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Fiscal Policy and Financial Administration of the Fatimid State in the Islamic Maghreb (296–365 AH / 909–975 CE): Doctrinal Foundations, Revenue Systems, and Administrative Transformations

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Abstract

Fiscal policy constitutes a central pillar in the consolidation, stability, and longevity of any political authority, as it directly influences economic cohesion, administrative efficiency, and social order. The Fatimid state, established in the Islamic Maghreb at the beginning of the fourth century AH, demonstrated an early and conscious awareness of the strategic importance of public finance. From the initial stages of their rule, the Fatimids sought to construct an organized fiscal and administrative framework aimed at regulating taxation, managing state expenditures, and ensuring the sustainability of economic resources. This study examines the fiscal policy of the Fatimid state in the Islamic Maghreb between 296 AH / 909 CE and 365 AH / 975 CE, focusing on the structural organization of revenue collection, financial administration, and expenditure mechanisms. Particular attention is given to the ideological foundations of Fatimid fiscal practices, which were deeply influenced by the Ismaili Shiʿi doctrine adopted as the official creed of the state. Financial regulations, tax policies, and administrative decisions were not merely economic instruments but were closely intertwined with religious, philosophical, and political considerations. The paper further analyzes the evolution of Fatimid fiscal policy across different historical phases—from the establishment of authority and territorial expansion to the period of consolidation and eventual decline—highlighting the role of financial factors in shaping state power and governance. By exploring the interaction between doctrine, administration, and economic practice, this study contributes to a deeper understanding of medieval Islamic fiscal systems and the distinctive financial model developed by the Fatimids in the Maghreb.

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Introduction:

The Fatimid state is considered one of the most important states that arose in the lands of the Islamic Maghreb, having succeeded in imposing its dominance for a long period of time. This was due to its highly structured organization, which encompassed various political, social, and economic fields. Economic policy was among the most important areas to which the Fatimid rulers devoted attention, given their urgent need for financial resources to administer and control the vast territories under their authority. Economic organization witnessed significant development as a result of reliance on a highly precise and well-organized fiscal policy. On this basis, the main research problem may be formulated as follows: What are the most prominent features of the financial policy of the Fatimid state? To answer this central question, the following subsidiary questions are posed: What were the main financial resources of the Fatimid state? What stages did this policy go through? What were the most important diwans (administrative bureaus) established to regulate and manage this policy?

To address these questions, this study has been structured into three main sections. The first presents the principal financial resources of the state, both ordinary and extraordinary. The second traces the stages through which this policy developed. The third examines the most important diwans established to regulate this policy. In conducting this research, the descriptive historical method was adopted, as it is the most appropriate for studying such topics. To enrich the subject, numerous sources and references were consulted, foremost among them *Kitāb al-Himma fī Ittibāʿ al-Aʾimma* by al-Qāḍī al-Nuʿmān and *Daʿāʾim al-Islām*. Among the secondary references, the most important were *Arab Islamic Society* by al-Ḥabīb al-Jinhānī and *The Fatimid Caliphate in the Maghreb* by Farḥāt al-Dashrāwī (Ibn Salām, 1981).

First: The financial resources of the Fatimid state1. Ordinary resources:

a. Alms (ṣadaqāt): By this is meant the alms due on camels, cattle, and sheep, as well as the amounts to be paid from wealth and agricultural produce[1]. Their assessment was based on the Qurʾanic verse: *"Take from their wealth a charity by which you purify them and cause them to increase"*, and the verse: *"Charities are only for the poor, the needy, those employed to collect them, those whose hearts are to be reconciled, for freeing captives, for those in debt, in the cause of God, and for the wayfarer—an obligation from God."*

The Fatimids insisted on the necessity of paying alms to the agents and collectors of the imams, even if they were unjust and used them to adorn dogs or to drink wine. Some of them reportedly said: "Pay them their dues even if they drink wine with it or eat pork with it. (Al-Qāḍī al-Nuʿmā, 2002)"

b. The fifth (al-khumus): The Fatimids based the legitimacy of the khumus tax on their esoteric interpretation of the Qurʾan by their Ismaili imams. They argued that since alms were forbidden to the Prophet—peace be upon him—and his household, God legislated this tax as compensation. They relied on the verse: *"And know that whatever you acquire as spoils, one fifth of it belongs to God, to the Messenger, to close relatives, to orphans, to the needy, and to the wayfarer."* (Al-Darjīnī).

Imam Jaʿfar interpreted this to mean that the khumus belongs exclusively to the People of the House, with no one else sharing in it. He stated: "The khumus belongs to us, the People of the House; the people have no share in it with us. We are partners with them in four-fifths of the spoils when we are present with them, and the fifth is ours alone. From it we give to our orphans, our poor, our needy, and our wayfarers. Neither they nor we have any share in alms. (Ibn al-Athī)"

The payment of the khumus was obligatory for all members of this community spread throughout the various regions of Algeria that were encompassed by the Fatimid daʿwa, as well as across the entire Islamic world. This obligation applied to all that they owned and all that they earned (Ibn Khallikān).

Shiʿi jurists ultimately concluded that all believers are required, in every era, to pay one fifth of what they gain to the Imam of that time from among the People of the House, in addition to the zakāt due on their wealth. Here, they advance a particular interpretation of "spoils" (ghanāʾim): in their view, it does not refer solely to what is taken from the hands of the polytheists, but rather every gain acquired by an individual is considered a "spoil." Their primary authority for this interpretation is Imam Jaʿfar himself, who states: "God has made the khumus obligatory for us from the wealth of His believing servants and has made it a right owed to us by them. Whoever withholds from us our right and our share in his wealth has no right or share with God. (Al-Māwardī)"

Al-Qāḍī al-Nuʿmān reports an interpretation of the word *ghanm* (gain) as *kasb* (earnings), meaning everything a believer earns, in order to support his theory. Thus, the term *ghanīma* comes to have a broader meaning than what one takes from an enemy and includes all that a believer acquires.

Accordingly, under the teachings of Ismaili jurisprudence, the khumus assumes the character of a mandatory religious levy, comparable to zakāt yet distinct from it. It is added to zakāt in the form of a tax paid once, whereas zakāt represents an annual levy (Brett, 2001).

2. Extraordinary resources:

a. Financial testing (al-imtiḥān fī al-amwāl): This resource represented an important method of collecting funds. Al-Qāḍī al-Nuʿmān reports the statement: "God Almighty has granted the Imams—may God be pleased with them—the right, when redeeming their followers, to test them in their wealth and in what they love, and to take from them what they see fit, and even more than that." He further encourages the followers of this sect, saying: "Whomever the friends of God among you, O believers, put to the test, let him be patient in the trial; the least of it is wealth. There is no fixed limit for the Imams—may God be pleased with them—either in the amount by which they test their followers when approving their circumstances or in elevating them to the rank of virtue in their estimation." (Dachraoui, 1981).

b. The dinar of migration (dīnār al-hijra): This was one of the Ismaili taxes imposed by ʿAbd Allāh al-Dāʿī on each follower of the Ismaili doctrine, to be paid to the Imam during the period of concealment (satr). It was designated to meet the needs of the followers who were migrating from various regions of Algeria toward the "houses of migration," among them Ikjān, located in the region of the Lesser Kabylia in the land of Kutāma.

c. The dirham of fiṭra: Here, it is necessary to distinguish this from zakāt al-fiṭr, which both Sunni and Shiʿi jurisprudence prescribe. This levy was to be paid by every new convert to the Ismaili doctrine. In general, it was a tax introduced by Ḥamdān Qarmaṭ, the leader of the Qarmaṭians in Bahrain, and later imposed by the dāʿī Abū ʿAbd Allāh on everyone who entered his movement (Martínez-Gros, 2009).

d. Customs duties (al-mukūs): These were levies imposed on exported and imported goods. Border posts and entry points to the country constituted the main centers for collecting duties on foreign imports. The rate on imports was estimated at twenty percent of the value of the goods. These taxes were highly productive, especially in southern cities such as Sijilmāsa, which was considered the principal meeting point for trans-Saharan caravans, as well as compulsory transit points such as the centers of the Tripoli region, al-Mahdiyya, and al-Qayrawān. These duties were not imposed on goods alone but extended to travelers as well. An example of this is ʿUbayd Allāh al-Mahdī's requirement that all pilgrims from the Berber lands pass only through the route leading to al-Mahdiyya in order to pay the dues imposed upon them.

e. Jizyat al-jawālī: This was the traditional poll tax imposed on the *dhimmīs* (non-Muslims under Islamic protection), and it had its own dedicated administrative bureau (*dīwān*).

f. The najwā tax: This was a tax collected from those who responded to the call (*al-mustajībūn*) at each rank or level of the Ismaili daʿwa.

g. Al-qabālāt: These were taxes imposed on most types of goods, such as building materials, coral, vegetables, salt, fish, and other commodities. The merchant would pay this tax after selling his merchandise.

h. Voluntary contributions (al-taṭawwuʿ): By this is meant the voluntary spending of believers from their wealth in the path of God, and the transfer of such funds to their patrons or to those appointed to collect them on their behalf. This was done willingly, without a fixed time or a specified obligatory amount. Nevertheless, emphasis was placed on the importance of such voluntary contributions, with stress on the idea that wealth is a trust held by people and must be delivered to its rightful owners—who are none other than the Imams. In this regard, one may cite al-Qāḍī al-Nuʿmān's statement: "Fear God, O servants of God, regarding the trust of God in your hands, concerning the wealth He has entrusted to you; for it is among the greatest trials imposed upon you in its obligation." (Bonner, 2003)

Second: Stages in the development of the financial policy of the Fatimid state

1. The stage of the daʿwa: led by Abū ʿAbd Allāh al-Shīʿī

His financial policy was clear and was subject, on the one hand, to the principles of the Islamic financial system and, on the other, to certain foundations of the Fatimid Shiʿi daʿwa. He imposed on his supporters from the land of Kutāma the dinar of migration and the dirham of fiṭra. He was cautious in his financial policy and therefore left the revenues from taxation and spoils in the hands of the shaykhs of the *awliyāʾ* among the Kutāma.

When he took control of Ifrīqiya, his primary concern was merely to prevent looting and extortion, which its inhabitants feared greatly upon witnessing the advance of the Kutāmi mountain tribes into their lands.

He also worked to return tax revenues that were contrary to Islamic law to their owners, as he did in Ṭubna (Tobna). For example, he rejected the tithe (*ʿushr*) tax, considering it contrary to legal rulings because it was collected in cash, whereas according to the textual prescriptions it should have been collected in kind. For the same reasons, he also rejected the collection of land tax (*kharāj*). Conversely, he approved the jizya tax imposed on *dhimmīs*, among whom was a large community residing in the Zāb region. He accepted its payment not in silver dirhams in accordance with the Prophetic Sunna, but in gold currency, since it was assessed on the basis of the *niṣāb* established by ʿUmar ibn al-Khaṭṭāb—may God be pleased with him. He also approved the tax imposed on cattle, sheep, and camels—namely alms (*ṣadaqa*), because the collection of livestock was carried out according to the rules of assessment established by Islamic law prior to their sale (Kennedy, 2004).

2. The stage of the state: This stage begins with Abū ʿAbd Allāh's liberation of al-Mahdī from prison.

When ʿAbd Allāh al-Mahdī was on his way to Raqqāda, he stopped to visit the House of Migration in the land of Kutāma, Ikjān. There he ordered the seizure of the funds that were in the hands of the missionary shaykhs, which they had buried there. This angered the Kutāmi tribesmen, and al-Qāḍī al-Nuʿmān acknowledges this, stating: "This was among the first actions that turned corrupt hearts away, as they imagined that they would continue, as Abū ʿAbd Allāh had accustomed them, to command and forbid, to collect and to distribute."

Upon entering al-Qayrawān, he was met by jurists and notables who prayed for him, expressed their joy at his accession, and asked him to renew their guarantees of safety. He told them: "You are secure in your persons and your offspring," but he did not mention property. Some of them returned to ask him to guarantee the safety of their wealth as well, but he turned away from them. From that moment, those of sound judgment began to fear him.

As soon as he ascended the throne in Raqqāda, he hastened to restore the previous system of taxation. He confirmed the former head of the land-tax administration, Ibn al-Qadīm, in his position and ordered him to revive the *Dīwān al-Kharāj*, which had been burned when Ziyādat Allāh fled. He also ordered the collection of taxes imposed on estates (*ḍiyāʿ*) that Abū ʿUbayd Allāh al-Dāʿī had previously abolished in Ṭubna.

After several years had passed since the establishment of the caliphate, he began to prepare military expeditions toward the East. This compelled him to concentrate his efforts on organizing internal policy in preparation for achieving his objective. This entailed the creation of a financial and military power capable, on the one hand, of conquering the eastern lands, and on the other, of strengthening the foundations of the Fatimid system in the Maghreb. To achieve these aims, a precise financial plan was adopted, characterized by the creation of pretexts for the confiscation and extortion of wealth.

Perhaps the most significant reform in the field of land tax (*kharāj*) was carried out by Judge Abū Muʿammar ʿImrān ibn Aḥmad ibn ʿAbd Allāh ibn Abī Muḥriz after his appointment as head of the land tax of Ifrīqiya in 303 AH / 915 CE. He compiled a register of existing estates in the country and imposed on them a tax known as *al-taqsīṭ*, a land tax assessed on an arbitrary basis. He estimated the annual income of the tithe (*ʿushr*), calculated the minimum and maximum yields, and then levied on each estate half of the resulting amount. In less than two years, he imposed on estate owners in the various territorial districts a new fine, which he called *al-taḍyīʿ*, which, according to his claim, corresponded to arrears of the *taqsīṭ*.

He also introduced several other taxes, among which—by way of example and not exhaustively—are the following:

a. Head tax (ḍarībat al-ruʾūs): This tax was applied in Sicily, where the population was required to pay the land tax (*kharāj*) in addition to the jizya levied per head, or the so-called head tax. It was imposed annually on male inhabitants, together with the land tax on all estates that had become property of the Muslim public treasury (*Bayt Māl al-Muslimīn*).

b. Subsistence tax (ḍarībat al-irtizāq): This was a "gift" to the caliph from candidates for public offices. It is reported that ʿAbd Allāh al-Mahdī dismissed a judge from al-Qayrawān for excessive leniency and replaced him with a judge from Tripoli, who enriched himself through embezzlement from religious institutions and bribery, yet managed to win the Imam's favor by presenting him with part of his property (Cahen, 1970).

c. City-gate tax: He also imposed customs duties on city gates, particularly in al-Mahdiyya and al-Manṣūriyya, where each of their five gates reportedly yielded 26,000 dinars per day.

d. Revenues of an exceptional nature: These consisted of fines imposed on regions distant from the center that frequently rejected the authority of the state but were soon forced back into the Fatimid fold and compelled to pay heavy penalties. Such payments constituted significant contributions to the treasury. An example of this is Tripoli, which rebelled in 300 AH / 912–913 CE during the reign of al-Mahdī and, after a severe siege, was forced to surrender to the Kutāmi forces. He ordered the execution of the leaders of the uprising from among the notables and compelled the inhabitants of the city to pay 400,000 dinars.

Third: The principal financial diwans of the Fatimid state

1. Dīwān al-Kharāj (Land Tax Bureau): The kharāj was among the most important financial resources of the Fatimid treasury. It differs from the jizya in that kharāj is a tax on land, whereas jizya is imposed on the persons of the *dhimmīs*. It appears that the Dīwān al-Ḍiyāʿ (Estates Bureau) established by ʿAbd Allāh al-Mahdī fell under the jurisdiction of the head of the kharāj, as evidenced by the fact that both bureaus were entrusted to a single individual in 303 AH / 915 CE.

2. Dīwān al-ʿAṭā' (Stipends Bureau): As its name indicates, this bureau was designated for the stipends of soldiers and state officials, as well as other expenditures. From al-Qāḍī al-Nuʿmān's account, it is understood that the expenses and salaries of slaves were also paid from this bureau, as he notes—after mentioning its establishment—that orders were given to register the clients (*mawālī*) and the children of slaves within it.

3. Dīwān al-Kashf (Inspection/Audit Bureau): This bureau was among those established by ʿAbd Allāh al-Mahdī in Raqqāda. While historical sources are largely silent regarding its specific functions, Ibn ʿIdhārī notes that in 298 AH its head was Abū Jaʿfar al-Baghdādī, who served jointly with ʿImrān ibn Abī Khālid ibn Abī Salām.

4. Dīwān of the assets of those who fled with Ziyādat Allāh: Abū ʿUbayd Allāh al-Shīʿī was the first to initiate its establishment. This is understood from al-Maqrīzī's statement: "He ordered the collection of all the wealth, weapons, and other possessions belonging to Ziyādat Allāh, and a great amount was gathered." It appears that Ziyādat Allāh, the

Aghlabid emir, left behind an enormous fortune, which some sources estimate at one thousand gold mithqāls minted in his name. This prompted the caliph ʿAbd Allāh al-Mahdī to allocate a special bureau for these assets.

5. Bayt al-Māl (Public Treasury): The Bayt al-Māl was an important administrative institution responsible for managing state revenues and general expenditures. It was the foundation of all the diwans and was placed under the direct supervision of the caliph, who alone affixed his seal to it.

Conclusion:

Finally, through our study of this subject, we have arrived at several conclusions that may be summarized as follows:

- The Fatimid state possessed a multiplicity of financial resources, which explains its wealth. One of the clearest proofs of this is the amount of wealth that al-Muʿizz li-Dīn Allāh al-Fāṭimī took with him upon his departure to Egypt.
- The financial policy of the Fatimid state was marked by two contrasting phases. The first occurred during the period of ʿUbayd Allāh al-Shīʿī, who sought to reduce taxes and levies on the population and even to bestow wealth upon them in order to win their favor and draw them into his daʿwa. The second phase was the complete opposite and began with the accession of ʿAbd Allāh al-Mahdī, who burdened the populace with taxes, especially after the decision to conquer Egypt, imposing the maximum possible levies in order to meet the needs of and equip the army.
- This blatant excess and the use of pretexts in tax collection led to instability within the state, in addition to the population's rejection of the Ismaili Shiʿi doctrine brought by the regime. This opened the way for the Maghrebis to revolt against this unjust system, most notably the rebellion of Ṣāḥib al-Ḥimār, which nearly brought about the collapse of the state.
- The financial policy of the Fatimid state was highly precise and subject to a long-term plan, fundamentally linked to the major political objectives of the Fatimid caliphate, namely the attempt to dominate the entire Islamic world.

Ethical Considerations

This research is based exclusively on historical sources, archival materials, and published academic literature. It does not involve human participants, personal data, or experimental procedures. The study adheres to accepted academic and ethical standards concerning historical research, citation practices, and intellectual integrity.

Author Contributions

- **Maache Oussama**: Conceptualization of the study, historical analysis, interpretation of fiscal and administrative structures, and drafting of the manuscript.
- **Ilyes Mengaa**: Data collection, review of primary and secondary historical sources, methodological refinement, and critical revision of the manuscript.

Both authors have read and approved the final version of the manuscript and take full responsibility for its academic content.

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Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this article.

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