CHAPTER IX

(CONCLUSION)

AN APPRAISAL AND EVALUATION OF IBN TAIMIYAH'S ECONOMIC VIEWS

A. SOURCE OF THOUGHT FOR MUSLIM DOCTORS

As we have seen in the preceding chapters, the economic ideas of Ibn Taimiyah and other Muslim thinkers have their origin in the Islamic jurisprudence, which is the sum total of clear injunctions of the Qur'an and the Sunnah, and of the legal reasoning or analogy and consensus of the doctors of the time. In the very commencement, the Qur'an has declared clearly that its teachings are not meant for any particular nation or region but it is revealed for the whole mankind. It has given a bunch of injunctions and general principles for man's individual and social conduct, and encouraged its followers to use their thinking power.

The natural result of such instructions was appearance of a chain of jurist doctors and a vast literature on jurisprudence. They touched every aspect of life including the economic one. Among the Companions of the Prophet there were a number of experts in Islamic jurisprudence from whom people used to take legal rulings on the new issues confronting them. By the end of the first century Hijrah this science got the full momentum when Muslims entered a new era, in the sense that the Islamic caliphate spread over a larger part of the known civilized world. They faced new civilizations; and new problems arose regarding their social life, business contracts, trade and commerce, etc. A number of schools in jurisprudence appeared on the scene. They analysed the facts and basic teachings of Islam, and prepared the fundamental principles applicable in all kinds of social problems. The following
statement of Schumpeter is more fitting to them than any one else:

"They produced principles that were not only normative, but also explanatory. They created a juristic logic that was applicable to a wide variety of social pattern. So far as their facts were economic, their analysis was economic analysis." 

1. FUNDAMENTAL - PRIMARY AND SECONDARY SOURCES

It is worthwhile to note here that the fundamental sources of Islamic jurisprudence, in the first place, are the Qurān and the Sunnah, and in the second place are the Qiyās (analogical reasoning) and the ījmā‘ (consensus of the ‘ulamā‘). They are supplemented by some secondary sources such as Istiḥsān (preference for the better), Istiṣlāh or Mašālih mursalah (consideration of public interest). Darūrah (necessity), etc. Let us consider them in some detail and see how they dealt with the economic problems.

- a. The Qurān. This is the word of Allah the Almighty revealed to Maḥammad His messenger during twenty three years of his prophethood. The authority of the Qurān is unconditionally binding for a Muslim. Apart from certain injunctions of fundamental nature regarding man's social problems, it has laid down broad and essential maxims and legally cognizable value judgements. Undue specifications that may create rigidity and hardship have been avoided. Some basic Quranic teachings about economic problems have been noted down in the following pages to show how they have been considered as the starting point by the Muslim doctors.

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1Schumpeter, op. cit. p. 69.
b. The Sunnah (Tradition). The Sunnah simply means the saying (qawl) of the Prophet, his action (fi‘l) and his tacit approval of something said or done in his presence (taqrīr). It is the second primary source of Islamic jurisprudence. Its authority is derived from the Qurān as it explicitly declares, "Whatever the Prophet orders you, adopt it and whatever he forbids, refrain from it."  

In most of the cases, the tradition is an explanation or interpretation of the Quranic verses. It gives relatively more detailed commandments and rules in various aspects of life. We shall note down below a few such teachings which are adopted by Islamic doctors as guiding principles in the Islamic economy. However it should be mentioned here that distinction has been made between traditions of a purely legal import and those of a non-legal character. The latter is concerned with non-revelatory matters e.g. use of scientific methods and technology and other technical problems. Once when the Prophet's suggestion about an agricultural technique was proved wrong, he affirmed, "I am but a human being. Only when I order something regarding your religious matters, you will have to abide by it. But if I give an advice based on my personal opinion, it is merely an opinion and I am only a human being. Rather you may know your worldly affairs better."  

The above affirmation of the Prophet provided a helping hand in original thinking and progress of science, social sciences, technology and other aspects of civilization.

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2. The Qurān LIX:7.  
c. *Ijma*[^1] (Consensus of opinions). This is the third fundamental principle and a secondary source of Islamic jurisprudence. It refers to the consensus of the opinions of Muslim thinkers on an issue at any time. Recourse to *ijma*[^1] is based on the saying of the Prophet that my people cannot agree on any wrongly guided matter.[^2] Besides, *ijma*[^1] seems to be derived from the *shūra* system, ordained by the Qurān, that is, "Their (Muslims') matters are decided through mutual consultation."[^3] *Ijma*[^1] can be reached, in matters where there is no clear injunctions in the Qurān and the Sunnah, by discussion and debate among the doctors of Islamic jurisprudence. The opinion adopted by all doctors gets the *Shari‘ah* sanction through *ijma*. *Ijma*[^1] boosts the spirit of consultation among thinkers.

d. "*Qiyās* (Analogical Reasoning). According to this principle the basis (*‘illah*) of a *shari‘ah* injunction is to be ascertained and the same rule to be applied to the new problems where the same basis is present.[^4] For example, exchange of gold for gold or exchange of silver for silver is prohibited with inequality and late payment of one in some traditions. According to Ibn Taimiyah the basis (*‘illah*) of prohibition is *thamāniyah* (money-ness). Using the *Qiyās* he applies the same ruling in case of exchange of copper for copper if they are used as money (chapter V).

*Qiyās* is a very important source of islamic jurisprudence. Rules and commands in the Qurān and the Sunnah are, after all, limited

[^3]: The Qurān XLII:38.
[^4]: Saleh, Muhammad Adīb, op. cit. p. 172; Al Zarqa, op. cit. p. 67.
in number, while problems faced by mankind are unlimited. Qiyās provide the basis for discovering the Law for new situations. This function of Qiyās is significant in view of the fact that Shari‘ah is binding for all times to come and for people in different countries.

2. SUPPLEMENTARY SOURCES

Other principles of jurisprudence, closely related to Qiyās are istiḥsān (preference for the better) and istiṣlāḥ (consideration of public interest). Istiḥsān means to prefer a relatively less clear Qiyās over a more clear one due to some other strong basis, like decreasing hardship. As far as istiṣlāḥ is concerned it refers to enactment of a law where there is no law, guided by public interest, for example imposition of new taxes, fixation of prices etc. Sometimes istiḥsān and istiṣlāḥ are considered as synonymous. This principle of istiḥsān or istiṣlāḥ can be compared with the modern 'general welfare' principles. If we look into the conditions of istiṣlāḥ, it seems to be very comprehensive, and logical. For istiṣlāḥ must be in accordance with the spirit and objectives of Shari‘ah; it should be logical and rational; it should be adopted to remove some general hardship.

B. SOME ASPECTS OF ISLAMIC ECONOMIC THOUGHT

Importance of the above mentioned literature and its role in economic analysis of Muslim doctors will not be clear unless we cite some examples relating to economic affairs.

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1. REDISTRIBUTION OF INCOME AND WEALTH

The Quran has laid down the guiding principles for distribution policy in the wake of its rules relating to fa'āl. After naming the beneficiaries of fa'āl, it says, "...In order that it may not (merely) make a circuit between the wealthy among you." Islam is against concentration of wealth and the Islamic state must ensure that this does not happen. If we supplement this teaching with the Quranic system of zakāh, and Quran's emphasis on voluntary expenditure on the poor, relatives, and weaker sections of the society, it will not be difficult to grasp the spirit of Islamic economy; that is, means of livelihood must be ensured for every one, concentration of wealth is undesirable and there must be a conscious effort to reduce inequality and bridge the gap between the rich and the poor.

2. LAND & AGRICULTURE

Agriculture has been emphasized in the Sunnah. A tradition reports the prophet as saying "He who grows crop or plants a plant -- whatever a person, beast or bird eats of it, it will be considered his sadaqah (i.e. he will be rewarded for it)."

Appropriation of waste land has been encouraged while its holding idle is discouraged in the following tradition:

"The original rights of ownership in Inad are Ailah's and His prophet's and then yours afterwards. He who revives dead land has the best claim to it."³

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¹The Qurān, LIX:7.
³Abū Yūsuf, Kitab al Kharāj (Cairo: al Matb'an al Salīfīyah, 1392), 2nd print, pp. 70-71; al Qurashi, Yahyā bin Ādam, op. cit. p. 85. (Tr. by Ben Shams, op. cit. p. 65.)
The principle in early Islam was to distribute the conquered land among the soldiers, but the second rightly guided caliph Omar retained it in the hands of its former owners on the condition that they would pay kharaj. The caliph's stand based on three welfare considerations, i.e., to check large landed properties that may result in inefficient use of land; revenue from these lands would be available for welfare of the future generation; and availability of revenue from these lands for defence and welfare purposes.

3. INDUSTRY

Exclusive reliance on agriculture is considered unhealthy. Due importance should be given to each sector of economy. All kinds of industries needed by the society have been considered by Islamic jurists as 'socially obligatory'. Sufficient people must engage them. Otherwise it will be state's duty to assume responsibility for their organization.

4. TRADE

Trade and commerce have been very common among Muslims from early days. The prophet himself used to trade before his prophethood. In one of his sayings he encouraged his followers to engage in trade as it constituted nine-tenths means of livelihood. He also said, "A person who imports goods and provides them is favoured in his livelihood while a person who hoards goods is a wrongdoer and a cursed one." The subject of trade is

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2 Ibn Taimiyah, al Hisbah, p. 30.
3 al Ghazālī, op. cit. p. 79.
one of the most discussed in Islamic jurisprudence.

5. LABOUR AND SOCIAL SECURITY

Labour has been considered a respectful vocation while idleness has been condemned. The prophet has encouraged his followers to work announcing 'that the noblest livelihood is man's livelihood by his own hand.' In one of the traditions, the prophet said about subordinates that they should not be given work beyond their capacity, if it is done then they should be helped. In the light of this tradition, Islamic Shari'ah desires normalization of working hours, and extrapayment for each additional working hour. There are a number of traditions that require social security for labourers. For example, the prophet said 'the person who has been assigned some work by us, must get a house if he does not have one, he must get married if he has no wife, he must get a conveyance if he has not.' He stressed that a man has obligation towards his soul, and towards his body.... This expresses the economic value of leisure. Most important instruction regarding social security is his saying that if a person dies leaving wealth it will be for his inheritors; but if he leaves helpless survivors they will be his (prophet's or state's) responsibility.

From this tradition, the early writer on Islamic financial system Abū 'Ubaid derived his opinion that children of such people would get support from public treasury.

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6. PROHIBITED ECONOMIC PRACTICES

These were a few examples of some positive teachings of Islam in economic matters derived from the Qurān and the Sunnah. Let us indicate some negative teachings also. There are a number of economic practices which are harmful to the society. The Qurān and sunnah have prohibited them. Here are some instances.

7. INTEREST

The Qurān and Sunnah are strictly against the practice of interest. We have already noted the Islamic view-point in the context of our discussion on Ibn Taimiyah's attitude towards interest (Chapter V). Here it seems worthwhile to reiterate that the Qurān promises welfare on the abandonment of interest. It will be beyond our scope, however, to substantiate this point through detailed arguments.

8. HOARDING

Hoarding is also condemned in the traditions as this practice amounts to exploitation of people's needs, and misuse of market freedom. The prophet said "The hoarder is a wrongdoer."

9. FRAUDULENT, GAMBLER SOME AND USURIOUS BUSINESSES

Islam has imbued economic activities with moral values. It has prohibited all those economic practices where fraud, gambling or interest is involved. The Qurān asks believers not to take other's wealth in the wrong way; it must be through trade and with the mutual consents of each other. The sunnah says that

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2. The Qurān IV:29.
one who practices fraud is not among us (true muslims). ¹

10. PLACE OF SUCH LITERATURE

These are few examples from a host of such teachings. Our aim is not to cover them all. Our purpose is to show how economic issues held an important place in the fundamental sources of Islamic jurisprudence. It is no wonder if subjects like sale and purchase, price, money, interest, loans, deposits, profit sharing, sharecropping, public income, heads of expenditure etc. occupied hundreds of pages in such literature. There may be two opinions regarding giving them a place in the history of economic analysis, but their place in the history of economic thought cannot be denied.

C. IBN TAIMIYAH'S VIEWS AND THOSE OF HIS PREDECESSORS

Most of the early discussion on economic issues is found in legal works where no special attention is paid to economic analysis as such. There are, however, several noted scholars who have discussed some economic issues at length, some of them exhibiting analytical insight into the issues they discuss. Ibn Taimiyah belongs to this select group of Islamic thinkers.

Ibn Taimiyah, coming in the seventh century of the Islamic era, had the benefit of studying the eminent early jurists of Islam. He makes frequent references to them, giving his reasons when he differs from them. Below we shall compare his views with some of his predecessors and contemporaries on certain important issues.

1. SOURCES OF PUBLIC REVENUE

The most important subject discussed by the doctors of Islamic law is the different sources of public revenue and their heads of expenditure. Abū 'Ubaid and Abū Ya'lā have divided the states revenue into three categories, zakāh, ghanīmeh and fai'. As we have already mentioned, opinions of Islamic doctors based on the Qur'ān, the Sunnah, the Ijmāʿ and the Qiyās. Ibn Taimiyah has also adopted the traditional division of the public finance, and it was quite natural as they all rely on the same source and the same principles. But he can be distinguished from others by his broader concept of fai' as noted above (Chap. VII).

a. Zakāh. In the case of zakāh all doctors agree that its expenditure will be confined to the eight heads only mentioned in the Qur'ān. But they differ on the question whether it must be spent on all heads equally or some of them can be given more share or some of them can be deprived altogether. Al Māwardī is of the opinion that it must be spent on all beneficiaries if they are available. Abū 'Ubaid and Abū Ya'lā have adopted the view that it is not necessary to spend in all directions. More may be spent on some heads than on others, while some others may be neglected if there is no need for spending on such heads. Abū Yūsūf has excluded the Mu'allafah al qulūb (those whose hearts are to be reconciled) from the heads of expenditure of zakāh. The reason is that he thinks that in his age there was no need of spending on such people. Islam and Islamic state was too strong to need their goodwill and support. Al Māwardī and Abū Ya'lā have given four reasons for spending zakāh on Mu'allafah al

1 Al Māwardī, op. cit. p. 123.
2 Abū Ya'lā, op. cit. p. 132.
3 Abū Yūsuf, op. cit. p. 87.
qulūb, that is, to secure their support for Muslims; to avoid their mischief; a hope for their embracing Islam; a similar hope for their tribes and kinsmen's embracing Islam. Now if such people have declared their Islam they will be given from zakāh according to al Māwardī. But if they are idolators they cannot be given from the receipts of zakāh. They might be given from other sources.\(^1\) Abū Ya‘lā says that they will be given from zakāh in both cases.\(^2\) Ibn Taimiyah also analysed the expenditure on 'Mu'allafah al qulūb' and he gave it a broader meaning in which he included the maintenance of law and order and internal peace as well (Chapter VIII. p. 216).

b. Financial Obligations other than Zakāh. As far as the question of financial obligations other than zakāh is concerned, al Māwardī is against it, and he quotes a tradition which we have already discussed when we discussed Ibn Taimiyah's view in this regard (Chapter VIII, p. 222). There are many other thinkers before Ibn Taimiyah who have adopted the view that there are obligations other than zakāh. Abū 'Ubaid favours this opinion and he quotes Shābī (d. 721) who held the same view.\(^3\)

While analysing the zakāh system Ibn Taimiyah has pointed out that the rate of zakāh is based on the labour involved in acquisition of the goods.\(^4\) The more the labour, the lower is the rate of zakāh and vice versa (Chapter VIII, p. 208). This analytical view is not present in the writings of other early doctors.

\(^1\) al Māwardī, op. cit. p. 123.
\(^2\) Abū Ya‘lā, op. cit. p. 132.
\(^3\) Abū 'Ubaid, op. cit. p. 496.
\(^4\) Ibn Taimiyah, MFS Vol. XXV, p. 8.
c. Ghanīmah. As far as ghanīmah is concerned, the doctors differed on the question of distribution of the conquered land. In this connection we have already discussed Ibn Taimiyah's opinion and that of some others (Chapter VIII, p. 215). It should be noted that among his predecessors Yahyā bin ʿAdam al Qurashi and Abū ʿUbaid had also adopted the same opinion, that is, it would be left to the discretion of Imam (head of the state) to distribute such land or treat it as faiʿ and leave the land in the hands of its owner on the condition that they will pay kharāj.\(^1\)

d. Fixed kharāj or Proportional Land Tax. According to Abū Yaʿlā it was Abū ʿUbaid who persuaded caliph al Mahdī (d. 785) to change the fixed kharāj on land with the sharecropping (Muqāṣamah).\(^2\) This was an improvement on the earlier condition. Abū Yūsuf also recommend the same system. The reason given by him expresses his deep analytical insight. According to him if the amount of tax is fixed (as it is in the case of kharāj), it will result in a loss to the tax payers in the case of a short-fall in productions; while it will be a loss to the state if the production is considerable.\(^3\) The reason is that if a person has to pay a fixed amount of tax then in the case of smaller production he has to pay a high amount in term of money for which it is sold. This is against his interest. On the contrary, if production is large, fixed tax means a smaller amount in term of money for which it can be sold. This is unfavourable for the state which has to meet the money expenditure on maintenance of army and defence of the territories. Thus Abū Yūsuf advocates proportional tax on land produce which is fair and equitable for both parties whether the crop is good or bad.\(^4\) In the writings of Ibn Taimiyah we find his

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1Abū ʿUbaid, op. cit. p. 85.
2Abū Yaʿlā, op. cit. p. 185.
3Abū Yūsuf, op. cit. p. 52.
references to the above changes in land tax but he did not analyse the problem like his predecessors.

e. **Kharāj** and 'Ushr on a Muslim's **Kharāj** Land. If a Muslim acquires **kharājī** land he would have to pay **kharāj** as well as **'ushr**. This stand was adopted by most of the doctors, like Abū 'Ubaid, al Māwardī and Ibn Taimiyah. Al Māwardī is silent about the reasons. But Abū 'Ubaid has said that they are two separate rights; and objectives of **kharāj** are other than those of **'ushr**. Ibn Taimiyah has also given the same reasons (Chapter VIII).

2. **PUBLIC EXPENDITURE**

Public expenditure has always been the special concern of the Islamic thinkers. It must be remembered that they have divided public receipts into three categories and the basis of this division is the difference in their heads of expenditure. Heads of expenditure of **zakāh** and **ghanīmah** are prescribed by the Qurān. There are only minor differences if any, in their views regarding expenditure of these two items of public revenue.

The third type of revenue, **Fai'** and its auxiliaries provides a wider scope of original thinking (**ijtihād**). Al Ghazālī has given if the name of 'fai' and welfare revenue' (**Māl al Maṣāleḥ**). According to him such income should be spent on those heads only whose benefits return to all Muslims, for example, building of roads, places of worship, inns, roads leading to Makkah, and the other similar matters whose benefit is shared by every Muslim. He maintains that the welfare has different aspects and the head of state should act according to the needs of the time.

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1 Al Māwardī, op. cit. p. 151.
2 Abū 'Ubaid, op. cit. p. 126.
At another place he writes that unclaimed property and revenue of welfare can only be spent on persons from whom welfare for common public is expected or it can be spent on such needy person who is unable to earn his livelihood. In the first category he includes scholars, students, Mu'ezzins, government employees, army, secretaries, ministers, physicians etc. It means those people whose services are needed in the field of education, medicine, defence, industry etc. Ibn Taimiyah's views in this regard we have discussed in detail. His approach is very similar to that of al Ghazālī. But from his writing we could not know whether he was directly or indirectly influenced by al Ghazālī on this particular issue.

Before al Ghazālī, Qādī Abū Yālā had dealt with the problem of public expenditure, in a more technical way. He quotes an earlier doctor al Kharqī saying that the share of Allah and His apostle in ghanīmah will be spent on general welfare of Muslims, like maintenance of army, preparation of arms and ammunition, construction of bridges and dams, payment of judges and Imāms salaries and other welfare heads. Priority will be given to the most important, then to the next most important. As we have already mentioned (Chapter VIII), Ibn Taimiyah has the same view about ghanīmah and other public expenditure.

Abū Yālā is very clear on the role of public expenditure. As a rule "every income that needs to be spent on the welfare of all Muslims would be due on Bait al māl." He divides public expenditure into two categories. One, expenditure on those people who have a claim to it as they provide their services to the state for example the army. Their claim is not subject to availability

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1 ibid. p. 178.
2 Abū Yālā, op. cit. p. 137.
3 ibid. p. 251.
of funds. These rights are to be fulfilled, whether their is money or not. Two, expenditure on general welfare. Such expenditure will be made, provided there is money in the treasury. The first category always takes priority over the second.

A question arises, however in case the treasury is short of funds shall the welfare expenditure be left unsatisfied. Abū Yālā answers the question by distinguishing between projects whose benefit is common to all and projects whose benefit is limited to some person only and for whom substitutes might be available. Expenditure on the first category of projects will be duty of all Muslims. In the second case however, every Muslim cannot be obliged to pay. The principle adopted by Abū Yālā are clear, the cost of a project should be realized from those who benefit from it. Where the benefit is common, the responsibility to bear the cost will be general. But where benefit is limited to a particular group, it cannot be realized from every person. In spite of frequent reference to Qādī Abū Yālā in his writing, Ibn Taimiyah does not take notice of above analysis by Abū Yālā.

3. PUBLIC BORROWING

Qādī Abū Yālā is among the few Islamic thinkers who explicitly mention the subject of public borrowing though not in much detail. He writes, "If the treasury is short of fund for the two types of expenditure (mentioned above) the authority has a right to borrow money on behalf of Bait al māl to spend on government obligations only, not on welfare heads, provided that the state fears of disturbance and trouble. The successors of such government will also be responsible to repay those debts."

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1 ibid. p. 253.
As it is clear from the above statement, he allows public borrowing in very rare cases as a last resort. May be he fears that the authorities borrow and fail to repay, or resort to extra taxation in order to repay them. He is not in favour of spending borrowed money on welfare programmes as the provision of funds for such programmes is the common duty of all people (fard kifāyah). They might be taxed for such expenditures, if there is need for this kind of expenditure and the treasury cannot bear it.

4. PRICE REGULATION

One important problem faced in any economy is the problem of rise and fall in prices and question of regulating them. Very few scholars before Ibn Taimiyah, could analyse the problem in economic term. Al Mawārdî is against fixation of price. He refers to Imam Malik who advocates regulation of price in food-stuffs in the case of high price only.¹ We have already examined Ibn Taimiyah's opinion in this regard (Chapter III). He discusses the problem in full and analyses it economically. In this connection he explains the forces that determine price - an idea that matured in economics only in the 18th century (P.247). Qādī Abū Yūsuf also touched the problem of rise and fall in prices in some other context. But he failed to give an adequate analysis.² Ibn Taimiyah's account of price regulation is more comprehensive than others as he favours price fixation in case of all necessary commodities, where price is artificially increased. Moreover, Ibn Taimiyah suggests provision of certain industries by the state and fixation of wages also, if they are not determined by free play of the market forces (Chapter VII, p.177 ). The reason is that he, like al Ghazālī, considers different industries and

¹ibid. p. 256.
²Abū Yūsuf, op. cit. p. 52.
services a common duty of all Muslims (Fard kifayah). He has quoted al Ghazālī in this regard.\(^1\) The implication of common duty of all Muslims is that if it is not sufficiently done it will be specific duty of all and the state, as representative of all, would have the responsibility to arrange it. Describing the industries and trades as common (religious) duties, al Ghazālī states that "If these industries and trades were abandoned, economy would collapse and the creatures would perish.\(^2\)

5. MONEY

Reflections on money are very rare with the early thinkers, with the exception of al Ghazālī. We have already discussed Ibn Taimiyah's views in details. Before him, al Ghazālī has also explained the functions of money as medium of exchange and measure of value.\(^3\) Describing the inconveniences of barter he points out problems like double coincidence of wants and difficulty of subdivision of goods. He considers the creation of dirham and dinār (silver and gold money) as one of the greatest bounties of Allāh because it saves people from the inconveniences of barter.\(^4\) Al Ghazālī has also warned about the consequences of debasement of the monetary unit. He says, "To put a bad money in currency is an injustice. The reason is that the person who makes transaction with that money is harmed." He further writes, "Circulation of one bad dirham is worse than theft of hundred dirhams, as theft is one sin and it is finished once for all; while spending bad money is an innovation which affects all those who use it."\(^5\) Of course, what al Ghazālī has written is concerned

\(^1\)Ibn Taimiyah, al Ḥisbah, p. 28.
\(^4\)ibid.
with the act of an individual. But if we extend it to the
government, it will give us an embroynic concept of inflation.
Because where coin is the only monetary unit, debasement is the
main reason of inflation. Ibn Taimiyah is a bit more clear on
this point as he suggests the government to issue money with its
real value (Chapter V, pp. 132-35).

D. IBN TAIMIYAH COMPARED WITH HIS CONTEMPORARIES

So far we have compared Ibn Taimiyah's views with some of his
predecessors' views. Among his contemporaries Ibn Qayyim, a great
thinker in his own right, also discussed many economic issues.
Fortunately, he happens to be a very close pupil of Ibn Taimiyah.
Therefore, in many cases he followed the ideas of his Shaikh
word by word. For example, in his book 'al Turuq al Ḥukmīyah' he
touched the same topics which Ibn Taimiyah discussed in his
book "al Hisbah fi'īl Islām", like inspection of market, price
regulation, monopoly and monopsony, etc.¹ On several occasion
Ibn Qayyim reproduces Ibn Taimiyah's discussion verbatim — some
thing not surprising for a pupil to do as he frequently acknow-
ledged his discipleship to his Shaikh, Ibn Taimiyah.²

1. IBN QAYYIM AND INTEREST

Ibn Qayyim's contribution on interest and especially regarding
interest due to late payment (Ribā al Nasīyah) and interest due to
inequal exchange of the some kinds of goods (Ribā al faḍl) is
worth mentioning. He says that "it is a well known fact that
interest is not prohibited only on the basis of its form and its

¹Ibn Qayyim, al Turuq al Ḥukmīyah (Cairo: Matbā'ah al Ādab wa'l Mu'ayyad, 1317 A.H.), pp. 223-24.
²cf., ibid. pp. 231, 238, 239, 249.
name. But it is prohibited due to its nature, its implication and its consequences.\(^1\) He condemns all those practices where attempt is made to legalize interest just by some tricks such as changing the name or form. In his age some people tried to practise interest. They used the word 'business' or 'transaction' (al mu'amalah) for interest and changed the form by introducing a middle man or pretended sale and repurchase. Ibn Qayyim says that interest is present with all its effects and reality in these usurions tricks, as it is found in case of explicit interest. In one sense, inclemency and harshness increases in such cases. This is so, because the lender would demand the amount more severely as he would think that he was demanding something legally his due.\(^2\) This is a psycho-economic analysis of interest practices. We have seen above that Ibn Taimiyah also had the same view (Chapter V).

Ibn Qayyim's treatment of the riba al faqīl (interest in exchange of commodity with inequal amount of the same) is certainly an improvement over Ibn Taimiyah's treatment of the subject. Ibn Taimiyah says that riba al faqīl is prohibited as a precautionary measure and it is, therefore, allowed in some cases of necessity. But Ibn Qayyim has fully analysed the prohibition of such kind of interest in his famous work 'Rlām al Muwaqīn'.\(^3\) We have examined his views in some detail when we discussed Ibn Taimiyah's attitude towards interest. He has divided the two kinds of interest into ribā'ī jalī (clear or explicit interest) and ribā'ī khafī (disguised or implicit interest). He has discussed the evil inherent in both kinds of interest. According to him one of the objectives of prohibition of ribā'ī faqīl is to provide facilities of exchange

\(^{1}\)Ibn Qayyim, Iqāthah al Ihfān fī maṣā'īd al shaiṭān (Egypt: al Matba'ah al Maimaniyah, 1320 A.H.), p. 190.
\(^{2}\)Ibid. p. 191.
for those who do not usually have money and their exchange is mainly in the form of commodity for commodity.

E. ECONOMIC THINKING IN THE CHRISTIAN WORLD AT THAT TIME

We now turn to economic thought in the Christian west. Contrary to Islam where a large number of economic teachings are found in the basic sources and which considers economic activities as a part of religion, Christianity always discouraged man's engagement in economic enterprise. Trade and commerce were considered sins and the urge to earn more was regarded as avarice. We may find some opinions on economic subjects such as "that believers should sell what they have and give it to the poor, or that they should lend without expecting anything (possibly not even repayment) from it." It is clear that no economic theory can be built on such ideal imperatives. Thus the early Christian doctors did not find any base or incentive for investigating into economic problems and formulating theories. This attitude accounts for "the great gap" from early Christianity up to the middle of the Middle Ages. Lamenting on this situation Joseph Schumpeter writes, "Whatever our sociological diagnosis of the mundane aspects of early Christianity may be, it is clear that the Christian Church did not aim at social reform in any sense other than that of moral reform of individual behaviour. At no time even before its victory, which may roughly dated from Constantine's Edict of Milan (AD. 313), did the Church attempt a frontal attack

2 Schumpeter, op. cit. p. 71.
3 ibid. p. 73.
on the existing social system or any of its more important institutions. It never promised economic paradise, or for that matter any paradise this side of the grave. The How and Why of economic mechanisms were then of no interest either to its leaders or to its writers.\textsuperscript{1}

As we have noted in detail in preceding pages, just opposite was the case with Islamic thinkers. Economic problems have been their concerns from very beginning. Islam has promised paradise on this side of the grave not only to its followers but also for Christians and Jews, provided they followed the true teachings of their divine scripts. The Qurān says, "If they had observed the Torah and the Gospel and that which was revealed unto them from their Lord, they would surely have been nourished from above them and from beneath their feet."\textsuperscript{2} Moreover the 'Leader' in Islam always regarded himself responsible for economic well being of the 'Ummah.

1. ARISTOTLE - THE BASIS OF CHRISTIAN DOCTORS

In the Christian West thinking on economic problem started in twelfth century with the discovery of Aristotle's ideas through Arab mediation. To quote Schumpeter again "Access to Aristotle's thought immensely facilitated the gigantic task before them not only in metaphysics, where they had to break new paths, but also in the physical and social sciences, where they had to start from little or nothing."\textsuperscript{3}

The first scholar worth mention is Albertus Magnus (1193-1280)

\textsuperscript{1}ibid. p. 72.
\textsuperscript{2}The Qurān, V:66.
\textsuperscript{3}Schumpeter, op. cit. p. 88; underlined by us.
who touched some economic issues like 'just price and usury'. His
disciple St. Thomas Aquinas (1225-1274) who appeared after him
and died before him absorbed his teacher's ideas and applied his
ideas to some others problems. He is considered the best
representative of his age and his thoughts governed the whole
scholastic period. He is almost a contemporary of Ibn Taimiyah.
Therefore it seems worthwhile to compare Ibn Taimiyah's views
with his ideas. This would spare us from comparing him with
others schoolmen.

2. ST. AQUINAS AND IBN TAIMIYAH

The problems discussed by Aquinas which fall within our scope are
those concerned with trade, the just price, property and usury.
These ideas were inherited from Aristotle and Aquinas fully adop-
ted them. But in certain cases he modified them or improved
upon them according to the need of his time or in order to syn-
thesise them with Christian teachings. Aristotle for him was the
philosopher and the universal teacher. It should be borne in
mind that Ibn Taimiyah also was acquainted with Aristotle. He
read his works but found him astray and criticised him in his
writings. Therefore there is no question for him to adopt his
opinions. It is also interesting to note that St. Thomas Aquinas
was aware of the writings and thinkings of the Muslim scholars
like Ibn Rushd (Averroes), Ibn Sīnā (Avicenna) etc. He might as
well have benefited from their contributions. But no proof is
available that Eastern thinkers in that period were familiar with
the contributions of the West.

a. Just Price. One of the important topics discussed by St.

\footnote{cf., Ibn Taimiyah, \textit{Tafsīr sûrah al Ikhālṣ} (Cairo: al Matbā'ah
al Ḥusainiyah al Miṣriyah, 1323 A.H.), p. 57.}
Aquinas is the just price. Germs of this idea were found in Aristotle. Albertus Magnus introduced labour cost analysis in the just price, and the same was adopted by Aquinas, with some refinement. We have already discussed his ideas in this regard (Chapter III). As compared to him, Ibn Taimiyah's treatment of the subject is more comprehensive. In the first place, he does not base his thinking on the Greek philosopher - for reasons already mentioned. He found the term used in one of the saying of the prophet. And it was frequently used in the literature of Islamic jurisprudence. There is great resemblance between Ibn Taimiyah's concept of just price and that of Aquinas. For both the just price must be a competitive market price and there must be no fraud. Both of them advocate fixation of price in case a price different from the just price is being charged. But in the context of fixation St. Aquinas considers the element of the subjective value of an object to the seller only, while Ibn Taimiyah takes into account the elements of the subjective value of the object for both the seller and the buyer, which makes his analysis superior to that of St. Aquinas (Chapter III, pp. 70, 88).

Ibn Taimiyah introduced forces of demand and supply in determination of prices (Chapter III). In this case he can actually be considered as a pioneer. According to Schumpeter "as regards the theory of the mechanism of pricing there is very little to report before the middle of the eighteenth century." Ibn Taimiyah also discussed price regulation by the state and gave an account of monopoly, oligopoly and monopsony (Chapter III, pp. 86-88, 89). Such ideas are found neither in Aquinas, nor with other scholastic doctors for many centuries to come. Apart from just price, Ibn Taimiyah introduced concepts like just profit and just compensation.

1 Schumpeter, op. cit. p. 305.
c. **Interest and St. Aquinas.** St. Aquinas' views about interest are contradictory in themselves. On the one hand he tries to follow Aristotle's view that money is barren, therefore, no additional amount should be charged on loans. On the other hand he makes concession for extra payment on the basis of damage through loss of enjoyment or foregone profit (Chapter V). This is a clear divergence from the earlier stand. Ibn Taimiyah is very strict on the matter of interest and no such dichotomy is found with him.

d. **Thinking about Money.** In St. Aquinas' writings no reflection is found on money. One Nicole Oresme, a French Churchman who was born almost half a century after him, has a treatise in which he took up the matter of money for detailed discussion. As we have already noted Ibn Taimiyah's account of money is brief yet he mentioned all those points and something more, before Oresme (Chapter V). There is no possibility of Oresme having been aware of Ibn Taimiyah's work.

e. **Property Right.** As against the early teaching of Christianity regarding property, which was effected by the Platonic communist mode of life, St. Aquinas follows Aristotle's view and defended private property (Chapter IV). Here also Aquinas is very brief. On the contrary Ibn Taimiyah discusses the problem in much detail. He lays down the principles of acquiring ownership as well as the constraints over property right. We can distinguish three types of property in his writings, namely, private property, collective or social property and the state property. All his ideas in this connection were, of course, derived from the Islamic source.

f. **Other Topics.** Apart from the above mentioned subjects, Ibn Taimiyah described in detail the forms of business contracts, the
economic role of the state in people's life, sources of public revenue and expenditure, etc. In such areas, St. Aquinas contribution is almost nil. The foregoing evaluation of the thoughts of St. Aquinas - the representative of Western Middle Ages and thoughts of Ibn Taimiyah clearly reveals how far ahead of his western counterpart the latter was.

F. IBN TAIMIYAH AND THE THINKERS OF FOLLOWING GENERATIONS

1. IBN TAIMIYAH AND IBN KHALDÜN

Our evaluation of Ibn Taimiyah's views would be incomplete if we miss a comparison of his ideas with those of Ibn Khaldûn, (1332-1406). He was born in Tunis four years after the death of Ibn Taimiyah and he spent most of his times there. He also visited different states and met their heads. He passed his last days in Egypt where he died. His brilliant work, Muqaddimah (an introduction to history) is considered the most sublime and peerless contribution of the Middle Ages. It is a treasure of many sciences like history, psychology, sociology, geography, economics etc. He has devoted the fifth chapter of his Muqaddimah to economic problems business and different occupations. Apart from this, one section of the first chapter, ten sections of third chapter and six sections of the fourth chapter are also concerned with economic problems.

In the commencement it must be noted that the nature of Ibn Khaldûn's discussion is very different from that of Ibn Taimiyah. As will be clear from our analysis the most suitable name for his inquiry is 'Economic Sociology' while Ibn Taimiyah's discussion is apt to be named as 'Islamic Political Economy'. In the light of his experience, Ibn Khaldûn first makes a theory then
testifies it with evidence. Thus his economics is a positive economics or, let us say, based on empirical study. Ibn Taimiyah's stress is on the desirable economic practice of the individual and just economic policy of the state. So it is generally a normative economics. The following comparison will ratify our statement.

a. Demand and Supply. Ibn Taimiyah and Ibn Khaldūn both have pointed out the effect of increase in demand or decrease in supply on prices. Ibn Khaldūn writes "when a city has a highly developed, abundant civilization and is full of luxuries, there is a very large demand for those conveniences and for having as many of them as a person can expect in view of his situation. This results in a very great shortage of such things. Many will bid for them, but they will be in short supply. They will be needed for many purposes, and prosperous people used to luxuries will pay exorbitent prices for them, because they need them more than others. Thus as one can see, prices come to be high." At another place he describes the effect of increase or decrease of supply on prices. He says, "......when goods are few and rare, their prices go up. On the other hand, when the country is near and the road safe for travelling, here will be many to transport the goods. Thus they will be found in large quantities, and the prices will go down."2

After this Ibn Khaldūn cites example of different goods and their supply in different countries and the rise and fall in prices according to availability of goods. He just mentions the facts and does not prescribe any policy on the basis of his observation. We have seen Ibn Taimiyah's statement regarding the effect of increase or decrease in demand and supply on prices. He does not stop at this. But on the basis of this fact he opposes fixation

2 ibid. p. 338.
of any price by non-market forces. But where he finds imperfection in the market or excess on the part of suppliers he recommends price regulation (Chapter III). This is not to belittle the analytical insight of Ibn Khaldun, but only to underline the fact that Ibn Taimiyah's main concern being justice, his policy suggestions stand out more prominently.

b. Functions of Money. In the 'Muqaddimah', we also find reflections on money, but they are limited to some of its functions. Ibn Khaldun writes, "God created the two mineral 'stones', gold and silver as the (measure of) value for all capital accumulations. (Gold and silvers are what) the inhabitants of the world, by preferences, consider treasure and property (to consist of). Even if, under certain circumstances, other things are acquired, it is only for the purpose of ultimately obtaining (gold and silver). All other things are subject to market fluctuations, from which (gold and silver) are exempt. They are the basis of profit, property, and treasure."¹ Here Ibn Khaldun has mentioned that gold and silver are created to be used as money and perform the function of medium of exchange, measure of value and store of value. Ibn Taimiyah's account of money is also very brief but he covers many other aspects of money. He is mainly concerned with stability in the value of money. Hence he proceeds to discuss debasement of currency and warns the rulers against its consequences (Chapter V). He has also discussed the problem of interest, but Ibn Khaldun does not touch this important aspect of the economy.

c. Cooperation. Cooperation in economic activities is emphasized by both Ibn Taimiyah and Ibn Khaldun, and it has been considered natural for human beings. Ibn Taimiyah writes

¹ibid. p. 313.
"Mankind cannot live in isolation. Now when two or more persons live together, then there must be cooperation to do something and to refrain from others."\(^1\) At another place he says "Mankind's welfare in this world or hereafter cannot be achieved without get together and cooperation. So there should be cooperation and association to achieve good and alliance to remove injury. Therefore it is said that man is by nature a social being.\(^2\) Ibn Taimiyah does not elaborate the idea and its economic implication. Ibn Khaldūn is more explicit on this subject. He starts his 'Muqaddimah' with the same statement that 'man is by nature a social being'.\(^3\) According to him prosperity and business activity depends on the limit of cooperation among people. He says "As it is known and well established, the individual human being can not by himself obtain all the necessities of life. All human beings must cooperate to that end in their civilization. But what is obtained through the cooperation of a group of human beings satisfies the need of a number many times greater (than themselves). For instance, no one, by himself, can obtain the share of the wheat he needs for food. But when six or ten persons including a smith and a carpenter to make the tools and others who are in charge of the oxen, the plowing of the soil, the harvesting of the ripe grain, and all the agricultural activities, undertake to obtain their food and work toward that purpose either separately or collectively and thus obtain through their labour a certain amount of food, (that amount) will be food for a number of people many times their own. The combined labour produces more than the needs and necessities of the workers."\(^4\) This long passage shows the importance of cooperation as well as

\(^1\)Ibn Taimiyah, Al Hisbah, p. 116.
\(^2\)ibid. p. 8.
\(^3\)Ibn Khaldun, Muqaddimah, p. 33.
advantage of the division of labour. In his *Muqaddimah*, we find many passages regarding cooperation and division of labour.¹ No doubt, on this subject he can match many economists of today.

d. Labour Value of Goods. From different passages of his *Muqaddimah* it appears that he believes in labour value of goods, and that the reason of profit is only labour. For example he says, "......profit is the value realized from labour."² At another place he says, "......it should be further known that the capital a person earns and acquires, if resulting from a craft, is the value realized from his labour"³ ...... "it has thus become clear that gains and profits in their entirely or for the most part, are value realized from human labour"⁴ ...... It should be remembered that Ibn Taimiyah gives equal weight for land, labour and capital in realization of the value of goods (Chapter VI, pp. 147-48, 152.).

e. Taxation. Ibn Khaldūn has discussed problem of public finance, but not in the traditional way, which was being followed from beginning. By 'traditional way' we mean a discussion on the revenue of state, types of taxes, their consequences, heads of expenditure, etc. Instead of doing that, Ibn Khaldūn makes an assumption that "at the beginning of dynasty, taxation yields a large revenue from small assessments. At the end of the dynasty, taxation yields a small revenue from large assessments."⁵ The reason is that in the beginning the state follows the religious rules and impose only those taxes which are prescribed by  Sharī'ah

¹ *ibid.* pp. 235, 238, 286, 329.
² *ibid.* p. 272.
³ *ibid.* p. 313.
⁴ *ibid.* p. 314.
⁵ *ibid.* p. 89.
and they are few and small. People are certain about their amount. So they work efficiently and pay taxes happily. On the contrary, when state reaches its climax, its ruler and officials engage in luxuries. For this purpose they impose different new taxes and increase the amount of earlier taxes. This leads to disincentive on the part of people. So their production decreases and tax evasion enters. Again they increase taxes and again production and thus revenue decreases and a vicious circle starts. As a result the city faces ruin. Ibn Khaldūn recommends minimum taxes "The strongest incentive for cultural activity is to lower as much as possible the amounts of individual imposts levied upon persons capable of undertaking cultural enterprises. In this manner, such persons will psychologically disposed to undertake them, because they can be confident of making a profit from them." Ibn Khaldūn is also against the state trade. "Commercial activity on the part of ruler is harmful to his subjects and ruinous to the tax revenue." The reason is clear. In this case there will start a competition between ruler and his subject, where the latter will badly be affected due to formers' power and resources.

f. State's Role. From Ibn Khaldūn's writings it appears that he does not want the state to interfere in economic life of people, or in other words, he seems to be adherent of the policy of 'laissez faire'. On the contrary Ibn Taimiyah considers for the state an active role in economic life of people.

The reason for these two different approaches is that Ibn Khaldūn considers the changes in society to be a result of natural forces. This leaves little scope for an effort directed at changing the

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1 cf., ibid. pp. 89-90 (words are ours)
2 ibid. p. 291.
3 ibid. p. 93.
prevailing conditions. According to him once a decay starts in a state it cannot be reversed.\(^1\) On the contrary, Ibn Taimiyah believes that the society is man-made and there must be conscious effort to improve the condition of the people, the society and the state. Ibn Khaldūn states what happens; while Ibn Tāmīyah emphasizes what ought to happen. In the practical life also the two leading thinkers took part in two different ways. Ibn Khaldūn's careers seem to be harmonising and compromising nature; while Ibn Taimiyah's picture is that of a fighter and a man of struggle.

2. IBN TAIMIYAH'S INFLUENCE ON IBN KHALDŪN

The important question that remains is whether there was any influence of Ibn Taimiyah on Ibn Khaldūn and, for that matter was Ibn Khaldūn aware of Ibn Taimiyah's views?

Ibn Khaldūn mentions Ibn Taimiyah at two places in his famous history Kitāb al-ṣibār and reports his meeting with the Mongol king Ghāzān along with some other ʿulamā.\(^2\) Except this, he never refers to him in his writings. But it seems most probable that he was aware of the ideas and contributions of Ibn Taimiyah in different branches of knowledge.

During Ibn Taimiyah's confinement in Alexandria, Maghribīs from Morocco and Tunis met him.\(^3\) It is likely that they transported his writings to their countries and introduced him among their ʿulamā and scholars. Thus Ibn Khaldūn might have been acquainted with his ideas while he was in Tunis and Morocco. Even if we assume that he could not come across Ibn Taimiyah's views in

\(^{1}\) Ibn Khaldūn, Muqaddimah, p. 232.
his own country, it would be most probable that during his last twenty years stay in Egypt he would have read him. When he reached Egypt, it was only fifty years after Ibn Taimiyah's death. Many of his disciples were alive at that time. In the opinion of Dr. 'Ali al Wardī, Ibn Khaldūn was influenced by al Ghazālī and Ibn Taimiyah in his criticism on Logic. He finds a number of opinions in Muqaddimah of Ibn Khaldūn which had been expressed by Ibn Taimiyah and al Ghazālī when they criticised the reason and logic. These ideas appear in Muqaddimah sometimes in similar words and sometimes in different words but with the same meaning. It is interesting to note here that Ibn Taimiyah had pointed out a hierarchy in creation and we find the same thing in the Muqaddimah in much detail. (This hierarchy in creation has however nothing to do with Darwin's theory of Evolution).

3. ECONOMIC THINKING AMONG MUSLIMS IN THE LATER PERIOD

Thinking on economic problems and some economic analysis never ceased to exist in Islamic history. We find a chain of scholars after Ibn Taimiyah who discussed economic problems. Apart from Ibn Khaldūn we have al Maqrīzī (1364-1441), Jalāluddīn Dawwānī (1427-1501), Shāh Walīullāh al Dihlawī (1703-1776), Ibn Abīdīn (1784-1836) etc. But none of them could surpass Ibn Taimiyah or Ibn Khaldūn and the theory expounded by the two could not be improved upon to the extent that it could match the western economics of eighteenth century onward. Unfortunately they were born at the eve of a decline in Muslim sciences and culture.

2 ibid. p. 61.
3 Ibn Taimiyah, MFS Vol. XXIX, p. 381.
4 cf., Ibn Khaldūn, Muqaddimah, pp. 76-77.
In the twentieth century, Muslim thinkers have revived their efforts to analyse and solve economic problems in an Islamic framework. These thinkers are deeply influenced by Ibn Taimiyah. Muhammad Rashid Riḍā of Egypt and some others have tried to adopt Ibn Taimiyah's and Ibn Qayyim's views about riba’l faḍl and riba’l nasihah. Riḍā was very fond of collecting Ibn Taimiyah's works and publishing them. Sayyid Abul Ala Maududi, who has contributed considerably to Islamic economics, highly appreciates Ibn Taimiyah's works. Muhammad al Mubarak extensively quotes Ibn Taimiyah in his book Niẓām al Islām - al Iqtiṣād and he has devoted a complete book to examining Ibn Taimiyah's opinions regarding state and its intervention in economic field. The younger generation of Islamic economists, associated with the conferences and seminars held on Islamic economics in recent years, as also these associated with the Association of Muslim Social Scientists in the USA bear a deep imprint of Ibn Taimiyah's views. Some of them have discussed Ibn Taimiyah's contributions in detail.

2 Maudūdī, Sayyid Abul A‘la, Tajdid wa Ihya‘i-Din, (Delhi: Markazi Maktaba Islami, 1968), pp. 73-80.
These are a few examples of Ibn Taimiyah's influence on modern Islamic thinkers and writers on economic problems. In the words of W. Montgomery Watt, "Ibn Taimiyah has profoundly altered the course of theological thought in Islam and his influence is still pregnant for the future."\(^1\)

G. SIGNIFICANCE OF THE ECONOMIC VIEWS OF IBN TAIMIYAH

From the foregoing chapters, it will be clear that Ibn Taimiyah was neither a pure theorist, nor pure economic historian. His position is like a practical doctor who investigates the events, checks the disease, prescribes the remedy and lays down some rules for healthy growth. Take the examples of price regulation. In Ibn Taimiyah's opinion there are certain basic human needs like food, clothing, shelter etc. that must be fulfilled, and the state is responsible to arrange for the same. In this regard it may fix the price of goods. But this right is not absolute, because he knows that price is determined by the forces of demand and supply. Only in the case where price is increased due to excess or imperfection created by sellers, the state should fix the price. He is also aware of the bad effects of price regulation. Therefore he favours 'committee idea' where the interest of both buyers and sellers is considered, so that they can trade wholeheartedly and the possibility of black marketing and hiding goods is eliminated.


al Ṭahāwī, Ibrāhīm, al Iqtiṣād al Islāmī Madhhab wa Niẓāman wa Dirāsāt Muqāranah (Islamic Economics a School of thought and a system, a comparative study) (Cairo: Majma' al Buhuth al Islamiyah, 1974), Vol. I, p. 455.

Ziaul Haque, Landlord and Peasant in Early Islam (Islamabad: Islamic Research Institute, 1977), pp. 343-45.

In the same way his contribution regarding the role of state is highly appreciable. He discussed the need of state and its duties towards the economic life of people. In public finance, he condemns the unjust taxes of his time and advocates a just taxation policy. On the expenditure side, which was neglected until the beginning of the present century, his contribution is significant.

Our study of the economic views of Ibn Taimiyah has revealed the maturity of his thinking on economic matters and the concern for justice which guided him in all his policy suggestions relating to economic matters. Though there is a vast literature on Ibn Taimiyah, his economic views have, to the best of our knowledge, not been studied separately till now. Thus our work may fill a gap in the study of Ibn Taimiyah.

Economic thought of Muslim scholars in the past is, in itself a neglected subject. The neglect is most unfortunate as Muslim thinkers like Ibn Taimiyah belong to a period when economic thinking in the West had yet to begin. By reporting the contribution of an eminent thinker of the middle ages, we hope to fill, to some extent a gap in the history of economic thought also.

The Islamic world today is on the threshold of a resurgence, with many Muslim Scholars looking towards their intellectual heritage for guidance. Economic issues have a special significance in this connection. Among the various policy questions facing Muslim economists and statesmen is the economic role of the state and problems relating to prohibition of interest, and implementation of Shariah taxes. Our study is likely to draw the attention of these scholars and statesmen towards Ibn Taimiyah's works as he has something to offer.

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