

Taxation and Authority among the Zenata Tribe during the Medieval Period: A Historical and Economic Study of Taxes, Levies, and Collection Mechanisms

Boumankar Mouad

Degree: PhD in History

Specialization: Medieval History

University: Abdelhamid Mehri – Constantine 2

boumankarmouad@gmail.com<https://orcid.org/0009-0004-7605-6999>

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Abstract:

This article examines taxation and political authority among the Zenata tribe during the medieval period, focusing on the relationship between the taxation system and the development of Zenata political and economic influence. The expansion of the Zenata and their control over agricultural and pastoral areas, markets, and trade routes, particularly trans-Saharan routes, enabled them to diversify their financial resources. These resources included kharaj (land tax), ushr (tithe), jizya (poll tax), and fay' (war gains acquired without fighting), in addition to customs duties and fees imposed on caravans, markets, ports, commodities, and mineral resources. The article also highlights the importance of trans-Saharan trade, particularly in the region of Tuat, in providing financial resources for political authorities through fees imposed on caravans and merchants.

The article demonstrates that the development of political authority was accompanied by the development of tax administration. This is particularly evident during the reign of Ziri ibn Atiyya al-Maghrawi, through the appointment of officials responsible for supervising the collection of kharaj and ushr and administering financial resources. Taxation was not always accepted by the population, as instances of refusal and resistance emerged, and taxes sometimes became a means of political conflict, particularly in opposition to the Fatimids. Accordingly, the article concludes that taxation was not merely a financial resource; rather, it was an instrument for controlling territory, resources, and trade routes, as well as a fundamental means of establishing and maintaining the political and economic influence of the Zenata.

Keywords: Zenata; taxation; customs duties; trans-Saharan trade; political authority.

Introduction

The Zenata tribe occupied a prominent position in the history of the Islamic Maghreb during the medieval period, not only because it was one of the largest and most widespread Amazigh tribal confederations, but also because of the political, economic, and military roles it played, which contributed to shaping the history of the Central Maghreb, influencing its internal balance of power, and affecting its relations with neighboring political centers. Its areas of influence extended across a vast geographical territory and branched into numerous tribal groups and clans, among the most prominent of which were the Maghrawa and the Banu Ifran, in addition to other branches that settled

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in different regions of the Central Maghreb, the Far Maghreb, and the fringes of the Sahara. This extensive territorial presence reveals the demographic and territorial strength that enabled the Zenata to become a major actor in the political and economic life of the Islamic Maghreb.

Medieval sources reveal considerable difficulty in defining the geographical extent of Zenata territory and identifying the components of its tribal society. This difficulty was related to the vastness of its territory, the proliferation of its tribal branches, and the nature of its tribal organization, which was characterized by mobility, migration, and a lack of permanent settlement. Ibn Hawqal expressed this difficulty by stating that the lands inhabited by the Zenata tribes and the surrounding regions extended over vast distances, making it extremely complicated to fully comprehend their genealogies and historical accounts. This tribal fragmentation was also reflected in the divergence of narratives concerning their origins and lineage. While some sources attributed the Zenata to Arab origins, most historians and genealogists traced them to the Amazigh element, associating them with the Butr Berbers and the descendants of Jana.

The significance of studying the origins and territories of the Zenata does not lie solely in its ethnographic dimension; rather, it is directly connected to understanding the nature of their economic authority. Their extensive territorial presence and the dispersion of their tribal branches enabled them to control agricultural and pastoral areas, commercial routes, urban centers, and desert roads of considerable importance to the movement of goods and caravans. Consequently, taxation became one of the means through which Zenata authorities exercised their influence, whether in urban centers and markets, along commercial routes, or in agricultural areas, mining regions, and ports.

Accordingly, the study of taxes and levies among the Zenata should not be separated from an examination of the political structure that produced them. Taxation was not merely a financial resource for the authority's treasury; rather, it was also a tool...

First: Zanata in the Central Maghreb: Tribal Territory and the Transformation into a Sphere of Power

1. Zanata: Genealogy, Distribution, and Territorial Transformations

The origins of the Zanata have remained one of the most controversial issues among historians and genealogists, as various opinions have emerged concerning their lineage. Some attributed them to Himyar, the Amalekites, or Jalut (Goliath)², whereas others favored their Amazigh origin³. Ibn Hazm critically examined these views, while Ibn Khaldun later expanded upon their discussion, ultimately rejecting many accounts that traced the Zanata back to Arab or Eastern origins and emphasizing instead their connection to the ancient Berber groups⁴.

Regardless of the differences among the various accounts concerning their genealogical origins, it is well established in the available historical reports that the Zanata constituted a large and widely dispersed tribal confederation comprising numerous branches and sub-tribes. This explains the difficulty of identifying a single, fixed homeland for them. The sources describe their territory as extending from Ghadames⁵ in the east to the farthest reaches of the Sous⁶ in the west, passing through Ifriqiya and the Central Maghreb. They also indicate their presence in the Aurès region, the Saharan territories, and the Far Maghreb. In the Central Maghreb in particular, major branches such as the Maghrawa and Banu Ifren emerged, and their presence became a fundamental element in the region's tribal and political structure⁷.

² Ibn Hawqal: *Ṣūrat al-Arḍ* [The Face of the Earth], Dar Maktabat al-Hayat Publications, Beirut, 1992, p. 103.

³ Ibn Hazm: *Jamharat Ansāb al-ʿArab* [The Genealogy of the Arabs], edited and annotated by Abd al-Salam Muhammad Harun, Dar al-Maʿarif, Cairo, 5th ed., p. 498. Ibn Khaldun: *Al-ʿIbar*, Vol. 7, Dar al-Kitab al-Lubnani, Beirut, 1998, p. 15.

⁴ Ibn Hazm: *op. cit.*, p. 495.

⁵ A pleasant ancient city to which the ancestor al-Ghadamsi was attributed. It contained caves that al-Kahina used as prisons, as well as remains indicating that it had been inhabited since ancient times. See: Anonymous Author: *Al-Istibṣār fī ʿAjaʿib al-Amsār* [A Survey of the Wonders of the Countries], edited by Saad Zaghloul, Moroccan Publishing House, Casablanca, 1985, p. 145.

⁶ These are numerous cities and an extensive land irrigated by a great river that flows into the surrounding ocean. Its capital is the city of Abjla. See: Anonymous Author: *Al-Istibṣār*, p. 211.

⁷ Gautier (E. F.): *Le passé de l'Afrique du Nord*, Paris, 1952, p. 112.

According to the information provided by the historical sources, the Central Maghreb appears to have been the territory most closely associated with the political and economic history of the Zanata. Their major branches established themselves there and engaged in various activities before expanding their movements toward the Far Maghreb and the Saharan regions. The Zanatian sphere extended in several directions, enabling these groups to control pastoral and agricultural territories as well as commercial routes connecting the northern and southern regions.

The geographical distribution of the Maghrawa and Banu Ifren particularly highlights the importance of this territorial expansion. The Banu Ifren were associated with the mountainous areas around Tlemcen and its surroundings, whereas the Maghrawa were connected to the plains surrounding Oran and other regions of the Central Maghreb. This distribution was not merely a matter of tribal⁸ settlement; rather, it had a direct impact on the formation of economic resources. Control over agricultural plains, pastoral areas, and commercial passages created the conditions for the emergence of more advanced forms of taxation and revenue collection.

The geographical position of the Zanata also contributed to linking the Tell region with the Saharan territories. In the north, agricultural lands, urban centers, and markets were available, whereas the south constituted a sphere of trans-Saharan commercial activity. Consequently, the Zanata became present in both spheres, enabling some of their branches to move beyond a merely tribal structure toward the exercise of authority over resources, routes, and economic assets.

2. Political Transformations and Migration toward the Saharan Territories

Historical evidence confirms that the Zanatian territory did not remain static. Rather, it experienced successive waves of migration and movement as a result of political transformations...

The confrontation with the Fatimid authorities, followed by the campaigns undertaken by Buluggin ibn Ziri against the Zanata, led to the displacement of considerable numbers of them toward the west and the desert regions. Ibn Khaldun summarized these circumstances by stating: "The Central Maghreb was depopulated of a large part of the Zanata, who moved beyond the Moulouya."⁹ However, this migration did not mean that the Zanata became disconnected from economic life; rather, it contributed to the redistribution of their activities within the Maghreb, particularly toward Tuat.

Tuat gradually acquired increasing importance as one of the principal centers of trans-Saharan trade, owing to its location along the routes connecting the Maghreb with the Western Sudan. The transformation of some commercial routes contributed to strengthening its economic position, turning it into a stopping point for commercial caravans and a sphere of settlement for merchants, scholars, and Zanata families. This transformation may explain the continued presence of the¹⁰ Zanata in economic activities even beyond their traditional areas of settlement in the north.

Thus, the Zanata migration was not merely a consequence of political disturbances; it also contributed to the restructuring of commercial and fiscal networks. Control over trade routes and passages became one of the new sources of economic power. The case of Tuat clearly demonstrates the interrelationship between population movements, trade, and taxation.¹¹ This relationship would become even more evident through the imposition of fees on caravans and travelers.

Second: Taxation in Zanata Society and Its Relationship to the Construction of Power

Taxes and customs duties among the Zanata cannot be understood independently of the broader development of financial systems in the Islamic state. From the earliest stages of the Islamic state, Muslim societies developed various forms of taxation, including 'ushr (tithes), kharaj (land tax), jizya (poll tax), and other sources of revenue. Fees associated with commercial activities and markets also

⁸ Gautier (E. F.): Op. cit., p. 112.

⁹ Muhammad ibn 'Umayra: *The Role of the Zanata in the Doctrinal Movement in the Islamic Maghreb*, National Book Foundation, Algiers, 1984, p. 175.

¹⁰ Ibn Khaldun: *Al-'Ibar*, Vol. 7, p. 31.

¹¹ Mubarak al-Ja'fari: *Cultural Relations between Tuat and Western Sudan during the 12th Century AH*, Dar al-Sabil for Publishing and Distribution, Ben Aknoun, Algiers, 1429 AH/2009 AD, p. 70.

emerged¹² The term *maks* was among the terms used in connection with money collected from market participants, and it was also applied to the person responsible for collecting such revenues.¹³ From a historical perspective, it is necessary to distinguish between taxes based on religious or fiscal principles established within the Islamic system and the *maks* and additional fees associated with the exercise of political authority and its financial needs. This distinction is essential for understanding the Zanata experience, because the sources do not present a unified and comprehensive Zanata taxation system. Rather, they provide scattered accounts of various types of financial exactions imposed at different times and in different areas.

These accounts reveal that taxation was closely linked to the existence of an authority capable of reaching populations, markets, roads, and sources of wealth. Consequently, the greater the expansion of Zanata influence and the broader the sphere of political control, the greater the possibilities for financial collection. Therefore, taxation does not appear in the sources merely as an economic measure, but rather as part of the exercise of...

The features of Zanatian fiscal authority became more evident with the rise of the Zanatiyya to influential political positions in the Central Maghreb. This period witnessed a greater use of taxation as a means of financing political authority and administering its institutions. For instance, accounts concerning Muhammad ibn Khazar indicate that he imposed taxes on the inhabitants of Tahert in 296 AH/910 CE.¹⁴ This incident does not appear to have been isolated; rather, it formed part of a broader context reflecting the transformation of taxation from a limited tribal practice into a function associated with political control over cities and urban areas.

This development reached its peak during the rule of Ziri ibn Atiyya al-Maghrawi, who represents an important stage in the political and financial history of the Zanata. He succeeded in expanding his influence, appointing his officials in various regions, and collecting the *kharaj* (land tax).¹⁵ He also appointed Filfil ibn Sa'id ibn Khazrun al-Zanati as governor of Ténès to supervise the collection of the *kharaj* and *'ushr* (tithe) and to administer financial resources.¹⁶

These data are of particular significance from the perspective of economic history, as the appointment of officials specialized in taxation reflects a certain degree of institutional organization in the collection of revenues. It also indicates that the Maghrawid authority did not rely solely on tribal levies or occasional collection, but rather possessed, in some regions, more regular mechanisms for gathering financial resources. Furthermore, the distribution of officials across the provinces represents an indication of the expansion of the territory subject to political authority and its ability to transform political influence into financial resources.

The policy of taxation continued during the reign of his successors. Al-Mu'izz ibn Ziri imposed taxes on a caravan that was in Ashir and returning from the pilgrimage.¹⁷ Likewise, Muhammad ibn al-Khayr ibn Khazar imposed taxes on the regions that had come under his influence, including Tahert, Tlemcen, M'sila, the Upper Maghreb, and the desert regions.¹⁸ These accounts reveal that taxation was closely linked to the extent of territorial control and that its scope expanded or contracted according to the authority's ability to consolidate and enforce its influence.

¹² Al-Tamnantiti portrays Tuat society as follows: "Tuat does not tolerate an oppressed person nor prevent a conqueror; and because of the generosity of its inhabitants and the strength of their character, righteous people and ascetics became numerous there." Al-Tamnantiti al-Tuwati: *Durrat al-Aqlam fi Akhbar al-Maghrib Ba'd al-Islam* [The Pearl of Pens concerning the History of the Maghreb after Islam], manuscript included in the collection of the library of Shaykh Sidi Abdullah al-Balbali, Kusam, Adrar, p. 2.

¹³ Al-Diyar Bakri: *Tarikh al-Khamis fi Ahwal Anfus al-Nafis*, Vol. 2, Al-Wahbiyya Press, Cairo, 1866, p. 267.

¹⁴ Derived from *maks*, a term referring to taxes that were collected from sellers of goods in markets. It was said that anyone who sold something was required to pay *kharaj* or a tithe, which constituted the *maks*. Ibn Manzur: *Lisan al-'Arab*, Vol. 6, Dar Sader, Beirut, p. 267.

¹⁵ Ibn Hawqal: *op. cit.*, pp. 99–100.

¹⁶ Izz al-Din Ahmad Musa: *Economic Activity in the Islamic Maghreb during the 6th Century AH*, Dar al-Shorouk, Beirut, 1983, pp. 265–266.

¹⁷ Ibn al-Khatib: *A'mal al-A'lam fi-man Buyi'a bi-al-Khilafa Qabl al-Ihtilam min Muluk al-Islam* [The Deeds of the Notables concerning Those Who Were Pledged Allegiance to the Caliphate before Reaching Maturity among the Muslim Kings], the section devoted to the Maghreb, edited by Muhammad al-Mukhtar al-Abbadi and Muhammad Ibrahim al-Kettani, Vol. 3, Casablanca, p. 143.

¹⁸ Al-Bakri, edited by Jamal Talba, Vol. 2, Dar al-Kutub al-Ilmiyya, Lebanon, 2003, p. 70.

It can therefore be argued that the development of Zanatian taxation was a direct reflection of the development of political authority. As the Zanata moved from limited tribal or regional influence toward a form of authority controlling urban centers and commercial areas, taxation became an integral part of the instruments of governance and administration rather than merely an occasional source of revenue.

Fourth: Customs Duties, Additional Taxes, and Their Role in Commercial Activity

Alongside official taxes, sources indicate the existence of additional fees associated with commercial activity, caravans, and markets. These fees are particularly evident in areas where the authority of the central state did not reach directly, as the nature of the desert and tribal environment enabled the Zenati rulers to impose a form of taxation associated with their local authority.¹⁹

The imposition of fees on caravans was one of the most prominent manifestations of this pattern. Sources indicate the existence of financial dues imposed on merchants passing through the Touat region, collected from each load as well as from the gold coming from the lands of Sudan. These revenues contributed to the administration of certain affairs by those responsible for collecting them.²⁰ This clearly demonstrates the direct relationship between control over trade routes and control over fiscal resources: passage through the Zenati-controlled territory became a source of revenue for the local authorities.

The Zenati control over a number of routes, including the Tlemcen–Touat–Timbuktu route and the Ouargla–Timbuktu route, helped strengthen their ability to benefit from trans-Saharan trade.²¹ These routes were connected to the movement of commodities, gold, and caravans; consequently, taxation imposed upon them became one of the most important sources underpinning political and economic power.²²

Sources have estimated the taxes imposed on caravans at approximately one-tenth of their value, and they also mention substantial sums of money amounting to nearly one hundred thousand dinars.²³

Regardless of the precise accuracy of these estimates, they reflect the high economic value of trans-Saharan trade and highlight the importance of caravans in financing local authorities.

Commercial fees were not limited to the value of the goods themselves; rather, they also included various services associated with ports and commercial activities, such as fees for berthing and departure, storage, weighing, and the wages of workers and officials, in addition to other charges imposed when goods arrived at the port or when they were dispatched.²⁴ These data indicate that taxation became associated with the various stages of the commercial cycle, from the entry of goods into the commercial sphere to their storage, weighing, transportation, and export.

It is therefore clear that the fiscal system was not based on a single tax, but rather on a network of minor and major fees imposed on commercial activity at its various stages. This pattern reflects an evolution in the nature of the relationship between political authority and the economy, as the state or local authorities increasingly intervened in regulating commercial exchanges and transforming certain stages of these activities into sources of financial revenue.

Fifth: Sharia-Based Taxes: Kharaj, Jizya, Tithes, and Fay'

In addition to taxes and supplementary fees, financial resources within the Zenati sphere were also associated with a number of Sharia-based taxes recognized by the Islamic fiscal system, including kharaj...

As for fay' (war gains obtained without fighting), it consisted of wealth that came to the Muslims without combat, and Islamic law specified the ways in which it was to be distributed and the purposes

¹⁹ Ibn Idhari: *Al-Bayan al-Mughrib fi Akhbar al-Andalus wa al-Maghrib* [The Book of the Maghrib Concerning the History of al-Andalus and the Maghreb], edited and annotated by Évariste Lévi-Provençal and G. S. Colin, Vol. 1, Dar al-Thaqafa, Beirut, p. 155.

²⁰ Al-Iyāni: *Al-Muqtabas min Tarikh al-Barbar fi al-Maghrib wa al-Andalus* [Selections from the History of the Berbers in the Maghreb and al-Andalus], study and critical edition by Abd al-Qadir Boubaya, Maktabat al-Rashad, Algiers, 2013, p. 192.

²¹ Ibn Idhari: Vol. 1, op. cit., p. 251.

²² Ibn al-Khatib: Vol. 3, op. cit., p. 153.

²³ Ibn al-Khatib: Vol. 3, op. cit., p. 153.

²⁴ Boulaassel, Ahsen: *Taxation in the Islamic West from the Era of the Governors until the Fall of the Almohads, 668 AH–969 AH / 715 AD–1269 AD*, with a foreword by Abdelaziz Filali, Dar Bahaa Eddine, Algeria, 2013, p. 57.

for which it could be used.²⁵ Although the nature of fay' differed from that of taxes and customs duties, including it among the financial resources demonstrates the multiplicity of the sources of the Bayt al-Mal (public treasury) in the medieval period and shows that it was not dependent on a single tax-based source.²⁶

This diversity of resources reveals that when the Zanatian authority was able to exercise effective control over the population and territory, it operated within a multifaceted financial system based on agriculture, trade, pastoralism, natural resources, and trade routes, in addition to resources prescribed by Islamic law.

Sixth: Taxation and Natural and Agricultural Resources

Trade was not the only sphere from which financial revenues could be obtained. Zanatian taxation also extended to agricultural and natural resources. The widespread presence of branches of Zanata across plains, highlands, and pastoral areas indicates that they possessed a diversified economic base. The Maghrawa were of particular importance in this context, given their presence across agricultural plains and their association with areas rich in natural resources. The Banu Ifren, meanwhile, were associated with mountainous areas and the regions surrounding Tlemcen, which allowed for diversification of economic activity between agriculture, pastoralism, and the exploitation of local resources.²⁷

Mineral resources were also of particular value. Sources indicate the presence of iron and mercury in some areas inhabited by Zanata, which made it possible to impose fees on the extraction of minerals.²⁸

This demonstrates that the authorities did not view the territory merely as a space for settlement, but rather as a collection of resources that could be converted into financial revenue.

Taxation also benefited from livestock and agricultural wealth. The legal questions concerning the zakat on sheep and the trade in livestock reflect the widespread nature of pastoral and commercial activities, as well as the existence of active exchanges of animals. This, in turn, highlights the importance of the livestock sector in the local economy.²⁹

From this perspective, taxation reveals the very nature of the Zanatian economy. It was a diversified economy combining agriculture, pastoralism, trade, mineral extraction, and control over trade routes. Consequently, its financial resources were likewise diverse, with the relative importance of each source varying according to the geographical area and the prevailing political and economic circumstances.

Seventh: The Bayt al-Mal, Revenue-Collection Institutions, and the Relationship between Taxation and Administration

The evidence concerning the Rustamid state reveals the existence of an administrative apparatus responsible for collecting revenues, along with officials entrusted with their collection. Zanati individuals also participated in some functions within this apparatus. The sources indicate the existence of several treasuries and mention that officials collected alms (sadaqat), tithes (ushur), land taxes (kharaj), and the jizya.³⁰

The significance of these accounts lies in demonstrating that taxation required a specialized administrative and human apparatus and that the collection of revenues was neither an individual nor a spontaneous process. The effectiveness of

Hence, taxation can be understood as one of the indicators of the transition from tribal leadership to political authority. Tribal leadership derived a significant part of its power from 'asabiyyah (tribal solidarity) and military capability, whereas an authority governing cities, roads, and markets additionally required regular financial resources and officials responsible for collecting them.

Eighth: The Burden of Taxes and the Population's Attitude toward Them

²⁵ Ibn Hawqal: op. cit., p. 102.

²⁶ Khaled Belarbi: "Caravan Trade across the Sahara in the Middle Ages," *Al-Wahat Journal*, No. 15, 2011, p. 40.

²⁷ Boulaassel: op. cit., p. 58.

²⁸ Ibn Hawqal: op. cit., p. 97.

²⁹ Mustapha Nashat: *Genoa and the Maghreb from 609 AH to 759 AH / 1212 AD to 1358 AD: A Contribution to the Study of Italian-Moroccan Relations in the Middle Ages*, Rabat Printing Press, 2014, p. 226.

³⁰ Ibn Manzur: *Lisan al-Arab*, Vol. 2, p. 251.

Despite the importance of taxation in financing political authority, taxes were not always accepted by the population and merchants. Some accounts reveal instances of refusal or reluctance to pay certain revenues, whether these involved the *jizya*, *kharaj*, or other levies. This becomes evident from the questions addressed to al-Maghili, including the following question: "Regarding what is required in terms of the *jizya* and the abuses, oppression, and rebellion against the provisions of Islamic law committed by most of the Jews of the present time in Tuat."³¹ Another example concerns some Zenatian tribes that were strong and secure in their position and did not pay the *kharaj*.³² This reveals the limits of fiscal authority within the tribal environment. Political power did not necessarily imply an absolute ability to collect taxes, as powerful tribes could sometimes resist the demands of the authorities or negotiate over them.

Furthermore, the relationship between political authority and *mukūs* (customs duties and market levies) was influenced by economic conditions. An increase in commercial burdens could reduce the attractiveness of markets and encourage merchants to alter their trade routes, whereas moderate levies could contribute to financing security and public services without adversely affecting commercial activity.³³

For this reason, the issue of *mukūs* acquired particular sensitivity in Islamic political and jurisprudential thought. This is reflected in accounts concerning the abolition of certain customs duties and *maghārim* (financial exactions) in Sijilmasa following the entry of the Almoravids into the city.³⁴ The abolition of these levies was not merely a financial measure; it also carried political and religious-legal significance, as the new authority sought to present itself as a power capable of reorganizing taxation in accordance with what it regarded as the provisions of the Qur'an and the Sunnah.

Ninth: Taxation, the Fatimid Authority, and the Impact of Political Conflict

The study of taxation during the Zenatian period cannot be separated from the conflict between the Zenatians and competing political powers, particularly the Fatimids. Political conflict was closely linked to competition over resources and areas of tax collection.

Sources indicate that the Fatimids pursued a fiscal policy that placed a heavy burden on the population. They imposed taxes on caravans and trade routes and established surveillance posts along the roads used by merchants traveling between different commercial centers.³⁵ This policy contributed to deepening tensions between the Fatimid authority and the Zenatian tribes.

In this context, the revolt of Abu Yazid Mukhallad ibn Kaydad al-Ifrini in 333 AH/945 CE acquires important economic significance. He justified the revolt by citing the heavy taxes imposed by the Fatimids on the population.³⁶ However, these circumstances do not mean that economic factors were the sole cause of the conflict; rather, they constituted one of several interconnected factors that contributed to the outbreak and development of the struggle between the Zenatian tribes and the Fatimid authority.

This highlights one of the most important features of political economy in the medieval period: taxation cannot be separated from the question of who has the right to impose it, upon whom it is imposed, for what purpose it is collected, and how its revenues are utilized. Accordingly, the conflict between the Zanata and the Fatimids was, in one of its dimensions, a struggle for control over the economic sphere and the channels through which wealth circulated.

Tenth: Maritime Taxes and Trade with Europeans

³¹ Yassine Ghadi: *Wealth and General Legal Rulings in Islam*, Faculty of Arts, Mu'tah University, 1984, p. 90.

³² Al-Wisyani: *Siyar al-Wisyani: Biographies of the Scholars of the Maghreb*, edited and annotated by Ismail Al-Arabi, Vol. 1, University Publications Office, Algeria, 1985, p. 125.

³³ Yassine Ghadi: *op. cit.*, p. 84.

³⁴ Al-Maghili: *Misbah al-Arwah fi Usul al-Falah*, introduction and critical edition by Rabah Bounar, Algeria, 2007, p. 27.

³⁵ Ghadi: *op. cit.*, p. 96.

³⁶ Ibn al-Khatib: *A'mal al-A'lam*, Vol. 3, *op. cit.*, p. 143.

Zanata fiscal activity extended to maritime trade, as evidenced by reports concerning the taxes imposed on Genoese merchants in Moroccan ports. Some of these charges were levied on imported goods, including wax, while other fees were imposed on various port operations and services.³⁷

These data reveal the integration of the Zanata sphere into Mediterranean commercial networks that extended beyond the local framework. When an authority imposed fees on foreign merchants in ports, it exercised a financial function of an international nature, using its sovereignty over the port to transform foreign commercial activity into a source of revenue for the treasury.³⁸

These charges also demonstrate the existence of multiple levels of taxation. There were basic duties imposed on goods, as well as fees associated with berthing, departure, storage, weighing, transportation, and other services, in addition to other charges imposed when goods entered or left the port.³⁹

These data make it possible to interpret maritime taxation as an advanced form of economic regulation, since the authorities did not simply impose payments arbitrarily; rather, some of these charges were connected to specific services and particular stages of the commercial cycle.

Conclusion

The study of taxation among the Zanata tribe during the medieval period reveals that taxes and customs duties were not an isolated economic phenomenon. Rather, they were closely connected to the political and territorial structure of Zanata authority. Owing to their extensive geographical presence and the strength of their major branches, particularly the Maghrawa and Banu Ifren, the Zanata constituted one of the most important tribal powers that contributed to shaping the history of the central Maghreb. Their influence over cities, roads, markets, agricultural areas, and Saharan territories enabled them to develop multiple sources of revenue.

The available evidence indicates that Zanata taxation evolved from limited forms associated with local and tribal authority into more systematic forms as the political power of the Zanata developed. These revenues included kharaj (land tax), 'ushr (tithe), and jizya (poll tax), in addition to customs duties and fees imposed on markets, caravans, ports, commodities, and mineral wealth.

The commercial sphere appears to have been the most significant domain in which political authority intersected with the economy. The position of the Zanata between the production regions of the north and the Saharan trade routes of the south provided them with opportunities to benefit from caravan movements and, consequently, to transform commercial transit into a source of revenue. The case of Touat, in particular, reveals this interconnection between Zanata stability, commercial activity, and control on the roads and the imposition of levies on caravans.

The experience of Ziri ibn Atiyya al-Maghrawi also demonstrated that the expansion of political influence was accompanied by a relative development of fiscal administration, through the appointment of officials, the collection of kharaj (land tax) and 'ushr (tithe), and the supervision of resources. This constitutes an important indicator of the transformation of taxation into one of the instruments of exercising authority, as well as the transition of some Zenata branches from the framework of tribal leadership toward a more organized form of regional governance.

Accordingly, taxation in the Zenata experience can be regarded as a reflection of the very nature of political authority, as its resources, limitations, and collection mechanisms reveal the extent of the authority's ability to control territory, populations, and trade routes. Furthermore, the diversity of resources derived from agriculture, pastoralism, trade, mining, customs duties, and legally sanctioned revenues indicates the existence of a multi-source economy, which the state or local authorities sought to exploit according to prevailing political and geographical circumstances.

Thus, the study of taxes and customs duties among the Zenata does not merely provide a picture of financial resources in the medieval period; rather, it offers a deeper understanding of the relationship

³⁷ Al-Mawardi: *Al-Ahkam al-Sultaniyyah wa al-Wilayat al-Diniyyah*, edited by Imad Zaki Al-Baroudi, Al-Tawfiqiyyah Library, p. 126.

³⁸ Ibid., p. 161.

³⁹ Gautier (Ef): op. cit., p. 112.

between tribe, authority, economy, and territory. This relationship contributed to shaping the political and economic experience of the Zenata in the Central Maghreb and confirmed that control over resources and trade routes was a fundamental element in building and maintaining political influence.

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