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The Economic Functions or the Early Islamic State

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This book, based on the author's doctoral thesis submitted to the Edinburgh University, has been divided into three parts. The first part contains four chapters and deals with basic considerations such as 'economic teachings of the Qur'an, economic teachings of the Hadith, the foundations of the economic life,' and 'ownership and controls'. The second part consists of nine chapters and treats the institution of *Bayt al-Mal* (the exchequer) in the light of different issues such as 'the concept and the early history of *Bayt al-Mal*, *Ghanima* and *Khumms* (booty and fifth), *Zakat* (the poor due), *Jizya* and *Kharaj* (poll-tax and land-tax), 'ushur, debts, donations; Centre-province relationship; expenditures of the Islamic state and its economic policy, and 'a note on coinage'. Part three comprises one chapter and offers views on price and cost of living, salaries and wages, affluence and standard of living, and population. There are two appendices, a preface and a list of abbreviations in the beginning and a bibliography and an index at the end of the book.

The Islamic jurists and the Muslim as well as the non-Muslim economists have done yeoman service to this important subject and there are standard works available for understanding, developing and reorganizing this branch of Islamic economics. For instance in Arabic there are Abu Yusuf's *Kitab al-Kharaj* (Taxation in Islam), Abu Ubayd's *Kitab al-Amwal* (Treatise on Wealth), Al-Mawardi's *al-Ahkam al-Sultaniya* (Principles of Governing), Dr. Badawi's *al-Nizam al-Mali al-Islami al-Muqarin* (A Comparative Study of the Islamic Fiscal System) etc. In English S. A. Siddiqi's *Public Finance in Islam*, Aghnide's *Mohammadan Theories of Finance* etc., and in Urdu there are Dr. Nejatullah Siddiqi's *Islam Ka Nazariya-e-Milkiyat* (Islamic Theory of Ownership), Hifzur Rahman's *Islam Ka Iqtisadi Nizam* (Economic System of Islam), Dr. Yusufuddin's *Islam Ke Ma'ashi Nazariye* (Economic Doctrines of Islam) etc. However, there is always a need to rearrange this rich material. Moreover, English literature on Islamic economics is still scarce. Dr. Hasanuzzaman's book is, therefore, a

welcome contribution to the subject. In the first part the author has tried to refer to the verses of the holy Qur'an and the traditions of the Prophet (peace be upon him) that relate to the economic functions of the Islamic state. In most cases, this part describes, but does not analyse the implications of these verses and traditions on some issues such as the concept of ownership, the concept of equity, lawful and unlawful, distribution, agriculture, trade, hoarding, interest, labour etc. In my view, the author's views in this part are inadequate, though correct, and they require further elaborations.

In the second part, the focal part of the book, the author has very ably outlined the historical survey of the institution of *Bayt al-Mal*, its sources and expenditures. Under the caption of *Jizya* and *Kharaj* the author has collected and arranged very rich and authentic material for economists and research scholars.

In part three, the author has discussed some key economic indicators such as the level of prices, fixation of wages and salaries, and standard of living to show how the economic system of that early Islamic era functioned and how the Arabian milieu changed from a simple standard of living to a higher one. The author maintains that in that era wealth was equitably distributed, taxes were evenly levied and the level of prices was kept within the reach of the common man, the wages and salaries were justly fixed, and the resultant standard of living of a man of moderate means was good.

Throughout the book I could not find any views or comments of the author that seem repugnant to *Shari'ah*. For elucidating the rate of taxes, amount of revenue from different provinces during different regimes of the early Islamic state and many other issues of a statistical nature the author has given maps, charts and diagrams. He has tried to furnish complete and authentic data. However, in a few cases he had to draw inadequate conclusions due to the non-availability of complete data. The learned author has succeeded in collecting and arranging standard material on the history of the fiscal system of the Islamic society to the end of the Umayyad period, but he has not even slightly touched the question as to how that system can help us in solving the fiscal problems of our present-day life, a problem which is far more important.

The method of references is very often inconvenient to the reader. The author gives only abbreviations and expects the reader to know the full reference with the help of the list of abbreviations given in the beginning. For example, if he wants to refer to Ibn Abd al-Hakam, *Futuh Misr* he writes only I.A.H. (M). Similarly, he writes for Ibn Abd al-Hakim, *Futuh Ifriqiyya* only I.A.H. for Ibn Abd al-Hakim, *Sirah Umar b. Abd al-Aziz*, I.A.H. (U). Moreover, even after abbreviating the name of author and that of the book the author does not give full documentation regarding the name of publisher, place and date of publication etc.

There are quite a few printing errors which is rather unfortunate for such a valuable work.

The methodology of research is historical. Despite my strong reservations about the analytical contents of the book, it is a good manual on the economic system of the early Islamic society. The author, in preparing this work has relied on the authentic sources of Islamic jurisprudence, history, administration and economics. The language is very good, and the style lucid. The author deserves commendation for producing such a valuable book.