

[Abu Yusuf](#) (Ya'qub ibn Ibrahim al-Ansari) (731 - 798): One of the most important disciples of Abu Hanifa (founder of the Hanafi school). Judge in Baghdad, and later Chief Justice (qadi al-qudat) under Abbasid caliph Harun al-Rashid.

"It seems that the most satisfactory suggestion we have heard in this connection is that there is no objection to the use of any kind of arms against the polytheists, smothering and burning their homes, cutting down their trees and date groves, and using catapults...

...Is it not correct that Allah has said in His Book: "Fight those ... until they pay the tribute out of hand and have been humbled" ([K-9:29](#)), and that the Prophet invited the polytheists to embrace Islam, or, if they refused, to pay the poll tax, and that Umar b. al-Khattab, after having subdued the inhabitants of Sawad, did not spill their blood but made them tributaries? (p. 312).

Arab territory differs from non-Arab territory in that one fights Arabs only to oblige them to embrace Islam without making them pay the poll tax: nothing but their conversion is acceptable, and their land, if it is left to them, is tithe land. [...] The Arabs who possess Revealed Scriptures [Jews and Christians] are treated as non-Arabs and are allowed to pay the poll-tax. [...]

You have succeeded in forbidding any of them the freedom to resemble a Muslim by his dress, his mount, or his appearance; that all should wear a belt (zunnar) at the waist similar to a coarse string, which each must knot in the middle; that their bonnets be quilted; that their saddles carry, instead of a pommel, a piece of wood like a pomegranate; that their footwear be furnished with double straps. That they avoid coming face to face with Muslims; that their womenfolk do not ride on padded saddles; that they do not build new synagogues or churches within the town and restrict themselves to using, as places of worship, those which existed at the time of the treaty that transformed them into tributaries, and which were left to them without having been demolished; the same applies to the funeral pyres [of the Zoroastrians]. [...]

The wali is not permitted to spare any Christian, Jew, Magian, Sabean or Samaritan from payment of the poll tax and no-one can obtain a partial reduction; it is illegal for one person to be exempt and another not, because their lives and their possessions are only protected by reason of payment of the poll tax, which plays the role of the kharaj relating to property."

Excerpted from Edmond Fagnan, trans., *Kitab al-Kharaj (Le livre de l'impôt foncier)* (Paris, 1921). English translation in Bat Ye'or, *The Dhimmis: Jews and Christians under Islam* (Madison, NJ: Fairleigh Dickinson University Press, 1985), pp. 165-72. (Andrew Bostom [Legacy of Jihad](#))