

Zakat

1861. It is obligatory to pay Zakat on the following nine things: (i) Wheat (ii) Barley (iii) Palm dates (iv) Raisins (v) Gold (vi) silver (vii) Camel (viii) Cow (ix) Sheep (including goat). And if a person is the owner of these nine things he should, in accordance with the conditions, which will be mentioned later, put their prescribed quantity to one of the uses as ordered.

1862. On the basis of obligatory precaution Zakat should be paid on *salat*, which is a soft grain like wheat with the property of barley and on *alas*, which is like wheat, and is the food of the people of San'a.

1863. Payment of Zakat becomes obligatory only when the property reaches the prescribed limit and the owner of the property is adult, sane and free and is entitled to appropriate it.

1864. If a person remains the owner of cow, sheep, camel, gold and silver for 11 months, payment of Zakat becomes obligatory for him from the first of the 12th month but he should calculate the commencement of the next year after the end of the 12th month.

1865. If the owner of cow, sheep, camel gold and silver becomes adult during the year for example, if a child becomes the owner of 40 sheep in the 1st of Moharrum and attains the age of puberty after two months, he is not liable to pay Zakat after the expiry of 11 months from the 1st of Moharrum. On the other hand payment of Zakat becomes obligatory for him after expiry of 11 months from the time he attained the age of puberty.

1866. Payment of Zakat on wheat and barley becomes obligatory when they are called wheat and barley. And Zakat on raisins becomes obligatory when it is grapes. And Zakat on palm-dates becomes obligatory when Arabs call it Tamar. However, the time for payment of Zakat on wheat and barley is that when they are threshed and grains are separated from chaff and the time for payment of Zakat on raisins and palm-dates is that when they become dry.

1867. When payment of Zakat on wheat, barley, raisins and palm-dates becomes obligatory as explained in the foregoing article, and their owner is adult, sane, free and entitled to appropriate his property, he should pay Zakat on it and if he is not adult or sane it is not obligatory for him to pay it.

1868. If the owner of cow, sheep, camel, gold and silver remains insane throughout the year or during a part of the year it is not obligatory for him to pay Zakat

1869. If the owner of cow; sheep, camel, gold and silver remains intoxicated or unconscious during a part of the year, he is not excused from payment of Zakat, and the position is the same if at the time of Zakat on wheat, barley, palm–dates and raisins becoming obligatory, he is intoxicated or unconscious.

1870. If some property is usurped from a person and he cannot appropriate it, Zakat on it is not payable by him.

1871. If a person borrows gold or silver or some other thing, on which it is obligatory to pay Zakat, and it remains with him for a year, he should pay Zakat on it, and nothing is payable by the lender.

1872. Payment of Zakat on wheat, barley, palm–dates and raisins becomes obligatory when their quantity reaches the taxable limit, which is about 847 kilograms.

1873. If a person himself or members of his family eat a quantity out of the grapes, palm–dates, barley and wheat, on which payment of Zakat has become obligatory, or if for example he gives these things to an indigent person without the intention of paying Zakat, he should give Zakat on the quantity spent by him.

1874. If the owner of wheat, barley, palm–dates and grapes dies after payment of Zakat on it has become obligatory, the requisite quantity of Zakat should be paid out of his property. However, if he dies before the payment or Zakat becomes obligatory every one of his heirs, whose share reaches the taxable limit, should pay Zakat on his own share.

1875. A person, who has been appointed by the Religious Head to collect Zakat, can demand it at the time of threshing wheat and barley and separating chaff from grains, and after the palm dates and grapes become dry: And if the owner of these things does not give Zakat and the thing on which Zakat has become obligatory perishes he should compensate for it.

1876. If payment of Zakat becomes obligatory on palm–date tree and grapes and wheat and barley crop after one becomes its owner one should pay Zakat on them.

1877. If a person sells the crop and trees after payment of Zakat on wheat, barley, palm–dates and grapes becomes obligatory the seller should pay the Zakat on them and if he pays, it is not obligatory for the buyer to pay anything out of it.

1878. If a person purchases wheat, barley, palm–dates and grapes and knows that the seller has paid Zakat on them or doubts whether or not he has paid it, it is not obligatory on him (i.e. the buyer) to pay anything. And if he knows that he (the seller) has not paid Zakat on them, and if the Religious Head has not permitted the transaction of the portion, which should be given on account of Zakat the transaction with regard to that portion is void, and the Religious Head can take the amount of Zakat from the buyer.

And if the Religious Head permits the transaction of the portion equivalent to Zakat the transaction is valid, and the buyer should pay the price of that portion to the Religious Head and in case he has given the price of that portion to the seller, he can take it back from him.

1879. If the weight of wheat, barley, palm-dates and grapes is about 847 kilograms when they are wet and becomes less than that when they become dry, payment of Zakat on it is not obligatory.

1880. If a person consumes wheat, barley, palm-dates and raisins before they are dry, and they would have reached the taxable limit if they had dried up, he should pay Zakat on them.

1881. There are three kinds of palm-dates: (i) Those which are dried up. Orders regarding the Zakat, payable on them have already been narrated above. (ii) Those which are eaten when they are ripe. (iii) Those which are eaten before they are ripened. As regards the second kind if its weight comes to 847 kilograms after becoming dry payment of Zakat on it becomes obligatory on the basis of precaution. And as regards the third kind what is apparent is that the payment of Zakat on it is not obligatory.

1882. If Zakat has been paid by a person on wheat, barley, palm-dates and raisins no further zakat is payable on it even if they remain with him for a few years.

1883. If wheat, barley, palm-dates and grapes are irrigated with rain or canal water, or benefit from the moisture of land like Egyptian crops, the Zakat payable on them is 10% and if they are watered with buckets etc. the Zakat payable on them is 5%.

1884. If wheat, barley, palm-dates and grapes are irrigated with rain water and also benefit from water supplied with buckets etc. and if the position is such that it is commonly said that they have been irrigated with bucket water etc. the Zakat payable on them is 5% and if it is said that they have been irrigated with canal and rain water the Zakat payable on them is 10% and if the position is such that it is commonly said that they have been irrigated with both, the Zakat payable on them is 7.5%.

1885. If a person doubts as to which thing will be commonly said to be correct, and does not know that irrigation has taken place in such a way that it is commonly said that it has been irrigated in both the way, or that it is said that it has been irrigated with rain water, it is sufficient if he pays 7.5%.

1886. If a person doubts and does not know whether it is commonly said that it has been irrigated in both the way, or that it has been irrigated with bucket etc. it is sufficient for him to pay 5%. And the position is the same if it is also probable that it may be said commonly that it has been irrigated with rainwater.

1887. If wheat, barley palm-dates and grapes are irrigated with rain and canal water and do not stand in need of bucket water but are also irrigated with bucket water, although the bucket water is not helpful in increasing the production, the Zakat on them is 10%. And if they are irrigated with bucket water and do not stand in need of canal and rain water but are also irrigated with canal and rain water and that water

is not helpful in increasing the production, the Zakat on them is 5%.

1888. If a crop is watered with bucket etc. and in the adjoining land a crop benefits from the moisture of that land (which is irrigated with bucket water etc.) and does not need irrigation, the Zakat of the crop which is watered with bucket is. 5% and the Zakat of the crop in the adjoining land is 10%.

1889. A person cannot calculate the taxable limit by deducting the expenses incurred by him on the production of wheat, barley, palm-dates and grapes from the income obtained from them. Hence if the weight of any one of them, before calculating the expenses was about 847 kilograms, he should pay Zakat on it.

1890. A person, who has used seeds for farming, whether they were present with him or had been purchased by him, cannot deduct their value from the proceeds, for calculating the taxable limit. On the other hand he should calculate the taxable limit taking into account the entire proceeds.

1891. It is not obligatory to pay Zakat on what government takes from the original property. For example, if the proceeds of farming are 850 kilograms and government takes 50 kilograms as land revenue it is obligatory to pay zakat on 800 kilograms only.

1892. On the basis of obligatory precaution a person cannot deduct from the proceeds the expenses incurred by him before Zakat became due and pay Zakat on the balance only.

1893. As regards expenses to be incurred after payment of Zakat becomes obligatory a person can obtain permission for it from the Religious Head or his representative and retain as much as has been spent in proportion to Zakat.

1894. It is not obligatory for a person to wait till wheat and barley reach the stage of threshing and the grapes and palm dates become dry and thereafter to pay Zakat. On the other hand it is permissible for him that as soon as payment of Zakat becomes due he should calculate the price of the quantity of things on which Zakat is obligatory and pay that price by way of Zakat.

1895. After Zakat becomes payable the person concerned can surrender the standing crops, or palm-dates or grapes, before their being harvested or picked, to the person entitled to receive Zakat or to the Religious Head or his representative jointly and thereafter they shall also bear the expenses.

1896. When a person surrenders the Zakat of crops or palm-dates or grapes in the shape of original kind to the Religious Head or his representative, or to the person entitled to receive Zakat it is not necessary for him to look after those things on behalf of all concerned free of cost. On the other hand he can claim compensation for these things remaining on his land the time for harvesting and drying up arrives.

1897. If a person owns wheat, barley, palm-dates and grapes in various cities where the time of ripening of crops and fruits is different from one another; and in all those cities crops and fruits are not produced

at one and the same time and all of them are considered to be the produce of one and the same year, and if the thing which ripens first is according to the taxable limit i.e. 847 kilograms (approx) he should pay Zakat on it at the time of its ripening and should pay Zakat on the remaining things when they become available. And if the thing which ripens first does not reach the taxable limit, he should wait till the other things ripen Hence, if they reach the taxable Limit collectively payment of Zakat on them is obligatory, and if they do not reach that limit payment of Zakat on them is not obligatory.

1898. If a palm–date tree or vine bears fruit twice in a year and K the two produces when combined reach the taxable limit it is obligatory, on the basis of precaution, to pay its Zakat.

1899. If a person has some palm–dates or grapes which have not dried up, and which, if dry, reach the taxable limit, and if, while they are green, he uses as much of them for the purpose of Zakat with the intention of Zakat, that if they were dry they would be equal to the Zakat, which it is obligatory for him to pay, there is no harm in it.

1900. If it is obligatory for a person to pay Zakat on dry palm dates or raisins, he cannot pay it in the shape of green palm–dates or grapes. Rather, if he calculates the price of Zakat and gives green grapes or palm–dates or other dry raisins or palm dates against that price, it is difficult that even this act is in order. Furthermore, if it is obligatory for a person to pay Zakat on green palm–dates or grapes, he cannot pay it with dry palm–dates or raisins. Rather if after evaluating the price of Zakat, he pays it in the shape of other palm–dates or grapes, it is difficult that his act may be in order, although they (the other palm–dates or grapes) may be green.

1901. If a person, who is a debtor and also owns property on which Zakat has become due, dies, it is necessary that, in the first instance, the entire Zakat should be paid out of the property on which Zakat has become obligatory, and there after his debts should be paid.

1902. If a person, who is a debtor and also possesses wheat, barley, palm–dates or grapes, dies, and, before payment of Zakat on these things becomes obligatory, his heirs pay his, debt out of some other property, the heir, whose share comes to 847 kilograms (approx) should pay Zakat.

And if the debt of the deceased is not paid before payment of Zakat on these things becomes obligatory; and if his property just equals his debt, it is not obligatory for the heirs to pay Zakat on these things. And if the property of the deceased is more than his debt, it is necessary that the thing, on which payment of Zakat is obligatory, should be taken into consideration in proportion to the entire property, and Zakat should be received from the property, on which Zakat is payable, in the same proportion. Thereafter it is obligatory on those heirs, whose share reaches the taxable limit, to pay Zakat.

1903. If wheat, barley, Palm–dates and raisins, on which payment of Zakat has become obligatory, are of good quality and inferior quality, the obligatory precaution is that Zakat for each of the two kinds should be given from its respective kind separately.

Taxable Limit Of Gold

1904. There are two taxable limits of gold: The first limit is 20 mithqals (legal), one mithqal being equal to 18 barley grains. Hence when the quantity of gold reaches 20 mithqal (15 current mithqals) and other requisite conditions are also fulfilled, one should pay 1/40th part of it (which equals 9 barley grains) as Zakat. In case, however, the quantity of gold does not reach this limit, it is not obligatory to pay Zakat on it.

The second taxable limit of gold is an enhanced 4 mithqals (3 current mithqals) viz. if an addition of 3 current mithqals takes place to 15 current mithqals, one should pay Zakat on the total quantity (18 current mithqals) at the rate of 2 1/2%. In case, however, the addition is less than 3 current mithqals Zakat will be payable on 15 current mithqals only; and it will not be obligatory to pay it on the additional quantity. The same rule applies as and when further additions take place in the quantity of gold i.e. if a further increase of 3 mithqals takes place Zakat should be paid on the entire quantity, and if the increase is less than that no Zakat is payable on it.

Taxable Limit Of Silver

1905. There are two taxable limits of silver: The 1st limit is 105 current mithqals In case, therefore, the quantity of silver reaches the 1st limit and other necessary conditions are also fulfilled one should pay 2 1/2% of it (2 mithqals and 15 grams) as Zakat. In case, however, the quantity of silver does not reach the aforesaid limit it is not obligatory for a person to pay Zakat on it. The 2nd limit of silver is when there is an addition of 21 mithqals viz. if an addition of 21 mithqals takes place to 105 mithqal, the person concerned should pay Zakat on 126 mithqals. In case, however the addition which takes place is less than 21 mithqals he should pay Zakat on 105 mithqals only and no Zakat is payable on the additional quantity.

The same rule applies as and when further additions take place in the quantity of silver i.e. if 21 mithqals are further added, he should pay Zakat on the entire quantity and if the addition is less than that the quantity which has been added and is less than 21 mithqals does not entail any Zakat. Hence, if a person gives 1/40 of the gold or silver which he possesses, he has paid the Zakat, which it was obligatory for him to pay, and sometimes he pays even more than that. For example, if a person has 110 mithqals which was obligatory on him to pay, and also something on 5 mithqals which was not obligatory on him to pay.

1906. If a person possesses gold or silver which has reached the taxable limit, and even if he has paid Zakat on it, he should continue to pay Zakat on it every year so long as it does not fall below the first taxable limit.

1907. Payment of Zakat on gold and silver becomes obligatory only when they are made into coins and are used for various transactions. Zakat should, however, be paid on them even if their stamp has been

effaced.

1908. It is obligatory, on the basis of precaution, to pay Zakat on coined gold and silver worn by women as ornaments so long as such coins are legal tenders (i.e. transactions are made with them in the capacity of gold and silver coins). It is not, however, obligatory to pay Zakat on them when they cease to be legal tenders for purposes of transactions.

1909. If a person possesses gold and silver none of which is equal to the first taxable limit, for example, if he has 104 mithqals of silver and 14 mithqals of gold, it is not obligatory for him to pay Zakat.

1910. Payment of zakat on gold and silver becomes obligatory only when its taxable quantity is owned by a person for 11 months continuously. In case, therefore their quantity falls below the taxable limit at any time during the period of 11 months it is not obligatory for him to pay Zakat on them.

1911. If during the period of 11 months a person who possesses gold and silver exchanges them with gold or silver or something else, or melts them, it is not obligatory for him to pay Zakat on them. However, if he does these things to avoid payment of Zakat the recommended precaution is that he should pay Zakat.

1912. If a person melts gold and silver coins in the twelfth month, he should pay Zakat on them, and if their weight or value is reduced on account of melting, he should pay Zakat which was obligatory on those coins before they were melted.

1913. If gold and silver possessed by a person is partly of superior quality and partly of inferior quality he can pay Zakat of each portion out of it. Rather, if a part of the taxable limit of gold and silver is of inferior quality, he can give Zakat from that part. However, it is better that the entire Zakat may be given by means of gold and silver of superior quality.

1914. If gold and silver coins in which more than usual quantity of another metal is mixed are called gold and silver coins payment of Zakat on them is obligatory, when they reached the taxable limit, although their pure part may not reach the taxable limit. However, if they are not called gold and silver coins, it is difficult that payment of Zakat on them may be obligatory although their pure part may reach the taxable limit.

1915. If another metal is mixed in usual quantity with the gold and silver coins possessed by a person, and if he pays Zakat on them with gold and silver coins which contain more than usual quantity or another metal, or with coins which are not made of gold or silver, but are in such a quantity that their value is equal to the value of Zakat payable by him, there is no harm in it

Zakat Payable On Camel, Cow And Sheep (Including Goat)

1916. As regards payment of Zakat on camels, cow and sheep (including goats) there are two additional

conditions also besides the other usual conditions: (i) The animal should not have worked throughout the year. In case, however, it works for a day or two during the year, payment of Zakat on it is obligatory on the basis of precaution. (ii) The animal grazes, the jungle grass throughout the year. In case, therefore, it eats, throughout the year or in a part of it, the grass which has been cut, or grazes in a field owned by its master or by someone else. Zakat is not payable on it. Payment of Zakat on it is, however, obligatory on the basis of precaution, if during the year, it eats for one or two days the grass (or fodder) owned by its master.

1917. If a person purchases or obtains on lease for his camel, cow and sheep a pasturage which has not been cultivated by anyone, it is difficult that Zakat may become due on it, though it is better to pay Zakat. In case, however, he pays tax on grazing his animals there he should pay Zakat.

Taxable Limit Of The Number Of Camels

1918. Camel has 12 taxable limits:

(i) 5 camels and the Zakat on them is one sheep. So long as the number of camels does not come up to this, no Zakat is payable on them.

(ii) 10 camels and the Zakat on them is 2 sheep.

(iii) 15 camels: and the Zakat on them is 3 sheep.

(iv) 20 camels: and the Zakat on them is 4 sheep.

(v) 25 camels: and the Zakat on them is 5 sheep.

(vi) 26 camels: and the Zakat on them is a camel which has entered the 2nd year of its life.

(vii) 36 camels: and the Zakat on them is a camel which has entered the 3rd year of its life.

(viii) 46 camels: and the Zakat on them is a camel which has entered the 4th year of its life.

(ix) 61 camels: and the Zakat on them is a camel which has entered the 5th year of its life.

(x) 76 camels: and the Zakat on them is 2 camels which have entered the 3rd year of their life.

(xi) 91 camels: and the Zakat on them is 2 camels which have entered the 4th year of their life.

(xii) 121 camels: and above. In this case the person concerned should either calculate the camels from 40 to 40 and give for each set of forty camels one camel, which has entered the third year of its life, or calculate them from 50 to 50 and give as Zakat, for every 50 camels one camel, which has entered the 4th year of its life or he may calculate them at the rate of forty and fifty. However, in either case he should calculate in such a way that there should be no balance, and even if there is a balance, it should

not exceed nine. For example, if he has 140 camels he should give for 100 camels two such camels as have entered the fourth year of their life and for forty camels he should pay one camel which has entered the third year of its life. And the camel to be given by way of Zakat should be a female.

1919. It is not obligatory to pay Zakat in between two taxable limits. Hence, if the number of camels with a person exceeds the first taxable limit which is 5 camels but does not reach the second taxable limit which is 10 camels he should pay zakat on only 5 of them and similar is the case with the succeeding taxable limits.

The Taxable Limit Of Cows

1920. Cow has two taxable limits. Its first taxable limit is 30. If the number of cows owned by a person reaches 30 and other conditions mentioned above are also fulfilled, he should give by way of Zakat a calf which has entered the 2nd year of its life, and the obligatory precaution is that the calf should be a male. And its second taxable limit is 40, and its Zakat is a heifer which has entered the 3rd year of its life, and it is not obligatory to pay Zakat when the number of the cows is between 30 and 40.

For example, if a person possesses 39 cows he should pay Zakat on 30 cows only. Furthermore, if he possesses more than 40 cows but their number does not reach 60, he should pay Zakat on 40 cows only. And when their number reaches 60, which is twice as much as the first taxable limit, he should give as Zakat 2 calves, which have entered the 2nd year of their life. And similarly as the number of the cows increases, he should calculate either from 30 to 30 or from 40 to 40 or from 30 and 40 and should pay Zakat in accordance with the orders narrated above.

However, he should calculate in such a way that there should be no remainder and in case there is a remainder, it should not exceed 9. For example, if he has 70 cows he should calculate at the rate of 30 and 40 and should pay Zakat for 30 of them at the rate prescribed for 30, and for 40 of them at the rate prescribed for 40 of them, because if he calculates at the rate of 30, 10 cows will be left without Zakat being paid on them.

Taxable Limit Of Sheep (Including Goat)

1921. Sheep has 5 taxable limits: The 1st taxable limit is 40, and its Zakat is one sheep. And so long as the number of sheep does not reach 40, no Zakat is payable on them. The 2nd taxable limit is 121 and its Zakat is 2 sheep. The 3rd taxable limit is 201 and its Zakat is 3 sheep.

The 4th taxable limit is 321, and its Zakat is 4 sheep. As regards the 5th taxable limit it is 400 and above, and in this case calculation should be made from 100 to 100, and one sheep should be given as Zakat for each set of 100 sheep. And it is not necessary that zakat should be given out of those very sheep. It is sufficient if some other sheep are given, or money equal to the price of the sheep is given as Zakat.

1922. It is not obligatory to pay Zakat for the number of sheep between the two taxable limits. Hence, if the number of sheep exceeds the first taxable limit (which is 40) but does not reach the 2nd taxable limit (which is 121) the owner should pay Zakat on 40 sheep only, and no Zakat is due on the sheep, which are in excess of that number, and the same rule applies to the other taxable limits.

1923. When the number of camels, cows and sheep reaches the taxable limit payment of Zakat on them becomes obligatory whether all of them are males or all are females, or some of them are males and some are females.

1924. In the matter of Zakat cows and buffaloes are treated to be of the same genus and Arabian and non-Arabian camels are also of the same genus. Similarly for the purpose of payment of Zakat there is no difference between a goat, a sheep and a one year old lamb.

1925. If a person gives a sheep by way of Zakat it is necessary on the basis of obligatory precaution that it should have at least entered the 2nd year of its life and if he gives a goat it should have, on the bards Of precaution, entered the 3rd year of its life.

1926. If a person gives a sheep on account of Zakat there is no harm if its value is slightly less as compared with his other sheep. However, it is better that he should give as Zakat the sheep whose value is more than the other and the same rule applies for cows and camels.

1927. If some persons are partners of one another the person whose share reaches the first taxable limit should pay Zakat. It is not, however, obligatory for that person whose share does not reach the first taxable limit to pay Zakat.

1928. If a person has cows, or camels, or sheep at various places, and they combined together reach the taxable limit, he should pay Zakat on them.

1929. Even if the cows, sheep and camels possessed by a person are unhealthy and defective, he should pay Zakat on them.

1930. If all the cows and sheep and camels possessed by a person are unhealthy and defective he can pay Zakat from amongst them. However, if all of them are healthy, have no defect and are young, he cannot pay the Zakat due on them by means of unhealthy, defective and old ones. Rather if some of them are healthy and others are unhealthy and some are defective and others are without any defect and some are old and others are young the obligatory precaution is that he should give as Zakat those animals which are healthy, have no defect and are young.

1931. If before the expiry of the 11th month a person changes his cows, sheep and camels with something else or changes his taxable limit with an equivalent taxable limit of the same kind of animal for example, if he gives 40 sheep and takes another 40 sheep it is not obligatory on him to pay zakat.

1932. If a person, who is required to pay zakat on cows, sheep and camels, gives that zakat from some

other property owned by him he should pay zakat on the animals every year till their number becomes less than the taxable limit, and in case he gives zakat from out of those very animals and they become less than the first taxable limit, payment of Zakat is not obligatory on him. For example, if a person who owns 40 sheep gives their Zakat out of some other property of his, he should pay one sheep every year so long as their number does not become less than 40 and in case he pays Zakat from out of those very sheep payment of Zakat is not obligatory on him, till the time their number reaches 40.

Utilization Of Zakat

1933. Zakat can be spent for the following purposes:

- (i) It may be given to a poor, or a destitute person, who does not possess sufficient means to meet his own expenses as well as those of the members of his family for a period of one year. However, a person who knows some art or possesses property or capital to meet his expenses is not a poor person.
- (ii) It may be paid to a miskeen (a destitute person) who leads a harder life than a Fakir (a poor person).
- (iii) It may be given to a person who has been appointed by the Holy Imam or his representative to collect Zakat, to keep it in safe custody, to maintain its accounts and to deliver it to the Imam or his representative or the indigent.
- (iv) It may be given to those non-muslims who may be inclined to Islam, or may assist the Muslims with the Zakat money in fighting against the enemies.
- (v) It may be spent to purchase the slaves who may be faced with difficulties and to set them free.
- (vi) It may be given to an indebted person who cannot repay his debt.
- (vii) It may be spent in the cause of Allah i.e. for things which are done to seek Divine pleasure for example to construct a masjid, or a school for religious education, or to keep the city clean, or to widen or solidify the roads.
- (viii) It may be given to a penniless traveller.

Orders relating to these are narrated in the following articles:

1934. The obligatory precaution is that a poor and destitute person should not take out of Zakat more than his own expenses and those of the members of his family for one year. And if he possess some money or commodity he should take out of Zakat only an amount equivalent to what he actually needs to meet his expenses for the year.

1935. If a person has enough amount to meet his expenses for a year and he spends something out of it and doubts whether or not the remaining amount will be sufficient to meet his expenses for one year, he

cannot take Zakat.

1936. An artisan, a landowner or a merchant whose income is less than his expenses for one year can take Zakat to meet his needs for the rest of the year and it is not necessary for him to meet his expenses by disposing of his tools, property or capital.

1937. A poor person who has no means to meet his own expenses and those of the members or his family for one year, can take Zakat, even though he may own a house in which he lives, or may possess a means of transport without which he cannot lead his life, although it may be to maintain his self respect. And the same rule applies to household equipment and utensils and dress for summer and winter and other things needed by him (i.e. he can take Zakat even if he possesses these things). And if a poor person does not have these things he can purchase them out of Zakat if he needs them.

1938. If it is not difficult for a poor person to learn an art, he should, on the basis of obligatory precaution, learn it and should not depend on Zakat. However, he can take Zakat so long as he is learning the art.

1939. If a person was poor previously, or if it is not known whether or not he was poor, but he says that he is poor, Zakat can be given to him although the person giving Zakat may not be satisfied with what he says.

1940. If a person says that he is poor and he was not poor previously, and if one is not satisfied with what he says, the obligatory precaution is that Zakat should not be given to him.

1941. If a Zakat giver is the creditor of a person he can adjust the debt against Zakat.

1942. If a pauper dies and his property is not as much as it may liquidate his debt, the creditor can adjust his claim against Zakat. And even in case his property is sufficient to clear his debt, and his heirs do not pay his debt, or the creditor cannot get back his money for some other reason, he can adjust the loan against Zakat.

1943. It is not necessary that, if a person gives something to a pauper on account of Zakat, he should tell him that it is Zakat. Rather, if the pauper feels ashamed of it, it is recommended that he should give him property with the intention of Zakat, but should not mention that it is Zakat.

1944. If a person gives Zakat to someone under the impression that he is a pauper and understands later that he was not a pauper or owing to his not knowing the relevant orders, gives Zakat to a person about whom he knows that he is not a pauper, it is not sufficient (i.e. Zakat has not been paid properly). Hence, if the thing which he gave to that person still exists, he should take it back from him, and give it to the person entitled to it. And in case that thing has perished, and the person, who took it, was aware that it was Zakat. the Zakat payer should take its substitute from him, and give it to the person entitled to it. And in case he was not aware that it was the Zakat property, nothing can be taken from him, and the

person, who has to pay Zakat, should give it to the person entitled to it from his own property.

1945. A person who is a debtor and cannot repay his debt can take Zakat to repay it, though he may possess the means to meet his expenses for the year. However, it is necessary that he should not have spent the loan for some sinful purpose.

1946. If a man gives Zakat to someone, who is indebted and cannot repay his debt and understands later that he had spent the loan on sinful acts, and if that debtor is a pauper the man can adjust against Zakat what he has given him.

1947. If a person is a debtor and cannot repay his debt, although he is not pauper one can adjust against Zakat the amount which that person owes him.

1948. If the provisions for the journey of a traveler are exhausted, or his animal of riding is disabled and his journey is not a sinful one, and he cannot reach his destination by taking loan or selling something, he can take Zakat even though he may not be a poor person in his hometown. However, if he can procure the expenses of his journey at some other place by borrowing money or selling something, he can take only that quantity of Zakat, which may enable him to reach that place.

1949. If a person is stranded while journeying and takes Zakat and some quantity of Zakat remains unspent when he reaches his hometown, he should surrender it to the Religious Head and tell him that it is Zakat.

Qualifications Of Those Entitled To Receive Zakat

1950. It is necessary that the person to whom Zakat is paid is a Shi'ah Ithna ash'ari. In case, therefore, one pays Zakat to a person under the impression that he is Shi'ah, and it transpires later that he is not a Shi'ah, one should pay Zakat again.

1951. If a child or an insane person, who is a Shi'ah is pauper, a person can give Zakat to his guardian with the intention that whatever he is giving will be the property of the child or of the insane person.

1952. If a person cannot approach the guardian of the child or of the insane person, he can utilize Zakat for the benefit of the child or of the insane person himself, or through an honest person, and while spending Zakat for their benefit, he should make the intention of Zakat

1953. Zakat can be given to a pauper who begs alms but not to be given to a person who spends it for sinful purpose.

1954. Zakat cannot be given to a person who drinks wine. Rather, if a person commits major sins openly or does not offer prayers (though it may not be manifest) the obligatory precaution is that Zakat should not be given to him.

1955. The debt of a person, who cannot repay his debt; can be paid out of Zakat although it may be obligatory for one giving Zakat to meet the expenses of that person (i.e. one who is indebted).

1956. A person cannot meet out of Zakat the expenses of those whose expenses it is obligatory for him to meet (e.g. the expenses of one's children). However, if he himself does not meet their expenses others can give them Zakat.

1957. There is no harm if a person gives Zakat to his son for spending on his wife, servant and maid servant.

1958. If the son of a person stands in need of religious books of learning the father can purchase the same out of Zakat and place them at the disposal of his son.

1959. If a father is not in a position to arrange the marriage of his son, he can provide him a wife by spending money out of Zakat, and the son can similarly do so for his father.

1960. Zakat cannot be given to a woman, whose husband provides her subsistence, or to one whose husband does not provide her subsistence, but may possibly be compelled by the people to provide it.

1961. If a woman, who has contracted fixed time marriage (Mut'ah) is a poor, her husband and others can give her Zakat. However, if at the time of marriage the husband agreed to meet her expenses, or it is obligatory for the husband for some other reason to meet her expenses and he meets her expenses, Zakat cannot be given to her.

1962. A wife can give Zakat to her husband, who is pauper though the husband may spend that Zakat on her (i.e. his wife).

1963. A sayyid cannot take Zakat from a non sayyid. However if Khums and other sources of income are not sufficient to meet the expenses of a sayyid and he is obliged to take Zakat, he may take Zakat from a non-sayyid.

1964. Zakat can be given to a person about whom it is not known as to whether he is a sayyid or not.

Intention Of Zakat

1965. A person should give Zakat with the intention of qurbat i.e. to comply with the orders of the Almighty Allah and should specify in his intention as to whether he is giving the Zakat of his property or Zakatul fitr. However, if for example, it is obligatory on him to pay Zakat on wheat and barley it is not necessary for him to specify that what he is giving is the Zakat of wheat or the Zakat of barley.

1966. If a person, on whom it is obligatory to pay Zakat on various things, gives a part of Zakat and does not make intention about any of those things and if the thing which has been given is of the genus of any one of those things it is reckoned to be Zakat on that very genus. And if he gives money which is not of

the genus of one of those things the Zakat will be divided on all those things. For instance if it is obligatory on a person to pay Zakat on 40 sheep and on 15 mithqals of gold and, for example, he gives one sheep on account of Zakat and does not make intention of any of those things, it will be treated to be Zakat on sheep. In case, however, he gives some silver coins or banknotes, it will be divided between Zakat to be due on him for sheep and gold.

1967. If a person appoints someone as his representative to give the Zakat of his property, he should, while handing over Zakat to the representative, make intention that whatever his representative will give to the pauper later is Zakat. And it is better that his intention should remain constant till Zakat reaches the pauper.

1968. If a person gives Zakat to a pauper without making the intention of qurbat and makes the intention of Zakat before that property perishes, it will be treated to be Zakat.

Miscellaneous Matters Relating To Zakat

1969. On the basis of precaution when wheat and barley are separated from chaff, and when palm-dates and grapes become dry their owner should give Zakat to a pauper or separate it from his property. And as regards gold, silver, cow, sheep and camel Zakat on them should be given to a pauper or separated from one's property after the expiry of eleven months. However, if he awaits a particular pauper or wishes to give it to a pauper who is superior for some reason, he may not separate the Zakat.

1970. It is not necessary that after separating zakat, a person should pay it at once to a person entitled to it. However, if a person to whom Zakat can be given is available the recommended precaution is that payment of Zakat should not be delayed.

1971. If a person who can deliver Zakat to a person entitled to it does not give it to him and it perishes on account of his negligence he should give compensation for it.

1972. If a person, who can deliver Zakat to a person entitled to it does not give the Zakat and it perishes without his being negligent in looking after it, and if he has delayed its payment so much that people do not say that he has paid it at once, he should give its substitute. And if he has not delayed it so much – for example, if he has delayed its payment for two or three hours and if a person entitled to Zakat was not available, he is not required to pay anything. And if a person entitled to receive Zakat was available the person concerned should, on the basis of obligatory precaution, give its substitute.

1973. If a person separates Zakat from that very property, on which it has become due, he can appropriate the remaining quantity, and if he separates it from another property owned by him he can appropriate the entire property.

1974. When a person has separated Zakat from his property, he cannot utilize it and place something else in its place.

- 1975.** If some profit accrues from the Zakat which a person has set apart – for example, it a sheep which has been ear-marked for Zakat gives birth to a lamb – it is the property of a pauper.
- 1976.** If one entitled to Zakat is present when a person separates Zakat from his property, it is better that he should give the Zakat to him except that he has a person in view to whom it is better for some reason to give Zakat.
- 1977.** If a person trades with the property set apart for Zakat without obtaining the permission of the Religious Head and sustains loss, he should not reduce anything from Zakat. However, if he makes profit, he should give it to a person entitled to receive Zakat
- 1978.** If a person gives something to a pauper by way of Zakat when it has not yet become obligatory for him to pay Zakat, it cannot be treated to be Zakat. And if, after payment of Zakat becomes obligatory for him, the thing, which he gave to the pauper has not perished, and the pauper, too, is still a pauper, the Zakat payer can adjust the thing given by him to the pauper against Zakat.
- 1979.** If a pauper knows that it has not become obligatory on a particular person to pay Zakat, and takes something from him by way of zakat, and it perishes while it is with him, he is responsible for it. And when it becomes obligatory on the person to pay Zakat and the pauper is still a pauper, the Zakat payer can adjust the substitute of the thing, which he gave to the pauper, against Zakat.
- 1980.** If a pauper, who does not know that it has not become obligatory for a particular person to pay Zakat, takes something from him by way of Zakat and it perishes while it is with him (i.e. the pauper) he is not responsible for it, and the person, who gives Zakat, cannot adjust its substitute against Zakat.
- 1981.** It is recommended for a person to give Zakat on cows, sheep and camels to respectable pauper and while giving Zakat he should prefer his relatives to others, learned and capable persons to those who are not learned and capable, and those who do not beg to those who beg. However, if giving zakat to a particular pauper is fetter for some other reason it is recommended that Zakat may be given to him.
- 1982.** It is better that Zakat is given openly and recommended alms are given secretly.
- 1983.** If none of those, who are entitled to receive Zakat, is available in the home town of a person, who wants to pay Zakat, and he cannot also spend it for any other purpose prescribed for Zakat, and he does not hope that he will be able to find a deserving person later, he should take Zakat to some other town, and spend it for an appropriate purpose. He can deduct from Zakat the expenses of taking it to the other town, and he is not responsible if it perishes.
- 1984.** Even if a person entitled to receive zakat becomes available in the hometown of a person, he can take Zakat to another town. However, he will have to pay himself the expenses of taking it to the other town, and will be responsible if it perishes except when he takes it there in compliance with the orders of the Religious Head.

1985. The wages for weighing and scaling of wheat, barley, raisins and palm-dates, which a person gives as Zakat, are to be paid by him.

1986. If a person has to pay as Zakat 2 mithqals and 15 grams of silver or more than that, he should not on the basis of recommended precaution, give less than 2 mithqals and 15 grams to one pauper. Furthermore, if he has to pay something other than silver (e.g. wheat or barley) and its value reaches 2 mithqals and 15 grams, he should not, on the basis of recommended precaution, give less than that to one pauper.

1987. It is abominable for a man to request the person entitled to receive Zakat to sell to him the Zakat which he has taken from him. However, if the person entitled to Zakat wishes to sell the thing which he has received after its price has been settled, the man who has given him Zakat has the prior right as compared with others, to purchase it.

1988. If a person doubts whether or not he gave the Zakat which became obligatory on him, and the property, on which Zakat was due, is also available, he should give Zakat, though his doubt is with regard to Zakat for earlier years. And if the original property has perished, no Zakat is due on it although the doubt relates to Zakat for the present year.

1989. A pauper cannot make compromise for a quantity less than the quantity of Zakat, or accept as Zakat something at a price higher than its real price, or take Zakat from its owner and then make a present of it to him. However, if a person owes too much Zakat, and has become a pauper and cannot pay Zakat, and repents, the pauper can take Zakat from him and then make a present of it to him.

1990. A person can purchase the Holy Qur'an or religious books or prayer books from the Zakat property and give them in trust, even though the trust is in favor of his children or persons whose expenditure is obligatory on him to bear. Moreover, he himself or his children can be the custodians of that trust.

1991. A person cannot purchase property with Zakat and endow it upon his children or upon persons whose expenditure is obligatory on him to bear, so that they may meet their expenses with the income accruing from it.

1992. A person can take Zakat from the share of 'Cause of Allah' to go for Hajj, Ziyarat etc., although he may not be a pauper or may have taken Zakat for his expenses for the year.

1993. If the owner of a property makes a pauper his agent to give away Zakat of his property, and the pauper is not certain that the intention of the owner was that he himself (i.e. the pauper) should not take anything out of Zakat, he can take as much out of it as he gives to the other pauper.

1994. If a pauper gets camel, cow, sheep, gold and silver as zakat and the conditions for Zakat becoming obligatory, are present in them, he should give Zakat on them.

1995. If two persons are joint owners of a property, on which Zakat has become obligatory, and one of

them pays Zakat for his share, and thereafter they divide the property then if he knows that his partner has not paid Zakat on his share, and is not going to pay it even afterwards, it is difficult that his appropriation of his own share may also be valid, except when he pays the Zakat of his partner cautiously with his permission or in the event of his refusing to accord permission, with the permission of the Religious Head.

1996. If a person owes Khums or Zakat and it is also obligatory for him to make atonement and to give 'nazr' (vow) etc. and he is also indebted and cannot make all these payments, and if the property on which Khums or Zakat has become obligatory has not perished, he should give Khums and Zakat, and if it has perished it is optional for him either to pay Khums or Zakat or to make payment of atonement, vow, debt etc.

1997. If a person owes Khums or zakat and it is obligatory on him to perform Hajj and is also indebted, and dies, and his property is not sufficient for all these things, and in case the property on which Khums and Zakat became obligatory has not perished, Khums or Zakat should be paid, and the remaining property of his should be spent on Hajj and debt. And if the property on which Khums and Zakat became obligatory has perished his property should be spent on Hajj, and if anything remains it should be spent on Khums, Zakat and debt.

1998. If a person is busy acquiring knowledge, and if he does not acquire knowledge he can earn his livelihood and if the acquisition of that knowledge is obligatory, Zakat can be given to him. And if the acquisition of that knowledge is recommended, Zakat can be given to him only from the share of 'Cause of Allah' And if that knowledge is neither obligatory nor recommended, it is not permissible to give him Zakat.

Zakatul Fitr

1999. If, at the time of sunset on Eidul fitr night (i.e. the night preceding Eid day), a person is adult and sane and is neither unconscious, nor indigent, nor the slave of another, he should give, to a deserving person, on his own account as well as on account of all those who take their meals at his house, about three kilos per head of wheat or barley or palm-dates or raisins or rice or millet etc. It is also sufficient if he pays the price of one of these foodstuffs in cash.

2000. If a person is not in a position to meet his own expenses as well as those of his family for a period of one year, and has also no occupation by means of which he can meet these expenses, he is an indigent person, and it is not obligatory on him to pay Zakatul fitr.

2001. One should pay Fitra (Zakatul fitr) on account of all those persons, who are treated to be having their meals at his house on the evening of Eidul fitr night, whether they be young or old, Muslims or unbelievers; and it is also immaterial whether or not it is obligatory on him to meet their expenses and also whether they are in his own town or in some other town.

2002. If a person makes a man, who takes his meals at his house and is in another town, his agent to pay his own fitra out of his (the house-owner's) property and is satisfied that he will pay the fitra it is not necessary for the house owner to pay the man's fitra himself.

2003. It is obligatory for a person to pay the fitra of a guest who comes to his house before sunset on Eidul fitr night with his consent and is considered to be one who takes his meals at his house.

2004. It is difficult to say that it is obligatory on a person to pay the fitra of a guest who comes to his house on the night of Eidul fitr before sunset without his consent, and stays there for some time, and, although apparently it is not obligatory, it is better to pay his fitra. The same rule applies with regard to payment of fitra if one is compelled to bear the expenses of another person.

2005. If a guest arrives after sunset on Eidul fitr night and is considered to be one who takes his meals at the house of the master of the house, payment of his fitra is obligatory on the master of the house on the basis of precaution, but otherwise it is not obligatory, although he may have invited him before sunset and he may have broken his fast at his house.

2006. If a person is insane at the time of sunset of the night of Eidul fitr and his insanity continues till midday on Eidul fitr, it is not obligatory on him to pay the Zakatul fitr. Otherwise it is necessary for him on the basis of obligatory precaution to give fitra.

2007. If a child becomes adult, or an insane person becomes sane, or a pauper becomes free from want before or during sunset, and satisfies the conditions of fitra becoming obligatory on him, he should give fitra.

2008. If it is not obligatory for a person to pay Zakatul fitr at the time of sunset of the night of Eidul fitr but necessary conditions making payment of fitra obligatory are fulfilled by him before midday on Eid day the obligatory precaution is that he should pay Zakatul fitr.

2009. If an unbeliever becomes a Muslim after the sunset of the night of Eidul fitr, it is not obligatory on him to pay fitra. However, if a Muslim who was not a Shi'ah becomes Shi'ah after sighting the moon, he should pay Zakatul fitra.

2010. It is recommended that a person who possesses only one sa'a (about 3 Kilos) of wheat and the like should pay Zakat. And if he has family members and wishes to pay their Fitra as well he can give that one sa'a to one of his family members with the intention of fitra and he can give it to another family member and so on till the turn of the last person comes; and it is better that the last person should give what he receives to a person who is not one of them. And if one of them is a minor his guardian can take fitra on his behalf and the precaution is that the thing taken for the minor should not be given to anyone else.

2011. If one's child is born after the sunset of the night of Eidul fitr it is not obligatory to give its fitra.

However, the obligatory precaution is that one should pay the fitra of those who are considered to have taken meals at one's house after sunset till before the midday of Eid.

2012. If one takes meals at the house of a person and then takes meals before sunset or at the time of sunset at the house of another person, payment of one's fitra is obligatory on the person at whose house one has taken the meals (before sunset or at the time of sunset). For example, if one's daughter goes to her husband's house before sunset her husband should pay her Fitra.

2013. If the fitra of a person should be given by another person it is not obligatory on him to give his fitra himself.

2014. If it is obligatory on a person to pay the fitra of another person but he does not pay it, its payment does not become obligatory on the latter.

2015. If it is obligatory on a person to pay the fitra of another person his obligation does not end even if the latter himself pays his own fitra.

2016. If the husband of a woman does not bear her expenses and she takes meals at the house of another person, it is obligatory on that person to pay her Fitra. And if she does not take her meals at the house of another person, she should pay her fitra herself, provided that she is not poor.

2017. A person, who is not a sayyid cannot give fitra to a sayyid, and even if a sayyid takes meals at his house he cannot give his fitra to another sayyid.

2018. The fitra of a child who sucks the milk of its mother or nurse is payable by one who bears the expenses of the mother or the nurse. However, if the mother or the nurse meets her expenses from the property of the child itself, payment of fitra for the child is not obligatory on any person.

2019. Even though a person meets the expenses of the members of his family with unlawful means he should pay their fitra out of lawful property.

2020. If a person employs another person and settles with him that he would meet his expenses, he should pay his fitra as well. In case, however, he settles with him that he would give him cash for his expenses it is not obligatory on him to pay his fitra.

2021. If a person dies after sunset of the night of Eidul fitr his fitra as well as that of the members of his family should be paid out of his property, but if he dies before sunset it is not obligatory that his Fitra and that of the members of his family be paid out of his property.

How To Utilize Zakatul Fitr

2022. It suffices if Zakatul Fitr is utilized for any of the purposes which have been mentioned about Zakat of property. However, the recommended precaution is that Zakatul fitr should be paid to indigent Twelver

Shi'ah Ithna Ash'ari only.

2023. If a Shi'ah child is poor one can spend fitra on him or make it his property by giving it through his guardian.

2024. It is not necessary that the poor to whom fitra is given is 'Adil (a just person). However it is not permissible to give it to one who drinks wine and the obligatory precaution is that it should not be given to a person who does not offer prayers or who commits sins openly.

2025. Fitra should not be given to a person who spends it on sinful acts.

2026. The obligatory precaution is that a pauper should not be also given fitra which is less than a sa'a (about 3 kilos). However, there is no harm if something more than that is given to him.

2027. When the price of a superior kind of commodity is double that of its ordinary kind e.g. when the price of a particular kind of wheat is twice as much as the price of its ordinary kind it is not sufficient to give half a sa'a of the wheat of superior quality as fitra and it is not sufficient even if half a sa'a is given as the price of fitra.

2028. One cannot give as fitra half a sa'a of one commodity (e.g. wheat) and half a sa'a of another commodity (e.g. barley) and if he gives these with the intention of paying the price of fitra even then it is not sufficient (i.e. it cannot be said that the zakat of fitra has been paid properly).

2029. It is recommended that while giving zakat of fitr one should prefer one's indigent relatives, and then one's indigent neighbors, and then the learned persons who are indigent. However, if others enjoy superiority for some reason it is recommended that preference be given to them.

2030. If a man gives fitra to a person under the impression that he is poor (Fakir) and understands later that he was not poor and if the property which he gave to him has not perished, he should take it back from him, and give it to a person who is entitled to receive fitra, and if he cannot take it back from him he should give fitra out of his own property. And if it has perished and the person, who took fitra knew that he had taken was fitra he should give its substitute, and if he did not know it, it is not obligatory on him to give substitute, and the man who gave Fitra should give it once again.

2031. Fitra can be given to a person who says that he is poor. However, if the man, we has to pay fitra knows that previously he was not indigent fitra cannot be given to him immediately on his saying that he is poor except that the man giving fitra is satisfied of the correctness of his statement.

2032. One should give Zakatul fitra with the intention of qurbat i.e. complying with the orders of the Almighty Allah and should make the intention of fitra while giving it.

2033. It is not in order to give fitra before the month of Ramazan, and it is better that it should not be given even in the month of Ramazan. However, if a person gives loan to a poor person before

Ramazan, and adjusts the loan against fitra. when payment of fitra becomes obligatory, there is no harm in it.

2034. It is necessary that wheat or any other thing, which a person gives as fitra is not mixed with another commodity or dust, and in case it is mixed and the pure thing is as much as a sa'a (about 3 kilos) or the quantity of the thing mixed with it is so small that it can be ignored, there is no harm in it.

2035. If a person gives fitra in the form of a defective thing it is not sufficient.

2036. If a man gives fitra for a number of persons, it is not necessary for him to pay it with the same commodity. For example, if he gives fitra of some of them in the shape of wheat and for others in the shape of barley, it is sufficient.

2037. If a person offers Eidul fitr prayers, he should, on the basis of obligatory precaution, give Fitra before Eid prayers. However, if he does not offer Eid prayers he can postpone Giving Fitra till midday.

2038. If a person sets apart a portion of his property with the intention of fitra, and does not give it to a person entitled to it till midday of Eid day, he should make intention of fitra as and when he gives it.

2039. If a person does not give fitra at the time when payment of Zakatul fitr becomes obligatory and does not also set it apart, he should give Fitra later on the basis of precaution without making the intention of ada or qaza.

2040. If a person sets apart fitra, he cannot take it for his own use, and substitute something else for fitra.

2041. If a person possesses property, whose value is more than fitra, and if he does not give fitra and makes an intention that a portion of that property is for fitra, there is no harm in it.

2042. If the property set apart for fitra perishes and in case a poor person was available and the Fitra giver delayed giving fitra, he should give its substitute. In case, if a poor person was not available, he is not responsible (to give substitute).

2043. If a person entitled to Fitra is available in the hometown of a person, the obligatory precaution is that he should not take the fitra to some other place, and in case he takes it to another place and it perishes, he should give its substitute.

Source URL:

<https://www.al-islam.org/islamic-laws-ayatullah-abul-qasim-al-khui-sayyid-abu-al-qasim-al-khoei/zakat#comment-0>