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The so-called *waqfization* of the Egyptian economy in the fifteenth century, especially concerning land tenure, has been noticed by several scholars in recent decades.¹ By this term is meant the increase of *waqf* land (religious endowments) issued by Mamluk authorities to members of the military and urban elite to the detriment of the traditional *iqṭāʿ* system. While we have known since the work of ʿImād Badr al-Dīn Abū Ghāzī that almost half of the cultivable land was transformed into *waqf* land at the beginning of the sixteenth century,² we still are fumbling in the dark about the actual reasons which triggered the process and when it started.³ Another critical term used in the context of changes in the form of land tenure in the Mamluk era is *privatization*, which Abū Ghāzī used in this respect and which Robert Irwin and John Meloy employed for comparable developments in the legal sector where amirs acquired more direct control over certain procedures instead of the sultan.⁴

Therefore the terms *waqfization* and *privatization* present important matters of debate in current Mamluk studies. It is also left to an open scientific discussion if these processes are responsible for the Mamluk downfall, as this argumentation might draw too much of a conclusion from the fact that the Mamluks actually fell at the beginning of the sixteenth century. But what if we regard especially *waqfization* as measures of transformation which Mamluk officials took deliber-


³ Adam Sabra, for example, despite finding the work in itself very useful, is critical about the reasons Abū Ghāzī’s work is providing. “Indeed, it is not really an explanation so much as a laundry list of economic woes which are assumed to have reduced the income of the Mamluk state.” See: Adam Sabra, “The Rise of a New Class? Land Tenure in Fifteenth-Century Egypt: A Review Article,” *Mamlūk Studies Review* 8, no. 2 (2004): 207.

ately as they saw it as a factor for stabilization which postponed the end of their empire? However, I will come back to this later.

While these discussions will continue among scholars of the history of the Mamluk Empire for the time being, our knowledge on the development of Mamluk financial administration has now increased tremendously due to Daisuke Igarashi’s work on land tenure and fiscal policy in the Mamluk Empire. He presents us a concise and impressive work on the history of Mamluk fiscal administration. In it he argues that the transformation processes towards an increase of waqf lands already started during the third reign of Sultan al-Nāṣir Muhammad (1310–41) and his famous land reform (al-rawk).  

In contrast to previous research Igarashi states that the financial system inaugurated by al-Nāṣir did not outlive its founder and therefore he calls it the al-Nāṣir regime, “because I believe that the al-Nāṣir regime was realized only under al-Nāṣir, a peculiar sultan who achieved autocratic power under exceptional circumstances” (p. 5).

In the following pages Igarashi is very keen on contextualizing his descriptions of fiscal administrations and reforms into the actual political history in which they took place, so one can see the changes over time and see the adaptions of the system and its actors to new circumstances. In Chapter 1 Igarashi explains the practices of the post-al-Nāṣir phase, i.e., the Qalāwūnid phase. This phase was especially marked on the one hand by the Black Death of 1348–49 and the decay of the agricultural infrastructure which meant a loss of income for iqṭāʿ holders. On the other hand, no son or grandson of al-Nāṣir was strong enough to form a new autocratic rule. “Hence, the establishment of a new political system that could adjust to the current circumstances was required” (p. 32). Instead of the sultan a special council of powerful amirs (majlis mashūrah) took over deciding on financial matters. The office of “viceroy of Egypt” was in charge of military and iqṭāʿ affairs, the office of wazīr oversaw the general financial affairs of the state, and the so-called “head of the guards” (raʿs nawbah) controlled the Dīwān al-Khāṣṣ, where Sultan al-Nāṣir Muhammad had regrouped the sultan’s household income. With the creation of the majlis mashūrah the power had passed from the sultan to the amirs, and the separation of different financial sectors was meant to maintain a system of check and balances.

However, soon thereafter the raʿs nawbah Shaykhū, helped by the financial power of the Dīwān al-Khāṣṣ, took over completely and ruled the land effectively as atābak al-ʿasākir (commander-in-chief). Therefore Igarashi refers to him and subsequent de-facto rulers as the atābak regime, as the office of atābak al-ʿasākir designated afterwards the strongest member of the Mamluk military elite (p. 38).

See for these reforms: Tsugitaka Sato, State and Rural Society in Medieval Islam: Sultans, Muqta’s and Fallahun (Leiden, 1997).
This atābak period came to an end when the atābak al-ʿasākir Barqūq declared himself sultan in 1382. He then initiated financial reforms which constitute the core of Chapter 2 of the present work. At that time the financial system of Sultan al-Nāṣir Muḥammad had already witnessed important changes. Much of the land which had been designated originally as iqṭāʿ had in fact been rented out to Mamluk amirs and in some cases even become their de-facto property. As a result, less iqṭāʿ land was available for other Mamluk soldiers.

Barqūq then founded the so called Diwān al-Mufrad (“chancery for singular matters”) to pay out monthly wages, clothing allowances, etc., in cash, to compensate for the decrease of iqṭāʿ land. In order to fill the Diwān al-Mufrad special land and its income was especially allotted to it (p. 57). In addition, the Diwān al-Khāṣṣ and other financial units with different competencies continued to exist. The introduction of the Diwān al-Mufrad proved to be a success story, as is explained in detail by Igarashi, but at a certain point it became dysfunctional and bankrupt so that Sultan Qāytbāy initiated another financial reform in 1468.

While it is understandable that Igarashi wants to describe the Diwān al-Mufrad and its functioning throughout its existence it is a little bit disorienting for the reader that after having finished Chapter 2 with the Diwān al-Mufrad under Sultan Qāytbāy, in Chapter 3 Igarashi comes back to Barqūq seventy years earlier and the second part of his great financial reform. Apparently Sultan Barqūq had initiated, besides Diwān al-Mufrad, the so-called Diwān al-Amlāk (the bureau of private real estate) with which he managed the (private) royal real estate and other belongings of the sultan’s household (p. 90) The Diwān al-Amlāk unified the income Barqūq received through the channel of his waqfs, his milk property, and his so-called dhakhīrah (provisions). The Diwān al-Amlāk now became the second pillar of the sultan’s fiscal administration beside the Diwān al-Khāṣṣ, through which the sultan could hand out royal iqṭāʾs to the royal Mamluks. In order to create more income for the Mamluk royal treasury apparently Barqūq tried to bring waqf land which had been “illegally” endowed back under the control of the sultanic fisc. So we have a clear hint already that waqfization had been going on since the fourteenth century and that land did change its status, between iqṭāʾ, waqf, leased land, and milk, on a regular basis.

Chapter 4 then deals with the aftermath of Barqūq’s reign, and again transformation processes of financial institutions are witnessed. The ambiguous term of al-dhakhīrah (treasure/provision) gains prominence in Mamluk sources and even entered Venetian sources. Igarashi reviews the scholarly discussion about the term and then discusses in detail the different explanations from “moveable property” to “the sultan’s leasehold land.”

However, he then describes convincingly that after Barqūq’s reign the term came to designate exclusively “the sultan’s leasehold land,” meaning that pow-
erful amirs could lease the land from the sultan against an advance cash payment and were therefore entitled to collect the taxes themselves. The difference between what they paid and what they collected was their profit. Apparently it functioned comparably to the Ottoman “Iltizâm system,” which started around the same time.

At a certain time later al-dhakhīrah came to designate the sultan’s property in general, still mostly connected with land (p. 134), but also special spice merchants of the sultan, for example, were called under Sultan Qāytbāy “tājir al-dhakhīrah.”

The al-dhakhīrah therefore, as depicted by Igarashi in Chapter 5, played under Qāytbāy and Qânsūh al-Ghawrī an increasing role in Mamluk financial matters: “Consequently, after around 860/1442–43, the financial diwāns of the state could not function properly without financial support from al-dhakhīrah” (p. 151).

The al-dhakhīrah had by then developed into the financial back-up system of the Mamluk Empire. However, the empire needed even more money, preferably in cash, as the increasing military challenge posed by the Ottomans was realized.

When Qāytbāy ascended the throne in 1468 he took a close look at the finance situation and he did cut down on the money handed out to soldiers. He tried to increase his cash reservoir by removing all unprofessional people from the payroll, for example, by having them draw a bow to prove their military abilities. This of course impressed his contemporaries and bettered the financial situation a bit, but it increased as well the complaints of people who felt their income was arbitrarily taken from them. He also resorted to the taxation of waqf properties as a special measure (p. 155).

This was due to the fact that sultans themselves as well as Mamluk amirs had transformed large parts of the cultivable lands from iqṭā‘ land into waqf (religious endowments) to the benefit of their personal households—a process which is well described by Igarashi. Financial reforms and confiscations then abounded under Qânsūh al-Ghawrī (r. 1501–16), who had to fight several exterior threats such as the Portuguese, the Ottomans, and the Safavids. At that time one gets the impression that a coordinated fiscal policy became increasingly difficult, as the military had to be equipped with modern firearms and cannons and a new navy had to be put on the Red Sea. Still the empire coped with the financial situation to a certain extent, and it is arguably not mainly because of financial reasons that it collapsed in 1517.

Igarashi really provides in his work an excellent and meticulous study which presents a real milestone for our understanding of the financial structure of the Mamluk Empire. He not only used the “usual suspects” of Mamluk historiography, but also less-known authors and a large array of documentary evidence, especially waqf documents. On the formal side a glossary of terminologies would have been helpful.
Now coming back to the initial discussion, I started my review by stating I would think in this context that Igarashi could have analyzed the processes he described so brilliantly somewhat more thoroughly. For example, he uses several times the argument that financial reforms were driven by the fact that the *iqṭāʿ*-system had fallen into disarray (p. 47: collapse; p. 149: dysfunctional). I am not really convinced here. Perhaps we should rather see the whole financial administration of the Mamluk state as a system of adjustment, containing many trials and errors, just like our modern-day financial systems.

Carl Petry already suggested in 1994: "Do all these disparate phenomena, once pieced together, reveal a budding master plan by which the *iqṭāʿ* system would be scrapped outright once the sultan garnered the means to replace it?"6 I would not go that far, as a master plan would have appeared in the sources, but I think we are dealing with a flexible system of adjustments where different financial components were used and complemented each other.

Still, as Igarashi has shown, there was an overall tendency away from the granting of land income from *iqṭāʿ* towards direct payments of Mamluk soldiers. The first amir of one hundred received a direct payment of 1000 dinars in 1481 instead of an *iqṭāʿ*(p. 140). As we observe similar tendencies and also the leasing of land in the contemporary Ottoman Empire, a comparison of both systems might prove useful in this regard.

A similar question for me lies in the argument that an increase of *waqf* land was somehow negative to the overall financial situation, but as Heidemann has argued about the late Abbasid and Ayyubid periods, *waqfs* always played an important role in the overall process of generating wealth.7 Therefore it was perhaps the diversification of the Mamluk financial system, so well described by Igarashi, that the Mamluk Empire really needed. So it is not a question of *iqṭāʿ* vs. *waqf*, but maybe more about the right ratio between the two.

Another point where I would be cautious is the use of the terms private vs. state land or private vs. state income which also occur throughout Igarashi’s work (State treasury vs. private coffers). Maybe the terms like *Diwân al-Khâṣṣ* are misleading us, but I personally do not think that a Mamluk sultan nor the Mamluk military elite thought in terms of private and state income when it came to the sources to pay soldiers or equip the military. They wanted to be competitive with

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their neighbors and did not everything belong to God in the long run? Therefore I am really not sure about the usage of these terms, especially in the case of the meritocratic slave elite which administered the Mamluk Empire. I think it is difficult to determine how they actually understood property or income in terms of private or state, but it would be worthwhile to find out.

However, the last issues raised are matters for future debates. That these debates can now be held on much firmer grounds is very much due to the sophisticated research and excellent work of Daisuke Igarashi. This book represents in any case a must-have for readers interested in Mamluk political, social, and economic history.