



## **UMAR—THE HUMAN “LITTLE HORN” OF DANIEL’S PROPHECY**

Many people have wondered who was the "little horn" in Daniel's prophecy. It was not the "antichrist." The little horn was the Islamic Caliph Umar who ruled from 634 to 644 AD. In one of his visions, the prophet Daniel sees a “little horn” that is affiliated with a terrible beast (Daniel 7:8). The emergence of the little horn and its differences from the ten kings caused Daniel to wonder greatly. Daniel was taken captive in 605 BC as part of the Babylonian captivity of Israel. He finished his work around the year 530 BC, shortly after the capture of Babylon by Cyrus of Persia in 539 BC.

**THE LITTLE HORN IS DIFFERENT FROM THE 10 KINGS  
BECAUSE IT HAS HUMAN EYES AND A MOUTH. THE LITTLE  
HORN IS A HUMAN, WHILE THE TEN KINGS ARE DEMONIC.**



The fourth and final beast that Daniel sees is the most dreadful—“terrifying and frightening and very powerful” (Daniel 7:7). This fourth beast has “bronze claws” (verse 19) and “large iron teeth” with which it annihilates its prey (verse 7). Daniel sees that the terrible beast has ten horns. As he ponders the meaning of the horns, a little horn begins to grow from the midst of the ten. This little horn is quite unusual. As the littler horn emerges, three other kings are defeated and subdued.

## **THE LITTLE HORN COMES UP AFTER THE TEN DEMONIC KINGS**

Daniel sees that the little horn has “eyes like the eyes of a human being and a mouth that spoke boastfully” (Daniel 7:8). The “little horn” is not one of the ten horns; he arises sometime after them, and the little horn then subdues three other human kings. He also “boasts” (verse 8) against God himself. While some think this little horn is a future “antichrist”, the little horn was Umar, the Islamic caliph. The little horn is human and different from the ten kings. The Bible tells us how he is different: *(Daniel 7:8 "This horn had eyes like the eyes of a human being and a mouth that spoke boastfully.")* This means the little horn is human, which also means the ten kings must be demonic.

### **Daniel 7:7-8 (NIV)**

**“After that, in my vision at night I looked, and there before me was a fourth beast—terrifying and frightening and very powerful. It had large iron teeth; it crushed and devoured its victims and trampled underfoot whatever was left. It was different from all the former beasts, and it had ten horns. “While I was thinking about the horns, there before me was another horn, a little one, which came up among them; and three of the first horns were uprooted before it. This horn had eyes like the eyes of a human being and a mouth that spoke boastfully.**

## **IN REVELATION THE 10 KINGS SERVE THE BEAST BAAL**

We see the same ten demonic kings much later in the Book of Revelation. This time the Bible tells us the ten kings are aligned with the beast Baal and give the beast their power and authority. Baal dwells in the Kaaba in Mecca, Saudi Arabia. They and the beast directly wage war against Jesus. From the time of Daniel until today at least 2,500 years have elapsed and the ten kings still exist. This tells us they are demonic spirits.

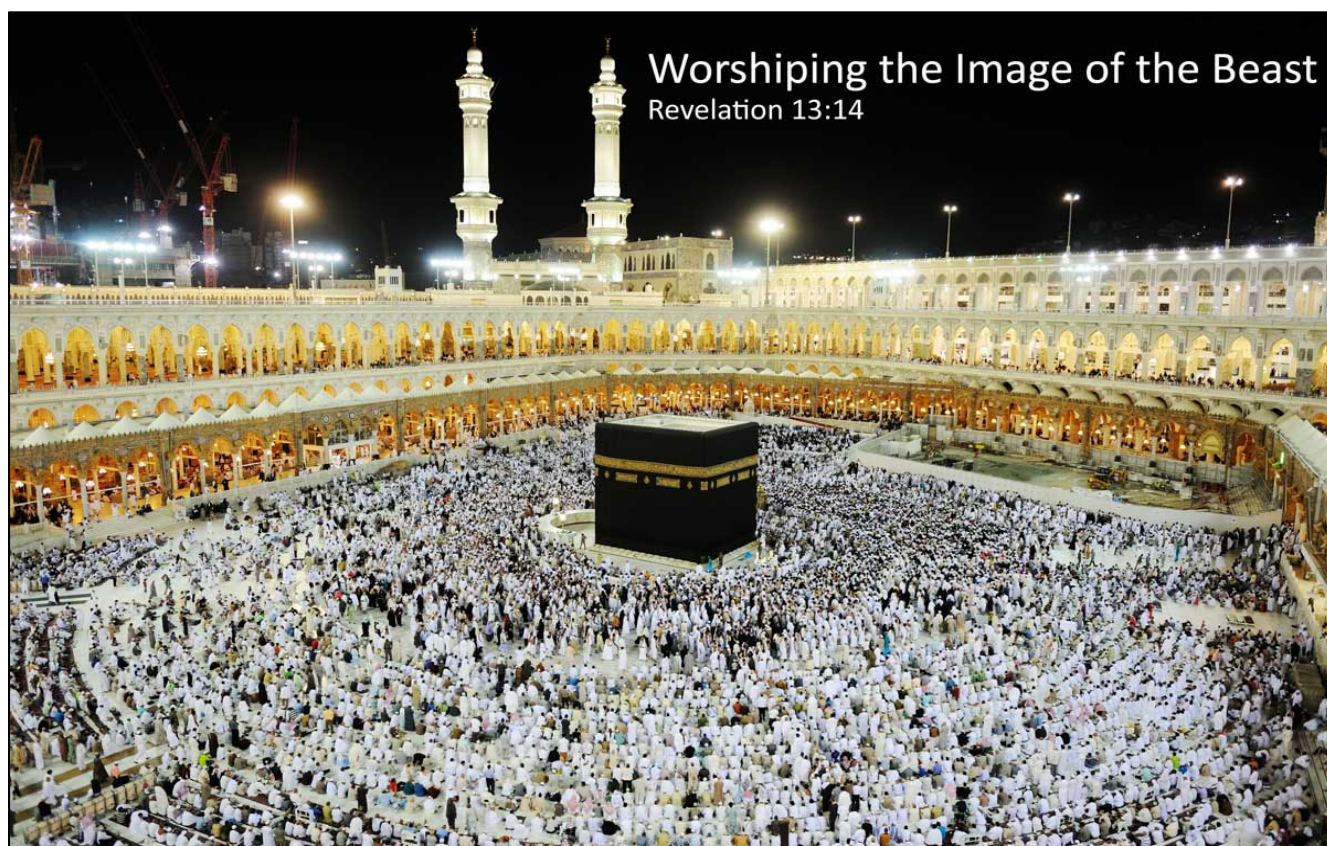
<b>10 Kings</b>	<b>&gt;&gt;&gt;</b>	<b>Little Horn</b>	<b>&gt;&gt;&gt;</b>	<b>10 Kings with Beast Wage War on Jesus</b>
<b>Daniel 7</b>		<b>Umar</b>		<b>Revelation 17</b>

### **Revelation 17:12-18 (NIV)**

**“The ten horns you saw are ten kings who have not yet received a kingdom, but who for one hour will receive authority as kings along with the beast. They have one purpose and will give their power and authority to the beast. They will wage war against the Lamb, but the Lamb will triumph over them because he is Lord of lords and King of kings—and with him will be his called, chosen and faithful followers.” Then the angel said to me, “The waters you saw, where the prostitute sits, are peoples, multitudes, nations and languages. The beast and the ten horns you saw will hate the prostitute. They will bring her to ruin and leave her naked; they will eat her flesh and burn her with fire. For God has put it into their hearts to accomplish his purpose by agreeing to hand over to the beast their royal authority, until God’s words are fulfilled. The woman you saw is the great city that rules over the kings of the earth.”**

## THE TEN KINGS ARISE BEFORE UMAR AND LATER ALIGN THEMSELVES WITH THE BEAST

The fourth kingdom that Daniel saw is “different.” (Daniel 7:7 *“It was different from all the former beasts, and it had ten horns.”*) Islam is not aligned with any country and respects no national boundaries. It is different because it is a demonic spiritual kingdom. Satan and his fallen angels have been around for eons, observed how God Almighty operated and have lived in heavens with their creator for ages before they rebelled. Jesus watched Satan be thrown from heaven (Luke 10:18 *Jesus replied, “I saw Satan fall like lightning from heaven.”*) The ten kings understood the law of order and hierarchy and constantly employ this knowledge advantage in the affairs of human beings to the detriment of ignorant souls. Baal was released from the Abyss and dwells in the Kaaba. The Living Lord God Almighty and the Allah of the Koran (the dragon) are NOT the same God. Christians and Muslims are NOT worshipping the same God and are NOT going to the same place.



### Revelation 13:14-15 (NIV)

Because of the signs it was given power to perform on behalf of the first beast, it deceived the inhabitants of the earth. It ordered them to set up an image in honor of the beast who was wounded by the sword and yet lived. The second beast was given power to give breath to the image of the first beast, so that the image could speak and cause all who refused to worship the image to be killed.



## **THE FOURTH KINGDOM IS A DEMONIC SPIRITUAL KINGDOM**

The angel next explains the vision to Daniel. The fourth kingdom is a demonic spiritual kingdom (*"It will be different from all the other kingdoms and will devour the whole earth, trampling it down and crushing it. The ten horns are ten kings who will come from this kingdom."*)

### **Daniel 7:19-25 (NIV)**

**Then I wanted to know the meaning of the fourth beast, which was different from all the others and most terrifying, with its iron teeth and bronze claws—the beast that crushed and devoured its victims and trampled underfoot whatever was left. I also wanted to know about the ten horns on its head and about the other horn that came up, before which three of them fell—the horn that looked more imposing than the others and that had eyes and a mouth that spoke boastfully. As I watched, this horn was waging war against the holy people and defeating them, until the Ancient of Days came and pronounced judgment in favor of the holy people of the Most High, and the time came when they possessed the kingdom.**

**He gave me this explanation: "The fourth beast is a fourth kingdom that will appear on earth. It will be different from all the other kingdoms and will devour the whole earth, trampling it down and crushing it. The ten horns are ten kings who will come from this kingdom. After them another king will arise, different from the earlier ones; he will subdue three kings. He will speak against the Most High and oppress his holy people and try to change the set times and the laws. The holy people will be delivered into his hands for a time, times and half a time."**

## **UMAR WAS ONE OF THE FOUR HORSEMEN OF THE APOCALYPSE**

Revelation is the last book of the Bible and is Jesus Christ's unveiling of the future to His servants showing major events that will take place prior to His second return to the earth (Revelation 1:1). Jesus will soon return to collect his believers, and judge those that have not accepted His Gospel. In Revelation chapter 6, God warns about Four Horsemen that fight the truth of Jesus. The Bible says Four Horsemen and their followers will have power over a quarter of the earth's population! The leader is the first horseman riding on a white horse, is given a crown demonstrating the highest ranking of the four and conquers many. Jesus also gives clear warnings about a False Prophet, and the mark and image he sets up. Listen to the warnings of Jesus!

The Four Horsemen produced a caliphate ("kingdom") that was devastating to the truth of Jesus in the Bible. The leader of a caliphate is called a "caliph." Mohammad was the first rider, followed by Abu Bakr, then Umar and finally Uthman. Historically, three major caliphates existed: the Rashidun Caliphate (632–661), the Umayyad Caliphate (661–750) and the Abbasid Caliphate (750–1258). The fourth major caliphate, the Ottoman Caliphate, established by the Ottoman Empire in 1517.

1<sup>ST</sup> RIDER MOHAMMAD



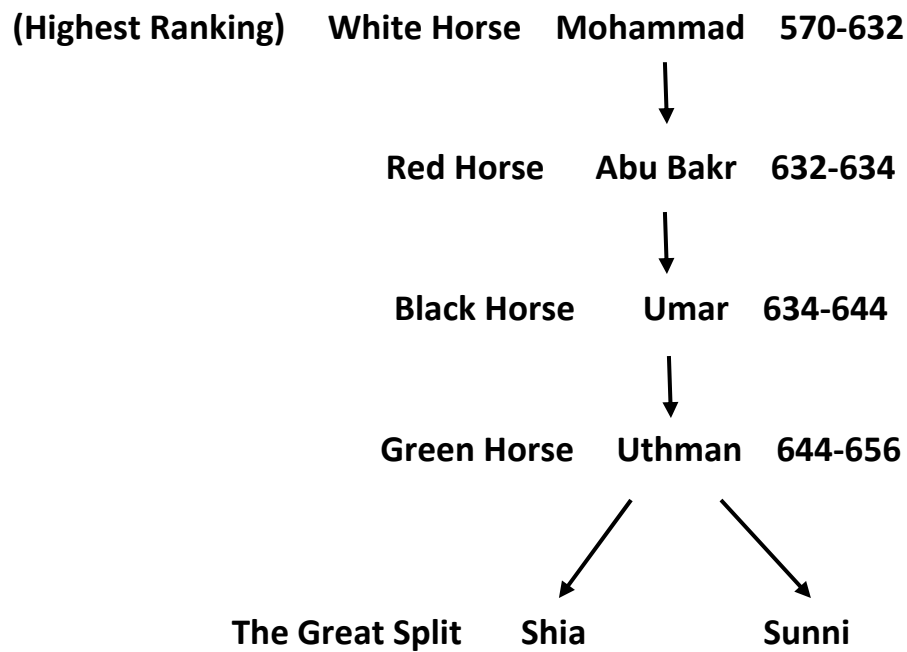
4<sup>TH</sup> RIDER UTHMAN



2<sup>ND</sup> RIDER ABU BAKR



3<sup>RD</sup> RIDER UMAR



## WHITE, RED, BLACK AND GREEN ARE THE FOUR COLORS OF THE HORSEMEN—AND ISLAM

The Bible makes clear the first three colors are white, red and black, but many translations give the fourth color as "pale". The correct translation is green, or pale green. The Greek word in verse 8 is chlóros: pale green, pale Original Word: χλωρός, ὁ, ὅν Transliteration: chlóros Short Definition: green, pale Definition: green, pale green

White, red, black and green are the colors of virtually all Islamic Middle East flags.



Syria



Iraq



Jordan



United Arab Emirates



Sudan



Libya



In this logo from the 2019 Baghdad Summit, we can see three prophetic fulfillments. First, we see the four colors of the Islam—the colors of the Four Horsemen. Second inside the circle, we see the first image that Daniel saw in his vision, the lion with wings. And third, in the Saudi Arabia flag we see the Shahada, the mark of the beast.

#### UMAR--"THE KING WILL DO AS HE PLEASES" IN DANIEL 11:36-45

This king has many battlefield conquests and invades the Holy Land. Today many people think this king is still in the future (perhaps the "Antichrist"), but almost certainly Daniel was writing about the second Muslim caliph after Mohammad named Umar. Daniel wrote this 1,200 years before Umar. Umar is also the third rider of the Four Horsemen—the one on the black horse with the scales. The scales are used to calculate the new taxes Umar imposed on the conquered peoples. Every point Daniel uses about this King accurately describes the life, conquests and unique death of the Islamic caliph Umar. After Mohammad died in 632, his successor was Abu Bakr. When Abu Bakr died in 634, Umar took his place. Umar was the Islamic caliph from 634 to 644 and was responsible for most Islamic victories in the Middle East. Umar matches all the of Daniel prophecies.

#### Daniel 11:36-45 (NIV)

**The king will do as he pleases. He will exalt and magnify himself above every god and will say unheard-of things against the God of gods. He will be successful until the time of wrath is completed, for what has been determined must take place. He will show no regard for the gods of his ancestors or for the one desired by women, nor will he regard any god, but will exalt himself above them all.**

**Instead of them, he will honor a god of fortresses; a god unknown to his ancestors he will honor with gold and silver, with precious stones and costly gifts. 39 He will attack the**

mightiest fortresses with the help of a foreign god and will greatly honor those who acknowledge him. He will make them rulers over many people and will distribute the land at a price.

**“At the time of the end the king of the South will engage him in battle, and the king of the North will storm out against him with chariots and cavalry and a great fleet of ships. He will invade many countries and sweep through them like a flood. He will also invade the Beautiful Land. Many countries will fall, but Edom, Moab and the leaders of Ammon will be delivered from his hand.**

**He will extend his power over many countries; Egypt will not escape. He will gain control of the treasures of gold and silver and all the riches of Egypt, with the Libyans and Cushites [or people from the upper Nile region] in submission.**

**But reports from the east and the north will alarm him, and he will set out in a great rage to destroy and annihilate many. He will pitch his royal tents between the seas at [or the sea and] the beautiful holy mountain. Yet he will come to his end, and no one will help him.**

Umar was the second caliph and followed Abu Bakr. Umar ruled from 634 to 644. Revelation tells us the third rider is on a black horse with a pair of scales. (Revelation 6:5-6 *When the Lamb opened the third seal, I heard the third living creature say, “Come!” I looked, and there before me was a black horse! Its rider was holding a pair of scales in his hand. Then I heard what sounded like a voice among the four living creatures, saying, “Two pounds {quart} of wheat for a day’s wages, and six pounds (3 quarts) of barley for a day’s wages, and do not damage the oil and the wine!”*) Among the many things Umar did was impose a new tax system. (Daniel 11:40 *He will make them rulers over many people and will distribute the land at a price.*)

#### **DANIEL PROPHECY FULFILLED BY UMAR’S ACTIONS 634-644**

1. ***“The king will do as he pleases”*** (Umar was never defeated in battle)
2. ***“He will exalt and magnify himself above every god”*** (Umar was above the “false” non-gods)
3. ***“Say unheard-of things against the God of gods”*** (Umar despised the true God--the Trinity)
4. ***“Show no regard for the gods of his ancestors”*** (Umar’s tribe and father were polytheist)
5. ***“But will exalt himself above them all”*** (Umar was above the “false” non-gods)
6. ***“Instead of them, he will honor a god of fortresses”*** (Umar honored the new god Allah)
7. ***“He will honor with gold and silver”*** (Umar used taxes and war booty to build Mosques for Allah)
8. ***“He will attack the mightiest fortresses with...a foreign god”*** (Allah was key to his victories)
9. ***“Greatly honor those who acknowledge him”*** (Umar paid very high salaries to subordinates)



10. ***"He will make them rulers over many people"*** (Umar conquered many countries)
11. ***"Distribute the land at a price"*** (Umar kept defeated people on the land in exchange for taxes)
12. ***"The king of the South will engage him in battle"*** (Umar wins in Upper and Lower Egypt)
13. ***"The king of the North will storm out against him"*** (Umar battled with Heraclius)
14. ***"He will invade many countries"*** (Umar invaded most countries in the Middle East)
15. ***"He will also invade the Beautiful Land"*** (Umar conquered Jerusalem and Palestine)
16. ***"Many countries will fall"*** (Umar conquered most countries in the Middle East)
17. ***"Edom, Moab and the leaders of Ammon will be delivered from his hand"*** (These areas were occupied during 630-634 before Umar was caliph, and escaped his wrath)
18. ***"He will extend his power over many countries"*** (Umar conquered all the Middle East)
19. ***"Egypt will not escape"*** (Umar conquered Egypt)
20. ***"Gain control of the treasures...and the riches of Egypt"*** (Umar took booty and taxed Egypt)
21. ***"The Libyans and Cushites in submission"*** (Umar conquered North Africa)
22. ***"Reports from the east and north will alarm him"*** (He fought Persian and Byzantine empires)
23. ***"He will pitch his royal tents...at the holy mountain"*** (Umar was in Jerusalem Temple Mount)
24. ***"He will come to his end, and no one will help him"*** (Umar was stabbed in a Mosque in public)
25. ***"The ten horns are ten kings"*** (Umar defeated 10 nation-states)
26. ***"He will subdue three kings"*** (Umar defeated Heraclius, Yazdgerd III, and Kushan Sahi king)
27. ***"He will speak against the Most High"*** (Umar despised the true God--the Trinity)
28. ***"Oppress his holy people"*** (Umar conquered Jerusalem and Palestine, and other areas)
29. ***"Try to change the set times"*** (Umar invented the Islamic calendar and its widespread use)
30. ***"And the laws"*** (Umar developed Sharia law and installed Islamic judges throughout the lands)
31. ***"Delivered into his hands for a time, times and half a time"*** (Umar set up plans for Al-Aqsa Mosque (706) and Dome of the Rock (687-691) on Temple Mount, to mark 1242 and 1260 years exactly until Jews return to Israel in 1948, the 3 ½ years of days)

#### **INITIALLY UMAR HONORED THE GODS OF HIS ANCESTORS--BUT THEN CONVERTED TO ISLAM AND SHOWED NO REGARD FOR THE "GODS OF HIS ANCESTORS"**

The most important point to understand in Daniel prophecy is from the line "gods of his ancestors." Daniel clearly writes the **"gods of his ancestors."** This means the king's ancestors were polytheistic. To fulfill this prophecy, the king must change from a long line of polytheism to monotheism. No Jew, Muslim, atheist or Christian could fulfil this prophecy today, since none has ancestors with "gods".

***"gods of his ancestors" is the key to understanding who fulfilled this prophecy.***

Umar's father and his tribe were polytheists who worshiped many gods in Arabia. In 610 Mohammad (after given false revelations about Jesus and the Holy Spirit from Satan masquerading as the Angel Gabriel) started preaching the new message of Islam and Allah. Like many others in Mecca, Umar

opposed Islam and he even threatened to kill Mohammad. Umar believed Islam was opposed to the many gods of his ancestors.

Umar strongly tried to defend the traditional polytheistic religion of Arabia. He was adamant and cruel in opposing Mohammad and very prominent in persecuting Muslims. Umar recommended Mohammad's death. Umar firmly believed in the unity of the Quraish (the historical tribe of Umar) and saw the new faith of Islam as a cause of division and discord. The Quraish were a powerful merchant tribe that controlled Mecca and its Kaaba and that, according to Pre-Islamic and Islamic tradition, descended from Ishmael. They worshipped many gods. Due to persecution, Mohammad ordered some of his followers to migrate to Ethiopia. As a small group of Muslims migrated Umar became worried about the future unity of the Quraish and decided to have Mohammad assassinated.

Umar converted to Islam in 616, one year after the move to Ethiopia. On his way to murder Mohammad, Umar met his best friend Nua'im bin Abdullah who had secretly converted to Islam but had not told Umar. When Umar informed him that he had set out to kill Mohammad, Nua'im said, *"By Allah, you have deceived yourself, O Umar! Do you think that they would let you run around alive once you had killed their son Mohammad? Why don't you return to your own house and at least set it straight?"*

Nuaim told him to inquire about his own house where his sister and her husband had converted to Islam. Upon arriving at her house, Umar found his sister and brother-in-law saying Islamic verses. He started quarreling with his brother-in-law. When his sister came to rescue her husband, he also started quarreling with her.

Yet still they kept on saying "you may kill us but we will not give up Islam". Upon hearing these words, Umar slapped his sister so hard that she fell to the ground bleeding from her mouth. When he saw what he did to his sister, he calmed down out of guilt and asked his sister to give him what she was reciting. His sister replied in the negative and said "You are unclean, and no unclean person can touch the Scripture." He insisted, but his sister was not prepared to allow him to touch the pages unless he washed his body. Umar at last gave in. He washed his body and then began to read the verses that were: *"Verily, I am Allah: there is no God but Me; so serve Me only, and establish regular prayer for My remembrance."*

Umar wept and declared, *"Surely this is the word of Allah. I bear witness that Mohammad is the Messenger of Allah."* Umar's conversion to Islam granted power to the Muslims and to the Islamic faith in Mecca. It was after this event that Muslims offered prayers openly in *Al-Haram Mosque* for the first time. Abdullah bin Masoud said,

*"Umar's embracing Islam was our victory, his migration to Medina was our success, and his reign a blessing from Allah. We didn't offer prayers in Al-Haram Mosque until Umar had accepted Islam. When he accepted Islam, the Quraish were compelled to let us pray in the Mosque."*

### **UMAR SAYS UNHEARD OF THINGS AGAINST THE GOD OF GODS**

When Umar was asked about marrying a Christian woman, Umar would say:

*"Allah has made it unlawful for the believers to marry ladies who ascribe partners in worship to Allah, and I do not know of a greater thing, as regards to ascribing partners in worship, etc. to Allah, than that a lady should say that Jesus is her Lord, although **Jesus is just one of Allah's slaves.**"* and Umar said: ***"Fear Allah, for He alone lives;** all other things are liable to perish."*

### **UMAR ATTACKS THE MIGHTIEST FORTRESSES WITH A FOREIGN GOD**

While Mohammad was still alive, Umar along with Khalid, participated in over 40 major battle campaigns to advance the cause of Islam for Allah. Islam grew by the sword.

Under Umar the Islamic empire was divided into the following provinces:

1. Arabia was divided into two provinces, Mecca and Medina;
2. Iraq was divided into two provinces, Basra and Kufa;
3. In the upper reaches of the Tigris and the Euphrates, Jazira was a province;
4. Syria was a province;
5. Umar divided Palestine into two provinces Jerusalem and Ramlah;
6. Egypt was divided into two provinces, Upper Egypt and Lower Egypt;
7. Persia was divided into three provinces, Khorasan; Azarbaijan and Fars

### **UMAR HONORS ALLAH A GOD OF FORTRESSES**

After Mohammad died in 632 Abu Bakr took his place as the first caliph. On 22 August 634 caliph Abu Bakr died. Umar assumed the office of caliph on the same day. He then addressed the Muslims:

*"O ye faithful! Abu Bakr is no more amongst us. He has the satisfaction that he has successfully piloted the ship of the Muslim state to safety after negotiating the stormy sea. He successfully waged the apostasy wars, and thanks to him, Islam is now supreme in Arabia."*

The commander Khalid was known for his military tactics and prowess, commanding the forces of Medina under Mohammad and the forces of his immediate successors of the Rashidun Caliphate, Abu Bakr and Umar. It was under Khalid's military leadership that Arabia, for the first time in history, was united under a single political entity, the caliphate.

But in 638, after the conquest of Syria, Umar dismissed Khalid because of his ever-growing fame and influence. Umar was quoted as doing this because he wanted the people to know that victory came from Allah, not the general. **Thus Umar made sure that Allah was honored in the military victories, and not a general.**

*"You have achieved what no man did ever before,  
but verily it was only through Allah's help."*

#### **UMAR GREATLY REWARDS THOSE WHO ACKNOWLEDGE HIM**

To minimize the chances of corruption, Umar made it a point to pay very high salaries to his staff. Provincial governors received as much as five to seven thousand dirham annually --besides their shares of the spoils of war if they were also the commander in chief of the army of their sector. This was unheard of at the time.

#### **REVELATION DESCRIBES UMAR'S NEW TAXATION**

Look carefully at what John wrote about the Third Seal with the Black Horse in Revelation 6:5-6: *When the Lamb opened the third seal, I heard the third living creature say, "Come!" I looked, and there before me was a black horse! Its rider was holding a pair of scales in his hand. Then I heard what sounded like a voice among the four living creatures, saying, "Two pounds {quart} of wheat for a day's wages {denarius}, and six pounds (3 quarts) of barley for a day's wages {denarius}, and do not damage the oil and the wine!"*

Most Bible commentators have interpreted this text to mean that a day's wage (a denarius) will only purchase a quart of wheat or three quarts of barley. In ancient times, a denarius would normally buy about 10 quarts of wheat, and 2-3 times more in barley. Since this interpretation of Revelation gives wheat prices about 10 times higher than normal, they interpret this as a severe famine. Particularly since Revelation verse 8 later mentions the word "famine." They believe Revelation describes a future condition where basic goods are sold at greatly inflated prices. Thus, the Black Horse rider depicts a future time of deep scarcity or famine.

But John does not use any words to indicate a transaction such as the actual buying of grain or a purchase of something. He does not indicate grain or food scarcity exist or are connected to wages. He simply writes: *"Two pounds {quart} of wheat for a day's wages {denarius}, and six pounds (3 quarts) of barley for a day's wages {denarius}."* John does not write: "To buy a quart of wheat you must spend a day's wage." John could have just as well meant: **"You owe a quart of wheat to the caliphate in tax for earning a day's wages."**



Most Bible commentators are puzzled by the next part of the text: *“and do not damage the oil and the wine!”* They have no solid explanation for this, other than oil (olive oil) and wine are more expensive, and perhaps wealthy people in the famine can still afford these items. But it seems unlikely that olive oil and wine prices would not rise in a famine. In fact, they would probably rise even higher than basic grain prices. They would be harmed in a famine. So, what is John really trying to tell us about the Four Horsemen, power, crops, wine, oil, and wages? What do the scales mean? Why is the ratio 10 to 1?

### THE SCALES CALCULATE THE TAX

Revelation 6:8 tells us the Four Horseman have power over a quarter of the world's population. All conquering powers impose new taxes to fund their activities. The rider on the Black Horse seems to place some type of new yoke (bondage or servitude) on the land. A better understanding of the Revelation 6:5-6 text is that the Four Horsemen impose a new taxation system on these conquered people (the scales calculate the tax) such that when a person earns a day's wage (a denarius) they **must pay a tax** rate equivalent of a providing a quart of wheat or three quarts of barley to the caliphate of the Four Horseman.



Since at normal prices a day's wage would buy about 10 quarts of wheat, a one quart wheat tax example would give the new system income tax rate of about **10%** of the daily wage, using normal grain prices. **The 10% tax is placed on labor related to raw crop grains such as wheat and barley, but finished products that are stored such as olive oil and wine are exempt.** This is what Umar did.

### UMAR IS THE RIDER ON THE THIRD BLACK HORSE

Umar was the second caliph and followed Abu Bakr. Umar ruled from 634 to 644. Revelation tells us the third rider is on a black horse with a pair of scales. (Revelation 6:5-6 *When the Lamb opened the third seal, I heard the third living creature say, “Come!” I looked, and there before me was a black horse! Its rider was holding a pair of scales in his hand. Then I heard what sounded like a voice among the four living creatures, saying, “Two pounds {quart} of wheat for a day's wages, and six pounds (3 quarts) of barley for a day's wages, and do not damage the oil and the wine!”*) Among the many things Umar did was impose a new tax system.

Under Umar, the caliphate expanded at an unprecedented rate, defeating the Sassanid Empire and more than two-thirds of the Byzantine Empire. His attacks against the Sassanid Empire resulted in the conquest of Persia in under two years (642–644). After invading the Holy Land, and conquering Jerusalem in 637, Umar gave a covenant, or pact, that was a harsh treaty between the Muslims, Jews and Christians of Syria, Mesopotamia and Jerusalem. Umar "distributed the land for a price" (Daniel 11:39.) **Umar instituted taxation on the conquered peoples, as illustrated by the pair of scales to calculate the tax.**

## THE NEW ISLAMIC TAXES INSTITUTED BY THE FOUR HORSEMAN

The Islamic conquest of the Middle East brought four new taxes to the conquered peoples. The money was used to fund the Islamic State. The four types of taxes in Islam are called Zakat, Jizya, Kharaj and Ushr. These taxes were instituted by the Four Horsemen.

**1. ZAKAT TAX:** The Zakat is one of the five pillars of Islam. The Zakat tax rate is 2.5%. It is a tax partially designed for helping the poor, used to promote Islam, and fund jihad. The funds are partially used to bring more people into Islam—and deny Jesus Christ is the Son of God and risen Savior. Although technically Zakat was only for Muslims, overall many people were forced to convert to Islam and pay the Zakat, rather than the Jizya tax. The Zakat command is given in Koran 9:60.

Koran 9:60 *“The Alms-tax is only for the poor and the needy, for those employed to administer it, for those whose hearts are converting to the {Islamic} faith, for freeing slaves, for those in debt, for Allah’s cause {Jihad fighters}, and for needy travelers. This is an obligation from Allah. And Allah is All-Knowing, All-Wise.”*

Shariah Law states only nine items are subject to the Zakat tax. Wheat and barley are part of the obligatory nine items. Olive oil and wine are specifically exempt. Shariah Law 657 states Zakat is obligatory in nine things: wheat, barley, dates, grapes (raisins), gold, silver, sheep, cows and camels. Source: <https://www.al-islam.org/a-summary-of-rulings-makarim-shirazi/rules-zakah>



**2. JIZYA TAX:** The Jizya tax is a per capita yearly tax historically levied by Islamic states on certain non-Muslim subjects—called “dhimmis”—permanently residing in Muslim lands under Islamic law. The Koran and Islamic Hadiths mention Jizya without specifying its rate or amount. However, scholars largely agree that first Muslim rulers (the Four Horsemen) expanded systems of taxation and tribute in the conquered lands.

In lands conquered by the Muslims by force, the Jizya was imposed upon all who refused to convert to Islam in exchange for protection. This was a tax on Christians and Jews that refused to convert to Islam.

The Jizya could be paid with cash or crops such as wheat or barley. The tax could not be paid with pigs, or wine, or dead animals. The rate of Jizya varied until it was fixed and broadly implemented by Umar, the second caliph after the Prophet Mohammad and the first caliph Abu-Bakr. Umar is the third rider on the Black Horse with the scales.

Arab Christians and Jews were to be fought until they paid the jizya willingly and humbled. **This is according to the Koran--that the Jizya was to be collected in humbling conditions.** (Koran 9:29 *“Fight those who do not believe in Allah, nor in the latter day, nor do they prohibit what Allah and His Apostle Mohammad have prohibited, nor follow the religion of truth, out of those who have been given the Book, until they pay the tax in acknowledgment of superiority and they are in a state of subjection.”*)

Umar set in place the Jizya in Syria and Palestine. The Jizya was initially a measure of wheat together with one dinar per capita; then gold merchants and 40 dirhams on traders, taxing the rich heavily, the poor lightly and the middle classes moderately. Umar then imposed the Jizya upon all classes of Non-Muslim society, ordering a census of personal wealth to be carried out in all parts of the Islamic State. Later Uthman (the fourth horseman on the Green Horse) concluded that there were 550,000 “non-believers”, i.e., people who held to their Christian beliefs. Source: *The Spread of Islam Throughout the World*, Editors: Idris El Hareir and El Hadji Ravane M’Baye, pages 197-202. UNESCO, 2011

**3. KHARAJ TAX:** The third Islamic tax is called Kharaj, which is a type of individual Islamic tax on agricultural land and its produce developed under Islamic Sharia law. Since most people lived in an agrarian society in the times of the Islamic conquests, this tax applied to most people—especially most workers. Kharaj refers to the land tax levied by the early Muslim rulers (the Four Horsemen) on their non-Muslim subjects, still collectively known as “dhimmi.” In an ancient Arab papyrus document, when the Kharaj tax is paid in kind, such as with wheat or barley, it is called a **“food tax.”** Source: *The Spread of Islam Throughout the World*, Editors: Idris El Hareir and El Hadji Ravane M’Baye, page 203. UNESCO, 2011

Umar “distributed the land for a price.” (Daniel 11:39) The phenomenal Muslim conquests by the Four Horsemen (Revelation 6:8 *“They were given power over a fourth of the earth.”*) created one major problem, namely what to do with the extensive lands conquered by the Muslims. For example, after the conquest of Iraq in 635, about two years before the Islamic conquest of Jerusalem in 637, the commander wrote to Umar. He wrote that the Muslims had asked him to divide the towns, people and land, including plantations and crops, among them. He refused to do this until Umar wrote back with his views. The troops that had come from Iraq and requested that Umar divide up the conquered territories.





Instead Umar allowed the conquered people to remain on the land and pay a Kharaj crop and land tax to the Islamic State. This is how he "distributed the land for a price." Umar set the tax at the established rate of 1 dinar and 3 ardabs of victuals (1 ardab equals 69.6 kg of wheat or barley). Source: The Spread of Islam Throughout the World, Editors: Idris El Hareir and El Hadji Ravane M'Baye, pages 202-204. UNESCO, 2011

Some land produced a higher return and tax. One governor wrote to Umar that 'We have accepted types of produce with a higher value than wheat and barley' – mentioning beans, grapes, dates and sesame – 'which have been taxed at a rate of 8 dirhams, and what was previously sent to the caliph in cash and kind has been abolished.' Source: as above

Umar wanted all conquered lands to remain as endowments for the benefit of the Muslim veterans who were a jihad force against those who had not converted to Islam. Once he had decided to leave the land in the possession of its owners, Umar had a land survey carried out, which produced a count of people, land, livestock, trees and palm trees. According to Theophanes, this was done in the thirtieth year of the rule of Heraclius (r. 610–41). The thirtieth year of Heraclius' rule was in 640. Source: as above

**4. USHR TAX:** Ushr is the obligatory income tax on farm produce which is 10% for most land crop usage and 5% for others. It must be paid by Muslims and non-Muslims. Ushr was also instituted by Umar. Muslim merchants paid 2.5%, non-Muslim subjects paid 5.0%, and those from non-Muslim lands called the 'the House of War', paid a Ushr tax of 10%. Another action Umar took with important economic consequences, and which encouraged people to convert to Islam, was allowing the poor and former slaves to become landowners with full rights to buy, sell and bequeath their land, in exchange for paying the Ushr tax (tithe), a tax levied on all people equally. Source: The Spread of Islam Throughout the World, Editors: Idris El Hareir and El Hadji Ravane M'Baye, pages 203-211. UNESCO, 2011



## UMAR CHANGES THE SET TIMES

In 639 Umar started the Muslim calendar counting it from the (false) prophet Mohammad's migration to Medina, 16 July in 622.

Umar recognized the necessity of a calendar to govern the affairs of the Muslims. This was first a practical matter. Correspondence with military and civilian officials in the newly conquered lands had to be dated. But Persia used a different calendar from Syria, where the caliphate was based; Egypt used yet another.



Each of these calendars had a different starting point. The Sassanids, the ruling dynasty of Persia, used June 16, AD 632, the date of the accession of the last Sassanid monarch, Yazdagerd III. Syria, which until the Muslim conquest was part of the Byzantine Empire, used a form of the Roman "Julian" calendar, with a starting date of October 1, 312 BC . Egypt used the Coptic calendar, with a starting date of August 29, AD 284.

Although all were solar, and hence geared to the seasons and containing 365 days, each also had a different system for periodically adding days to compensate for the fact that the true length of the solar year is not 365 but 365.24 days.

There were two other reasons Umar rejected existing solar calendars. The Koran, in Chapter 10, Verse 5, states that time should be reckoned by the moon. Not only that, calendars used by the Persians, Syrians and Egyptians were identified with other religions and cultures. Umar therefore decided to create a calendar specifically for the Muslim community. It would be lunar, and it would have 12 months, each with 29 or 30 days.

This gives Umar's lunar year 354 days, 11 days fewer than the solar year. Because the Islamic lunar calendar is 11 days shorter than the solar, therefore not synchronized to the seasons. Its festivals, which fall on the same days of the same lunar months each year, make the round of the seasons every 33 solar years. This 11-day difference between the lunar and the solar year accounts for the difficulty of converting dates from one system to the other.

## UMAR CHANGES THE LAWS TO SHARIA

Umar was the founder of Islamic jurisprudence--Sharia law. Umar is regarded by Sunni Muslims to be the greatest jurist. Umar as a jurist started the process of codifying Islamic Law.

Sharia in Arabic means *"the path to water"*. This is Satan's imitation of what Jesus said many times—(John 4:14 *"but whoever drinks the water I give them will never thirst. Indeed, the water I give them will become in them a spring of water welling up to eternal life."*)

Muslims believe they are saved by works, as they have been told Jesus did not provide an atoning sacrifice. Mohammad taught Jesus was not God, was not crucified and did not rise from the dead. The works required are codified in Sharia law. But no one can be saved by works. (Galatians 2:16 *Know that a person is not justified by the works of the law, but by faith in Jesus Christ. So we, too, have put our faith in Christ Jesus that we may be justified by faith in Christ and not by the works of the law, because by the works of the law no one will be justified.*)



## UMAR DISTRIBUTES THE LAND FOR A PRICE

Because of the Islamic conquests on a large scale in Egypt, North Africa, Syria, Iraq and Persia and elsewhere a question arose as to the administration of land in the conquered territories.

Historically the Arabs followed the maxim, "Spoils belong to the victors." On this basis all spoils that were won as a result of any victory were distributed to the extent of four-fifth among the conquering army, and one-fifth was sent to Medina as the Islamic State's share. On this analogy the army insisted that all agricultural lands should be distributed among the conquering army, and the inhabitants should be made their serfs and slaves.

Umar convoked a special assembly at Medina to consider the question from all aspects. High profile companions like Abdur Rahman Auf and Bilal ibn Rabah supported the viewpoint of the army. They argued that the lands belonged to the conquerors, and future generations had no right to them. Bilal was so vehement in the support of the demand of the army that Umar had to exclaim *"May Allah save me from Bilal."*

At the assembly Umar argued that as the conquering army had already had the spoils distributed among them that was enough and the land should belong to the State. Umar advanced the argument

that if the lands in the conquered territories were divided up among the army, where would they get the necessary finance for the raising and equipment of the armies in future for defense against foreign aggression and for the maintenance of law and order within the country.

Umar stated that lands were assets in which even the coming generations were interested and as such these should be the property of the state. After Umar spoke a consensus was reached:

- (1) The conquered lands would be the property of the Islamic state and not that of the conquering forces;
- (2) The former occupants of lands would have the lands distributed to them and not be dispossessed;
- (3) The inhabitants continue in possession of the lands and pay specified price (taxes) to the state.

The lands were left in the possession of their former occupants and assessed prices according to the nature of crops sown. These rates were: wheat two dinars per unit per year; barley one dinar per unit; sugar cane six dinars; cotton five dinars; grapes ten dinars; and date palm gardens ten dinars. Land revenue assessment under private occupation worked out to 86 million dinars per years.

### **UMAR GIVES A COVENANT TO CHRISTIANS AND JEWS**

The Pact of Umar (also known as the Covenant of Umar, Treaty of Umar or Laws of Umar) is an apocryphal treaty between the Muslims and the Christians of either Syria, Mesopotamia or Jerusalem that later gained a canonical status in Islamic jurisprudence. There are several versions of the pact, differing both in structure and stipulations.

In general, the pact contains a list of rights and restrictions on non-Muslims ("dhimmis"). By abiding to them, non-Muslims are granted security of their persons, their families, and their possessions. Other rights and stipulations may also apply. Dhimmis are lower class citizens.

According to Ibn Taymiyya, one of the jurists who accepted the authenticity of the pact, the dhimmis have the right "to free themselves from the Covenant of 'Umar and claim equal status with the Muslims if they enlisted in the army of the state and fought alongside the Muslims in battle."

### **UMAR CONQUERS EGYPT--THE KING OF THE SOUTH WILL ENGAGE HIM IN BATTLE**

After losing Levant (The term "Levant" refers to states or parts of states of Cyprus, Egypt, Iraq, Israel, Jordan, Lebanon, Palestine, Syria, and Turkey) to Umar, the economic life line of Byzantines and Armenia, the Byzantine Emperor Heraclius was left incapable of any military come back, he rather focused to consolidate his power in Egypt. In his visit to Syria in 637 to receive surrender of Jerusalem, Umar's commander Amr tried to convince Umar for the invasion of Egypt, but Umar rejected on the ground that Muslim rule in Syria was still not firm.

In 639 Umar paid a visit to Syria and was again persuaded by his commander Amr for the invasion of Egypt. Along with various other reasons, Amr convinced Umar that Byzantine influence in Egypt is a continuous threat to Muslim rule in Palestine and that **Egypt is the richest land on earth** that can provide Muslims with immense wealth, economical stability and strategic location for trade with North Africa and Mediterranean.

The Muslims laid siege to Alexandria in March 641 AD. The city was heavily fortified: there were walls within walls, and forts within forts. There was no dearth of provisions and food supply in the city. The city also had direct access to the sea, and through the sea route help from Constantinople in the form of men and supplies could come at any time.

As Amr surveyed the military situation, he felt that Alexandria would be a hard nut to crack. The Byzantines had high stakes in Alexandria, and they were determined to offer stiff resistance to the Muslims. They mounted catapults on the walls of the city, and these engines pounded the Muslims with boulders. This caused considerable damage to the Muslims and 'Amr ordered his men back from the advance position so that they might be beyond the range of the missiles. A see-saw war followed. When the Muslims tried to go close to the city they were hit with missiles. When the Byzantines sallied from the fort, they were invariably beaten back by the Muslims.

#### **THE KING OF THE NORTH (HERACLIUS) WILL STORM OUT AGAINST HIM**

Heraclius, the Byzantine emperor in the north, collected a large army at Constantinople. He intended to march at the head of these reinforcements personally to Alexandria to defeat Umar. But before he could finalize the arrangements, he died. The troops mustered at Constantinople dispersed, and consequently no help came to Alexandria. This further demoralized the Byzantines.

#### **REPORTS FROM THE EAST (SASSANID EMPIRE IN PERSIA) AND NORTH WILL ALARM HIM**

The East is the Sassanid Empire in Persia. Arab Muslims first attacked the Sassanid (East in Persia) territory in 633, when general Islamic warriors invaded Mesopotamia (Sassanid province of Asōristān; what is now Iraq), which was the political and economic center of the Sassanid state.

Following the transfer of the commander Khalid to the Byzantine front in the Levant, the Muslims eventually lost their holdings to Sassanian counterattacks. The second invasion began in 636 under Umar, when a key victory at the Battle of Qadisiyyah led to the permanent end of Sasanian control west of Iran.

The Zagros mountains then became a natural barrier and border between the Rashidun Caliphate and the Sassanid Empire. Due to continuous raids by Persians into the area, Umar ordered a full invasion of the Sasanian empire in 642, which led to the complete conquest of the Sasanians around 651.



Directing from Medina, more than a thousand miles from the battlefields of Iran, Umar's quick conquest of Iran in a series of well-coordinated, multi-pronged attacks became his greatest triumph, contributing to his reputation as a great military and political strategist.

### **UMAR INVADED THE BEAUTIFUL LAND**

Umar conquered Palestine and Jerusalem. Under Umar, the Muslim armies consolidated their conquest of the Levant and went deeper into Palestine after the decisive Battle of Fahl. Bet She'an surrendered after a little resistance followed by the surrender of Tiberias in February 635. Umar, after having received the position and strength of the Byzantine army in Palestine, wrote detailed instructions to corps commanders in Palestine and ordered Yazid to capture the Mediterranean coast.

The Muslim warriors marched against the strongest Byzantine garrison in Ajnadyn and defeated them in the 2nd Battle of Ajnadyn after which the two corps separated, with Amr moving to capture Nablus, Amawas, Gaza and Yubna in order to complete the conquest of all Palestine, while Shurahbil moved against the coastal towns of Acre and Tyre. Islam advanced from Damascus to capture the ports of Sidon, Arqa, Byblos and Beirut.

By 635 AD, Palestine, Jordan and Southern Syria, with the exception of Jerusalem and Caesarea, were in Muslim hands. On the orders of Umar, Muslims next besieged Caesarea, which was lifted but resumed after the Battle of Yarmouk until the port fell in 640 AD.

Next Umar decided to conquer Jerusalem. The siege of Jerusalem lasted four months after which the city agreed to surrender, but only to caliph Umar in person. Some suggested that the commander Khalid should be sent, because of his very strong resemblance with Umar. But Khalid was recognized and Umar had to come himself to accept the surrender of Jerusalem on April 637 AD.

After Jerusalem, the Muslim armies broke up once again. Part marched to Damascus and captured Beirut. The Muslims also went to conquer the rest of Palestine, and a second Islamic group of a 17,000 strong army moved north to conquer the whole of Northern Syria. In September of that same year, 637 AD, initial terms and conditions were drawn up near Deraa, now the southern border Syria with Jordan; notably, the very place of battle between Israel and Og, King of Bashan. The Muslim commanders were dressed in rich robes, their war horses fitted with the spoils of battle. The Muslim warlords were later rebuked for their pompous indignation by Umar himself who had recently arrived to secure the Jerusalem hand-off.

### **HE WILL PITCH HIS ROYAL TENTS BETWEEN THE SEAS AT THE BEAUTIFUL HOLY MOUNTAIN**

Umar entered Jerusalem. Later, as Umar toured the Church of the Sepulchre, Sophronius (the Patriarch of Jerusalem), whispered in Greek to one of his Christian subordinates, "Surely this is the

abomination of desolation standing in the holy place spoken of by Daniel the Prophet.” Sophronius would later write that the Muslim invaders were “unwitting chastisement of the weak and wavering Christian community” which had fallen astray from the faith; the loss of the city to Muslim infidels was in the Patriarch’s view divine judgment on God’s own people. They had become negligent in their faith and therefore God had sent the Muslim heathen to punish them.

Historically Christians had built churches throughout the Holy Land. Yet Christians refused to build anything on the Holy Temple site. Umar immediately saw this as an opportunity. Umar confiscated the empty Temple Mount lot (the Beautiful Holy Mountain) and ordered two abominations set up, the Dome of the Rock and the Al-Aqsa Mosque. They were completed after Umar’s death. Satan took Mohammad to the Temple Mount, and Satan’s throne is in the Dome of the Rock. Baal’s throne is in the Kaaba. In 624 Satan moved the Islamic direction of prayer (the “Qibla”) from Jerusalem to the Kaaba. (Revelation 13:2 *The dragon gave the beast his power and his throne and great authority.*)

#### **UMAR ORDERED TWO ABOMINATIONS SET UP ON GOD'S HOLY MOUNTAIN**



**DOMES OF THE ROCK IN OUTER COURT**



**AL-AQSA MOSQUE ON THE WING**

**UMAR GAINED CONTROL OF THE TREASURES OF GOLD AND SILVER AND ALL THE RICHES OF EGYPT**  
Egypt did not escape. The Muslim conquest of Egypt’s vast wealth meant a loss of a huge amount of Byzantium's food and money.

Umar stated the wealth of the Egyptians in Alexandria would be spared, but instead Umar took all of Roman and Greek assets for booty. Greek citizens were given a choice, to return to Greek territories safely without their wealth, or to stay in Alexandria and pay Jizya. Some chose to stay, while others went to Byzantine lands. Coptic Christians had to pay the Jizya tax. All land used for crop and food production had to pay a tax to Umar.

## UMAR PLACED THE LIBYANS AND CUSHITES (NUBIANS) IN SUBMISSION

Umar launched a preemptive raid on Nubia in the south, and next decided to undertake campaigns in the west, so as to secure the western borders of Egypt and clear the region of Cyrenaica, Tripolitania and Fezzan from Byzantine influence. In September 642 AD, Muslim troops headed west. After one month of marching the Muslim forces reached the cities of Libya.

Muslims under Umar's command marched to Zaweela, the capital of Fezzan. No resistance was offered, and the entire district of Fezzan, what is present day north-western Libya, submitted to the Muslims. Soon after the Muslim army marched westward from Burqa. They arrived at Tripoli in the spring of 643 AD and laid siege to the city. The city fell after a siege of one month.

From Tripoli, Umar sent a detachment to Sabratha, a city forty miles from Tripoli. The city put up feeble resistance, and soon surrendered and agreed to pay the Jizya tax on non Muslims. From Tripoli, Umar's commander is reported to have written to Umar the details of the operations in the following words:

*"We have conquered Burqa, Tripoli and Sabratha. The way to the west is clear, and if the Commander of the Faithful wishes to conquer more lands, we could do so with the grace of Allah."*

## UMAR COMES TO HIS END, AND NO ONE WILL HELP HIM

Even Umar's death followed exactly what Daniel wrote. (Daniel 11:45 *"Yet he will come to his end, and no one will help him."*) Umar came to his end while praying to his false fortress god Allah, and no one helped him.

On October 31, 644 Umar was at the height of his power having conquered most of the Middle East. He had a very large army along with many bodyguards. That year Umar went to Mecca for the Islamic pilgrimage. Next Umar went to Medina. Umar led the prayers at the front Mosque in Medina. While praying to Allah in the Medina mosque Umar was attacked by his Persian slave and no one came to help him and stop the attack. Umar was stabbed six times and yet no one stopped the attacker. Islamic tradition says the worshipers were too horrified to do anything. All they could do was watch. The attack was in response to the Islamic conquest of Persia.

Umar was left profusely bleeding while the other stunned worshipers just looked on. As Daniel says, "no one will help him." Umar died of the wounds three days later on Wednesday, November 3, 644. Islamic tradition says as the end drew in sight, **Umar began to weep, because of the fear of Allah.** "My son," he called out to Abdullah, "help me put my forehead on the ground." "O Allah," murmured the dying caliph Umar, "cover me with Your forgiveness. If that does not happen, woe to me and woe to the mother who bore me." After this desperate statement Umar died.