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The Evolution of Land Tax (*ḥarāğ*) in Egypt from the Mamluk Period to the Reign of Said Pasha (1250-1863)

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Abstract:

The study proposes to discuss the evolution of land tax in Egypt from the Mamluk period to the reign of Said Pasha (1250-1863). It starts with an introduction about the origin and the definition of the tax in Islam. The introduction includes the origin of the word *ḥarāğ* in the Arabic language. The introduction displays examples of the numerous studies that tackled the topic of land tax in Islamic Egypt. Moreover, the study tackles the types of lands were obliged to pay the tax and other types that were exempted. The study displays the different ways of collecting land tax and the classification of lands as well. The study displays the cases in which there was an exemption from this tax. The study displays examples for the cases of this exemption. The study displays cases for the increase of the tax. The study displays examples for the cases of this increase.

Introduction:

Land tax is known as *ḥarāğ* in Arabic. It is derived from the root *ḥ-r-ğ*.¹Linguistically, it means what came out of the land. In this context, *ḥarāğ* is

¹Ibn Manzūr, *Lisān al-‘Arab*, IV: (Beirut: Dār Iḥyā’ al-Turāṭ al-‘Arabī, 1999), 54.

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the imposed tax on land which must be paid. It was collected on the tenure of the land in its various forms.² The origin of land tax in Islam dates back to Prophet Muhammad. On the defeat of the Jews in the Battle of Ḥaybar, the Prophet accepted that the Jews who would stay in their lands would pay half of their crops to the Muslims.³ The Prophet also, allowed the people of Fadak⁴ to pay half of their crops to the Muslims.⁵ These examples were used as a system by the Rightly guided caliphs. It worth mentioning that ‘Umar Ibn al-Ḥaṭṭāb⁶ imposed the land tax in Iraq.⁷

Keywords:

Ḥarāğ-Fief-Iltizām-Multazim-al-Atyan-al-Miri.

Land Tax during the Mamluk Period:

As the economy of Egypt was associated with agriculture, the income of the government was derived from different types of taxes. Regarding the Mamluk state, it highly depended on the land tax.⁸ This land tax was increased, decreased or nullified according to the surrounding conditions. For example,

² ‘Abd al-‘Azīm Iṣlāḥī, Kharag and Land Proprietary Reign in the Sixteenth Century: An Example of Law and Economics, *Journal of Objective Studies*, 19 (2008), 1.

³ Nağm al-Dīn Yusuf, Kharaj [Land Tax] In C. Fitzpatrick et A. Walker, (ed), *Muhammad in History, Thought and Culture: An Encyclopedia of the Prophet of God* (Oxford: ABC-CILO, 2014), 335; Ibn Hišām *Al-Sīyrah al-Nabawiyyah*, III: (Cairo: Maṭba‘at Muṣṭafā al-Bābī, 1936), 352.

⁴ Fadak is a village in Ḥejaz near to Madina. See: Al-Ḥamawī, *Mu‘ğam al-Buldān*, IV: (Beirut: Dār Ṣādir, 1995), 238.

⁵ Ibn Hišām *Al-Sīyrah al-Nabawiyyah*, (Cairo: Maṭba‘at Muṣṭafā al-Bābī, 1936), III: 368.

⁶ ‘Umar Ibn al-Ḥaṭṭāb is the second caliph in the Islamic history and one of the companions of the Prophet. See: Muḥammad Ṭaqūš, *Tārīḥ al-Ḥulafā’ l-Rāšidīn* (Beirut; Dār al-Nafā’is, 2011), 177, 180.

⁷ Al-Māwardī, *Al-Aḥkām al-Sultāniyyah* (Cairo: Dār al-Ḥadīṭ, 2006), 229.

⁸ Rory Cahill, Qa‘idat al-Mamlakah: Structural Changes in Taxation and Fiscal Administration during the reign of al-Nasir Muhammad bin Qalawun, *Michigan Journal of History*, 8 (2012), 1.

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in 854 AH/1450 AD Sultan al-Zāhir Ġaqmaq⁹ ordered to double the imposed tax due to the need for money.¹⁰ In the same context, Ibn Iyās mentions that Sultan Qāitbāy ordered to collect 1/5 of the land tax of two years in advance to prepare the army for fighting the Ottomans in 893/1488.¹¹ The thing shows the importance of land tax as a main source of income.

It worth mentioning here that some lands were obliged to pay the tax and other types of land were exempted. According to Islamic law, land tax was imposed on the land reconcilably conquered by Muslims.¹² On the other hand, sources mentioned the cases that were exempted of paying taxes as follows:

- 1-The land that the Muslims reclaimed.
- 2-The land that its owners converted to Islam.
- 3-The land that the Muslims conquered by force.¹³

Collecting the Tax:

Most of agricultural lands in Egypt depended on the Nile.¹⁴ Therefore, land was checked every year after the inundation for estimating the land tax. The supervisor of this procedure was called *mubāšir al- ħarāğ*. He used to order

⁹Sultan al-Zāhir Ġaqmaq is a Mamluk sultan ruled from 842 AH/ 1438 AD till 857 AH/1453 AD. See: 'Abd al-Mun'im Māğid, *Al-Tārīḥ al-Siyasī li Dawlat Salāṭin al-Mamālīk fī Miṣr*, (Cairo: Maktabat al-Anglū Miṣriyyah, 1988), 107.

¹⁰Ibn Iyās, *Badā' i' al-Zuhūr fī Waqā' i' al-Duhūr*, (Cairo, Al-Hay' ah al-Miṣriyyah al- 'Āmmah li al-Kitāb, 1984). II, 284.

¹¹Ibn Iyās, *Badā' i' i*, III, 253.

¹²Abū Yūsuf, *Al-Ḥarağ wa Šinā'at al-Kitābah* (Baghdad: Dār al-Ḥurriyyah, 1981), 209.

¹³Al-Māwardī, *Al-Aḥkām al-Sulṭāniyyah*, 227-228.

¹⁴Al-'Umarī, *Masālik al-Absār*, (Beirut: Dār al-Kutub al-'Ilmiyyah, 2010), III, 279; Ibrāhīm Ṭarḥān, *Al-Nuẓum al-Iqtā' iyyah fī al-Šarq al-Awsaṭ fī al- 'Uṣūr al-Wuṣṭa* (Cairo: Dār al-Kātib al-'Arabī, 1968), 236.

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the chiefs of the villages and the surveyors (*al-massāḥīn*) to estimate the Nile water level in order to know the lands that the water reach. And then, to deliver him an irrigation register including the names of the chiefs of the villages, the names of the surveyors who estimated the Nile water level, the current year, and the areas that the Nile reached to.¹⁵

Classification of the lands:

Any land that the Nile water reached was called *al-Rayy* but, the land that the Nile water did not reach was called *al-Šarāqī*. The land that the Nile reached to (*al-Rayy*) was classified into many types, these types were five during the time of Al-Nūwayyirī (d. 732/1333) then were increased to be seven during the time of Al-Maqrīzī (d. 845/1442) as follows:

Types of <i>al-Rayy</i> land according to Al-Nūwayyirī¹⁶	<i>al-Naqā</i> ¹⁷
	<i>al-Mazrū</i> ¹⁸
	<i>al-Ḥars</i> ¹⁹
	<i>al-Ġālib</i> ²⁰

¹⁵ Al-Nūwayyirī, *Nihāyat al-Arab fī Funūn al-Adab*, (Beirut: Dār al-Kutub al-‘Ilmiyyah, 2004), VIII: ١٨١, 182; Magdī Baḥr, *Al-Qariyyah al-Miṣriyyah*, 141.

¹⁶ Al-Nūwayyirī, *Nihāyat al-Arab*, 181-182.

¹⁷ *Al-Naqā*’ is the land that was qualified for agriculture and if it was not cultivated, some plants used in grazing are growing it. See: Al-Nūwayyirī, *Nihāyat al-Arab*, VIII: 181.

¹⁸ *Al-Mazrū*’ is the land that was cultivating every year. See: Al-Nūwayyirī, *Nihāyat al-Arab*, VIII: 181.

¹⁹ *Al-Ḥars* is the land in wḡch the sweet rush plant is growing and this land could not be cultivated unless the sweet rush plant was removed. See: Al-Nūwayyirī, *Nihāyat al-Arab*, VIII: 181; Anthony Teke Quickel, *Farm to fork: Cairo fork: Cairo’s food supply and distribution during the s food supply and distribution during the Mamluk sultanate (1250-1517)*, M.A Thesis, unpublished, (AUC, Cairo, 2015), 40.

²⁰ *Al-Ġālib* is the land that the sweet rush plant is growing in most of its space, and rarely, this land was cultivated. See: Al-Nūwayyirī, *Nihāyat al-Arab*, VIII: 181.

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<p>Types of <i>al-Rayy</i> land according to Al-Maqrīzī²²</p>	<i>al-Mustabḥir</i> ²¹
	<i>al-Bāq</i> ²³
	<i>Rayy al-Šarāqī</i> ²⁴
	<i>al-Barāyib</i> ²⁵
	<i>al-Buqmāhah</i> ²⁶
	<i>al-Šatūniyyah</i> ²⁷
	<i>al-Salāyih</i> ²⁸
	<i>al-Sibāḥ</i> ²⁹

Table no. 1: Classifications of *al-Rayy* land

²¹*Al-Mustabḥir* is the land that the water was existing in it till the time of agriculture ends. Some of this land becomes barren and some was qualified for cultivating only the cucumber. See: Al-Nūwayyirī, *Nihāyat al-Arab*, VIII: 182; Anthony Teke Quickel, *Farm to fork*, 40,41.

²²Al-Maqrīzī, *Al-Mawā'iz wa -l-I'tibār bi Dīkr al-Ḥiṭaṭ wa al-Aṭār*, I: (London: Dār al-Furqān, 1995), 270-272; Tarḥān, *Al-Nuḥum al-Iqtā'iyah*, 236.

²³*Al-Bāq* is the land that was qualified for cultivating wheat. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 270; Anthony Teke Quickel, *Farm to fork: Cairo fork*, 37.

²⁴*Rayy al-Šarāqī* is the land that the Nile water was not reach to then, reached to it. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 271; Anthony Teke Quickel, *Farm to fork*, 37.

²⁵*Al-Barāyib* is the land that was remained from cultivating wheat and barley and after cultivating them, it was cultivating with cucumber. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 271; Anthony Teke Quickel, *Farm to fork*, 38.

²⁶*Al-Buqmāhah* is the land that was remained from cultivating linen and was cultivated with wheat. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 271; Anthony Teke Quickel, *Farm to fork*, 38.

²⁷*Al-Šatūniyyah* is the land that was irrigated and became barren at the last year. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 271; Anthony Teke Quickel, *Farm to fork*, 38-39.

²⁸*Al-Salāyih* is the land that was irrigated and became barren, then was cultivated. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 271.

²⁹*Al-Sibāḥ* is the land that its soil was filled with salt then was fixed and cultivated with plants other than cereals. See: Al-Maqrīzī, *Al- Ḥiṭaṭ*, I: 272.

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The previous types represent an evolution in the types of *al-Rayy* lands from time of Al-Nūwayyirī (Bahari period) to time of Al-Maqrīzī (Circassian period).

After the one responsible for land tax *mubāšir al-ḥarāğ* received the irrigation register called (*qānūn al-rayy*), he was searching for a year whose inundation was similar to the current year's inundation. Then, he was distributing the lands among the peasants with determined areas to cultivate them. So, the lands were distributed among the peasants with a land tax of a year that its inundation was similar to the inundation of the current year. Each peasant was witnessed with the land that he received and its taxes. This was registered in documents called *al-Musağal*. These documents were kept in the bureau of the fief³⁰ (*Dīwān al-iqtā'*).³¹ After that, each peasant was donated the seeds (*taqāwī*). For example, Sultan Al-Zāhir Baybars³² ordered to send the yields (*ğilāl*) to Damascus and they were distributed as seeds (*taqāwī*).³³

³⁰ The bureau of the fief is the bureau that joined the officials who belonged to the fief holder. This bureau appeared for the first time during the Mamluk Period. See: Hassanīn Rabī', The Financial System of Egypt A.H. 564-741/A.D. 1169-1341 (London: Oxford university press, 1972), 64.

³¹ Al-Nūwayyirī, *Nihāyat al-Arab*, VIII: 182; Mağdī Baḥr, *Al-Qariyyah al-Miṣriyyah*, 141.

³² Sultan al-Zāhir Baybars was a Mamluk sultan and ruled from 658 AH/ 1260 AD till 676 AD/1277 AD. See: 'Abd al-Mun'im Māğid, *Al-Tārīḥ al-Siyasī li Dawlat Salāṭin al-Mamālīk fī Mīṣr* (Cairo: Maktabat al-Anglū Misriyyah: 1988), 105.

³³ Al-Maqrīzī, *Al-Sulūk li Ma'rifat Dūwal al-Mulūk*, (Beirut: Dār al-Kutub al-'Ilmiyyah, 1997), I: 527; Ṭarḥān, *Al-Nuzum al-Iqtā'iyah*, 238.

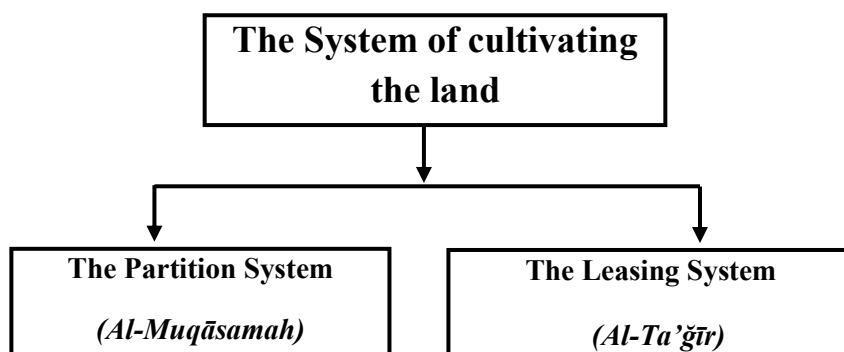
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The System of Cultivating the Land:

There were two systems according to them the peasants cultivated the land; the partition and the leasing system.³⁴



I- The Partition System (*Al-Muqāsamah*):

According to this system, the peasant was cultivating the land in return for a share of the crop. The crop was shared between the fief holder and the peasant. for example, the peasant would take quarter or half as his share and the fief holder took the rest.³⁵

II- The Leasing System (*Al-Ta'ğīr*):

According to this system, the fief holder was allowing the peasant to lease the land. For example, in 819 AH/1416 AD the feddan was leased for 600 dirhams instead of 400 after adding 200 dinars on each feddan.³⁶

³⁴Bahr, *Al-Qariyyah al-Miṣriyyah*, 144, 149.

³⁵Al-Ḥaṭīb, *Al-Iqnā' fī Ḥal Alfāz Abī Šuğā*, (Beirut: Dār al-Kutub al-'Ilmiyyah, 2004), II:153-154; Ṭarḥān, *Al-Nuẓum al-Iqtā'īyyah*, 238.

³⁶Al-Qalqašandī, *Šubḥ al-A'šā*, III: 454, 458; Ibn Šāhīn, *Nayl al-Amal fī Ḍayl al-Dūwal*, (Beirut: Al-Maktabah al-'Aṣriyyah, 2002), III: 298; Bahr, *Al-Qariyyah al-Miṣriyyah*, 143, 149.

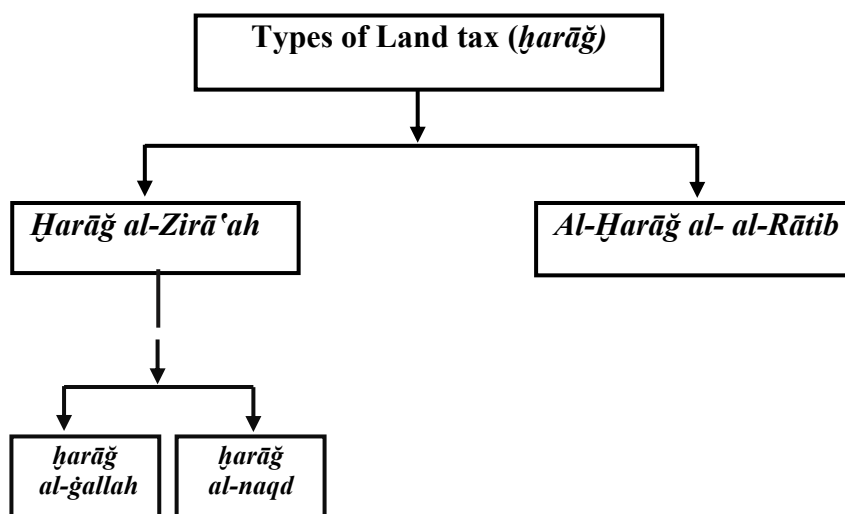
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Imposing Land Tax:

Upon the harvest season, the fief holder used to send officials to survey the land and estimate its tax. Those officials were notaries public (*ṣuhūd*), superintendent (*šād*), scribe (*kātib*) and surveyors (*qaṣṣābūn*). They recorded the land and its location in a document called *Tārīḥ al-Qabā'il* and the names of the peasants were collected in a document called *Tārīḥ al-Asmā'*. Then, they collected the data in new tax registers which were signed by the officials and the witnesses and was kept in the bureau of the fief holder.³⁷ In 875 AH/1470 AD, the *amīrs* were sent to Upper Egypt to survey the land and to collect the tax.³⁸ According to the feudal charter system of the Mamluk period, the fief holder was the one who was collecting the tax.³⁹

Types of the Land Tax:

Land Tax during the Mamluk period was divided into two types as follows:⁴⁰



³⁷ Al-Qalqašandī, *Ṣubḥ al-A'šā*, III: 458; Tarḥān, *Al-Nuẓum al-Iqtā'īyah*, 246-247.

³⁸ Al-Şayrafi, *Inbā' -l-Haṣr bi Anbā' al-'Aşr* (Cairo: Al-Hay'ah al-Maṣriyyah al-'Āmmah li al-Kitāb, 2002), 285.

³⁹ Albrecht Fuess, The Urgent Need for Cash: Thoughts on the Taxation of Land in the Late Mamluk Sultanate, *Mamluk Studies Review*, 25 (2022), 3.

⁴⁰ Al-Nūwayyirī, *Nihāyat al-Arab*, 182, 185-186.

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I- The first type is land tax of agriculture (*Ḥarāğ al-Zirā'ah*). It is a certain tax imposed on the land and its crops. It could be paid as yield (*ğallah*) or monetary.⁴¹

i- Regarding land tax in kind (*ḥarāğ al-ğallah*), it differs from land to another. The average of imposed land tax was ranging from 1/6 *ardabs*⁴² up to 3 *ardabs* on each feddan.

ii- Regarding monetary land tax (*ḥarāğ al-naqd*), it was certain amount of money imposed on land. It could be paid in cash or in instalments.⁴³

II- The second type is the permanent land tax (*al-Ḥarāğ al-Rātīb*). It was imposed on the orchards, water wheels and palm trees. It was only paid as money on each feddan yearly whether the land was irrigated or not. *Al-Ḥarāğ al-Rātīb* was paid in instalments at fixed times such as the harvest season. Such tax was imposed whether the land was cultivated or not. Sources mention that even the fief holder died, his heirs must pay this tax. The only case in which the fief holder was exempted from this tax is if the Nile flooded the

⁴¹Al-Baiyūmī Ismā'īl, *Al-Nuẓum al-Māliyyah fī Miṣr wa-l- Šām Zaman Salāḫīn al-Mamālīk*, (Cairo, 1998),156.

⁴²The *ardab* is a unit of measurement. It was used to weigh wheat and other crops in Egypt. During the Mamluk period, it was around 96.6 kg for one *ardab* of wheat or 65 kg for one *ardab* of barley which is nearly 90 liters. Walther Hinz, *Islamische Masse und Gewichte, umgerechnet ins metrische System*, (Leiden, 1955), 39-40.

⁴³ Al-Nūwayyirī, *Nihāyat al-Arab*, 182; Hassanīn Rabī', *The Financial*, 74, 77; Al-Baiyūmī Ismā'īl, *Al-Nuẓum al-Māliyah*,156,157.

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land.⁴⁴ Moreover, if the land tax was paid in cash, they would deal with “*al-Dinār al-Ğayṣiyyah*”⁴⁵ the army Dinar.⁴⁶

Sources mention that sometimes people refused to pay the land tax but, in such case the state would deal severely with them. In this context, Šams al-Dīn Sunqur al-A‘sar the vizier⁴⁷ went to Upper Egypt in 700/1300. He was on the head of hundreds of mamluks to deal with the ‘*Urbān*’⁴⁸ for their corruption and not paying the land tax. He killed some of them, confiscated their horses, camels, and weapons. Eventually, they paid the land tax.⁴⁹

Land Tax during the Ottoman Period:

This tax was imposed by Sultan Sulaymān I⁵⁰. It was not imposed on the fedden but, was imposed on the village so, as a unit the village has reasonability in

⁴⁴ Al-Nūwayyirī, *Nihāyat al-Arab*, 185,186; Hassanīn Rabī‘, The Financial System, 78; Al-Baiyūmī Ismā‘īl, *Al-Nuḏum al-Māliyyah*, 157.

⁴⁵ *Al-Dinār al-Ğayṣiyyah*: It is a currency through which the government received the land tax. The Mamluks inherited this currency from the Ayyubids. The army Dinar value was not fixed. It was affected by some things such as, the area of the fief, the value of the fief and the rank of the fief holder. See: Al-Baiyūmī Ismā‘īl, *Al-Nuḏum al-Māliyyah*, 308-309.

⁴⁶ Lisa Blaydes, Mamluks, Property Rights and Economic Development: Lessons from Medieval Egypt, *Politics & Society*, 47, (2019), 405.

⁴⁷ Sunqur al-A‘sar was an Amīr and a vizier during the Mamluk period. He became a vizier for two times in 696 AH/1297 AD and in 698 AH/1299 AD during the reign of Sultan Lāğīn. He died in 709 AH/1309 AD. See: Al-Šafadī, *A‘yān al-‘Aṣr wa A‘wān al-Naṣr*, II: (Damascus: Dār al-Fikr, 1998), 478-479, no.751; Aḥmad ‘Abd al-Rāziq, Le vizirat et les vizirs d’Égypte au temps des Mamluks, *AnIsl*, XVI (1980), 194-195, nos. 20,22.

⁴⁸ *Al-‘Urbān*: The tribes who entered Egypt upon the Arab conquest. These tribes were scattered in Egypt and they did not merge with the native Egyptians. See: Al-Maqrīzī, *al-Bayān wa-l-‘I‘rāb ‘ammā bi Ardi Miṣr Mina-l-‘A‘rāb*, (Cairo, 1989), 7; ‘Abd al-Rašīd Baḥr, *al-Qaryah al-Miṣrīyah*, 104.

⁴⁹ Baibars al-Manṣūrī, *Zubdat al-Fikrah fī Tārīḥ al-Hiğrah*, released by Donald S. Richards, (Beirut, 1998), 351; Al-Maqrīzī, *Al-Sulūk*, I, 914.

⁵⁰ Sulaymān I is an Ottoman sultan ruled from 1520 AD to 1566 AD. See: Muḥammad Ṭaqūš., *Tārīḥ al-‘Uṣmāniyyīn min Qiyām al-Dawlah ilā al-Inqilāb ‘Alāal-Ḥilāfah* (Beirut: Dār al-Nafā‘is, 2012), 178.

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paying this tax. It was the only tax that was legally, collected by the *Multazims*^{51, 52}

Collecting the Tax:

The tax was established based on the type of land in this manner:

1-High-grade land -Aal-. 2-Medium-grade land -Wasat-. 3-Low-grade land -Dun-. The villages vary in terms of land quality and were categorized into three groups as outlined

Type	Village
The first type	The villages that had only, high- grade land
The second type	The villages that had only, middle- grade land and low-quality land
The third type	The villages that had only high-grade land and middle-quality land.

⁵¹The *Multazim* was the one who had the right to control the land according to the *Iltizām* system and this happened by a deal between him and the government. There was no direct relationship between him and the peasants as his officials were collecting the taxes on his behalf and a lot of the *Multazim* were not living near the land under their control. See: Ġamāl Maḥmūd, *Al-Arḍ wa -l-Fallaḥ fī Ṣa'īd Miṣr fī al-'Aṣr al-'Uṭmānī* (Cairo: Al-Hay'ah al-Maṣriyyah al-'Āmmah li al-Kitāb, 2010), 80, 82.

⁵²Lankret, *Dirāsah fī Niẓām al-Ḍarā'ib 'Alā al-Aṭyān wa fī al-Idārah al-Iqlīmiyyah fī al-Sanawāt al-Aḥirah min Ḥukm al-Mamālīk, Waṣf Miṣr*, vol5, (trans by Zuhayr al-Šāyib), (Cairo: Dar al- Šāyib, 1979),16.

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Table no. 2: Classifications of the villages

This tax was typically paid on schedule, but occasionally, this was not the case. For instance, the initial document of the *Iltizām* shows that Sharif Eissa postponed his tax payment for a period of two years, from 1660 to 1662. At times, certain villages also failed to fulfill their tax obligations. The reasons for delayed or missed payments included factors like insufficient flooding, disease outbreaks, famine, and conflicts, leading to a temporary relief of the tax. Paying this tax was among the interests of the Ottoman Empire as it represented his loyalty to the empire⁵³ and this tax was a part of the income of the ottoman empire treasury.⁵⁴ Only, in 1694 AD, Egypt was exempted from this tax due to draught⁵⁵ but, in 1791 AD, Egypt was not exempted from this tax and the tax was collected, although draught spread in this year.⁵⁶ In general draught and epidemics spread between 1783 AD to 1792 AD and the lack of stability spread during this period so, the irrigational system became weak and the heavy taxes were imposed so, the peasants left their villages.⁵⁷

In summary, the authorities prioritized gathering taxes over getting involved in rural issues.

⁵³Maḥmūd, *Al-Arḍ wa -l-Fallaḥ*, 178-179.

⁵⁴Stanford J. Shaw, The Nineteenth-Century Ottoman Tax Reforms and Revenue System, *Journal of Middle East Studies*, 6 (1975), 448.

⁵⁵Al-Ġabartī., 'Ağā'ib al-Aṭār fī al-Tarāğum wa -l-Aḥbār, vol1 (Cairo: Al-Hay'ah al-Maṣriyyah al-ʿĀmmah li al-Kitāb, 2003),48.

⁵⁶Al-Ġabartī, 'Ağā'ib al-Aṭār, vol4, 345-346.

⁵⁷Kenneth M. Cuno., *The Pasha's Peasants Law, Society and Economy in Lower Egypt 1740-1852* (Cambridge: Cambridge university press, 1992), 27.

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Land Tax during the Reign of Muhammad Ali Pasha:

During the reign of Muhammad Ali Pasha⁵⁸, all the taxes were unified in *al-Aryan* tax or *al-Miri* tax or the land tax. The unification of taxes gave order to the tax facilitated the tax collection.⁵⁹ Although the taxes were unified, they were not reduced but, increased.⁶⁰

Collecting the Tax:

Following the abolition of the *Iltizam* system, villages started to pay taxes directly to the government, eliminating the need for the *Multazim*. Instead of going through intermediaries, the peasants settled their tax obligations with officials, and the tax payment schedules were arranged accordingly. Consequently, the government took over the role of the *Multazim*.⁶¹

In general, the orders were issued to the *Mudirs*⁶² to hurry up in collecting the taxes from the villages, to appoint the officials who can assist in these affairs and to enforce the peasants to pay the taxes.⁶³ so, many injustices were

⁵⁸Muhammad 'Alī Pāšā was the Ottoman viceroy of Egypt from 1805 AD to 1848 AD. See: Muhammad Ṭaqūš., *Tārīḥ Miṣr al-Ḥadīth wa -l-Mu'āṣar* (Beirut: Dār al-Nafā'is, 2018), 108, 185.

⁵⁹Helen Ann B. Rivlin., *The Agricultural Policy of Muḥammad 'Alī in Egypt* (Massachusetts: Harvard university press, 1961), 126.

⁶⁰Kenneth M. Cuno, The Origins of Private Ownership of land in Egypt: A Reappraisal, *Journal of Middle East Studies*, 12 (1980), 258.

⁶¹Salwā al-'Aṭṭār, *Al-Taḡyīrāt al-Iḡtimā'iyyah fī 'Ahd Muḥammad 'Alī* (Cairo: Dār al-Nahḍah al-'Arabiyyah, 1989), 130.

⁶²Mudirs are the officials who were responsible for an administrative unit called Mudiriyyah. See: Rivlin, *The Agricultural Policy of Muḥammad 'Alī in Egypt*, 88.

⁶³Al-'Aṭṭār, *Al-Taḡyīrāt al-Iḡtimā'iyyah*, 129.

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committed⁶⁴ for example, the *Shayḥs* of two villages in Qina⁶⁵ took additional taxes from the peasants by claiming that these cashes are official taxes and when Muhammad Ali Pasha knew, he ordered a refund of this cash and punishment for these *Shayḥs*.⁶⁶

Muhammad Ali Pasha confronted the wrongdoings, such as in 1817 AD when he summoned all provincial officials for a conference. He instructed them to provide accounts for any extra money they had collected from the farmers and dispatched agents to look into the wrongful acts. These agents questioned the village leaders and documented everything the officials had taken from the farmers. As a result, the officials were compelled to sell off their belongings to repay the amounts they had confiscated.⁶⁷

There were many delayed taxes for two years or for three years as the peasants could not pay these taxes due to the lack in the inundation but, in the years of the increase in the Nile they could pay the delayed taxes. Sometimes, the peasant was exposing himself to punishment, if there was any probability to be exempted from the delayed taxes.⁶⁸

At times, when taxes were not paid on time, the property was seized from the farmer and handed over to someone else who could pay the overdue taxes. Furthermore, if a farmer had several outstanding taxes, they might try to flee

⁶⁴Yūsuf al-Naḥḥas., *Al-Fallah, Ḥālatuhu al-Iqtisādiyyah wa al-Iğtimā'īyyah* (Cairo: Maktabat Hindāwī, 2016), 39.

⁶⁵Qinā is a city had an ancient history that dates back to ancient Egypt and was mentioned by the Muslim travellers. It is the capital of the nowadays Qinā province. See: Muḥammad Ramzī., *Al-Qāmūs al-Ğuğrāfī li -l-Bilād al-Miṣriyyah*, vol4, (Cairo: Al-Hay'ah al-Maṣriyyah al-‘Āmmah li al-Kitāb, 1994), 178.

⁶⁶Al-‘Atṭār, *Al-Tağyīrāt al-Iğtimā'īyyah*, 130, 131.

⁶⁷Rivlin, *The Agricultural Policy of Muḥammad 'Alī in Egypt*, 127.

⁶⁸Muḥammad Fū'ād Šukrī et al, *Binā' Dawlat Miṣr Muḥammad 'Alī al-Siyāsah al-Dāḥiliyyah* (Cairo: Lağnat al-Tā'līf wa -l-Tarğamah wa -l-Naṣr, 1948), 465, 470.

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the land, as taxes were applied to the property without a set guideline, and adjustments to the tax were not made at regular intervals.⁶⁹

The Increase and the Decrease of the Tax:

The taxes that were determined since the field survey of 1814 AD changed after 1814 AD according to the economic needs of Muhammad Ali Pasha. Before the inundation of 1817 AD, the taxes increased for financing the war in Arabia. Although the inundation of 1817 AD was low, Muhammad Ali Pasha did not decrease the taxes.⁷⁰ In 1818 AD, the taxes increased also, due to the war in Arabia.⁷¹

In 1819 AD the taxes increased to the extent that some villages could not pay and Muhammad Ali Pasha cancelled the delayed taxes but, he insisted on paying the current taxes. When Ibrahim Pasha⁷² returned from the Arabia, He declared his intention to gather overdue taxes for the past two years along with the present taxes, so he travelled to numerous provinces to guarantee that all taxes were settled. Although many farmers evaded his appeals, those who stayed behind fell into debt to cover the taxes and were forced to sell their livestock, belongings, and valuables. Ultimately, Ibrahim Pasha managed to raise 100,000 purses. The tax rate went up following the agricultural survey conducted between 1821 and 1822, which classified the land into two groups based on its productivity.

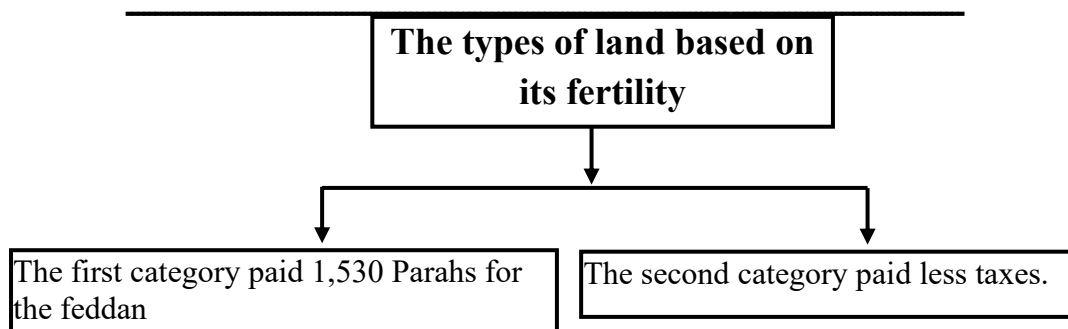
⁶⁹ Al-‘Attār, *al-Tağyirāt al-Iğtimā’iyyah*, 130, 131.

⁷⁰ Rivlin, *The Agricultural Policy of Muḥammad ‘Alī in Egypt*, 127.

⁷¹ Al-‘Attār, *al-Tağyirāt al-Iğtimā’iyyah*, 134.

⁷² Ibrāhīm Pāšā is the son of Muḥammad ‘Alī Pāšā and he ruled Egypt in 1848 AD as the second ruler of Muḥammad ‘Alī dynasty. See: Taqūš., *Tārīḥ Miṣr al-Ḥadīth*, 185.

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In the year 1822, the tax rates ranged from 200 Paraḥs to 2,200 Paraḥs for the fedden, with land classified into 11 groups based on fertility, its proximity to the Nile, and agricultural practices. By 1827, the tax for the highest category had risen to 2,700 Paraḥs for the fedden. Despite the low flood levels during the years 1824 to 1825, requests for tax payments continued, leading to an accumulation of unpaid taxes. When officials looked into the reasons for the tax delays, they informed Muhammad Ali Pasha that the tax burden was too high and needed reduction. Consequently, taxes were eliminated for lands that were not affected by the flooding and for those where crops perished due to drought.⁷³

In 1827 AD, there were 210,000 purses of the delayed taxes so, Muhammad Ali Pasha held a conference with the provincial Shayḥs to find a way to make the peasants pay the taxes. The Shayḥs suggested paying the delayed taxes in instalments with paying the 85,000 purses of the first instalment within a few months. Despite his acceptance, after a few months, Muhammad Ali Pasha ordered to pay 80,000 purses within 20 days and imposed a special tax on the fertile land but, he relieved some poor village's taxes.

⁷³Rivlin, *The Agricultural Policy of Muḥammad 'Alī in Egypt*, 128-129.

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In 1833 AD, Muhammad Ali Pasha increased the taxes by dividing the land into nine categories and imposing between 11 piasters and 72 piasters on them, although there were many delayed taxes. In 1834 AD, the economic affairs deteriorated so, the Pasha cancelled 110,000 purses from the delayed taxes. In 1835 AD, the economic affairs deteriorated due to the spread of plague so, Muhammad Ali Pasha could not request the current and the delayed taxes together. Instead, he cancelled about 300,000 purses of the taxes. In 1836 AD, due to the improvement in economy, many villages in Lower Egypt paid the current taxes and in 1837 AD, the villages of Upper Egypt paid the current taxes and some of them paid their delayed taxes. At the end of 1837 AD, the economic conditions deteriorated due to the low inundation and the decrease in the exports prices.

In 1838 AD, Muhammad Ali Pasha held a council for the *Mudirs* and this council discussed the examination the delayed taxes of lower Egypt as in some cases the taxes were delayed for more than four years. The attendants agreed that the people could not pay the governmental requests and suggested redistributing the land and conducting a new field survey to overcome the iniquities in the tax system but, The Pasha refused finally, the council decided to collect the delayed taxes so, the *Mudirs* of Lower Egypt were ordered to collect 104,000 purses on instalments of 3,250 purses per month.⁷⁴

⁷⁴Rivlin, *The Agricultural Policy of Muhammad 'Alī in Egypt*, 129-132

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The Conclusion:

The study revealed the following points:

- Land tax was known in Islam since the time of prophet Muḥammad.
- Land tax could be doubled or collected in advance in case of wars and the like.
- Some types of lands were exempted from paying tax under the Mamluks.
- Types of *al-Rayy* land were increased and developed during the Mamluk period from five types during the Bahari period to be seven types at the Circassian.
- The Mamluks knew two systems of cultivating the land; the partition and the leasing system.
- There were two types of land tax under the Mamluks; *Ḥarāğ al-Zirā'ah* and *Al-Ḥarāğ al-al-Rātib*.
- The state dealt with those who refused to pay the land tax by confiscation or even killing in some cases.
- The government was more interested in collecting the taxes than intervening in the affairs of the countryside.
- As a conclusion, under the rule of Muhammad Ali Pasha, the power of the government grew as they abolished the *Itizam* system, leading to greater direct oversight of rural economic assets. In Addition, the villagers were shouldering the hardships created by the Pasha's policies.

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