

Summary of Articles

A Case Study of the Property and *Waqf* Endowments of Cairo Physicians in 15th-Century Mamluk Society

Ryosuke KUBO

This paper examines how and why people who did not have political power in 15th-century Mamluk Cairo accumulated property. The Mamluk sultanate was a Sunni regime in which Mamluks, or slave soldiers, seized wealth and power and ruled Egypt, Syria, and Hejaz for over 250 years. The military ruling class justified its authority and consolidated its regime by distributing wealth through *waqf* (endowments) to ‘*ulamā*’ (scholars) and ‘*amma*’ (commoners). Because of this social structure, previous studies on *waqf* have been concerned with the military ruling class. However, it was not only those in power who donated their property as *waqf*. This paper focuses on *waqf* deeds issued by two physicians. Through an analysis of how and why they designated their property as *waqf* despite the fact that they were not in power, I would like to bring a new perspective to Mamluk studies.

Chapter 1 shows that earlier studies on Mamluk-era *waqf* focus mainly on the military ruling class and suggests the importance of studying those who were not in power. Chapter 2 gives a brief description of property inheritance under *Sharī‘a* (Islamic law) and confirms that *waqf* provided a way for people to bequeath property to specific people without violating *Sharī‘a*. The third chapter introduces two approaches to the understanding of the socio-economic background of physicians in Mamluk Cairo; an “institutional approach” and a “nepotistic approach”. The fourth chapter discusses the details of the *waqf* deeds made by two physicians, including the stipulations made on *waqf* properties, beneficiaries, operating costs, and so on. An overview of *waqf* deeds suggests that their intention in designating their properties as *waqf* was asset management. In both *waqf* cases, donors nominated themselves *nāzir* (director) and included their family members as beneficiaries. Chapter 5 compares the physicians’ *waqf* discussed in the previous chapter with other similar cases. It is clear from certain narrative sources that physicians’ *waqf* took on different characteristics between the 12–13th centuries and the 14th–15th centuries. The earlier cases included “public” aspects such as investment in medical education, whereas the later cases placed more importance on “private” matters such as asset management and property inheritance.

Based on this discussion, this paper concludes that the physicians utilized “institutional” and “nepotistic” approaches to accumulate property and to designate their property as *waqf* in preparation for forthcoming death.

Hygienic Reform in Poland in the Early 20th Century: Focusing on Provincial Doctors

Kenshi FUKUMOTO

Liberalism historically advocated welfare activities and social policies in East-Central Europe. Although this offers new perspectives on the history and memory of nationalism in the region, it has not yet been paid adequate attention by researchers. This article examines hygienic reform in Poland at the beginning of 20th Century, focusing on provincial doctors.

Provincial doctors were a group formed by the discursive space of the “Medical Journal” (in Polish, *Czasopismo Lekarskie*) published in Łódź from 1899–1908. Through the 19th century, the textile industry developed rapidly in Łódź, which was located in the Russian empire, accommodations, educational facilities, and medical care did not keep up with the economic growth. Polish intellectuals interpreted Łódź’s situation as the result of the egoism and social pathologies that had been generated by the development of capitalism. Many medical doctors, especially graduates of the University of Warsaw, found Łódź an ideal place for their work. Łódź thus became the medical center of those parts of the province that lay outside the intellectual and cultural Polish capital of Warsaw. Their hygienic reforms were crystalized in the “Books of Hygiene for Workers” (in Polish, *Robotnicza Biblioteczka Hygieniczna*).

The authors of the “Books” included Władysław Szenajch (1879–1964) and Seweryn Sterling (1864–1932), who had a Jewish

background and made large contributions to medical developments in Poland. The authors focused on different areas -- Stanisław Skalski (1870–1937) on alcoholism, Szenajch on maternal–child protection and venereal disease, and Sterling on tuberculosis -- but they shared the idea of “society” (in Polish, *społeczeństwo*), which played a significant role in all their writings. The present research reconstructs Poland’s hygiene reforms through analysis of how “society” was discussed by provincial doctors.

The argument proceeds as follows. “Society” was described as composed of various groups, defined by ethnicity, religion, political affiliation, and race, definitions which existed in tension with modern Polish nationalism. However, embedded in this “society” was suppression based on gender, and while the care of children was concentrated in women, the doctors called on women to be responsible as mothers and wives for the health of their families, regardless of their economic circumstances. “Society” thus cannot be thought of as “flat” communities or communities of equals. Moreover, the doctors who had contact with other doctors in Galicia, Austrian Poland, also absorbed the lesson from the German and Swedish monarchies that absolute monarchs or strong state powers could coexist with active social engagement. They clearly were exploring mores suitable models for the relationship between state and society in their own work region of the Russian Empire.

The Ministry of Finance’s Philosophy Governing the Income Tax in Prewar Japan : “Tax Reform as Social Policy” Reconsidered

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This article studies the Ministry of Finance’s philosophy on income taxes in Meiji and Taisho Japan. The contribution of this article is twofold. First, it reexamines “tax reform as social policy” in Taisho Japan. Second, it reveals aspects of the Ministry’s taxation philosophy that lasted until the postwar period. Previous research on Taisho-era tax reforms has focused on the relationship between the tax reforms and “social policy.” The tax reform of 1920, considered a major example of “tax reform as social policy,” has received particular attention: its inclusion of dividends in taxable income in particular is attributed to the taxation and social policy theories of the Japan Association for Social Policy Studies.

In contrast with the previous studies, this work reveals other factors leading to the 1920 tax reform by following MOF discussions of income tax going back to the Meiji period. First, the general principle of taxing dividend income did not arise out of a “social policy” context but was consistent with the income tax system envisioned by the MOF since Meiji. The MOF consistently supported a general income tax levied on aggregate income as well as differentiation of the income tax such that earned income would be taxed more lightly than unearned (capital) income. Second, for the MOF, the emergence of the “social policy” debate simply represented a “good opportunity” to bring about the general taxation of dividend income. The chief of the MOF’s National Tax Section of the Tax Bureau, KATSU Masanori, who played an important role in the 1920 income tax reform, regarded general taxation of dividend income as essential for a fair tax system. He took advantage of the “social policy” debate to propose the income tax reform. In the 1930s the MOF proposed the so-called Baba Tax Reform Plan, which attempted a comprehensive general income taxation. The Tax Bureau, moreover, regarded the comprehensive system of income tax recommended by the Shoup Mission during the postwar US occupation of Japan as the “ideal” tax system. MOF consistently embraced this tax philosophy from Meiji into the postwar period.