

tax history

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**HISTORICAL DEVELOPMENT OF TAX DURING THE EARLY ISLAMIC PERIOD:
JIZYAH AND KHARAJ**

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¹
Abstract

Tax has been existed since the early era of Islam; in Medina, the Prophet Muhammad had implemented the taxation system called *Jizyah*. *Kharaj* (as a part of *Ghanimah*) was introduced during the era of caliph Umar bin al-Khattab. This article discussed the taxation system in the early period of Islam. Historical approach was applied in combination of normative Islam in explaining the issue. The result indicated that *Jizyah* and *Kharaj* were included to tax in the early era of Islam. *Jizyah* referred to tax which must be paid by *Ahli Dhimmah* (non-believers who are citizen of Islamic state), which had been applied based of al-Quran and Sunnah since the era of Prophet's governance in Medina. *Jizyah* was also applied by the caliphs after the era of Prophet Muhammad. However, some orientalist considered it as a disgrace for non-believers. On the other hand, *Kharaj* referred to land tax as a part of *Ghanimah*. *Kharaj* was originated of Umar bin al-Khattab's idea and in the beginning, several people disagreed that it became a source of *Baitul Mal*. Both of *Jizyah* and *Kharaj* were the largest sources of income for Muslim in the early period of Islam. Umar bin al-Khattab who applied *Kharaj* had meritorious role toward the development of *Baitul Mal*. Then, his governance became reference upon the implementation of *Jizyah* and *Kharaj* as Islamic taxation method.

Keywords: Tax, *Jizyah*, *Ghanimah*, *Kharaj*, *Baitul Mal*, Early period of Islam

Introduction

Tax, in Arabic tradition is known as *adh-dharibah* referred to a liability as in the sentence, "It is liable for him to pay the tribute."¹ For some reasons, *adh-dharibah* is also considered as an additional liability after Zakat, a main obligatory payment for Moslem. In Islam, tax may also refer to *Al-Jizyah*, which is a tribute must be paid by *Al-Dhimmah* (non-believers living under Islamic governance). In addition, Abdul Qadim defined the tax in Islam as an obligatory payment to pay the outcome while there was no credit at *Baitul Mal* (Islamic office of treasury).² Not much different with the opinion above, Yusuf al-Qaradhawi defines tax obligations as set against the taxpayer, which must be paid to the State in accordance with the provisions, without getting back from the country, achievements and results to finance public spending on the one hand and to the effort to objective economic, partly social, political and other objectives to be achieved by the State.³

In the early period of Islam, particularly in the period of Medina, the number of *Al-Dhimmah* was larger than the number of Muslim. However, the number gradually decreased as they converted to Islam because of the success of Islamic preaching. It was obvious during the era of Umayyah as the number of Muslim passed the number of non-believers. The term period of Early Islam, intended in accordance with the opinion of Harun Nasution who mentions with the classic period, is in the range of 650-1250 A.D. Thus, began the days of the Prophet, the first four-time, Even Sunni Umayyad and Even until the Bani Abbas.⁴

While the Prophet Muhammad ruled the Medina, *Jizyah* was one of God's commandments based on a verse in Alquran (At-Taubah: 29), which was legalized toward the *Al-Dhimmah*. This regulation was also applied by the successors of the prophet (Khulafaur Rasyidin), especially Umar bin al-Khattab, who effectively managed it.

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⁴ Ibrahim al-Mustafa et al., (1972), *Al-Mu'jam al-Wasith*, Mesir: Dar al-Ma'arif, p. 122.

⁵ Gazi Inayah (1995), *Al-Iqtishad al-Islami az-Zakah wa al-Dharibah*, Dirasah Muqaranah, 1995, edisi terjemahan Zainuddin Adnan dan

⁶ Falah, *Teori Komprehensif Tentang Zakat dan Pajak*, (Yogyakarta:L Tiara Wacana, 2005), p. 24.

⁷ Yusuf al-Qaradawi (1973), *Fiqh al Zakah*, Bairut: Muassasah al-treatise, 1973, p. 998.

⁸ See Harun Nasution (1985), *Islam Reviewed from various Aspects*, vol 1, Jakarta: UI Press.

In the era of Umar bin Khattad ruled as a caliph (634-644 A.D) similar to his successor, Abu Bakar Ash-Shiddiq (632-634 A.D), besides legalizing *Jizyah*, he also established another form of tax called *ghanimah*, particularly in form of *Kharaj*. *Ghanimah* Reuters to the treasure obtained the Muslims from non-believers with through the battle, which included inside: prisoners of war, land, goods belonging to them (*al-Amwal*) moving or can be moved, and possessions others. Rusjdi Ali Muhammad, "the philosophy and purpose of Taxes in Islam".⁵ Both of *Jizyah* and *Kharaj* became main income of Baitul Mal in the era of Umar bin al-Khattab.⁶ He managed both really well as the administration and the distribution of the tax came to be a foundation of the implementation for both in the following governance. Thus, this article discussed the implementation of *Jizyah* and *Kharaj* on those early days as that era was the first time such taxation was implemented.

Tax and Zakat in Islam

Besides tax, Islam also administered obligatory payment called *Zakat*. *Zakat* even more important than tax as it is established based on the verses in Alquran as well as in hadith, which make it must be implemented all the time Yusuf Qardhawi stated that the obligation of *Zakat* was permanent and sustainable; it must be implemented as long as Islam and Muslim existed in this world. Like *Shalat*, *Zakat* becomes a main pillar of Islam. It is a form of worship to Allah, which requires sincerity in performing it and contributes benefit in toward the development of people's prosperity.⁷ It basically meets a verse in Alquran, "And they have been commanded no more than this: To worship Allah, offering Him sincere devotion, being true (in faith); to establish regular prayer; and to practise regular charity; and that is the Religion Right and Straight (Al-Bayyinah: 5)".

The certain foundation upon the implementation of *Zakat* makes it becomes one kind of worship, and it is discussed in similar part of *Thaharah* (cleansing), *Shalat* (praying), fasting and *Hajj* (pilgrimage to Mecca) within the issues of *Fiqh* (Islamic roles). On the other side, the implementation of *Jizyah* and *Kharaj* depends on the political policies and will of ruling government. Thus, it was obvious that *Jizyah* and *Kharaj* are different to *Zakat*.

Then, etymologically, *Zakat* refers to the meaning of purification, grow, developing, blessing and benefit. It leads to the understanding that the payment of *Zakat* has benefit of developing prosperity and invites the God's bless toward the owned wealth. It is stated by God in Ar-Rum: 39 and At-Taubah: 103. On the other hand, tax, known as *dharibah*, refers to obligatory payment for non-believers (excluding women and children), who live within Islamic governance.

The next difference between tax and *zakat* refers to object, percentage, and the use of it. *Zakat* has *nishab* (minimum amount) and certain percentage that must be paid of that amount, which is based on the Alquran and the explanation in the hadith. *Nishab* for gold and silver are 85 gr, and if somebody has gold of silver for that weight, he or she has to pay 2, 5% of it. Similar percentage is also applicable for another wealth as *zakat* for commodities, mining goods, and so on. In modern era, *zakat* has been developed and applicable for vast area of economic.

From the perspective of receiver, *zakat* is addressed for eight categories of people called *ashnaf*. It means that only those eight categories can receive *zakat* as explained in the surah of At-Taubah: 60. The receivers may use the *zakat* according to their needs, even though the needs have no correlation to religious issue.

According to Muhammad Bagir al-Habsyi, there are several essential differences between *zakat* and tax. The first is the percentage, as *zakat* is certain, while the percentage of tax may vary depending on government's policies. Then, the payment of *zakat* is considered as a form of worship, which builds relation between a people to God; tax is only intended to help the development of nation. The last, *zakat* can only be paid and be used for certain categories of people while tax can be used by the government to wider field.⁸

⁵ Syahrizal Abbas and by Luthfi Auni (ed.) (2010), *Taxes In an Islamic perspective, Between the normative Text and social reality*, Banda Aceh: Aceh Tax Office Ditjen and IAIN Ar-Raniry, p. 17

⁶ Ahmad Syalabi (1983), *The History of Islamic Culture*, vol. 1, Tr. Mukhtar Yahya, Jakarta: Pustaka Alhusna, pp. 263-264.

⁷ Yusuf al-Qaradhawi (1991), *Fiqh Zakat*, Bairut: Muassasah Risalah, p. 1001.

⁸ Muhammad Bagir al-Habsyi (1999), *Fiqh Praktis*, Bandung: Rosda, p. 327.

¹ Historical Development of Tax during the Early Islamic Period: *Jizyah* and *Kharaj*

In Islamic tenet, while the government used the tax for the field contradicting the Islamic tenet or bring harms for people, then there is no reason for Moslems paying it, even though obedience toward government includes to Islamic tenet as explained in An-Nisa: 59. In Islam, there are two forms of tax: *jizyah* and *kharaj*, which will be elaborated further in the following part.

Jizyah as the Earliest Form of Tax in Islam

Al-Asfahany explained *jizyah* as certain amount of wealth paid by *al-dhimmah*.⁹ It is literally explained by Allah: "Fight those who believe neither in Allah nor the Last Day, nor hold that forbidden which hath been forbidden by Allah and His Messenger, nor acknowledge the religion of Truth, (even if they are) of the People of the Book, until they pay the Jizya with willing submission, and feel themselves subdued (At-Taubah: 29)". This verse also indicated that *jizyah* had been applied since the prophet governed in Medina. The non-believers had to pay *jizyah* as they lived under the protection of Islamic governance. The amount of *jizyah* was determined considering the economic state of non-believers.¹⁰

Several *mufassir* (exegetes of Alquran) defined *jizyah* as personal tax, which must be paid by non-believers living under the Islamic governance considering protection they get from the government.¹¹ An exegesis of Alquran also explained similar matter that *jizyah* refers to personal tax paid by non-believers as a return for security and protection provided by government.¹²

Personal tax for *al-dhimmah* had been applied since the era of Islamic governance in Medina. During this period, approximately 10 years (622-532 A.D), Prophet Muhammad became a ruler for Islamic government, which protected every citizen despite the different religions. Jewish, Christian, and Zoroastrians lived in harmony along with Moslem in the entire Islamic governance area, not only in Medina.

In this beginning era, the legalization of *jizyah* for non-believers supposed a way to attract them to convert to Islam. As known, if they were Moslems, the only payment was *zakat*. If they stayed adhering their beliefs, it meant that they had to pay additional tax, *jizyah*.

However, several orientalist, as Joseph Schact and Duncan B. Macdonald, argued that the implementation of *jizyah* was a form of punishment for non-believers. They believed that in that era, non-believers had to live in restrain, disgrace, and shackle. Besides the obligation to pay *jizyah*, the non-believers also had to wear certain style of clothing, to paint their house using different color scheme to Moslems' house, and to be restrained of riding horse. Those orientalist considered it as humiliating condition for the non-believers.¹³

The amount of *jizyah* during the initial era was uncertain; it meant that the amount was determined considering the economic state or the willing of subject of *jizyah*. However, during the era of Umar bin al-Khattab as the caliph of Islamic governance, he managed several rules relating to *jizyah*, as in the following:

1. The rich non-believers had to pay at least 48 *dirham* per year;
2. The middle-class non-believers had to pay 24 *dirham* per year, and
3. The poor non-believers, who were still able earning money, had to pay 12 *dirham* per year.¹⁴

Umar bin al-Khattab's policy upon *jizyah* might make the orientalist argued so. However, the amount of *zakat* actually much higher than *jizyah*, as it is applied on the basis of percentage, not amount. Thus, Moslem has to pay 2,5% of their total wealth, while the non-believers only paid certain amount of money, which was considered low, without considering their total wealth. Moreover, the obligation of *jizyah* was only applied for adult males, females, children, poor people, monks, along with non-believers performing military duty did not have to pay it.¹⁵

⁹ Ar-Raghib al-Asfahaniy (1430), *Mufradad al-Fazi al-Quran*, Damaskus: Daru al-Qalam, p. 195.

¹⁰ Abdul Muta'al al-Jabiri (1984), *Nizamu al-Hukmi fiy al-Islami bi Aqlami fala sifati al-Nasara*, Cairo: Wahbah al-Mathba'ah, ed. 1, p. 133.

¹¹ M. Asbi Ash-Shiddiqi et al., (1978), *Al-Qur'an dan Terjemahnya*, Jakarta: Departemen Agama, ed. 1, p. 282.

¹² Didin Hafiduddin (2002), *Zakat dalam Perekonomian Modern*, Jakarta: Gema Insani, p. 283.

¹³ Joseph Schact (1964), *An introduction to Islamic Law*, Oxford: Clarendon Press, p. 131; Duncan B. Macdonald, "Dhimmah", Gibb (ed) (1961), *Shorter Encyclopedia of Islam*, Leiden: EJ. Brill, p. 75.

¹⁴ H. J. Khadduri (1986), *Peace and War in the Law of Islam*, London: Edinburgh University Press, p. 193.

¹⁵ Rusjdi Ali Muhammad (2004), *Hak Asasi Manusia dalam Perspektif Syari'at Islam*, Banda Aceh: Ar-Raniry Press, p. 88.

In the era of Umar bin al-Khattab, the income from *jizyah* was considered large as became one of main income for the government. The caliph also contended the area using golden currency (*dinar*), as Egypt and Syria, to pay it with *dinar*, and the area using silver currency (*dirham*), as Mesopotamia, Bahrain, and Persia, to pay it using *dirham*.¹⁶ The distribution of *jizyah*, along with *kharaj* as forms of taxes will be elaborated further in the following part.

The implementation of *jizyah*, amount and forms, during the era of Umar bin al-Khattab became model and pattern of implementation during the successive era including the era of Bani Umayyah, Bani Abbas, Bani Umayyah in Spain, and Mughal in India. However, in the era of Ottoman in Turkey, the Islamic government applied more lenient policies, even several *al-dhimmah* did not have to pay it, particularly for those who:

1. Lived inside the Islamic bastion;
2. Became scouts for Ottoman's expeditionary forces on the mountain area;
3. Produced sulfur for Islamic ammunition factory in Salonika;
4. Member of elite Ottoman forces, Janissary;
5. Special Christian forces as Voynuks, Martolds, and Eflaks.

Dispensation regarding *jizyah* was also implemented for specific people, as in the following people:

1. Children and family member of Voynuks only paid half of determined amount.
2. Those who live along borderline areas as Serbia, Bosnia Herzegovina, and Montenegro paid the lowest rate.
3. Those who lived within war area only paid half rate.¹⁷

The dispensation of *jizyah* was also applied by other caliphs. Usman bin Affan (644-656 A.D), Ali bin Abi Thalib (656-661 A.D), The Kingdom of Umayyah (661-750 A.D), The Kingdom of Abassiyah (750-1258 A.D) and the Kingdom of Mughal in India. During the kingdom of Mughal, government workers disable people, children, female, and armies did not have to pay *jizyah*.¹⁸ In the era of Umayyah Andalusia, Spain, the dispensation even became obvious as the rate of *jizyah* was similar to the rate during the era of Umar bin al-Khattab.¹⁹ The government did not force the non-believers to pay *jizyah* or to convert to Islam. The non-believers even had freedom to organize their community, particularly the Christian as the majority of non-believers, as they could elect their own leader called *Comes*.²⁰

The previous explanation indicated that the implementation of *jizyah* had distinctive dynamic, in accordance of situation, time, and place of the implementation. Exception and dispensation were also applicable upon the implementation of *jizyah*. However, the implementation still rooted the era of Umar bin al-Khattab as role model and pattern.

Thus, the accusation from western orientalist stating that *jizyah* was a form of humiliation and imposition was actually nonsense. In fact, in the modern era, most of western countries applied 10-15% income tax, which was higher than Islamic form of taxation as *zakat*, *jizyah*, and *kharaj*.

Kharaj, Tax for Ghanimah (War-Spoiled Land)

Kharaj refers to tax for land, which was obtained during the war, and the owner still had right to cultivate it.²¹ Abu Yusuf assumed *Kharaj* was similar to *al-fay-u*, as he stated "*Pa-amma al-Fay-u ya Amir al Mukminin pahuva al-Kharaaju 'indana, kharaju al-Ardhi. Wallahu A'lam... (That al-fay-u, O the leader, for us was similar to kharaj, Allah the most comprehend...)*".²² Al-Mawardi divided *kharaj* into two categories. The first was *kharaj al-wadhifah*, which referred to land tax based on a year period. The second was *kharaj muqasimah*, which was based on the percentage of harvest.²³

¹⁶ Hasan Ibrahim Hasan (1967), *Islam: A Relegius, Political, Social and Econory Study*, Bairut: Darul Ma'arif, p. 445.

¹⁷ Rusjdi Ali Muhammad, "*Hak Asas Rusia dalam ...*" pp. 88-89.

¹⁸ Ijl Inalchik, (1965), "Djizya", in B. Lewis, Ch. Peleat and J. Schacht, *The Encyclopedia of Islam*, Leiden: EJ. Brill, p. 90.

¹⁹ Philip K. Hitti (1967), *History of the Arabs*, London: Macnillan, p. 510.

²⁰ W. Montgomery Watt (1967), *A History of Islamic Spain*, Edinburgh University Press, p. 58.

²¹ Hasan Ibrahim Hasan (1954), *Al-Nudhum al-Islamiyah*, Mesir: Matba'ah Mahdhah, p. 109.

²² Abi Yusuf Ya'qub ibn Ibrahim (1989), *Kitab al-Kharaj*, Mesir: al-Matba'ah al-Salafiyah, p. 23

²³ Al-Mawardi (1989), *Al-Ahkaamu Sultaniyah*, Jilid 1, Kuwait: Daru Ibn Khutaibah, p. 141.

¹ *Historical Development of Tax during the Early Islamic Period: Jizyah and Kharaj*

In the initial era of the implementation of *kharaj*, during the era of Umar bin Khatab, it was implemented particularly on agricultural field within Iraq, Egypt, Sawad, and Syria. It was obligated toward war-spoiled land, which was still cultivated by the owners, yet, they had to pay the tax for the government. This policy became one of the main sources of government's income during that era. It cannot be denied that Umar bin al-Khattab was the only caliph in the initial era of Islam, who seriously managed the income of government, which was organized by distinctive office called Baitul Mal. However, several people still doubted this policy since legalizing *kharaj* was never been made by the prophet.

In the era of Prophet Muhammad, *kharaj* was not legaliz¹⁷ since Alquran had clearly explained about the division of spoils of war. It was clearly mentioned in *Al-Anfal verse 41*: "And know that whatever spoils you gain, to God belongs its fifth, and to the Messenger, and the relatives, and the orphans, and the poor, and to the wayfarer, provided you believe in God and in what We revealed to Our servant on the Day of Distinction, the day when the two armies met. God is capable of everything." It was emphasized again by the Prophet's hadith claiming that one fifth belonged to the prophet and the rest was for the people.²⁴ It was clear that one fifth of spoils of war belonged to the prophet, and the rest was distributed for the army who fight in the war. It was practiced by the Prophet within the war of Khaibar.²⁵

Since the era of Prophet Muhammad until the era of Abu Bakar, the spoils of war were distributed based on the verse. One-fifth of the spoils were distributed for six categories of people, as mentioned within the verse while the rest was distributed among the troops. However, Umar bin al-Khattab implemented different policies. The war-spoiled land was not looted, yet the previous owner still could cultivate it with a term that they had to pay a kind of tax called *kharaj*.²⁶ As the area of Islam expanded toward area of Egypt, Iraq, Syria, and Maghribi in the northern Africa, the income of *kharaj* became bigger, and even became one important income for Islamic government.

The policy and management of tax done by Umar bin al-Khattab really put *adh-dharibah* as one main income to build the country. However, it also evoked controversies among Moslem in that era, as well as the orientalist nowadays, as this practice was never been done by the prophet and the previous caliph, particularly the establishment of Baitul Mal.

Kharaj really attracted the expert as Abi Yusuf Yaqub bin Ibrahim (113-182 Hijri), as commanded by the caliph of Harun Al-Rashid, wrote a book about it entitled *Kitab al-Kharaj*. He wrote that Umar bin al-Khattab did not loot the land as spoils of ¹¹ within the area of Iraq, Egypt, Sawad and Syria. He also noted that the policy was supported by Usman bin Affan, Ali bin Abi Thalib, and *Thalhah bin Ubaidillah*. This policy was taken when after a war, some of Moslem led by Bilal bin Rabah and Abdurrahman bin Auf claimed *ghanimah*. Umar bin al-Khattab prayed to Allah asking for guidance regarding this case. After three days, Umar, based on the surah of Al-Hasyr: 8-10, explained, "How could I distribute it for you while the others are not asked?" After it, they concluded a consensus that the land will not be takes as the spoils of war. As a compensation, the owner, who did not convert to Islam, had to pay tax in form of *Jizyah* and *Kharaj*.²⁷

The consensus became a legal foundation for the implementation of *Kharaj* within Islamic government. Then, the following caliphs, as Usman bin Affan, Ali bin Abi Thalib, until the Islamic Kingdom of Mughal in India applied this policy. There was no contradiction anymore regarding the legalization of *Kharaj* and *Jizyah* among Moslems.

Umar bin al-Khattab decided that the war-spoiled land would not be taken, yet, the owner had to pay the tax. The tax was used for the development and welfare of Islamic citizen, particularly troops, who fought within the war.²⁸ The case of *Kharaj* and *Jizyah* in Islam actually referring to *Ijtihadiyah*, an effort to take decision while there was no distinctive legal foundation from Alquran and Hadith. Ahmad Hassan explained that it was really common in Islam, especially among *Mujtahid* (Islamic scholars deciding legal aspect of certain case). Upon the case of the implementation of *Kharaj* and *Jizyah*, Umar

²⁴ ⁸dhari Bik (2016), *Tarikh al-Tasyri' al-Islamy*, Libanon/ Bairut: Daru al-Arqam bin Abi al-Arqam, p. 157.

²⁵ Atho Mudzhar (1998), *Membaca Gelombang Ijtihad: Antara Tradisi dan Liberasi*, Yogyakarta: Titian Ilahi Press, p. 45.

²⁶ ⁶mad Syalabi, *al-Tarikh al-Islamiyah*p. 263

²⁷ Amior Nuruddin (1987), *Ijtihad Umar bin Khattab: Studi Tentang Perubahan Hukum Dalam Islam*, (Jakarta: Gramedia, p. 160.

²⁸ Atho Mudzhar (1998), *Membaca Gelombang Ijtihad* ..., p. 46.

bin al-Khattab legalized such decision based on several principles. The first was the principle of *maslahah al mursalah*, of for the benefit of all people. While the land was taken by the government, it must be guarded by troops. It required many personnel and became irrational since the number of personnel was limited during that time.

The second principle was to avoid conflict among Islamic people. If the land was taken and was distributed for those who fought on the war, the Islamic people would be disintegrated to be two factions: those who fought and those who did not. It obviously would trigger jealousy for those who did not get the land. Then, it might shift the purpose of war for Moslem army from war in the name of Allah to war for wealth.²⁹ This last consideration really became important reason upon the implementation of *Jizyah* and *Kharaj*.

The distribution of *Jizyah* and *Kharaj*, which was managed by the Baitul Mal, really done well even beyond the distribution in the previous era. Umar made the distribution in detail. It was noted that the widow of Prophet as Aisha, Hafsa and the others got the highest allowance (12.000 *dirham*). The veterans of Badar War got 5.000 *dirham*, the people of Muhajirin and Anshar who did not fought in the war got 4.000 *dirham* as their kids got 800 *dirham*, and the rest of people got 400-600 *dirham*.³⁰

The policy of Umar bin al-Khattab on implementing *Kharaj* and *Jizyah* really made taxation as one of important source of income. Even though polemics surrounded this policy, as it never practiced on the previous era, it successfully brought the welfare and benefit toward every citizen of Islamic government during that era.

Conclusion

The discussion led to the understanding about *Kharaj* and *Jizyah* as the source of income for *Baitul Mal* in the early era of Islam. *Jizyah* referred to personal tax paid by non-believers as a compensation for protection from Islamic government. Some orientalist, as Joseph Schacht and Duncan B. Macdonald categorized it as humiliation for human right, yet it was proven wrong.

Then *Kharaj* referred to land tax, which must be paid by the landowners living the area defeated by the Islamic government. The implementation of it was a result of Umar bin al-Khattab consensus, which was based on the Islamic law. While it triggered controversies in the beginning of implementation, as the Prophet never done similar policy, the people agreed that it brought welfare and benefit toward Islamic government. Thus, what has been done by Umar bin al-Khattab may become a pattern and foundation of establishing similar policy in Islamic governance.

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²⁹ Ahmad Hasan (1970), *The Early Development of Islamic Jurisprudence*, Islamabad, Pakistan: Islamic Research Institute.

³⁰ Atho Mudzhar (1998), *Membaca Gelombang Ijtihad: Antara Tradisi dan Liberasi*, Yogyakarta: Titian Ilahi Press, p. 47.

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