

The (Mukus) Taxes in Egypt during the Mameluke Era (648 AH/1250 AD-923 AH /1517)

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Abstract

Although there are numerous studies about the history of the mameluke state, few studies deal with the economic conditions especially the taxes imposed on the Egyptian society. The study problem aims to shed light on the inception of the mukus taxes in Egypt, and its development during the Fatimid and Ayyubid eras, then to study the most prominent of the mukus taxes imposed during the mameluke era, and the state policy towards the imposition of taxes. This study depends on some historical sources contemporaneous of the mameluke state. The method used here is to collect information from modern historical sources, and followed by analysis and a critique of those sources, then conducting a discussion and formulation within a coherent well integrated paper. The mukus taxes originated during the Abbasid era, and developed further during the mameluke state where the sultan exaggerated in imposing the mukus taxes because they viewed Egypt as areas subject to the guarantee system for the sultan, the emirs and military of the state, so the state imposed taxes on all areas of trade, agriculture, industry and public utilities with grave consequences that led to people abandoning their cities and villages to evade taxes. The study of the mukus taxes help us understand the tax systems in our modern times, and that excessive taxes on people have grave consequences, and in retrospect we can avoid a repetition of unjust tax systems.

Keywords: mukus, mameluke, sultans, emirs, guarantee, guarantor, Egypt, taxes

1. Introduction

There are many historical studies about the Mameluke state, especially the political, military and administrative aspects, but the economic history was not conducted in a specialized way, so this research aims to study a specific part of the economic life of Egypt in the Mameluke era, and that is the mukus taxes in terms of its inception, and its evolution during the Fatimid and Ayyubid eras, then to study the taxes that were introduced during the Mameluke era, and the policy of the Mameluke sultans towards the mukus taxes, this study is based on some contemporary historical sources of the Mamelukes.

2. The Mukus Taxes: Origins and Evolution

The mukus are illegal taxes with no Sharia base and with no mention in Islam that were introduced gradually as Al-Maqrizi says "by the corrupt governors and leaders" (Al-Maqrizi, 1997: 296), and the first to introduce the mukus taxes in Egypt during the Abbasid era was Ahmad bin Mohammad Al-Modaber who held the office of (tax tribute) paid on any property in Egypt in the year 250 AH /864 AD, and who was described as shrewd and devilish public official who made the state control the potassium nitrate or salt which was available and extracted and sold for all people, so it was given to individuals under a guarantee system where those individuals collect the mukus at high rates then give back to the state the amounts collected minus their deductions which were high too, and he also imposed mukus taxes on public pastures while before that time the public pastures were available to all people, so pastures came under the state control, and no one can use or sell or buy the pastures without the involvement of the state, he also imposed mukus taxed on sea fisheries, so all fish caught from the Nile river or the Mediterranean sea was taxed, and he also imposed taxes on most public utilities and services in Egypt, and the revenue of (Bayt Al-Mal) "the public treasury" in Egypt reached one hundred thousand gold dinars annually (Al-Maqrizi, 1997: 297), But the mukus taxes were abolished during the reign of Ahmad Bib Toulon in Egypt (254 Ah /868 AD -270 AH /884 AD).

And after the Fatimid conquest of Egypt in the year 358 AH / 968 AD, and due to the need of the Fatimid state for funds to fund the excessive military and administrative expenditures, and the luxurious lifestyles of the caliphs and senior public officials, and the mukus taxes were re-imposed again on most public utilities in Egypt, and all of what is sold or bought, and the mukus were imposed on all goods imported to Egypt, and on all trade areas and local industry, and Al-Maqrizi mentioned in his book (Al-Khotat) most of areas of industry and trade, and the amount of mukus taxes levied on them, and this list included the goods of : pepper, spices, metals such as copper, coral, alum and natron, wood and salt, grain, slaughter houses, paper, dairy factory, wool, cotton, ornaments, tanning shops, coal, vinegar, fisheries, bath houses, book houses, wax, chicken places, dyestuffs, sacrifices, and commission fees on goods (Al-Maqrizi, 1997: 298-302), and even there was tax on drinking water from the Nile (Jubayr, 1981: 28).

Also mukus taxes were imposed on pilgrims to the holy places of Mecca, and every pilgrim had to pay at the port of Aithab (Note 1) a tax with the amount of seven and a half dinars (Ibn Jubayr, 1981: 28).

Also fees were imposed on sellers for using the specified places for that activity like: markets, factories, ships, slaughterhouses, scales and fisheries, and the revenue of Egypt from mukus taxes reached one hundred thousand dinars annually (Al-Maqrizi, 1997: 298), and in some cases the revenues were in excess of three hundred thousand dinars, and the taxes that were collected were differed from year to year according to the selling and buying activity.

No doubt that the excessive taxes exhausted the Egyptian society during the Fatimid era, and thus people suffered from high prices, due to the imposition of taxes by the state on goods and public utilities which had negative impact on the economic conditions of the society, because traders were raising prices according to the taxes that were imposed.

The huge financial revenues due to mukus taxes led to fiscal surplus in the state after deducting expenditures, and also led to the richness of the caliphs, ministers and senior state officials, so in the year 436 AH /1044 AD, the fiscal surplus amounted to one million and seven hundred thousand, six hundred and twenty one dinars (Al-Maqrizi, 1973: 190), while the fiscal surplus in the year 450 AH /1058 was two hundred thousand (Al-Maqrizi, 1973: 244-245), and while in the year 501 AH /1107 AD it reached seven hundred thousand dinars (Al-Maqrizi, 1997: 276-277)

Historical sources elaborated with abundance the wealth left by some ministers of the Fatimid sate, and as an example the minister Yacoub bin Kalas (Note 2) of the caliph Al-Aziz Bi- Allah left when he died in the year 380 AH /990 AD about six thousand dinars (Al-Dawadari, 1961: 225-226), while the inheritance of the minister Bader Al-Jamali (Note 3) upon his death in the year 487 AH /1094 AD reached a figure in excess of six million dinars and four hundred thousand dirhams (Al-Maqrizi, 1973: 331), while the inheritance minister Al-Afdal bin Bader Al-Jamali (Note 4) reached a figure in excess of twelve million dinars (Al-Nuwayri, 1992: 281-284) .

After the fall of the Fatimid caliphate in the year 567 AH /1171 AD, the Ayyubid sultan Saladin (567 AH /1171 AD-589 /1193 AD), issued a circular to abolish the whole of the mukus taxes in the land of Egypt (Jubayr, 1981: 28-29, Shamah, 1962: 233), due to its illegality, and to lessen the burden on the Egyptian society, and issued an order waiving the mukus taxes dues on people, some of which date back to the year 564 AH /1186 AD and as Al-Maqrizi mentioned reached around one million gold dinars, and two million irdeb of grain (Al-Maqrizi , 1997, volume 1, p 302), and we infer from this amount the volume the mukus taxes that were collected annually and reached three hundred thousand dinars and which shows also the size of injustices suffered by the Egyptian society .

After the death of Ayyubid sultan Saladin in 589 AH /1095 AD, the Al-Aziz King Othman Bin Saladin restored the mukus taxes and made it even worse, which led to the suffering of the Egyptian society due to the harsh taxes and the high prices because traders increased taxes on the amount of taxes collected from them (Al-Maqrizi, 1997: 303), and it seems that the collection of mukus taxes were for the benefit of the sultan and his entourage, and not for the state treasury, and those taxes continued throughout the Ayyubid era.

3. The Mukus Taxes during the Mameluke Era

Most of the mameluke sultans took an extreme in imposing taxes on the Egyptian society to cover the state military expenditures in their struggle against the Franks and the Tatars, and to cover for the luxurious lifestyle of the sultan and the senior officials of the state, so the mukus taxes increased substantially during the mameluke era (Al-Maqrizi, 1997: 316), since the Mameluke sultan looked at Egypt as a land that they fully controlled along with their and military people (Iyas, 1995: 135). and they managed the land with total freedom, and allocated as portions to control and collect taxes for the emirs and military people, and thus they imposed taxes on everything

(Bardi, 1992: 108-109), and most state ministers caused the high rise of prices for the traders, so the damage of the country ensued, and the people's money unjustly collected and collected (Bardi, 1992: 108), while Al-Qalqashandi says, that the mukus were widespread, and the exceeded the normal limits (Al-Qalqashandi, 1987: 538).

Historical sources confirm that the Mamelukes imposed mukus taxes on everything on Egypt, and all state utilities, and the areas of trade and industry so they imposed taxes on real estate, Shops, bath houses, bakeries, mills, markets, fisheries, chicken selling places, pastures, singing and social occasions, currency and coin mints, places where scales are calibrated, metals and grain and the like, and not only that but they imposed taxes on every person in Egypt with the amount of one dinar per head, and the state took one third of people's inheritance (AL-Maqrizi, 1997: 304-305), and men had to pay Islamic alms (Zakat) though unable to pay and do not have money which runs counter to Islamic principles, and the state imposed a dinar tax, and all the traders of Egypt and Cairo if it directed the army for invasion (Bardi, 1992: 108), and if someone came and broke the news that a fortress was captured or the like, then money was extracted from people in Cairo and Egypt according to their social strata, and large amounts of money were collected (Al-Maqrizi, 1997: 306), and the volume of the mukus taxes that were collected annually exceeded six hundred thousand dinars, and the taxes of Cairo and Misr city (Al-Fustat) alone reached one hundred thousand dirhams (Al-Maqrizi, 1997: 304-305), and that money was not spent for interests of the state, but for the sultan and his entourage and senior state officials (AL-Maqrizi, 1997: 207).

The mukus taxes levied by the state on each type was in fact higher than taxes levied by the state due to the (Guarantee system) where collection of taxes is deferred to individuals through that system who collected higher taxes and gave the state their stipulated share, also the officials clerks and state bureau officials added more to those taxes, so under the guarantee system, the guarantor acts as an agent for the state and pays the state a set amount while collecting double that amount from the population (Al-Maqrizi, 1971: 527). So the mukus had profound implications on the Egyptians society, and they suffered due to high prices where the prices rose substantially and the goods were sold at double the original price (Iyas, 1984: 304), and as a consequence of that many cities and villages were desolate due to outward immigration forced by those very numerous unjust taxes, and the farmlands were disrupted, due to the neglect of the state of the people's interests (Al-Maqrizi: 81-83), so Al-Maqrizi criticized the mameluke sultans due to their ill policies and their effect on the Egyptians society by saying: "the people face harsh and dire conditions due to the neglect of their lot by the rulers, and the heedlessness of sight in regard to the interests of the people" (Al-Maqrizi: 40), and Al-Maqrizi confirms that the root of corruption of the mameluke state, and the prevalence of taxes was due to bribes paid in securing public offices like the ministry, the judiciary, and the governorships of districts, and the officials responsible for public order in the Islamic city, and all public offices of the state so those offices were held according to that by an unjust, ignorant and corrupt individuals, and that led to a negative effect on the totality of the conditions of the state (Al-Maqrizi: 80), and the public offices were given to those who can pay a lot of money for the sultan, and after assuming the public office, then those officials resort to collect exorbitant taxes on the population to compensate the money paid as bribery to the sultan.

The mukus taxes in Egypt during the mameluke were divided into two types: the mukus that were collected in Cairo and Egypt and the ports and land borders of Egypt, and those were directed to the sultan and his entourage, and the second type: was the mukus imposed on all utilities and the areas of trade and industry in the whole of Egypt which were given under the guarantee system to the emirs and the military officers.

And we begin the discussion by elaborating the Sultanate mukus, where there were sea and land centers to collect taxes imposed on the goods imported into Egypt, and there were four ports to collect the imposed mukus taxes on the goods of the spice trade in the red sea on the goods imported from India through Yemen and Hejaz (Al-Qalqashandi: 538-539), and those centers are:

Aithab: and it is a city located on the southeastern port of Egypt on the red sea, and the port of Aithab was one of the most famous global trade centers during the middle ages due to the lack of coral reefs in its waters, where ships dock in the Aithab port, and the goods then transported to the city of Qos in the south of Egypt, then transported via the Nile to Al-Karem hotel (spices) in Cairo.

Al-Qasir: It is an Egyptian port located north of Aithab, but of moderate trade activity where ships dock at this port and unload their goods and then the goods are transported to the city of Qos, and then transported through the Nile river to Al-Karem hotel in Cairo.

Al-Tor: It is a port located north of the red sea between Ayla and the Egyptian land, and many ships were docked there due to its proximity to the Hejaz land, and that port witnessed active trade towards the end of the mameluke

ere, due to the interest and state care of the port which exceeded the other sea ports, and in that Al-Qalqashandi says: and the ships were abundant at Al-Tor, and the ships of Yemen arrived loaded with goods, and the Aithab and Al-Qasir became of less importance, and through the port the grains were transported to Hejaz.

The Suez: and it is located near the city of Qalzam on the coast of Egypt, and it is the closest of the ports to Cairo and Al-Fustat, but it seldom used due to the abundance of coral reefs in its waters, and the state used to collect the mukus taxes in all of those sea centers, where the tax of the (tenth) was imposed along with the commissions and protection taxes.

The state also had trade centers on the Mediterranean the most prominent of which were: Alexandria, Dumyat, Tannis, and Rashid, and the goods coming from the byzantine empire were taxed, and where the tax of the (fifth) was imposed (Al-Maqrizi, 1997: 313), the state also had a trade land center to collect mukus on the goods coming from the east especially Bilad Al-Sham (modern day Syria, Lebanon, Palestine and Jordan) and Iraq, and this center is located in the city of Qotya (Note 5), and is the most important center in terms of collection and most strict and harsh on traders, where specific taxes were collected on each kind of the goods (Al-Qalqashandi, 1987: 538) by the Sultans bureau, and the mukus that were collected in Qotya were estimated to be one hundred thousand dirhams (Al-Sairafi, 1973: 425), and thus the amount collected annually in this center exceeded one million dirhams, also the sultan's bureau collected mukus on all services and public utilities in Cairo and Al-Fustat which were seventy two utilities, and where some them had high mukus and some had others had low mukus (AL-Qalqashandi, 1987: 538).

As for the second type of taxes and they are : the miscellaneous mukus in Egypt which belong to the guarantee system if the region belongs to one of the bureaus of the Sultanate bureaus, so the collection is by that bureau or in a guarantee system for some emirs and their likes, and then the collection is for the owner of the guarantee system (Al-Qalqashandi, 1987: 539), and the sultan considered the whole of Egypt as part of the guaranteed system, and gives the emirs and military offices as a form of guarantee as portions of the guarantee system for specific amount of money, and they in turn exaggerate in collection hefty taxes and collect double of what they paid to the sultan, so each kind of mukus had fallen within the guarantee system in all regions and districts of the state (Al-Maqrizi, 1971: 150-155; Bardi, 1992: 38-40), and the each kind of mukus was overseen by certain established bureaus, and all belong to the ministry (Al-Maqrizi, 1971: 153), and the most prominent of mukus taxes in Egypt during the mameluke ere were as follows:

The mukus of the grain coast: the grain coast was one of the most famous collection centers in Egypt where all kinds of grains were not sold except for the grain coast bureau located in Bolaq on the Nile river, which is owned by the state, and this bureau buys grains from the farmers, and then sells the yields for the people and traders at high prices, and in that Al-Maqrizi says: "and the matter became harsh for the traders where they have the goods with the highest of prices, and injustice reached all people in regions. and those days were marked by exorbitant prices and general injustice" (Al-Maqrizi: 75, 79), and on each irdeb sold to the sultan (Note 6) there as a tax of two dirhams and half a dirham as commission, and the Egyptians had suffered immensely due to the mukus that were imposed on the grain yields, and in that Al-Maqrizi says that the people suffered from all kind of hardships due to the abundance of damage , loss ,and fatigue and injustice (Al-Maqrizi, 1971: 150), and the mukus that were collected in the grain yield coast reached four million and six hundred thousand dirhams in the year, and the grain yield coast was an allocated (guarantee system) for four hundred of military offices and that excluding the emirs, and the portion for every offices was between three thousand to ten thousand dirhams dirham annually, and the portion of the guarantee system for the emirs ranged between ten thousand and forty thousand dirhams (AL-Maqrizi, 1971: 150; Bardi, 1992: 37), and the collection of mukus at the grain yield coast was overseen by a bureau of sixty clerks and thirty officers (Al-Maqrizi, 1971: 150).

The mukus of weddings and singing: The state imposed taxes on weddings and singing in all areas of Egypt, and the person who collects those taxes was a guarantor under the guarantee system (they collect the taxes), so every man who wants to marry shall pay according to his means five hundred dirhams and above, also the bride pays a tax and also the person who completes the bridal work pays a tax too, and also the singers pay taxes, "so no woman singer who beats the drum in a wedding or a circumcision ceremony do not pay tax, and every female singer pays a set amount, and every night the houses of singers are visited by a group from the guarantor party (the party collecting the taxes) so as to know who was the singer or singers who spent the night outside their houses" (Iyas, 1984: 166), because there was another tax imposed on the female singers who stay outside their homes for prostitution (AL-Maqrizi, 1971: 266).

Also historical sources confirm that the state allowed adultery houses (prostitution), and collected huge amounts of taxes from female prostitutes, and that was a great scourge, so if a woman went out for prostitution in Egypt

and that meant that her name is registered with the female guarantor who will do what is needed to collect the tax from the woman prostitute (Al-Maqrizi, 1997: 306-307). and the brothels were subject to close supervision by the state to collect the assessed taxes, and Ibn Iyas describes the brothels in Egypt by saying : "and the prostitutes had to pay set taxes, and in upper and lower Egypt (Note 7) there were areas for female prostitutes and female singers, and adultery was visible ... and was so rampant that even if a stranger man came by accident in those areas, then prostitutes will cling to him in that neighborhood and forces him to commit adultery, or has to pay an amount to free himself from doing this shameful and ugly act, so whether he commits adultery or not prostitute will take the money and she in turn had to pay her set tax every day" (Iyas, 1981: 166-167; Al-Maqrizi, 1971: 266).

The guarantee system of real estate: It is a kind of tax paid on real estate (property) sold in the whole of Egypt, and is of 2% set to be paid by the buyer, and Ibn Iyas describes this tax by saying : "and the seller has to pay twenty dirhams on every thousand dirhams of the price of his house, and no one can buy a house unless he obtains a red stamp of the shape of a circle, and in the government office of specialization places a mark certifying that it is (for sale) by writing, and if that writing is not written, then the buyer will out even think about buying fearing retribution" (Ibn Iyas, 1984: 167).

Chicken taxes: the state used to buy chicken and controlled its sale for people in all areas of Egypt ,and that also fell under the guarantee system which led to even higher prices, and with grave impact on the population, and in that regard Al-Maqrizi says: "and there was injustice and arbitrariness and extracting money from widows, the poor and the orphans that I find hard to explain ,and there were many guarantors in the guarantee system and for each district a guarantor which led ultimately to even higher prices" (Al-Maqrizi, 1971: 151, Bardi, 1992: 38-39).

Pastures mukus: the pastures were available publicly for all people where the cattle grazed with total freedom, but in the mameluke the state took full control over the pastures, and no one can use except after paying the set taxed, and that tax collection in this area was overseen by a bureau with strict official, witnesses and clerks, and they prepared counts of the heads of cattle, and they imposed taxes on the owners according to the number of heads of their cattle, and those taxes are collected after the growth of the pastures and their usage by the cattle (Al-Maqrizi, 1997: 309).

Fisheries mukus Taxes: The state imposed mukus taxes on fisheries in all areas of Egypt, so the fish that was caught and sold was taxed, and the fisheries had special bureau for that purpose along with witnesses and clerks, where the bureau dispatches the government officials to all areas where fish is caught in Egypt, like the gulf of Alexandria and the lake of Alexandria, and Dumyat port and the Aswan port, and Al-Maqrizi described how fish was caught (fishing) in the Nile by saying : "the fishermen would go out when the Nile recedes from the farms (the land which was covered with water and the water goes back to the Nile sea after closing the mouths of the waterways or canal had been closed, and the weirs had been closed when the high level of the Nile had needed, then the water recedes, and then the nets are placed ,and the water is discharged so fish comes with the flowing water, and the nets prevents the fish from going downward with the water, and is collected and taken to land, and placed on huge plates and gets salted" and then ultimately sold (AL-Maqrizi, 1997: 309-310), and all fish caught in the Nile river is transported to the fish house in Cairo, and is sold there and the mukus of the sultan is collected (Al-Maqrizi, 1997: 310).

The mukus of prisons: and it is a tax imposed on prisoners even if imprisoned for very short time, and those taxes were collected from all prisons in Egypt, and had its own guarantee system in place for collection (Al-Maqrizi, 1971: 151; Bardi, 1992: 38).

The mukus of the cavalry: It is the tax paid by the farmers from all districts of Egypt for the governors (Walis) and seniors officials in the region in the form of gifts, and they are gifts for the governors that the farmers had to give, and the guarantor used to collect three times the stipulated tax, and instead of collecting one dirham collects three dirhams and that due to the prevalence of injustice (Bardi, 1992: 39).

Mukus of sugar cane and its mills: taxes levied on the sugar cane farmers and the owners of mills, and a great amount of money is collected from that (Bardi, 1992: 39).

Vessel protection mukus: the sate levied taxes on all passengers in the Nile river which was called vessel protection tax (Bardi, 1992: 39).

Mukus of Hay: taxes levied on hay, where for every one hundred Haml (Note 8) of hay, a tax of four and one sixth of dinar was collected (Al-Maqrizi, 1971: 152).

The mukus of caravansary: The taxes collected on the male and female slaves when they stay in the

caravansary.

The mukus of cloak: the taxes levied on the cloaks (a type of cloth) that was sold in Egypt (Al-Maqrizi, 1971: 152).

Cleaning mukus: taxes imposed in cleaning the alleyways of houses, baths, schools and others, and in this regard Ibn Taghri Bardi Says: "and if the alley of a house or school was filled with dust and dirt, then the guarantor will specify the wage to paid, and if the owner of the house disagrees, then the guarantor will abandon that until he gets what is requested of the house owner" (Bardi, 1992: 40).

Mukus of Jarrareef (Note 9) "akin to Modern day bulldozers": the taxes collected from the engineers and Walis (governors) from all area of Egypt (Al-Maqrizi, 1971: 152).

The mukus of districts: taxes stipulated on each district of Egypt and they vary, for example the taxes of the Al-Daqhaliyeh District (Note 10) was twenty four thousand dinars in year, while the taxes of the Cairo district reached one hundred thousand dirhams (Al-Maqrizi, 1997: 304-305).

The mukus of Salt: the taxes levied on the salt extracted from the Egyptian port on the Mediterranean where no one is allowed to take salt unless the tax is paid (Al-Maqrizi: 203).

Mukus for new governors (Walis): the taxes paid by the farmers for new governors as gifts and guest payment, and Ibn Iyas describes that by saying: "the new governors impose an unjust tax on the farmers which they called" the new arrival tax ,so the estimate on each village or city a set amount of money, and after they leave the farmers also pay the new governors who arrive later again, and as a consequence of this tax the land of Egypt suffered a disruption and hardship accordingly (Iyas, 1984: 251; Al-Sairafi, 1973: 234).

Mukus of alum: is a kind of minerals extracted from upper Egypt, and the state had monopoly of the extraction of the alum and its sale, and the Sultan's bureau oversaw that task.

Mukus of natron: it is a kind of mineral extracted from western Egypt, and overseen by the sultan's bureau, and sometime the state will grant that task for some of the emirs of the state as a kind of guarantee, and annually ten thousand Qintars (Note 10) were extracted, where the guarantor takes thirty Qintars, and the rest is taken by the Sultan's bureau to be sold (Al-Maqrizi, 1997: 314).

Mukus on Dhimmis (Jews and Christians): a tax was imposed on every man "Christians and Jews" annually of the amount of one dinar for the expenditures of the soldiers and that excluding the Jizya Per capita tax levied on non-Muslim citizens (Al-Maqrizi, 1997: 206).

Mukus of fruits: and it had a value of six thousand dinars excluding the money that the record keepers and aides allocated for themselves (Al-Maqrizi, 1971: 527).

Mukus of alcohol: and is levied on the manufactured alcohol which is sold and with amounts of one thousand dinars per day (Al-Maqrizi, 1997: 306) and is estimated at three hundred and sixty five thousand dinars.

Mukus of the flooding of the Nile: the taxes that are collected from people when the flooding the Nile occurs to buy sweets and fruits (Al-Maqrizi, 1997: 306).

There were other taxes on chicken rearing places, Hashish, firewood, oil, markets, copper, copper, leather, starch, and everything that is edible, vegetables, fruits, apple selling places and all of which can be slaughtered like sheep and cows, buffaloes, flour, and the people who wash people's clothes. (Al-Maqrizi, 1971: 972-1105).

Also the state levied taxes on pilgrims to Mecca, and all their possessions of horses, clothes and slaves (Al-Sairafi, 1973: 235), and huge mukus were levied on traders in the pilgrimage season (Al-Maqrizi, 1971: 707), and taxes on all cultivated lands, so in the year 822 AH / 1419 AD a tax of twenty dirham was levied on each Faddan (Note 12), where the farmer pays six dirham and the guarantor pays fourteen dirhams (Al-Maqrizi, 1971: 481-482), and sometime some emirs used to attack villages for looting what there are of cows, sheep, camels, horses, grains and women's jewelry, so in the year 816 AH /1413 AD, the emir Fakkr -Eddin bin Abi Al-Faraj looted from upper Egypt huge amounts of grain and animals, which led to the ill-fate of many cities and villages. (Al-Maqrizi, 1971: 275-276).

4. The Policy of the Mameluke Sultans towards the Mukus Taxes

The mameluke sultans started to impose taxes, causing loss, confiscations and injustices on the Egyptian society since the emergence of their state in Egypt in the year 648 AH /1250 AD, and the sultan Al-Moezz Ezzedine Abik Al-Turkmani (648 AH/1250 AD-655 AH/ 1257) ordered the imposition of huge taxes in all public services and utilities in the state and in that Al Maqrizi says: "he set an amount of money on traders, wealthy people and owners of real estate, and he arranged mukus taxes and guarantees that they called rights and transactions"

(Al-Maqrizi, 1997: 304), and was followed on the same path sultan Saif –Eddin Qotoz (658 AH / 1259 AD -659 AH -1260) where he imposed many taxes to pay for the military expenditures of the state in their conflict with the Franks and Tatars, and in that Al-Maqrizi says he created a great number of injustices to collect the money and spend it to fight the Tatars, and he created per capita tax of one dinar, and took a third of inheritance, and the mukus that were collected during his reign reached six hundred thousand dinars (Al-Maqrizi, 1997: 304).

But the state tax policy had changed when Sultan Al-Dhaher Baybars held power (659 AH/ 1260 AD -676 AH /1277 AD), and he abolished the mukus taxes as a measure of piety, and lessened the financial burden on the Egyptian society, so he closed all alcohol houses in all of Egypt and forbade the trading in alcohol, and he abolished the imposed mukus on it which was valued at one thousand dinars gold, and he compensated the people who guaranteed collection of those taxes, and he abolished the mukus imposed on the districts of the state, and he also abolished the Hashish guarantee in all of Egypt ,and he closed the prostitution houses, and abolished the imposed taxes on them and compensated the people who guaranteed its collection instead of that (Al-Maqrizi, 1997: 304-305).

Also Sultan Al-Malik Al-Mansour Saif Eddin Qalawoon (678 AH/ 1279 AD -689 AH/1290 AD) abolished the mukus from Egypt, so he abolished the Alms Zakat tax that was levied regardless if a man had means or not to pay, and he abolished the military expenditure tax that were collected from Dhimmis (Non –Muslims), and he abolished the dinar tax that was levied on all the traders of Cairo when the soldiers were dispatched for fighting, and he abolished that taxes that were levied on the traders when achieving victories over the Franks, and also abolished the taxes collected from people during the flooding of the Nile (Al-Maqrizi, 1997: 306) .

And during the third period of the reign Al-Sultan AL-Nasir Mohammad Bin Qalawoon (710 AH / 1310 AD – 742 AH / 1341) he abolished many of the mukus to lessen the burden on the Egyptian society, and that included the mukus of salt, commissions, chicken, cavalry, Sugar cane, Wedding fees, clothing, men's Zakat, the fees of cleaning the alleys of houses, baths, schools. District fees ,new arrival fees, and the mukus of property and shops, bakeries, mills, fisheries .pastures, oil mills, alum and natron, and in the year 715 AH / 1315 AD he issued a decree to abolish all mukus from all the state (Bardi, 1992: 38-42; Al-Maqrizi, 1997: 307-314).

And abolishing the mukus led to the alleviation of the economic burden on the Egyptian society: and all people were exalted about that, and prayed to keep the sultan way from harm (Bardi, 1992: 42-43), the sultans decision to abolish the mukus secured the admiration and great gratitude from the historians of the mameluke era, and the Egyptian historian Ibn Taghri Bardi Says: "and all what Al-Malik Al-Nasser did by abolishing all those injustices is an evidence of his good faith, and prolific mind and his good management, where he invalidated all those ugly things which were the ugliest of all, and praise to him for spreading good deeds and kindness for all people" (Bardi, 1992: 41).

But all the mukus that were abolished by the Sultan Mohammad bin Qalawoon were levied again by the sultans who assumed power after him, and in that Ibn Taghri Bardi says: "and this unlike the sultans who came after him, for due to their shortsightedness in regard to interest of the society, they followed the old habit of imposing the mukus even if that led to damage and injustice, and they say this is what were accustomed to before us, and there is no way to change that even if the world is destroyed, and this habit (levying taxes) was it in the holy Koran and Sunnah or was just established by rulers like them" (Bardi, 1992: 41).

And Sultan Hassan Bin Al-Nasir Mohammad Bin Qalawoon (748 AH / 1347 AD – 752 AH / 1351) re-imposed most mukus taxes, which led to harsh impact on the Egyptian society (Al-Maqrizi, 1971: 814). but when Sultan Al-Ashraf Sha,ban assumed power (765 AH /1363 AD -779 AH / 1377 AD) he abolished many of the mukus taxes like Qatya tax, wood tax, and natron tax (Iyas, 1984: 54), and the tax of wedding and singing, and the guarantee of real estate and the guarantee of prostitutes (Iyas, 1984: 166). and after his death his son Al-Mansour Ali Bin Al-Ashraf Sha,ban assumed (779/1377 AD -783 AH /1381 AD) so he re-introduced most of the mukus that were abolished, and even applied more strict measures for their collections in all areas of trade and industry (Al-Maqrizi, 1971: 343), and he increased the mukus imposed on farmers known as the new arrival mukus which were levied on all cities and villages in every district (Iyas, 1984: 251).

But the Sultan Al-Mansour Hajji bin Al-Ashraf Sha, ban (783 AH/ 1381 AD -793 AH/ 1393 AD) and towards the end of reign abolished the mukus, so in the year 791 AH /1389 AD abolished the mukus of chicken, salt, flour, horses, camels, firewood, copper, soldiers, and starch (Bardi, 1992: 238; Al-Maqrizi, 1971: 605), but the emirs of the state did not implement the orders of the sultan but they were strict in collecting the mukus on all sales so as a consequence of that the people's lack of respect for the state increased and were talking among themselves, and spoke loudly very frequently by saying: "the sultan abolished the mukus but the order was not followed" (Al-Maqrizi, 1971: 602-603).

As for the Sultan Al-Dhaher Barqouq (793 AH / 1390 AD -802 AH / 1399 AD) who abolished some of the mukus towards the end of his reign, so in the year 801 AH / 1398 AD he ordered abolishing the mukus of flour sale, and the chicken shops, salt, new arrival, and the guarantee of female singers, and the mukus of what is slaughtered of sheep, cows, fruits and vegetables (Al-Maqrizi, 1971: 500-501).

And as for the Sultan Al-Nasser Faraj Bin Al-Dhaher Barqouq (802 AH /1399 AD – 815 AH /1412) who exaggerated in the imposition of taxes due to his high expenditures on luxuries, and in each trip that he made to Al-Sham, his expenses reached one million dinars extracted from sweat of the people of Egypt, and mukus were levied on everything which led to great damage and disruption in the cities and villages in Egypt and Bilad Al-Sham, and Ibn Taghri Bardi describes the conditions of the state during the reign of Al-Malik Al-Nasser by saying: "and Al-Nasser was the worst of (Muluk) kings of Islam, and he damaged and disrupted due to his bad management all the lands of Egypt and Bilad Al-Sham, and exorbitant prices were common in Egypt, and the ministers of his state spent efforts to raise prices, by storing the grain yield and selling the grains for high prices, and also increasing the (guarantee of the lands of Egypt which led to the higher prices of the land produce, and they taxed everything with mukus, and canals of the Nile were neglected in Egypt, and people forced to pay taxes, and his ministers made the prices of goods high for traders .. and due to that the country was disrupted and damaged, and taking the people's money became widespread" (Bardi, 1992: 108-109).

And during his reign Egypt witnessed exorbitant prices and strife and epidemics that killed two thirds of the population of Egypt, and about forty cities and village were damaged, so Alexandria, Bilad Al-Buhaira, the eastern district, the western district, Al-Jizya, and Al-Fayoum were damaged, and the damage spread over upper Egypt, and more than half of Cairo and its environs were damaged too (Bardi, 1992: 109; Al-Maqrizi, 1971: 275-276), and most mameluke sultans took his lead until the end of the state and caused great malice for the people by the abundant taxes and injustices.

5. Conclusions

- 1) The mukus are not Included in the holy Koran or the Prophets Sunnah, and thus they are illegal taxes with no Sharia base that were introduced in Egypt during the Abbasid period, and were imposed on most trade deals, industry and public utilities in the state.
- 2) Most Mameluke sultans exaggerated in imposing the mukus taxes on all public utilities public services in the state, and all of what is bought or sold, so all the lands of Egypt were akin to private owned property where taxes were given for the sultan and emirs and the military, the guarantee system made taxes even more exorbitant.
- 3) The Mamelukes introduced new taxes that were not known before them like the taxes of the coast of harvest or yield, and the taxes on singing and social occasions, prostitution, ale, wine, pastures and others.
- 4) The mukus had severe impact on the Egyptian society, and the taxes forced people to abandon their cities leading to its destruction, and the grantee system which delegated the collection of mukus by the state to individuals who collected more that the set mukus taxes and which ultimately led to an even higher tax burdens.

The source of corruption of the Mameluke state was due to the prevalence of bribery in securing public office.

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Notes

- Note 1. Aithab: a town on the red sea and a ship port for the Ships the arrive from Aden to Egypt, Yaqut, 1979, volume 4, p 171.
- Note 2. About the minister Yacoub Bin Kalas who assumed the ministry for the Caliph Al-Aziz Bi –Ellah from 365 AH /975 AD, See: (Al-Nouwayri ,1992, volume 28, pp 165-169).
- Note 3. About the emir of the armies Badr Al-Jamali who assumed the ministry of the caliph Al-Mostanser Bi-Ellah from the year 365 AH /975 AD until the year 487 AH/ 1094 AD (Ibn Al-Sairafi, 1924, pp 57-60).
- Note 4. The minister as the Al-Afdal bin Badr al-Jamali, who came to the ministry between) 487 AH / 1094 financial 515 AH / 1121 AD) see Ibn Al- Sairafi, 1924, pp. 57-60.
- Note 5. Qatya: a village on the way to Egypt in the middle of Al-Raml "desert" near the Farma, (Yaqut, 1979, volume 4, p 378).
- Note 6. Irdeb: an Egyptian weight measure of wheat, and equals (150) kg (Hinz, 1970, pp 58-59).
- Note 7. Wajah Bahri: a vast land in the upper Egypt area, and has four districts: Al-Sharqiyah District with its center Balbees, and the Al-Manofieh distract with its center manouf, and Al-Gharbiyah ,with its center Al-Mahallah Al-Kubra, and Al-Buhaira district and its center Damanhour (Al-Qalqashandi , 1987, volume 4, p 67).
- Note 8. Al-Haml: An Egyptian weight measure and equals to (250) kg (Hinz, 1970, p 27).
- Note 9. Al-Jarrareef: plural Jarafa, it is a machine (a grader) used to level and move soil and dust (Ibn Taghri Bardi, 1992, volume 9, p 40, footnote (1)).
- Note 10. Al-Daqhiliyah: Daqhalah, a town on the branch of the Nile, with, where its distance from Dumyat is four Farasekh, and its distance from Dumaira is six Farasekh, with market and building, and with wide small village that is called Kourat Daqhiliyah (Yaqut, 1979, volume 2, p 459).
- Note 11. Al-Qintar in Egypt equals (100) pounds or 45 kg, for more information about Qintar in Islam, see (Hinz, 1970, pp 40-42).
- Note 12. Faddan: It is the preferred surveying measure, and equals (6368) square meters (Hinz, 1970, pp 97-98).

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