III. EARLY ATTEMPTS TO INTRODUCE *ZAKĀT*

Of the five pillars of Islam, *shahāda* ('the declaration of faith') and *ṣalāt* ('prayer') were deeply rooted in Sub-Saharan Africa. Fasting, *ṣaum*, also seemed to have been generally accepted by those who converted to Islam and some rulers, as well as many ordinary people, went on the pilgrimage, *ḥajj*, to Mecca. However, the fifth (or, actually, according to Muslim tradition, the third) pillar, namely obligatory almsgiving or *zakāt*, is more difficult to detect in the historical sources of precolonial Africa. Muslim rulers in Mali (Mālī), the Songhay Empire or Kanem-Borno (Kanīm-Barnū) are remembered as having performed the *ḥajj*, inviting Muslim scholars to their courts and building mosques, but in the case of obligatory almsgiving, the sources are rather silent. Whereas the *ḥajj* was quite a spectacular undertaking that granted the performer moral as well as social prestige, obligatory almsgiving was a rather complicated matter. Although there are some remarks about kings and chiefs, who were open handed and distributed alms, this act of personal piety should not be confused with the moral obligation to pay, collect, administer and distribute *zakāt*. The Muslim ideal of the "Good and Merciful Ruler" was based on the idea of giving presents, listening to the commoners and handling the distribution of alms to the needy, but as *ṣadaqa* and not as *zakāt*. *Ṣadaqa* was and is a pious act incumbent upon every Muslim. *Zakāt*, on the other hand, is rather different due to the fact that *zakāt* is both obligatory almsgiving as well as the legal – and in theory the only – tax on Muslims in an Islamic state.

Unknown Realities: Takrūr and Mālī as well as Muslim Ghāna

Arabic sources mention Takrūr as the first Muslim state in the *Bilad al-Sūdān*, whose ruler Wārjābī ibn Rābīs (or Wazjāy ibn Yāsīn) converted to Sunni Islam sometime during the first half of the 11th century. According to al-Bakrī, writing in 1067/68, Wārjābī, who died around 1040/41, introduced Islamic Law among his subjects and compelled them to observe it.[1] At al-Bakrī's time of writing, Takrūr was already known as a Muslim state, although nothing is known about the political and economic structures of the kingdom as such. The ruler of Takrūr

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1 al-Bakrī in *Corpus*: 76.

was regarded as a truly Muslim ruler with whom other Muslim rulers could enter into an alliance. During the rule of Wārjābī's son and successor Labbī, Takrūr was an ally of the Almohads, the new emerging Muslim force in the western Sahara.

The next mention of Takrūr is in al-Idrīsī's text (written c. 1154). According to him, the ruler of Takrūr was a powerful one but widely known for his justice.[2] However, nothing is known about the faith of the ruler or whether Takrūr still was a Muslim state, although most scholars do refer to Takrūr as being a Muslim state at this time.[3] However, according to al-Qazwīnī (c. 1275), Takrūr was

> a great and famous city in the land of the Sūdān ... Its inhabitants include both Muslims and pagans but the kingship there is in the hands of the Muslims.[4]

Perhaps Takrūr was a Muslim state, and the references to the introduction of Islamic Law in the state might indicate that some sort of Islamic economy was introduced, although nothing is known about this. As a matter of fact, nothing is known about the political economy of Takrūr.

The kingdom of Ghāna was presented in the Arabic sources in similar ways. Although the conquest of Ghāna by the Almoravids c. 1076 is still a matter of debate,[5] it is obvious that by the end of the 11th-century Ghāna was perceived as a Muslim state – or, at least its rulers were Muslims. During the 12th century, the king of Ghāna was known as a Muslim ruler who had performed the *ḥajj* and sponsored Muslim scholars.[6]

However, it is questionable whether Muslim Ghāna could be termed an Islamic state. Nothing is known about the conversion of the ruler of Ghāna or the political economy of that state. According to al-Bakrī, the Muslims had served in pre-Muslim Ghāna as the king's interpreters, the officials in charge of the king's treasury and as ministers,[7] but nothing is known about the function of this

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2 al-Idrīsī in *Corpus*: 107.

3 See, for example, Hiskett 1984: 28. According to Levtzion (1986a: 183), Takrūr was the first black African kingdom which became completely converted to Islam, and accepted the *sharī'a* as its law.

4 al-Qazwīnī in *Corpus*: 179.

5 The argumentation for an Almoravid conquest is put forward by Daniel F. McCall in McCall 1971 and by Nehemia Levtzion in Levtzion 1979, 1981, 1993, but later somewhat changed in Levtzion 2000: 64. The counter argument is put forward by David Conrad and Humphrey Fisher in Conrad & Fisher 1982, 1983; Fisher 1982; Hiskett 1984: 23 as well as Norris 1986: 246.

6 See al-Zuhrī in *Corpus*: 98 and al-Idrīsī in *Corpus*: 108, Abū Ḥāmid al-Gharnāṭī in *Corpus*: 132.

7 al-Bakrī in *Corpus*: 80.

treasury – neither before nor after the conversion of the kings of Ghāna.[8] As a matter of fact, there is only one very late reference concerning the collection of tribute/taxes in the kingdom of Ghāna (?) and it does not even refer to Ghāna proper. Ibn Khaldūn (c. 1393/94), who referred in his text to the development of the Almohad movement and those Berber tribes who remained in the (south-western) Sahara, stated that:

> Those of them who remained in the desert remained in their primitive state of dissension and divergence and are now subject to the kings of the Sūdān. They pay them tribute (*kharāj*) and are recruited into their armies.[9]

Norris's translation of Ibn Khaldūn's text is somewhat different than the one cited above:

> At this day they remain divided and disunited because of the diversity of their sentiments and their interests. Having submitted to the authority of the Sudanese monarchy (*mālik al-Sūdān*) they pay the tax to him (*kharāj*) and they furnish contingents for his armies.[10]

The key entry in Ibn Khaldūn's text is his remark "now"/"at this day" – does Ibn Khaldūn refer to his own time, namely the 14th century? If the reading of Ibn Khaldūn's text – in absence of the original Arabic text – would be "in Ibn Khaldūn's days", then his information about the "mālik al-Sūdān" cannot refer to the king of Muslim Ghāna but rather to the king of Mālī.[11] In fact, Ibn Khaldūn explicitly refers to the kings of Mālī who ruled the Sūdān a few chapters later in his book.[12]

Ibn Khaldūn's remark about the collection of *kharāj* ('tribute') is problematic, as *kharāj*, as an Islamic tax, would imply "land tax". Thus, were the Muslims in the desert – if they were regarded as Muslims – taxed according to Islamic rules or not? The matter gets more confused as Ibn Khaldūn, when speaking of the decline of the power of the kings of Ghāna, mentioned that the "veiled people" – presumably the Sanhāja Berbers or the Almoravids – extended their domination over the Sūdān, "and pillaged, imposed tribute (*itāwāt*) and poll-tax (*jizya*), and converted many of them to Islam."[13]

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8 For example, the anonymous *Kitāb al-istibṣār* (written c. 1191) presents a similar description of the capital of Ghāna but does not mention the existence of a treasury in the king's town, as al-Bakrī did. See *Kitāb al-istibṣār* in *Corpus*: 146–147.

9 Ibn Khaldūn in *Corpus*: 331.

10 Norris 1986: 29.

11 Thus *Corpus*: 423; Norris makes no remark on this subject.

12 Ibn Khaldūn in *Corpus*: 333.

13 Ibn Khaldūn in *Corpus*: 333.

It is unclear whether Ibn Khaldūn actually was describing an Almoravid conquest of Ghāna or if he was speaking in general terms because he did not mention in his text that Ghāna was or did become a kingdom ruled by a Muslim ruler.[14] However, as he made a distinction between *kharāj* and *itāwā*, one would suggest that there either was a Muslim ruler taxing Muslim subjects in the first instance or a Muslim ruler taxing non-Muslim subjects in the second instance. One possible interpretation would be that Ibn Khaldūn was referring to Ghāna in the second example (the domination of the "veiled people") – a Muslim ruler (?) taxing non-Muslims – and to Mālī in the first example (the *mālik al-Sūdān*) – a Muslim ruler taxing Muslim subjects.

The political economy in ancient Mālī is as unclear as the situation in Takrūr and Muslim Ghāna. The kings of Mālī were known in the wider Muslim world, especially Egypt, as sincere Muslims, who performed the *ḥajj* and spent a lot of money while they stayed in Cairo. The most spectacular visit of a king from Mālī in Cairo was the pilgrimage and visit of Mansā Mūsā (1312–37) in 1324.[15] It is well known that due to the contacts between Mali and Egypt, Islam became firmly rooted among the royal court in Mali. For example, Mansā Mūsā is known to have pursued an Islamic-oriented policy after his return from his pilgrimage, building new mosques and sending scholars abroad for further studies, building new *madāris* and encouraging the study of the Mālikī *fiqh*.[16]

Al-ʿUmarī's account of Mālī (c. 1337/38) during the reign of Mansā Sulaymān reveals some further details. The governors (*amīrs*) and soldiers of the king were said to have fiefs (*iqṭāʿāt*) and benefices (*inʿāmāt*).[17] He makes a reference to *jizya*, namely saying that it was a tribute paid by pagan nations to the "sultan" of Mālī,[18] but it is not clear whether it was *jizya* or al-ʿUmarī's interpretation of "tribute" resulting from the contraction of a *ṣulḥ* (treaty) or its equivalent. In Arabic-Islamic terminology, a *ṣulḥ* would be contracted with communities and protection granted in exchange for tribute, yet al-ʿUmarī's text might only reflect

14 According to Ibn Khaldūn, the leaders of the Almoravid movement, Ibn Yāsīn and Yaḥyā ibn ʿUmar, had made a withdrawal movement (*hijra*) towards the Senegal and lived there with their community on an island before starting the expansion of the movement across the Sahara. Ibn Khaldūn's explanation is, however, contested by many contemporary scholars. Another explanation is put forward by Ibn Abī Zarʿ, namely that the *hijra* of the Almoravid leaders was westwards, possibly to the island Tīdra off the coast of Mauretania, yet this information has also been questioned by some scholars. On the other hand, Ibn Yāsīn's successor, Abū Bakr ibn ʿUmar, is said to have returned to the Sahara for good about 1072, and had left the leadership of the movement in the north (Morocco) to his cousin Yūsuf ibn Tāshfīn. See further Meier 1999: 377–379, 384 and 394.

15 Levtzion 1986a: 186–197.

16 al-ʿUmarī in *Corpus*: 261.

17 al-ʿUmarī in *Corpus*: 266.

18 al-ʿUmarī in *Corpus*: 272.

a tributary relationship of the "pagan nations" to the king of Mālī, not an established Islamic order. However, the reference to fiefs and benefices might point to Egyptian influences, and one might suggest that the kingdom of Mālī to some extent was moving towards an Islamic, or rather Mamlūk, order. Yet, nothing more is known about the levy of taxes – if they were levied – and the existence of *zakāt*. In fact, the North African traveller Ibn Baṭṭūṭa does not mention a single word about the political economy of the Mālī empire and his description of the court and "non-Muslim traditions" (written c. 1355), such as the custom of sprinkling dust and ashes on the head as a sign of respect for the king as well as their women appearing naked in front of men and the consumption of forbidden meat, such as carrion, dog and donkey.[19]

On the other hand, Ibn Baṭṭūṭa makes a reference to the distribution of *zakāt*, but this reference does not refer to the proper *zakāt* but *zakāt al-fiṭr*, as is obvious from Ibn Baṭṭūṭa's text (this is, at least, Levtzion's interpretation):

> Then he (Mansā Sulaymān) shared out money among the qādī, the preacher and the men of fiqh on the night of the twenty-seventh of Ramadān. They call it the *zakāt*. He gave me a share with them of thirty-three and a third mithqāls. He was gracious to me at my departure, to the extent of giving me one hundred mithqāls of gold.[20]

However, was Ibn Baṭṭūṭa's reference to *zakāt* valid and was this type of *zakāt* in fact the proper *zakāt*? *Zakāt al-fiṭr* should, at least according to its rules, be distributed among the poor and needy and was a rather private matter, whereas the distribution of "*zakāt*" among the Muslim scholars could be interpreted as a form of *zakāt* proper, especially as the *fuqahā*ʾ (sing. *faqīh*, scholars of Muslim law) regarded themselves as deserving recipients.

Arguments for the Establishment of an Islamic Order: The Almoravids

One of the first attempts to revive the ideal Islamic order in Africa by demanding the introduction of Islamic taxation based upon *zakāt* was established during the early stage of the Almoravid movement during the 11th century AD. In 1035–36, a Juddāla chief,[21] Yaḥyā b. Ibrāhīm, from near Awdaghust in the southwestern Sahara, went on his pilgrimage to Mecca. On his return journey, seeking an

19 Ibn Baṭṭūṭa in *Corpus*: 291–292, 296–297.

20 Ibn Baṭṭūṭa in *Corpus*: 290; see also Said & King 1975: 46.

21 The Juddāla were one of the three tribes of the nomadic Sanhāja that lived in the Western Sahara. The two other tribes were the Lamtūna and the Massūfa. The Juddāla lived on the Atlantic coast and were at times allied with the Lamtūna, who until 990 had controlled the town of Awdaghust on the southern desert fringe. The Massūfa in turn controlled the main caravan route in the Western Sahara and exploited, among others, the Taghāza salt-mine (Abun-Nasr 1987: 77).

Islamic instructor for his tribe, he met a Sunni scholar, Abū ʿImrān al-Fāsī, in Qayrawān, Tunisia. He recommended to the chief his disciple, a certain Wājāj b. Zallū, the head of a school in southern Morocco, a Sunni stronghold in the midst of a country infested with heresies. One of Zallū's disciples, ʿAbd Allāh b. Yāsīn al-Jazūlī (d. 1059), accompanied the Juddāla chief to the Western Sahara.[22] Qayrawān had by this date developed into a university city devoted to the study and teaching of Mālikī *fiqh* – the school of Islamic law, or *madhhab*, taught by *imām* Mālik ibn Anas (d. c. 179/795), and Ibn Yāsīn, who himself was a Muslim Berber, had been trained by the *ʿulamāʾ* in Qayrawān. The Mālikī religious circles of Qayrawān had emerged in the 9th and 10th centuries as the most determined spokesmen of an ideal which emphasised that the communal life of the Muslims should be governed by the legal principles of the *sharīʿa* – at a time when the Maghrib was shaken and fragmented by political and religious turmoil.[23]

Ibn Yāsīn proved to be not only a teacher who took his task seriously but also an able and inspiring military leader. After much initial discouragement, being rejected by the Juddāla but later allied with the Lamtūna, Ibn Yāsīn succeeded in uniting the Sanhāja in a movement inspired by a new religious message. Soon he was leading the Sanhāja in *jihād* against their traditional enemies, the Zanāta Berbers, at that time established in the Darʾa oasis and in the caravan entrepôt of Sijilmasa, and he also conquered Awdhagust, the southern terminus of the caravan route that since c. 990 had been controlled by the ruler of Ghāna.[24] He seems to have had two main objectives: a religious one, to root out what he considered to be religious errors among the Berbers and impose strict, if not militant, Mālikī law according to the rule of Qayrawān; and an economic one, to seize control of the caravan routes in the Western Sahara, which connected Maghrib al-Aqsā (Morocco) and the western part of the Bilād al-Sūdān (Ghāna and Takrūr). He and his followers came to be known in Arabic as *al-Murābiṭūn*, later latinised into Almoravids.[25] The Almoravids set out in a united force to the

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22 Levtzion 1979: 78; Meier 1999: 372–273; von Sievers 2000: 25. According to Hiskett (1984: 7), the pilgrimage of the Sanhāja chief took place in 437/1045, however, this date is in contradiction with the date of the death of al-Fāsī (d. 430/1039). See further Meier 1999: 373, fn. 182.

23 Abun-Nasr 1987: 77. A discussion on the impact on Maghribi interpretation of Mālikī law is presented in Brett 1983.

24 The Almoravids attacked Sijilmasa in 1053 and sacked Awdaghust in 1054 or 1055. After a rebellion in Sijilmasa, the Almoravids launched a second attack against the town and conquered it in 1056.

25 They were so-called because of Ibn Yāsīn's association with the North African *rubuṭ* (sing. *ribāṭ*), border or frontier fortresses, built by the Arab conquerors, from which to wage *jihād* against the Byzantines and Berbers. The *rubuṭ*, in the manner of Qayrawān, later developed into centres of Islamic learning and propaganda. According to Norris, by Ibn Yāsīn's day the word *murābiṭ*, originally "frontier warrior", may have come to mean simply "Muslim

south and the north. In the north, they invaded Morocco and Spain, creating an empire that lasted about a century. They imposed upon their subject peoples a rigorous brand of Islam based upon a strict interpretation and application of Muslim Law according to the Mālikī *madhhab*.[26]

Ibn Yāsīn subjected his Sanhāja pupils to a severe discipline of reform and punishment. When he first arrived among the Juddāla, they were more or less "ignorant" of Islam. According to Abū'l-Faḍl ʿIyād ibn Mūsā al-Sabtī (Al-Qāḍī ʿIyād, d. 1149), most of the Berbers "had little religion, most of them being [in a state of] jāhiliyya and most of them knowing only the shahādatayn and nothing of the duties of Islam beyond them."[27]

Thus, Ibn Yāsīn's first task was to establish Islam among them. According to Brett, Ibn Yāsīn in fact appeared at this point in the character of the *nāẓir* or watchman or superintendent of the Muslims, his principal duty being to see that the Law of God was obeyed. In Brett's view, Ibn Yāsīn's actions were in accordance to existing North African Mālikī teachings of the 10th and 11th century regarding the establishment of "Islamic spheres" in non-Muslim lands. If Muslim merchants moved outside the Dār al-Islām and the jurisdiction of the *qāḍī*, for example, if they traded with the Bilād al-Sūdān, they would be able to establish Muslim communities and each community should choose for itself a *nāẓir*, who would watch over the affairs of the community whereas the community should accept his authority in place of the *qāḍī*. Thus an "Islamic sphere" would be created within a society ruled by a "pagan" king as was the case throughout the Bilād al-Sūdān.[28]

On the other hand, the Muslim community would at the same time accept the rule of the "pagan" king. In case of a situation of a "stateless and lawless" society – as Brett indicates that one has to term the Berbers of the desert – the rise of a nāzirate would ultimately create tension between the watchman and the surrounding society as was the case of Ibn Yāsīn's teaching. The collision between prevailing Berber custom and the new teaching seemed to have centred around the introduction of Islamic criminal law. According to Ibn al-Athīr (d. 1233),

> They welcomed them [i.e. Ibn Yāsīn and one man called al-Jawhar] and gave them lodging, saying: "Please state us to the law of Islam." So he expounded to them the beliefs and obligations of Islam. They said: "What you have mentioned of prayer and

militant" or "reformer". See Norris 1971: 264–265. See Meier (1999: 335–371) for a general discussion on the meaning of *rubuṭ* and *murābiṭūn*.

26 Levtzion 1979: 78. On the Almoravid empire, see further Hopkins 1958; Laroui 1976; Abun-Nasr 1987.

27 Al-Qāḍī ʿIyād in *Corpus*: 102.

28 Brett 1983: 435–439.

> zakāh is acceptable; but as for your saying that he who kills is to be killed and he who steals is to have his hand severed and he who commits adultery is to be flogged or stoned, that is something which we cannot abide by. Go to someone else."[29]

The crisis between Ibn Yāsīn and the Juddāla seemed to have occurred when he was trying to establish an Islamic order among the Juddāla, although the available sources are somewhat unclear on this point. According to Ibn Abī Zarʿ's narrative (d. 1315), the crisis occurred at the beginning of Ibn Yāsīn's activities. After having been rejected by the Juddāla, Ibn Yāsīn threatened to leave them and go to the land of the Sūdān which, according to Ibn Abī Zarʿ, had already adopted Islam, but he was prevented from doing so by his host, the Juddāla chief Yaḥyā b. Ibrāhīm. Ibn Yāsīn settled apart from the Berbers but continued his preaching and teaching mission. He seems to have been quite successful because he was able to enter into a new alliance with the Lamtūna chiefs Yaḥyā b. ʿUmar and Abū Bakr b. ʿUmar[30] and to establish an Islamic order among the Lamtūna within a couple of years. His aim was to create an organised religio-political community in which the ethical and legal principles of Islam were to be strictly applied and to introduce Islamic taxation based upon the collection of *zakāt*, *ʿushr* and *khums* as well as establish a public treasury.[31] Thus, paraphrasing Brett, one could argue that Ibn Yāsīn had elevated his nāzirate into an amirate and his jurisdiction into a state.[32] However, the establishment of an Islamic order was not an easy task, as Ibn Yāsīn's first failure among the Juddāla indicates:

> Abd Allāh b. Yāsīn began to teach them the Book and the Sunna, the ritual ablutions, the prayer, the almsgiving, and like obligations which God has imposed on them. When they had become versed in these matters and had become numerous he preached to them, admonished them, made them long for Paradise and fear Hell, ordered them to fear God, to command good and forbid evil, and told them of God's reward and great recompense for these actions. Then he called upon them to make Holy War on the tribes of Sanhaja who opposed them. [...] He purified each one who came to him repenting by giving him a hundred lashes. Then he taught them the Koran and the Laws of Islam and ordered them to pray and give the legal alms (*zakāh*) and pay the tithe (*ushr*). For this purpose he established a treasury (*bayt māl*) in which to gather them and from it began to provide the troops with mounts, buy weapons, and make war on the tribes. Soon he ruled all the desert and had its tribes under his control. He gathered the property of those killed in these expeditions and made it *fay*ʾ for the

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29 Ibn al-Athīr in *Corpus*: 159. His original name was ʿIzz al-Dīn Abū ʾl-Ḥasan ʿAlī b. Muḥammad al-Shaybānī.

30 Abū Bakr and Yaḥyā were brothers according to Ibn Khaldūn. When Yaḥyā was killed in Adrar in Mauretania in a clash between the Lamtūna and Juddāla, his brother became the supreme commander of the Lamtūna. See further Meier 1999: 393.

31 Abun-Nasr 1987: 80. Meier (1999: 378) calls it a religious state whose highest level of leadership consisted of a duumvirate.

32 Brett 1983: 439.

> Almoravids. He sent much wealth collected from the legal alms, the tithe, and the fifth to the scholars and *qādis* of the land of the Masāmida.[33]

However, according to al-Bakrī, the crisis happened after the establishment of the public treasury:

> They listened to him and obeyed him until they turned hostile to him on account of events which are too long to relate. It seems that they found some contradictions in his judgements ... and they deprived ʿAbd Allāh b. Yāsīn of the right to impose his legal opinions and counsel. They also took from him the administration of their public treasury, expelled him, destroyed his house, and looted his possessions.[34]

It is unclear whether the crisis can be connected with the imposition of an Islamic economy. According to Levtzion, the root cause of the crisis was due to Ibn Yāsīn's effort to tighten his reform and censorship and might have involved religious controversy, as the rebellion was led, according to al-Bakrī, by a *faqīh*. Levtzion also highlights the spiritual implication of the revolt and its outcome, namely the *hijra* of Ibn Yāsīn and his followers, the building of a *ribāṭ* and the establishment of a new community where Ibn Yāsīn was able to consolidate his position as the supreme authority. Only after the emergence of the new community, according to Levtzion, was the *sharīʿa* established as the regulating guide for personal, economic, political, and military conduct.[35]

The question of "just" and "legal" taxation turned out to become a matter of dispute and conflict during the early days of the Almoravid movement. In Morocco, the Almoravid conquest was connected with the abolishment of illegal taxes and the re-introduction (?) of Islamic or Qurʾānic taxes. On at least two occasions, *zakāt* played a key role in the argumentation between the Almoravids and their neighbours. Both events were reported by Ibn ʿIdhārī (written c. 1312). The first one occurred after 1042, when Ibn Yāsīn sought to bring the neighbours of the Lamtūna under his control. According to Ibn ʿIdhārī,

> When the faqih Abū Muhammad b. Yāsīn sent to the people of these mountains neighbouring the land of the Lamtūna summoning them to the fold of Islam and the law of Muhammad (on him be peace) and that they should pay the *zakāh* which God has imposed upon them, they refused, and killed his messengers, so he ordered the Lamtūna to raid them. [...] They made great slaughter among them and looted their possessions and made their women and children captives ... they returned to their country and their leader ʿAbd Allāh b. Yāsīn ordered them to give the Fifth to their emir Yaḥyā b. ʿUmar ... and they took it.[36]

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33 Ibn Abī Zarʿ in *Corpus*: 240, 241.

34 al-Bakrī in *Corpus*: 71.

35 Levtzion 1979: 91–92.

36 Ibn ʿIdhārī in *Corpus*: 221.

The second one occurred during 1058, when the Zanāta of Darʾa refused to accept him as their overlord:

> The emir Abū Bakr departed from Sijilmasa with his army on 13th Muharram [12 March 1058] for Darʾa in order to take from them the *zakāh* and the *fitra* which they owed to him. At Darʾa there were a people of Zanāta who refused to accept him, so the emir Abū Bakr fought them, defeated them, and took their camels and flocks as booty.[37]

Thus, as in the case of the *ridda* wars under the first caliph, Abū Bakr, the refusal to pay *zakāt* resulted in punishment. Further, the two cases presented above would indicate that Ibn Yāsīn had, in fact, introduced an Islamic order. Or, this is, at least, the impression given by the Arabic chronicles. The division of the war booty as well as the establishment of Almoravid rule in Morocco followed Qurʾānic rules. For example, after the battle outside Sijilmasa on 21 May 1055, Ibn Yāsīn substracted the fifth (i.e., *khums*) from the total war booty and distributed it among the Muslim scholars and learned men in Sijilmasa and Darʾa, and the rest was divided among the Almoravids themselves.[38] After the capture of Sijilmasa and the "fortresses of the Sūs", Ibn Yāsīn abolished all non-Qurʾānic levies and taxes:

> ʿAbd Allāh b. Yāsīn sent out his governors to all its districts and commanded them to uphold justice and make the Sunna preponderate. He obliged them to pay the alms (*zakāh*) and the tithe (*ushr*) and abolished the innovated non-Koranic taxes.[39]

In fact, according to Ibn al-Athīr, the refusal to pay *zakāt* was one of the factors that escalated the conflict between the Almoravids and the Muslims in Sijilmasa. Ibn al-Athīr suggests that the country of the Almoravids, the Western Sahara, was hit by a famine in the year 1058–59 and Ibn Yāsīn ordered about 900 weak members of his community to go to Sijilmasa and "ask for *zakāt*".[40] The famine victims did receive help from the inhabitants of Sijilmasa, although Ibn al-Athīr's text is not clear whether they did so by the use of force or not: "They gathered for themselves something of value and returned." According to Levtzion, Ibn al-Athīr's account is rather confusing and not very trustworthy.[41] Perhaps the use of the word *zakāt* in this instance is rather confusing and should be understood as begging for alms rather than demanding a share of the obligatory alms, especially as Sijilmasa at this point was not yet under the control of the

37 Ibn ʿIdhārī in *Corpus*: 222.

38 Ibn Abī Zarʿ in *Corpus*: 242.

39 Ibn Abī Zarʿ in *Corpus*: 243.

40 Ibn al-Athīr in *Corpus*: 160. According to McDougall 1985: 14–15, the reason for the famine might have been a drought.

41 Levtzion 1979: 93.

Almoravids. However, the refusal of the inhabitants of Sijilmasa to pay *zakāt* to Ibn Yāsīn in 1061 led to the capture of the city. Thereafter, all non-Qur'ānic taxes were abolished and only *zakāt* was collected.[42]

A comparison between Ibn Abī Zar''s and Ibn al-Athīr's texts reveal some inconsistencies, including the chronological order of events. However, it seems obvious that the political message of Ibn Yāsīn's movement and his preaching of a reform of society did have a tremendous impact upon the local people. As Levtzion has pointed out, the power of the Zanāta Berber in Morocco had declined by the middle of the 11th century, and they suppressed their subjects, seized their property, shed their blood, and violated their women. Commodities became scarce and prices went up, misery had replaced prosperity, security had changed into fear and tyranny had replaced justice. Under these circumstances, the arrival of the Almoravids was regarded by some chroniclers as a salvation.[43] According to Ibn Abī Zar', the learned and pious men of Sijilmasa and Dar'a had sent a letter to Ibn Yāsīn and even urged him to come to their towns to relieve the Muslims from oppression.[44]

Perhaps the account of Ibn Khaldūn presents an acceptable compromise-account of the events: first the begging, then the invitation and capture of the city (although, again, Ibn Khaldūn's date for the conquest of Sijilmasa is certainly put too early, namely as 1053–54):

> Abd 'Allāh authorized them [the Lamtūna] to take the legal alms (*sadaqa*) from the property of Muslims and called them Murābitūn (Almoravids). He gave the command in war to the emir Yaḥyā b. 'Umar. They stepped over the desert sands as far as the lands of Dar'a and Sijilmasa, whose inhabitants gave them the *sadaqa*, then they withdrew. [... However, they were recalled by the Muslims in Sijilmasa due to the injustice and tyranny suffered by them.] So they came forth from the desert in 445/1053–54 in a large force [... and conquered Sijilmasa]. They carried out reforms, changed what was not in conformity with the precepts of islam, abolished the [illegal taxes of] *maghārim* and *mukūs*, and levied the *sadaqa*. They appointed one of their own as governor and returned to their deserts.[45]

One interpretation of the above events is that the question of taxation was regarded as an argument and a justification to declare a *jihād*. It is also obvious that the ideal of an Islamic order, in particular the establishment of an Islamic economy, was perceived by the population as the goal to be achieved. Ibn Yāsīn's and his companions' criticism, as well as, obviously, that of the local Muslim scholars was centred around the question of the abolishment of non-Qur'ānic

42 Ibn al-Athīr in *Corpus*: 161.

43 Levtzion 1979: 94.

44 Ibn Abī Zar' in *Corpus*: 242.

45 Ibn Khaldūn in *Corpus*: 329, 330.

taxes and levies and the (re-)introduction of an Islamic tax basis. One might, therefore, conclude that *zakāt* did not form the basis of taxation and did not belong to the public sphere of the Muslim states in Morocco and Western Sahara before the advent of the Almoravids. This point has been clearly pointed out by Levtzion, who argued that Ibn Yāsīn's reforms took root at both the level of Muslim personal conduct, as well in the realm of the organisation of the Muslim state according to the *sharīʿa* and the political theory of Islam.[46]

Ibn Yāsīn's state came very close to the Mālikī ideal of an Islamic state. *Zakāt* and *ʿushr* were levied upon Muslims, while Jews and Christians had to pay the *jizya*. All judgments were referred to the *qāḍīs*, and no law other than the *sharīʿa* was implemented. At least during the time of his first two successors, this ideal remained intact. Both Abū Bakr ibn ʿUmar as well as Yūsuf ibn Tāshfīn were described by the local chroniclers as men of piety and virtue, continuing the practice and teaching of Ibn Yāsīn.[47]

However, not all Muslim commentators on the Almoravid movement were convinced of the validity of Ibn Yāsīn's reforms. In particular, Ibn Yāsīn's way of distributing the war booty, as well as his interpretation of the purification of property, was considered by some as "unorthodox". For instance, according to al-Bakrī, Ibn Yāsīn introduced the "peculiar principle" of taking one third of the property and declaring that the rest then would be purified and thus would have become lawful. Also, al-Bakrī noted that those who collected the *zakāt al-fiṭr* used to spend it on themselves.[48]

Although the local sources do give accounts of the fiscal basis of the Almoravid state, not much apart from its rudimentary structure is known. Funds of the public treasury (*bayt al-māl*) were made up from *zakāt/ṣadaqa*, *ʿushr* and *khums* as well as *jizya*. Among those known to have had a rightful share in the public treasury were the *fuqahāʾ* ('jurists') and *ṭalaba* ('students'), who had the right to receive *khums* as well as part of *zakāt* and *ʿushr*. The public treasury also paid for the purchase of arms, and for the organisation of the army.[49] However, it is not known who else had the right to or, in fact, did receive funds from the public treasury. Yet, one can argue that the fiscal basis of the state soon became too narrow, especially as the constant flow of booty diminished after the successful conquests in Spain.

On the other hand, the later development of the Almoravid state in North Africa and Spain reveals how difficult it was to combine the demands of a rigor-

46 Levtzion 1979: 86.

47 Levtzion 1979: 87; Abun-Nasr 1987: 82–83.

48 al-Bakrī in *Corpus*: 72, 74–75.

49 Levtzion 1979: 86.

ous ideal and the realities of the world. On both military and religious grounds, the Almoravids were unable to consolidate their empire. The original tribal troops were not easily transformed into a professional army, since most troops preferred settlement over continued military service, and their replacement with non-tribal units proved to be a failure. The religious orthodoxy of the Almoravids also proved in the long run to be too narrow. Sunni Muslim scholars during the 12th century, such as al-Ghazālī, started to propose a certain amount of use of philosophy for the interpretation of the dogma, thereby enlarging the narrow or orthodox way of argumentation of the Almoravids.[50] Even worse, by the 12th century the zeal of the Almoravid rulers for an orthodox way of life had diminished. Therefore, it became an easy task for their critics, such as Muḥammad ibn ʿAbd Allāh ibn Tūmart, to regard them as betrayers of the ideals of their movement. This group of critics, known as the Almohads, launched a new reform movement, which by 1160 had ousted the Almoravids and had become the new masters of both North Africa and Spain.

The Attempt to Introduce an Islamic order: Al-Maghīlī and Songhay[51]

One of the most remarkable attempts to establish an Islamic order in sub-Saharan Africa was by the ruler of the Songhay Empire, Askiya al-Ḥājj Muḥammad (c. 1493–1528). In 1496 or 1497, he set out on a pilgrimage to Mecca, visiting the holy cities as well as Cairo. In Cairo he met the Cairene scholar ʿAbd al-Raḥmān al-Suyūṭī (1445–1505). Through his help, Askiya al-Ḥājj Muḥammad was recognised as *khalīfa*, caliph or rather viceregent,[52] in the Sudan, by one of the last Abbasid caliphs, who was then living in Cairo under the protection of the Mamlūk sultan.[53] Back from the *ḥajj* with the aura and legitimation as *khalīfa* and the counsels of al-Suyūṭī, Askiya al-Ḥājj Muḥammad "... followed the way of the Abbasid Caliph in sitting and attire as well as in other matters. He turned to the way of life of the Arabs and abandoned that of the non-Arabs."[54] According to a certain al-Imām al-Takrūrī, Askiya al-Ḥājj Muḥammad "based his leadership on the principles of the *sharīʿa* and acted in accordance with the way of the people of

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50 von Sievers 2000: 25–26; Hiskett 1984: 8.

51 Sughay in Arabic texts. For a discussion on the use of the term *sughay* in the *Taʾrīkh al-sūdān* [TS], see Hunwick 1999a: xlv, fn. 68.

52 Hunwick 1990: 88.

53 TS: 103, 105; Levtzion 1971: 587–588; Hiskett 1984: 34–35. According to Levtzion and Hiskett, Askiya al-Ḥājj Muḥammad met Caliph al-Mutawakkil. However, Hunwick has pointed out that this is an error and the Caliph referred to was al-Mustamsik. See Hunwick 1985a: 343.

54 al-Wufrānī, *Nuzhat al-hādī*, translated in Levtzion 1986b: 205.

the Sunna."[55] The anonymous author of the *Taʾrīkh al-Fattāsh* was even more full of praise in his account of Askiya al-Ḥājj Muḥammad's reign: "By virtue of his barakāt we have attained a state of well-being and benefaction after we had been in difficulty and misery."[56]

The influence of al-Suyūṭī on Askiya al-Ḥājj Muḥammad was to be matched by that of another 15th-century North African Muslim scholar, namely Abū ʿAbd Allāh Muḥammad ibn ʿAbd al-Karīm al-Maghīlī (d. 1503/04 or 1505/06). He was a controversial Muslim jurist and scholar from the Maghrib who was teaching at the courts in Kano, Katsina and the Songhay Empire at the end of the 15th century. Al-Maghīlī would become known as a fierce critic of the worldly state of affairs in the Muslim kingdoms in North Africa; in his eyes, the rulers must have seemed dubious Muslims since they had imposed extra-*sharīʿa* taxation and permitted Jews in their territories to "flout the laws".[57]

During his stay in the Bilād al-Sūdān just before the end of the 15th century, al-Maghīlī wrote several treatises on *fiqh* and governance, being especially concerned about the question of how a Muslim ruler should rule his estate according to the rules of Islam. His "Sudanic" treatises reflected his critical stance against the mingling of Islam with local customs, while highlighting a rather rigorous interpretation of the *sharīʿa*. Two of his treatises will be discussed in this study, namely his "Replies" to the questions of Askiya al-Ḥājj Muḥammad and his "Mirror of Princes" or *Tāj al-dīn fī mā yajib ʿalā ʾl-mulūk*, which he wrote for the ruler of Kano, Muhammad Rumfa. Both treatises are replies by a Muslim scholar to the questions of a Muslim ruler about the implementation of Muslim law and order. Thus, al-Maghīlī's treatises do not reflect an actual state of affairs in two nominally Muslim states of the Bilād al-Sūdān but are scholarly answers about how the *sharīʿa* should govern the ruling of political, economic, and social, as well as religious life. It is therefore evident that what al-Maghīlī wrote in his "Replies" and his "Mirror" on, for example, *zakāt* must be treated with care: his treatises do not describe how *zakāt* was handled in Gao or Kano. His treatises, on the other hand, are interesting from the point of presenting an outline on how *zakāt* as a religious tax should be implemented, i.e., how an Islamic order was supposed to be established and should function.

Al-Maghīlī wrote about the duties of the Muslim ruler in the seventh and eighth chapter of his *Tāj al-dīn*. The seventh chapter deals with the obligations of the *amīr* concerning the public treasury. Here, al-Maghīlī follows classical Islam-

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55 Hunwick 1990: 88–89.

56 *Taʾrīkh al-fattāsh*, translated in Saad 1983: 46. Askiya al-Ḥājj Muḥammad's pilgrimage to Mecca and his appointment as *khalīfa* and discussion with al-Suyūṭī is narrated in the first Chapter of the *Taʾrīkh al-fattāsh* (TF, 1913).

57 Hunwick 1985a: 35. His critique led to the persecution of Jews in Tuwāt.

ic (Mālikī) jurisprudence: "it is an obligation upon every Emir to collect only those taxes allowed by God," such as *zakāt* (of *ẓāhir* goods), *zakāt al-fiṭr*, *jizya*, and *khums*. However, his list of legal taxes does not include *kharāj*. The eighth chapter of his book concerns the distribution of revenue which was divided into two types. The first category consists of the revenues from *zakāt*, including *ʿushr* and half-*ʿushr*, and *zakāt al-fiṭr*; their spending was fixed according to the "... eight ways listed in [the Qurʾān, i.e., sura 9:60]." According to al-Maghīlī, when distributing revenues from *zakāt*, the ruler "... [should] give priority to the most important causes over the important causes and to the neediest before the needy, favouring some over others according to their need." The second category of revenue was a fifth of the booty (*khums*) and the various tributes and fees of non-Muslims, among others *jizya*. The distribution of this income was not restricted by the Qurʾān, but had to be used to "... maximise the benefit of the general welfare of Muslims." This meant that state expenditure could and should be met by the income from the second category, although it could also be used to help the needy and poor:

> And then (he gives) to the poor, first to the neediest and then to the needy, until it is spread to all of them, both male and female, and young and old, according to the degree and variety of their need. The remainder should then be spread to all people equally, to the rich and poor, and the Arabs and the non-Arab slave captives, except for what the Imām keeps back in case of calamities.[58]

The obligation of the Muslim ruler was to control and administer the collection and distribution of the revenue. His duty was to promote the general welfare of the Muslims. The poor and the needy were two of the eight categories of receivers especially mentioned in the Qurʾān, but they were in no way a preferred group. Following the logic of al-Maghīlī, it was not the obligation of the ruler to erase the roots of poverty, as both poor and rich alike were part of the Muslim community and to give preference to one group would mean injustice to another group.

Matters of taxation were also dealt by al-Maghīlī in his answer to the fifth question of Askiya al-Ḥājj Muḥammad. With regard to *zakāt*, Askiya al-Ḥājj Muḥammad's question was about how the collection of *zakāt* was to be organised: Was it permissible for him to "appoint a trustworthy scholar" to handle the collection and distribution of *zakāt*? Put differently, was a Muslim ruler allowed to transfer the supervision of *zakāt* to an *ʿamīl* and what was the position of

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58 Bedri & Starratt 1974/77: 23–26. It is interesting to note that al-Maghīlī does not make a distinction between different categories of the poor and destitute as, for example, al-Māwardī made in his treatise. See further Chapter II.

the ruler in case of a refusal by someone to pay *zakāt* to the collector – was he allowed to punish the one who refused to pay?[59]

Al-Maghīlī's answer to Askiya al-Ḥājj Muḥammad's question followed a strict Mālikī interpretation of the *sharīʿa*:

1. It was the duty of the just *imām* to appoint an agent or agents to collect *zakāt* and to distribute it according to his [the ruler's] own discretion to the eight categories in the way he sees most fitting *after* having consulted other Muslim scholars.
2. *Zakāt* should not be transferred from the area of collection except in a case of extreme necessity. Even so, the inhabitants of the area of the collection had "a better right" to the amount collected than others. [However, al-Maghīlī also presented a loophole: the rights of the area of collection could be superseded in a clear case of necessity.]
3. It was incumbent upon the Muslims to pay *zakāt* to the just *imām* and to those he had appointed as his agents as long as he was just in spending it.
4. *Zakāt* could be taken by force from those who refused to pay it.[60]

Further, with regard to taxation in general, al-Maghīlī replied that

> ... you should impose on those lands such tax (*kharāj*) as will bring benefit for the Muslims and development to the land without hardship. It is not lawful for you to raise it on the public property from which derives the general well-being, such as waters, pastures, roads and buildings for the public use.[...] Even if the lands were conquered by force, leave all of that for God.[61]

Hunwick's analysis of the moral order that al-Maghīlī projected in his "Replies" stresses the heavy burden of personal responsibility on the Muslim ruler in regard to the provision of welfare for his subjects. According to Hunwick, al-Maghīlī strongly preferred the patriarchal form of government that prevailed in the Saharan oases from the highly institutionalised and bureaucratised form of government of the North African kingdoms due to the former ones close affinity with the Medinan ideal community of believers.[62]

However, as Hunwick has already pointed out, reality in the Bilād al-Sūdān proved much different from al-Maghīlī's ideal concepts. Islam had probably become an important, though not as yet the dominating element in the royal religious cult of the Songhay Empire during the 15th century. Although by the 15th century Gao was known as a Muslim town, it never developed into an important centre of learning but remained the political and economic centre of the Middle Niger throughout the Songhay Empire. Timbuktu, on the other hand, had emerged

59 Hunwick 1985a: 81.

60 Hunwick 1985a: 84.

61 Hunwick 1985a: 85.

62 Hunwick 1985a: 101.

by the 15th century into the region's centre for pious men, scholars and merchants. This dichotomy prevailed during the reign of Askiya al-Ḥājj Muḥammad and his successors during the 16th century. According to Hunwick, Almoravid influences were of key importance in the establishment of Mālikī Sunni Islam in the region, yet for a long time the impact of Islam was concentrated in a few scholarly centres in theregion.[63]

By the time of Sunni ʿAlī (c. 1464/65–92), there was the danger that Islam might completely eclipse the Songhay religious system and hence destroy the basis upon which Sunni ʿAlī built his authority as magician-king. During his rule, the Sunni dynasty had regained their independence from Mālī and Sunni ʿAlī had started the expansion of Songhay by incorporating Timbuktu and Jenne into the empire. Although Sunni ʿAlī was known to fast during Ramadān and to give abundant alms of slaughtered beasts and other things in the mosques and like places, he also worshipped idols and believed the words of the magicians. Therefore, he was portrayed by the Timbuktu scholars – as well as by al-Maghīlī – as being a "pagan" and hence unfit to rule. He was accused of consulting oracles and soothsayers and of making sacrifices by pouring libations at certain sacred rocks and trees. He was also accused of making a mockery of his prayers, of flouting Muslim sexual mores, of perpetrating injustice in matters of taxation, and of killing, mutilating and enslaving Muslims.[64] Yet, Sunni ʿAlī's difficulties with the *ʿulamāʾ* in Timbuktu were due to the attempt by the latter to preserve their influence in the face of a rising threat, Songhay. Sunni ʿAlī is known to have humiliated several members of leading Timbuktu clerical families and, subsequently, many merchants and scholars fled to Takaddā and Walata.[65] By the 1490s, Timbuktu was virtually a ghost town. Only Askiya al-Ḥājj Muḥammad's reversed policy towards the *ʿulamāʾ* of Timbuktu changed the situation. Therefore,

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63 The city of Timbuktu had been established by Massūfa Berbers as a camp for nomads by the end of the 11th century. The Massūfa were one of the three Sanhāja tribes that made up the Almoravid movement. Another important Massūfa settlement was Walata. The Almoravid-Sanhāja scholarly tradition seemed to have spread in the Western Sudan among Muslim Soninke traders and scholars, who had settled in the towns of Diakha (Zāgha) and Kābara. Both towns were already known as places of piety and learning during Ibn Baṭṭūṭa's time. Sanneh traces the spread of the Jakhanke community in the Senegambia to Diakha, whereas Hunwick points to an early influence of Soninke Muslim scholars in Timbuktu: the first *imāms* of the Great Mosque or Jingereber in Timbuktu were all Soninke scholars from Kābara, whereas the *imāms* of the Sankore mosque were "white", i.e., Sanhāja scholars. See further Hunwick 1979; Hiskett 1984: 44–45; Hunwick 1985a: 9–20.

64 TF: 98; TS: 91, 94; Hunwick 1966: 299; Sartain 1971; Said & King 1975: 41; Hunwick 1985a: 340; Hunwick 1985b: 70, 72.

65 TF: 93–96

Sunni ʿAlī became the pagan, whereas Askiya al-Ḥājj Muḥammad was the true Muslim ruler.[66]

Sunni ʿAlī's position was indeed a problematic one. During the latter half of the 15th century, Islam was rapidly gaining strength in the Songhay Empire, particularly in its western parts and, since it could not be ignored by the ruler, it had to be conceded a place in the state cult. However, this proved to be fatal, as Islam thus became a challenge to the indigenous religious system upon which the rulers of Gao had traditionally based their authority. When Sunni ʿAlī's son and successor Sunni Bāru attempted to rule without Islam and eliminate Islam from the structure of state power, he was challenged by a "Muslim party" led by Askiya al-Ḥājj Muḥammad, who defeated Sunni Bāru in the battle of Anfao in April 1493.[67]

Askiya al-Ḥājj Muḥammad's strong public attachment to Islam, symbolised by his *ḥajj* and his flattering attentions to the scholars, gave a new and Islamic image to Songhay, though the importance of this probably lay mainly in mollifying the more strongly Muslim west of his empire and justifying his eastern Sahelian policy rather than in an extensive Islamisation of the countryside.[68] Despite the counsels of al-Maghīlī and the Aqīt scholars of Timbuktu, neither Askiya al-Ḥājj Muḥammad nor his successors seem to have made any serious attempt to mould the Songhay administration into Islamic patterns. On the contrary, Askiya al-Ḥājj Muḥammad maintained and even enlarged the Songhay system of titles and offices which he inherited from Sunni ʿAlī. Court practice was still non-Islamic. The common people had to prostate themselves and cover their heads with dust when entering the Askiya's presence. These rules were non-Islamic practices associated with the traditional concept of kingship, reflecting rather the notion of divine kingship.[69]

Not much is known of the administrative and fiscal structure of the Songhay Empire.[70] For an outsider, Songhay was, by definition, an Islamic state due to Askiya al-Ḥājj Muḥammad's claim of being invested with the title of *khalīfa* by the Abbasid caliph. It is suggested by Hunwick that the *mondios*, the governors of certain towns such as Timbuktu, Jenne, Taghāza or of tribes such as the Tuareg

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66 Saad 1983: 43–45.

67 TF: 102, 105; Hunwick 1966: 301–304; Saad 1983: 46. See also Kaba 1984, who presents an alternative interpretation of the coup in 1493, namely one identifying a polarisation in the cities, the increased role of the officers in political matters, the rise of militant Islam and the division of the army.

68 For a discussion on Askiya al-Ḥājj Muḥammad's shifts in his "Islamic options", see Blum & Fisher 1993.

69 Hunwick 1966: 310; Levtzion 1971: 588; Hunwick 1985a: 337.

70 A discussion on the treasury system, administration and taxation in the Songhay Empire is provided in Tymowski 2000.

and Barābīsh Arabs, had revenue collection as an important part of their duties.[71] Also, there was the senior office of the *fari-mondio*, the "inspector of fields", which, according to Hunwick, might have had a function similar to that of the *Ṣāḥib al-kharāj* in Islamic law, namely assessing and superintending the collection of taxes on land in the form of a percentage of its yield.[72] According to one al-Imām al-Takrūrī, Askiya al-Ḥājj Muḥammad "imposed only a small amount of taxes upon [his subjects] and declared that he had only done that after consulting *imām* al-Suyūṭi."[73] This piece of information can be interpreted in two ways, either referring to the whole empire (which is unlikely) or only to a certain section of the population, such as the Muslims. One possibility is that *imām* al-Takrūrī in fact referred to the situation in Timbuktu and Askiya al-Ḥājj Muḥammad's tax policy towards the Muslims there. However, there are no traces in the sources of the actual collection and disbursement of the revenue, what kind and how much.[74] According to Saad, at least in Timbuktu, no uniform system of taxation was ever imposed upon the city beyond imposts on the entry and export of goods. However, the exactions of fiscal officials were said to have been sometimes quite enormous in Timbuktu, reaching an all time high during the reign of Askiya Isḥāq I.[75]

Although there is no way to establish a general picture of taxation in the Songhay Empire, Michael A. Gomez reopened the debate with his article on Timbuktu under imperial Songhay.[76] According to him, scattered throughout Songhay were officials, *mondio*s or *mundhu*s, "inspectors", who were responsible for, among other things, the collections of taxes. Following the hypothesis of Malo-

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71 According to the *Ta'rīkh al-Sūdān*, the *Timbuktu-koi* already existed as an institution during the periods of Malian rule over the town. The *Timbuktu-koi* had both judicial and fiscal power and was the representative of the ruler in the town. As a consequence, he had secular but not religious power, he collected the customary dues which were divided into three parts, one part going to the ruler, the remaining two-thirds being divided among the servile officials of the *Timbuktu-koi*. See further TS: 31–33.

72 Hunwick 1985a: 349–350; Hunwick 1999a: xlii.

73 Hunwick 1990: 89.

74 According to Tymowski (2000), the territory of Songhay was divided into a central area, streching from Jenne to Dendi, and peripheral regions. The central area was divided into provinces, headed by "governors" appointed by the ruler, whereas the periphery was made up by conquered states and chiefdoms which had preserved their own internal organisation and local ruling dynasties. According to Tymowski, a system of taxation existed in the centre, where both "slave" (or "servile" [?]) groups and commoners provided taxes [although the idea about tax-paying slaves would run against the rulings of the *sharīʿa*, HW]. In addition, a system of land estates operated in the centre where subsequent groups of slaves won during military expeditions were settled. The rulers of the peripheral regions, on the other hand, paid tributes.

75 TS: 142; Saad 1983: 103–104.

76 Gomez 1990.

wist,[77] who argued that revenues received from the trans-Saharan trade were far more important to Songhay's prosperity than taxes paid by the peasantry, Gomez supposes that the former would have been very "substantial", as the latter were known by a reference in Leo Africanus's description as already having been exorbitant. Yet, Gomez stresses the fact that not much is known about how rural taxes were determined or how and when they were collected, although he assumes that revenue derived from the rural population would have been treated as *kharāj*.[78]

Although Gomez is not sure whether revenues were or were not regulated according to Islamic law throughout the Songhay Empire, he identifies *zakāt* paid by the Muslims in Timbuktu to the legal treasury of Gao [however, what does he mean by "legal treasury"?]. According to Gomez, the urban dwellers would have paid *zakāt* on their personal property, gold, and commercial goods; the collection of *zakāt* would have been the responsibility of the *tusur-mondio*. Gomez also stresses the fact that the Muslim traders were – in addition to *zakāt* – levied with *gharāma*, a kind of extra-legal levy, collected by the *kabara-farma* at Kabara, the river port of Timbuktu. The latter tax was, according to Gomez, equivalent to the tolls, customs duties or market dues called *mukūs* by Muslim scholars, and which were rejected by them as non-Islamic.[79]

A further contribution to the fragile picture of taxation in Timbuktu is added by John Hunwick in his reply to Gomez.[80] Hunwick does not discuss the question of taxation as such; his emphasis is on the relationship between secular and religious power in Songhay. Hunwick refers to gifts and grants to holy men as well as grants of privilege, such as exemption from royal obligations and taxes, and the acknowledgement of *ḥurma*, sanctity and immunity, of the holy man and his space.[81] Therefore, following Hunwick, one could argue that Askiya al-Ḥājj Muḥammad was pursuing an Islamic policy, at least in the Timbuktu and Jenne region, and something like an Islamic order was prevailing at the local level.

Despite Askiya al-Ḥājj Muḥammad's real or imagined efforts, the non-Islamic court traditions continued during the reign of all of his successors. When criticised by one Muslim scholar, Aḥmad b. Muḥammad b. Saʿīd, for being either mad, corrupt or possessed, Askiya Dāwūd (1549–1583) answered:

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77 Malowist 1966.

78 Gomez 1990: 13.

79 Gomez 1990: 10–11.

80 Hunwick 1996.

81 For an analysis of such a charter of privilege, see Hunwick 1992. See also Chapter VII.

> I am not mad myself, but I rule over mad, impious and arrogant folk. It is for this reason that I play the madman myself and pretend to be possessed by a demon in order to frighten them and prevent them from harming the Muslims.[82]

It was, however, during the reign of Askiya Dāwūd that repositories of goods or treasuries, *khazā'in al-māl*, and books, *khazā'in al-kutub*, were established.[83] If this piece of information is right, then a *bayt al-māl* did not exist during the reign of Askiya al-Ḥājj Muḥammad and Askiya Dāwūd must be regarded as the founder of a fiscal system in the Songhay Empire. On the other hand, as the repositories were not termed *bayt al-māl,* it could be argued that the tax and fiscal system itself still did not rest on an Islamic model.

However, the effects of al-Maghīlī's and other reformers call for Islamisation in the Bilād al-Sūdān during the 15th and early 16th century was still restricted mainly to the ruling dynasties and chief administrators of the various kingdoms and it was only in the capital cities and other large centres where Islam had some effect. Hiskett even argues that Askiya al-Ḥājj Muḥammad in fact did little to implement the advice of al-Suyūṭī and al-Maghīlī. Although one of his wars was styled a *jihād* in reality it was as much a war of imperial conquest as of religion. Furthermore, the administrative structure of the empire was not changed; it was still based on traditional African political concepts, not on an Islamic constitution. Although Askiya al-Ḥājj Muḥammad was said to have sought the advice of the *'ulamā'*, the *sharī'a* had little impact outside the cities and the observation of Islamic morality was largely confined to the circle of the *'ulamā'* and was virtually unknown to the commoners.[84]

On the other hand, Askiya al-Ḥājj Muḥammad was remembered as a just ruler, thus perhaps in private acting according to the Islamic ideals. He was said to have cared about the welfare of his subjects and did not burden them with taxes.[85] This perhaps reflects more the stable economic foundations of the Songhay Empire than a profound Islamic policy – the state received all the income it needed from trade dues and customs as well as through war booty. Thus, despite the ideal of Askiya al-Ḥājj Muḥammad and although the rulers of Songhay were acknowledged as Muslim rulers and Songhay as a Muslim country,[86] the Songhay Empire never implemented *zakāt* as a tax throughout the

82 Hunwick 1966: 311.

83 TF: 94–95, quoted in Hunwick 1999a: 158–159.

84 Hiskett 1984: 37–38.

85 Levtzion 1986a: 205; Hunwick 1990: 89.

86 See, for example, Usman dan Fodio's treatises *Bayān wujūb al-hijra 'alā 'l-'ibād* (written c. 1806) and *Tanbīh al-ikhwān* (written c. 1811), where he quotes the treatise of the early 17th-century scholar Aḥmad Bābā, *Al-kashf wa'l-bayān li-aṣnāf majlūb al-sūdān* ['Exposition and Information about the kinds of Sudanese Captives'], where Aḥmad Bābā declared that

whole empire. Most so-called Muslims were half-hearted in their allegiance to Islam and, while rendering lip-service to the faith, still believed in other gods whom they called upon in their shrines and at their sacred rocks and trees. By the end of the 16th century, the balance between Islam and the indigenous religious system was disturbed. First, the political cohesion of the Songhay Empire was weakened by civil war, then the Moroccan invasion of 1591 put an end to the rule of the Askiyas as well as destroyed what religious equilibrium there was.[87]

An Early Critique of Mismanagement of *Zakāt*

At the end of the 15th century, a certain Muḥammad b. Muḥammad b. ʿAlī al-Lamtūnī wrote a letter to the Egyptian scholar al-Suyūṭī asking for his opinion concerning the customs, beliefs and practices of unspecified people in an unspecified region. This letter, as well as al-Suyūṭī's reply, have been translated and studied by John Hunwick, who identified the area, "al-Takrūr" as the Air region of the central southern Sahara and the lands of its southern peripheries.[88]

The document, *As'ila wārida min al-Takrūr fī Shawwāl* 898 (Questions arriving from al-Takrūr in Shawwāl 898/July–August 1493) presents a picture of what can be termed as "lax" or even "unjust" application of the Islamic order. In several sections, al-Lamtūnī criticises the way taxes are collected and distributed:

> Section (2). If some part of the tax (*kharāj*) due to them [i.e., the rulers, HW] is not paid, they size the man, punish him and expel him and put whoever (else) they wish into their lands.
>
> Section (3). From some they take a tax of cows, sheep, provisions and so forth at each customary season. If a man pays (he lives in peace); if not, they beat him and drive him out.
>
> Section (5). Some people are appointed to govern a people and take from them more tax than the rulers take from them [Hunwick: sc. the governors]. If they refuse to pay, they drive them out or cause the emir and his ministers to put pressure on them.
>
> Section (6). Some are emirs of people and give the rulers their wealth, then later come to them [Hunwick: their subjects] and take the double amount.
>
> Section (7) Some of the income of rulers is tax on the Muslims (made up of) travel and market dues on all those who bring horses, camels, cows, goats, clothes and food. There are similar dues at the (city) gates on entry and exit, even on firewood.[89]

"Bornu, Kano, Katsina, Songhay, and part of Zagzag were Muslim countries." See further Hodgkin 1960; Ibn Fūdī 1978; Last & al-Hajj 1965: 231; Hunwick 2000: 133–135.

87 Hunwick 1966: 306, 314.

88 Hunwick 1970: 10.

89 Hunwick 1970: 12–13. Similar accusations were presented by Askiya al-Ḥājj Muḥammad to al-Maghīlī, such as "... what to do with the unjust sultan who oppresses people. [...] He

Other sections deal with local customs, especially those which the author finds offensive and non-Islamic, including

> Section (23). Some people perform only *tayammum* before ritual prayer and only occasionally make ablution with water. They rarely bathe themselves after major ritual pollution. Their *tawhīd* is mere lip-profession and they do not comprehend its inner meaning. *They use zakāt for their own worldly ends or to ward off things disadvantagenous to them* [emphasis mine, HW]. They perform the Pilgrimage with the help of illicit wealth. It is the habit of some of to have love for the scholars and to pray for the Prophet, may God bless him and grant him peace, and to perform good deeds and give alms, to give food (to the poor), entertain guests and perform other acts of goodness. But at the same time they do not leave off putting themselves up with pride and enslaving free men, fighting one another, oppressing others and consuming what is forbidden.[90]

Those Muslim scholars, who agreed with the misruling of rulers, were especially criticised:

> Section (25). Some (of the *fuqahā'*) never leave the rulers for a moment; they eat and drink with them and partake of their illicit wealth and some even declare it lawful to the rulers and their followers ... Some take *zakāt* without being entitled to it.
>
> Section (26). Some (*fuqahā'*) take a tenth of a man's inheritance and refuse to divide it until they have taken their tithe.
>
> Section (27). *Some are given charge of a people by the rulers and collect the zakāt, but do not distribute it to those entitled to it* [emphasis mine, HW].[91]

Muḥammad al-Lamtūnī's letter is an important source for the identification of the existence of the collection of *zakāt*. At least in "Takrūr", identified by Hunwick as Air and the region to the south, the collection of the obligatory alms was enforced by the ruler(s), but in an imperfect way. It seems as if the ruler(s) had delegated the right to collect the taxes – the letter mentions *kharāj* as well as "a tax of cows and sheep", namely the *zakāt* on animals (?) as well as travel and market dues. From a strictly Islamic fiscal point of view, there was nothing non-Islamic about such taxes apart from, perhaps, the imposition of travel and market dues, although some scholars of Islamic jurisprudence would even allow their collection. Thus, one tentative hypothesis would be that Islamic or Qur'ānic taxation was implemented. However, al-Lamtūnī's critique was directed against the mismanagement, if not violation, of the *zakāt* rules. The tax collectors came and took "the double amount" and they would beat and punish those who could not

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intercepts caravans coming into his territory, forces them to halt, and searches their loads, values what is in them and takes from them what he claims to be *zakāt*" (Hunwick 1985a: 79). According to Hunwick, Askiya al-Ḥājj Muḥammad was referring to Tuareg custom of levying tolls on caravans.

90 Hunwick 1970: 17.

91 Hunwick 1970: 18–19.

pay their taxes. Even worse, *zakāt* was not distributed in its legal way but used for the collectors' "own worldly ends".

Al-Lamtūnī was most critical of those scholars who had been delegated by the ruler(s) to collect the taxes. These scholars were accused of the embezzlement and mismanagement of *zakāt*, others for taking from the *zakāt* funds without being entitled to them. Yet, such accusations were rather typical. In fact, some scholars of Islamic law even made a juridical twist and argued that they themselves were among those categories who had a right to a share of *zakāt* – both as being poor (the first category) and as being collectors of *zakāt* (the third category).

Yet, besides the fact that al-Lamtūnī mentions the collection and mismanagement of *zakāt*, nothing more is known about its existence. His critique could as well be applied to the Songhay Empire of Sunni ʿAlī and it would fit perfectly the language of the Timbuktu scholars, who also criticised the Songhay rulers (apart from Askiya al-Ḥājj Muḥammad) for suppressing the Muslims and placing a heavy tax burden upon them. In addition, it is questionable whether al-Lamtūnī's ruler(s) were all Muslims, as he was criticising the habit of Muslim scholars for co-operating with and even living at non-Muslim rulers' courts in other parts of his letter.

Nāṣir al-Dīn's Failed Attempt to Impose *Zakāt*

During the 17th century, a similar call, like that of Ibn Yāsīn, was raised in southwestern Mauretania for the renewal of Islam and an attempt to establish an Islamic order. About 1055/1645, a Muslim of the Banū Daymān, Awbek b. Achfaghu known as *imām* Nāṣir al-Dīn, led a movement of reform among the Znāga[92] Berber. According to Hiskett, Nāṣir al-Dīn was inspired by both Mahdist ideas and *ṣūfī* ideas of the Prophet Muḥammad as *al-insān al-kāmil*, the "Perfect Man", which provided for him a goal of ideological perfection, as well as commercial considerations, such as controlling the profitable gum trade of the area.[93]

Nāṣir al-Dīn's movement eventually led to a war. The war in southern Mauretania is remembered as *Sharr Bubba* or *Shurr Bubba*.[94] The background of the situation was the spread of Arab nomadic groups, the Banū (or Awlād/ Dhawū) Ḥassān (Ḥasān), into southwestern Sahara. From the 14th century on,

92 According to Osswald (1993: 100–101), the original use of the name *znāga* was when referring to a particular section of Berber society, among others the veiled nomads of the Sahara. Only in the south-western part of the Sahara did the name refer to tax-paying clients ("zinspflichtige Hintersassen"), namely the Zawāyā (sg. Zāwī). See also Meier 1999: 370.

93 Hiskett 1984: 140. For a different interpretation on Nāṣir al-Dīn's aims, see Webb 1995: 34.

94 Curtin 1971: 17; Webb 1995: 32–33.

these groups gradually made their way south, as far as the Senegal River, spreading their version of spoken Arabic (Ḥassānīya) and increasingly dominating the indigenous, Berber-speaking inhabitants. Nāṣir al-Dīn's movement has been interpreted as being a reaction to the domination by the Banū Ḥassān, the movement itself being a coalition of largely indigenous inhabitants.[95] Nāṣir al-Dīn's emissaries preached among Wolof and Pulaar (Fulfulde)-speaking peasants who had already been Muslims and those who responded became known as *tā'ibūn* or *toubenan*, "repentants".[96] Thus, as Colvin already has pointed out, Nāṣir al-Dīn's movement was a revival or reform movement among people already professing Islam.[97] On the other hand, as Stewart has suggested, the *Sharr Bubba* can be viewed as a culmination of tensions between the "autochthones" and the more recently arrived Banū Ḥassān.[98] The *Sharr Bubba* was at first successful in exploiting local grievances and was able to overthrow the ruling dynasties in Cayor, Walo, Jolof, and Futa Toro. However, by 1680 the traditional local elite, the Denyanke and the Banū Ḥassān, with some support from the French traders based in Saint-Louis, had regained power.[99]

The *Sharr Bubba* or the 'War of the Marabouts', as it is also called, was an outcome of external pressure and internal conflicts. Barry has pointed out that Berber society in the Senegal Valley, as well as in southwestern Sahara, was facing several challenges during the 17th century. One of these challenges was the southward drift of the Arabs, another was the impact of the French based in Saint-Louis, who had established a monopoly that diverted trade from the Senegal Valley to the advantage of the new Atlantic-oriented trading posts. The commercial monopoly exercised by the French traders not only denied access to slave labour (as slaves were transferred to the Americas by the French); it also cut off cereal supplies from the Senegal Valley, the breadbasket of the northern regions. Thus, according to Barry, Nāṣir al-Dīn's movement was aimed at saving Berber society from disintegrating.[100] Economic considerations were also highlighted by Levtzion, according to whom Nāṣir al-Dīn's thrust toward the Senegal Valley might have been influenced by the desire of the "marabouts" to shift the gum trade from a place called Portendick on the Atlantic coast – which was under the control of the Banū Ḥassān – to the French trading posts further to the south in

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95 Robinson 2000: 133.

96 Levtzion 1986a: 17.

97 Colvin 1974: 596. Meier (1999: 370) underlines that *mrabṭīn* (*al-murābiṭūn*) and *zawāyā* do mean more or less the same thing, namely 'men or people of piety'.

98 Stewart 1976: 77.

99 Colvin 1974: 597; Robinson 2000: 133.

100 Barry 1998: 50.

Senegal. The Zawāyā[101] communities, i.e., communities made up of Muslim scholars or clerical clans, of the southwestern Sahara had centuries before given up arms and were heavily engaged in the gum trade and had become accommodated to a submissive status in their relation with the warriors – the Banū Ḥassān. Their departure from peaceful coexistence with the warriors resulted in a wave of militancy among the clerical clans.[102]

A somewhat different analysis of the relationship between the Banū Ḥassān and the Berber Zawāyā is presented by H. T. Norris. According to him, many of the Berbers of the Trārza region of Mauretania had been compelled to pay *maghram* or *gharāma*, protection money or collective tribute to tribes of the Banū Ḥassān.[103] This imposition, which was also known as *ḥurma*, consisted of an annual sheep, or two calves, or a piece of guinée cloth.[104] Although the imposition ensured protection of the subjected peoples by the warriors of the Banū Ḥassān, it entailed much hardship for and atrocities against the subjected people. In time, this situation led to military resistance on the part of the pacific Berbers who allied themselves with (or were supported by) the movement of Nāṣir al-Dīn. Nāṣir al-Dīn's movement, the movement of repentance (*tawba*), was a religious movement aimed at converting the black people of Senegal and inciting them to depose their impious rulers. At the beginning, Nāṣir al-Dīn's movement was not in conflict with branches of the Banū Ḥassān and even when the conflict was most heated, certain tribes remained aloof from the war. However, Nāṣir al-Dīn's Mahdist claims, among others, were bitterly opposed by the Ḥassānīs. This opposition might be explained by the Banū Ḥassāns' fear that Nāṣir al-Dīn's "neo-Almoravid revivalism" (Norris) would become a possible threat to the economic foundations of their existence, especially their control of the gum trade.[105]

Nāṣir al-Dīn's aim was to establish a community that would resemble the ideal society of the Prophet.[106] Consequently, he tried to set up an administration based upon the *sharīʿa* and formed according to the classical Islamic model,[107] or, as Barry stresses, to regulate political and social life by the application of "hyper-orthodox" *sharīʿa*, to end the arbitrary power of the Banū Hassān and, eventually, to establish a Muslim theocracy, i.e., an Islamic state. Thus Barry identifies two motives of Nāṣir al-Dīn, one being economic, namely to conquer lost cereal and

101 Various spellings are used, such as *zwaya*, *zāwiya*, *zawāya*, or *zawāyā*. See further Osswald 1993: 56–57. Almsgiving among the Zawāyā is discussed in Chapter VII.

102 Levtzion 1987: 29, 31.

103 Norris 1969: 498.

104 Kane 1974: 245.

105 Norris 1986: 37–42.

106 Norris 1969: 510.

107 Hiskett 1984: 140. See also Webb 1995: 33.

slave markets, the other being ideological, namely to convert the population and to purify Islamic practice.[108]

Nāṣir al-Dīn introduced the levy of *zakāt*, which was to be collected from the herds of the Znāga [and others?].[109] However, he met stiff resistance in his attempt to introduce an Islamic model of taxation. A *fatwā* was issued by one Zāwī scholar, Tālib b. al-Ḥājj ʿAbdullāh al-Balhasanī, against Nāṣir al-Dīn's attempt to introduce *zakāt*, arguing that as there was no recognised caliph to whom allegiance had been sworn, and since Nāṣir al-Dīn was not that caliph, he had no right to demand *zakāt*.[110] When the request to pay *zakāt* was followed by forceful attempts to collect the tax, it was answered by military resistance. According to Curtin, the resistance of the Ḥassānīya to pay *zakāt* was one factor that culminated in the *Sharr Bubba*.[111]

In the end, Nāṣir al-Dīn's attempt to establish an Islamic state failed. His *jihād* against the Wolof kings ended with his death in battle about 1674/75 and his movement was defeated. It failed to bring about a permanent change of government, but may have served to spread the notion of Islamic militant reform in the Senegambia[112] and its ramifications were felt as far east as the Hodh and the Azawad.[113]

Nāṣir al-Dīn's case is, on the other hand, an interesting one, as he is among the first Muslim reformers in sub-Saharan Africa to raise the question of *zakāt* and combine it with the establishment of a new political order. Yet, just as interesting is the counter argument put forward in the *fatwā*, which, one could say, follows an orthodox interpretation of Islamic taxation. According to this view, *zakāt* was part of the public sphere only as long as there was a recognised caliph and as the Sunni Muslim world had no such recognised head, there was no case for an Islamic order. Thus, logically, the argument of Nāṣir al-Dīn's opponents was "no caliph, no *zakāt*". Clearly, the argument was not to dismiss one of the five pillars of faith, as every scholar could claim that *zakāt* did exist as a private act and moral obligation, but it should not be confused with the public tax. Further, the *fatwā* reveals the problem with the establishment of an Islamic state: the same logic that is used by its propagandists is used by its opponents.

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108 Barry 1998: 51.

109 Norris 1969: 516. According to Curtin (1971: 179), it was collected from the Ḥassānī herds. According to Webb (1995: 33), *zakāt* was collected by "militarized zwaya [Zawāyā] forces".

110 Norris 1969: 516.

111 Curtin 1971: 17. According to Webb (1995: 33), the conflict escalated due to the refusal of a certain Bubba, a tributary of the Zawāyā Tashidbit to pay *zakāt*. The Banū Ḥassān were forced into the conflict when Bubba took refuge with them.

112 Curtin 1971: 18; Willis 1978: 195; Hiskett 1984: 140, 144.

113 Stewart 1976: 77.

Another reason for the rejection of the levy of *zakāt* by some of the Zawāyā was perhaps due to their previous humiliation by the Banū Ḥassān. As stated above, Ḥassānī warriors had agreed to render protection to their Zawāyā clients, and to respect their pacifist mode of existence. In return, the Zawāyā would be responsible for the education of Ḥassānī children. Yet, this relationship was an uneasy one as the Zawāyā had to give way to the interests of the Ḥassānī in every sphere. Ḥassānī warriors reserved the prerogatives of drawing the first bucket from communal wells, of being supplied with milk from Zawāyā flocks, of receiving saddles from Zawāyā craftsmen and lodging for their women in time of need.[114] Thus, the collection of *zakāt* must have been seen as a continuation of the old system which was re-established after the failure of Nāṣir al-Dīn's *jihād*.[115]

Although Nāṣir al-Dīn was killed on the battlefield in c. 1674/75 and his movement was crushed, the Imamate itself persisted, though five successors held the title in quick succession before each in turn was either deposed or killed in battle.[116] A new attempt to reintroduce the levy of *zakāt* occurred in the reign of the third ruler of the Imamate, *qāḍī* ʿUthmān, in c. 1674/75, who sought to revive the militant policy of Nāṣir al-Dīn. According to Norris, this attempt would imply that ʿUthmān's predecessor had made some concessions in the levy of this tax, and one could go even further and argue that Nāṣir al-Dīn's first attempt to introduce the collection of *zakāt* ended in failure. It is known that ʿUthmān organised at least one *zakāt* expedition under the leadership of one Sīdī al-Ḥassān al-ʿAlawī. Yet, this attempt also ended in total failure, the *zakāt*-expedition was routed and slain by the forces of the Ḥassānī.[117]

Conclusion

Due to the administrative organisation of the states of the Sudan savannah heavily centred around the position of the ruler, their fate was very dependent upon what kind of ruler was ruling. A strong ruler meant a stable system, a weak ruler could bring the state to near collapse. As the administrative system never seemed to have developed further, perhaps due to the fact that any text-based bureaucracy never was introduced on a larger scale – diplomatic relations with Muslim states

114 Willis 1979: 10.

115 Norris 1969: 500; Webb 1995: 35.

116 Curtin 1971: 17.

117 Norris 1969: 518–519. According to Norris (1986: 36), the decisive battle between the Ḥassānī and the Berbers, the battle of Tin Yifdād, where the sixth *imām* al-Mukhtār Agd ʿAbdallāh was killed, took place c. 1674/75, which thus places the failure of the *zakāt*-expedition before this date.

seemed to have rested on a written bureaucracy, but seemingly not the treasury – the state, as such, was a rather rudimentary one. Thus, taxation and the levy of Islamic taxes (if levied) must have been rather haphazard. Any attempt to build up a fiscal administration or even economic planning was impossible. Instead, day-to-day expenditures, such as the upkeep of the court, the Muslim scholars, and the army, were easily met as long as there was a steady flow of revenue and tribute into the state treasury. However, one crucial point is that the functions of the state treasury are not known – was it a real institution or just a chimera?

Both Ibn Yāsīn and Nāṣir al-Dīn tried to establish an Islamic state. A visible and integral part of their effort was to reform the mode of taxation, namely to introduce Qurʾānic taxes. Both attempts originated as a critique of the prevailing state of the political and economic settings and resulted in a militant reform movement with the goal of destroying the existing order. Both movements were also "from below" and outside the existing political order. However, both attempts ended in failure – the Almoravid rulers themselves became more interested in luxury and worldly matters, Nāṣir al-Dīn's state dissolved after his death. On the other hand, both movements are interesting for the course of the development of *zakāt* in sub-Saharan Africa, as they give an example of how *zakāt*, as an integral part of the public sphere, was used in both political and religious arguments and acts. However, it has to be underlined that there is no connection between Ibn Yāsīn's and Nāṣir al-Dīn's movements, a point stressed by several researchers.[118]

The case of Songhay and especially al-Maghīlī's argument for the establishment of an Islamic order demonstrate another example of how *zakāt* was articulated, namely that it was tied to the establishment of an Islamic order "from above". Whether *zakāt* was levied throughout the Songhay Empire is unclear, even questionable, its existence is only confirmed in Timbuktu. It is also unclear whether al-Lamtūnī's letter to al-Suyūṭī can be used as an example for a wider comparison of local conditions – al-Lamtūnī's letter seems to have concerned the Air region, which came under Songhay control only some ten years after he had sent his letter. Al-Lamtūnī's letter could, on the other hand, be used as an example of a scholarly critique of the mismanagement and misuse of *zakāt* as well as a critique of oppressive and tyrannical rulers similar to that put forward by the Timbuktu scholars against the rulers of Songhay. One conclusion would, therefore, be that the Islamisation as well as establishment of an Islamic order "from above" was just as problematic as the establishment of an Islamic order "from below" and was never implemented. In the end, *zakāt* never became part of the public sphere of the Muslim governments (apart for a short while in the Almora-

118 See, for example, Norris 1969: 514; Hiskett 1984; Norris 1986: 39; Robinson 2000: 132.

vid empire) but remained closely tied to the private sphere and the realm of the scholars and clerics. This situation was only to change during the 18th and 19th centuries.