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Islamic Law and State Confiscation of Illegitimately Acquired Wealth: A Case Study on the Ibadi Concept of Taghrīq

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Abstract
This paper examines both the concept and application of *taghrīq* (state confiscation of illegitimately acquired wealth) in Ibadi Islamic jurisprudence, addressing a gap in scholarship on Islamic public financial law. It situates the concept within Islam's prohibition of unlawful enrichment and explores how justice may be restored when restitution to rightful owners is impossible. The study reveals that taghrīq is a distinct Ibadi legal mechanism for addressing structural economic injustice, especially under illegitimate or oppressive rule. Methodologically, it combines doctrinal analysis of Ibadi legal texts with historical case studies from Oman, clarifying key concepts such as *ghaṣb*, *Bayt al-māl*, and *jabbār*, and examining precedents from early Islamic governance. It also outlines the legal conditions and scholarly debates governing *taghrīq*. The findings indicate that *taghrīq* is a regulated judicial tool applied when injustice is proven, ownership cannot be determined, and scholarly authorization is obtained. Historically, it enabled redistribution of illicit wealth for public welfare, forming a sophisticated Ibadi framework for financial accountability.

Keywords: *Taghrīq*, Confiscation, *ghaṣb*, Imamate, Oman, Ibadism.

I. Introduction

The prohibition of illegitimate acquisition of wealth is a well-established subject in Islamic jurisprudence of all legal schools, whether this happens on an individual basis (through usury, theft, embezzling, deceit) or through usurpation of power, by levying unjust taxes, lack of distribution of funds, or illegal self-enrichment through positions of power.

Scholars of all legal schools needed to find solutions for these events. Precedent cases from the Sunna of the Prophet (p.b.u.h.) and the era of Khilāfah Rāshidah guided the way. With the establishment of the *maẓālim* system in the Umayyad and later Abbasid eras, economic injustices came to be institutionally redressed. Books specialized in the economic system and politics (siyāsah shar'iyyah) have devoted chapters to these issues,

often, but not exclusively, under the topic of *maẓālim*. Technical terms used and detailed legal rules may have varied between schools and era, depending on the scholars' ijtihad.

Mainstream Islamic scholarship has only recently begun to engage with the Ibadi school's contribution to this part of the legal and political legacy of the Islamic Umma. This paper, therefore, fills an important gap in the current scholarship on the confiscation of wealth in Islamic law generally and in the Ibadi school particularly.

In Ibadi jurisprudence, the issue of unjust taxation has constituted a fertile field of ijtihād (juristic reasoning), prompting the development of sophisticated legal responses to various manifestations of injustice. Among the most significant of these responses is the concept of *taghrīq*—the judicial confiscation of the wealth of oppressors—particularly when restitution is infeasible due to overlapping claims or the erosion of rightful ownership.

Despite the importance of this issue for shaping a theory of public financial liability and property rights, existing scholarship has paid limited attention to it from a legal perspective.[1] The only study identified that engages this topic—albeit through a historical lens—is Nāṣir ibn Saif al-Saʿdī**,** *The System of Taghrīq (Asset Confiscation) in Oman: Between Political Context and Economic Impact (887–1333 AH / 1482–1915 CE)(in Arabic),* presented at the 16th Annual Scholarly Meeting of the Historical and Archaeological Society of the GCC States (Manama, 2015). This study addresses the phenomenon of *taghrīq* as a political and economic tool employed by the Omani state, under analysis of its impact on power structures and wealth distribution, drawing upon historical episodes from the late Nabhani period (1154-1624 CE) to the era of Imam ʿAzzān ibn Qais (d. 1871 CE).

While valuable for its chronological documentation and contextual political analysis, the study remains confined to the historical dimension and does not engage with the Ibadi juristic tradition in which the concept of *taghrīq* originated, nor with the scholars' juristic elaboration of the conditions and legal justifications for *taghrīq*.

After the introductory part, the first section of this paper will discuss the important technical terms and concepts of *ghaṣb* (usurpation), *taghrīq* (confiscation) and the term *jabbār* (tyrant, illegitimate ruler) in Ibadi usage. It offers a clarification of some overlapping concepts in the Ibadi fiqh literature, such as *Bayt al-māl* (public treasury), wealth of unknown ownership, and the *ṣawāfī* (here: common land). It will then discuss precedent cases established in the practice of 'Umar ibn al-Khaṭṭāb and 'Umar ibn 'Abd al-Azīz

[1] The seminal works of John Craven Wilkinson, *The Imamate Tradition of Oman. Cambridge Middle East Library* (Cambridge University Press, 1987), *Ibadism, Origins and Early Development in Oman* (Oxford University Press, 2010), and *Water and Tribal Settlement in South-East Arabia: A Study of the Aflaj of Oman* (Olms, 2013), are mainly concerned with the aflāj system.

with regards to the confiscation of illegitimate funds. The second section of this paper will present and discuss the conditions Ibadi Omani scholars have formulated for the implementation of *taghrīq* and explain the different scholarly opinions on how the Imam can dispose of the confiscated wealth. The third section presents historical case studies of wealth confiscation in the Omani context. The conclusion summarizes the most important findings of this study.

II. The Concept of *Taghrīq* and How to Position it Among Similar Overlapping Concepts

1. Definition of terms and overlapping concepts – an attempt at clarification

In mainstream fiqh literature, the term *ghaṣb* (*gh-ṣ-b*) and its synonyms are generally used to refer the illicit appropriation of someone else's wealth. The Islamic legal rule on this illicit appropriation is its prohibition, based on evidence from the Qur'an (An-Nisa', 29), the Prophetic Sunnah, and consensus.[2] Legal rules on liability (*ḍamān*) are sufficiently discussed.[3] However, the political implications (*ghaṣb* by state representatives) are not generally mentioned in standard books of fiqh.

Scholars of the Ibadi madhhab have delved into the details of this particular nuance of illegitimate appropriation of wealth under the term *taghrīq*. The root *gh-r-q* in Arabic connotes immersion and total loss, as in a ship sinking in water. It denotes submersion, engulfment, and full coverage. In financial contexts, it implies the complete seizure or destruction of property. Ibn Manẓūr, in his *Lisān al-ʿArab*, states: "He drowned (*ghariqa*) in water—i.e., he was completely covered by it; a thing drowned means it was entirely lost. *Aghraqa* means to submerge or seize something entirely."[4] In *Tāj al-ʿArūs*, the term implies total seizure or overvaluation.[5] The term *taghrīq*, in a technical sense, is generally used for the destruction of illegitimate property or the enemy's property through drowning. Ibadi fiqh literature makes use of this fiqhi connotation as well, for instance, in cases related to warfare[6], or with regards to the wealth of rebels (*ahl al-baghi*).[7] In a more nuanced usage, the term *taghrīq* in Ibadi Omani fiqh literature refers specifically to the judicial confiscation of wealth acquired through oppression by rulers or their agents. The

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[2] Wizārat al-Awqāf wa sh-Shu'ūn al-Islāmiyyah (Kuwait), *Al-Mawsūʿah Al-Fiqhiyyah,* 31/230.

[3] Same source, 31/239ff.

[4] Muḥammad ibn Mukarram Ibn Manẓūr, *Lisān Al-ʿArab*, ed. ʿAbd Allāh ʿAlī al-Kabīr and Muḥammad Aḥmad Ḥasballāh, 1st ed. (Beirut: Dār al-Maʿārif, 1981), 10/253–255.

[5] Muḥammad Murtaḍā az-Zabīdī, *Tāj Al-ʿArūs Min Jawāhir Al-Qāmūs*, 1st ed. (Kuwait: Wizārat Al-Irshād Wa-l-Anbāʾ, 1965), 21/287.

[6] Abū Bakr Aḥmad ibn 'Abd Allāh ibn Mūsā al-Kindī, *Al-Muṣannaf*, ed. Muṣṭafā Sālim Bājū (Muscat: Wizārat al-Awqāf Wa sh-Shu'ūn ad-Dīniyyah, 2016), 8/ 166, 8/268, 8/270, 8/271, 8/277, 8/287.

[7] Muḥammad ibn al-Ḥawārī. *Jamiʿ Abi Al-Ḥawārī* (Muscat: Wizārat at-Turāth al-Qawmī wa th-Thaqāfah, 1985), 1/93f.

assets are then transferred either to the just Imam or to the public treasury (*Bayt Māl al-Muslimīn)*, or used for the general welfare of the Muslim community—particularly when rightful ownership cannot be determined, or restitution is impossible due to the passage of time or intermingling of claims.[8]

Some contemporary scholars have attempted to define the term *taghrīq*, such as Aḥmad ibn Ḥamad al-Khalīlī, Mufti of the Sultanate of Oman**:** "The Imam's disassociation from wealth acquired through unjust taxation, placing it in the public treasury based on a ruling by qualified legal authorities declaring it to be communal property."[9], and Aḥmad ibn Saʿūd al-Siyābī, previously General Secretary of the Ministry of Endowments and Religious Affairs in Oman : "The confiscation of wealth unjustly seized by oppressive rulers and its transfer to the Muslim community—represented by the just Imam or the public treasury—when rightful owners are unknown or restitution is unfeasible."[10] The *Lexicon of IbadiTerminology* echoes this understanding.[11]

A frequently mentioned term in this context is the term '*jabbār'* (pl. *jabābira*), which in Arabic denotes someone who engages in excessive tyranny and dominance.[12] In conventional usage, the term refers to oppressive monarchs who rule people without legitimacy. Al-Fayyūmī describes the *jabbār* as "one who coerces people and compels them to his will."[13] Al-Zabīdī in *Tāj al-ʿArūs* similarly defines the *jabbār* as a tyrant who prevents the oppressed from seeking redress. Al-Rāghib al-Iṣfahānī adds that *jabarūt* implies an intensified form of unjust domination. [14]

In Ibadi jurisprudence**,** however, the definition of *jabbār* extends beyond the general linguistic usage. It carries a precise juridical and political connotation and usually refers to people in power who lack integrity *('adālah*). It applies to any individual who seizes power or manages public wealth without a legitimate pledge of allegiance or religious mandate from the community—whether a governor, prince, or sultan. The term thus serves as a legal criterion for evaluating the legitimacy of financial and political authority.[15]

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[8] ʿAbd Allāh ibn Ḥamīd as-Sālimī, *Jawhar Al-Niẓām Fī ʿIlmay Al-Adyān Wa l-Aḥkām*, 2nd ed. (Muscat: Wizārat al-Awqāf Wa sh-Shuʾūn ad-Dīnīyya, 2018), 2/585.

[9] Aḥmad ibn Ḥamad al-Khalīlī, *Al-Istibdād: Maẓāhiruh Wa Muwājahatuh*, 1st ed. (Muscat: baseera.net, 2013), 260f.

[10] Aḥmad ibn Suʿūd as-Siyābī, *Uṣūl Bayt Al-Māl Fī ʿUmān Wa Atharuhā Al-Ḥaḍārī Fī ʿAhd Dawlat Al-Būsaʿīd*, 2nd ed. (Muscat: Maktabat aḍ-Ḍāmirī as-Sīb, 2018), 73.

[11] Majmūʿat Bāḥithīn, *Muʿjam Al-Muṣṭalaḥāt Al-Ibāḍiyya*, 2nd ed (Muscat: Wizārat al-Awqāf Wa sh-Shuʾūn ad-Dīnīyyah, 2012), 2/707.

[12] Ibn Manẓūr, *Lisān al-ʿArab*, 4/108f.

[13] Aḥmad ibn Muḥammad al-Fayūmī, *Al-Miṣbāḥ Al-Munīr Fī Gharīb Ash-Sharḥ Al-Kabīr*, ed. Yūsuf al-Shaykh Muḥammad, 1st ed. (Beirut: al-Maktabah al-ʿIlmiyyah, 1996), 1/104.

[14] az-Zabīdī, *Tāj al-ʿArūs,* 10/134.

[15] Saʿīd b. Khalfān al-Khalīlī, *Tamḥīd Qawāʿid Al-Īmān*, ed. Ḥārith b. Muḥammad al-Baṭṭāshī, 1st ed. (Cairo/Beirut: Dār al-Hilāl al-ʿĀlamiyyah, 2010); *Fahras Al-Muṣṭalaḥāt Al-ʿUmāniya*, 14/373.

This concept evolved within Ibadi doctrine into a theologically and legally grounded stance opposing all manifestations of perceived tyranny, injustice, and illegitimate appropriation of public wealth. It came to include anyone who rebels against a just Imam, usurps *zakāt* or public funds[16], or supports an oppressive ruler or enforces his policies. *Jabābira* may be referred to in Omani *siyar* and jurisprudential texts as "the people of events or the events of tyrants," which makes the tyrant deserving of punishment, because their actions fall outside the realm of legality and legitimacy, and lead to the nullification of the subjects' rights to their wealth.[17]

Al-Saʿdī notes that the term *jabbār* took on a particularly political dimension in Omani Ibadi history, often used by advocates of the Imamate to challenge the authority of dominant sultans and powerful tribal chieftains. It served to distinguish between legitimate and illegitimate rule during various historical epochs.[18] Although this usage had important historical and political implications, it would be inaccurate, from a juristic perspective, to view the term *jabbār* as merely a political slogan or a partisan rhetorical tool. Ibadi legal tradition grounded its application in objective criteria such as usurpation (*ghaṣb*), the suppression of consultation (*shūrā*), and the practice of unjust taxation—not simply political opposition. Though there may be differences of opinion regarding specific applications of *taghrīq*, the concept rests on substantive legal foundations rather than mere political affiliation or rivalry, even if there is disagreement on the application of confiscation in some cases.

This particular Ibadi distinction between legitimate and illegitimate rule has far-reaching consequences for the school's fiqh, particularly against the backdrop of historical experience of changing power structures from perceived legitimate rule (Imamate) to illegitimate rule (*Sulṭān, Jabābira*).[19]

The relation of confiscated wealth with the concepts of *Bayt al-Māl*, wealth of unknown ownership, and the *ṣawāfī* is important due to their partial similarity or overlapping mentions in the Ibadi fiqh literature. *Bayt al-Māl* is the name for any wealth that Muslims are entitled to, and whose owner among them has not been specifically

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[16] Nāṣir b. Sayf b. ʿĀmir as-Saʿdī, "Niẓām al-Taghrīq (Muṣādarāt al-Amwāl) fī ʿUmān bain al-Ẓarf as-Siyāsī wa-l-Athar al-Iqtiṣādī (887–1333 AH / 1482–1915 CE)," in *Mudāwalāt al-Liqāʾ al-ʿIlmī al-Sanawī al-Sādis ʿAshar* (Manama: GCC Historical Society, April 2015), 277–278.

[17] In Ibadi Omani terminology, 'sīra' refers to jurisprudential messages with doctrinal and political characteristics, authored by scholars to clarify their positions on specific events, particularly regarding issues of imamate, disavowal, and sedition. These texts are considered among the most important sources of Ibadi thought in legitimate politics, religious history, and social history. Abdulrahman S. al-Salimi, "Identifying the (Ibadi/Omani) Siyar," *Journal of Semitic Studies* 55, no. 01 (March 2010), 115–162, 10.1093/jss/fgq049.

[18] see as-Saʿdī, "Niẓām al-Taghrīq", 277f.

[19] Ṭāriq ibn Khamīs al-Sarāy al-ʿAlawī, *Al-ʿAlāqah Bayna Al-Imāmah Wa As-Salṭanah Fī ʿUmān (1868–1913 M)*, 1st ed. (Damascus: Dār al-Farqad, 2014), 52–54.

identified. It is considered one of the general rights of Muslims and is a broader concept than pure funds or unknown ownership funds, as it includes the public treasury, the state treasury, and all its properties, both real estate and movable assets.[20]

The concept of *Bayt al-Māl* in Islamic jurisprudence is not limited to a fund or treasury where money is stored; rather, it encompasses all state properties, whether movable like money and goods, or immovable like lands, warehouses, and public facilities. *Bayt al-Māl* is closer to a financial liability than to a mere fund, and closer to a legal entity than to a physical place. Al-Māwardī indicated this meaning by saying: "*Bayt al-Māl* is a designation rather than a location."[21]

The Ibadi jurists have taken great care in detailing its sources and explaining its legal foundations, which varied and included what was collected from *zakāt, khums, jizyah, kharāj, diya*, unknown funds, general bequests, and other resources that were rightfully due or necessitated by the interest of the Umma. Additionally, what has no known owner, no heir, or what has been ruled upon by the judgment of "*taghrīq*" has also been included in the *Bayt al-Māl*.[22]

Unknown funds are those whose owners are not known and are submitted to the treasury. While some scholars opine it should be given to people experiencing poverty, others say it should be placed in the treasury and treated like a lost item whose owner is unknown.[23]

Money taken from the hands of the oppressor before the issuance of the judgment of confiscation is considered among the funds of unknown ownership, due to the mixing of rights and the impossibility of distinguishing between their rightful owners. It is a disputed asset held temporarily because its owner is unknown, and it remains so until a just ruler decrees its confiscation after the conditions of oppression and ignorance are met. At that point, it transitions from being an unknown asset to a confiscated asset, and the rulings of the public treasury are applied to it.[24]

Ṣawāfī, in Ibadi jurisprudence, refers to the properties that have become ownerless due to oppression, abandonment, or loss. It has been used in legal texts to denote properties that were in the hands of tyrannical rulers or abandoned without a known

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[20] Majmūʿat Muʾallifīn, *Al-Mawsūʿah Al-ʿUmāniyyah*, 1st ed. (Muscat: Wizārat al-Turāth wa-l-Thaqāfah, 2013), 2/633–635; see also as-Siyābī, *Uṣūl Bayt Al-Māl,* 117.

[21] ʿAlī b. Muḥammad b. Ḥabīb al-Māwardī, *Al-Aḥkām As-Sulṭāniyyah*, ed. Aḥmad Mubārak, 1st ed. (Cairo: Dār al-Wafāʾ, 1989), 213.

[22] Majmūʿat Muʾallifīn, *Al-Mawsūʿah Al-ʿUmāniyyah,* 2/633-635.

[23] ʿAbd Allāh b. Ḥamīd al-Sālimī, *Tuḥfat al-Aʿyān Bi-Sīrat Ahl ʿUmān*, 2nd ed. (Muscat: Maktabat al-Jīl al-Wāʿid, 2016), 451; ʿĪsā b. Ṣāliḥ al-Ḥārthī, *Khulaṣat Al-Wasāʾil bi-Tartīb Al-Masāʾil*, ed. Muḥammad b. Saʿīd al-ʿAmrī, 1st ed. (Muscat: Wizārat al-Turāth wa-th-Thaqāfah, 2006), 4/249; Saʿīd b. Khalfān al-Khalīlī, *Tamḥīd Qawāʿid Al-Īmān*, ed. Ḥārith b. Muḥammad al-Baṭṭāshī, 1st ed. (Cairo/Beirut: Dār al-Hilāl al-ʿĀlamiyyah, 2010), 9/350; Majmūʿat Muʾallifīn, *Al-Mawsūʿah Al-ʿUmāniyyah*, 2/633–635.

[24] as-Sālimī, *Tuḥfat Al-Aʾyān*, 451.

rightful owner, such as the properties of the Persians who resided in Oman prior to its acceptance of Islam.

There have been various opinions regarding the origin of *ṣawāfī*, as mentioned by Ash-Shaqṣī[25] and others, ranging from the property of the Magians who refused Islam or the poll tax and left their possessions behind to usurped property circulated by tyrants, or abandoned assets since the pre-Islamic era or the time of tribulations. Ash-Shaqṣī mentions that *ṣawāfī* includes any property whose specific owner is unknown or has been transferred through conquest. If its rightful owner is known, it is returned to them; otherwise, it is allocated for the interests of Muslims through the treasury without being owned by any specific individual.[26]

The term's usage in Ibadi jurisprudence has historically expanded to include all property, such as lands and palm trees, where rights have become mixed or it has become impossible to identify their owners, like the wealth of tyrants and oppressors that the imams ruled to be confiscated, as happened historically to the wealth of the Banū Nabhān. The latter should, according to the scholars, be classified as *ṣawāfī* and be entrusted to the just imam to allocate it where he sees fit for the benefit of the Muslims.[27]

Some historians have used the term *ṣawāfī* to refer to confiscated wealth, equating it with the treasury, and considering it wealth that has entered the treasury by the ruler's decree. Therefore, the submerged wealth may also be described as "pure" (*ṣafī*), despite its origin being usurpation or unjust taxation, which indicates a terminological overlap while maintaining the juristic distinction between *ṣawāfī* and submerged wealth in terms of the reason and method of its allocation to the treasury.[28]

2. Precedents of illegitimate wealth and its treatment

The confiscation of illegitimately acquired wealth has precedents in early Islamic history. The actions of the two righteous caliphs, ʿUmar ibn al-Khaṭṭāb and ʿUmar ibn ʿAbd al-ʿAzīz, are considered among the most important foundations upon which jurists relied to establish the legality of confiscation and the recovery of funds that were unjustly

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[25] Khamīs b. Saʿīd ash-Shaqṣī, eminent 10th/11th-century scholar from Rustaq, active participant in the resistance against the Portuguese occupation.

[26] Khamīs b. Saʿīd ash-Shaqṣī, *Minhaj Aṭ-Ṭālibīn Wa Balāgh Ar-Rāghibīn*, ed. Sālim b. Ḥamad al-Ḥārthī, 2nd ed. (Muscat: Wizārat at-Turāth al-Qawmī wa-th-Thaqāfah, 1993), 5/337f; al-Siyābī, *Uṣūl Bayt al-Māl,* 117.

[27] Sālim b. Ḥamūd as-Siyābī, *ʿUmān ʿAbr al-Tārikh*, 5th ed. (Muscat: Wizārat at-Turāth wa-th-Thaqāfah, 2014), 2/220.

[28] Majmūʿat Bāḥithīn, *Muʿjam Al-Muṣṭalaḥāt Al-Ibāḍiyyah,* 2/604; Muḥammad b. Yaḥyā b. Sufyān ar-Rāshidī, *Alfāẓ Al-Ḥaḍārah Al-ʿUmāniyyah Fī Al-Kutub Al-Fiqhiyyah: Jawābāt al-Imām Al-Sālimī Namūdhajan*, 1st ed. (Muscat: Maktabat al-Istiqāmah, 2018), 225.

collected. These two examples have been repeatedly cited in the context of substantiating this ruling as a legal judgment based on Sharia evidence.

As for ʿUmar ibn al-Khaṭṭāb, may Allah be pleased with him, he was known for sharing with his governors and leaders any wealth they obtained and whose source was unknown. One of the most famous incidents is when he appointed ʿUtbah ibn Abī Sufyān over Kināna, and when ʿUtbah brought him money, ʿUmar said to him, "What is this?" He replied, "It is money I brought with me and traded with." ʿUmar then said to him, "Why did you bring money with you on this journey? Put it in the treasury of the Muslims."[29]

And when his two sons, ʿAbd Allāh and ʿUbaid Allāh, returned from Iraq, and Abū Mūsā al-Ashʿarī had lent them money from the public treasury to trade with, and they made a profit, and wanted to return the principal and take the profit, ʿUmar refused that and ordered the return of the money and the profit. Until some of the companions suggested that the transaction be treated as a partnership, with half of the profit going to the public treasury. ʿUmar accepted this solution and divided the profit between the two parties, based on his famous principle: "Where did you get this from?" which represents a fundamental guideline in financial accountability and removing suspicion from public funds.[30]

Ibadi jurists have interpreted the actions of Caliph ʿUmar ibn al-Khaṭṭāb, may Allah be pleased with him, in sharing with the governors and confiscating suspicious funds in two ways: one group sees that his actions indicate permissibility, as he acted according to his ijtihād in governing the subjects and deterring the governors, without the confiscation being an absolute obligation; while the other opines that his actions indicate obligation, due to the presence of suspicion and the prevalence of injustices, which necessitates the confiscation of those funds. This was later considered a precedent for the confiscation of the tyrants' wealth and its return to the public treasury.[31]

As for ʿUmar ibn ʿAbd al-ʿAzīz, he promptly initiated the redress of injustices that the Umayyad caliphs had seized. He reclaimed the lands, ordered the return of what had been unjustly collected to the Muslim treasury, and did not hesitate to strip his relatives and associates of what they had benefited from under oppression. This established a

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[29] al-Qāsim b. Sallām, *Al-Amwāl*, ed. Muḥammad Khalīl Harrās, 1st ed. (Beirut: Dār al-Fikr, 1986), 294, narration no. 690.

[30] Mālik b. Ānas, *Al-Muwaṭṭa'*, narrated by Yaḥyā al-Laythī, ed. Bashshār ʿAwwād Maʿrūf (Riyadh: Dār al-Gharb al-Islāmī, 1994), 2/838, narration no. 1392.

[31] Khalfān b. Jamīl as-Siyābī, *Faṣl Al-Khiṭāb Fī Al-Mas'alah Wa Al-Jawāb* (Muscat: Wizārat al-Turāth wa ath-Thaqāfah, 2007), 2/229–231.

significant judicial precedent, which became a legal reference for the legitimacy of seizing the hands of oppressors from the unlawfully acquired wealth.[32]

Both examples are frequently cited in Ibadi fiqh literature, and incidents of confiscation in Omani history are compared to these early examples.[33]

III. Conditions and Detailed Rulings of Taghrīq

Ibadi Scholars have formulated a number of conditions to postulate a confiscation ruling, which will be explained in the following:

1. Condition one: the verification of injustice and the prevalence of grievances

Among the foundational conditions upon which a ruling of *taghrīq* is based in Ibadi jurisprudence is the confirmed occurrence of injustice, the inability to distinguish between the wealth of the oppressor and that of others, and the extensive spread of injustices to the point that restitution to the rightful owners becomes unfeasible.

The *Jāmiʿ* of Abū al-Ḥawārī[34] states in this context:

> "If the Muslims gain ascendancy over the tyrants (*jabābira*) and find in their public treasury wealth, weapons, food, or horses—whatever they find in their hands or in their treasury belongs to the Muslims and their inheritors. None of it may be taken unless the injustice committed against someone is proven by the testimony of a just witness, in which case the specific grievance is to be restored to its rightful owner."[35]

This principle is emphasized in the legal opinions (*fatāwā*) of Ibadi jurists. One such statement by al-Kudamī[36] reads:

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[32] Ibn Saʿd, *Al-Ṭabaqāt Al-Kubrā*, ed. Iḥsān ʿAbbās (Beirut: Dār Ṣādir, n.d.), 5/302.

[33] as-Sālimī, *Jawhar*, 2/585.

[34] Muḥammad b. al-Ḥawārī al-Aʿmā Abū l-Ḥawārī, sometimes referred to as Al-Ḥawārī Muḥammad b. al-Ḥawārī; alive in 272/885, probably died in the 4th/10th century. Based in Nizwā, he is considered the most important among the famous Omani scholars of the 3rd/9th century. He was a student of Muḥammad b. Maḥbūb, but mainly of Abū l-Muʾthir al-Ṣalt b. Khamīs al-Kharūṣī as well as Muḥammad b. Jaʿfar al-Izkawī. Among his extant works are the *Jāmiʿ b. al-Ḥawārī*, the *Tafsīr Khamsmiʾat Āyah Fī al-Aḥkām* (both in print); he also authored *Ziyādāt ʿAlā Jāmiʿ b. Jaʿfar* (Nāṣir and Shaybānī, *Muʿjam Aʿlām Al-Ibāḍiyya*, 379–380, Al-Saʿdī, *Muʿjam al-Fuqahāʾ*, 2/66ff). According to Fahad al-Saʿdī, the original work of Abū l-Ḥawārī is lost, the printed version (Muscat, 1985) is the work of a later scholar and goes back to Al-*Majmūʿ Min Jawāb Abī l-Ḥawārī* with addition of the compilator from other sources (of Abū l-Ḥawārī) (Saʿdī: *Muʿjam* 2:67, This may explain the presence of legal dicta of Abū Saʿīd al-Kudamī (305–361/918–972). The printed version of *Al-Jāmiʿ* is still expressive of the teachings that were disseminated in Ibadi circles in Oman (Martin Custers, *Al-Ibāḍiyya A Bibliography, Vol 1 Ibāḍīs of the Mashriq*. 2nd revised and enlarged edition (Georg Olms, 2016, 1/189f)).

[35] Muḥammad b. al-Ḥawārī. *Jāmiʿ Abī al-Ḥawārī* (Muscat: Wizārat at-Turāth al-Qawmī wa-th-Thaqāfah, 1985), 1/90; Muḥammad b. Saʿīd al-Kudamī, *Al-Jāmiʿ Al-Mufīd Min Aḥkām Abī Saʿīd* (Muscat: Wizārat at-Turāth al-Qawmī wa-th-Thaqāfah, 1985), 5/126.

[36] Abū Saʾīd Muḥammad b. Saʾīd b. Muḥammad b. Saʾīd al-Nāʾibī al-Kudamī (305–361/918–972) is a main learned authority of the first half of the fourth century AH and leading proponent of the Nizwa school

"It is permissible for Muslims to take it and use it to support their affairs, as long as no injustice against any individual is proven in its regard."[37]

Ibadi scholars may also extend the ruling of *taghrīq* to those who aid an oppressor, holding them liable for any damage caused as a result of guiding or assisting the tyrant.

Kindī's *Bayān al-Shar*ʿ[38] states:

"If a tyrant captures someone on the condition that he guides him to another man's wealth, it is impermissible for him to do so, even if threatened with death. If he succumbs and leads him to it, then sin and liability are upon him, and he is to be considered an oppressor."[39]

On the other hand, some jurists stress in their legal responses the necessity of certainty before issuing a ruling of *taghrīq*, warning against haste based on mere doubt or suspicion. They consider *taghrīq* to be a permissible action, not an obligatory one, and that abstaining from issuing such a judgment is preferable in cases of ambiguity.[40]

2. Condition two: the inability to distinguish ownership rights

The requirement of indistinguishability between individual rights pertains to the practical impossibility of returning grievances to their rightful owners—whether due to the commingling of wealth, the loss of legal evidence, the absence of claimants, or the passage of time that renders claims uncertain and grievances indistinct.

This inability constitutes a legal obstacle to implementing restitution (*ḍamān*) and provides justification for permitting *taghrīq*. This principle has been cited in several historical cases and legal scenarios, most notably in the confiscation of the wealth of Banū Nabhān. In that case, injustice was established, and the restitution of property to their rightful owners proved impossible. Consequently, scholars agreed to distribute the wealth among the poor, and the ruling was affirmed by the Imam—indicating that the condition of practical impossibility was a decisive factor in applying *taghrīq*."[41]

It is important to note that the term *taghrīq* is not used consistently in legal and historical sources. It may refer broadly to the legal process following the removal of an oppressor's hand from wealth whose rightful owner is unknown, or specifically to the

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in the great Omani *fitnah*. In the fiqh encyclopedias, he is usually referred to as Abū Saʿīd (Custers, *Al-Ibāḍiyya*, I/342f). He has a *Muʿtabar Li-Jāmiʿ b. Jaʿfar* (as-Saʿdī, *Muʿjam* 2/99).

[37] al-Kudamī, *Al-Jāmiʿ Al-Mufīd,* 5/91.

[38] Abū ʿAbd Allāh Muḥammad b. Ibrāhīm ibn Sulaimān al-Kindī (d. 508/1111), author of the fiqh compendium *Bayān Ash-Sharʿ*.

[39] Muḥammad b. Ibrāhīm al-Kindī, *Bayān Ash-Sharʿ* (Muscat: Wizārat at-Turāth al-Qawmī wa-th-Thaqāfah, 1982–1985), 6/169.

[40] as-Siyābī, *Faṣl Al-Khiṭāb, 431*; al-Khalīlī, *Tamhīd* 13/383.

[41] as-Siyābī, *ʿUmān ʿAbr At-Tārikh,* 3/92.

judgment that designates such wealth as public property, to be placed in the state treasury (*Bayt al-Māl*) due to the impossibility of identifying the rightful owners.

3. Condition three: the testimony of scholars, endorsement by the just imam, and legal documentation

One of the most important procedural conditions for implementing *taghrīq* is the requirement that scholars testify to the validity of the case and that the just Imam formally ratifies the ruling. This condition is grounded in the recognition that *taghrīq* is a serious legal measure necessitating consultation with scholars. Historical precedents support the importance of this safeguard—for instance, the confiscation of the wealth of Banū Nabhān and Banū Rawāḥa was not executed except after scholarly review, their collective affirmation of the impossibility of restitution, and the subsequent endorsement by the Imam.[42]

Ibadi jurists assert that any wealth confiscated by the Imam must be administered only with scholarly consultation. Shaikh Abū Zaid al-Riyāmī[43] confirms this in a legal response:

> The appropriation by the Imam must be based on the judgment of scholars, and any wealth appropriated by the Imam must go to the public treasury (Bayt al-Māl). It may not be sold or gifted unless the Imam does so with the consultation of the Muslim scholars.[44]

This underscores that the legitimacy of *taghrīq* is contingent upon such procedures, ensuring justice and preventing arbitrariness or misuse of authority.[45] However, historical instances of *taghrīq* may vary in the extent to which they fulfilled this condition, a point to be considered when examining their application.

***The Imam's Disposal of Wealth Following* Taghrīq.** The legal effect of a *taghrīq* ruling depends on how the Imam administers the wealth confiscated from the hands of the oppressors. This issue involves two principal categories, known wealth and unknown wealth. Known wealth refers to wealth the ownership of which can be established—even

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[42] see as-Sālimī, *Jawhar*, 2/585.

[43] Abū Zayd ʿAbd Allāh b. Muḥammad al-Riyāmī, born in Izkī in the interior of Oman in 1301 AH, joined the school of Imam Al-Sālimī and became one of his greatest students. He held the positions of governance and judiciary during the Imamate of Al-Kharūsī and Al-Khalīlī. He passed away in the city of Bahla while he was still the governor under Imam Al-Khalīlī in 1364 AH. He left behind several works, including a book on grammar and a book on the rituals of Hajj, along with answers and clarifications on jurisprudential issues published in his responses. Muḥammad Al-Sālimī, *Nahḍat Al-Aʿyān* (Muscat: Ministry of National Heritage and Culture, 1984), 420–423; Rāshid b. ʿAzīz al-Khusaibī, *Shaqā'iq Al-Nu'mān Fī Asmā' 'Ulamā' 'Umān*, 1st ed. (Muscat: Maktabat al-Istiqāmah, Library, 2009), 1/95–96.

[44] ʿAbd Allāh b. Muḥammad b. Razīq al-Riyāmī**,** *Jawābāt Abī Zaid Al-Riyāmī*, ed. Zāhir al-Ḥawsanī wa Shamsa al-Ḥawsaniyyah (Muscat: Maktabat Shāmila Ibāḍiyyah, 2011), 15.

[45] as-Sālimī: Tuḥfa, 248-250.

if the rightful owners are absent—through testimony, legal evidence, or established custom. Such wealth must be immediately returned to its owners. Abū l-Ḥawārī states:

> "If a specific grievance is confirmed by just testimony, then restitution is due to the aggrieved party for the injustice committed against him, provided it is proven to be a result of their unlawful collection."[46]

Similarly, Abū Saʿīd al-Kudamī affirms, "As for their properties which genuinely belong to them, we do not know of any Muslim who permitted taking any of it."[47]

In such cases, the Imam is entrusted with the safekeeping of the wealth until it can be restored to its rightful owners. An exception arises when heirs claim property as belonging to their tyrannical forebear, but legal evidence establishes it as having originated from unlawful levies. In that case, it is not returned to the heirs but is treated as wealth of unknown ownership.[48]

In some cases, the rightful owner cannot be determined—either due to the confirmed unjust seizure or collection of the wealth, or the absence of any means to identify the owner. Hence, the wealth is considered to be unknown. Ibadi jurists offer five opinions on how such wealth should be handled:

> Opinion one: it is to be held in *bayt al-māl* as a trust (*amānah*) until ownership is established

Although this position lacks an explicit rationale in the sources, it appears to be based on analogy with lost property (*luqṭah*), as both involve unidentified ownership. As such, the wealth should be preserved without being utilized until the owner appears. This opinion may also stem from the legal principle of caution in matters involving the rights of others, requiring the protection of ambiguous wealth until the uncertainty is resolved.[49]

Although some jurists advocate treating such wealth as a trust in *Bayt al-Māl* out of caution for the unknown owner's rights, there is no recorded historical application of this view in actual *taghrīq* cases. Rather, it appears in contexts involving natural disasters, such as in the case of the town of Bidbid during the imamate of al-Ṣalt ibn Mālik (d. 273 AH), when floods destroyed large areas and the owners of property perished. Their wealth was preserved in *Bayt al-Māl* until hope of identifying heirs was lost. Only then was it transferred to state ownership by the Imam's decree. This indicates that treating wealth as a trust does not, per se, constitute *taghrīq*, but rather falls within the category of unidentified property that might yet be claimed.[50]

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[46] Abū l-Ḥawārī. *Jāmiʿ,* 1/354; as-Sālimī: *Tuḥfah, 250.*
[47] al-Kudamī, *Al-Jāmiʿ Al-Mufīd, 5/125;* al-Khalīlī*, Tamhīd,* 13/461.
[48] al-Kudamī, *Al-Jāmiʿ Al-Mufīd*, 5/126.
[49] Abū l-Ḥawārī, *Jāmiʿ*, 5/174.
[50] as-Sālimī, *Jawhar*, 2/585.

Opinion two: it is to be held until the day of judgment (*ḥashrī*)[51], with no use permitted
According to this view, the wealth of tyrants—even if proven to be unjustly taken—must be preserved without use until its rightful owners are identified. It is thus treated as *ḥashrī* property: wealth that must remain untouched until a just judge rules—either that it be given to the poor or transferred to *Bayt al-Māl*. No benefit may be derived from it unless compelling legal evidence is produced.[52]

Though not supported by an explicit legal rationale, this view likely draws on principles of precaution and the avoidance of unauthorized disposal of another's wealth, analogous to safekeeping a deposit until its legal status is clarified. A key critique of this view is that suspending the use of wealth indefinitely contradicts the general principle that wealth is to be utilized for communal benefit unless there is strong reason to withhold it. If the owner remains unknown and legal ambiguity persists, it is preferable to allocate the wealth toward public welfare rather than leave it dormant.

Opinion three: it belongs to the poor
According to this opinion, wealth taken from a tyrant, with unknown ownership, should be treated like an unclaimed lost item: after an appropriate announcement period, it is given to the poor. Since the rightful owner is unknown and restitution is impossible, its best use lies in benefiting the needy Muslims.[53]

This position finds historical support in the actions of the Imam Ṭālib al-Ḥaqq ʿAbd Allāh ibn Yaḥyā al-Kindī[54], who, upon taking control of Ṣanʿāʾ and discovering vast wealth amassed under, from his point of view, unjust rule, refrained from distributing it to his soldiers or taking it for himself. Instead, he regarded it as wealth of unknown ownership and allocated it to the poor of Ṣanʿāʾ, "out of piety and legal caution", as the sources state.[55]

Although these actions are not explicitly labeled *taghrīq*, the underlying legal reasoning aligns with the doctrine of *taghrīq*—namely, the confiscation of unjust wealth and its

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[51] The term *ḥashrī* indicates an object that is eternal until the Day of Resurrection, like money whose owners are unknown. Scholarly opinions on these properties vary. It is said that it becomes *ḥashrī,* meaning it is owned by no one and is to be given to the poor and becomes part of the public treasury. Al-Khalīlī, *Tamhīd*; also see *Index of Omani Terms (Muʿjam Al-Muṣṭalaḥāt Al-Ibāḍiyyah)*, 14/370; 7/81; 13/105.

[52] al-Kudamī, *Al-Jāmiʿ Al-Mufīd,* 5/126*;* al-Khalīlī, *Tamhīd*, 9/467; as-Sālimī, *Tuḥfah*, 451.

[53] al-Khalīlī, *Tamhīd*, 13/461; as-Sālimī, *Tuḥfah*, 250; al-Ḥārthī, *Khulāṣat Al-Wasāʾil bi-Tartīb al-Masāʾil*, 4/249.

[54] ʿAbd Allāh b. Yaḥyā b. ʿUmar al-Kindī (d. 130 AH), Abū Yaḥyā, famously known as the Seeker of Truth (*ṭālib al-ḥaqq*), was one of the leading figures of the Ibadi school during its founding period. He led a revolution in Yemen in the year 129 AH against the Umayyads, seizing Yemen, Mecca, and Medina; however, the Umayyad state ultimately suppressed his revolution, and he was killed in 130 AH.

[55] Abū l-Ḥawārī. *Jāmiʿ,* 1/89f; al-Sālimī, *Jawhar,* 2/583.

redistribution to public interests when ownership is unidentifiable, under the maxim: "What is unknown in ownership, its path lies with the poor."

Opinion four: it is to be placed in *bayt al-māl* by judicial ruling

This view holds that such wealth becomes part of the public treasury and is at the Imam's disposal for serving the Ummah —whether through stipends or military expenses. Since the rightful owner is unknown, it is redirected to serve the public good. The Imam, as guardian of public welfare, is most entitled to allocate wealth whose original ownership cannot be determined.[56]

Supporters of this view cite historical precedents, such as ʿAlī ibn Abī Ṭālib's confiscation of the wealth of Ṭalḥah and al-Zubair in Basra and his distribution of it among the soldiers.[57] They also refer to ʿUthmān's allocation of al-Hurmuzān's blood money to the treasury, and ʿUmar's various rulings on wealth without heirs.[58]

Incidents of this procedure are numerous in Omani history and well preserved in the literature, among them the confiscation of Banū Nabhān's wealth,[59] the confiscation of the wealth of Banū Rawāḥa by Imam Muhammad ibn Ismāʾīl,[60] the confiscation of Saif ibn Sulṭān II' s wealth by Imam Bi l-ʿArab b. Himyar,[61] all of these were allotted to the public treasury. In addition, we can find this policy reflected in the ruling of al-Muḥaqqiq al-Khalīlī[62] on the properties of listed individuals from the Būsaʾīdis[63] as well as in the ruling of Imam Sālim al-Kharūṣī[64] on his confiscation of the properties of al-Ghashshām.[65] These examples will be explained in detail below.

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[56] Sarḥān b. Saʿīd al-Izkawī, *Kashf Al-Ghummah Al-Jāmiʿ Li-Akhbār Al-Ummah*, ed. Ḥasan Muḥammad ʿAbd Allāh al-Nābūda, 1st print (Beirut: Dār al-Bārūdī, 2006), 2/917; al-Sālimī, *Tuḥfah*, 250, 451.

[57] al-Kudamī, *Al-Jāmiʿ Al-Mufīd,* 5/126*;* as-Sālimī, *Jawhar,* 2/583*;* as-Sālimī, *Tuḥfah*, 451; Muḥammad b. Sālim b. Zāhir b. Badawī b. Jumʿah ar-Ruqaishī**,** *Al-Nūr Al-Wiqād ʿAlā ʿIlm Ar-Rišād* (Muscat: Wizārat at-Turāth al-Qawmī wa th-Thaqāfah, 1984), 90–91.

[58] al-Khalīlī, *Tamhīd*, 13/462.

[59] ash-Shaqṣī, *Minhāj aṭ-Ṭālibīn*, 5/349f; as-Sālimī, *Tuḥfah*, 248f; as-Sālimī*, Jawhar,* 2/585.

[60] as-Sālimī, *Tuḥfah*, 249–255.

[61] as-Sālimī, *Tuḥfah*, 381.

[62] Saʾīd b. Khalfān al-Khalīlī (1226–1287 AH / 1816–1870 CE) was a prominent figure in Oman in the 13th century AH, combining knowledge, religion, and politics. He played a decisive role in the issue of inundation during the era of Imam ʻAzzān b. Qais. See Rashīd b. Sālim al-Būṣāfī, *Ar-Rasa'il Al-Raḍiyah Fī Masa'il al-Ibāḍiyah Fī Ḍaw' Al-Muṣṭalaḥāt Al-Ḥadīthiyah Wa l-Qawā'id al-Uṣuliyyah*, 2nd edition, 2014, 1/37.

[63] Saʿīd b. Khalfān al-Khalīlī, *Ajwibat Al-Muḥaqqiq Al-Khalīlī*, ed. Badr ar-Rahabī, Aḥmad al-Būsaʿīdī et al., 2nd print (2011), 5/52–55; al-Khalīlī, *Tamhīd*, 13/455; as-Sālimī, *Tuḥfah*, 451; al-Izkāwī, *Kashf Al-Ghammah*, 917.

[64] Imam Sālim b. Rāshid al-Kharūṣī (1331 AH – 1339 AH) witnessed strife between the Imamate and the Sultanate to gain control over the local tribes. See al-Siyābī, *Al-Wasṭ Fī t-Tārīkh Al-ʿUmānī*, 202.

[65] as-Sālimī, *Nahḍat Al-A'yān*, 223.

Opinion five: it is used only in case of state need; otherwise, it should be left untouched

Abū Saʿīd al-Kudamī argued that the Imam's disposal of wealth unjustly collected by tyrants depends on the financial condition of the state. If the state is in need, he may utilize the funds for public benefit. However, if the state is wealthy and has no pressing need, it is preferable to refrain from utilizing such wealth out of caution for the rights of people (*ḥuqūq an-nās*).[66]

Once the Imam adopts any of these views based on valid *ijtihād* and scholarly consultation, obedience to his decision becomes obligatory, and the adopted opinion gains the status of legal consensus. As-Sālimī writes: "If the Imam rules according to one of these views, his ruling is binding due to the obligation of obeying the just Imam. That view then attained the status of *ijmāʿ* (consensus)."[67]

IV. Examples of Asset Confiscation (*Taghrīq*) in Omani History

Asset confiscation (*taghrīq*) constituted a juristic mechanism for recovering and securing wealth in situations involving injustice. It was practiced by Omani imams, scholars, and judges in various historical cases and legal incidents across different contexts. This study presents selected models of such applications, briefly outlining their juristic foundations and historical contexts.

Despite the deep-rooted nature of *taghrīq* in the Ibadi school of thought, certain practical applications were not without points of contention and scholarly disagreement, as will be shown—particularly in cases where the circumstances were ambiguous, where proof of wrongful appropriation (*ghaṣb*) was lacking, or where disputes arose over unknown ownership or the fate of the misappropriated wealth. These disagreements were reflected in various juristic responses and biographical accounts of scholars who either witnessed or later analyzed such events. This reflects the diversity of juristic reasoning regarding the application of *taghrīq* and the differing views on its conditions and limits.

1. The confiscation of the Banū Nabhān's wealth during the reign of Imam ʿUmar b. al-Khaṭṭāb al-Kharūṣī (d. 887 AH)[68]

In 887 AH, during the rule of Imam ʿUmar ibn al-Khaṭṭāb al-Kharūṣī, the assets of the Banū Nabhān[69] were subject to *taghrīq* following the overthrow of Sultan Sulaymān b.

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[66] al-Kudamī, *Al-Jāmiʿ Al-Mufīd,* 5/125.

[67] as-Sālimī, *Tuḥfah*, 4.

[68] ʿUmar b. al-Khaṭṭāb al-Kharūṣī took over the Imamate in 885 AH. In the same year of appointment, Sulaimān ibn Sulaimān al-Nabhānī revolted and defeated him. After victory over Sulaimān al-Nabhānī, he declared their wealth to be forfeited in 887 AH. He died in Nizwa and was buried there, most likely in 894 AH. See as-Siyābī, *Al-Wasṭ*, 116.

[69] Although most jurisprudential and historical sources described the Banū Nabhān – especially in the later years of their rule – as tyrannical and despotic, which served as the basis for the judgment to confiscate

Sulaymān al-Nabhānī. After the Imam convened with Omani scholars and judges to examine the injustices committed by the Nabhanis and their unlawful appropriation of wealth, it was resolved—due to the prevalence of crimes, intermingling of funds, and the anonymity of their rightful owners—that these assets be placed into the public treasury for use in state affairs, as they were *deemed wealth of unknown ownership* (*al-māl al-majhūl al-rabb*).

This judgment was documented by a group of jurists and is considered a notable application of the legal principle of *taghrīq* to ensure compensation for misappropriated levies. A judicial assembly was convened under the supervision of Imam ʿUmar b. al-Khaṭṭāb and presided over by the Chief of Judges, Shaikh Muḥammad ibn Sulaimān b. Aḥmad ibn Mufarraj[70], with the attendance of Omani scholars and judges. They investigated the transgressions of the Nabhān family and the unlawful acquisition of public wealth. Due to the multitude of complaints, overlapping claims, and unknown ownership, the council ruled that all assets held by the Nabhān lineage—from Sultan al-Muẓaffar ibn Sulaimān ibn al-Muẓaffar ibn Nabhān to his descendants Sulaimān ibn Sulaimān and Ḥussām ibn Sulaimān—be permanently placed in *Bayt al-Māl*, as endowments for the public good.[71]

Historical sources documented the judicial proceedings as follows: The Chief Judge appointed an advocate to represent the victims of the Nabhanis' injustices and another to represent the Nabhani rulers. A judge presided over the trial. Muḥammad ibn ʿUmar[72] accepted to represent the aggrieved people of Oman—those present and absent, young and old, male and female—leading to the ruling that the wealth be rightfully transferred to those wronged, even though their identities and entitlements were unknown. As a

their wealth, a close examination of their historical narrative shows that their state lasted about five centuries, interspersed with varying periods of justice and oppression. Historians such as Ibn Battuta and Al-Sitāli pointed out some of their good traits, and researchers warned against generalizing judgments over the entire period of the Nabhān state. It can be inferred from this that the ruling to confiscate was not directed at the Banū Nabhān as individuals but in terms of fulfilling the conditions of oppression and usurpation regarding the wealth involved in the ruling, without a comprehensive indictment of all members of the Nabhani state or their periods of rule. See as-Siyabi, *Al-Wasṭ*, 104–109.

[70] A famous Omani scholar of the second half of the ninth century AH; see al-Khalīlī, *Tamhīd*, 14/219; 13/472.

[71] ash-Shaqṣī, *Minhāj aṭ-Ṭālibīn*, 5/349; al-Izkawī, *Kashf al-Ghammah*, 917; as-Sālimī, *Tuḥfah*, 248; as-Siyābī, *ʿUmān ʿAbra t-Tārikh*, 2/22; as-Siyābī, *Al-Wasṭ*, 116–118.

[72] It is noted in the document about the confiscation of the funds of the Banū Nabhān that there is an overlap between some names, which may mislead into thinking that different personalities are conflated. *Tuḥfat al-Aʿyān* identifies the judge as Aḥmad b. Ṣāliḥ b. Muḥammad b. ʿUmar, the agent of the wronged party as Muḥammad b. ʿAmr b. Aḥmad, and Muḥammad b. ʿUmar b. Muḥammad as the one accepting the ruling. This highlights the difference in the personalities of Muḥammad b. ʿAmr b. Aḥmad and Muḥammad b. ʿUmar b. Muḥammad, thus avoiding confusion in historical and jurisprudential issues.

result, all unidentifiable assets were directed to the poor.[73] The ruling explicitly stated that anyone who could establish their rightful claim with valid evidence would be granted their portion. However, assets without identifiable owners were to be distributed to the poor, managed by the just Imam, who is juristically entitled to do so. This judgment was documented by the jurist Muḥammad ibn ʿAlī ibn ʿAbd al-Bāqī[74], and its text included all forms of property—land, homes, weapons, furniture, produce, sugar, palm trees, and water rights. The ruling emphasized that this transfer was valid and binding, and whoever objected after hearing the judgment bore the sin of objection, as "Allah is All-Hearing, All-Knowing."[75]

Scholarly consensus in Oman during Imam ʿUmar ibn al-Khaṭṭāb al-Kharūṣī's time supported the legitimacy of the *taghrīq* of the Banū Nabhān's wealth after determining their numerous crimes—bloodshed, usurpation, and wrongful wealth accumulation. The mixture of claims and the impossibility of restitution to rightful owners led scholars such as ʿAbd Allāh ibn Midād[76], after consultation, to affirm that such untraceable wealth be placed in *Bayt al-Māl*, with the just Imam authorized to distribute it in public interest. his agreement was recorded and witnessed by several jurists, as noted by ash-Shaqṣī, who described the scholars of the time as "virtuous and erudite."[77] Historians preserved the ruling verbatim in their chronicles.[78]

2. Imam Muḥammad b. Ismāʿīl's[79] ruling on the confiscation of the Banū Rawāḥa's wealth

[73] as-Sālimī, *Tuḥfah*, 249; al-Siyābī, *ʿUmān ʿAbra t-Tārikh*, 3/88–91.

[74] Muḥammad ibn ʿAlī ibn ʿAbd al-Bāqī (alive in 906 AH) was a jurist and literary figure from Al-ʿAqr in Nizwa. He lived in the eighth and ninth centuries AH, excelling in jurisprudence, the principles of religion, and literature. He studied under the prominent scholars of his time. He was a contemporary of the Imams ʿUmar ibn al-Khaṭṭāb al-Kharūsī, Muḥammad ibn Sulaimān al-Bahlawī, and Muḥammad ibn Ismāʿīl al-Ḥaḍarī, and contributed to clarifying their rulings, including the ruling on the confiscation of the properties of the Nabhani and Banū Rawāḥa tribes. He passed away around 906 AH. Saif ibn Ḥamūd al-Baṭṭāshī, *Itḥāf Al-Aʿyān Fi Tārikh Baʿḍ ʿUlamāʾ ʿUmān*, 2nd ed. (Muscat: Office of the Royal Adviser for Religious and Historical Affairs, 2004), 2/139–154.

[75] ash-Shaqṣī, *Minhāj aṭ-Ṭālibīn*, 5/349f.

[76] ʿAbdullāh b. Midād al-Naʿābī (d. 917 AH) was one of the prominent scholars of Oman in the second half of the ninth century AH. Among his notable jurisprudential opinions was his support for Imam ʿUmar ibn al-Khaṭṭāb al-Kharūṣī's ruling to confiscate the wealth of the Banū Nabhān in 887 AH, which had historical and legal implications. Al-Baṭṭāshī, *Itḥāf Al-Aʿyān*, 2/67–69.

[77] ash-Shaqṣī, *Minhāj aṭ-Ṭālibīn*, 5/352.

[78] ash-Shaqṣī, *Minhāj aṭ-Ṭālibīn*, 5/349; as-Siyābī, *ʿUmān ʿAbra t-Tārikh*, 2/220; 3/110–115.

[79] Imam Muḥammad b. Ismāʿīl al-Ḥāḍirī (d. 942 AH). He received the pledge of leadership after he overthrew the Nabhani ruler Sulaimān b. Sulaimān b. Mufaḍḍal in 906 AH / 1500 CE. Al-Baṭṭāshī, *Itḥāf Al-Aʿyān,* 1/161.

Imam Muḥammad ibn Ismāʿīl consulted Shaikh Aḥmad ibn Ṣāliḥ b. ʿUmar regarding the legitimacy of seizing the Nabhanis' assets and the jurisprudential basis for confiscation. The later replied that the scholars of the time had examined the matter and found no means of returning the assets due to unknown ownership and widespread injustices. He cited the established legal maxim: "Any wealth with an unknown owner belongs to the poor," and that "the Imam has priority over all property that reverts to the poor." Accordingly, *taghrīq* was sanctioned and executed with consensus from the scholars of the time, without any known objections.[80]

> In his response, Aḥmad ibn Ṣāliḥ authorized the Imam to enforce *taghrīq*, stating:
> "I have permitted the aforementioned Imam—may God strengthen him—to seize these assets, following the precedent of earlier righteous and devout scholars. No one may object to his doing so, for he follows the judgments of previous Imams and scholars. Let no one criticize him, and peace be upon those who follow guidance."[81]

Subsequently, Imam Muḥammad ibn Ismāʿīl ruled for the confiscation of the Banū Rawāḥa's assets, as they had allied with the Nabhani rulers in committing injustices and unlawfully acquiring wealth. The ruling, affirmed by Omani scholars, was issued on the 3rd of Shaʿbān, 906 AH.[82] The incident is also recorded in the biography of Shaikh Abū Ghassān ibn Ward ibn Abī Ghassān, a prominent 10th-century scholar, who upheld the ruling as a legitimate application of *taghrīq* in response to the Banū Rawāḥa's complicity in systemic injustices.[83]

3. Confiscation by Imam Bilʿarab b. Ḥimyar of the assets of Imam Saif b. Sulṭān, and scholarly objection

Historical sources mention the confiscation of Imam Saif b. Sulṭān al-Yaʿrubī II's assets during political conflict and accusations of oppression. Though the precise date of the ruling is uncertain, correspondence between Imam Bilʿarab b. Ḥimyar and the elders of Banū Kharūṣ suggests it occurred during his second term as Imam, in 1157 AH / 1744 CE.[84]

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[80] as-Sālimī, *Tuḥfah*, 249f; as-Siyābī, *Al-Wasṭ*,123f.
[81] ash-Shaqṣī, *Minhāj aṭ-Ṭālibin*, 5/351–353; al-Sālimī, *Tuḥfah*, 255.
[82] as-Sālimī, *Tuḥfah*, 1/379; as-Siyābī, *ʿUmān ʿAbra t-Tārikh*, 3/98.
[83] as-Sālimī, *Tuḥfah*, 1/330; al-Baṭṭāshī, *Itḥāf Al-Aʿyān*, 2/110.
[84] as-Sālimī, *Tuḥfah*, 381; al-Siyābī, *ʿUmān ʿAbra t-Tarikh*, 3/308; al-Siyābī, *Al-Wasṭ*, 164, al-Sa'dī, *Niẓām al-Taghriq*, 281.

Despite implementing the ruling, some tribal leaders from Banū Kharūṣ objected to the decision, appealing to the Imam's sense of piety and justice, urging him to overlook the matter.[85] Imam Bilʿarab refused the appeal, insisting on the legitimacy of the *taghrīq*.[86]

Imam Bilʿarab was later deposed, after being accused of straying from proper governance. The people of influence convened and appointed another in his place. However, he resisted the decision and fought until he was killed in the region of Farq, today a suburb of Nizwa. Aḥmad ibn Saʿīd then entered Nizwā and assumed power in 1167 AH.[87]

4. Confiscation of the assets of certain members of the Al-Būsaʿīd[88] and the people of Oman during the reign of Imam ʿAzzān ibn Qais[89]

Among the most notable historical applications of the principle of *taghrīq* (confiscation), as recognized within Ibadi jurisprudence, is the ruling issued by Imam ʿAzzān ibn Qais al-Būsaʿīdī concerning the assets left behind by several sultans and prominent figures of the Al-Būsaʿīd state. This began with Imam Aḥmad ibn Saʿīd and his sons, including Saʿūd ibn ʿAlī ibn Saif ibn Aḥmad ibn Saʿīd al-Būsaʿīdī, Hilāl ibn Muḥammad ibn Aḥmad al-Būsaʿīdī, and Sultan Saʿīd ibn Sulṭān ibn Aḥmad ibn Saʿīd al-Būsaʿīdī. The confiscation extended to include several men and women from the ruling family, such as Sayyida ʿAzza bint Saif, wife of Saʿīd ibn Sulṭān.

Imam ʿAzzān ruled—based on the testimony of both Saʿīd ibn Khalfān al-Khalīlī and Ṣāliḥ ibn ʿAlī al-Ḥārthī—that all of these assets were to be transferred to the public treasury, on the grounds that they had been acquired through unjust taxation and acts of oppression. The owners were either unknown or lacked established legal entitlement to the wealth. Therefore, the assets were deemed fully consumed by injustice and were to be restored to the Muslim community. Imam ʿAzzān ibn Qais personally documented this ruling in his own handwriting.[90]

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[85] as-Sālimī, *Tuḥfah*, 381f.

[86] as-Sālimī, *Tuḥfah*, 382f.

[87] as-Sālimī, *Tuḥfah*, 383–386.

[88] For reasons of space restrictions, not all 14 personalities mentioned in the historical documents will be referred here. For details see al-Khalīlī, *Tamhīd*, 9/361–365.

[89] 'Azzān ibn Qais ibn 'Azzān ibn Qais ibn Aḥmad ibn Sa'īd Al-Būsa'īdī (d. 1287 AH/1870 CE) was appointed as the Imam in Muscat after the emergence of Sultan Thuwainī in 1285 AH. He faced an uprising led by Turkī b. Sa'īd b. Sulṭān, who gathered a large force against him, and was eventually killed. His Imamate was short lived with two years and four months. See Khayr al-Dīn al-Ziriklī, *Al-Aʿlām: Qāmūs Tarājim Li-Ashhar Ar-Rijāl Wa-n-Nisāʾ Min Al-ʿArab Wa-l-Mustaʿribīn Wa-l-Mustashriqin*, 15th edition (Beirut: Dār al-ʿIlm li-l-Malāyīn, 2002), 4/228.

[90] al-Khalīlī, *Ajwibat*, 5/52–55; as-Sālimī, *Tuḥfah*, 450f, 470; as-Siyābī, *Al-Wasṭ*, 189; Ḥusain ʿUbaid Ghānim Ghubāsh, *ʿUmān: Ad-Dimūqrāṭiyyah Al-Islāmiyyah – Taqālid Al-Imāmah Wa-l-Tārīkh Al-Siyāsī Al-Ḥadīth*, 1st edition (Beirut: Dār al-Jadīd, 1997), 222.

5. Applications of *taghrīq* during the imamate of Imam Sālim al-Kharūṣī

During the imamate of Sālim ibn Rāshid al-Kharūṣī (1331–1334 AH), rulings for the confiscation of the wealth of tyrants and their collaborators were repeatedly issued. These assets were deemed unlawfully acquired and irrecoverable by their rightful owners. Among the most prominent incidents was the *taghrīq* of the assets of Sayyid Muḥammad ibn Aḥmad al-Ghashshām and Shaikh Rāshid ibn ʻAzīz al-Khuṣaybī, after it was established that they had aided oppressive rulers and their wealth was thoroughly entangled in acts of injustice. This ruling was endorsed by scholars, including Shaikh ʻĀmir ibn Khamīs al-Mālikī (d.1346 AH), who defended it in his well-known *urjūzat al-taghrīq*[91]. The ruling also extended to the wealth of Prince Saif ibn Ḥamad al-Būsaʿīdī, who committed suicide following his defeat. The renowned scholar Nūr ad-Dīn as-Sālimī judged that his assets were *ṣāfiya* and should be placed in the public treasury. Similarly, the assets of Sayyid Muḥammad ibn Hilāl al-Būsaʿīdī were confiscated following his leadership of a campaign of corruption and unrest in the regions of al-Ṭaw and Wādī al-Maʿāwil.

Additionally, the assets of Sulaymān ibn ʻAbd Allāh al-Maḥrūqī, known as Ibn Shaykha, were subject to confiscation due to his accumulation of wealth through usury and oppressive practices. This ruling was upheld by Imam Sālim al-Kharūṣī and explicitly referenced by Shaikh al-Mālikī in his poetic work. All of these rulings were issued with the objective of eliminating injustice and restituting people's economic rights.[92]

V. Conclusion

At the conclusion of this research, it becomes clear that the issue of confiscating unjust wealth represents one of the recognized jurisprudential mechanisms in Ibadi jurisprudence to ensure people's rights, protect public funds, and rectify injustices when it is impossible to return them to their rightful owners. Contrary to the limited attention it has received in modern scholarship, the paper establishes that *taghrīq* is both theoretically elaborated in fiqh literature and historically implemented in governance practice.

A central finding is that *taghrīq* functions as a legal tool for restoring economic justice in cases where wealth has been acquired through political power, oppression, or unjust taxation. It is especially applicable when individual restitution is impossible due to the commingling of assets, loss of ownership records, or passage of time. In such cases, confiscated wealth is redirected to the public treasury (*Bayt al-Māl*) or distributed for communal welfare.

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[91] as-Sa'di, *Niẓām At-Taghrīq*, 275.

[92] as-Sālimī, *Nahḍat Al-A'yān Bi-Hurriyat 'Umān* (Beirut: Dār al-Jail, 1998), 217, 242.

The research clarifies that Ibadi jurists distinguish *taghrīq* from related concepts such as *ghaṣb* (usurpation) and wealth of unknown ownership, while also recognizing areas of overlap. *Taghrīq* specifically addresses systemic, politically rooted economic injustice, particularly involving rulers or their agents (often categorized as *jabbār*, i.e., illegitimate or oppressive authorities). This reflects a broader Ibadi concern with the legitimacy of political authority and financial accountability.

Another major finding is the existence of strict legal conditions governing the application of *taghrīq*, which prevent arbitrary confiscation. These include verified and widespread injustice, inability to identify rightful owners, scholarly validation and formal authorization by a just Imam. This procedural framework highlights that *taghrīq* is not merely punitive but is a regulated judicial process grounded in legal reasoning (*ijtihād*). The study further identifies divergent juristic opinions regarding the disposal of confiscated wealth. While scholars agree on returning identifiable property to its rightful owners, opinions differ when ownership is unknown. Several options include holding funds in trust, allocating them to the poor, depositing them in *Bayt al-Māl* for public use, or restricting their use based on state necessity. Despite these differences, the Imam's final ruling—when based on scholarly consultation—is considered binding and authoritative.

Importantly, the paper substantiates its theoretical analysis with historical case studies from Oman, showing that *taghrīq* was repeatedly applied across different periods. These cases confirm that the doctrine was not abstract but actively shaped economic governance, particularly in periods of political transition or after the removal of oppressive regimes. However, the study also notes instances of scholarly disagreement, indicating that the application could be contested depending on the clarity of the evidence and the political context. The research fills a significant gap in Islamic legal studies by highlighting the Ibadi contribution to public financial law and mechanisms of accountability, arguing that *taghrīq* represents a sophisticated model for addressing corruption and restoring rights within an Islamic legal framework.

The researchers recommend expanding the scope of comparative study with other schools of thought to open new horizons in the jurisprudence of Islamic financial policies.

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