

The Book of Revenue

*Abu `Ubayd al-Qasim ibn Sallam, trans. Imran A. K. Nyazee
Reading, UK: Garnet Pub. Ltd. and Doha, Qatar: The Center for
Muslim Contribution to Civilization, 2003. 608 pages.*

With the revival of Islamic finance, the translation of this seminal work on fiscal matters is a significant landmark. While such Islamic thinkers as Baqir al-Sadr, Abu'l A`la al-Mawdudi, and others were formulating the thinking that eventually engendered Islamic banks and finance houses, most of the classical reference works in Arabic remained obscure and unpublished. Over the past 50 years, however, much has changed.

Of course, the Qur'an and Sunnah provide a wealth of material on transactions (*mu`amalat*). However, during the first few centuries, Muslim jurists expended great energy on the subject, especially as Muslims encountered business practices and legal customs that differed from those found in seventh-century Arabia. That this body of law was ignored for several centuries, however, is part of the legacy of colonialism and, in part, a very natural phenomenon. After the colonial and other powers marginalized Islam's social and cultural institutions, it is not surprising that *fiqh* was relegated to academic settings. Moreover, in order for it to become vibrant once again, it required practitioners who were conversant with the classical discipline as well as cognizant and appreciative of the world's new realities.

Beginning with the theoretical musings of such thinkers as Baqir al-Sadr, Mawdudi, and Qutb, the growth of Islamic banks and investment houses in the decades of the seventies and eighties provided the incentive for more practical studies; and a new generation of Muslim jurists began work in earnest on modern finance. What began as a handful of small banks in the Gulf in the 1970s, developed in the 1980s into over 100 such

institutions with tens of thousands of employees and, in the 1990s, into a worldwide industry. Today Islamic finance is recognized by financial experts worldwide as an emerging story of success; and its success has revived serious interest, on the part of scholars and practitioners, in the subject of *fiqh al-mu`amalat*.

The translator has shown a keen appreciation for these developments. The body of his work includes an important analysis of modern finance from an Islamic legal perspective in the form of his two-volume monograph entitled *The Islamic Law of Business Organization*. In translating *The Book of Revenue*, Nyazee has made a classic accessible to the English-reading public and has contributed to the growing Islamic financial industry.

However, the Center failed to employ a capable editor, one who could produce an accurate and error-free text, a helpful set of footnotes, and a bibliography. Moreover, the Center should have invited the translator to contribute an introduction or preface to explain his approach. Editorial review appears to have been cursory at best. Such issues as the inconsistent use of diacriticals detract from the final work's quality, and abundant typos call the standard of the work itself into question. These are particularly in evidence in the introduction, written by Dr. Ibrahim Oweiss.

Before leaving Oweiss' introduction, I would like to point out another problem area, one of particular sensitivity in the present climate of extremists, fundamentalists, and the literalism that begets them. In summarizing the topics discussed in each chapter, Oweiss performs a welcome service. However, his summary of chapter 14, is incomplete and seems to suggest what I am sure he does not mean. After seeming to equate a tax collector (*makis*) with a collector of *`ushr* (p. xxvi), he concludes that the chapter states: "Hence, whoever meets an *`ashir* (one who charges tax) should kill him." A quick look at chapter 14, however, explains that "he meant by this the person who charges *sadaqa* without having a right to do so" (p. 484). In concluding this discussion, the author says: "The meaning of all these traditions that we have mentioned about the *`ashir* and the disapproval and condemnation of the *makis* is to be traced to its source in the Jahiliyya" (pp. 485-86).

Let me point to a few other shortcomings. In the "Introduction: The Ruler and the Wealth of Subjects," footnote 2 (p. 3) explains that the narrator was called al-Badi' or (in the text itself) al-Badi' was that "he was born after his (twin) brother." The footnote then explains that "This is stated by al-Sam`ani in his al-Ansab." However, upon consulting this work, the fol-

lowing was discovered: “The one best known for this name was Abu’l-Hasan Ahmad ibn `Ali al-Badi’. Our Shaykh, Abu’l-Fadl Muhammad ibn Nasr al-Hafiz, in *al-Haqah* (a commentary) on the book of Ibn Makula (stated): Ahmad ibn `Ali al-Badi’ related (hadiths) from Da`laj ibn Ahmad al-Sijzi and others. The last person to relate hadiths from him was Abu’l-Fawaris Tarrad al-Zaynabi. He (Abu’l-Hasan Ahmad ibn `Ali) was commonly known as Ibn al-Bada, and I was told by a certain Shaykh that he was (known as) al-Badi’. The Shaykh said, “I asked him about that and he replied: ‘I was born, my brother and myself, as twins. And I was the one to emerge first. So I became known as al-Badi’ (The Initial One).” This inconsistency is troubling, for the Arabic footnote includes most of the above. A careful editor might easily have detected and corrected this.

On page 4, footnote 7 says: “Ibn Lahi`a is considered a weak (*da`if*) narrator of traditions.” While many scholars have considered Ibn Lahi`a unreliable, this does not mean that he was wholly unreliable. In fact, al-Mansur appointed him chief justice of Egypt, Ibn Hanbal said of him: “In all of Egypt there is no one the equal of Ibn Lahi`a in terms of the numbers of hadiths he related, or in terms of his command (memory) of hadiths, or his accuracy.” In fact, Ibn Lahi`a recorded the hadiths he heard from his shuyukh in registers and then transmit them onward. However, after his registers were lost in a fire, he began making errors, and so scholars became wary of his later narrations. Such an apparently minor point is important, especially in a work that is essentially a collection of narrations, for critical equilibrium must be maintained. This is not necessarily a criticism of the translator, but simply another example of the need for quality editing.

On page 386, a sentence reads: “The traditions are continuous on this.” Here, unless the reader is familiar with *mutawatir*, it is unlikely that this sentence will mean very much of anything ... “continuous traditions?” Without going into the theology of this particular term (and loaded with theology it is!), this sentence could have been rendered as: “The evidence of the traditions on this point is overwhelming.”

All in all, however, this translation is a valuable contribution to the library of Islamic classics in English. The translator and publisher are to be commended on their selection and production. Even the paper’s quality is excellent.