

# The Muqaddimah: An Introduction to History

by Ibn Khaldun  
(1332–1406)

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1 A dynasty may find itself in financial straits, as we have mentioned before, on  
account of the number of (its luxurious) habits and on account of its expenditure  
and the insufficiency of the tax revenue to pay for its needs. It may require more  
money and higher revenues. Then, it sometimes imposes customs duties on the  
5 commercial activities of its subjects. Sometimes, it increases the kinds of customs  
duties, if (customs duties as such) had been introduced before. Sometimes, it applies  
torture to its officials and tax collectors and sucks their bones dry. (This happens)  
when officials and tax collectors are observed to have appropriated a good deal of  
tax money, which their accounts do not show.

10 Sometimes, the ruler himself may engage in commerce and agriculture, from  
desire to increase his revenues. He sees that merchants and farmers make (large)  
profits and have plenty of property and that their gains correspond to the capital  
they invest. Therefore, he starts to acquire livestock and fields in order to cultivate  
them for profit, purchase goods, and expose himself to fluctuations of the market.  
15 He thinks that this will improve his revenues and increase his profits.

However, this is a great error. It causes harm to the subjects in many ways. First,  
farmers and merchants will find it difficult to buy livestock and merchandise and  
to procure cheaply the things that belong to (farming and commerce). The subjects  
have all the same or approximately the same amount of wealth. Competition between  
20 them already exhausts, or comes close to exhausting, their financial resources. Now,  
when the ruler, who has so much more money than they, competes with them,  
scarcely a single one of them will any longer be able to obtain the things he wants,  
and everybody will become worried and unhappy.

Furthermore, the ruler can appropriate much of (the agricultural produce and  
25 the available merchandise), if it occurs to him. (He can do this) by force or by  
buying things up at the cheapest possible price. Further, there may be no one who  
would dare to bid against him. Thus, he will be able to force the seller to lower  
his price. Further, when agricultural products such as corn, silk, honey, and sugar,  
etc., or goods of any kind, become available, the ruler cannot wait for a favourable  
market and a boom, because he has to take care of government needs. Therefore, he

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## 2 The Muqaddimah

1 forces the merchants or farmers who deal in these particular products to buy from  
him. He will be satisfied only with the highest prices and more. (The merchants and  
farmers, on the other hand), will exhaust their liquid capital in such transactions. The  
merchandise they thus acquire will remain useless on their hands. They themselves  
5 will no longer be able to trade, which is what enables them to earn something and  
make their living. Often, they need money. Then, they have to sell the goods (that  
they were forced to buy from the ruler), at the lowest prices, during a slump in the  
market. Often, the merchant or farmer has to do the same things over again. He thus  
exhausts his capital and has to go out of business.

10 This becomes an oft-repeated process. The trouble and financial difficulties and  
the loss of profit that it causes the subjects take away from them all incentives to  
effort, thus ruining the fiscal (structure). Most of the revenue from taxes comes  
from farmers and merchants, especially once customs duties have been introduced  
and the tax revenue has been augmented by means of them. Thus, when the farmer  
15 gives up agriculture and the merchant goes out of business, the revenue from taxes  
vanishes altogether or becomes dangerously low.

Were the ruler to compare the revenue from taxes with the small profits  
(he reaps from trading himself), he would find the latter negligible in comparison  
with the former. Even if (his trading) were profitable, it would still deprive him of  
20 a good deal of his revenue from taxes, so far as commerce is concerned. It is  
unlikely that customs duties would be levied on (the ruler's commercial activities).  
If, however, the same deals were made by others, the custom duties would be  
included in the tax total.

Furthermore, (the trading of the ruler) may cause the destruction of civilization  
25 and hence the disintegration of the dynasty. When the subjects can no longer make  
their capital larger through agriculture and commerce, it will decrease and disappear  
as the result of expenditure. This will ruin their situation.

The Persians made no one king except members of the royal house. Further, they  
chose him from among those who possessed virtue, religion, education, liberality,  
30 bravery, and nobility. Then, they stipulated in addition that he should be just. Also,  
he was not to take a farm, as this would harm his neighbours. He was not to engage  
in trade, as this would of necessity raise the prices of all goods. And he was not to  
use slaves as servants, since they would not give good and beneficial advice.

It should be known that the finances of a ruler can be increased, and his financial  
35 resources improved, only through the revenue from taxes.

This can be improved only through the equitable treatment of people with  
property and regard for them, so that their hopes rise, and they have the incentive  
to start making their capital bear fruit and grow. This, in turn, increases the ruler's  
revenues in taxes.

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Attacks on people's property remove the incentive to acquire and gain property.  
People, then, become of the opinion that the purpose and ultimate destiny of

1 (acquiring property) is to have it taken away from them. The extent and degree  
to which property rights are infringed upon determines the extent and degree to  
which the efforts of the subjects to acquire property slacken. When attacks on  
(property) are extensive and general, affecting all means of making a livelihood,  
5 business inactivity, too, becomes general. If the attacks upon property are but  
light, the stoppage of gainful activity is correspondingly slight. Civilization and  
its well-being as well as business prosperity depend on productivity and people's  
efforts in all directions in their own interest and profit. When people no longer do  
business in order to make a living, and when they cease all gainful activity, the  
10 business of civilization slumps, and everything decays. People scatter everywhere  
in search of sustenance, to places outside the jurisdiction of their present govern-  
ment. The population of the particular region becomes sparse. The settlements there  
become empty. The cities lie in ruins. The disintegration causes the disintegration  
of the status of dynasty and ruler, because (their peculiar status) constitutes the  
15 form of civilization and the form necessarily decays when its matter (in this case,  
civilization) decays.

One may compare here the story that al-Mas'udi tells in connection with the  
history of the Persians. In the days of King Bahram b. Bahram, the Mobedhan, the  
chief religious dignitary among the Persians, expressed to the King his disapproval  
20 of the latter's injustice and indifference to the consequences that his injustice must  
bring upon the dynasty. He did this through a parable, which he placed in the  
mouth of an owl. The King, hearing the owl's cry, asked the Mobedhan whether he  
understood what it was saying. He replied: 'A male owl wanted to marry a female  
owl. The female owl, as a condition prior to consent, asked the male owl for the gift  
25 of twenty villages ruined in the days of Bahram, that she might hoot in them. (The  
male owl) accepted her condition and said to her: "If the King continues to rule, I  
shall give you a thousand ruined villages. This is of all wishes the easiest to fulfill."'

The King was stirred out of his negligence by that story. He had a private (talk)  
with the Mobedhan and asked him what he had in mind. He replied: "O King, the  
30 might of royal authority materializes only through the religious law, obedience  
toward God, and compliance with His commands and prohibitions. The religious  
law persists only through royal authority. Mighty royal authority is achieved only  
through men. Men persist only with the help of property. The only way to property  
is through cultivation. The only way to cultivation is through justice. Justice is a  
35 balance set up among mankind. The Lord set it up and appointed an overseer of it,  
and that is the ruler. You, O King, went after the farms and took them away from  
their owners and cultivators. They are the people who pay the land tax and from  
whom one gets money. You gave their farms as fiefs to your entourage and servants  
and sluggards. They did not cultivate them and did not heed the consequences.  
40 (They did not look for the things) that would be good for the farms. They were  
leniently treated with regard to the land tax (and were not asked to pay it), because  
they were close to the king. The remaining landowners who did pay the land tax  
and cultivated their farms had to carry an unjust burden. Therefore, they left their  
farms and abandoned their settlements. They took refuge in farms that were far

#### 4 The Muqaddimah

<sup>1</sup> away or difficult (of access), and lived on them. Thus, cultivation slackened, and the farms were ruined. There was little money, and soldiers and subjects perished. Neighbouring ruler coveted the Persian realm, because they were aware of the fact that the basic materials that alone maintain the foundation of a realm had been  
<sup>5</sup> cut off.’

When the King heard that, he proceeded to look into (the affairs of) his realm. The farms were taken away from intimates of the ruler and restored to their owners. They were again treated, as they had formerly been treated. They began again to cultivate (their farms). Those who had been weak gained in strength. The land was  
<sup>10</sup> cultivated, and the country became prosperous. There was much money for the collectors of the land tax. The army was strengthened. The enemies’ sources of (strength) were cut off. The frontier garrisons were manned. The ruler proceeded to take personal charge of his affairs. His days were prosperous, and his realm was well organized.