

**ISLAMIC FISCAL POLICY AND SUSTAINABLE
DEVELOPMENT IN NIGERIA: AN EXPOSITORY
ASSESSMENT OF THE ABBASID CALIPHATE**

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Abstract: *Islam is a driven religion that has well-defined values and principles on fiscal policies enshrined in Qur'an and Sunnah of the Prophet (peace be upon him). Consequently, Nigeria is a developing country that lacks well-structured fiscal policies that will enable it harness ways of generating income less to execute project that will improve the standard of life and living of its people. In this paper, an attempt is made through analytical method to assess the Islamic fiscal policies used by the Abbasid dynasty in lifting up the standard of life of their people and to ensure that sustainable development is achieved. Nigeria, as a developing country, which finds it hard to turn its human and natural resources into a progressive platform to establish social justice that will lead to sustainable development. The paper, therefore, suggested that if Nigeria can use such fiscal policies as that of the Abbasid dynasty, wisely and judiciously, will truly achieve sustainable development.*

Key words: Fiscal policy, sustainable development, Abbasid Caliphate, Expository.

Research Area: Islamic Studies

Paper Type: Conceptual Paper

1. INTRODUCTION

Fiscal policy is anything connected with government or public money especially taxes; it is that part of government policy which is connected with raising revenue and the pattern of expenditure. Its aim is to achieve the best possible result in terms of desire economic objectives. (Bulama, 2000). Well organized and executed fiscal policy enable governments to generate revenue that will be used in stabilizing the economy, to curb inflation, reduce unemployment, having money in circulation and improve standard of living of its people.

The Abbasid Caliphate was one of the Muslim ruling dynasties that governed the Muslim world after the demised of Prophet Muhammad (peace be upon him), after the leadership of the rightly guided Caliphs and before the ascendancy of the Umayyad dynasty to the caliphate. The Abbasid caliphate expanded Islamic territory to Europe, Asia, and Africa and brought great innovations and development in science, trade, technology, and governance. Their fiscal policy is believed to be one of the best ever because they were able to strategize their revenue generation which aided them to have a smooth ruling of the powerful and large

Consequently, Nigeria is one of the developing countries and as such is a monolithic economic system that depend solely on one product, with petroleum as her largest source of revenue which for a long time after gaining independence had retard it development due to crisis and politics in the oil industry. It is on this background that this paper explores the fiscal policy of the Abbasid dynasty so that if borrowed and utilized properly will serve as means for sustainable development in Nigeria.

2. CONCEPT OF FISCAL POLICY

Fiscal policy is the means by which a government adjusts its spending levels and tax rate to monitor and influence the nation's economy. Fiscal policy is the sister strategy of monetary through which a central bank influences a nation's money supply. Fiscal policy is used in various combinations to direct a country's economic goals (Reem 2017).

John Keynes pointed that government can influence macroeconomic productivity by increasing or decreasing tax levels and public spending. This in turn curbs inflation, increases employment and maintains a healthy value of money. Fiscal policy therefore, is important to the economy a nation by pumping money into the economy, decreasing taxation, increasing government spending, reduces the rate of unemployment, rekindle businesses and turns economy to an active one (Athamina 1988).

3. FISCAL POLICY IN AN ISLAMIC ECONOMY

Islamic state is an ideological state which serves as mechanism for implementing the laws of Qur'an and *Sunnah* of Prophet Muhammad (peace be upon him) (Bulama 2000). In Islamic state, the government follows *Shari'ah* as the supreme law and all other laws and policies are derived in the light of Islamic laws. The state, its government, and the people abide by the laws set not just by the government but by Islam. (Zeesha 2015). The Islamic economic system is based on the Islamic law which governs all aspects of human life, the ethics and economics are not only compatible but also inseparable in an ideal Islamic system. The Islamic economic system is based on individual freedom, state intervention and voluntary action expected from Muslims. The fiscal policy in the Islamic state is based on general direction as laid down in the Qur'an and *Sunnah* of the Prophet (peace be upon Him). It is discussed within the general framework of equal dignity, brotherhood, Islamic equity, social justice, private interest and overall economic development. What differentiates Islamic economic system with

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the conventional one is the value system of Qur'an and *Sunnah* which directs the nation, individual and state policies. (Al Hassan 2002).

3.1 Objectives of Fiscal Policy in an Islamic Economy

Fiscal policy in an Islamic economy is set to achieve the same objectives as in non-Islamic economy. It is a product the grand objective of *Shari'ah* where it determines to ensure economic stability, growth and equal distribution of wealth among citizenry as embodied in the Islamic laws (Ziauddin, Munawar, and Khan, 2017).

Islam establishes a higher degree of economic equality and social justice through an established principles and laws. Chiefly among them is the basic principle that "wealth should not be permitted to circulate amongst the wealthy only". This is clearly stated in the Qur'an. This makes it imperative that the economic system should be such that can provide for all able members of society a fair equal opportunity to secure a decent life and satisfy their basic needs with honour and respect thereby sharing honourably in the national wealth through honest labour and sincere achievement. The system should also ensure that weak and disabled persons can secure economic life honourably, (Ziauddin, Munawar, and Khan, 2017).

Thus, Islam prohibits the payment of interest in whatever form and emphasizes that it should never be manipulated in order to achieve equilibrium in the money market (that is, between the supply of and demand for money). Hence, the Islamic authorities must find an alternative tool to achieve this equilibrium. This alternative tool is the rate of dues on idle cash. These dues are kinds of taxes which would naturally fall within the scope of fiscal policy. Economic dues are the basic tools of discretionary fiscal policy in Islamic economies. It follows that Islamic economies would use fiscal policy in achieving equilibrium in the money market. (Ziauddin, Munawar, and Khan, 2017).

In an Islamic economy, the whole idea of a fiscal policy is that the authority of the day should be committed to assist less- privileged and weak within the society by protecting and supporting the well-to-do therein. Thus, government expenditure should be devoted to activities that will improve the standard of living of the people in general through execution of ideal policies that will automatically improve their standard of living in all ramifications (Ziauddin, Munawar, and Khan, 2017).

4. THE ABBASID CALIPHATE: ORIGIN AND DEVELOPMENT

The Abbasid caliphate was the third Islamic caliphate to succeed after the demise of the Prophet (peace be upon him). The Abbasid dynasty descended from the Prophet's uncle, Abbas

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Ibn Abd al-Muttalib (566-653 CE) from whom the dynasty takes its name. They ruled as caliphs for most of their period from their first capital in Damascus and later moved to Baghdad in the modern-day Iraq after assuming mantle of authority in 132 A.H / 750CE.

The Abbasid caliphs who were Arabs from the Banu Hashim clan claimed to be the true successors of Prophet Muhammad (peace be upon Him) in replacing the Umayyad, the descendants of Banu Umayyad, by virtue of their bloodline to the Prophet (peace be upon him). The Abbasids also distinguished themselves from the Umayyads by virtue of their moral characters and administration in general. The Abbasids' revolt, which resulted to the fall of the Umayyad leadership, was supported largely by Arabs, mainly the aggrieved settlers of Marwa with the addition of the Yemeni faction and their *Mawali* who were the non-Arab Muslims.

The Abbasid leadership had to work hard in the last half of the 8th century (750-800 CE) under several competent of their caliphs and their Viziers to overcome the political challenges created by the far-flung nature of the Empire and the limited communication links across it and implemented viable administrative measures needed to keep orders. It was during the early period of this dynasty and particularly during the reigns of Al-Mansur, Harun Al - Rashid, and Al Ma'amun, that reputation and power of the dynasty was established. The Abbasid historical period lasting to the Mongol conquest of Baghdad in 1258 CE is considered as very important in the history of Islam.

The Abbasids were influenced by the Qur'an and prophetic teachings on the value of knowledge. During this period, the Muslim world became an intellectual center for science, philosophy, medicine, technology, architecture, pottery, literature and education among others. The Abbasids championed the cause of knowledge and established the house of wisdom (*Dar al-Hikmah*) in Baghdad where both Muslims and non-Muslims scholars sought to translate and gather all world's knowledge into Arabic. Most importantly, the Abbasids made the caliphate a hub of commerce that made business activities flourished, people from China and Europe came to the caliphate to trade and work in industries. The caliphate implemented an excellent fiscal policy that enable it generated money to govern the vast caliphate where welfare of the people was the highest priority. The developed Agriculture, mining, maritime, technology, military expeditions, land taxes and *Jizya* in order to improve the government revenue and provided security and enhanced governance.

4.1 The Abbasids' Fiscal Policies: An Assessment

Based on the above presentation, the Abbasids caliphate tried to maintain the Islamic values in its leadership and as such most of its fiscal policies were built on Islam tenets. The following are the fiscal policies of the Abbasids caliphate which enabled them to generate revenue and run the Islamic state

4.1.1 Zakah (Alms)

Zakah is one of the five pillars of Islam. It means giving out a little portion from Muslim's wealth that has reached *Nisab* to some selected people. *Zakah* is given on farm products, cash, animal, and mineral resources in order to alleviate poverty and ensure brotherhood in Islam. The Prophet (peace be upon him) was reported saying: "Islam is built on five pillars; the acknowledgment that there is no deity, but Allah and Muhammad is His messenger, the performance of prayer, the giving of *Zakah* (alms), the fasting of the month of Ramadan and the performance of pilgrimage".

The Abbasid caliphate was very strict in the collection and distribution of *Zakah*. In every region under their leadership, governors were ordered to collect *Zakah*. The *Zakah* collected was divided into three, one part, was to be sent to the central leadership in Baghdad, while the remaining parts were distributed according to Islamic injunction. The system of administration of the institution of *Zakah* used by the Abbasid caliphate enabled it to stabilize the economy. This had made it possible for the caliphate to narrow down the gap between the rich and the poor and facilitated easy flow and circulation of money within all the strata of the society, it also gave availability of food and employment that automatically ensured social security to life and property in the caliphate (Finer 1999).

4.1.2 Agriculture

Despite the fact that some parts of the Abbasid territories were in the desert with no much rainfall, the leadership was able to utilize the swampy areas near Persia, Yemen, and East of China and used the opportunity to boost the cultivation of food like barley, wheat and date. The caliphate also promoted keeping and rearing of animals ranging from horses, sheep, goat, and birds. Farm products were produced from different parts of the caliphate with rearing of edible and inedible animals that had helped people to have food in their homes which ensured

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food security. Extra food and animals were taken to markets to generate income for individuals thereby reducing the rate of poverty, insecurity and above all it provided job to teeming people in the caliphate (Abbot 1946).

In addition to this, Animals, hides and skin and cotton were exported from the caliphate to China and parts of the world. Raw materials were supplied and used in making glass and pottery. This increased the government revenue and it the opportunity to work in areas that indelibly improve that life standard of people living under the caliphate (Abbot 1946).

4.1.3 Tax System

Collecting revenues from the above-mentioned system was not the only means of generating revenue adopted during the Abbasids period. The taxation included the collection *Zakah*, *Jizyah* from the non-Muslims and tax for landowners. The *Zakah* was collected and distributed in the same town without taking it down to the central government; while *al-Jizyah* was imposed on healthy non-Muslim men citizens only. During the Abbasids, *Al-Jizyah* was fixed at the rate of 48 dirhams per year for the rich, 24 for the middle class and 12 for the labourers. Lands were divided into two: *al-'Ushr* and *al-Kharaj*, that all Arabs' lands, non-Arab Muslims' lands, and non-Arabs' lands distributed among the conquerors were categorized under *al-'Ushr*; and those lands which were conquered by force from the non-Arabs and were left by the conquerors became *al-Kharaj* lands. Under this period, the collection of taxes was left in the hands of contractors to return a fixed sum of money. This caused various kinds of threats since it had led to unauthorized exactions by the contractors (Husaini, 1968).

The *Zakah* was imposed on gold, silver, herds, and other forms of property which were able to be augmented through natural increase or by investment. Money collected was distributed from the central treasury to the poor, the stranger, the orphan, slaves and captives, and volunteers for the holy war. The revenue collected from other sources of public income was used by the caliph among other things to include paying the troops, maintenance of mosques, construction of roads and bridges for the general benefit of the Muslim community (Hitti, 1970).

As for the *Jizya*, is a head tax on non-Muslim, a non-Muslim adult (excluding children, women and old persons) living in Islamic state was liable to pay a tax in lieu of the protection and security provided to him. The non-Muslims were exempted from military service and were free to retain their knowledge. Allah says in the Qur'an:

Fight against those who believe not in Allah, nor in the last Day, nor forbid that which was forbidden by Allah and His messenger and those who acknowledge not the religion of truth (Islam) among the people of the scripture until they pay *Jizya* with willing submission, and feel themselves subdued (Q9:29).

Although, the Abbasid caliphate was tactical not to use force in collecting *jizya* from the non-Muslims, because they needed their support in times of war and security. Based on this importance, *Jizya* was part of the fiscal policy of the Abbasid caliphate, and for that, *Diwan* (Tax collectors) were posted to different regions to collect tax which was mainly used in building infrastructure and sponsoring military expeditions for proper security.

4.1.4 Trade and Commerce

As the capital of one of the world's greatest empires at the time, Baghdad during the Abbasid dynasty quickly became economic capital of the world. The caliphate raised revenue mainly through taxes and military expeditions. However, it was trade that played the most important role in the prosperity of the empire and its residents. The caliphate encouraged people to engage in business, the market in Baghdad sold numerous goods from China, Russia, parts of Africa and Europe. For that reason, Baghdad was built in such a way that every occupation had its own market or street in the city, enabling buyers and sellers to interact efficiently. Canfield (2002) reported that Baghdad was the first place after China to produce and sell large quantities of paper, which indicate the presence of mill industry. He added that Baghdad was also the cradle of modern day financial institutions and services such as banks and market for exchange of currency. The Abbasid caliphate provided enabling environment for business to flourish and this made the economy to be strong.

4.1.5 Long-Distance Trade, Banking and Coinage Systems

Long-distance trade was an important aspect in the Abbasid economy. They controlled the area extending eastward to India and China, and to westward to Morocco and Umayyad Spain. The movement of products and goods was safeguarded by the political unity of the Abbasid dynasty and the effectiveness of Arabic language. The trade mainly moved by sea, and the rest of it was done by caravans of pack animals (Sitemason, n.d.).

The commercial economy of the Abbasids was stimulated by banking system, which was conducted on a much larger scale of business and a more extensive range of services in

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the Abbasid Empire. The banks lent money to entrepreneurs and at the same time acted as brokers for investments and currency exchange. The use of letter of credit (check) was adopted. Multiple branches were established where the merchants could draw letters of credit in one city and cash them in another so that it would be convenient for them to settle accounts with distant business partners without having to deal in cash. Abbasid entrepreneurs preferred to invest their resources in groups instead of solo ventures so that they could distribute the risks and absorb losses easier. Long-distance trade was established due to the improved transportation system that later expanded banking services and refined techniques of business organization (Bentley and Ziegler, 2003).

During the Abbasid era, a uniform coinage system was implemented to ensure a more convenient trading system. When the capital of the Abbasid dynasty was moved to Baghdad by al-Mansur, the gold mint was moved to the new capital. The period was when the silver coins or *dirham* were minted with the names of influential person. Caliph Harun ar-Rashid, minted dinars with the names of the Egyptian governors, and this period witnessed at least two active mints in the empire, both in Baghdad and Egypt. Al-Ma'moun attempted to do experiment with different kinds of coins. He managed to improve the appearance of the coins with his highly developed sense of art, and the design continued to be used for several succeeding centuries (Ali, 2004).

4.1.6 Industrialization

Apart from booming business activities in the Abbasid caliphate that enhanced growth of the economy, there was establishment of industries. The caliphate later came to be recognized as a centre of quality glassware and crystal. The 9th century marked the emergence of places like Samarra, which were famous producing different styles of glasses. The types of objects made were bottles, flasks, roses, and cups for domestic use. Glasses were decorated with different colours and sold even outside the caliphate especially central and West Africa. Painting, pottery, and paper industries were established in Baghdad and Samarra to produce paint of different colours, pot of different sizes and papers for writing Qur'anic verses, *Hadith*, Arabic and other world languages. Canfield (2002) said that these industries employed many people. It created market, locally and internationally, and it enhanced the flow of money in circulation and the leadership also had enough revenue to run the Islamic state.

4.1.7 Technology

Technology was another source of revenue used by the Abbasid caliphate to steer a vibrant fiscal policy. The Islamic paper makers derived assembly-line methods of an offhand copying manuscripts to turn out editions far larger than anyone available in the Europe than it was Islam state and the rest part of the world.

Added to this, the knowledge of gunpowder was also transmitted from China via Islamic caliphate where the formulas for pure potassium nitrate, most effective explosive gunpowder, were first developed. The maritime industry is another area the Abbasid made development in technology which fetched revenue for the caliphate. Navigation system was highly developed which greatly helped sailors to sail across oceans rather than skirt along the coast. This enabled Arab's ship to convey Arab merchants and their goods across the Indian Ocean. All these inputs and development in technology brought more revenue to the Abbasid caliphate.

4.1.8 *Ghanimah* (Booty of War)

The military under the Abbasid caliphate was very strong. They used this force for both political and religious gains. *Da'wah* expeditions were carried out to areas where the existence of Islam could be a development to the caliphate or those areas the pauses threat to the security of the Muslims. Therefore, the properties obtained after victory in those expeditions were the *Ghanimah* used by the caliphate to improve the standard of life of people, as one-fifth of the entire proceeds are for the benefits of the caliphate and four-fifth would be distributed among the army that fought in the war. Allah says in the Qur'an:

And knows that whatever of the war booty that you may gain, verily one fifth (1/5) of it is assigned to Allah and to His messenger and to the near relatives of the messenger. (Q 8:41).

The *Ghanimah* was shared among Muslims who fought in different wars in the course of propagating Islam. This enriched the Muslims and each was able to take care of his immediate and extended families and it increases their purchasing power. This had indeed improved the standard of living of the Muslims and reduced poverty and over-dependence among them, and all these brought economic development to the Abbasid caliphate (Bulama

4.1.9 Voluntary Contribution (Sadaqah)

This is a general Islamic fiscal policy that was greatly used by the Abbasid caliphate. This has to do with wealthy Muslims donating voluntarily to the less privilege members of a society that include the orphans, the widows and the poor. Due to expansion of Muslim territories and the buoyancy of the Abbasid economy, well- to-do Muslims contributed in giving charity to alleviate poverty among the destitute and gave support to the caliphate in uplifting the standard of life of the citizenry. (Harun 2007)

From the above discussion, it is clear that the Abbasid dynasty had great and most vibrant fiscal policies, which emanated from Islamic principles that had indeed boosted the economy, reduced unemployment, increased standard of living of their people, provided food security and created environment for the growth and development of all. This shows that the Abbasid caliphate had most efficient fiscal policy that Nigeria, a developing country, can take from in order to improve the standard of living of the people and ensure a sustainable development.

5. NIGERIA AND SUSTAINABLE DEVELOPMENT: A LESSON FROM ABBASID PERIOD

Sustainable development is development which meets present without compromising the ability of future generations to meet theirs (WCED 1987). According to Coomer (1979), sustainable society is one that lives within the self-perpetuating limits of its environment. That society recognizes the limits of growth and looks for alternative ways of growing. It focuses on improving the quality of life of the earth's citizens without increasing the use of natural resources beyond the capacity of the environment to supply them indefinitely. (IISD 2007).

By this, one would understand that there is no agreed definition of 'sustainable development'. For, it is an emerging concept attempting to assimilate the dynamism of a process of change that cannot ignore local concerns, needs, and interests. Being relatively new, it *evolves* as we learn to grasp its wider implications for different aspects of our lives. The key question here is: what it is that we want to sustain. One comes across three broad answers to the question in the literature.

According to Zubair Hasan, (2006) Sustainability implies:

- Maintaining the long-run rate of economic growth.
- Achieving inter-generational equity in the use of the natural resources.
- Restricting as far as possible the increase in pollution for maintaining the present quality of environment.

Therefore, the importance of sustainable development is to consider to the future generation without compromising the ability of their needs. Hence, resources must be preserved and protected from pollution, waste, and exploitation in order to pass it on in good shape to the next generation (UPEACE, 2012).

5.1 Islam and Sustainable Development

Sustainable development is not a new concept to Muslims. The *Qur'an* and the *Hadith* provide the framework for the spiritual and physical welfare of humanity. There are over five hundred verses in the *Qur'an* giving Muslims guidance on matters relating to the environment and how to deal with it, and there are numerous examples from the Prophet Mohammed's life (PBUH) and his sayings, which provide a model for justice and equity (Hassan and Cajee, 2002).

Sustainable development from an Islamic perspective is a development that seeks to establish a balance between the environment, economy and social dimensions. It means the balanced of consumer welfare, economic efficiency, achievement of ecological balance in the framework of evolutionary knowledge-based, and socially interactive model defining the social justice, (Aburounia and Sexton, ND).

Sustainable development may also be seen from an Islamic perspective, as a multi-dimensional process that seeks to strike a balance between economic and social development on one side, and the environment on the other. It seeks for humans to use resources in the best possible way, accounting for the environment upon which those resources rely (Nouh, 2012).

The goals of sustainable development are along the lines of Islamic goals, which call for avoiding waste and the depletion of resources, environmental pollution, and promoting reforms and rationalization of natural resources.

However, from the Islamic view of points, sustainable development is seen human as a representative of Allah, The Almighty on the earth and provided with abundant resources to benefit himself without harming and being selfish in monopolizing them (Mehri, 2016). This has now rooted and becomes the environmental attitude which has brought modern civilization

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to the brink of disaster. Many have, in one way or the other, are damaging the environment to serve their capricious interest by risking the interest of the future generation all in the name of science and technology. It is quite evident, that the depletion of natural resources and the deterioration of human-environment have let out technological change and is now unable to control the unruly spirit. Human Beings are Allah's favourite creation which has mind to think. In Islam, the interaction of human environment is directed by nation of human Being as *Khulafa* on the earth purposely with full of responsibility.

In Islam therefore, humanity are representatives of Allah on Earth (*Khulifa*'), they are mere managers and not owners, beneficiaries and not disposers and destroyers. Islamic lifestyle means living in peace and harmony with all creatures, and being active in promoting harmony among individuals and social groups and the environment and to establish social justice in order to ensure sustainable development (Mehri, 2016).

6. ABBASIDS' FISCAL POLICIES: A MEANS FOR SUSTAINABLE DEVELOPMENT IN NIGERIA

Nigeria is one of the developing countries in the world with large human population of close to two hundred million people, with abundant natural resources. But because of corruption, poor leadership and over-dependence on petroleum as the largest sources of revenue had denied the country it needed and desired development. Despite the availability of intellectuals in the country's universities and other sectors, its fiscal policies have not been able to generate much revenue to be used for development.

The Abbasids fiscal policies discussed above in this paper present Islamic principles that can serve as a lasting solution to the country's under development, if utilized properly by the Nigeria government. With huge economic potentials, Nigeria stands a chance of gaining a lot from its economic and agricultural sectors. In commercial farming for instance, modern farming techniques can be adopted to boost production of food crops, cash crops, and animals. Peasant farmers should be given loans and credit facilities. Government should create favorable market for agricultural products, it should subsidize farm inputs and encourage export of farm yield and should also encourage establishment of industries by both citizens and foreigners to process raw materials to finish goods. If all these are planned in the fiscal policy, the government will generate abundant revenue in both local and foreign currencies to embark on developmental projects that can improve the standard of living of the citizens.

Furthermore, the Abbasid industrialization policy is another system that can be adopted

Islamic fiscal policy and sustainable development in Nigeria: an expository assessment of the Abbasid caliphate by Nigeria as part of its fiscal policy. The power sector should be put in good shape, security of lives and properties be enhanced, tariff and custom duties be strategized and protected. Soft loans and credit facilities should also be provided to businessmen in order to encourage people to establish small, medium and big industries which will provide employment, increase government revenue and provide finished goods within the country instead of importation. This industrialization process will boost agriculture, education, research and the entire economy of Nigeria.

Consequently, the tax systems used by the Abbasids in their fiscal policies, which are based strictly on Islamic principles that Nigeria can borrow and reframe them to suit the cultural and religious diversity of its citizens. The country should improve areas where tax can be generated from that can include lands, houses, vehicles, electronics, shops and be fairly taxed to generate enough revenue for government to be used in providing the needed basic amenities. With good leadership and absence of corruption, monies generated can be properly channeled in providing things that will ease life for common man and by that development could not only be preserved but sustained for many generations.

Furthermore, Nigeria having Muslims forming almost half of its population, the institution of *Zakah* should be improved as done by the Abbasids caliphate. Muslims should be allowed to implement *Shari'ah* strictly meant for them which will be used to have a strong body with tested and trusted people that will ensure proper collection and distribution of *Zakah*. Proper implementation of *Zakah* will alleviate poverty, create jobs, and unite the citizen especially the Muslims. It will also bring security, ensure Allah's love and blessings and these will indelibly lead to sustainable development in Nigeria.

In addition to borrowing a leaf from the Abbasids' fiscal policy by Nigeria, the government should create favorable environment where business will drive successfully. Private driven economy should be enhanced where people will be given all needed assistance to partake in businesses of different kinds. Youths should be encouraged to acquire skills in businesses like carpentry, tailoring, building among others and the country's educational sector should be enhanced to give entrepreneurship knowledge to graduate so that they can be independent after graduation. This will bring sustainable development.

From the forgone discussion, it is clear that Nigeria has every potential to develop like any other country in this world, but lack of a vibrant fiscal policy that is capable of turning the huge economic resources of the country into a progressive platform that would thrust social justice to ensure equal participation of all individuals and their contribution to economic growth

Islamic fiscal policy and sustainable development in Nigeria: an expository assessment of the Abbasid caliphate of the country. The Abbasid dynasty, who ruled for over seven hundred years, had judiciously utilized various Islamic economic principles to improve their fiscal policies that allowed them to generate lots of revenue that was used to improve standard of living and established outstanding development of its kind,.

7. CONCLUSION

In this paper, the researchers have been able to discuss the meaning of fiscal policy in both Islamic and conventional perspectives. It explains the aim of fiscal policies and its objectives in an Islamic state. The researchers have traced the origin and development of the Abbasids, their fiscal policies and how they were able to achieve success in its implementation. They also discussed ways, where Nigeria as a developing country, can utilize the fiscal policies benefited and used by the Abbasids to generate revenue to improve standard of living of their people and ensure sustainable development.

8. RECOMMENDATIONS

Based on the above assessment, the researchers have no reservation to recommend the following:

- The Nigerian constitution and the electoral law should be reviewed properly so as to produce good and patriotic leaders that will bring sustainable development.
- There should be proper legislation that will guide the conduct of revenue generation in Nigeria such that defaulters will be punished accordingly.
- There should be proper education and enlightenment to allow everyone to practice his/her religion without hindrance so that Muslims can benefit from the economic principles of their religion.
- Constitution and other legislation should be strictly adhered to, in order to punish anyone involved in any form of corruption with no exception.
- Proper education should be disseminated in our educational institutions and places of worship so that Nigerians can imbibe moral and religious teachings for the betterment of their life socially, morally, physically and above all economically.

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