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Zakat Jurisprudence

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Notes on:

Zakat Jurisprudence
And Its Contemporary Applications

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In the name of Allah, the Gracious, the Merciful

CHAMBER'S PREFACE

Praise is to Allah, the Lord of the universe, with Whose blessing all good deeds are started and completed. May Allah's blessing and peace be upon Prophet Mohammed, his family, his companions and all those who righteously follow them till Doomsday!

The revival of the meaning and jurisprudence of religion in the Muslim society remains an issue that will be endlessly and persistently renewed at all times and places, by individuals and institutions alike. Zakat Chamber has made it one of its foremost concerns to raise high the banner of disseminating a deep understanding of zakat jurisprudence in the Sudanese society, practically bringing it down to the level of everyday life, so as to make practice true to words, and application true to text, meanwhile endeavoring to cater for the public welfare.

Within the framework of the Chamber's responsibilities in that respect, comes the compiling and publication of this booklet with its simple and direct title: (Zakat Jurisprudence and its Contemporary Applications).We have meant to make it concise with a view to avoiding periphrasis, directly taking a shortcut to zakat basic sciences, aiming at providing zakat workers with the true practical religious guidance which they can easily put to effect, in close connection with the jurisprudential options incorporated in Zakat Act 1410 A.H, 1990 A.D., amended 2000. A.D.

As such, this booklet is not a theoretical study, alienated from everyday life, but a model of the practical jurisprudence that the state in Sudan has opted for; which makes this booklet a true reflection of the contemporary applications of this significant kind of worship.

The booklet as a whole is gener4lly addressed to all those concerned with Zakat; namely scholars, propagators and society leaders; aiming to agree with them on the same jurisprudential rules, meanwhile introducing them to the jurisprudential options adopted by the Chamber, which are also the options of the state in Sudan out of the widely assorted points of view in Islamic jurisprudence; for it is well established in the fundamentals of Islamic jurisprudence that the ruler's option puts an end to divergence of opinion and jurisprudential dispute.

Besides, the book addresses all the different categories of zakat payers who practice that as a kind of worship, in order to introckice them to the jurisprudential concept on whose basis zakat is taken from them. It is also addressed to all Muslims so that they can know zakat rules, be committed to paying it and propagate it.

We pray to Almighty Allah to bless them all who exerted great efforts in gathering and classifying the books material, with the result that it came out in this good setting; with special reference to Ass. Prof. Jabir Edris Awisha of the Holy Quran University.

May Allah accept from us all; for it is Him who knows the intentions and guides His servants the right path.

Dr. Ahmed Majzoub Abmed
State Minster at the Ministry of Finance
And Zakat Chamber's Former Trustee General

AUTHOR'S INTRODUCTION

Praise be to Allah, who has created and further given order and proportion, who has ordained laws and granted guidance. May Allah's blessing and peace be upon the favored Prophet, his family, his Companions and all those who take his path and are guided by his tradition.

The call to Allah and His true religion is the job of the messengers and .prophets. It is one of the most significant, glorified missions shouldered by man; for its objective is urging people to do the good, giving them guidance, reviving prophetic tradition and virtues in the society and effecting the required social change and reform.

Within the framework of its missions and obligations, Zakat Chamber launches the Zakat Worship Exaltation Project, putting to effect the Quranic verse (Such, and whoever holds in honor the symbols of Allah,' such should come truly from piety of heart.) Quran 22.32; aiming at disseminating zakat jurisprudence, and its divine aims and goals; besides shedding light on the Chambers role.

The means the chamber has designed for the purpose of disseminating zakat jurisprudence, values, and meanings comprise a number of brochures and publications, including this book (A Prospectus on Zakat Jurisprudence and its Contemporary Applications), with a view to disseminating zakat jurisprudence in its simplest form, and spreading its rules, which have for ages been out of application in Islamic states.

The book generally targets the Muslim masses; and as such has been meant to be a book of simple fish that can be 'circulated amongst the laity and the elites. It is also aimed at specific categories of the society for specific purposes; namely:

1. Providing the Chamber's employees with a minimum standard of zakat jurisprudence that will enable them to interact with zakat

payers with awareness and good understanding, as Calipl Omer, may Allah be pleased with him, righteously directed; (Get to know jurisprudence before you assume authority); Al-Bukhari, in his version, added, (and after you have assumed authority.)'[1]

2. This book will be a link between the Chamber and zakat payers, acquainting them with the jurisprudential basis they are paying upon, the interest realized. by reviving this kind of worship, and the evidence supporting the Chamber's practices in the holy Quran, Prophetic tradition, the noble generations views, and views derived thereafter.

The book presents the Chamber's adopted dispensations, through explaining the lawfulness of the provisions of Zakat Act and Zakat Regulations, as well as their references and aims.

Zakat Act 1990, amended 2000, is based on Article (18) of Sudan Constitution, which reads, (Those in service in the state and public life shall envisage the dedication thereof for the worship of God, where Muslims stick to the scripture and tradition, and all shall maintain religious motivation and give due regard to such spirit in plans, laws, policies and official business ...); and Article (10), which reads, (Zakat is a financial duty, levied by the state, and the law shall regulate the manner of collection, expenditure and management thereof.)[2]

If the Law happens to adopt a jurisprudential opinion related to another school than the Maliki school, it will be for the purpose of realizing a public interest, a sharia rule, or a wisdom of the Religion. Where there are different jurisprudential opinions, the Law adopts the one of them which realizes a weightier interest. This is an practice, because the option of the

[1] A1-Bukhari, v.1 p.38 of Dar-Al-Fikr, Berut Print; also Ibn Hajar Al-Asqalani, Fath Al-B an, v.1, p.165

[2] Dr. Ahmad Al-Majthoub, Qanoun Al-Zakat Al-Sudani, Asasuh Al-Dustouri Wa Ahdafuhu Wa khasaesuhu, P,2.

ruler or His representative puts an end to divergence of opinion, and is one of the factors of preference, as well established in the fundamental rules ofjurisprudence.[1]

The booklet gives answers the queries of a wide sector of the masses of students studying the Maliki school's jurisprudence at colloquiums in mosques and institutes, who keep asking: (Why has the Law in this clause or that departed from the famous opinion in the Maliki school?) -

The practices of Zakat Chamber according to Zakat Act 1990, amended 2000, represent the options and preferences of the ruler; and as such are not based on a specific jurisprudential school, but rather on the texts of Quran and the tradition , their decisive intent, and the consensus of scholars where this has been established; or otherwise on the weightiest of the opinions of the scholars of the different jurisprudential schools, which takes in consideration the needs and differences as related to time and place, as one of the entailments of applying the principle of unrestricted interest, which is in its turn one of the fundamental principles of jurisprudence in the Maliki school, as stated by Imam Al-Soyouti, who wrote (The ruler's dispensation should be based on the subjects' interest; and it puts an end to divergence of opinion and jurisprudential dispute.)'[2]

We have to thank our brothers at Zakat Chamber's General Trusteeship, who the first to suggest the compiling of such a concise book, as well as our brothers at the Department of Zakat Propagation, who contributed to the book's planning and provided the study's sources, including Zakat Act, Zakat Regulations and some other related circulars and faiwas. Special thanks go to brother Sheikh Abdul-Wahab Mohamad

[1] Imam Jalal Al-Din Al Soyouti, Al-Ashbah wa Al-Nazaer, P.104
[2] Ibid

Nour and brother Ustaz Ali Bedaiwi. And praise in the beginning and end goes to Almighty Allah, the Lord of the universe.

It is worth mentioning that this book's material was submitted for revision and exchange of opinion by a considerable number of people of specialization and experience. It was discussed in a study circle made up of the state directors of zakat propagation departments; at the first zakat propagation course for the Chamber's employees, and with the states' chambers trustees.

A number of celebrated scholars were also approached to review the book's content; and they offered very useful remarks and additions. Of these we particularly acknowledge the remarks of Prof. Zuhair Othman Ali Nour; Dr. Khidir Ali Edris; Sheikh Mohammed Ibrahim Mohammed, judge at the Supreme Courts and 'former trustee general of Zakat Chamber; Shiekh Abdul-Wahab Mohammed Nour; AlSamani Al-Mahdi Yousif and Dr. Yousif Ibrahim Abu Saili.

The remarks and discussions of The above mentioned scholars highly contributed to make possible the emergence of this book in its final shape. We acknowledge their efforts, and pray to Allah to accept from us all, and approve of this work as purely dedicated in His cause.

Jabir Edris Awisha

THE OBJECTIVE OF WORSHIP

Contemplating Islam's obligations, one will certainly come to the conclusion that their objective is to realize total servitude to Almighty Allah, the preservation sustenance of man, besides observing these obligations on a solid basis of love and mercy. Says Almighty Allah, (it is He Who has sent amongst the Unlettered a from among themselves., to rehearse to them His Signs, to sanctify them, and to instruct them in Scripture and Wisdom,- although they had been, before, in manifest error,) Quran 62:2. Allah also says,(... and observe Prayer and give the Zakat and obey the Messenger, that you may be shown Mercy.) Quran 24:56, and says(I have not created the jinn and the men but that they may worship Me).Quran 51:56.

So, Islam considers the belief in Allah, the only god, a purification of the filth of idolatry, and liberation from the superstitions of ignorance. Prayer is a relation with Allah, its foremost fruit being the observance of Allah. Those who observe their prayers always feel that they are in the company and presence of Almighty Allah, hence refraining from being seen doing what He doesn't approve of.

Fasting frees man from the control of lust and habit, thus realizing piety. Zakat makes his conduct consistent with the mission that Allah has entrusted to him, and for which He has chosen him as His vice-regent on Earth. This vice-regency entails man's observation of his brotherhood with other human beings, sharing their happiness and their pains. If he is dutiful to that brotherhood, then he will purify his soul and property, and deserve Allah's mercy, (Verily, he, indeed, will prosper who purifies himself and remembers the name of his Lord and offers Prayers.) Quran87:14-15.

The essence of worship is that the whole world represents to the believer a prayer niche in a way that whatsoever he does therein is but a worship, because sharia provisions are integrate, comprehensive and perfect in their systems and objectives, allowing no defect through which corruption or diversion can infiltrate.

The faithful worshippers propagate charity and good deeds, (The Believers, men and women, are protectors one of another: they enjoin what is just and forbid what is evil: they observe regular prayers, practice regular charity, and obey Allah and His Messenger. On them will Allah pour His mercy: for Allah is Exalted in power, Wise.) Quran 9:71.

Besides the faithful community that propagates charity, there should be established an authority that enforces the good and forbids the evil. This community and this authority should unite, hold fast to Allah's bond and utilize their brotherhood in Allah to enforce Allah's system on Earth: (And WE have sent no Messenger but that he should be obeyed by the command ofALLAH.) Quran 4:64

So, the objective of worship can only be realized through exalting Allah's decrees and having mercy on His creatures.

THE ULTIMATE GOALS OF SHARIA

- Literally, the word goal is the direction that one heads for, or betakes oneself to.
- In sharia terminology, the goal of sharia are the intents, aims and wisdoms that the Legislator has targeted by making the provisions, or the wisdom embodied in those provisions, the logic that governs them, shows their characteristics and reflects their distinguished approach and unique style, as well as their truthfulness to their principles and bases.[1]
- What is meant by (sharia objectives) is the ultimate goals that the provisions have been made to realize. The ultimate goals of sharia are the interests of the slaves of Allah in this life and in the hereafter, no matter if they are to be realized through warding off blights and staving harms or by realizing benefits.[2]
- It is well established that sharia has been legislated for the realization of people's interests in the short and long terms.[3]
- **The goals of Sharia can be divided into two categories:**

The First: The Creator's Goals in Creation:

Allah has created the creatures for the purpose of worshipping Him without taking any partner to Him; i.e. exalting Him, and voluntarily deeming Him far above any kind of defect, as stated in Quran: (Whatever is in the heavens and on earth, - let it declare the Praises and Glory of Allah: for He is the Exalted in Might, the Wise.) Quran 57:1

The Second: The goals set by Allah for His Legislations:

[1] Prof. YousufHamid Al-Alim, MaqasidAl-ShariaAl-Islamiah pp 82,83; also Wahbah Ai-Zuhaili, UsoulAl-Fiqh, p. 1048.
[2] Abu Hamid A1-Ghazali, Shfaa Al-Alil, p.103
[3] Ai-Shatibi, Al-Muwafaqat, v.2, p.6

The legislations are directed towards realizing the interest of the slaves of Allah and staving off harm and damage. Sharia has only come for the purpose of having mercy on people, as stated in Quran (0 mankind! there hath come to you a direction from your Lord and a healing for the (diseases) in your hearts,- and for those who believe, a guidance and a Mercy.) Quran 10:57

1. It would be absurd if anybody did something for no purpose; and if this is unacceptable for human beings, it should be the most unacceptable for Almighty Allah. Allah said: (“Did ye then think that We had created you in jest, and that ye would not be brought back to Us (for account?) ‘9 Quran 23.115.
2. Allah has created man, honored him and favored him over other creatures. And he who honors somebody will naturally seek to realize his desires and endeavor in his interest, not his harm.
3. Allah described Himself as the Kind and the Merciful.He said: (...and My mercy extendeth to all things...) Quran 7:156; If there is anything which is not the interest, that will not be mercy.
4. Almighty Allah has grounded his provisions in all their details on the interest of his slaves, as he stated, (Allah doth not wish to place you in a difficulty, but to make you clean) Quran 5:6.He also said, (.:and establish regular Prayer: for Prayer restrains from shameful and unjust deeds;...) Quran 29:45.

In the tradition we read: (taking permission when entering somebody’s house is but in order not to see him unawares.). [1]

- This is why Imam Al-Shatibi said: (When you hear Allah say: “0 Believers”, listen attentively and contemplate on His call and His

[1] Al-B ukhari, No. 6241

advice, for you will find but a good thing that you are urged to do, an evil you are warned not to approach, or a mixture of both.)[1]

- We conclude that sharia provisions have been legislated to realize the interests of human beings as a divine favor, in order to sustain the world's system and guarantee its continued integrity through man's self-reform, to qualify for the world's domination as Allah's vice-regent therein.
- That is why Islam in its provisions has aspired three categories of instruments to realize man's reform. [2]

(a) Refining the individual by the kinds of worship Islam has legislated in a way to make him a source of pure good for his community, bringing about no evil upon any other individual.

(b) Maintaining justice - as one of the highest goals of Islam - in juridical judgments, transactions and social equity, thus realizing equality.

(c) Welfare, which in Islam means the preservation of the five ultimate interests; viz. Religion, life, reason, progeny and property.

These are the five ultimate interests preserved by all divine religions.

- Imam Al-Ghazali said, (Realizing the interest and warding off harm is an ultimate goal of creation; and the interest of the creation rests but in realizing their goals.). [3]
- The interests considered by sharia differ in their degree according to their respective innate potency, and their respective impacts. They are divided into three categories, as follows: [4]

[1] Prof. YousufHamid Al-Aiim, MaqasidAl-Sharia, p.3
[2] Abu Zahrah, UsuolAl-Fiqh, p.368.
[3] Abu Hamid Al-Ghazali, Al-Mustafa, pp284,285.
[4] Whabah Al-Zuhaili, UsoulAl-Fiqh, v.2 p. 1049, also Al-Shatibi, Al-Muwafaqat.

1. **Essentials:**

These are the interests on which people's religious and worldly life depend, in a way that if they are not realized, life will be disordered, corruption will prevail, eternal bliss will be lost, and punishment in the hereafter will be a must.

They are: the preservation of religion, life, intellect, progeny and property.

2. **Needs:**

These are the interests that people need to make their life convenient and save them hardship. If they were not realized, life system would not be disordered - as is the case with the lack of necessities - but people would be in hardship and inconvenience.

3. **Accessories:**

These are the interests required for dignity, convenience, sound habits and refined behavior .Their lack would not lead to disorderly life - as is the case with the lack of essentials, nor to hardship and inconvenience - as is the case with the lack of the needs, but people’s life would be considered ugly and unacceptable to sensible people. So, they are placed in the third rank.

CLASSIFICATION OF INTERESTS INTO TOTAL AND PARTIAL

A total interest is the one that brings about good and benefit for the whole umma or a considerable group of it, such as defending the country against an enemy, preventing the umma division, preserving Quran from vanishing and the tradition from fake additions. A partial interest is the one that benefits an individual or a limited number of individuals, such as transactions provisions. (1)

Classification of Interests into Accredited and Discredited by Sharia.

Concerning their value in sharia, interests are divided into three categories:

1. **Accredited Interest:**

An interest that sharia has acknowledged and valued by way of text, by consensus, by its being mentioned in associational of another judgment, such as the lawfulness of buying and selling, (Allah has legalized buying and selling) Quran 2:2 75; or by way of analogy, such as forbidding intoxicants other than wine.

2. **Discredited Interest:**

An interest that sharia has deemed valueless, this being evidenced by its contradiction to a text, a consensus or an analogy; e.g. since a daughter is equal to a son in kinship to the inherited person, and since she nowadays shares with the man the burdens of life, she is then equal to the son in these aspects, and should get an equal share as the son’s in their father’s legacy. But this is an interest which sharia has deemed valueless. That is stated in the Quran, (Allah directs you as regards your children

(inheritance); to the male a portion equal to that of two females) Quran 4:11.

3. Unrestricted interest:

An interest which sharia has neither deemçd valued nor invalidated; i.e. there is no text that stands as evidence to the value of that kind or category of interest, nor to its invalidity. It is called unrestricted because there tands no evidence to its consideration or otherwise. [1]

It is left to sensible estimation in every age. Its lawfulness or unlawfulness depends on the result of weighing the harms and benefits it entails.

This means that the area of unrestricted interests is restricted to issues whose meaning can be appreciated by reason, and whose wisdom can be ascertained by reason[2].

Criteria That Control Interest:

Scholars have stipulated conditions to control the judgment of unrestricted interest lest anyone should utilize this license of discretional judgment of interest to

judge things as they please, alleging that what they have chosen is the interest. The criteria stipulated by scholars to govern the judgment of unrestricted interest are as follows: [3]

1. Any legislation based on interest should realize a benefit or avert a blight. It should be a real benefit or a real blight. No judgment should be based on fancies.

[1] Abd-A1-Wahab Khallaf, Usoul Al-Fiqh, p.84
[2] Al-Shatibi, Al-Muwafaqatv.2, p.109-132
[3] Dr. Abd-eI-Azeez Al-Au, Kitab Usoul Al-Ahlcam Al-Sha ‘riyyah wa-mabadi ‘a ‘Elm Al-A nzimah: P.76

2. The interest on which legislation is based should be a total interest, not a partial one. It should affect the majority of the people, realizing their interest or averting them a blight.
3. The legislation based on interest should not contradict a judgment established on the basis of the text or consensus.

SOCIAL INTERDEPENDENCE IN ISLAMIC WORSHIP

Islamic obligations call for social interdependence. In prayer, you can equity and brotherhood. Muslims gather in the same place, supplicating their god, standing side by side, no matter whether they are rich or poor, ministers or laborers. Allah says, (So woe to the worshippers who are neglectful of their prayers, those who want but to be seen, but refuse to supply neighborly needs) Quran 107:47. This means that they are misguided, and are oblivious of the wisdom of their prayers; they are but hypocrites; if they .were really candid, they would not withhold a little help to a neighbour.

In the fast, there is equity felt by all Muslims who share benevolent hunger and thirst, their day is the same, their night is the same, their feeling is the same; it is one of the seasons of charity and good deeds.
The essence of Hajj is spending. The Prophet (pbuh) said, ("Two dirharns are recompensed; a dirham spent by a pilgrim, and a dirham spent by a married man.)

Shahadah, i.e. witnessing to it that there is no god but Allah, means that there is no god who really deserves man's worship and submission except Almighty Allah; people are all equal under His patronage; they are all His independents; and the most beloved to Him is the one of them who is most beneficent to His independents[1], Allah said, (Say: 0 People of the

[1] This tradition was reported in the margin of Al-lame 'a Al-Sagheer by Al-Siyouti, and also in Kunouz

Book! Come to common terms as between us and you; that we worship none but Allah; that we associate no partners with Him; that we erect not, from among ourselves laws and patrons other than Allah.) Quran 2:64.

Social interdependence in Islam is not a rootless plan, but a plan put into effect though the details of the system that stems from it. The call for all kinds of general charity and benevolence, such as faith, good deeds and virtues, and for the abandonment of vice, generates a kind of psych inclined towards interdependence that voluntarily gives to the others and caters for their happiness and welfare. All goodness is but the product of the kind of psych, feelings, tendencies and thoughts.

So, interdependence is but a result of devoutness. Allah said, (Seest thou one who denies the judgment (to come)? Then such is the (man) who repulses the orphan (with harshness). And encourages not the feeding of the indigent.) QuranlO7.1-3.

The first step towards social interdependence is boosting the spirits of the poor. That is why Islam holds piety as the highest virtue, (Verily the most honored of you in the sight ofAllah is (he who is) the most righteous of you.) Quran 49:13.

The Prophet (pbuli) dedicated his entire life to the propagatioh of good deeds and benevolence. He said, (I have been sent but to compliment man's benevolent qualities). [1]

Social interdependence, then, means that the members of the society, whether they are individuals or societies, rulers or subjects, should consolidate, cooperate and assist one another to take positive stances, such as taking care of the orphans, or to take negative stances, such as banning monopoly, beings spurred by a deep affection originating

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Al-Haqaeq Fi Khair 41-Khalaeq byAbd-al-RaoufAl- 'Anqawi: v.2, p.128, and also by Al-Bazzar and Al-Tabarani. -

[1] Reported by Imam Ahmad in Al-Musnad. In another version, it is reported as follows, (I have been sent but to compliment good deeds.)

from Islamic faith, with the result that the individual is supported by the society and the society is backed up by the individual.[1] This meaning is clearly stated in the Quranic verse, (Help ye one another in righteousness and piety, but help ye not one another in sin and rancour) Quran 5:2.

The same meaning is emphasized in the prophetical tradition, (A believer to a believer are like a compact building, each brick supporting the other). [2]

Interdependence in Islam is not restricted to guaranteeing the essentials and vital needs of the individual and the society; nor is it focused on particular aspects of righteousness and benevolence towards the poor and the needy; it is wider and more comprehensive, including the individual's breeding, education, faith and conscience; besides building up the individual's character and social conduct. It also encompasses the family's relationships, organization and interdependence; as well as arranging social relations, such as connecting the individual with the state, connecting the state with the society, connecting the family with the kinsfolk, and connecting people with one another. It covets the arrangement of economic and financial relations, besides ethical restraints.

When Muslin's were aware of these meanings and these values, they were affected by them; they flooded their hearts; and they organs translated them into efforts and actions to realize these meanings and values in everyday life. They even wanted the benefits of their acts in the interest of the poor to extend after their death; and so they donated Waifs (donated fixed assets whose revenue goes to the poor). The Waifs took different, assorted forms: a servant for every invalid person, a guide for

[1] Abdallah Nasih Ulwan, Al-Takaful Al-Ijtimaee Fi Al-Islam, Dar-Al Salarn fifth print 1983 p.1 5
[2] Sahih Muslim, kitab Al-Bin Wa Al-Silah '

every blind person. Homes were established for the blind, the orphans, and for disabled women.[1]

There were even homes for accommodating poor orphans, places for providing pauper children with clothes; Waqfs for the transportation of arbitrars settling spouses' differences if they needed to move from one town to another; Waqfs for making porcelain utensils so that if a servant broke a dish, he could be provided with a new one to evade his master's reproach; Waqfs for retired animals which were unable to work, such as Damascus Grazing Land (now Damascus International Exhibition). [2]

In the era of Omer ibn Abdul-Aziz, people were so satisfied that (a man would bring a huge amount of money, saying: please invest this in the interest of the poor the way you deem sound, but he soon returned with the money because no paupers could be found who needed that money). [3]

Any nation who adopts cooperation as their motto and consolidation as their token will certainly live in prosperity and tranquility. This is why the call for the dissemination of the virtue of interdependence has become a human value and a religious obligation.

Objective of Social Interdependence in Islam:

1. Meeting the needs of the poor
2. Abolishing racial discrimination.
3. Restoring the balance of wealth distribution
4. Eliminating material differences.

[1] Mohammed Abu Zahrah, Al-Takaful AL-Ejtima'ee fi Al-Aislam, p. 104.
[2] Dr Abdul-Aziz Al-Khayyat: A1-Mujtama'a Al-Mutakafil fi Al-Islam, p. 34
[3] Ibid.

MERITS OF SPENDING IN THE CAUSE OF ALLAH

There has never occurred in the human history a nation whose legislation urged spending on the different aspects of charity, and warned against miserliness as did Islamic legislation; because the love of property, acquisition and of the possession of what belongs to the others is one of the human instincts which can hardly be dispensed with. Spending in the cause of Allah is the twin of jihad and sacrificing one's soul in the cause of Allah, which has been enjoined by Allah on the Islamic Nation, (Allah hath purchased of the believers their persons and their goods, for theirs (in retain) is the garden of paradise) Quran 9.111.

Spending property in the cause of Allah is the most valid measurement of faith, and most truthful gauge of souls; it is a proof of piety and a sign of guidance.

Spending in general is the original obligation in sharia. It was enjoined before the fixed zakat because it is the comprehensive origin, and texts related to zakat provide some of its details without going to the extent of encompassing it. The Prophet (pbuh) said to Fatimah bint Qays, (There are in property dues besides zakat.)[1]

Texts on the Merits of Spending:

Allah said, (Who is he that will loan to Allah a beautiful loan? For Allah will increase it man fold to his credit and he will have a liberal

[1] Reported by Ibn Majah and juZlged by scholars as a weak tradition'

reward. One day shalt thou see the believing men and the believing women how their light runs forward before them and by their right hands (their greeting will be); “good news for you this day! Gardens beneath which flow rivers! To dwell therein, for aye! This is indeed the highest achievement) Quran 57.11-12.

Allah also said, (By no means shall ye attain righteousness unless you give (freely) of that which ye love; and whatever ye give, of truth, Allah knoweth it well.) Quran 3.92 He also said, (The parable of those who spend their substance in the way of Allah is that of a grain of corn: it groweth seven ears, and each ear has a hundred grains. Allah given manfeld increase to whom He pleaseth: and Allah cares for all and He knoweth all things.) Quran 2:261.

Ways of Spending:

These are divided into two categories: obligatory and voluntary or preferable.

(1) Obligatory Ways of Spending:

1. Zakat: (And those in whose wealth is a recognized right for (the needy) who asks and him who is prevented (for some reason from asking).) Quran 70:25-26
2. Votive Offerings: What a Muslim consecrates to Allah by a vow, for he is obligated to fulfill his vow, (then let them complete their rites prescribed for them, perform their vows, and circumambulate the Ancient House) Quran 22:29
3. Atonement: There are so many atonements enjoined in Islam, all of them in the form of spending that will lead to the convenience of the poor. One of them is the atonement for an oath, (feed ten indigent persons on a scale of the average of the food of your families; or clothe them; or give a slave his freedom. If that is beyond your means, fast for three days) Quran 5:89. Allah said, (By no means

shall ye attain righteousness unless you give (freely) of that which ye love; and whatever ye give, of truth, Allah knoweth it well) Quran 2:92.

And he said, (The parable of those who spend their substance in the way of Allah is that of a grain of corn: it groweth seven ears, and each ear has a hundred grains. Allah giveth manifold increase to whom He pleaseth: and Allah cares for all and He knoweth all things.) Quran 2:26]

Another kind of atonement which includes spending is the atonement to be paid by him who hunts an animal while making pilgrimage. Allah says, (Or by way of atonement the feeding of the indigent) Quran 5:95. For him who breaks his fast during Ramadhan because of illness or old age and cannot make for those days, (atonement feeding an indegent) Quran 2:184. But if somebody breaks his fast in Ramadhan for no good reason or says to his wife, you are to me as unlawful as is my mother (zihar), (then the atonement is feeding sixty indigents)[1]

4. Sacrificing a sheep on the occasion of greater bairam, which is obligatory on those who can afford it, (Anyone who has abundance and yet has not offered his sacrifice, let him ,not approach our prayer yard.)[2] This practice provides some affluence for the poor and weak families.
5. Lesser bairam Zakat or breaking-of-the-fast zakat. It is authentically reported that, (The Prophet (pbuh) enjoined the end-of-the-fast zakat on every Muslim, no matter whether he is a slave or a free man, a mairor a woman, young or old, a sa ‘a of dates or a sa ‘a of barley.)[3] (A sa‘a is equivalent to two bushels).

[1] Quran 58:4
[2] Reported by Ahmad in Al-Musnad and by Ibn Majah’
[3] Reported by Al-B ukhari, Muslim and others.

6. Relieving the hungry and needy: In Islamic sharia and in magnanimity, it is unlawful for a Muslim to see his neighbour hungry, unclothed or living in poverty and deprivation while he has abundance and yet fail to hurry to his aid, offering money, food or clothes. The Prophet (pbuh) said, (He has not believed in me who goes to bed with a full stomach while he is aware that his neighbour, at his side, has gone to bed with an empty stomach). [1]

(2) Voluntary Preferable Ways of Spending.

1. Ancestral Waqf and Charitable WaqJ This is a kind of voluntary preferable alms with continued benefits and renewed reward from Allah, both sustained even after the owner's death. The ancestral Waqf is that whose benefits go to the owner's ancestors and relatives. The Charitable Waqf includes all benevolent aspects and beneficiaries. It includes, for example, mosques, schools, hospitals, infirmaries and the like. The origin of this kind of Waqf is the tradition related to the Prophet (pbuh)5 that he said, (When a human being dies, his deeds are discontinued except for three, alms with renewed benefits, useful knowledge, or a virtuous offspring who prays for him). [2]
2. A will: A Muslim is allowed to bequeath in his will a portion of his property - not exceeding its third. Allah said, (is prescribed, when death approaches any of you, if he has any goods that he make a bequest to parents and next of kin.) Quran 2:180.
3. Hospitality: It is one of the Arab's good moral constitutions in the pre-Islamic era which Islam confirmed, and the Prophet (pbuh)

[1] Reported by Al-Bazzar and Al-Tabarani
[2] Reported by Al-B ukhari in Al-Adab Al-Mufrad, and Muslim in his Al-Saheeh

endorsed when he said, (He who believes in Allah and the hereafter, let him treat his guest hospitably). [1]

4. A loan: This is when a Muslim lends a person an iteni of his belongings, such as house utensils, a dress, an animal, etc, for no compensation, to meet his needs and then be returned. The origin of this is in the Quran, (Help ye one another in righteousness and piety, but help ye not one another in sin and rancour.) Quran 5:2. On the other hand, Quran menaced him who withholds such a kind of little help, (Those who are neglectful of their prayers; those who (want but) to be seen (of men) but refuse to supply even neighborly needs.) Quran 107: 5-7
5. Self-denial: Neglecting oneself one's worldly gains in the interest of the others with a view to gaining Allah's approval and reward. This originates from deep faith and real love, (And entertain no desire in their hearts for things given to (the latter), but give them preference over themselves even though poverty was their (own lot). And those saved from the covetousness of their own souls,- they are the ones that achieve prosperity.) Quran 59. 9
6. A Present and a Donations: This is when on donates to another a valuable thing, cash or otherwise; i.e. transfers the ownership to another for no compensation [2] The Prophet (pbuh) said, (Present to one another, for a present removes any bad feeling in ones chest. Never should a neighbour disesteem presenting a sheep's foot to her neighbour)[3] He also said, (Present to one another and you will love one another). [4]

[1] Reported by AL-Bukhari and Muslim'
[2] Seyid Sabiq, FiqhAl-Sunnah V.3, P.401
[3] Reported by Bukhari in A i-A dab Al-Mufrad
[4] Ibid

This includes what is called (an endowment for life). That is when someone endows a property to another, e.g. a house, to use for life. After the beneficiary's death the property returns to its owner.

ZAKAT AS AN OBLIGATION

Zakat is one of the essential pillars of Islam. it is 'the financial, social pillar. A person is only accepted as a member of the Muslim umma if he acknowledges the One God, performs his prayers and pays zakat. Allah said, (But f they repent, establish regular prayer and practice regular charity, then they are your brethren in faith.) Quran 9:11

The Prophet (pbuh) said, (Islam is based on five (pillars), the witness to it that there is no god but Allah and that Mohammed is the real messenger of Allah, establishing prayers, paying zakat, making pilgrimage to the House and fasting Ramadhan.)

Zakat is one of the indications of faith, a symbol of loyalty to the faithful. Allah said, (The believers, men and women, are protectors, one to another: they enjoin what is just, and forbid what is evil: they observe regular prayers, practice regular charity, and obey Allah and His Messenger. On them will Allah pour his mercy.) Quran 9. 71 This commitment and ihütual protection, with all the implications enumerated in the Quranic verse, mean that: (The society that is blessed by Allah and deserves his mercy is a society that believes in Allah, whose individuals are committed to love One another and to be loyal to one another, that enjoins the good and forbids the evil, who observes the relation with

Allah by establishing prayer, and strengthens interrelations by paying zakat and by consistent cooperation in righteousness and piety). [1]

Because of that loyalty, commitment and protection, Muslims have been empowered on earth; Allah enabled them to conquer in His cause different territories, (They are those who, f we establish them in the land, establish regular prayer and give regular charity, enjoin the right and forbid the wrong. With Allah rests the end (and decision) of (all) affairs.) Quran 22:41

The place of zakat among the pillars of Islam is an outstanding one. It comes immediately after the witness and the payers. The fact that Allah in Quran regularly mentions it in connection with prayer is an evidence to the strong relation between the two, and that the Religion is incomplete until one pays it. That is why Quran has drawn for zakat one of the greatest and most wonderful constitutions. These two obligations are two cornerstones on which Islam is based.

The Meaning of Zakat:

Literally, Zakat means blessing, increase, purity and fitness. Increase is the original meaning. It also gives the meaning of increase in charity and purification. Allah says, (Truly he succeeds that purfles it.) Quran 91:9 Meaning: purifies his soul of evil.

It can also mean praise, as Allah said, (Therefore justify not yourselves. He knows best who it is that guards against evil.) Quran 55:32 Which means don’t praise yourselves.

[1] Twaha Abdallah Hafifi Haq Al-Sail wa Al-Mahrum, Dar Al-E ‘atisa print P.10

ZAKAT IN SHARIA

Scholars gave different assorted definitions to the term. One of them is: paying a certain amount of a property which has amounted to nisab to the recipients if ownership is complete. Another definition is: dues enjoined in a property. A third definition is: a fixed proportion of a property enjoined by Allah in the interest of the recipients. [1]

It is called zakat because it leads to the increase of the property out of which it is paid; it saves that property and protects it against any blight or harm. It also boosts the poor psychologically and materially, besides purifying the payer's soul of avarice and selfishness. [2]The term zakat is also used to mean the amount of the property paid as the recipients' dues. Some use the term zakat to mean the exercise itself.

Zakat is also called alms (sadaqah) because it is a token of truthfulness (sidq), faith and belief in the Day of Judgment. This is because truthfulness (sidq) is conformity of action and belief, as the Prophet (pbuh) said, (Alms are an evidence) [3], meaning that paying alms is an evidence to the payer's faith.

Allah has connected payment with belief, and miserliness with disbelief, (So he who gives (in charity) and fears (Allah), and testifies to

[1] Ahmad Al-Daldeer, A1-Sharh Al-Sagheer first print p. 192, Ibn Qudamah A1-Muqhni vol.2, P.752; Al-Qaradawi Fiqh Al-Zalcatvol.l p.17
[2] Silsilaat Mafahim Islamiya: Muasasat Al-Balagh: Al-Zakat wa Al-Khums P.7
[3] Reported by Muslim

the Best, We will indeed make smooth for him the path to Bliss. But he who is a greedy miser and thinks himself self sufficient, and gives the lie to the Best, We will indeed make smooth for him the path to Misery.) Quran 92.5-10.

(Alms are zakat, and zakat are alms. The difference is only in letters not in meaning.)[1] This is why a zakat administrator is called (Al-Musaddiq); i.e. the collector of sadaqah, for he is responsible for the collection and distribution of zakat (sadaqah - alms).

THE WISDOM BEHIND THE LEGISLTION OF ZAKAT

Zakat was most probably enjoined in the second year after hUra. The legislation first began with the breaking-of-the-fast zakat, to be followed afterwards by the enjoining of the property zakat. [2]

All kinds of worship, including zakat, were enjoined by the Wise, Almighty Allah for wisdoms which all target the believer's perfection and happiness in this life and in the hereafter. The following are some of these wisdoms: [3]

1. Zakat purifies the believer's out of the fatal vices of avarice and meanness which ultimately lead to conflict. It is a consistent training for the soul on generosity .which is a main requirement of faith, until the soul acquires spending as a habit, thus gradually getting rid of its tendency to greediness.
2. Cleansing the believer's soul of the menaces of sins and fheir bad effects on the believer's heart.
3. Satisfying the needs of the poor, and providing them with chances of work through financing the needed capitals, thus protecting the poor from abjectness and begging.

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[1] Al-Mawardi, Al-Ahkam Al-Sultaniyah: chapter 11
[2] Mohamed Ibrahim Al-Halfawi, Fiqh Al-Zakat: p.18'
[3] Abu Bakr Al-Jazeri, Al-Jumalfi ZakatAl- 'Amal: p.4; also Al-Qaradawi, Fiqh Al-Zakat; and Al-' Halfawi, Fiqh Al-Zakat: p.19

4. Strengthening the bonds of love among the Mulims, and uniting dispersed hearts on the basis of faith and Islam.
5. Refurnishing the fighters in the cause of Allah with all the military equipment needed in the war for. spreading the good.
6. Facilitating the circulation and transfer of wealth from one hand to another, eventually leading to breaking down wealth.
7. Guarding the society against vices entailed by poverty and deprivation, such as theft and robbery.
8. Purifying the payer's wealth, and increasing it as an effect of the blessing brought about by being obedient to Almighty Allah.
9. Showing gratitude to Almighty Allah for His bountiful graces, as stated in the Holy Quran, (And remember! your Lord caused to be declared (publicly). "If ye are grateful, I will add more (favours) unto you; but if ye show ingratitude, truly My punishment is terrible indeed. '9 Quran 14:7
10. Allah will be pleased with the payer.

PENALTIES OF ABSTAINING FROM PAYING ZAKAT

1. Instant, on-the-spot, torture in this life, as stated in the holy Quran, (Verily We have tried them as We tried the People of the Garden, when they resolved to gather the fruits of the (garden) in the morning. But made no reservation, (“If it be Allah’s Will”) Then there came on the (garden) a visitation from thy Lord, (which swept away) all around, while they were aseep. So the (garden) became, by the morning, like a dark and desolate spot, (whose fruit had been gathered).As the morning broke, they called out, one to another, - “Go ye to your tilth (betimes) in the morning, f ye would gather the fruits.” So they departed, conversing in secret low tones, (saying) - “Let not a single indigent person break in upon you into the (garden) this day.” Quran68: 17-24.
2. Destruction: as stated in the holy Quran, (When We decide to destroy a population, We (fIrst) send a definite order to those among them who are given the good things of this life and yet transgress; so that the word is proved true against them: then (it is) We destroy them utterly.) Quran 17:16
3. Punishment in the hereafter, as stated in the holy Quran, (0 ye who believe! there are indeed many among the priests and anchorites, who in Falsehood devour the substance of men and hinder (them) from the way of Allah. And there are those who bury gold and silver and spend it not in the way of Allah: announce unto them a most

grievous penalty-On the Day when heat will be produced out of that (wealth) in the fire of Hell, and with it will be branded their foreheads, their flanks, and their backs. - “This is the (treasure) which ye buried for yourselves. taste ye, then, the (treasures) ye buried! “) Quran 9 (34-35)

4. Prevention of rain: the Prophet (pbuh) warned those who refuse to pay zakat of drought and a wretched, miserable life, as stated in the tradition narrated by Ibn Majah, (Any community that abstains from paying zakat will surely be deprived of the drops of the sky; and were it not for the brutes, they would never receive a drop)[1]

The Evidence to Fighting Those Who Refuse to Pay Zakat.

Abu Hurairah, may Allah be pleased with him ,said (When the Prophet (jbuh) died and Abu Bakr was elected as the first caliph ,and the Arabs reverted in unlimited numbers to atheism, Omer said to Abu Bakr, (How can you fight them while the Prophet (pbuh) said, (I have been instructed to fight people until they say :there is no god but Allah ;once they have said it, they will secure their bloods and wealth except for a righteous reason ,and their judgment otherwise is up to Almighty Allah.) Abu Bakr responded by Allah ,I will fight whoever differentiates between prayers and zakat ,for zakat is Allah ‘s due in wealth. By Allah, even if they refuse to give a fetter they used to give to the Prophet (pbuh), I will fight them until they give it.” Omer commented, “By Allah, no sooner had I realized that Almighty Allah had widened Abu Bakr’s chest for fighting, than I knew that it was the right decision.” [2]

Abu Hurairah, nay Allah be pleased with him, also said: the Prophet (pbuh) said, (I have been instructed to fight people until they

[1] Reported by Ibn Majah’

[2] Reported by the Group of Hadith Compi1er Malik, A1-Bukhari, Muslim, Abu Dawoud, Al-Tirmizi and Al-Nasaee.

witness that there is no god but Allah and believe in my prophethood and in what has been revealed to me. Once they have done so, they will preserve their bloods and wealths except for a righteous reason; and their judgment otherwise is up to Almighty Allah). [1]

- So it is clear that fighting those who refuse to pay Zakat is supported by text and consensus.
- Notwithstanding that, there is, in addition, a worldly punishment for those who abstain from paying zakat, to be carried out by the ruler. It is stated in the prophetic tradition, (He who gives it for Allah's sake will get his reward, but he who refuses to give it, we will take it against his will as well as half his property: a resolve of our Lord's, not a penny of it to be allowed Mohamed's family). [2]
- This text means that he who pays zakat in expectance of Allah's reward will certainly get that reward; while he who refuses to pay due to irresistible greediness will not be left alone, but zakat will be taken from him by force and he will, in addition, be penalized financially by confiscating half his property.
- Zakat Act 1990, amended 2000, based its article No. (42) on these texts. It reads, (Whoever tries to cheat, avoid or refuse to pay due zakat, shall be punished with a fine not exceeding the amount of such zakat, [3]which shall be collected by the Chamber by force. Flies funds in the bank may be attached by a decision of the Chamber to be executed by the court).

[1] Reported by Al-Bukhari, Muslim and A1-Nasaee. Muslim also reported a similar version related to Jabir ibn Abdillahi

[2] Al-Shawkani, NeylAl-Awtar, v.2, p.120

[3] This is the opinion of the Majority" Al-Qaradawi, FiqIlAl-Zakat: v.2, p.781.

STATE'S CURATORSHIP OF ZAKAT'

The Qualities of the State of Justice and Faith:[1]

1. Submitting everything to Almighty Allah

Allah said, (Allah will certainly aid those who aid his (cause,I; - for verily Allah is full of Strength, Exalted in Might, (able to enforce His Will). (They are) those who, f We establish them in the land, establish regular prayer and give regular charity, enjoin the right and forbid the wrong: with Allah rests the end (and decision) of (all) affairs.) Quran 22: 40-41

One of the requirements of empowering Allah's religion on earth and giving priority to His system over all other systems is submitting everything to Almighty Allah.

2. Establishing the believers' community on the basis of cooperation, frank exchange of opinion and advice, allegiance to Allah, His Prophet and the belivers and complete obedience to Allah and his Prophet.

Allah said, (The Believers, men and women, are protectors one of another: they enjoin what is just and forbid what is evil: they observe regular prayers, practise regular charity, and obey Allah and His Messenger. On them will Allah pour His mercy: for Allah is Exalted in power, Wise) Quran 9:71

[1] Seeking evidence to state's curatorship implies that there is another opinion: that paying zakat is an individual obligation. Abu Al-Qassim ibn Sallam (died 234 A.H) discussed that in his book Al-Amwal under the title (Jurists' difference over paying zakat to rulers)..

This is because the obligations of the religion are too great to be singly observed by the individuals, but by a community which is, by the grace of Allah, loving and cooperative, and which adheres to Allah's bond.

3. Observance of the obligations and rites, enforcement of the legislations and the glorification thereof. Allah said, (Such (is his state). and whoever holds in honour the symbols of Allah, (in the sacrfIce of animals), such (honour) should come truly from piety of heart.) Quran 22:32
4. Establishment of justice and charitr,

(Allah commands justice, the doing of good, and liberality to kith and kin, and He forbids all shameful deeds, and injustice and rebellion.) Quran 16:90

5. Calling to Allah and His true religion and striving in those purposes (And strive in His cause as ye ought to strive,) Quran 22. 78.

Evidences to the State's Curatorship of Zakat

Zakat, as explained above, is one of the obligations of Islam, and one of its cornerstones. It is not an individual obligation singly entrusted to individuals, but rather a social system run by a well organized administrative body which undertakes collection from those it is enjoined on, and disbursement to those it is assigned to.[1]

Evidences to that:

A. In Quran

1. **Almighty Allah said** (Alms are for the poor and the needy, and those employed to administer the (fumnds); for those whose hearts have been (recently) reconciled (to Truth); for those in bondage and ii debt, in the cause of Allah; and for the wayfarer: (thus is it)

[1] A1Qaradawi, Fiqh Al-Zak-at: v.5 p. 747 (not literally)

ordained by Allah, and Allah is full of knowledge and wisdom.) Quran 9:60.

This verse names these eight categoies as a decree by Allah. The verse mentions zakat employees (those working for this purpose) as the third category, immediately placed after the needy and destitute, allocating for them one of the established shares of zakat. These people (working for that cause) are but the members of the body whose job is to collect and distribute zakat as stated in the verse. Since this kind of work requires a devoted, specialized body of workers, collectors, propagators, accountants, etc, Allah has allocated for them one of the shares of zakat to guarantee their sustenance and continence .This proves that zakat is originally meant to be collected and distributed by the state.

2. **Allah said**, (Of their goods, take alms, so that thou mightest purify and sanctify them; and pray for them. Verily ihy prayers are a source of security for them.) Quran 9:103

This verse is addressed to the Prophet (pbuh); and it is well established in the fundamentals of jurisprudence that an address to the Prophet is an address to the Ummah, as the Prophet (pbuh) is the leader of the Muslims, the head of their state and a good model for all the Muslim statesmen.

Quran didn't leave the execution of this obligation to depend only on religious motives and the fear of torture in the hereafter, but stated that if the execution is not affected voluntarily, it should be put to effoct by force through the power of the state. The evidence to this rule is the verse,

(...Of their goods, take alms...) Quran 9.• 103. It is an obligatory instruction directed to the ruler, [1].

B. In The Tradition

1. Ibn Abbas, may Allah be pleased with both of them, narrated that when the Prophet (pbuh) sent Mu'az to Yemen, he advised him, saying, (Inform them that Allah has enjoined alms in their property to be taken from the wealthy and repaid to the needy. If they obey you, take care you don't take the crealm of their property. And be on your guard against the curse of the wronged, for there is no barrier between it and Allah) [2] This is an indication that it is the ruler personally or his deputies who collect zakat.
2. Narrated Ibn Abi Awfa, may Allah be pleased with him, that whenever some folks came to the Prophet (pbuh), offering their alms, the Prophet said, (0 Allah, may your prayer be upon them!) Then Ibn Abi Awfa brought his alms, and the Prophet (pbuh) said, (0 Allah, may your prayer be upon the Abi Awfas!)[3] Imam Al-Nawawi commented on this, saying, (This invocation or prayer by the Prophet (pbuh) comes in compliance with Almighty Allah's instructions when He said, (... and pray on their behalf) The fact that some scholars were of the opinion that this invocation is recommended to be made by the ruler when he receives alms implies that zakat should originally be paid to the ruler or his representative.

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[1] Dr. Yousuf Hamid Al-Aiim, Hikmat Mashouiyat Faridat Al-Zakatfi Binae Al-Mujtama 'a Al-Saleeni, p.22.
[2] A1-Bukhari, Al-Saheeh, kitab Al-Zakat.
[3] Reported by Al-Bukhari and Muslim.

3. Al-Bukhari related to Dhammam Ibn Tha'alabah, may Allah be pleased with him, that he asked the Prophet (pbuh) earnestly, (By Allah, has Allah really instructed you to take these alms from the wealthy amongst us and distribute it among the needy amongst us?) The Prophet (pbuh) answered, (By Allah, yes!)'[1]

4. The prophetic practice: that the Prophet (pbuh) regularly sent his representatives to the farthest territories of Arabia to collect zakat.
5. The consensus by all the Companions at Abu Bakr's erathat the Caliph must fight those who refused to pay zakat; and they really' fought them, and considered any one who refused to pay zakat an apostate. [2]

Suspicions and Apprehensions over Paying Zakat to the State:

Some apprehend that paying zakat to the state may lead to deviation, to the employment of unqualified officials or to directing zakat to expenditure outlets other than those specified by Allah. The answer. is:

First: These doubts are not new. They even faced the Prophet (pbuh). Anas, may Allah be pleased with him, narrated that a man asked the Prophet (pbuh), "Is it that if I pay zakat to your representative, then I will be acquitted by Allah and his Messenger?" The Prophet (pbuh) answered, (Yes, if you deliver it to my representative, you will be acquitted by Allah and his Messenger; you will deserve your reward, and the sin will go to him who alters it.)[3]

Secondly: The majority of the scholars are for paying zakat to the ruler, even if the payer has doubts that the representative may alter it. The reason for this is that the harm caused by the state's negligence of this

[1] A1-Bukhari related it to Anas at Bab Al-Eeman
[2] Abdullahi.Nasih Ulwan, AhkamAl-Zakat gala Daw 'e Al-Muthalib Al-A rba 'ah: p.14' A1-Shawkani, Neyl Al-Awtar: v.4, p.79
[3] A1-Shawkani, Neyl Al-Awtar: v.4, p.79

ritual is much greater than that resulting from the doubts about its being altered by the representative.[1] Moreover, sharia has warned and provided heavy punishment on representatives who abuse zakat.

Al-Tirmizi narrated that the Prophet (pbuh) said (Lie who abuses alms is the same as him who refuses to give it.)[2]

The State's Responsibility towards Zakat:

1. The state's curatorship of zakat and its responsibility for it will not be logical unless the state announces its full commitment to Almighty Allah, and endeavors to put that faith to effect in shape and in reality and incorporate that in its juridical texts, especially the constitution and the law.
2. That state should make the needed preparations, draw the necessary plans, follow the most efficient methods for collecting zakat 4nd adopt the simplest system of distribution.
3. The state should propagate this ritual, and help the believers to discharge their obligations.
4. The state should take zakat from procrastinators by force. Both Ibn Majah and AlNasa'ee reported that the Prophet (pbuh) said, (He who gives zakat for Allah's sake will get his reward, but he who refuses to give it, we shall take it against his will, and in addition half his property: that's a resolve of our god's.)[3]
5. Receiving his due share from the state preserves the pauper's dignity, and saves him the harmful feelings and the humiliation he will be subjected to if it were handed over to him by the individual payer.
6. Expenditure of zakat is not restricted to the needy individuals, but is also directed to some other channels, including Muslims' general

[1] Ibid.
[2] Al-Tirmizi, Al-Sunan: v.2, p.79'
[3] Reported by Ibn Majah and A1-Nasaee

interests, such as jihad and inclined hearts, whose appreciation is beyond the individual's ability, but can be appreciated by the statesmen.

7. The state should give every care to zakat, and assign it to strong, honest representatives, exerting every effort to monitor their practice and prompt them on the spot.

THE RULER'S JURISPRUDENTIAL OPTIONS AND PREFERENCES

Islam highly estimates knowledge in jurisprudence and in religion generally, (Say. "Are they equal, those who know and those who do not know?) Quran 39:9 Moreover, the Prophet (pbuh) said, (He whom Allah chooses to favor, will give him knowledge in religion).[1] He also said, (May Allah make his face shining and radiant who listens to my word and appreciates it!)[2]

Muslims have always given much care to the study of jurisprudence; and that resulted in the emergence of renowned scholars in every territory and every time to whom people resorted for religious judgment aild advice.

Jurisprudence continued to flourish and develop until it reached its golden age in the third HUn century, when the most distinguished scholars emerged: such as Abu Hanifah, Malik, Shafi'ee, Ibn Hanbal, Al-Laith ibn Sa'ad, Sufyan ibn 'Oyeynah, Dawood Al-Zahiri, Al-Awza'ee, Abu Thawr, Al-Tabari, Ishak ibn Rahawaihi, and others. These scholars set down the principles of their schools; i.e. the fundamentals of jurisprudence on which each school based its judgments and opinions. Their students then spread their opinions and published lofty books on

[1] A1-Bukhari, Kitab Al- 'Elm.
[2] Al-Tirmizi, Al-Sunan: kitab Al- 'Elm

fundamentals and particulars. The job was later undertaken by the following generations, who shouldered the job of providing the detailed judgments based on these fundamentals, rules and opinions, leaving behind them a huge scientific wealth, including different points of view on every single issue, each of them supporting his opinion with a textual evidence or a logical argument.

Some of them, like Malik, may Allah have mercy on him, adopted a tendency towards Istjslah: (consideration of the ultimate interest); or Abu Hanifah, who adopted Istihsan: (referring the case to a fundamental rule other than that which occurs to the mind at first thought.) It was said, (If Abu Hanifah says: I appreciate, then nobody can stand up to him.) They were all distinguished scholars.[1]

People kept drawing on this scientific heritage in their need for jurisprudence and sharia judgments. A researcher can also look into their opinions and evidences, selecting what he thinks realizes an interest that brings about a benefit or helps ward off a blight. Sometimes a researcher can opt for an outweighed opinion because it is more coherent to the public interest, provided that it be adopted by one of the scholars and that scholars have generally approved its application.

So, if the Muslim& ruler deems that the interest calls for the adoption of a certain opinion, he can adopt it; and the Ummah has to accept his choice.

This is because the rule is: the rulers opinion and option puts an end to divergence of opinion[2] However, the ruler should only resort to such a measure after counseling the decision makers.

On the Basis of this, the Sudanese Zakat Act has adopted the opinions that serve the interest of the needy, thereby applying the

[1] Mohamed ibn Al-Sayis, Tareekh A l-Fiqh Al-Islami: p.21; 1962 Print
[2] Al-Soyouti, Al-Ashbah wa Al-Nazaer: p.104.

principle of unrestricted interest. The Act provides that zakat be levied on agricultural products, fruits and vegetables, according to the opinion of the scholars who chose to widen zakat vessel, in compliance with the Quranic verse , (0 ye who believe! Give of the good things which ye have earned, and of the fruits of the earth which We have produced for you,) Quran 2:267.

Also, Zakat Act levied zakat on all minerals extracted from the ground, according to the general meaning of the verse, (...and of the fruits of the earth which We have produced for you...) Quran 2:267

Concerning livestock zakat, the Act adopted the opinion of the majority of the scholars[1] on condition that the animJ is not used for tilling the land in which case zakat should not be levied. Zakat Act also adopted ignoring the condition of the elapse of one year in levying zakat on acquired property.

The Lawfulness and Reference of the Ruler's Options and Preferences in Zakat Act.

1. Constitutional Reference

The Act depends on the Republic of Sudan's Constitution of 1998, which is based on a number of principles that determine the state's orientation. Article (18) provides that, (Those in the state and public life shall envisage the dedication thereof for the worship of Allah, wherein Muslims stick to the scripture and the tradition, and all shall maintain religious motivation and give due regard to such spirit in plans, laws and official policies), thus prompting all life activities and adjusting them to the worship of Allah.

[1] That zakat is levied on livestock, no matter whether they graze in open, free pastures oi"are fed in their enclosure: Translator

Article (10) provides that (Zakat is a financial duty levied by the state; and the law shall regulate the manner of collection, expenditure and management thereof).

2. Legal Reference:

Article (5) of Zakat Act amended 2000, specified four objectives for Zakat Chamber, none of which is alienated from the texts of Quran and the tradition and the ultimate sharia targets illustrated by the Muslim scholais. The article also highlights zakat as one of the Muslim Rulers duties.

Objectives of Zakat Chamber

Article (5) of Zakat Act provides that:

The Chamber shall have the following objects; namely to:

1. Apply zakat ordinance, collect and disburse alms in such a way as may achieve purity of property and purification of the soul.
1. Call and guide towards the importance of zakat and alms, and lay down the provisions thereof amongst the people.
2. Assure the power of the Muslim state regarding collection, administration and distribution of zakat and alms for those entitled thereto.
3. Receive, collect, administrate and distribute zakat in such a way as may achieve social solidarity and integration.

3. Reference to Decision Makers:

Article (7) of the Zakat Act reads as follows: (There shall be established at the Chamber a council to .be known as the zakat Trustees High Council, and shall be composed of the Minister, as chairman, the Trustee General, as member and rapporteur; and a number of members not exceeding twenty known for competence and good conduct to be appointed by an order of the President of the Republic, upon the recommendation of the Minster, provided that due regard in the same

shall be paid to represent scientists and major zakat payers and competent state organs, taking into consideration the representation of the states by a considerable proportion.

This Council shall be the supreme authority which assumes the general supervision of achieving the object of the Chamber, practicing its specified jobs and enforcing its delegated authorities as detailed in Article (8) of Zakat Act amended 2000.)

Committee of Ifta, Research and Propagation.

Article (11) of Zakat Act provides for the following:

(There shall be established in the Chamber a Committee of Ifta, to be constituted by an order issued by the Minster, upon the recommendation of the Council, of persons known for jurisprudential knowledge and interest in the issues of Islam and the Muslims. The Regulations shall specif,' the functions and manner of organizing the business thereof).

Article (27) of Zakat Regulations 1993 [1]interprets **the objectives of the Committee of Ifta, Research and Propagations as follows:**

a) Organizing team exercise of judgment by sharia scholars and experts in the different fields related to zakat issues with a view to organizing an integrate system of zakat judgments chaiacterized by scientific objectivity, a review and choice of sharia judgments on one hand, and, on the other hand, precise wording, easy application, and appreciation of the circumstances of the Sudanese community.
b) Providing advice as regards emerging problems and questions in the field of zakat with a view to putting the exercise' to order and rendering scientific and jurisprudential advice to the Trustee

[1] Article (2) of zakat Act 2000 provides that the 1990 Regulations remain valid till they are abrogated or amended. Till the date of this booklet's publication the new regulations have not yet been issued

General that will help him in administering his functions and his interior and foreign relations.

c) Designing moder formulas for different zakat systems that will help realize the different lawful interests and needs in tJie Islamic countries and communities.

d) Collection of researches, studies and works of domestic and foreign conferences arid symposiums.

The Zakat Chamber Trustees Council and the Ifta Committee comprise a good number of scholars and experts who, we think, are qualified to provide sound counsel to the ruler, advice to the Chamber's employees and fat-was that can lead to the realization of the ultimate goals of sharia.

CATEGORIES OBLIGATED TO PAY ZAKAT

- Muslim scholars are in consensus that zakat payment is enjoined upon every free, rational, adult Muslim who owns the fixed nisab, according to the specified conditions.
- They are also in agreement that it is not obligatory on a non-Muslim, because it is one of the entailments of being a Muslim, and because it is an obligation that a non- Muslim has not opted to undertake, and so cannot be obligatory on him)[1] This can clearly be understood in the light of the tradition reported by Mu'az ibn Jabal, when the Prophet(pbuh) sent him to Yemen and advised him, saying, (You will come upon some of the People of the Book. Call upon them to witness that there is no god but Allah, and Mohamed is the true messenger of Allah if they obey you, then inform them

[1] Qaradawi, Fiqh Al-Zakat: v.1, p.95; Al-Halfawi, Fiqh Al-Zakat: p.21; Ahkam Al-Zakat 'ala Al-' Mazahib A 1-Arba 'ah: p. 11.

that Allah has enjoined on them alms to be taken from the wealthy folks and to be repaid to the poor folks.)[1]

Zakat Act 1990, amended 2000, elaborated on this issue in Section (3), Article (16):

Levy of Zakat. It reads as follows:

Zakat shall be levied on every person who is:

a) A Sudanese Muslim, who owns, inside or outside Sudan, any, property subject to zakat, with due regard that there shall be no double payment of zakat.
b) A non-Sudanese Muslim who works or resides in Sudan and owns any property subject to Zakat, unless he is bound by the law of his country to pay zakat, or has actually paid it, or is exempted in accordance with an agreement prohibiting double payment of zakat.

Article (17) provides the General Conditions for Zakat Levy as follows:

1. For levying zakat there shall be required that:

a) The person shall own the shária nisab, even if the nature of the property changes during the year.
b) One year has elapsed in cases where the elapse of a year is applicable.
c) The property does not relate to personal use as prescribed by the Regulations.

[1] Reported by A1-Bukhari and Muslim

d) The person is not indebted in such a way as may cover all his property, or bring it below the nisab. This does not apply to crops and fruits zakat, where debts related to crops and fruits are rebated, and the Regulations have to specify the deducted debts.

2. If the same property is owned by a number of persons, or properties are mixed in a way that it is considered one property, then in that case zakat is levied on the property as a whole if it amounts as a whole to nisab.
3. Particulars of number (2) above are especially applicable to companies, including all public investment banks, joint companies, common property and family property.

ZAKAT ON THE PROPERTY ON CHILDREN AND INSANE PEOPLE

- The majority of the scholars, Abu Hanifa not included, are for the opinion that zakat should be levied on the property of a child and a mad person if it amounts to nisab.
- He who looks after a child or mad person should pay zakat frofn their property on their behalf. [1]
- Ibn Qudamah Al-Makdasi said, (Since the point is agreed, the guardian should pay on their behalf, because it is obligatory, and as such should be paid just as the zakat of a rational adult; and the guardian should undertake this on their behalf, for since zakat is due on the child or the mad person, the guardian must pay it on their behalf.)[2]
- Since it is a claim related to the property, there is no reason for exemption because of young age or madness .This equally, applies

[1] Mohamed Ibrahim Al-Halfawi, Fiqh Al-Zakat: p.28.'
[2] Ibn Qudamah, A1-Mughni.' v.2, p.62 and p. 623'

to any kind of property, whether it is livestock, agricultural products or trade ware.

Should Zakat be Paid Immediately or at Leisure

- As soon as zakat is due and the person is able to pay it, he is not allowed to delay the payment. However, if he is unable to pay it for the time being, he is allowed to delay it until the time he can pay i but if he delays payment beyond the time he can pay it, then he has disobeyed; and is liable; i.e. if for any reason the property happened to be totally destroyed, he will be responsible to pay zakat.
- This is the preferable opinion, sustained by the tradition related to Uqba ibn Al Harith, that the Prophet (pbuh) one day performed the afternoon prayer in a hurry, then entered his house and immediately came out; I asked him, or he was asked why. He answered, (I had left some gold pieces belonging to zakat inside, and I hated to keep them overnight, so I hurried to give them out.)'[1]
- This tradition stands as evidence to the urgency of paying zakat as soon as it is due, lest the payer should be detained on the Day of Resurrection as punishment for this delay.
- Ibn Battal, may Allah have mercy on him, said, (The tradition implies that good deeds should be done at once because illnesses

[1] A1-Bukhari v.1, p.249

may come, hindrances may happen, survival is not guaranteed, and procfrastination is disparaged.)

- Some scholars said: (Immediate payment of zakat is worthier to clear you of the responsibility, keep you free of censured procrastination, please your god and erase your sins.)[1]
- On the basis of all that has been mentioned above, it is well established that zakat should be paid immediately and conveyed to the beneficiaries without delay. This has been adopted by Zakat Regulations 1993, Article(18), clause (1), which reads: .

(Zakat shall be collected at the time of the submission of the statement, in one installment, in no more than thirty days from the date of the statement's legalization.)

CONDITIONS OF A PROPERTY ON WHICH ZAKAT IS LEVIED

Property on which Zakat is Levied:

- Quran has expressed what zakat is levied on in an absolute, general term: (property). Allah said, (Take from their property alms, that so thou mightest purfr and sanctify them.) Quran 9:103 he also said, (and those in whose property they have allocated dues for the beggars and deprived ....) Quran 51.19
- Literally the term "Property" in Arabic language includes everything that man desires to acquire and own. Camels, cows, sheep and goats are property; country estates are property; palm trees are property; gold is property. This is why Ibn Manthoor in his Arabic dictionary Lisan Al-Arab said: (Property is whatsoever you own.)[2]

[1] Al-Halfawi, Fiqh Al-Zakat, P.23: quoted by Fiqh A1-Sunnah: v.1, p.50.
[2] Ibn Manthour, Lisan Al-Arab

- Ibn Al-Atheer said: (Property is originally: what you own of gold and silver; then the term was generalized to include any and every asset desired to be acquired and owned.)
- Jurisprudents said Property is what is normally owned and used.
- Another group was of the opinion that utilities are property. [1]

Conditions of Property on which Zakat is Levied:

1. Full ownership.

Although property belongs to Allah, and Allah is its real owner, as He said, (...yea, give them something yourselves out of the means which Allah has given to you...) Quran 24:33, Allah attributed money and property to His slaves as a token of honor, a favor, and a test. He wants them to sense the honour that Allah has bestowed on them and feel that they are His vice-regents on His earth. It is their property in the sense that they own it, can dispense of it and are authorized and competent as to it.

In accordance with this, no zakat is levied on a property which has no owner, such as the public property which is not meant for investment, because it is the property of the entire nation. This also applies to property donated in the interest of a public entity ,such as the needy or the mosques; but does not apply to property donated in the interest of a specific persoi, nor to robbed, stolen or extorted property. The Prophet (pbuh) said, (Allah accepts up alms whose origin is an extorted property.)[2] Article (37) of Zakat Act reads: (No zakat is levied on the following kinds of property:

a) Public property not meant for investment

[1] Al-Qaradawi v.2, p.126
[2] Reported by Muslim'

b) Alms donated to be spent on benevolent purposes.
c) Property whose revenue is originally meant to provide permanent expenditure on charity.)

A branching issue of this is the zakat of debts:

Who is to pay it? The creditor as the real owner, or the indebted as the disposer and beneficiary?

The majority of scholars classified property into two categories[1]

1. Good debts, i.e. those expected to be repaid, because the indebted is rich and acknowledges the debt. So the debtor should immediately pay its zakat together with that of his current property.
2. Bad debts: those not expected to be paid because the indebted is an insolvent whose affluence is not expected. Zakat of this category is paid at the time of obtainment.

So, full ownership means that the property is owned by the Muslim, practically in his hands without any liability to others. It should be at his free dispension, with actual benefits. All this has been incorporated in Article (17) of Zakat Act 1990, amended 2000.

2. Growth:

The property should be actually growing, or apt to grow; i.e. to yield profit and utility, or revenue and returns. This rule is based on the prophetic tradition, (No alms are levied on a Muslim's horse or slave.) Al-Nawawi said: (This tradition sets a rule: no Zakat is levied on assets.)[2]

3. Amounting to Nisab:

Nisab is the least charged amount; i.e. the least amount zakat c'an be levied on. It has specified in jurisdiction. An example of this is what is

[1] Dr Yousuf-Qaradawi Fiqh Zakat, Vol. 1. P. 136
[2] Al-Nawawi, Sharh Saheeh Muslim : V.2, P.55.'

related to the Prophet (pbuh), that he said, (No alms in less than five wasags.)[1]

Scholars are in consensus that amounting to nisab is a condition for levying zakat on a property, except for plants, fruits and minerals. The rationale behind this condition is that by paying zakat the rich are solacing the poor, and this solacing-share can only be taken from a property that can tolerate it. Said the Prophet (pbuh), (No alms except in abundance)[2]

4. Excess above Basic Needs:

This is the meaning of wealth, richness or bliss; which leads to paying munificently without any reluctance; whereas the owner would not willingly part with the property which he is really in need of, and which cannot be called a bliss.

Scholars have defined basic needs as (that which is ascertained to stave away perdition, such as usual expenses, lodging, weapons needed for self defense and clothes, necessary for the payer and his dependants, such as his wife, children, parents and relatives he is obliged to support.)

Zakat Act, amended 2000, in Article (17) - (1), reads:

1) For levying Zakat, there shall be required that:
   a) The person shall own the sharia nisab, even if the nature of the property changes during the year.
   b) One year has elapsed in cased where one year is required to elapse.
   c) The property does not relate to personal use as prescribed by the Regulations.
   d) The person is not liable for a debt that covers all is property or brings it below nisab. This does not apply to zakat of crops and

[1] Reported by the (group) of tradition books compilers
[2] Reported by Al-Bukhari and Ahmad, but with discontinued chain

fruits, where debts related to crops and fruits are rebated; and the Regulations have to specify the deducted debts.

2) If the property is jointly owned by a number of people, or their property is so mixed that it can be considered one property, then zakat is levied on it if as a whole it amounts to nisab.
3) Particulars of No. (2) above are especially applicable to companies, including all investment banks, companies, joint property, common property and family property.

5. The elapse of one year.

This means that the property has stayed in the hands of the owner for twelve lunar months. This condition is only applicable to levying zakat on livestock, money and trade ware. It is based on the tradition related by Al-Bayhaqi to Abu Huraira, that the Prophet (pbuh) said, (No zakat in a property before the elapse of a year.)[1] This condition does not apply to .agricultural products, fruits, honey, extracted minerals and acquired property such as salaries, where the elapse of one year is not a condition for levying zakat.

[1] Reported by Al-Daraqutni and Al-baihaqi, who related it to Abu Hurairah.

ZAKAT COLLECTION

ZAKAT VESSELS:

(PROPERTY ON WHICH ZAKAT IS LEVIED)

- Zakat' s budget is different from the budget of any other financial establishment, because of the very special nature of its financing resources and its expenditure chapters, besides the fact that its iature resembles the nature of charitable resources, or at least that is the prevalent nature in the establishment of zakat.
- This characteristic of zakat has been so clearly emphasized from the very of zakat legislation. Allah says, (Of their goods take alms, that so thou mightiest purj and sanctify them) Quran 9:103, and says, (And in their wealth possessions (was remembered) the right vf the (needy) him who asked and him who (for some reason) was prevented (from asking)) Quran 51:19
- The Prophet (pbuh) put to effect Allah's instructions, directing his representatives to collect zakat and distribute it. He said to Mu' az

ibn Jabal, (and inform them that has enjoined on them zakat to be taken from the rich among them and repaid to the poor.)[1]

- So, collectors used to take from the rich and distribute among the poor.
- The expenditure outlets are specified by the text in a way that leaves no chance for to the extent that jurists of sharia policy stated that if the public treasury were in need to spend some of the zakat money, it should take it as a loan.
- Zakat vessels or resources have also been generally named in the Quran, but detailed and specified by the Prophet's traditions, (And we have sent down unto the message, that thou mayest explain clearly to men what is sent for them, and that they may give thought.) Quran 16:44 The verses of Quran did not fix the of zakat, but gave a general directive, as in the verse, (0 ye who believe! Spend out of (the bounties) we have provided you) Quran 2:254.

ZAKAT ON AGRICULTURE AND FRUITS

- One of the greatest of Allah's graces unto man is that he has leveled earth for him, made it arable, and made it the source of the First Man's sustenance and living, as Allah says, (It is we who have placed you with authority on earth, and provided you therein with means for the fulfillment of your life; small are the thanks that ye give) Quran 7:10 and said, (A sign for them is the earth that is dead, we do give it life, and produce grain there from of which ye do eat. And we produce there in orchards with date palms and vines, and we cause springs to gush forth therein. That they may

[1] Related by Bukhari

enjoy the fruits of this (artistry). It was not their hands that made this; will they not then give thanks?) Quran 36: 33-35.

- The first manifestation of this thankfulness is paying the zakat of what man extracts from earth, as a token of loyalty to Almighty Allah, together with a gesture of solace towards the needy among His creatures.
- Zakat of agriculture is known in Islamic jurisprudence as al ‘ushr, (the tenth).
- It is characterized from the zakat of other kinds, such as money and trade ware by the fact that the elapse of a year is not a condition for its collection, but it is obligatory as soon as the property is obtained, as Allah has said in the Quran, (It is He who produceth gardens, with trellises and without, and dates and tilth with produce of all kinds, and olives and pomegranates, siniilar (in kind) and different (in variety); eat of their fruit in their season, but render the dues that are proper on the day that the harvest is gathered.) Quran 6: 141.
- It is related to Ibn Umar that he said that the Prophet (pbuh) said, (In what the sky or the springs have irrigated and what you happen to chance upon, pay a tenth; but in what you have irrigated by labor pay half a tenth’).
- All jurists are in consensus over the obligation of zakat on agricultural products and fruits, and over its amount as a tenth or half a tenth as applicable, but then they differ over the details.

Here are some of their opinions thereupon:

KINDS OF LAND PRODUCTS ON WHICH ZAKAT IS LEVIED.

1. The first opinion is that of Al-Hassan Al-Basri, Al-Thawri and Al-Sha’ abi, who say that zakat is only levied on what has been

named by the texts; i.e. grains: wheat and barley; but not on fruis, except dates and raisins. A1-Nakha'ee added dura.

2. The opinion of Malik and A1-Shafi'ee: that zakat is levied on all grains and fruits are used as food, saved or dried, such as wheat, barley, dura and rice. The Maliki scholar's counted twenty kinds, including the seven legumes: chick broad beans, common beans, lentils, lupine, chicking-vetch and peas, besides wheat, barley, rye, rice, dura, millet and raisins, and also the four oleaginous: sesame, safflower and dates.
3. Ahined's opinion, who says zakat is levied on every land product that dries, and is dry measured.
4. Abu Hanifah's opinion, who says that Zakat is levied on every product of the land growing is meant for obtaining the fruit of the land and what land is usually utilized for. This is the opinion of Omer Ibn Abd Al-Aziz, Mujahid and Al Nakha'ee.

Dawoud Al-Thahiri said: Zakat is levied on everything that grows on land, nothing excluded, even wood.

Considering the different opinions and their evidences'[1] in the light of the religion's ultimate goals in realizing interests, Abu-Hanifah's opinion proves to be sounder, because it is supported by the generalities of the texts, and conforms to the wisdom behind zakat legislation.

In Sharh Al-Tirmizi, it is stated, (Abu Hanifah's is the strongest of these opinions regarding evidence and providence for the poor; and the most adequate for showing gratitude to Almighty Allah for His grace.)[2]

Moreover, this opinion conforms with the interest of the desolate; it is most appropriate for measuring gratitude for Allah's grace, and best

[1] You can read these opinions in detail in Ibn Qudamah's Al-Mu ghni, v.2; in ibn Rushd's Bidayat AlMujtahid; in Al-Qaradawi's Fiqh Al-Zakah v.1, p. 354, and in Taha Abdulahi Afifi's Haq Al-Saeli wa Al-Mahroum.

[2] Quoted by Dr. Al-Qaradawi in Fiqh Al-Zakat v.1, p.3 56.

applies the generalities of the texts, especially nowadays when we have seen how widely fruits and vegetables are grown, and how beneficial and costly they are, far more than nutriments, bearing in mind that agricultural products and fruits provide 70% of the total of zakat property.

One of the recent developments in this concern is levying zakat on gum Arabic, sunflower and cotton, which represent some of the most important economic resources in Sudan.

As a result of the adoption of Abu Hanifah' s opinion, which widens zakat vessels to include all things planted by man on land with the purpose of growth and obtaining their benefits, fatwa (jurisprudential opinion) has been issued levying zakat on forest products if their trees have been planted for the purpose of growth and utilization of the land. Zakat is takeji at the time the trees are cut, before the wood is turned into blocks and manufactured or turned into coal, for then they would become trade ware.[1]

Article (37)-(2) of Zakat Act 1990 amended 2000 reads as follows:

(Zakat is levied on forest products at their cutting if the trees are good for cutting, unless the product has been turned into wood blocks or coal, whereupon it shall be treated as trade ware.)

Zakat Act also adopted the same opinion in Article (23): Zalcat of Agricultural Products and Fruits; Article (12)-(1) reads: (Zakat is levied on a,ll kinds of agricultural products and fruits.)

Article (9)-(1) of Zakat Regulations 1993 reads: (Zakat is levied on all kinds of agriculture and fruits planted on land whether they are saved or not, used for the nutrition of man or animals.)

Current practice now is levying Zakat on honey, wood and coal.

[1] Fatawa Legnet Al-Fatwa, No (2) 1416 A.H. also a research titled: Al-Mustajiddat Al-Fiqhiah fi Altatbeeq Al-Mu'asir: p.8.

NISAB OF AGRICULTURAL PRODUCTS AND FRUITS.

Nisab is an Arabic word which means the least chargeable amount. The majority of scholars are of the opinion that no zakat is levied on agricultural products until they amount to five wasaqs, depending on the tradition that the Prophet (pbuh) said, (No alms on less than five wasaqs.) Abu Hanifah levies zakat on all plants, be they much or little, basing his opinion on the report, that the Prophet (pbuh) said, (In what the sky has watered a tenth.)[1]

To accord the two opinions, a midway opinion has been adopted: that in products that can be dry measured no zakat is levied until they amount to five wasaqs. But those products which cannot be dry measured, such as cotton and vegetables, should be charged no matter whether they are much or little.

A wasaq is equivalent to sixty sa ‘as; a sa ‘a is equivalent to four mudds; a mudd is what the two open lands of a medium-size person can hold together, (That is, in western measures, equivalent to half a bushel.) Zakat Act, in Article (24)-(l), fixed the nisab of agricultural products as 100 rub ‘as or 50 kailahs for those products which can be dry measured; or 653 kilograms as applicable.

Nisab of Agricultural Products and Fruits Which Can Neither be Dry Measured Nor Weighed.

- As for those which cannot be dry measured, the preferable opinion is paying the value of zakat in cash, because it is a zakat vessel whose nisab Sharia has not fixed, so it is considered in proportion to other kinds of property. Its nisab is judged in proportion to the medium product of those which are dry measured, thereby taking

[1] Reported by A1-Bukhari

into account the interest of the payer and the recipient. This medium product differs from one region to another; and it is up to the decision makers in each territory to decide it.

- Article (9) of chapter 2, clause (b) of Zakat Regulation 1993 reads as follows, (The Trustee General of Zakat Chamber shall, in consultation with Iflah Committee provided for in Article (26), fix the nisab of agricultural products and fruits which are neither dry measured nor weighed.)

The Fatwa Committee at the Zakat Chamber decided that their nisab is equal to five wasaqs of the medium dry measured or weighed product. [1]

SHOULD DEBTS AND AGRICULTURAL EXPENSES BE INCLUDED FOR THE PURPOSE OF FIXING THE NISAB OF AGRICULTURAL PRODUCTS AND FRUITS?

The modern agricultural system utilizing extensive areas has called for modern agricultural inputs and machines, making the agricultural expenses and agricultural economy beyond the capacity of many farmers. This newly emerged issue in the Jiqh of agriculture necessitated a deep consideration of the scholars' opinions and evidences concerning agricultural expenses; namely whether or not they should be deducted from the value of the product before levying zakat?

Contemplating on the scholars' opinions, it was found that there is a chance for such consideraticcn. Abu Obaid, in his book Al-Amwal (Property), related to Jabir ibn Yazeed and Ibn Abbas that they both said: The farmer first refunds all he has spent on his land, and then gives out zakat of the remainder. He also related to Makhool that zakat should not be levied on an indebted farmer until he has refunded his debts.

[1] Abd-AI-Wahab M.nour, bahth Al-Mustajiddat A1-Fiqhiyah fi Tatbeeqat Al-zakat A1-mu'asirah: P.8; also Zakat act 1990, amended 2000, Article (24) — (2).

A committee of selected scholars was formed to look into the zakat issues in the light of the recommendations of the First Zakat Conference held in zulqaedah 1414 A.H, which recommended the following resolutions:-

1. If the farmer has spent on his agriculture without being forced to borrow, his expenses should not be deducted. That is the opinion of the majority of muslim scholars.
2. If the farmer has borrowed and spent what he has borrowed on his needs and his family's needs, not on his agriculture, the majority of scholars are of the opinion that this debt should not be considered, because it is not apart of the agricultural expenses.
3. If the farmer has borrowed and spent what he has borrowed on his agriculture, it is the opinion of Ibn Omer and Ibn Abbas, and also Ahmad Ibn Hanbal's preference: that what he has borrowed and spent on his agriculture should first be deducted, then zakat should be levied on the remainder if it amounts to nisab. This opinion is contradictory to the opinion of the majority of the scholars. The committee opted for the third opinion: that what the farmer spent on his agriculture should be deducted, not in all cases but in cases where these expenses are so high and too hard for the farmer to afford, even if they do not pull him down to the status of insolvency, for the following reasons:

1) Deducting the expenses will lead to the farmer's convenience and relief.
2) This will encourage agriculture and lead to its flourishing, which is in the public interest.
3) Modern agriculture has become so costly, and most of it is financed by loans.

4) The poor will not be harmed by that deduction, because the creditor will pay the zakat of the deducted production as part of his charged property. [1]

Zakat Act in Article (1 7)-(d), reads, (Zakat of agriculture and fruits shall be excluded from this in such a maimer that debts related to agriculture and its products are deducted; and the Regulations shall decide which debts are to be deducted from zakat.)

CONJECTURE OF PRODUCTS.

Conjecture.

It is a discretional evaluation based on sound guessing exercised by an honest, knowledgeable, experienced honest person, when the product has become robust enough. The conjecturer then guesses what the amount of the product will be when it has ripped and become dates or raisins, thereby evaluating its zakat. When the product has dried, it will be charged the amount of zakat already conjectured by the conjecturer no matter what the real amount of the product proves to be.

- The wisdom behind this is that the poor are the owners' partners in the product. Conjecture benefits the two parties; for if the owners were deprived of the right to benefit from the product until it has fully dried!, that would be very harmful for them; whereas it would be harmful for the poor if the owners .were allowed a free hand. [2]
- For this reason, the Prophet (pbuh) has established this practice. It is related that, (The Prophet (pbuh) used to send to farmers conjecturers to conjecture their vines and products.)[3]

Time of Conjecture:

Conjecture is exercised when the fruit or the product seems robust enough. Aisha reported, (The Prophet (pbuh) used to send Abdullahi ibn

[1] Ibid'
[2] Dr YusufQaradawi, Fiqh Al- Zakat v.1 p.381
[3] Reported by Abu Dawoud, Al-Tirmizi and Ibn Majah

Rawahah to conjecture people's palm trees when they ware good enough.)[1]

What The Conjecturer Leaves for The Owner.

- Related Sahl ibn Hathmah, who said: the Prophet (pbuh) said, (What you conjecture take, but leave a third; if you don't leave a third, then leave a quarter.)[2]
- It is reported that Omer said, (Lower your evaluation when you are conjecturing for there is, in the product, the loan, the passers-by and what is eaten by the owner and his folks.)[3]
- This is the opinion of Omer, Abu Hathmah, Sahi, Al-Laith and Abu Obeid. The conjecturer should leave a third or a fourth of the product with a view to the convenience of the owners as regards their need to eat and to hospitalize their guests; and because of the inevitable loss resulting from the dropping fruits and what is eaten by the birds and passers-by.

Accordingly, the Chamber's Fatwa Committee issued its fatwa No (7) 1416 A.H, which reads, (Conjecturing is lawful, within the conditions stipulated in sharia, in fruit farms, and vegetable farms, in analogy to the reports concerning conjecture of dates and grapes).

Article 27 reads as follows:

1) When fixing the nisab of agricultural products and fruits, the following should be taken into consideration:-

a) No zakat is taken on what has been eaten by the owners and the tilling animals.

b) No zakat is taken on what has been eaten by passers-by, and what the owners havQ donated to be eaten.

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[1] Al-Munthir, Mukhtasar A 1-Sunnan v.2 p.213

[2] Reported by The Five except Ibn Majah; a'so by Al-Hakim in Al-Mustadrak

[3] Kitaab Al-Arnwaal p. 472

ZAKAT ON LIVESTOCK

The term “livestock”, as regards zakat, means three kinds of animals; namely camels, cows including buffalos, and thiidly sheep and goats, considered as.one kind. Scholars are in consensus that zakat is obligatory on these.

General Conditions for Zakat on Livcstock

1. Amounting to nisab, which is five camels, forty sheej, or goats, or thirty cows.
2. The elapse of one year, as established by the practice of the Prophet (pbuh) and his caliphs afterwards.
3. They should not be tilling animals, i.e. animals used for ploughing and irrigation.
4. That the animals graze on free, open pastures; this being the opinion of the majority of Scholars

But Zakat Act of 1990, amended 2000, levied zakat on animals whether grazing on free open pastures or fed at their enclosures, in the interest of the paupers, which is the opinion of Malik, Rabe’a ibn Abi-Abd-al-Rahman and Al-laith [1]; and has been opted for by the ruler. Article 28 (1) of Zakat Act reads, (Zakat is levied on livestock by the elapse of a year; and is taken at their pastures or water places. Tiling animals are excluded.)

1- Zakat on Camels:

Muslims are in consensus upon the amount of zakat within the range of 5 to 120 heads as follows, according to the tradition, (No zakat is levied on less than five camels.)

Table showing: the amount of zakat of camels less than 120 heads

[1] Taha Abdallah Afifi, Haq al-Sael wa-al-Mahroum, p47’

Nisab		Amount of Zakat
From	To	
5	9	Sheep which have completed the majority of the first year of age, or goats which have completed their first year of age.
10	14	
15	19	
20	24	
25	35	1 *bint makhadh* (a she-camel which has completed a year and entered into the second).
36	45	1 *bint laboun* (a she-camel that has completed two years of age and entered into the third).
46	60	1 *hiqqah* (a she-camel which has completed three years of age and entered into the fourth).
61	75	1 *Jaza'ah* (a she-camel which has completed 4 years and entered into the fifth).
76	90	2 *Bint labouns*
91	120	2 *Hiqqahs* .

In camels exceeding 120 heads, the amount of zakat is one bint laboun in every 40 heads, and one hiqqah in every 50, which is the opinion of the majority of scholars. [1]

The following table shows the amount of Zakat in camels exceeding 120 heads. Amount of zakat in camels exceeding 120 heads is a hiqqah in every 50 heads, and a bint laboun in every 40 heads, as shown below:

[1] On the other hand, Abu hanifah is of the opinion that when the number exceeds 120 camels; counting starts anew, and the amount of zakat is a sheep or goat in every five, in addition to a hiqqah in every fifty.

Nisab of camels		Amount of zakat
From	To	
121	129	3 *bint labouns*
130	139	1 *hiqqah* + 2 *bint labouns*
140	149	2 *hiqqah* + 1 *bint laboun*
150	159	3 *hiqqahs*
160	169	4 *bint labouns*
170	179	3 *bint labouns* + 1 *hiqqah*
180	189	4 *bint labouns* + 2 *hiqqahs*
190	199	3 *hiqqahs* + 1 *bint laboun*
200	209	2 *hiqqahs* or 5 *bint labouns*

2- Zakaton cows:

- The famous opinion, adopted by all the four famous schools is that the nisab of cows is 30 heads. If they amount to thirty heads, then and the amount of zakat is a tabe ‘a, i.e. jaza ‘ah or jaza ‘a (a cow cr bull which has completed the first. year of age).
- If cows amount to 40, their zakat is a musinnah (a cow 2 years old.)
- This is the opinion adopted by Zakat act 1990, amended 2000, in Article (30),

Table showing the amount of zakat of cows

Nisab of cows		Amount of zakat
From	To	
20	39	1 *tabe'a* or *tabe'aah* (cow, or bull which has completed one year of age)
40	59	1. *Musinnah* (a cow which has completed two years of age.)
60	69	2 *tabe'as*
70	79	1 *musinnah* + 1 *tabe'a*
80	89	2 *musinnahs*
90	99	3 *tabe'as*
100	119	1 *musinnah* + 2 *tabe'as*
120 and more		3 *musinnah* or 4 *tabe'as*

- In cows exceeding 120 heads, amount of zakat is one tabe 'a in every 30 heads, and 1 musinnah in every 40 heads.

3- Zakat on Sheep and Goats:

Scholars are in consensus that zakat is levied on sheep and goats, and in consensus that these two species of animals are considered and counted for zakat purposes as one kind, called (ghanam) in Arabic.

Table showing amount of zakat of sheep and goats.

Nisab		Amount of zakat
From	To	
40	120	1 sheep or goat as applicable.
121	200	2 sheep or goats as applicable
201	399	3 sheep or goats as applicable

- If cows amount to 40, their zakat is a musinnah (a cow 2 years old.)
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Nisab		Amount of zakat
From	To	
40	120	1 sheep or goat as applicable.
121	200	2 sheep or goats as applicable
201	399	3 sheep or goats as applicable
400	499	4 sheep or goats as applicable
500	599	5 sheep or goats as applicable

And so on: a sheep or a goat in every 100 heads.

Specifications to be Considered When Taking Livestock Zakat, as Regards What The Owner Should Offer and What The Collector Should Take:

1. Health: The taken animals should be free of defect; namely disease, bone fracture, senility and severe leanness.
2. Femininity: Camels should be females; and so should be cows, except for a) tabe ‘a in every thirty as the tradition states.
3. Age: Conforming to the specified age. A younger age will be unfair for the paupers; while an older age will be unjust for the owners.
4. Medium Quality: Animals taken should be of medium quality; not of the best nor of the worst, as the tradition states, “Never take the cream of their property”.

All this is clearly stated in Zakat Regulations 1993, Article (10).

ZAKAT ON MINERALS

A mineral is every valuable substance that is extracted from earth which has been created therein, but not part thereof, (1) such as gold, silver, lead, iron, corundum, paridot, eyeliner, and flowing minerals, such as petroleum and sulfur.

- The evidence to the obligation of zakat in minerals is Allah's words in the Quran, (0 ye who believe! Give of the good things Which ye have (honourably) earned, and of the fruits of the earth which we have produced for you) Quran 2.267
- Scholars differed over the kind of mineral on which zakat is levied. Imam Shafie'e restricted that to gold and silver.
- Abu Hanifah and his companions are of the opinion that zakat is levied on all minerals that are extracted from earth and are apt to be hammered and expanded. But Abu Hanifah does not include liquid minerals and solid minerals that cannot be imprinted.
- The Hanbali school does not differentiate between minerals that can be imprinted and those which cannot be imprinted, but levy zakat on both categories. This last opinion is the outweighing opinion. 2)
- This opinion is supported by the lexical meaning of the word, by sound consideration and the generalities of Quran.

Amount of Zakat in Minerals:

- Abu Hanifah and his companions say it is one fifth, bcause things extracted from earth are two kinds: treasures and minerals; and the word "treasure-trove" applies to both.
- Malik, Ahmed and Eshaq say it is a quarter of a tenth, comparing minerals to gold and silver.
- Zakat Act opted for the opinion that a mineral is everything extracted from the ground, and that the rate of zakat on it is a quarter of a tenth. Article (18) reads as follows:
    1- Zakat is levied on all kinds of minerals. at the time of their extraction.
    2- Nisab of minerals is fixed in proportion to gold; and the rate of zakat is a quarter of a tenth.

ZAKAT ON TREASURE-TROVE

- Treasure-trove is a mineral that Allah has created in the ground; and it also means buried property from the Pre-Islamic era[1] according to the tradition, “And in treasure-trove, a fifth”.
- Considering treasure-trove one of the zakat vessels is a controversial issue among scholars. Also whether its outlet is that of booty or that of zakat.
- Zakat Act has opted for the opinion that it is a zakat vessel, and that the amount of zakat in it is a fifth.
- Article (23) reads, “Zakat is levied on treasure-trove, and its amount is a fifth, to be collected at the time of obtaimm!nt.

ZAKAT ON GOLD AND SILVER

- Gold and silver are two precious minerals; and they are the basis for valuating things.

[1] Al-qaradawi ,fiqh al-zakat: V.2, p,439

- The obligation of zakat on them is evidenced by the Book, (And there are those who bury gold and silver and spend it not in the way of Allah: announce unto them A most grievous penalty.) Quran 9:34.
- It is also evidenced by the tradition. The Prophet (pbuh) said, (There is no owner of gold or silver who does not pay their dues but on the Day of Resurrection will have plates of them beaten and hated on the Fire of Hell, for him to be branded with them on his side, his forehead and his back.)[1]

Nisab of Gold:

- No zakat is levied on gold until it amounts to 20 dinars. If it amounts to 20 diners and one year has elapsed, then its zakat rate is t quarter of a tenth.
- The evidence is the tradition narrated by Au, may Allah be pleased with him, that the Prophet (pbuh) said, (Nothing is obligated on you until you own twenty dinars and one year elapses on them, then in them half a dinar; and pay the same amount in any excess)[2]

Nisab of Silver:

- Zakat is obligatory on silver when it amounts to 200 Dirhams and one year has elapsed on it. The rate of zakat on silver is a quarter of a tenth, as related to Mi, (I have exempted your horses and slaves; so pay your silver zakat: a dirham in every forty Dirhams; nothing in hundred and ninety; but when it amounts to two hundred, then five Dirhams in it.)

ZAKAT ON BANKNOTES AND STOCKS:

i.e. Zakat on Money and What Stands For It:

[1] Sahih Muslim, book of zakat.
[2] Reported by Ahmed and Abu Dawoud, and judged sound by A1-Bukhari

These are monetary notes issued by banks to be exchanged as a substitute for the silver and gold currency. Every currency whose value amounts to the nisab of gold or silver is counted in proportion to whichever of the two is more in the interest of the poor.[1]

Zakat Act has fixed the nisab of gold and silver according to the currently used weights.

Article (21)— (31), reads as follows, ('Nisab of money is fixed in proportion to gold in its most common caliber in Sudan, by the committee formed by virtue of Article (20)- (1).) The committee fixed the caliber as 18 carat.

Article (20) reads as follows:

(1) Zakat is levied on gold and silver which are n?t used as jewelry when a year has elapsed and the weight has amounted to the following:

Gold:

a) 85 grams.

Silver:

b) 595 grams.

(2) The rate of zakat in gold and silver is a quarter of a tenth.

ZAKAT ON A WOMAN'S JEWELRY

[1] Taha Abdallah Afifi, Haq Al-Sael wa-al-Mahrourn P53

- It is fully agreed that zakat is levied on unlawfully used gold and silver, such as utensils and works of art whether used by men or women; and it is also levied on men's ornaments.[1]
- Scholars are agreed that zakat is not levied on diamonds and spearis as long as they are used as jewelry. If they are meant for trade, then they are charged zakat as trade ware.
- They,differed over women's permissible jewelry made of gold and silver whether it is charged or not, as follows:[2]

  1. Anas, may Allah be pleased with him, said its zakat is paid once in a lifetime
  2. A group of scholars said its zakat is lending it on the occasion of weddings, etc
  3. Another group said there is no zakat on used jewelry. It is the opinion of Shafi'ee, Malik and Abmad.
  4. Abu Hanifah said zakat is levied on a woman's jewelry.

Their evidence is the tradition, (In silver, a quarter of a tenth; but no zakat in it if it does not amount to five ounces.)

The soun4est opinion, it seems, is that no zakat is levied on jewelry meant for use as ornament, unless it amounts to prodigality. But if she saves it as hoarded property, then its zakat should be paid. [3]

And this is the opinion adapted by Zakat Act in its Article (20)-(l) (zakat is levied on gold and silver not meant for jewelry).

ZAKAT ON TRADE WARE

[1] Al-Qaradawi, Fiqih Al-Zakat: V.2, p.282.
[2] Mohammed Ibrahim A1-Ha1favi, Fiqh Al-Zakat, P.21
[3] Mohammed Ibrahim Al-Halfawi, Fiqh Al-Zakat, p.21

Trade ware means different kinds of property other than the two valuables — gold and silver — meant for trade, such as instruments, effects and belongings, clothes, food stuff, jewelry, animals, land, houses, etc. Trade ware is also defined as things meant for selling and buying for the purpose of making profit.

Zakat is obligatory on trade ware. Its evidence is in the Book, (0 ye who believe! Give of the good things whici ye have (honourably) earned and of the fruits of the earth which we have produced for you) Quran 2:267

It is also evidenced by the tradition related by Abu Dawoud to Samurah ibn Jundub, who said, (The Messenger of Allah (pbuh) used to instruct us to pay zakat on what we prepared for selling.) Ibn A1-Munzir reported that the Companions and the Followers are in consensus over that.

Conditions of Levying Zakat on Property Meant for Trade

Trade is what you obtain as a substitute for property or capital. It is also defined as what is meant for selling and buying for the purpose of profit[1]. when we say Something is meant for trade this includes two factors: work (which is buying and selling), and intention. Neither of the two factors will do for the other. They should both exist.

How a Merchant Pays theZakat of His Merchandise:

When trade ware owned by a merchant amounts to the nisab, which is fixed as 85 grams of gold, and a year elapses, the merchant evaluates his trade ware in proportion to the current market prices and pays a quarter of a tenth of it. It should be born in mind that when taking the inventory for the ppose of paying the zakat of trade ware, the profits should be included.

[1] Dr. Yousuf Al-Qaradawi, Fiqh Al-Zakah, P. 327

Article (19) of Zakat Act reads:

1. Zakat is levied on trade ware, including good debts, after deducting the liabilities thereof.
2. Trade ware zakat is taken at the elapse of one year.
3. Trade ware nisab is fixed in proportion to gold.
4. The rate of trade ware zakat is quarter of the tenth.

ZAKAT ON COMPANIES

Modern age has come to know an unprecedented kind of capital as well as an industrial commercial development, which are all known as shares and bonds. These are parts of the monetary notes with their own special markets on which commercial transactions depend.

Capitals of investment companies are considered as one ownership; so zakat is levied on that capital as a whole if its total amounts to nisab; and also if the ownership is mixed in spite of the plurality of the owners. The principle of mixed ownership is not restricted to livestock, but applies to all mixed ownerships. The Prophet (pbuh) says: (No separate property should be mixed, and no mixed property should be separated to avoid paying alms; and owners of a mixed property should negotiate on equal grounds.)

Since capital in this age tend to be put into collective investment in the form of companies or banks, Zakat Act treats corporate bodies and companies as natural persons as regards capital turnover. So, if the company's activity is purely industrial, then it is treated as a productive asset according to the accounts criterion well-known to industrial establishments, such as clothes and foodstuff factories [1]

[1] Ref. kitabu A1-sudaqah

But if it happens to be a purely commercial business such as import and export companies, then it is considered in the framewrk of trade ware and is treated as such for the purpose of zakat.

In both cases the amount of zakat is the quarter of the tenth [1]Article (17) of Zakat Act addressed this as follows:

(If the owners are numerous, or ownership is so mixed that it can be considered as one ownership, then zakat is levied on the property as a whole if it amounts to nisab.)

ZAKAT ON PRODUCTIVE ASSETS

Productive assets are the possessions which are not charged in themselves; which are not meant for trade but for growth. They yield profit for their owners though renting the estate or selling its produce.

Some are rented, such as houses, buildings, and transportation means, including planes, ships and cars. Some are productive assets, whose productivity is sold, such as dairies and factories. Productive assets, then, are possessions that are meant for profit; which means renewed benefits and fixed asset.

Scholars' Opinions on The Zakat Of Productive Assets:

Some scholars, such as ibn Hasm and Al-Shawkani, said no zakat is levied on productive assets.

Others - some Maliki and Hanbali scholars - and some contemporary scholars, such as Abu Zahrah and Khallaf, said that productive assets should be charged zakat, applying the general texts, like (In their property, take alms), and the general wisdom of Islamic legislation, i.e. purification of the owners themselves, helping the needy and contribution to the protection of the Religion.

[1] Abdel- wahab Mohamed Nour: Bahthfi al Mustajiddat al Fiqhiahji tathiqat Al-zakat al mousirah; 1999

The latter opinion is and conforms with the wisdom of zakat legislation and the interest of the poor[1]

How the Zakat Of Productive Assets Is Paid:

1. Some scholars say that they should be treated as trade ware, and so they should be evaluated every year, and what remains with owner of their revenue should be added, to pay the tenth of the quarter of the total.
2. Other scholars are of the opinion that zakat should only be levied on their produce and revenue every year, not on assets' value. This is the opinion of Imam Ahmed and some Maliki scholars. It is also the opinion of ibn Abbas, Ibn Mas'oud, Mu'awiah, Omer ibn Abdal Aziz and Al-Hassan Al-Basri.[2]

Their evidence is the generality of the text, "In silver, the quarter of the tenth", and because they are actually growing property, and in analogy to levying zakat on agricultural land. So, they say, factories and residence buildings should be charged.

Zakat Act 1999, amended 2000, adopted the latter opinion Article (23) reads:-

1) Productive assets are all fixed assets that yield a revenue and have renewed benefits.
2) Zakat of productive assets includes the net rent of the estates, tile produce of farms and dairies, animal products, net revenue of transportation means; and any other sources the Chamber's Ifta Committee decides to consider apt to be a vessel of productive assets zakat.
3) Zakat is levied on productive assets other than cash, trade ware, agriculture, fruits and livestock that are utilized to yield revenue.

[1] Al-Qaradawi, Fiqh Al-Zakat: v.1, p. 466; Mohammed Ibrahim Al-Halfawi, Fiqh Al-Zakat: p. 54
[2] A1-qardawi,fiqih Al-zakat, Vi,, p475

They shall be treated the same way as cash for the purposes of fixing their nisab and the amount of their zakat.

ZAKAT ON ACQUIRED PROPERTY

Acquired property is what a Muslim obtains through legacy, donation, present, hire in return for work, animal hire or house rent[1]. It also includes business or work from which a person gains money, and gives him revenue, such as the professions of physicians, engineers, craftsmen, and such as soldiers, salaries, etc [2]

Scholars' Opinions on Zakat of Acquired property:

1. A group of scholars are of the opinion that zakat of acquired capital should be paid after the elapse of a year. This is the opinion of Malik and Abu Hanifah; but Abu Hanifah says that if the owner of the acquired capital owns a property of its kind, zakat is levied on it at the beginning of the year.
2. Another group of scholars, including (Ibn Abbas, ibn Mas'oud, Mu'awiah, Omer ibn Abdel-Aziz, Al-Zuhri and Makhoul, are of the opinion that zakat of acquired property should be paid at obtainment, It is related to Ahmed that he said that a landlord should pay the zakat of his house rent at the time of receival, for when Ibn Abbas was asked, he said he should py its zakat on the day of receival. Ibn Mas'oud used to distribute people's payments and take their zakat on the spot. [3] Mu'awiah and Omer ibn Abdel-aziz used, when paying a person for a piece of work, to take its zakat on the spot[4]

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[1] Abu Bakr Jabir, Al-Jazairi: Al-Amalfi zakati, Al-Amal 1402 AR, p,23
[2] Al-Qaradawi, Fiqh, Al-Zakatv. 1, P. 489
[3] Abu obaid; Al-amwal, p.4 12:
[4] A1-Qaradawi,fiqh, A-lzakat, Vi, P,502

This opinion conforms with the goals of sharia, with instilling the concepts of charity, generosity and sympathy, and with the generalities of the texts. It is the opinion of a considerable number of the Companions and the Followers; and the one opted for by Zakat Act 1990, amended 2000, in article (35)-(1), which reads as follows:

It is also included in article (l0)-(l) and article (36)-(3).

Article (35)-(1) Zakat is levied or the salaries of the government's employees and the other sectors on their wages, payments and retirement pensions; and also in the profits of free professions and craftsmen, at the time receival, if it amounts to nisab and exceeds their basic needs, after deducting the fixed tax according to any law and estimating the basic needs of food, clothes, lodging and transportation. This also includes the zakat of expatriates' property according to the fatwa issued by the Chamber's Fatwa Committee with the number (3) 1415 A.H., which reads: (Zakat is levied any Sudanese Muslim working outside the country if he owns a property subject to zakat from salaries, savings or else, after deducting the basic needs, through a form filled in by him).

This was also provided for in Article (16)-(a) and Article (36)-(2) of Zakat Act 1990, amended 2000.

ZAKAT RECIPIENTS

- Quran has given special care to the categories of zakat beneficiaries. While Quran tackled zakat itself in generalized terms, the topic of categories of zakat recipients was tackled in detail. Allah did not leave it to the ruler to distribute it according to his own fancy or deficient judgement, nor to any other person who, spurred by their greed, would not hesitate to reach out to what they do not own and contend with the needy. [1]
- The verses of Quran specified the recipients and unveiled the hypocrites' devious ways.
- Allah said, (And among them are men who slander thee in the matter of (the distribution of) the alms. If they are given part thereof they are pleased, but if not, behold! They are indignant! If only they had been content with what Allah and His messenger gave them, and had said, "Sufficient unto us is Allah! Allah and His messenger will soon give us His bounty: To Allah do we turn our hopes!" (That would have been the right course). Alms are for the poor and the needy, and those employed to administer the (funds); For those whose hearts have been (recently) reconciled (To The Truth); for those in bondage and in debt, in the cause of Allah; And for the wayfarer: (Thus is it) ordained by Allah; and Allah is full of knowledge and wisdom.) Quran 9:58-6 [2]

- The prophet (pbuh) said, (Allah did not leave the matter of alms to be decided by a prophet nor any other person; but He Himself

[1] Dr. YousufAl-Qaradawi,fiqh, Al-zakat: V.2. p,542
[2] 2Quran;9,58-60

judged it, distributing it among eight categories. If you fit into one of these categories, I will give you your due.)[1]

- So, it is clear that the point is not only collecting property, but, more significantly, where to spend this property after collecting it.
- In order that the balance of justice does not get titled this way or that, and so that human likes and dislikes do not intervene, leading to property being owned by those who do not deserve it while the worthy are deprived, Quran paid due attention to the needy categories of the society, allocating fQr them the greater share of zakat property in particular and of the state's property in general.
- Humanity needed a number of centuries after zakat' s legislation to get to know this kind of social trend.

Zakat Recipients as Specified by The Quranic Verses

(1-2) The Poor and The Needy

- The poor and the needy were the first category to be allocated a share of zakat property. They were also the category the Prophet (pbuh) started With in his instructions to Mu' az, (Tell them that they have to give alms which are taken from the wealthy among them to. be repaid to the poor among them)[2]
- This stands as evidence that the first aim of zakat is to do away with poverty and deprivation in the Muslim society.

Who are the Poor and the Needy?

- They are two kinds of recipients pertaining to the same category of the poor and the needy. To differentiate between the two, scholars defined them as follows:

[1] Related by Abu-Dawoud to Zaid ibn Al-Harith Al-Sudaii
[2] Already reffered

- A poor person is one who is in need but does not beg or ask for alms.[1] I was also said: the poor is one who does not own lawful property or means that befit one or in a way meet one's needs.
- The needy or indigent is one who is in need and so abject as to beg.[2] In this category also fits one who owns or has means to half of one's needs but does not amount to one's all needs.
- Some scholars reversed the two definitions.
- However, the poor or needy is one who does not get one's adequate needs. Malikis and Hanbalis defined adequate needs as sufficiency for a year, while Shafi'ees defined adequate needs as what is mostly su'ficient for similar persons for life. Omer said (if you give, give to enrich).[3]

How Much is a Poor and a Needy Given of Zakat Property:

- Hanafi scholars said he should be given of zakat property what amounts in value to 200 Dirhams; and if he supports others, each of them takes the same amount.
- Malikis and the majority of the Hanbalis said he is given his adequate needs and the adequate needs of his dependents for a year.
- Shafi'ee scholars and Abmed in analternate report, say he is given the amount that uproots his poverty and meets his needs for life.
- The soundest, it seems are the opihions adopted by the shafi'ees, the malikis and the majority of the Hanbalis. However, it should be

[1] This is Al-tabari's opinion as, in his tafsir, V.14, p.3O8, published by darAl-Ma'ar(f
[2] This is Al-tabari's opinion as, in his tafsir, V.14, p.308, published by darAl-Ma'ar(f
[3] Abu Obeid, kitabu Al-Amwal, p.565

noticed that there are those categories of paupers, each of them to be given in a different' manner: [1]

a) One who can work and earn one's living and support oneself, such as a craftsman, a merchant and a farmer, but does not have the necessary tools. This one should be given the tools that enable one to earn one's adequate needs for life.

b) One who is unable to earn one's living, such as an ill person, an invalid, a blind person, the aged ones, the widow and the orphan. These can be given their adequate needs for a year.

- A man came to Omer, complaining about his wretched condition. Omer gave him three camels, and then addressed the zakat administrators, saying, (repeat it)[2]
- One of the merits to be recorded for the contemporary application of zakat is drawing plans and establishing systems to possess individual and families with investment projects with a view to building up individuals and families who are able to work (productive families), and also planning for other monthly subsistence projects for the needy.
- Sharia was so keen to allocate the administrators their dues that is allocated them one of the eight ear-marked shares; so that they will not long for what is beyond their dues, which the Prophet (pbuh) has warned them against in a language horrid enough to shatter the heart..

(4) Inclined Hearts.:

These are hearts intended to be Won over to Islam, or to have their faith consolidated, having already embraced Islam; or to evade their evil

[1] Abdallah 'Nasih Ulwan : Ahkam Al-zakat 'ala Daw 'a Al-mazahib Al-Arba 'ah, published by Dar al Salam, p43

[2] Abu obaid, Al-amwal , p.565

or gain their advantage through defending Muslims and supporting them against their enemies.

Categories of Inclined Hearts:

1. Those expected, or their folks and clans are expected to embrace Islam.
2. Those feared to harm Islam or Muslims; and through paying them it is hoped to evade their harm and the harm of others beyond them.

It was related to Ibn-Abbas that some people used to come to the Prophet (pbuh), and if he gave them of the alms they would praise Islam, saying: What a good religion! But he did not, they would dispraise and disparage.[1]

3. Those who have recently embraced Islam, and are given in order to help them be steadfast Muslims.
4. Muslims on the borders of the Muslim state, paid to help them defend the Muslims behind them.

So the term (inclined hearts) includes both believers and disbelievers; it is not specially coined for the disbelievers.[2]

Who is invested with the authority to Decide to Win Over and Spend on Inclined Hearts

- The right of j.udging the need for winning over inclined hearts rests with the Muslims charged with authority.
- The Muslim ruler is the end to decide on the winning over of hearts to Is lam or helping them to be steadfast Muslims. This ma be realized through giving over to certain societies, or offering aid to non-Muslim governments to support Muslims, or to certain tribes and organizations to interest them, or by paying some writers or

[1] A1-Tabari,Al-TafsirV.1, p.313
[2] Al-Qaradawi, Fiqh Al-ZakatV.2, P.598

eloquent speakers to defend Islam and advocate its causes against those who slander it.

This category also includes the groups of those who discover the right way and embrace Islam every year but find nobody to help or encourage them.

- It is worth mentioning that other resources than iakat property can be used in winning over hearts, for other state's resources have got a wide elbowroom to contribute to this end.

(5) Freeing On-bonds

This means buying the freedom of enslaved people, which can be done in one of two ways: by helping a contracted slave through offering him/her money to complete the amount of his/her freedom contruct; or by buying a regular slave from his/her master and then setting him/her free.

- This category of recepients ,has been included with a view to eradicating slavery and combating servitude.
- It is a credit for Islam that it introduced emancipation, not servitude.
- Islam has even endeavored by all means to exterminate slavery and gradually abolish it from the Muslim society. Then it was completely eradicated by the virtue of the agreement that Sultan Mohamed Al-Fatih concluded with other countries to ban the enslavement of war captives, completely abolishing slavery form human society.
- The term on-bonds, besides meaning slaves, also, as related to Ahmed's school, includes freeing Muslim captives by paying their ransom from zakat).[1]

[1] Ahkam- al-Zakat 'Ala-Dawa, al Mazahib al-A rba 'ah, p.54 quoting Al-Rawdh Al-murbe 'a V.1. p.402

(6) Debtors:

These are people who are burdened with debts and unable to pay them. Scholars are agreed that these maSr be given from zakat property.

There are two kinds of Debtors:

1. Debtors in their own interest, who have taken loans to spend on their own needs, clothes and medical treatment, or to build a house, or to make for somebody else's property, which he/she (the debtor) has by niistake or oblivion destroyed.
2. Debtors on behalf of others. These are benevolent people who have taken up on themselves the responsibility of paying for the others the blood-money and fines in order to restitute a discord.

This includes all charitable people who undertaken the establishment of a useful social services project, such as an orphanage, a hospital for the treatment of the poor, a water-well for them to drink or a mosque for them to praying. Those who take loans for such charitable social services projects may be given of zakat property to help them pay their debts.

Qabisah ibn Mukhariq Reported, (I once took the responsibility of someone's big debt. I came to the prophet (Pbuh) and asked him for help. He said "Wait until we receive some alms funds, then we will give it to you.)

- Under this category also fit those hit by catastrophes and life calamities,and so have to borrow for themselves and their families.

Scholars have Stipulated Conditions for a Debtor in His Own Interest to Deserve Zakat:

These include:

1. The debtor should be in need of the amount to repay his/her debts.
2. The debtor has taken the loan for pious or a lawful purpose.

3. The debt has become due.

- The debtor is given the amount that covers his/her needs which in this case are his/her debts.

(7) In Allah's Cause:

Allah's cause means the path that leads to Allah's approval as regards faith and deed. Ibn Al-Atheer said (This is a general category including all kinds of deeds that are exclusively meant in the way of Allah, to gain Allah's favor, through obligatory and supererogatory performances and other pious deeds. When the term (Allah's cause) is used in its general mening, it mostly means jihad (strife in Allah's cause). It has been so much used in this meaning that it has become as if restricted to it.[1]

So the meaning of the term (in Allah's cause) is contended between two meanings: first every deed purely meant, to gain Allah's favor; and secondly the more famous meaning, jihad. [2]

Scholars' opinions differed according to their respective adoption of this meaning or that:

- Some restricted it to fighters for Islam.
- Some said it is meant for students seeking knowledge.
- Some interpreted it in a way to include all pious deeds and charitable acts.
- Some restricted it to jihad and furnishing the fighters and those residing on the borders of the Islamic land facing the enemy. They even restricted the fighters to volunteers who do not get salaries front the public treasury. This group of scholars refused any spending of zakat on charitable purposes and public utilities, such as building dams, mosques, hospitals, etc.

[1] Ibn Al-Atheer, A1-Nihayah, khairia printing press, p.156
[2] Dr. YousufAl-Qaradawi, Fiqh Al-Zakat

- However, it is better not to go too far in widening the concept of (in Allah's cause) to include all public interests and charitable aspects.
- But it is no harm widening the concept of jihad (strife in Allah's cause) as it is to numerous kinds and has different ways.[1]

(8) Wayfarers:

The majority of the scholars interpret the term (wayfarer) as a traveler who has crossed the borders of his own country over to another country. Some say a wayfarer is one who trods the way (road). Quran urged caring for wayfarers, and devoted for them a share of the public expenditure, allotting them a share of the earmarked fifth of the looty and war-prize, a share of zakat and of other public charity funds.

Conditions Stipulated For Giving a Wayfarer of Zakat Property:

1. The wayfarers should be in need at that time and place.
2. The wayfarer's travel should be for lawful purposes, free of sinful intentions.
3. If he has enough money at home, he is only given of zakat property if he fails to find a loaner at the place where he is.
4. The wayfarer is given enoughmoney to enable him to get to his destination or to the place where his money is.

[1] Dr. YousufAl-Qaradawi, Fiqh Al-Zakat

SHOULD ALL CATEGORIES OF RECIPIENTS BE COVERED?

- Imam Al-Shafi'ee holds that they should all be covered equally lest people should by time forget about their dues in zakat, for this distribution has been meant to include the different interests, meeting the needs of the poor, the requirements of war, repayment of debts, etc, meanwhile eliciting everybody's prayer.
- Malik and Abu-Hanifah and his companions said distribution need not necessarily cover all categories, interpreting the eligibility implied by the term (for) in the Quranic verse (alms are but for ...) as meaning the right of ownership at a specific time, not permanently.
- Abu Obaid is reported to have said: It will be enough to distribute it in one group, and you will have done your duty.
- Ibrahim Al-Nakha'ee said: If the property is so much, distribute it among the categories, but if it is limited, give it to one category.
- Others said: Allah, the Exalted, the Almighty, has exclusively established the eight categories, eliminating all others. The fact that they have been singled out does not necessarily mean that it should be distributed among them equally. It only means that this kind of alms is for these kinds of categories.

The divergence of opinion over that means that there is no practical tradition to refer to in that respect. We can conclude that:

1. It is desirable to cover the different categories if there is enough for that and all the categories are available, and their needs are actually or approximately equal.
2. If those available of the eight categories are covered, it is not a must that they get equal shares, but each should be given according its size and its needs.

3. Priority should be given to the poor and the needy, for their satisfaction is the main target.
4. If the fund is so little, it can be distributed in one category.

- Zakat Act has adopted a priority system based on the accredited interest, bearing in mind that poverty is a prevailing phenomenon. The Act allocated 50% for the poor arid the needy (including the poor and the needy, the wayfarer, and the debtors). This percentage is distributed at the local level. It is distributed among these categories at the following priority rates:

  45% for the poor the needing.

  .3% for the wayfarers

  2% for the debtors.

- On the other land, the shares of Allah's cause, inclined hearts, besides a part of the share of the on-bonds have been allocated for da'awa and jihad expenditures at local and federal levels.

Article (38) — (21) of Zakat Act 1990, amended 2000, reads as follows: (The poor and needy share may not be violated through its transfer to any other category. The Chamber or state chambers — as applicable - shall distribute it locally among its lawful beneficiaries).

CATEGORIES THAT ARE NOT ELIGIBLE TO ZAKAT

Sharia has, for different reasons, classified some categories of people as forbidden to receive zakat. These are:

1) The rich:

The Prophet (pbuh) said: (Alms are unlawful for the rich)[1]He (pbuh) said to Mu'az, (Inform them that they are obliged to pay alms which are to be taken from the rich among them to be repaid to their poor).

[1] Related by th five compilers of tradition books

But four kinds of the rich are excluded from this ban; and they can receive zakat. These are the inclined hearts, warriors in Allah's cause, zakat administrators and the wayfarers. They have been named in the tradition, (Alms are not unlawful for the rich, except for five kinds: a warrior in the cause of Allah, a zakat administrator, a debtor, a man who has paid from his own property to buy it, and one who gave his alms to his needy neighbour,who in his turn chose to present it to the rich.)[1]

2) The Healthy who can Earn Their Living:

The majority of scholars agreed that zakat is forbidden for those who are healthy and strong enough to earn their living, except for a person who does not find a chance for work, or has found it but the wage he is paid does not meet his needs and the needs of those he supports. The Prophet (pbuh) said: (Alms are not lawful for a rich man nor for a strong, sound man.)

3) Non-Muslims:

Scholars are in consensus that a combatant non-Muslim is not allowed to be given zakat. The same applies to an atheist and an opostate. The free non-Muslim subjects are given from the public treasury but not from zakat property.

4) Wives, Parents and Close Relative:

A rich Muslim is not allowed to give his zakat to these because this will render them contented and relieve him of their sustenance, with 'its cost automatically returned intO his purse. So by paying his zakat to these categories it will seem as if he is paying it to himself.

Transfer of Zakat

- Scholars are originally agreed that zakat should be depleted in the city where it was collected. Mu'az narrated: (to be taken from the rich among them and repaid to their poor.)

[1] Related by Abu Dawoud and Al-Baihaqi

- Scholars are also agreed that if the residents of the place where zakat has been collected are satisfied and can do without it or can spare a part if it, then, in this case of sufficiency zakat, can totally or partially be transferred to another place.

Tranfer of Zakat for an Accredited Interest - Scholars have differed over this issue as follows:

- Shafi'ee scholars said: Zakat must not be transferred from one country to another, but should be distributed where it has been collected.
- Hanbali scholars maintained that if there are among the residents some who need it, then its transfer is a sin, but relieves the payer of the obligation.
- - Hanafi scholars said: Its transfer is undesirable, unless transferred to be given to needy relatives, because it strengthens the blood ties; or transferred to a group who are more in need than the residents.
- - Maliki scholars are of the opinion that zakat should be distributed at the place where it is due.
- So, the original judgment is that zakat should be distributed in the vicinity where it has been collected, observing the reverence of neighborhood and the rights of the vicinity's paupers, whose hearts qling to it.

In spite of all that has been stated, some scholars are of the opinion that it is no offence to contradict that principle if the ruler, after consulting the people of counsel, judged that that is in the interest of Islam and the Muslims.

Imam Malik said: Transfer of zakat is unlawful eccept in the case where the residents of another vinicity are so much in need that the ruler transfers it to them as a matter of discretion.

Ibn Al-Qasim said: If the ruler transfers it for exigency, I find it sound.

There are of course shares that are left to the consideration and discretion of the ruler, such as the share of (in Allah's cause) category and that of the inclined hearts. So, it is permissible to transfer zakat from one place to another if the ruler judges that that will realize an accredited interest.

It is a credit for the Zakat Chamber's contemporary application that it divided zakat outlets into vertical and horizontal, some of them to be distributed centrally and some locally, thus striking a balance between the jurists' opinions.

FACTORS OF THE SUCCESS OF ZAKAT ESTABLISHMENT IN CONTEMPORARY APPLICATION

For zakat to play its required social role and realize the wisdoms beyond its legislation, the following should effected:

1. Widening Zakat Levying Basis:[1]

This is by considering every growing property one of zakat vessels or resources. Some Quranic generalities impl such a concept, e.g. (Of their goods take alms) Quran 9.] 03; and, (And in their weZrlth and possessions (was remembered) the right of the (needy), him who asked and him who (for some reason) was prevented (from asking)). Quran 5].]9. These two verses are general, and encompass all kinds of property, not withstanding the difference between their types, names and purposes. This is the opinion of Abu Hanifah who levies zakat on all that earth produces and anything that is meant to grow, and on horses, as did Omer, may Allah be pleased with him, when he discovered that the value of some of them amounts to a wealth.

Ahmad ibn Hanbal levied za1at on honey, and Abu —Yusuf on pearls and ambergris extracted from the sea.

By widening the basis of zakat levying we realize the goals and wisdom of zakat levy. This is the opinion supported by Al-Qadi Abu Bakr AL-.Baqillani who adopted abu Hanifa' s interpretation as the outweighing interpretation of the verse:

(It is He who produceth Gardens with trellises and without, and dates, and tilth with produce of all kinds, and olives and pomegranates, similar (in kind) and different (in variety); eat of their fruit in their season, but render the dues that are proper on the day of the harvest is gathered) Quran 6:14].

[1] Li-Kal Tanjah Al- Muasssat Al-Zakat Fi Al-Tatbeeq

2. Levying Zakat on Overt And Covert Property:

Overt property is that which other people than its owner can know and reckon, such as agricultural products like grains and fruits, and animals like camels, cows, sheep and goats.

Covert property is money and its likes and trade ware. Implied by the generalities of the verses: (of their goods take alms) Quran 9:103, and, (and in their wealth and possessions (was remembered) the right of the (needy), him who asked and him who (for some reason) was prevented (from asking)). Quran 51:19.

In the prophetic tradition, we read that the Prophet (pbuh) sent Omer to collect alms. Omer asked Al-Abbass to pay his property's alms. Al-Abbass said, (I have paid the Prophet (pbuh) the alms of two years in advance to make sure, Omer asked the Prophet (pbuh), who said, (My uncle has said the truth; we have asked him to pay two years in advance) [1]It is well known that Al-Abbass was a merchant and had no agriculture or livestock which frieans that his property was covert.

It has been reported that Abu Bakr, Omer, and Uthrnan used to take zakat on salaries ('ataa) of warriors and other similar categories of those included in the paysheet (al-Deewan). Abu Bakr, may Allah be pleased with him, used, when giving anybody his salary, to ask him, (Do you own property?). If he said yes, Abu Bakr would directly take his zakat from his salary. Omer, when paying salaries, used to count the merchants' current property together with their property expected to be earned, and then took the zakat of both from their salaries on the spot[2].

3. Good Administration of Collection and Distribution:

[1] Abu Obeid: kitab Al-A inwal: p.589

[2] Li-Kai Tanjah Al-ZakatfiAl-Tatbeeq Al-Muasir; also: YousufAl-Qaradawi: p.29'

This can be affected through the good selection of administrators, adopting a simple procedure and minimizing expenditure.[1]

CONDITIONS AND SPECIFICATIONS OF ZAKAT ADMINISTRATORS

When discussing the Deewan (office) of business and collection, Ibn Khaldoun, in his Muqaddimah, called them essential jobs, because, he said, they manage the religious functions and maintain the state's dues in income[2]. Omer was the first in Islam to initiate the Deewan[3]. The word is Persian; and it means a place and its administrators. The idea first occurred to Omer when Abu Hurairah brought him from Bahrain an amount of money which Omer considered, huge. They got very tired, distributing it, delivering it and then ascertaining its appropriation. Then Khalid suggested establishing the Deewan, saying, (I saw the kings of Al-Sham keep registers). Omer admired the idea and immediately instructed such arrangements. Collection is one of the basic functions of the state, and a unique obligation handled by a well-organized administration.[4] The function of zakat administrators is not only collecting and distributing zakat, but reaches beyond that to propagating this religious obligation and dessiminating its detailed judgements and regulations among the people. They are propagators (du 'at), whose motto is: (propagators, not collectors).

An administrator of zakat is n administrator of the glorification of Allah's rites; (And whoever holds in honor the symbols of Allah, (in the sacrifice of animals), such (honor) should come truly from piety of heart) Quran 22:32. If one deeply contemplates the Quranic verses and

[1] Ibid
[2] Ibn Khaldoun: Al-Muqaddimah; Deewan Al-A 'amal wa Al-Jibayat.
[3] Al-Kittani, A 1-Tarateeb Al-Edraiyah.
[4] Zakat Act 1990

prophetic traditions related to zakat, one will notice that they never mention zakat without connecting it to the observance of Allah, because zakat alone cannot establish a Muslim community; so it is sometimes mentioned as an obligation in connection with prayer, and sometimes in connection with other different obligations. In order for zakat to succeed, it should be administered in a community that observes prayer. This is why Abu Bakr said his famous statement, (By Allah, I will fight whoever diffefentiates between prayer and zakat.)[1] Allah says: (The believers, men and women, one of another; they enjoin what is just, and forbid what is evil: they observe regular prayers, practice regular charity, and obeyAllah and His messenger) Quran 9:71.

Qualifications of Zakat Administrators:

The essence of the qualifications that should characterize every Zakat Chambers employee is strong will and hnesty, as it is in the Quran (Truly tlze best of men for thee to employ is the (man) who is strong ad trusty) Quran 28:26. And as Yusuf said, (set me over the store houses of the land: I will indeed guard them as one that knows (their importance)) Quran 12:55. Every zakat employee should be honest, qualified to observe rectitude, and should acquire enough icnowledge of the work he is doing. As such he will always be involved in worship and jihad, as it is stated by the Prophet (pbuh), (He who sincerely administers alms work is similar to a warrior in the cause of Allah until he returns home.)[2]

Characteristics of Zakat Administrators:

1. Daawa Concern:

He is first and foremost a propagator, not only of zakat, but also of the performance of the whole Chamber, endeavoring to stimulate the intents of charity that will motivate Muslims to give donations and alms

[1] Related by Al-Jama' (the group of Hadith compilers)
[2] Related by abu Dawood, and judged as sound (Hassan) by tirmizee.

in response to the call of their religion till these funds reach the stage of development and prosperity.

Zakat, if not accompanied by a call to true faith, establishment of prayer, straight conduct, and the payer's enthusiasm and conviction, will only be like any other tax, void of the essence of worship that makes it acceptable to Almighty Allah.

The zakat administrator's behavior should be that of a propagator, as directed by the Prophet (pbuh) when he sent out the first zakat administrator in Islam, Mu'az ibn Jabal, may Allah be pleased with him. He said, (You will come to a People of the Book; so, the first thing you call them to should be to bear the witness that there is no true god except Allah, and that Muhammed is the messenger of Allah. If they respond, then inform them that Allah has enjoined on them five prayers in the day and night. If they accept that, their inform them that Allah has enjoined on them alms to be taken from the rich among them and to be repaid to their poor. If they respond to that, then never take the cream of their property. And guard against the curse of the wronged, for there is no barrier between it and Allah)[1]

2. Uprightness:

This is a word that is beautiful in letter, and grand in meaning; he who is characterized by it is really happy and blessed; and he who lacks it is really wretched and deprived. Uprightness is opposite in meaning to crookedness. Its essence is commitment to truth and adhering to justice. Allah said: (Therefore stand firm (in the straight path) as thou art commanded) Quran 11.]12. Uprightness is following the path of the Prophet (pbuh) and being adorned by approved conduct.

[1] Related by the seven: Ahmed, Al-Bukhari, Abu Dawoud, Muslim, Al-Nasaee, Ibn Majah, and Tirmizi, who said it is sound, authentic.

The sign of the upright person is that he resembles a mountain, which is neither melted by heat nor moved by the wind nor susceptible to be swept away by the great flood[1]. Nor is the upright person shaken by calamities, or drifted away from his steadfast stance by the shock of catastrophe. And if anybody happened to insult him with cold or pinging words, he would never take him as an enemy.

3. Virtuousness and Abstinence of What Others Own:

He who works for the Zakat Chamber should be clean, incorruptible, content with what sustenance Allah has bestowed on him, doing without what the others have. It only befits him to be very pious and devout and to keep away from any suspicion, because zakat is a public property and any unlawful disposition of it is a sin and a great breach of sharia.

Traditions are in abundance in that respect, so horribly menacing as to shatter one's heart, warning of gross torture anyone who longs for what he does not deserve. Adiyye Ibn Umairah said, (I heard the Prophet (pbuh) say:• "Anyone of you we entrust with a kind of work then withholds a needle or the like, it will be pilferage and a treachery that will accompany him on the Day of Judgment." Then one of the Ansar, a black man, as if I'm looking at him now, stood up and said, "0 Messenger of Allah, please relieve me of your commission." The Prophet (pbuh) asked, "Why? What is wrong with you?" The man said, "I heard you say so and so." Then the Prophet (pbuh) said, "And now again I say anyone we have commissioned with a kind of work we call upon him to give in any part of it, great or little, then what he is given of it he can keep, and what heis not given, let him leave it.)[2]

[1] Al-Sheikli Au Mahfouth: Hidayat Al-Mustarshideen: p.341
[2] Related by Muslim and Abu Dawoud.

One of the tricks the devil plays on zakat administrators is a gift presented to an administrator, which is the wealthy people's means to insinuate the administrator to be permissive with them at the expanse of the poor. A present is a means of permissiveness with the rich at the expense of the poor. The least harm it can cause is that it makes the administrator who accepts it a target for accusation, and he who exposes himself to accusation should blame nobody but himself.

4. Awareness of Responsibility and fluty:

The Prophet (pbuh) is a good model for zakat administrators. He really felt the responsibility, was aware of the significance of his mission and endeavored to put Allah's instructions to effect, to the extent that Ummu-Hani bint Abd AlMuttalib was worried at his fervor. She said, 'Easy, easy! Have a break!" The Prophet (pbuh) answered, "No break, no rest from today." Muslims snatched the statement to make it their motto, "No rest for a believer until he meets Allah."

Omer ibn Abd Al-aziz really felt the responsibility. He used to spend the night resting his chin on his hand, tears flowing on his cheeks, until the break of the first beams of dawn. When asked why, he said, "I suddenly found myself in charge of the Ummah's affairs; all the Umma; the black and the red. I thought of the lost traveller, the poor and the needy, the oppressed captive... I said to myself:

Oh! Allah will question me about th&m, and Mohammed (pbuh) will be facing me as their advocate. I was scared at the thought that maybe I will not find an excuse to cite in Allah's presence, nor an argument to answer the Prophet. I really felt afraid"[1]

[1] Abdul-Aziz Mohamed Al-Salman, Mawarid Al-zamaan fi Durous Al-Zaman, Print No.19.

5. Knowing the People He Is Dealing With:

Because the zakat administrator is a propagator, he has got to acquaint himself with the recipients of his call; particularly when they are keen and eager, and when they are uninterested, because humans differ in nature, and their tendencies and sensitivities are susceptible to change. Ibrahim ibn Al—Muhajir AlBujali said, (A man from Thaqeef told me, "Au ibn Abi Talib, May Allah be pleased with him, commissioned me with the alms of Ukairaa. He addressed me while all the human beings on earth were listening. He said: "Make sure you take all that is due on them. Never take what is theirs, or be licentious with them in a thing, or give them a chance to see you in a lapse." Then he said, "Report to me at noon." When I came back to him at noon, he said to me, "I meant to instruct you in the presence of your folks becaue they are crooks.")[1]

6. Tender Treatment of Zakat Payers:

The Prophet (pbuh) used to advise zakat collectors to be gentle and tolerant with zakat payers. He only commissioned the best of his Companions. He used to advise them to lower their conjecture, as there are in the property parts that go as a bequest, as a loan, others eaten by passers-by, and others lost due to misfortune. Sahi Ibn Abi Hathmah reported that the Prophet (pbuh) said, (When you conjecture, take what you conjecture, but leave oi1t a third, and if not a third, leave a fourth, for there is in the property, the bequest, the loan, what the passersby eat and that spoilt by misfortune.)

7. Praying on behalf of The Payers:

One of the spiritual aspects that distinguish zakat is that the payer gives it out heartily, supplicating to Allah to accept it. Moreover, the.eollector who takes it from the payer is instructed, in the text of the holy Quran, to pray good wish for him: (Of their goods take alms, that so

[1] Al-Qadi Abu Yousuf, A1-Kharai: ii45.'

you might purify and sanctify them; and pray on their behalf Verily your prayers aPe a source of security for them: and Allah is One who hears and knows.) Quran 9:103. ANukhari and Ahmad related to Abdullahi Ibn Abi Awfa that he said that his father brught to the Prophet (pbuh) his property's alms. The prophet (pbuh) said, (0 Allah! Have mercy on the Abu Aufa family.)

8. Modesty, Kindness and Good Treatment:

A zakat administrator should be a cheerful, smiling person, who loves people and is loved by them, who lowers his wings in humility; tolerant, hard to anger; and if angry, he is patient, forgives an insult, forbearing towards a vulgar guy, and shuns an ignorant person, especially the needy, for, as they say in the Arabic proverb, the needy is lightheaded.

9. Honesty and Observing Allah's Boundaries:

Honesty is one of the characteristics of the people of the call and the reformers. It is the path to success. He who observes honesty in himself, in his job, and in his responsibilities, never transgresses the limits set by Allah, accuses himself, and haughtily rejects breaching his duty, Allah is sure to be pleased with him. The Prophet (pbuh) said, (As long as the administrator, when commissioned, takes what is truly his, and gives people what is truly theirs, he resembles a man in jihad until he comes back home.[1]

10. Cooperation, Love and Covenanting to Enforce Allah's Instructions:

The responsibility Social work can only be shouldered by a cooperative community, as Allah said: (Help ye one another in righteousness.) Quran 5:2; a community where members love one another, have agreed to observe Allah's limits, and trust in Allah's

[1] Related by Al-Tab arani

blessings. Allah said: (Allah will certainly aid those who aid His cause.) Quran 22:40.

So, some of the factors of the success of the zakat establishment are: cooperation among the administrators, that they enter into a covenant to secure Allah’s dues allocated for the poor, and their concern that the owners may have their property crushed by Allah if they do not pay its zakat. The Prophet (pbuh) said, (Successful is him who devotes his heart to the faith, and keeps it clean and sound; and keeps his tongue true; and his conduct straight forward.)

CONCLUSION

Praise be to Allah, by whose grace good deeds are accomplished. So, through this research, we have completely ascertained that zakat, which Islam has enjoined, and whose definition and rules have been set in a wonderful, unique system, is an integrated religious, social, political, ethical and economic system.

It is a religious system, because its payment is one of the pillars of faith, a cornerstone of Islam, and one of the grandest kinds of worship that brings its performer nearer to Allah.

It is a social system that operates to secure the members of the community against frailty and difference in living standards; helps them realize their consolidation, and contributes to solving a lot of problems.

It is a political system, because it is the state who. should originally collect it and justly distribute it among its recipients.

It is an ethical system, because it aims at cleansing the souls of the rich of the filth of avarice and the desire to possess, meanwhile purifying the souls by way of generosity and the love of charity. It quenches the fire of envy in the hearts of the deprived.

It is a financial system, because it is a permanent resource for the public treasury in Islam, which is paid to those who are in need. Moreover, it is an actual war waged against hoarding capital and hindering its circulation.

Islam was the first in the entire history of humanity to establish the principles of this wonderful system. If Muslims observe their religion and pay their zakat, there will be no pauper among them. The march of zakat contemporary application is a blessed one that revived an obligatory worship which has for long ages remained away from state’s official application; thereby bringing to light some of Islam’s glorious traditions, principles and ethics; and bringing to life the values that the Religion

called for. These values will remain forever; and people will continue trying to adapt them to everyday life needs. If they are right, they will get their reward doubled; and if they err, they will get the reward of persistent discretion.

We think that the march of zakat application in Sudan is one of the bright areas in Islamic work, and in the effort to restore sharia law system and revive the religious obligations and voluntary practices. This march remains in need of more effort, more perseverance, cooperation, exchangetl advice, contribution of ideas, and exerting efforts that will come together to correct our march and ensure the approval of Almighty Allah.

In the end, we can but praise Allah, the Lord of the universe.

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