.<sup>120</sup> All goods came in or out of the port only through *Bāb al-Furḍa* (*al-Furḍa* gate).<sup>121</sup> Similarly, Abū Makhrama mentions a building known as *al-Furḍa al-ma'rūfa* (the famous *Furḍa*) that functioned as a customs house.<sup>122</sup> Again, by using the phrase "blessed 'ushūr tax in *al-Furḍa* in the protected port of Aden", *Nūr al-Ma'ārif* is explicitly stating that the *Furḍa* was a customs house.<sup>123</sup>

Historical sources abound with information on the Rasulid era. At the time, activities in *al-Furḍa* were carried out by a group of officials with well-defined duties and responsibilities determined by the regulations. As a first step, commodities were transported from the ships to the customs house.<sup>124</sup> At this point, the inspectors (*mufattishūn*) would call on the governor and the high ranking officials (*sheikhs*) to take their places with their records on two benches or raised platforms (*dakkas*), in accordance with the sultan's orders. On one *dakka* sat the governor and the most senior officials, while on the other sat the superintendent (*nāẓir*) and his deputies.<sup>125</sup> This being done, inspectors would then call out the names of the

<sup>119</sup> Margariti states that the term *al-Furḍa* dates back to the ninth century A. D., but she does not mention whether customs activities were conducted in a building or a compound of some sort or on the sea front in the open air. See Margariti, Roxani Eleni. "Like the Place of Congregation on Judgement Day: Maritime Trade and Urban Organization in Medieval Aden (ca. 1083-1229)". Ph. D. thesis. Princeton University, 2002. pp. 145-146. By stating Aden is *furḍat* al-Yaman, it is difficult to argue that al-Maqdisī is talking about a building, rather he is alluding to the importance of Aden as a port. See al-Maqdisī, *Aḥsan al-Taqāsīm*, p. 85. In this text the term *furḍa* refers to a building.

<sup>120</sup> Ibn al-Mujāwir mentions the term in different places in *Tārīkh al-Mustabṣir*, for example see pp. 129, 147, 148, 158, 163, 184.

<sup>121</sup> Ibid. p. 174.

<sup>122</sup> Abū Makhrama, *Thaghr 'Adan*, p. 10.

<sup>123</sup> *Nūr al-Ma'ārif*, vol. 1, p. 409.

<sup>124</sup> *Nūr al-Ma'ārif*, vol. 1, p. 502.

<sup>125</sup> Ibid. vol. 1, p. 514. *Nūr al-Ma'ārif* gives the impression that the process involved a lot of paper work and states that *furḍa* officials would not be able to accomplish the job on one *dakka*. See *ibid*, vol. 1, p. 514.

goods' owners and give a detailed account of the goods.<sup>126</sup> No doubt for charging tolls and octroi or customs duties. Certain officials looked after the *dakkas*. Serjeant thinks that they were benches upon which goods were dumped to be examined by the custom officials.<sup>127</sup> At the customs house gate, an employee called *al-khāriṣ*<sup>128</sup> would evaluate commodities weighing less than one hundred *raṭṭs* and then estimate the tax.<sup>129</sup> Commodities weighing more than one hundred *raṭṭs* had to be weighed on the customs house scales.<sup>130</sup> During the weighing process, a *mumli* (caller, or the one who dictates) had to shout out loudly what the goods were and how much they weighed.<sup>131</sup> Abudahesh found that this practice was of central importance to the taxation process in that the inspectors and the *mumli* worked under strict supervision and were instructed to shout out clearly and loudly.<sup>132</sup> Hence, all those presents were assured that no cheating was taking place, and that bias or favouritism were not involved. What the inspectors and the *mumli* announced had to be recorded verbatim in the full sight and hearing of all those present to ensure that no injustice had been done to any party.<sup>133</sup> Moreover, the sheikhs would then determine the amount of tax to be paid and leave a written account in the ledger (*daftar al-khalāṣ*).<sup>134</sup> This was a large file that contained not only the commercial accounts of the customs house, but also notes of payment, incomes, receipts and records of taxes. Due to its importance, the ledger was accessed only by the sheikhs, or in exceptional circumstances, their deputies.<sup>135</sup>

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<sup>126</sup> Ibid. vol. 1, p. 508.

<sup>127</sup> Serjeant. R. B. "The Ports of Aden and Shihr". *Studies in Arabian History and Civilisation*, London: Variorum Reprints, (1981) 207-224. pp. 211, 212.

<sup>128</sup> *Nūr al-Ma'ārif* mentions that *khurṣ* is the process of estimating the value of a small amount of goods by experience or guess-work on the part of the estimator, the *khāriṣ*. See *ibid*, vol. 1, p. 509.

<sup>129</sup> Ibid. vol. 1, pp. 509, 510.

<sup>130</sup> Ibid. vol. 1, p. 510.

<sup>131</sup> Ibid. vol. 1, p. 512.

<sup>132</sup> Abudahesh. *Commercial Activities*. p. 57.

<sup>133</sup> *Nūr al-Ma'ārif*. vol. 1, pp. 508, 512.

<sup>134</sup> Ibid. vol. 1, p. 508.

<sup>135</sup> Ibid. vol. 1, p. 508.

After taxes had been levied, goods had to be either marketed locally or re-exported. Regarding goods intended for local markets, these left the customs house in the order of which they arrived unless a favoured merchant had been given priority to clear his goods first with the blessing of the sultan.<sup>136</sup> As for commodities intended for re-exportation, these had to be re-taxed and put in bundles. Before commodities left the *Furḍa*, the door officials (*aṣḥāb al-bāb*) would make a list and compare it to the records in the ledger to ensure total agreement between their list and the account of the *Furḍa* officials.<sup>137</sup> If the government officials (*mubāshirūn*) found loose goods or broken bundles on board a ship an explanation would be sought.<sup>138</sup>

The regulations of the port dictated that the customs house should be closed once a month, normally from noon to sunset, in order to audit the *'ushūr* tax, buying and selling transactions and the accounts of the state stores. *Nūr al-Ma'ārif* refers to this event as *muqābalat al-ṣaff* (record matching).<sup>139</sup> The process of reviewing the ledger's accounts and the record books (*dafātir* or *sijillāt*) required each deputy of the customs house to have his own record and a sheikh to be in charge of the ledger. The process also required a group of accountants to work as a team, and even the sheikh himself was under strict supervision.<sup>140</sup> In the event of there being a discrepancy between the record books and the ledger, original documents were consulted in order to trace the error and re-record the accurate information.<sup>141</sup> At the end of the day, a detailed report was prepared, sealed and sent to the governor.<sup>142</sup> At the end of the year, all accounts had to be settled and inventoried, and a customs house sheikh had to prepare a written report in the presence of his

<sup>136</sup> Ibid. vol. 1, p. 502. *Nūr al-Ma'ārif* mentions that locals and high ranking officials had equal rights to buy commodities only from the storehouse (*mikhzān*). This indicates that a storehouse was in the vicinity of *al-furḍa*. See ibid, vol. 1, p. 502.

<sup>137</sup> Ibid. vol. 1, p. 509.

<sup>138</sup> Ibid. vol. 1, p. 512.

<sup>139</sup> Ibid. vol. 1, p. 508.

<sup>140</sup> Ibid. vol. 1, p. 508.

<sup>141</sup> Ibid. vol. 1, p. 509.

<sup>142</sup> Ibid. vol. 1, p. 513.

deputy.<sup>143</sup> Usually, secrecy throughout the auditing process was not required or maintained unless the sultan's instructions stated that this was required.<sup>144</sup> It is worth noting that according to the rules, if goods such as items of clothing were not removed from the customs house before the end of the financial year, then they would attract tax in the next financial year.<sup>145</sup>

In sum, during the time of al-Muẓaffar, activities at the *Furḍa* went according to clear-cut rules and a high degree of discipline, imported and exported commodities were recorded. Accounts were audited with accuracy and precision. The port of Aden was so organized that regulations covered even the fate of *dabash* (rubbish) that accumulated on boats during the voyage. Broken boxes, damaged pottery and rotten vegetables were inspected before being dumped in a special burial place.<sup>146</sup> The high degree of organisation is best illustrated in the following statement recorded by a Rasulid civil servant:

It is imperative that two *satamīs*,<sup>147</sup> one on all Indian goods and one on other commodities, are presented ... when the *furḍa* opens, priority should be given to exported goods followed by imports ... documents may not be forwarded to the treasury unless completed, sealed and stamped by *Furḍa* clerks.<sup>148</sup>

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<sup>143</sup> Ibid. vol. 1, pp. 508-509.

<sup>144</sup> Ibid. vol. 1, p. 509.

<sup>145</sup> Ibid. vol. 1, p. 495.

<sup>146</sup> Ibid. vol. 1, p. 514.

<sup>147</sup> According to *Nūr al-Ma'ārif*, *satami* was important official document which had to be sealed by all officials of the customs house in order to be sent to the Sultan. See pp. 508-513.

<sup>148</sup> *Al-Dīwān al-Mālī*, p. 80 b.

**Conclusion**

It could be concluded that when *'ushūr*, *shawānī* and *dilāla* taxes are added together, it can be seen that the Rasulids charged taxes at a rate higher than that of their predecessors. Taking agricultural produce and the volume of trade into consideration, one can imagine the huge tax revenues at the early period of the Rasulid. Moreover, at the time of early Rasulid era, activities in *al-furḍa* (custom house) were carried out by a group of officials with well-defined duties determined by regulations.

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