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The Legislation of Khums in the Qur’anic Discursive Transition

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Abstract

This article examines the legislation of khums in the Qur’an and its subsequent development during the early Islamic period from a historical and discursive perspective. The central question concerns the position of khums within the Islamic fiscal system and its relationship to the process of political institutionalization of the nascent Islamic state. The findings indicate that, in the Qur’an, khums was legislated as the earliest form of Islamic taxation within the context of tribal relations and in connection with war booty, such as the pre-Islamic institution of *mirbāʿ*. Its legislation occurred during the early stages of state formation. In contrast to zakāt, which became obligatory at the height of governmental consolidation through an organized administrative mechanism and was accompanied by sanctions for non-payment, khums lacked a complex administrative structure and explicit penal enforcement. The gradual expansion of the scope of khums to non-military sources in the hadith literature, particularly its association with the legitimacy of the Ahl al-Bayt, transformed it into a field of discursive and political contestation with the ruling caliphate. Accordingly, a proper understanding of khums within the Qur’anic discursive transition requires viewing it as a historical phenomenon whose meaning was determined in relation to different levels of political institutionalization—from a war-related fiscal levy to a symbol of ʿAlid legitimacy—and through interaction or confrontation with other fiscal institutions, including *kharāj*, *jizya*, and, particularly, zakāt.

In this study, the “Qur’anic discourse” is not regarded as a closed semantic system confined to the moment of revelation. Rather, it is analyzed as an influential text that generated meaning through its encounter with the political and social realities of the early Islamic period, extending through the end of the second Islamic century (AH), and consequently gave rise to new discursive fields. Accordingly, the analysis encompasses both the context in which the relevant verses were revealed and the subsequent readings, discursive contestations, and transformations that emerged through the engagement of political elites and institutions of power with the Qur’anic text.

Keywords: Khums; Zakāt; Kharāj; Jizya; Political Institutionalization; Qur’anic Discourse.

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1. Introduction

According to some scholars, including the author of *The School in the Process of Development*, the Shiʿi Imams did not demand khums from their followers until the time of Imam Jaʿfar al-Ṣādiq, while some of the Imams after al-Ṣādiq referred to it as a gift. From this perspective, the prevailing understanding at the time was that khums constituted the tax of the Qāʾim of the Family of Muḥammad after he established the rightful government. In other words, khums was regarded as a replacement for the taxation imposed by an unjust government rather than as an additional tax alongside it (Modarresi, 1995, p. 18). Views of this kind are by no means uncommon and have had a significant and tangible influence on the diversity and divergence of juristic opinions concerning khums.

Those who defend the collection of khums before the explicit statements or silence of the Shiʿi Imams appeal to the Qur'anic text and the practice of the Prophet of Islam. From this perspective, the extraction of khums from Muslims' wealth was legislated and implemented during the lifetime of the Prophet himself. The Prophet of Islam instructed military commanders to set aside one-fifth of the booty before its distribution. He also sent envoys to tribal leaders, emphasizing the payment of khums as well as the Prophet's designated shares and selected portions of the booty. Most of the available evidence concerns the collection of khums from war booty. Nevertheless, there are also reports indicating that its application extended beyond military spoils. For example, in letters addressed to Abū Nukhayla al-Lahbī, the obligation to pay khums on *rikāz* (buried treasure) is mentioned (Ibn Ḥajar al-ʿAsqalānī, 1415 AH, vol. 7, p. 340). Elsewhere, Sayyid Ibn Ṭāwūs, a seventh-century AH traditionist, transmits a report according to which the Prophet of Islam, in addition to imposing khums on war booty, emphasized the extraction of khums from whatever people possessed and its delivery to the guardian and ruler of the believers (Sayyid Ibn Ṭāwūs, 1420 AH, p. 130). According to the same report, whenever a person discovered a treasure, he would come to the Messenger of God in order to have its khums extracted (ibid.).

The foregoing reports reflect a distinctly Shiʿi perspective in two respects. First, they expand the scope of khums beyond war booty and understand it as encompassing other forms of wealth. Second, they identify the Prophet's household as the legitimate recipient and authority responsible for collecting khums, regardless of whether they were in political power. The present article, however, does not seek to enter into theological or jurisprudential arguments concerning these positions. Rather, from a historical and, to some extent, exegetical perspective, it examines the religious obligation of khums within the social relations and historical circumstances of the period in which the Qur'an was revealed. A fuller understanding of the issue, however, requires clarification of the concepts employed in this study.

Discourse: In this study, discourse refers to a system of meaning, power, and practice that takes shape within a particular socio-historical context. The analysis of Qur'anic discourse examines how concepts such as khums were produced through interaction with the political and economic realities of the period of revelation, as well as through subsequent readings, contestations, and discursive struggles surrounding the Qur'anic text.

Political Institutionalization

Political institutionalization refers to the gradual formation of regular governmental structures, institutions, and rules. In this article, the level of political institutionalization serves as a criterion for distinguishing among Islamic fiscal institutions—from the relatively simple, war-oriented system of khums to the more complex and administratively organized system of zakāt.

Fiscal Continuum: The fiscal continuum refers to a logical and historical sequence of taxation systems in the early Islamic period, arranged according to increasing levels of political institutionalization. This continuum begins with khums, as the most rudimentary form of taxation and one closely associated with war booty; proceeds to kharāj and jizya, respectively associated with land taxation and taxation imposed on non-Muslim protected communities; and reaches its highest level of institutionalization in zakāt, which was compulsory, more systematically administered, and supported by an organized administrative apparatus.

2. Literature Review

Research on khums can be broadly categorized into two principal perspectives:

1) Jurisprudential and Exegetical Perspective: Most classical and contemporary studies, including the works of Shiʿi and Sunni jurists, have focused on deriving the legal ruling concerning khums from Qur'anic verses and prophetic traditions, as well as determining the circumstances and categories to which khums applies. These studies have generally adopted an intra-religious approach and have paid comparatively less attention to the historical background and context of the revelation of the relevant verses or to the historical transformation of the concept and function of khums.

2) Historical and Sociological Perspective: In the contemporary period, some scholars have approached the fiscal institutions of early Islam from a historical and critical perspective. For example, Ḥusayn Modarresi Ṭabāṭabāʾī, in *The School in the Process of Development*, argues that the systematic collection of khums by the Shiʿi Imams was not practiced until the period of

Imam Jaʿfar al-Ṣādiq and that, prior to that period, it was regarded as a "gift" (Modarresi, 1995, p. 18). Similarly, studies such as Will Durant's *The Story of Civilization* (Durant, 1958, p. 197) and Aḥmad Pākatchī's entry on "Kharāj" in the *Great Islamic Encyclopedia* (Pākatchī, "Kharāj," vol. 4, p. 1419) have examined pre-Islamic fiscal systems and their interaction with emerging Islamic institutions.

Nevertheless, relatively few studies have adopted a discursive approach to examine khums through a simultaneous historical, exegetical, and political analysis of the Qur'anic transition. Addressing this gap, the present article seeks to combine discourse analysis with historical analysis in order to examine khums not merely as a jurisprudential ruling, but as a discursive phenomenon situated within the political and social transformations of the period of Qur'anic revelation and the early Islamic period.

3. Theoretical Framework

The legislation of khums, given its close association with warfare and war booty, rebellion against political authority, and the legitimacy of the authority responsible for its collection—both at the time of the revelation of the Qur'anic verses and later during the lifetime of the Shiʿi Imams—calls for a methodological framework that approaches the Qur'anic text from a historical perspective prior to engaging in any jurisprudential or theological argumentation and inference. In other words, the appropriate method must take into account the context-dependent political and social dynamics underlying the question of khums. For this reason, discourse analysis, with an emphasis on the three concepts of "strategies of power," "how," and "possibility," is employed in this study. One of the fundamental concerns of the discourse approach is to explain the *how* of phenomena—forms of emergence and transformation that are not necessarily explicable within a standardized or linear trajectory. Rather, possibility and contingency constitute central components of this approach.

Furthermore, this study attempts to explain the various *hows* involved in the question of khums through the concept of possibility. "Possibility" is concerned with how an action, an idea, an identity, or a discourse contingently comes into existence and assumes a particular form (Koopman, 2011, pp. 56–73). It addresses the question of how the modes of organization of affairs and our conceptual systems are themselves contingently and possibilistically constituted (ibid.). With regard to khums, the study examines the convergence or conjuncture of several *qirāns*—that is, the articulation or interlocking of multiple "possibilities"—without presupposing the existence of a coordinating agency or intentional will that brings them together. The question, therefore, is how certain "possibilities," or configurations of possibilities, emerge at particular historical moments and, under their influence, previously established political relations give way to new forms of political relations.

In general, the purpose of the present study is to explain these *hows*: how the pre-Islamic fiscal practices of mirbāʿ, nashīṭa, al-fuḍūl, and other forms of taxation and tribute gradually gave way to Islamic forms of charitable and fiscal contribution; and how, alongside the consolidation of the Islamic polity and the increasing level of political institutionalization, transformations occurred in the mechanisms through which public affairs were administered. Accordingly, by drawing on the discourse approach, the present article considers it necessary to address the following issues in order to develop a more adequate understanding of khums:

1) The Pre-Islamic Fiscal System: The pre-Islamic fiscal system must first be examined, because Islam emerged within the context of such social and economic relations. The Qur'an's approach to earlier fiscal systems—whether through their affirmation, modification, or abolition—provides an indication of the nature of the discursive transition taking place with the emergence of Islam.

2) The Relationship between Political Institutionalization and Taxation: Attention must also be given to the significant relationship that can consistently be observed between the level of political organization and institutionalization, on the one hand, and the collection of taxes, whether religious or non-religious, on the other. In the Qur'anic context, as the territorial expansion of Islam proceeded and the level of political institutionalization increased, diverse forms of taxation emerged under specific configurations of possibility. These forms can be conceptualized as a fiscal continuum, beginning with khums, followed by kharāj, then jizya, and culminating in zakāt.

3) The Revelation of Verses Expressing Concepts Equivalent to Khums: The study must also examine the revelation of verses containing concepts that are functionally or semantically related to khums. This entails an analysis of the "possibilities," "hows," and "consequences" associated with verses that contain an economic—and more specifically, a fiscal—conceptual content. Such an analysis makes it possible to determine how Qur'anic discourse interacted with the economic and political realities of its historical context and how new fiscal meanings and practices emerged through this interaction.

4. The Financial System of the Pre-Islamic Age of Jāhiliyya

A comprehensive examination of the tax and financial mechanisms of the pre-Islamic *Jāhiliyya* requires attention to two levels. The first is the macro level, which concerns the fiscal traditions of the great empires of the time, such as Persia, Rome, and Egypt, since the Arabs of the Hijaz were either under the influence of these political powers or, at the very least, familiar with their administrative and fiscal practices. As Will Durant observes, the Arabs of the Hijaz were resilient and fearless merchants whose commercial networks extended across the eastern and western spheres of the civilized world of their time (Durant, 1938: 197). There is therefore little reason to assume that they were unfamiliar with the prevailing mechanisms of taxation. The condemnation and denunciation of tax collectors, particularly the *ʿushshārūn* (tithe collectors), by the Prophet of Islam further indicates the existence and familiarity of such fiscal practices (Makhlasi, 1995: 191–222). At the micro level, however, financial payments consisted of various forms of dues rendered to tribal chiefs in Najd and Tihāma—the geographical setting associated with the revelation—including such terms as *al-ṣafāyā*, *al-nashīṭa*, *al-mirbāʿ*, and *al-fuḍūl*.

During the same period of *Jāhiliyya* in the Hijaz, three major forms of taxation were prevalent in Persia and Rome. The first was a poll or head tax, that is, a tax imposed on the individual as a person rather than on the basis of income; the second was an income tax; and the third was a consumption tax, including taxes on particular commodities or charges for services (Pākatchi, 1999: 1419). It was natural that income taxation, with relatively minor differences, was levied in both empires, since their economies were predominantly based on agricultural production. In pre-Islamic Arabia, however, there was neither a centralized government in the conventional sense nor a comparable agricultural production system. Consequently, the various forms of taxation mentioned above revolved primarily around war booty. The different forms of *mirbāʿ*, *nashīṭa*, and *fuḍūl*, among others, were all connected to the distribution and appropriation of booty. It was within this context that the *khums* emerged as the most rudimentary form of taxation within the emerging political order of Islam—a system appropriate to the newly developing Islamic polity and displaying certain similarities to the pre-Islamic institution of *mirbāʿ*.

It should be noted, however, that in antiquity the collection of a one-fifth tax from agricultural producers was a customary practice outside the Hijaz. According to Gardiner's report concerning Pharaonic Egypt, the inhabitants, particularly official landowners, paid one-fifth of the produce of their lands as a tax (Gardiner, 1948: 59, 182).

Among the aforementioned forms, *mirbāʿ*, derived from *ribāʿa*, meaning leadership or authority, occupied a prominent position. During the *Jāhiliyya*, the military leaders of tribes were entitled to a special share of war booty, which was known as *mirbāʿ* [Foroutan & Moradi, 2010: 164; al-Ālūsī al-Baghdādī, 1935, Vol. 1, pp. 249–250]. Although the term *mirbāʿ* was derived from *ribāʿa*, it also had a more practical connotation, being associated with the word *rubʿ*, meaning “one-fourth.” It has been reported that Arab tribal chiefs in the pre-Islamic period received one-fourth of war booty. Accordingly, when the term *rub*ʿ was used in this context, it referred to the appropriation of one-fourth of the property of a people, particularly the proceeds of war booty. The one-fourth share received by the tribal chief was therefore designated as *mirbā*ʿ (Ibn Hishām, 2004, Vol. 4, p. 249).

Since the collection of financial dues constituted an important component of the mechanisms of political power and authority, the term *irtibā*ʿ gradually acquired the broader meaning of leadership and governance over a tribe. Thus, when a person was described as having been appointed as the *ribāʿa* of a tribe, it meant that he had become its lord, leader, or chief (Ibn al-Athīr, 1987, Vol. 2, p. 62).

It has been reported that following the emergence of the Prophet of Islam, some polytheists approached him with precisely this pre-Islamic conception of political and economic authority. When the delegation of Banū ʿĀmir, headed by ʿĀmir ibn al-Ṭufayl, came to negotiate with the Prophet, they demanded both his succession and a quarter of the war booty—the share that had been known in the *Jāhiliyya* as *mirbā*ʿ (Ibn Saʿd, 1990, Vol. 1, p. 236). When the Prophet refused to grant him any share in this matter, ʿĀmir left the Prophet's presence after threatening that he would fill Medina with cavalry and infantry.

In another tradition attributed to the Prophet of Islam, it is reported that he once said to ʿAlī ibn Ḥātim, before the latter embraced Islam: “You receive the *mirbā*ʿ, that is, one-fourth of the wealth, although such a practice is not lawful in your religion and tradition” (Ibn Hishām, 2004, Vol. 4, p. 249). This report further illustrates the extent to which the institution of *mirbā*ʿ was embedded in the pre-Islamic conception of tribal authority and the distribution of wealth.

It was against the background of precisely this pre-Islamic practice that Ṭabrisī, in discussing the circumstances surrounding the revelation of the opening verses of Sūrat al-Ḥashr concerning the booty obtained from Banū al-Naḍīr, reports that Kalbī stated that the Muslim leaders came to the Prophet and said: “O Messenger of God! Choose the finest goods, take your quarter, and leave us and the remaining property, for this is how we used to act during the *Jāhiliyya*.” They then recited the following verse: *Laka al-mirbāʿu minhā wa al-ṣafāyā wa ḥukmuka wa al-nashīṭatu wa al-fuḍūl.* (Ṭabrisī, 1981, Vols. 9–10, p. 261).

The chief's share of authority and wealth in the pre-Islamic period, however, was not limited to the *mirbā*ʿ. It also included such categories as *ṣafāyā*, *nashīṭa*, and *fuḍūl*.

Ṣafāyā, the plural form of *ṣafī* and *ṣafiyya*, linguistically denotes something pure or selected from among other things; accordingly, an object chosen by a person could be designated as *ṣafī* (Ibn Manẓūr, 1414 AH, entry “ṣafī”). In the *Jāhiliyya*, the term *ṣafāyā* was used specifically in relation to war booty. It referred to the finest and most valuable portions of the booty, ranging from pedigreed horses to expensive garments and beautiful female captives. In Islam, the principle of *ṣafāyā* was retained and was extended to include the property of defeated non-Muslim rulers. In this context, the *ṣafāyā* of kings, contrasted with *qaṭāʾiʿ*, referred to valuable movable property belonging to rulers. Jurists subsequently discussed its legal rulings under the category of *anfāl* (Ibn Ḥamza al-Ṭūsī, 1408 AH, p. 203).

Nashīṭa referred to property or booty acquired while traveling toward the battlefield, before the actual commencement of combat. It could also denote something taken separately from the *ṣafāyā*, particularly an exceptional or distinctive item. *Fuḍūl*, on the other hand, referred to objects that, because of their small number or indivisibility, could not be conveniently divided among the members of the group, such as camels, horses, and similar items (Jawād ʿAlī, 2012, Vol. 4, pp. 546–555).

5. The Legislation of Khums in Relation to War Booty

Since the legislation of *khums* initially emerged in connection with the acquisition of war booty—although its scope was later expanded beyond war booty, giving rise to a doctrinal distinction between the two major Islamic schools regarding the economic obligations of Muslims—it is necessary to examine *khums* in relation to two Qur'anic verses. The first is the verse concerning *anfāl* in Sūrat al-Anfāl, which was revealed at approximately the same time as the verse concerning *khums*. According to one report, both were revealed during the Battle of Badr, while another report places their revelation during the campaign against Banū Qaynuqāʿ. Both the Battle of Badr and the campaign against Banū Qaynuqāʿ took place in the second year after the Hijra, with the Battle of Badr occurring first and the campaign against Banū Qaynuqāʿ following several months later. The second relevant verse is the verse concerning *fayʾ*, which was revealed during the campaign against Banū al-Naḍīr in the fourth year after the Hijra.

The simultaneous revelation of the verses concerning *anfāl* and *khums* in the context of the Battle of Badr conveyed two important implications. First, all *anfāl* within the Islamic polity—including war booty and other movable forms of property—were placed under the authority of the Prophet of Islam, who possessed the discretion to determine what should be allocated, to whom, and for what purposes. Second, political affairs, particularly fiscal matters, were subject to a set of established rules and regulations.

Ibn ʿAbbās reports that during the Battle of Badr, following a dispute between two members of the Anṣār concerning the distribution of booty, the relevant verse was revealed and explicitly declared the booty to belong to the

Prophet of Islam, thereby granting him authority to dispose of it as he deemed appropriate. The verse concerns war booty and establishes a general principle of considerable significance in Islamic law. Addressing the Prophet, it states: "They ask you about the *anfāl*" (*yasʾalūnaka ʿani al-anfāl*). Say: "The *anfāl* belong to God and the Messenger" (*quli al-anfālu lillāhi wa al-rasūl*).

The concept of *anfāl* encompasses not only war booty but also all forms of property without a private owner, such as natural forests, woodland areas, valleys, and uncultivated lands. Such property is regarded as belonging to the Islamic government and is to be utilized in accordance with the interests of the Muslim community. Subsequently, in verse 41 of the same sūrah, the verse concerning *khums* was revealed. According to this verse, the combatants were permitted to acquire the remaining war booty after one-fifth of it had been set aside by the head of the Islamic government. Thus, the *khums* verse (Qurʾān 8:41) authorized the appropriation of the booty by its recipients after the deduction of one-fifth.

The other verse relevant to the discussion of *khums* is the verse concerning *fayʾ*. Verse 7 of Sūrat al-Ḥashr addresses the manner in which property classified as *fayʾ* should be distributed and establishes its association with the Prophet of Islam. *Fayʾ* refers to property acquired by Muslims without actual warfare, generally through surrender or peaceful submission. This verse was revealed in connection with the campaign against Banū al-Naḍīr. Many exegetes maintain that although the verse was initially concerned with the property obtained from Banū al-Naḍīr, its ruling is general and applies to all forms of property acquired without direct military effort or combat. Some exegetes, however, have argued that this verse was abrogated by the verse concerning *khums* and that its ruling belonged to the period preceding the revelation of the *khums* verse.

Several points concerning the relationship between the verse of *fayʾ* and the verse of *khums* deserve consideration.

1) The designated uses of the property in the two verses: The purposes for which the property is to be used are considered similar in both cases. According to Shiʿi exegetes, *fayʾ* is to be allocated, at the discretion of the Prophet and his successors, to orphans and wayfarers from Banū Hāshim, as well as to the broader interests of the Islamic government. The same position is generally maintained regarding *khums*. By contrast, most Sunni exegetes interpret the recipients more broadly and do not restrict the expenditure of *fayʾ* to a particular group; they adopt a similar position concerning *khums*.

2) The relationship of both *fayʾ* and *khums* to war booty: Both the verse of *fayʾ* and the verse of *khums* are related to property acquired in the context of military campaigns, although there is an important distinction between them.

*Fay*ʾ refers to property obtained during a military expedition without actual combat. The verse of *fay*ʾ, together with the verses preceding it, concerns the campaign against Banū al-Naḍīr.

Banū al-Naḍīr, a Jewish tribe residing around Mount Naḍīr near Medina, were besieged by the Muslims after violating their peace treaty with the Muslim community. The Prophet granted them several days to leave their settlement. The relevant verse was revealed concerning the property obtained after the tribe surrendered and abandoned its homes and lands (Ibn Kathīr, 1419 AH, Vol. 8, p. 96; al-Ṭabarī, 1412 AH, Vol. 28, p. 24).

3) The persistence of the pre-Islamic *mirbā*ʿ conception: In both contexts—the verse concerning *khums* and that concerning *fay*ʾ—there were individuals who asked the Prophet to follow the pre-Islamic practice of *mirbā*ʿ. The fact that such a proposal was made in the fourth year after the Hijra, when the Islamic community had already moved considerably beyond the institutional patterns of the *Jāhiliyya*, is particularly noteworthy.

It has been reported that when the houses, gardens, and agricultural lands of Banū al-Naḍīr came into Muslim possession, some of the Companions asked the Prophet to follow the pre-Islamic custom by taking one-fourth of the booty for himself and leaving the remainder to them so that they could distribute it among themselves. These verses were revealed in response to this request, and God emphasized that because no actual fighting had taken place and the enemy had surrendered without combat, everything that had been acquired belonged to God and His Messenger (Fakhr al-Dīn al-Rāzī, 1420 AH, Vol. 29, p. 506).

Others have reported that when Banū al-Naḍīr abandoned their homes, the Muslims asked the Prophet to take one-fifth of the property as *khums,* in the same manner as war booty, and to distribute the remainder among them (al-Ṭabarī, 1412 AH, Vol. 28, pp. 24–25).

4) The question of abrogation between *fay*ʾ and *khums:* A fourth point concerns the position of some exegetes who maintain that the verse concerning *fay*ʾ was abrogated by the verse concerning *khums*. This position, however, is difficult to sustain in light of the chronological evidence, since the verse concerning *fay*ʾ was revealed after the verse concerning *khums*.

According to Shaykh al-Ṭabrisī, some scholars considered *ghanīma* and *fay*ʾ to be essentially identical and consequently claimed that the *khums* verse abrogated verses 6 and 7 of Sūrat al-Ḥashr (Ṭabrisī, 1372 SH, p. 835). In contrast, historical investigations and transmitted reports indicate that the *khums* verse was revealed in the second year after the Hijra, following the Battle of Badr, whereas the verse concerning *fay*ʾ was revealed in connection with Banū al-Naḍīr in the fourth year. Consequently, an earlier revelation cannot logically function as an abrogating text for a later one (Ṭabrisī, 1372 SH, p. 835).

Moreover, given the difference between the means through which *ghanīma* and *fay*ʾ are acquired, the verse concerning *khums*, which specifically addresses war booty and does not encompass *fay*ʾ, cannot be regarded as abrogating the verse concerning *fay*ʾ (Montazerī, 1367 SH, Vol. 7, p. 39). Al-Kulaynī, for his part, regards *fay*ʾ as referring to property acquired through warfare, whereas property obtained without warfare is classified as *anfāl* (al-Kulaynī, 1363 SH, Vol. 1, p. 538).

In summary, all three groups of verses discussed above indicate that the newly established Islamic polity required financial resources and capital in order to administer public affairs and advance its divinely oriented objectives. They also indicate that authority over such resources was, above all, vested in the head of the government, who exercised discretion in allocating the revenues obtained from war booty. Significantly, these verses were revealed during the early stages of the establishment of the Islamic polity, when the political and administrative institutions of the emerging Muslim community were still in the process of formation.

6. Khums in Shiʿi Political Discourse: From a Financial Right to a Symbol of Legitimacy

Although only a limited number of hadiths address the extension of khums beyond war booty, and although the Shiʿi Imams appear to have refrained from openly collecting it, at least in its explicit form, until the time of Imam al-Sadiq (al-Kulayni, 1363 SH, Vol. 1, p. 538), Shiʿis have consistently insisted on the continuing applicability of this obligation. Within the Shiʿi system of belief, khums entails a particular form of political action. From the Shiʿi perspective, first, khums is not restricted to warfare and war booty; second, it came to be regarded as an inseparable obligation within the Shiʿi system of religious belief and as part of the other obligatory forms of financial expenditure. By contrast, the governments of the time opposed its collection for political reasons.

Following the death of the Prophet Muhammad and the emergence of the caliphate crisis, the fact that the Shiʿi Imams, except for brief periods, did not hold political power meant that the formulation and implementation of the religious obligation of khums became heavily influenced by strategies of power. The extensive Muslim conquests under the caliphs brought enormous quantities of booty into the Hijaz. This immense accumulation of wealth naturally generated disputes over religious policies and relations of power.

The extraction of khums from this booty and its allocation to the Prophet's relatives—as maintained by the Shiʿis—not only provided them with substantial financial resources, which, in the view of their opponents, could potentially be used to equip military forces, but also served to legitimize the political authority of the Shiʿi Imams. In the understanding of many, khums was itself a form of taxation, and its recipient was the Imam who possessed legitimate political authority; a reality that could naturally provoke heightened sensitivity on the part of the ruling government. Accordingly, among the six shares of khums, at least the share of the Prophet's relatives (*dhū al-qurbā*), which constituted one-sixth of the total khums, was, according to the explicit wording of Qur'an 8:41, to be given to the Prophet's close relatives. Yet this share—which was by no means insignificant—was not paid to the Banu Hashim, except for a brief period during the caliphate of ʿUmar. According to historical and transmitted reports, the first caliph, Abu Bakr, was the first to prohibit the payment of khums to the Prophet's relatives. Ibn Abi al-Hadid writes in this regard: "Abu Bakr prevented the Banu Hashim from receiving the share of *dhū al-qurbā* when the shares of khums were distributed" (Ibn Abi al-Hadid, 1418 AH, Vol. 16, p. 230). After him, the second caliph likewise refrained from paying the share of *dhū al-qurbā*, except for a brief period (Ibn Hanbal, n.d., Vol. 1, p. 320). The same policy continued during the caliphate of ʿUthman.

In opposition to the policy of the caliphate, as well as to certain social pressures that sought to prevent the allocation of financial resources such as khums and Fadak to the Prophet's relatives, the claim that the Banu Hashim—particularly the Alid branch—possessed a rightful share in the khums of Muslim property was repeatedly asserted throughout history. In other words, they maintained that their entitlement was established by the Qur'anic text and repeatedly reminded others of this right, even though at certain points they refrained from receiving it or declared it permissible for their Shiʿi followers to retain it.

The formation of the Shiʿi theory of khums was therefore not merely a juridical expansion; rather, it constituted the core of an alternative political discourse that stood in opposition to the fiscal discourse of the caliphate. From the perspective of Imami jurisprudence, based on traditions transmitted from the Imams in sources such as *al-Kafi* and *Tahdhib al-Ahkam*, the scope of khums was extended beyond "war booty" to include "surplus income" and "underground resources" (*rikaz*). This transformation turned khums from an occasional source of revenue into a continuous and institutionalized financial resource for the Shiʿi community, thereby helping to secure its economic independence in the absence of political power.

At the theoretical level, this juridical position rested on a political principle: the right to collect taxes, including khums, belongs exclusively to the infallible Imam, because he is regarded as the legitimate ruler, the heir of the Prophet, and the true custodian of the property of the Muslim community.[1] Consequently, the payment of khums to the Imam or his representative was not merely an economic obligation; it was an act of religious and political commitment, signifying recognition of the Imam's divinely sanctioned legitimacy of leadership. By contrast, the payment of zakat to an unjust ruler was regarded as conferring legitimacy upon the ruling system. This distinction established a clear line of othering within the fiscal discourse.

This theoretical foundation transformed khums, in practice, into a symbol of legitimacy and an instrument of political struggle. The opposition of the Rashidun caliphs, the Umayyads, and the Abbasids to the allocation of the share of *dhū al-qurbā* (Ibn Abi al-Hadid, 1404 AH, Vol. 16, p. 230) was not merely a financial dispute; rather, it reflected a profound concern about the symbolic and material power embedded in this institution. Khums could both finance Alid and Abbasid networks of support—as illustrated, for example, in the case of Muhammad ibn ʿAli and Ibrahim al-Imam—and function as a symbolic seal of allegiance to the House of Muhammad. Accordingly, in response to this sensitivity, the Imams generally avoided collecting khums openly or accepted it under the designation of "gift," a position emphasized by Madelung Tabataba'i. This conduct did not signify a denial of the underlying right; rather, it constituted a tactical strategy for preserving the Shiʿi social base under conditions of *taqiyya* and for preventing premature military confrontation. Khums thus came to occupy a dual position within Shiʿi discourse: an economic mechanism for sustaining the community of believers and a political symbol preserving hope for the establishment of legitimate rule.

In the history of the early Islamic period, khums played a role in relation to rebellion against established political authority in two ways. The first concerned the refusal of certain tribes in the Hijaz to pay it immediately after the death of the Prophet Muhammad; the second concerned the use of khums to finance uprisings against established governments. In both cases, the issue was connected to the religious formulation and interpretation of the obligation by the Shiʿi Imams. This explains why not only the Umayyads and Abbasids but also the Rashidun caliphs resisted allocating khums to the Shiʿi Imams and were prepared to employ various forms of political pressure to prevent them from accessing this source of revenue.

According to historical evidence, and as explicitly stated by ʿAbid al-Jabiri, the Ridda Wars (11–13 AH) during the caliphate of Abu Bakr occurred in part because certain groups refused to pay khums or zakat to the central government. These conflicts, however, were subsequently designated as the "wars of apostasy" and as wars against false claimants to prophethood (ʿAbid al-Jabiri, 2006, p. 113). During the Ridda Wars, among those who questioned Abu Bakr's caliphate and, while refusing to pay khums and zakat to the government's tax collector, identified the Prophet's family as the legitimate authority entitled to receive Islamic taxation was Malik ibn Nuwayra. He himself had been the Prophet's official representative for collecting taxes—including khums and zakat—from his tribe (Madelung, 1997, pp. 45–48). It is also noteworthy that the Hanifa tribe, the maternal relatives of Muhammad ibn al-Hanafiyya, adopted a similar position (ibid.). It is therefore unsurprising that, immediately after the Prophet's death, any allocation of property and religious taxation to the Prophet's family could generate the fear or perception that these resources might be used to challenge the established government. From the outset, therefore, khums was subjected to an interpretation different from that advanced by the Shiʿi Imams and was institutionalized accordingly. Even Imam ʿAli was unable to act outside this framework after assuming power. Moreover, extensive and highly productive properties such as Fadak were removed from the descendants of the Prophet and incorporated into the public treasury (*bayt al-mal*).

During the first and second Islamic centuries, a persistent relationship also existed between the religious obligation of khums and rebellion against established governments. Considerable evidence indicates that the Alid and Abbasid uprisings against the Umayyads were financed through khums. Conversely, when the Shiʿi Imams accepted khums without organizing an uprising against the ruling authorities—which, it should be noted, no uprising by the divinely designated Imamate is documented—they were criticized by their opponents, particularly by the Zaydi branch of Shiʿism. It was therefore entirely natural for such relationships to be viewed with suspicion by the governments of the time.

Muhammad ibn ʿAli (54–125 AH), the father of Ibrahim al-Imam (82–132 AH), who was descended through four generations from ʿAbbas ibn ʿAbd al-Muttalib, the Prophet's uncle, established a network of propagandists and supporters at the outset of his movement. Inevitably, the financial resources required for constructing this network and preparing for the uprising were supplied in part through khums. In 100 AH, Muhammad ibn ʿAli, who claimed the Imamate of the Banu Hashim, dispatched his propagandists to Iraq and Khurasan to call people to allegiance to the House of Muhammad. His principal base was Kufa. According to al-Baladhuri, his followers sent him khums from their property as well as gifts. Muhammad ibn ʿAli was able to establish and administer a secret and organized missionary network for approximately twenty-seven years (98–125 AH). Following his death in 125 AH (al-Baladhuri, 1417 AH, Vol. 4, p. 107), his propagandists and followers, in accordance with his testament, accepted his son Ibrahim as his successor. Ibrahim likewise financed his uprising from the khums contributed by his supporters (al-Tabari, Vol. 7, pp. 294–295; Anonymous, *Akhbar al-Dawla al-ʿAbbasiyya*, pp. 255–256). This process of network-building and revolt continued until the Abbasids ultimately seized power.

Once the Abbasids had themselves consolidated power with the assistance of the regular and systematic financial resources derived from khums, they apparently came to regard any disruption in the systematic and continuous collection of khums by their Shiʿi rivals as a potential threat to the survival of their government. Thus, when al-Mansur al-Abbasi interrogated Imam al-Sadiq about why he was collecting taxes—namely, khums—from his followers, the question should be understood in light of precisely these strategic considerations (al-Tusi, 1364 SH, Vol. 4, pp. 60, 91).

Conclusion

History constitutes a necessary condition for any derivation of legal rulings and juristic inference, particularly in relation to issues whose background is deeply rooted in the circumstances of their revelation and in the requirements and conditions of different historical periods and geographical contexts. With this premise in mind, and with the aim of providing a clearer and more comprehensive understanding of khums—a concept closely intertwined with the Shiʿi system of religious belief—this article sought to examine khums within its historical context, namely, within the framework of the Qur'an's discursive transition. A historical approach to khums reveals two principal points, which may be summarized as follows:

1) Khums constitutes one form of taxation that had been practiced in certain civilizations before the revelation of the Qur'an. In pre-Islamic Hijaz, a closely related practice existed under the designation of *murbaʿ*, which was directly associated with political authority and governance. Thus, the emergence of khums should not be understood as an entirely unprecedented fiscal institution, but rather as a phenomenon that emerged within a pre-existing historical and socio-political environment.

2) Historical evidence indicates that the religious obligation of khums was associated with the early stages of political institutionalization. It was predominantly restricted to war booty and, during the early years of Islam, lacked the organized institutional and administrative structure that characterized zakat. From this perspective, khums may be regarded as the beginning of a political–fiscal continuum, at the opposite end of which stands zakat, which emerged at a much higher level of Islamic political institutionalization. Zakat was accompanied by organizational and administrative mechanisms, and refusal to pay it came to be treated as a form of apostasy. Accordingly, the historical trajectory from khums to zakat can be interpreted as reflecting the gradual transformation of Islamic fiscal institutions in parallel with the consolidation and institutionalization of political authority.

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