First, the author compares two inventories related to Fath 'Alī, one which included *sharī'a* documents, the other being a pure inventory, in order to focus on the pieces of real estate registered in them and differences between them, then collate these differences with other source materials. As a result, it is shown that Fath 'Alī attempted to retain and manage not only his own legally owned real estate but also that of his mother, Mehrjahān, in a consolidated fashion. This constitutes an example of "property retention" not in accord with legal ownership customs, but which continued after Fath 'Alī's death. His successor, Hoseynqolī, became the *de facto* retainer of all the property, which included Mehrjahān's estate and Fath 'Alī's inheritance, which had been "divided" *de jure* among many heirs.

The article concludes with two points. First, Fath 'Alī's family utilized "property retention" tactics for the administration of all their real estates in a consolidated fashion. Secondly this kind of "property retention" resulted from a tactical transfer of wealth to the next generation emphasizing stability, in order to avoid the division of property as inheritance required under Islamic law. It follows, therefore, that Fath 'Alī Khān's "property retention" reflected the fact that his family had formed a *de facto* "hereditary patrimony," an institution not in accord with the Islamic legal principles.

The Prophet Muhammad and Şadaqa

Io Hideyuki

Under the diverse kingdoms that existed in the Arabian Peninsula during the Jāhilīya period, a tax called itāwa was imposed on the Arab tribes. Taxes levied on the commercial quarters (sūq) also existed. However, the implementation of these taxes always met with great difficulty, and there had been no example of a kingship imposing uniform taxes on all the Arab tribes within the entire Peninsula.

The prophet Muḥammad introduced zakāt in the Meccan period and ṣadaqa in the Medinan period as alms. Since the 9th year of the Islamic calendar, Muḥammad made ṣadaqa obligatory for the Arab tribes that became Muslims. Ṣadaqa was characterized as alms, but it originally had no compelling force,

so the difficulties of tax collection from the Arab tribes became apparent. As the Islamic community expanded and military expeditions escalated, raising military funds became a critical task, and Muḥammad came to look for through taxation.

Muhammad, in his concluding year of the late 10th, defined a concrete tax rate of sadaqa, imposed it uniformly on the whole Arab tribes in the Peninsula, and ordered them to deliver it to Medina. However, Muḥammad died at the very time that sadaqa was being collected in the Peninsula and was on its way to Medina. Upon hearing of his death, the Arab tribes refused to remit sadaqa, thus rising up in a movement of ridda (apostasy). The Caliphate in Medina thoroughly suppressed ridda with military forces, but it looked inevitable that enforcing the Arab tribes to remit sadaqa to Medina would break up the Islamic community. At the very moment, the great expeditions were started, and revenue in the form of booty and taxes from the occupied territories was sent to Medina continuously. The Caliphate, with abundant supply, had no need to rely on sadaqa. Thus sadaqa came to be either distributed among the region in which it was collected or partly used to help finance jihād (holy expedition). For the Caliphate in Medina, the great expeditions were a historical necessity. With these historical processes as the background, sadaqa's delivery came to be regarded by Islamic law as being against the prophet's sunna (standard).