THE FISCAL RESCRIPT OF 'UMAR II

BY

H. A. R. GIBB

THE special place occupied by 'Umar II in the history of the Umayyad caliphate has been emphasized by every historian of the Arabs, Eastern or Western. But the historians and biographers are by no means unanimous in their estimate of his policy. The excessive depreciation of the Umayyads by later writers has tended to overemphasize 'Umar by contrast; he was a true Arab and a true Umayyad, and he accepted Arab domination and Umayyad rule as self-evident realities. The crisis in the fortunes of the Arab state and of the dynasty which coincided with his succession (and which may have been the reason for his nomination by Sulaymān) called for urgent measures of reform. Under the influence of the developing religious thought, he attempted to meet this demand by reversing the policy of putting the State and its interests first, which had been initiated by his predecessors. He was, therefore, primarily interested in the religious aspects of reform, but these were bound up with the political effort to prevent the imminent breakdown of the Islamic State by (i) maintaining the unity of the Arabs; (ii) removing the grievances of the mawāli; and (iii) reconciling political life with the claims of religion.

Most of the early biographical works reflect his religious preoccupations in their almost exclusive concentration on his personal piety and his pious sayings and letters. His administrative measures are, for the most part, alluded to only casually, and in general and sometimes contradictory terms. This has resulted in much inconclusive argument amongst modern historians as to the precise character of 'Umar's fiscal legislation. There exists, however, in the Sīrat 'Umar b. 'Abd al-'Azīz of Ibn 'Abd al-Ḥakam (d. 214/829), published in Cairo 1346/1927 (and cited hereafter as Sīra), the full text of a rescript circulated by 'Umar II to the governors.
(pp. 93-100), which carries every indication of genuineness in its content and linguistic style, and which clarifies some, though not all, of the points in dispute. A translation of this rescript follows, to which is appended a provisional commentary on it, paragraph by paragraph, and a concluding note on the controversial question of Ṭāhir ibn Maḥmūd’s regulation of ḥarāq and ḡizya.

**TRANSLATION**

**[Preamble]**

(93) From ‘Umar b. ‘Abd al-‘Azīz, Commander of the Faithful, to the governors (ʿummāl):

Verily God sent Muḥammad “with the Guidance and the Religion of Truth that He should make it supreme over every form of religion, rage the associators of gods with God as they may” [S. ix, 34]. And verily the religion of God wherewith He sent Muḥammad is His Book which He sent down upon him, that God should be obeyed therein and that His command should be followed and what He has forbidden be avoided, and that His limits should be upheld and His ordinances observed, that what He has made lawful should be permitted and what He has made unlawful be prohibited, and that His right should be confessed and that men should be ruled by what He has revealed therein. Wherefore whoso (94) follows the guidance of God is guided aright, and whoso turns away from it “he hath erred from the even way” [S. ii, 108]. And verily of obedience to God, as He has revealed in His Book, is that all men everywhere should be summoned 1 to al-Islām and that the gate of emigration should be opened to all the people of al-Islām, that the alms and the fifths should be applied according to the decree of God and His ordinances, and that men should seek their livelihood with their own possessions on land and sea, being neither hindered nor withheld.

[I]. As for al-Islām, verily God sent Muḥammad to all men everywhere, as He hath said: “And we have not sent thee save universally to men as a messenger of good tidings and of warning” [S. xxxiv, 28]. And he hath said: “O ye people, verily I am the Messenger of God to you all” [S. vii, 157]. And God, blessed and exalted is He, hath said in that wherewith He commands the Believers in

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1. I read ٍبئع for the reading ٍبئع in the text.