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Az-Zakat [Islamic Alms Tax]

Allah, the Exalted, said:

"And perform the Salat and pay the Zakat."

He also said:

***"Take due-alms* [*Zakat*] *out of their, with which you may purify and thrive them, and pray for them; surely your prayer for them is a relief to them, and Allah is Hearing, Knowing"* (*9:103*)**

Linguistically, the word "*Zakat*" means "purity and growth." Thus, the due-alms that are given out to the poor for the sake of Allah is called "*Zakat*," because it thrives and purifies the wealth of the almsgiver. The word "*Zakat*" can be defined as to be: "A certain tax enjoined by Allah on the rich, to be paid to the poor, or to be spent on charity and reform."

Islam takes great care of reforming the society, abolishing poverty and establishing justice among people, since poverty is a grave social plague, and a cause of corruption, backwardness and deterioration.

Poverty often drives man to commit a crime, killings, stealing, corruption, etc., Whereas Islam wants to build virtuou and happy communities in which people attain to their sufficiency, and there would be no one to feel any need. Therefore, it has legislated financial taxes enjoined on the rich, such as the duty of paying the *Zakat*, which we are going to study in this lesson.

Az-Zakat is a devotional duty that brings the Muslim nearer to Allah, the Exalted, and purifies his soul from miserliness, love for wealth, and compiling of it, and depriving the needy from it. The one who denies the *Zakat* is regarded by Islam as a *Kafir* (unbeliever). No *Salat* is acceptable by Allah from the person who does not pay the *Zakat* out of his property. The *Zakat* causes one's wealth to grow, and protects it from loss and damage.

The *Zakat* is the poor's right assigned by Allah on the wealth of the rich, and He has made it *Wajib* upon

them to pay it. Yet, there are some conditions that must be realized before the *Zakat* becomes due. In paying it the pleasure of Allah, the Exalted, is to be intended.

The Conditions of the Zakat

No *Zakat* will be payable before the realization of the following conditions:

1. Maturity, as the *Zakat* is not required of a minor who has not yet reached puberty.

2. Sanity, as no *Zakat* is levied from the insane.[1]

3. Freedom, as a slave who is owned by another person is not to pay any *Zakat*.

4. The owner of the property must be free to manage it. If his property is stolen, lost, or mortgaged, there will be no *Zakat* on him.

5. He is to be possessor of the property, as the *Zakat* would not be liable before complete possession of the property, as a gift which is not yet received, nor the bequeathed heritage before the death of the testator and the consent of the legatee, nor on the loan except after receiving it.

6. The property liable to *Zakat* must amount to a certain *Nisab* [prescribed quantity], as will be detailed later on.

Things Liable to the Zakat

The Glorious Qur'an and the pure *Sunnah* have explained the items which are to be liable to the *Zakat*. They are:

1. The four agricultural yields: wheat, barley, detes, and raisins.[2]

2. The three kinds of cattle: camels, cows and sheep.

3. Gold and silver currencies.

The Zakat on the Four Drops [Yields]

Rules Concerning the Zakat on the Yield

1. It is *Wajib* to pay the *Zakat* on the said four crops when their quantity have reached 847 kg or more. Any quantity less than that is not liable to the *Zakat*.[3]

2. The amount of the *Zakat* to be levied on the yield is one-tenth of the harvest, if it is irrigated by rain or running water. If it is irrigated with man's effort, using the manual tools or machinery, the *Zakat* levied on

the harvest, in this case, will be 5% of it.

3. The *Zakat* is, calculated according to the weight of the dry harvest.

4. The time for assigning the *Zakat* starts when the grains are husked, the raisins are gathered, and the dates are cut off, because Allah, the Glorified, says:

"...and pay the due of it on the day of its reaping." **(*6:141*)**

The Zakat on the Three Kinds of Cattle

Of the cattle only three kinds are concerned: camels, cows (including buffaloes) and sheep (including goats).

Conditions for Paying Cattle-Zakat

The *Zakat* of the said cattle is liable under the following conditions:

1. Grazing the whole year, that is, they should have grazed the whole year in natural pastures and that their owner rarely feeds them with fodder or feed. If they were fed more frequently, they would not be liable to the *Zakat*.[4]

2. They must not be used in work such as those used for transport, irrigation, ploughing.[5] etc.

3. A full lunar year should have passed over them under the aforementioned conditions. If any of these conditions were not met through the year, there would be no *Zakat* on them.

4. The *Nisab*, that is, they must reach a prescribed number, which is different in respect of each of the three kinds of the cattle. Hereunder are the *Nisabs* in their legal arrangement in the Islamic *Shari'ah*:

NO	Number of Camels	The Prescribed *Zakat* on Camels
1	5	One female sheep or goat.
2	10	Two female sheep or goat.
3	15	Three female sheep or goat.
4	20	Four female sheep or goat.
5	25	Five female sheep or goat.
6	26	A she-camel in the second year of age. If it could not be found among them, it may be purchased for the *Zakat*, or a three-year old he-camel may be paid instead.
7	36	A she-camel in the third year of age.
8	46	A she-camel in the fourth year of age.
9	61	A she-camel in the fifth year of age.
10	76	Two she-camels each in the third year of age.
11	91	Two she-camels each in the fourth year of age.

12	121 and up	Here the number is to be derived by either 40s, or 50s. A she-camel in the third year of age isfor every 40 camels, to be paid, and a she-camel in the fourth year of age is to be paid for every 50 camels. Any surplus falling between these two figures are exempted from the *Zakat*.

NO	Number of Cows	The Prescribed *Zakat* on Cows
1	30	An ox or a cow in the second year of age.
2	40	A cow in the third year of age. Any number above that is to be divided by either 30s or 40s, for which the above *Zakat* is to be paid. Any surplus number between 30 and 40 is exempted.

NO	Number of sheep (Including Goats)	The Prescribed *Zakat* on sheep and goats
1	40	One she-sheep.
2	121	Two she-sheeps.
3	201	Three she-sheeps.
4	301	Four she-sheeps
5	400 and up	For every 100 sheep (or goats) one sheep is paid as *Zakat*. Any number between every two *Nisabs*, such as 40 and 121, no *Zakat* is to be paid, and so on for the others.

In respect of the *Zakat* on sheep, it makes no difference to pay male or female sheep or goats.[6]

Zakatun-Naqdayn

We mean by *Zakatun Naqdayn*, the *Zakat* which is to be paid on the gold and silver[7] currencies. They will be liable to the *Zakat* when they attain the *Nisab*. The *Nisab* of the gold currency is 20 dinars [a gold currency] (a dinar weighs 3.45g of gold). The *Nisab* of silver is 200 dirhams [a silver currency] (a dirham weighs 3.5g of silver). Other conditions are:

The *Nisab* should remain in the possession of its owner for a full year, and they should have been coined as currencies. The *Zakat* for both is a quarter of a tenth, i. e. 2.5%.

How to Spend the Zakat

Islam has defined the ways of dispensing the *Zakat* and the establishments to which it may be given. In fact, these are the same quarters to which *Zakatul-Fitr* is given, as follows:

1. The poor.

2. The needy.

3. The debtors who cannot pay their debts, therefore, they are given of the *Zakat* to settle their debts.

4. *Al-Mu'allafatu-Qulubuhum*: That is, the Muslims whose faith is not so strong and it is feared that they might change their religion. So, they are given of the *Zakat* to help them keep to their faith and stick to Islam. Similarly the disbelievers who are expected to convert to Islam, or to give their support to Islam and Muslims.

5. *Ibnus-Sabil*, i.e. The wayfarer who does not have enough money to take him back home. So, he is given of the *Zakat* a sum enough to get him home.

6. The slaves who have made an agreement with their masters to redeem (free) themselves against a payment. So, they are given the needed ransom as a part of Islam's plan for the emancipation of man and delivering him from human servitude.

7. Spending for the sake of Allah. This covers all expenditures spent on charities which please Allah, the Exalted, such as the building of schools, hospitals, roads, shelters, as well as spreading knowledge and so on.8 Hence this financial duty participates in the development of the society, the prosperity of its economic life, and the improvement of the people's living and social standards.

Discussion

Q1. What does the word "*Zakat*" mean?

Q2. What are the conditions for the *Zakat* to be liable?

Q3. Complete the following phrases:
a. By the three kinds of cattle we mean: .....

b. The *Zakat*, is incumbent (obligatory) on .....

c. The four agricultural yields are: .....

Q4. The agricultural crops will be liable to the *Zakat* when their quantities reach ..... kg.

1. The Malikis, the Hanbalis and the Shafi'is say that sanity and maturity are not necessary, as the properties of the insane and the minors are also liable lo the Zakat, and their guardians will have to pay it out of those properties. The Hanafis say that as far as the insane and minors are concerned, the Zakat is 10 be paid only on their agricultural products, while their other properties, such as the three kinds of cattle, and gold and silver currencies are cxempted. (look up "Al Fiqhu Alal-Madhahibil-Khamsah", by Shaykh Muhammad Jawad Maghniyyah, p. 66)
2. The Imamis say that it is Mustababb to pay the zakat on every agricultural yield, besides the four prescribed crops, such as: rice, sesame, lentils, Indian peas, maize, and the like. The Malikis and the Shafi'is say that the Zakat is Wajib on whatever is stored as provisions, like wheat, barley, rice, dates, and raisins. The Hanafis say that the Zakat is enjoined on whetever grows out of the earth, such as fruits and grains, except the firewood, hay and Fersian reeds. The Hanbalis say that it is Wajib on every measurable and storale fruits and grains. As to the Zakat on trade, it is Wajib according to what the four sects say, but it is Mustahabb according to what the Imamis say. (Look up "Al-Fiqhu Alal Madhahibil-Khamsahh, 174).
3. If the plantation is sometimes naturally irrigated and sometimes mechanically irrigated either by hand or by machinery, the most used method is to be taken into consideration on which the cultivation depends, and the Zakat is proportionally calculated. If the irrigation, however, depends on both methods equally, the Wajib must be divided into two equal parls. On one part 10% Zakat, and on the other part 5% Zakat is to be paid.
4. All sects agree upon this condition, except the Malikis who say that the Zakat is Wajib on both grazing and foddered cattle ("Al-Fiqhu Alal-Madhahibil-Khamsah" p. 172)
5. Except the Malikis who say that the Zakat is Wajib on the working and nonworking cattle (Ibid).
6. These tables are given for only clarification with examples, so do not tell the students to memorize them, please.

7. There is no Zakat no the gold ingots, silver bars and jewelry, according to AhlulBayt's opinion, while the other four sects say that it is Wajib on the ingots and bars, but they differ in respect of the jewelry, as some say that they are also liable to the Zakat and some others say that they are not. (Look up "Al-Fiqhu Alal-Madhahihil Khamsah", p. 173.)

8. The four sects say that Ibnus-Sabil refers to those who voluntarily participate in holy wars in defence of Islam. (Ibid, p. 180).

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