

**Document Name: “How the Jizya is to be Collected and from Whom”**

Author: Abu Yusuf (c.729–798)

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Introduction: The *jizya* was the annual tax that all Christians and Jews (and some members of other religions) were required to pay to the Muslim government of the region in which they lived. Those who paid the tax were called *ahl al-dhimma*, “subjugated persons,” and they lived as second-class citizens who were not equal to Muslims under the law.

This is an excerpt from the *Kitab al-Kharaj*, a treatise written by the judge and scholar Abu Yusuf for the Abbasid Caliph in Baghdad in the late eighth century. Based on his understanding of *fiqh*—that is, on his secular legal interpretation of the Quran— Abu Yusuf in this treatise advised the caliph (referred to as “The Commander of the Faithful” in the last paragraph) how he should collect this tax according to *sharia* (divine law).

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[159] The *jizya* is required of all the *ahl al-dhimma* in the Sawād [the lower half of Iraq], Hīra, and the rest of the conquered lands, namely, the Jews, the Christians, Zoroastrians, Sabaeans, and Samaritans. The only exceptions are the Christians of the Banū Taghlib tribe and the people of Najran. The *jizya* is incumbent upon all adult males, but not upon women and children. For the wealthy the tax is forty-eight dirhams, for those of medium income twenty-four, and for the poor, the agricultural workers and manual laborers, twelve dirhams. It is to be collected from them each year. It may be paid in kind, for example, beasts of burden, goods, and other such things. These are to be accepted in accordance with their value. However, no animals not ritually slaughtered, no pigs, and no wine may be accepted in payment of the *jizya*. Umar b. al-Khaṭṭab—may Allah be pleased with him—had already forbidden the acceptance of such things for the *jizya*. “Leave them to their owners,” he said. “They, however, may sell them, and the proceeds from the sale may then be accepted from them.” This kind of payment is permissible when it is easier for the tributaries. ‘Alī b. Abī Tālib—may Allah honor him—used to accept large and small needles and would count their value toward their individual tribute, according to what I have learned.

The *jizya* is not to be collected from the indigent who receives alms, nor from a blind man who has no craft and no work, nor from any invalid receiving alms, nor from any cripple. However, it

is to be collected from any invalid, cripple, or blind man with means. The same goes for those monks living in monasteries when they have means, but not from those who are mendicants [monks who travel and beg] supported by the alms of wealthy people.

The *jizya* is not collected from a Muslim, unless he converted after the completion of a calendar year, because the *jizya* was due from him at the time of his conversion and had become part of the tribute due to the entire Muslim community, and therefore should be collected from him. If, on the other hand, a man converts before the end of a given—whether by a day or two, or by a month or two, more or less—no part of the *jizya* at all is to be collected from him since his conversion was prior to the end of that

[160] year. If a man dies before the *jizya* has been collected from him, or after only a part has been collected, another part remaining, it is not to be collected from his heirs, nor from his estate, since it is not reckoned as an outstanding debt, just as when a man converts still owing a portion of the *jizya* on his head, it is not collected.

The *jizya* is not to be exacted from an old man who cannot work and has no resources. Neither may anything be collected from anyone of unsound mind.

The *zakāt* [the annual alms tax required of all Muslims] does not apply to the livestock of the *ahl al-dhimma*—that is, their camels, cattle, and sheep. This holds true for men and women equally.

No one of the *ahl al-dhimma* should be beaten in order to exact payment of the *jizya*, nor made to stand in the hot sun, nor should hateful things be inflicted upon their bodies, or anything of the sort. Rather, they should be treated with leniency. They should be imprisoned until they pay what they owe. They are not to be let out of custody until the *jizya* has been exacted from them in full. No governor may release any Christian, Jew, Zoroastrian, Sabaeen, or Samaritan unless the *jizya* is collected from him. He may not reduce anyone's payment by allowing a portion to be left unpaid. It is not permissible for one person to be exempted and for another to have to pay. That cannot be done, because their lives and possessions are guaranteed safety only upon payment of the *jizya*, which is comparable to tribute money.

With regard to collection the *jizya* in the major cities, such as Baghdad, Kufa, Basra, and the like, it is my considered opinion that the imām should entrust it to some man of integrity in each city, one of its good and trustworthy citizens, whose piety and fidelity can be depended upon.

Assistants should be appointed for him who are to gather the adherents of the different faiths, namely the Jews, Christians, Zoroastrians, Sabaeans, and Samaritans, and collect from them in accordance with the classifications which I have already described: forty-eight dirhams from the well-to-do, such as the moneychangers, cloth merchant, the owner of an estate, merchant, the practicing physician, and anyone having a profession or a trade to live by. The *jizya* should be collected in accordance with their profession or commerce—forty-eight dirhams from the well-to-do and twenty-four from those with middle income... Twelve dirhams are to be collected from such manual workers as tailors, dyers, shoemakers, and

[161] cobblers, and those in similar occupations. When the tax has been collected by those in charge, it should be turned over to the Treasury.

As for collecting the *jizya* in the Sawād—you should instruct your agents who are in charge of collecting the *kharāj* [a land tax on conquered lands] to send on their authority men whose piety and fidelity can be depended upon. These men should go to each village and order its headman to gather all its Jews, Christians, Zoroastrians, Sabaeans, and Samaritans. When this this is done, they should collect the *jizya* from them according to the categories outlined above... Should the village headman say, “I shall make an agreement with you on their behalf and will give you a lump sum for them,” the collectors are to ignore his request, because the loss of *jizya* revenues from this would be considerable. Let us suppose the village chief made an agreement to pay five hundred dirhams. There may be enough of the *ahl-al-dhimma* to pay one thousand dirhams or more!

It is proper, O Commander of the Faithful—may Allah be your support—that you treat leniently those people who have a contract of protection from your Prophet and cousin, Muhammad—may Allah bless him and grant him peace. You should look after them, so that they are not oppressed, mistreated, or taxed beyond their means. None of their property may be confiscated, except as required by law. It has been related that the Apostle of Allah—may Allah bless him and grant him peace—said: “Whoever oppresses a protégé or taxes him beyond his means, will have me as that man’s advocate.”

Abū Yūsef, *Kitā al-Kharāj* (Cairo, 1382/1962-63), pp. 122–25.