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Zakat

Zakat is of two kinds: on property and on individuals. The schools concur that payment of *zakat* is not valid without *niyyah*. Its obligation depends on the following conditions:

Conditions for Zakat on Property

1. The Hanafis and the Imamis observe: Sanity and adulthood are necessary for liability to *zakat*; hence the property of a child or an insane person is not liable to it.[1]

The Malikis, Hanbalis and Shafi'is state: Neither sanity nor adulthood is required: it is *wajib* on the property of a minor as well as an insane person and the guardian is responsible for its payment from his ward's property.

2. The Hanafis, Shafi'is and Hanbalis say: *Zakat* is not *wajib* upon a non-Muslim (*al-Fiqh 'ala al-madhahib at-'arba'ah*). According to the Imamis and the Malikis, a non-Muslim is as liable to it as a Muslim, without there being any difference.

3. Complete ownership is necessary for the incidence of *zakat*. Every school has elaborate discussions concerning the definition of 'complete ownership.' What is common in their observations is that the owner should have complete control over the property and must be able to dispense of it at his will. Hence lost property or property usurped from its owner – though he will retain its ownership – will not be liable to *zakat*. As to debt, it will be liable to *zakat* only after the creditor has recovered it (for example, the wife's dower owed by the husband), for a debt is not possessed unless collected. The rule applicable to the debtor will be discussed later.

4. A lunar year of uninterrupted possession for property other than grain, fruits and minerals. Details are given below.

5. The possession of a certain minimum (*nisab*) which differs with the kind of property liable to *zakat*, will be explained later.

6. Is a debtor who possesses property to the extent of the *nisab* liable to *zakat*? In other words, does debt prevent liability to *zakat*?

The Imamis and the Shafi'is state: The property's freedom from debt is not a condition; hence a debtor will be liable to *zakat* even if the debt covers his entire property equaling the *nisab*. Rather, the Imamis say: If one borrows something on which *zakat* is payable, in a quantity equaling its *nisab* and it remains in his possession for a year, the borrower shall be liable to *zakat*.

According to the Hanbalis, debt prevents liability to *zakat*. Hence a debtor who possesses property should first meet his debt; he will pay *zakat* if the remainder reaches the *nisab* limit, not otherwise.

The Malikis are of the opinion that debt prevents the incidence of *zakat* on gold and silver, not on grain, livestock and minerals. Therefore a debtor possessing gold and silver in the quantity of *nisab* is supposed to meet the debt, and *zakat* is not *wajib* upon him. But if the debtor possesses something other than gold and silver in the quantity of the *nisab*, he is liable to *zakat*.

The Hanafis observe: if the debt is a duty owed to God (*haqq Allah*). such as the obligation of *hajj* and *kaffarah,* and persons have no claims against him, such a debt does not prevent liability to *zakat*. But if the debt is owed to persons or to God when there is such a claim against him as outstanding *zakat* whose payment is demanded by the ruler (*imam*), such a debt prevents liability to *zakat* on all kinds of property except crops of the field and fruits.

All the schools concur that ornaments, jewelry, one's dwelling, clothes, household articles, mount, weapons and other things of personal use such as instruments, books and tools are not liable to *zakat*. The Imamis also exclude gold and silver ingots. Related details are given below.

Kinds of Property Liable to Zakat

The Noble Qur'an considers the needy as real sharers in the wealth of the rich. Verse 19 of *Surah al-Dhariyat* states:

وَفِي أَمْوَالِهِمْ حَقٌّ لِلسَّائِلِ وَالْمَحْرُومِ

And in their possessions is a share for the beggar and the deprived (***51:19***)

The verse does not differentiate between wealth acquired through agriculture, industry or trade in respect of this right, and hence the legists of all the schools acknowledge it as *wajib* in livestock, grain, fruits, currency and minerals.

However, they differ in delimiting some of these categories, in specifying the *nisab* applicable to some of them, and the size of the share of the needy in some others. Thus the Imamis consider it *wajib* to pay

one-fifth (*khums*) from the profits of trade, while the four schools prescribe one-fortieth (2 1/2%) on merchandise. The same applies to minerals, from which the Hanafis, Imamis and Hanbalis prescribe payment of *khums* while the remaining two schools that of 2 1/2%. The following description gives the details of the points of agreement and difference of the schools.

Zakat on Livestock

There is a consensus that *zakat* is *wajib* upon three kinds of livestock: camels, cattle, sheep and goats. They concur that *zakat* is not *wajib* upon horses, mules and donkeys, except when they form a part of merchandise. The Hanafis consider horses to be liable to *zakat* only when these include mares.

Conditions for Zakat on Livestock:

There are four conditions for the incidence of *zakat* on livestock:

1. The *Nisab*:

The *nisab* of camels is as follows:

If the number of camels is 5, one sheep: if it reaches 10, two sheep: for 15, three sheep; and for 20, four. All the schools agree on this prescription. But if the number of camels reaches 25, the *zakat* according to the Imamis is 5 sheep, and a camel in its second year according to the other four schools. However, the Imamis consider that as *zakat* of 26 camels; thus if the number of camel reaches this limit they form a single *nisab*.

The schools concur that the *zakat* of 36 camels, is a camel in its third year; of 46 camels, a camel in its fourth year; of 61 camels, a camel in its fifth year; of 76 camels, two camels in their third year; of 91 camels, two camels in their fourth year.

The schools also concur that there is no additional *zakat* for camels over 91 and below 121. For this number the different opinions of the schools and their details can be found in elaborate works.

There is consensus that there is no *zakat* on less than 5 camels, as well as on the number above a particular *nisab* and below the next *nisab*.

Nisab of Cattle:

The *zakat* for every 30 cattle is a *tabi'* or *tabi'ah* (an ox or cow in its second year); for every 40, a *musinnah* (cow in its third year). Thus for 60, the *zakat* is two *tabi'*; for 70, one *tabi'* and one *musinnah*; for 80, two *musinnah*; for 90, three *tabi'*; for 100, two *tabi'* and one *musinnah*; for 110, two *musinnah* and one *tabi'*; for 120, three *musinnah*, or four *tabi'*, and so on. No *zakat* is levied on a number which exceeds a certain limit but falls short of the next higher limit. All the schools concur regarding the above-mentioned *nisab*.[2]

'Tabi' is a cow which has completed a year and entered the second, and *musinnah* is one which has entered the third year. The Malikis define *tabi'* as one which has completed two years and entered the third, and *musinnah* as one which has completed three years and entered the fourth.

The *Nisab* of Sheep:

The schools concur that the *zakat* for 40 sheep is one sheep; for 121, two; for 201, three.
The Imamis state: If their number reaches 301, the *zakat* is four sheep up to 400; from then on for each extra 100 the *zakat* is one sheep.
The four Sunni schools observe: the *zakat* for 301, like that for 201, is three sheep up to 400, on which four sheep become due: thereafter for each extra 100 the *zakat* is one sheep.
There is consensus among the schools that a number between any two limit is exempt from *zakat*.

2. Grazing: 'Grazing livestock' is that which grazes freely on public pastures for most of the year and whose owner does not bear the cost of providing it with grass except rarely. This is a condition on which all the schools excepting the Maliki concur. The Maliki levy *zakat* on both 'grazing' and 'non-grazing' livestock.

3. One Year of Ownership: All the livestock in the *nisab* should be owned by its owner for a complete lunar year. Thus if its number falls short of the *nisab* even by one during the year, it will not be liable to *zakat* even if the *nisab* materializes at the end of the year (e.g. if a person owns 40 sheep at the beginning of the year and after a few months their number is reduced by one for some reason, such as sale, gift or death, and later becomes 40 again, *zakat* will not be levied at the end of the year). The Imamis. Shafi'is and Hanbalis concur regarding this condition, while the Hanafis observe: If the number falls below the *nisab* during the year but is resumed at the end of it, *zakat* will be levied as if the *nisab* had existed throughout the year.

4. The animals should not be those intended for work, such as an ox used for tilling or a camel for transport. Hence there is consensus among the schools, excepting the Maliki, that *zakat* is not levied on animals used for work, irrespective of their number. According to the Malikis, *zakat* is levied on both working as well as other animals without any difference.
The schools concur that if a person possesses many kinds of livestock of which no single kind reaches the number required for *nisab*, it is not *wajib* upon him to consider them jointly (thus if he has less than 30 cattle and less than 40 sheep, it is not *wajib* to make up the *nisab* of the cattle with the sheep or vice versa).

The schools differ where two persons jointly own a single *nisab*. The Imamis, Hanafis and Malikis state: They are not liable to *zakat*, together or singly, unless the share of each one of them separately reaches the *nisab* limit. The Shafi'is and the Hanbalis observe: Wealth owned jointly is liable to *zakat* if it reaches the *nisab* limit, even if each share falls short of it.

Zakat on Gold and Silver

The legists prescribe *zakat* on gold and silver if their respective *nisabs* are reached. According to them the *nisab* of gold is 20 *mithqal* (4.8 grams) and that of silver 200 dirhams (2.52 grams). They further require that the *nisab* be owned for one complete year. The rate of *zakat* on these two is 2 1/2%.
The Imamis observe: *Zakat* is *wajib* on gold and silver coins used as money, not on ingots or jewellery.

The four Sunni schools concur that *zakat* is *wajib* on gold and silver ingots in the same manner as on money coined from them. They differ regarding *zakat* on jewelery made of them; some consider it *wajib*, others don't.
The above remarks concerning *zakat* on gold and silver coins will suffice, for they have practically no role in our times. As to bank-notes, the Imamis prescribe the payment of one-fifth (*khums*) of the surplus left after a year's expenses. Details are given below.
The Shafi'is, Malikis and Hanafis state: *Zakat* is not *wajib* on bank-notes unless all the conditions including *nisab* and the completion of a year are fulfilled.
The Hanbalis say: *Zakat* is not *wajib* on bank-notes except when converted into gold or silver.

Zakat on Crops and Fruits

The schools concur that the rate of *zakat* on crops of the field and fruits is 10% if irrigated by rain or river water, and 5% if irrigated by Artesian wells and the like.
There is also consensus among the schools, excepting the Hanafi, that the *nisab* for crops and fruits is 5 *wasq* (60 *sa'*, approx. 910 kg). There is no *zakat* under this limit. The Hanafis prescribe *zakat* irrespective of the quantity of the produce.

The schools differ regarding the kinds of crops and fruits on which *zakat* is *wajib*. The Hanafis prescribe *zakat* on all fruits and crops and all agricultural produce except wood, hay and Persian cane.
The Malikis and the Shafi'is prescribe *zakat* on everything that is stored as a provision, such as wheat, barley, rice, dates and raisins.
The Hanbalis require *zakat* on everything that is weighed and stored from among fruits and grains.
The Imamis do not levy *zakat* on anything except wheat and barley among grains, and dates and raisins from among fruits. Apart from these, it is *mustahab*, not *wajib*.

Zakat on Merchandise

'Merchandise' (*mal al-tijarah*) consists of property whose ownership is acquired through commercial transactions made for profit. It is necessary here that the ownership be acquired through the owner's own activity; hence, if acquired through inheritance, there is consensus that it will not be considered merchandise.

According to the four Sunni schools, *zakat* is *wajib* on merchandise. The Imamis consider it *mustahab*. The zakat is paid from the price of the commodities of trade at the rate of 2 1/2%.
The schools concur that a year's passage is necessary for the incidence of *zakat*. It is considered to begin from the time commercial transactions commence. When a year passes and profit is made, *zakat* becomes payable.

The Imamis observe: The capital should remain undiminished throughout the year. Thus if it is reduced during the year, *zakat* will not be levied. When restored, the new year will be reckoned from the date of recovery.

According to the Shafi'is and the Hanbalis, the criterion for liability to *zakat* is only the position at the end of year. Thus if the *nisab* is not reached at the beginning of the year or during it but only at its end, *zakat* becomes *wajib*.

The Hanafis state: The criterion is the position at the beginning and the end of the year not what happens in its middle. Thus if at the beginning of the year a person owns merchandise fulfilling the *nisab* and its value falls below this limit during the year recovering to reach the limit at the end of the year, he will be liable to *zakat*. But if the *nisab* is not reached either at the year's beginning or end, *zakat* will not be levied.
Also, the value of merchandise should reach the *nisab*. On evaluation its total value will be compared with the *nisab* of gold and silver; *zakat* will be levied if it equals or exceeds any of them, not if it is less than the *nisab* of silver. The authors of *al-Fiqh 'ala al-madhahib al-'arba'ah* (1922) calculate this *nisab* as 529.2/3 Egyptian piasters.

The Character of Liability

The schools differ as to whether *zakat* pertains to the property itself that is liable to *zakat*, so that one entitled to receive it has a share in it together with the owner (like all property owned jointly by partners), or if it is a personal liability like other debts, though it pertains to a specific property, like the debt pertaining to the legacy of a deceased person.

The Shafi'is, Imamis and Malikis state: *Zakat* is *wajib* upon the zakatable property itself and its recipient is a real co-sharer in it with the owner in accordance with the statement of God, the Most High:

وَفِي أَمْوَالِهِمْ حَقٌّ لِلسَّائِلِ وَالْمَحْرُومِ

And in their wealth is a share for the beggar and the deprived. (***51:19***)

They point out that there is also a *tawatur* of traditions stating that God has made the rich and the poor partners in wealth. However, the Shari'ah has out of lenience permitted the owner to pay *zakat* out of his

other assets not subject to *zakat*.

The Hanafis observe: The incidence of *zakat* pertains to the property subject to *zakat* itself. It is like the claim of a mortgagor over mortgaged property and is not met except by being handed over to the recipient.

Two views have been narrated from Imam Ahmad, one of which agrees with the Hanafi position.

Classes Entitled to Receive Zakat

The schools concur that there are eight different classes of those who deserve to receive *zakat* as mentioned in the following verse of *Surat al-Tawbah*:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسَاكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ

***The sadaqat are for the poor* (*fuqara'*) *and the needy* (*masakin*)*, their collectors* (*'amilin*)*, those whose hearts are to be conciliated* (*mu'allafatu qulubuhum*)*, the ransoming of slaves* (*riqab*)*, debtors* (*gharimin*)*, in God's way* (*sabil Allah*)*, and the traveler* (*ibn al-sabil*) *...* (*9:60*)**

The views of the schools in determining these classes are as follows:

1. The Needy (Faqir)

According to the Hanafis, '*faqir*' is someone who owns less than the *nisab* even if he is physically fit and earning. As to one who owns any property equal to the *nisab* of its category after providing for his basic needs – such as house, articles, clothes, and etc. – it is not valid to spend *zakat* on him. The proof they offer is that *zakat* becomes *wajib* upon one who owns assets equal to the *nisab* of anything and one who is himself liable to *zakat* cannot receive it. According to the other schools, the criterion is need, not ownership: *zakat* is *haram* for a needy person although he may own one or several *nisabs*, because the word '*faqr*' means need. God, the Exalted.says:

يَاأَيُّهَا النَّاسُ أَنْتُمْ الْفُقَرَاءُ إِلَى اللَّهِ

O men, you are the ones that have need of God. (***35:15***)

The Shafi'is and the Hanbalis say: One who possesses half of what suffices him will not be considered *faqir*; consequently it is not permissible for him to receive *zakat*.

According to the Imamis and the Malikis, '*faqir*' in the context of the Shari'ah is one who does not

possess a year's provision for himself and his family. Thus one who owns property or livestock not sufficient to provide his family for a whole year can be given *zakat*.
The Imamis, Shafi'is and Hanbalis further observe: It is not permissible for one capable of earning to receive *zakat*.
The Imamis and the Malikis permit him to receive *zakat* and it may be given to him.

The Imamis state: One's claim to be *faqir* will be accepted without requiring a witness or an oath, provided he has no visible wealth and the falsehood of his claim is not known. This is because once two men came to the Prophet (S) while he was distributing *sadaqah* and asked him to give them something from it. The Prophet (S) lifted his eyes and fixing his glance on them said: "If you like I will give it to you, for there is no share in it for one who is well-provided or one who makes an earning." Thus he left it to them to benefit from *zakat* without requiring witness or oath.

2. Al-Miskin

The Imamis, Hanafis and Malikis consider *'miskin'* to be one who is worse off than a *faqir* person.
The Hanbalis and the Shafi'is, however, define *faqir* as someone worse off than a *miskin* because, they say, *'faqir'* is one who has nothing or lacks even half of what he needs, while *'miskin'* is one who possesses more than half of what he needs, and he is provided the other half from *zakat*.
Whatever be the case, there is no essential difference between the schools in their interpretation of the tenns *'faqir'* and *'miskin'*, for the objective is that *zakat* be used to fulfil the urgent need for housing, food, clothing, medical care, education, and such other needs.

The schools, excepting the Maliki, also concur that it is not permissible for one liable to *zakat* to give it to his parents, grandparents, children, grandchildren or wife. The Malikis allow its payment to grandparents and grandchildren because their maintenance is not one's obligation in their opinion.

There is also consensus that it is valid to give *zakat* to brothers, uncles and aunts. However, the prohibition on giving of *zakat* to one's father and children pertains only to the share meant for the two classes of the needy (*fuqara'* and *masakin*). Hence if they belong to a class other than these two, they are permitted to receive it, e.g. if the father or the son is a warrior fighting in the way of God, or one of 'those whose hearts are to be conciliated,' or a debtor whose debt arises out of a legitimate act, or one involved in a case of peacemaking, or a collector of *zakat*, because these classes of recipients are entitled to receive it even if they are well off (Al-'Allamah al-Hilli, *al-Tadhkirah*, vol. 1, "Bab al-Zakat").

However, it is preferable to give *zakat* to a relative whose maintenance is not *wajib* upon the giver.

The schools differ regarding the transfer of *zakat* from one town to another. The Hanafis and the Imamis observe: It is preferable and more meritorious to spend the *zakat* on the residents of the town except where some urgent need necessitates its transfer to another place.
The Shafi'is and the Malikis do not permit the transfer of *zakat* from one town to another.

The Hanbalis allow its transfer to a place at a distance where *salat* does not become *qasr* on one making the journey, and forbid its transfer beyond that distance.

3. Al-'Amilin

A per consensus, by *'amilun 'alayha'* in the verse is meant the collectors of zakat.

4. Al-Mu'allafatu qulubuhum

They are those who are won over by paying a part of *zakat* in the interest of Islam. The schools differ as to whether this category still holds or if it has been abrogated, and if not abrogated whether this winning over is restricted to non-Muslims or includes Muslims of weak conviction as well.

The Hanafis observe: This principle was introduced in the Shari'ah at the advent of Islam when the Muslims were weak. But now, when Islam has become firmly established, this provision has no applicability due to the absence of its cause.

The other schools have elaborately discussed the different kinds of 'those whose hearts are to be conciliated,' and their observations may be summarized as follows:
The regulation holds and has not been abrogated; the share of *zakat* pertaining to *al-mu'allafatu qulubuhum* can be given to a Muslim as well as a non-Muslim, on condition that this bestowal secures the advantage of Islam and Muslims. The Prophet (S) gave *zakat* to Safwan ibn Umayyah who was an idolater, and to Abu Sufyan and his like, after they embraced Islam, as a measure of precaution to safeguard Islam and Muslims from their malice.

5. Al-Riqab

It implies the buying of slaves with *zakat* fund to set them free. This provision clearly shows that Islam devised numerous ways to end slavery. In any case, this provision has no practical application in our times.

6. Al-Gharimin

They are the debtors who have fallen in debt for some non-sinful cause. The schools concur that they may be given *zakat* to help them repay their debts.

7. Sabil Allah

The four Sunni schools consider it to imply those warriors who have volunteered to fight for the defence of Islam.
The Imamis observe: Apart from warriors, this category includes building of mosques, hospitals, schools and other public works.

8. Ibn al-Sabil

It means a traveler cut off from his hometown and means. Hence it is valid to give him *zakat* to an extent that will enable him to reach his hometown.

Subsidiary Issues

1. The schools concur that it is *haram* for one belonging to the Bani Hashim to receive *zakat* from someone who is not a Hashimite himself. But he may receive *zakat* from a Hashimite.

2. Is it permissible to give one's entire *zakat* to a single *miskin*?

The Imamis permit it even if it makes the recipient well off by being given all at once.
The Hanafis and the Hanbalis state: It may be given to a single person if this does not make him sufficiently provided.
The Malikis permit giving of one's entire *zakat* to a single recipient provided he is not a collector of *zakat*, because he may not take more than the remuneration of his work.
The Shafi'is are of the opinion that it is obligatory to so spread out the *zakat* as to include all the eight categories, if they exist; in the absence of some of them it should be distributed among the categories present. A minimum of three persons from each category should receive it.

3. The property liable to *zakat* is of two types. First, that which is possessed for a year, such as livestock and merchandise. In this case, *zakat* does not become obligatory before the completion of a year. A 'year' in the opinion of the Imamis means eleven months of possession of the property liable to *zakat* and the setting in of the twelfth month.

The second type does not require the passage of a year, such as fruits and grains, and *zakat* becomes *wajib* upon them at the time of harvest. As to the time of payment, there is consensus that it is when the fruits are gathered and dried in the sun, and when the crop is harvested and the straw and husk removed. One who delays taking out the *zakat* after its time has arrived and its payment has become possible is a sinner (though he remains liable to it), because he has delayed the carrying out of a time-bound obligation and been negligent.

Zakat al-Fitr

Zakat al-fitr is also called '*zakat al-abadan*' (the *zakat* of the bodies). Its pertinent issues include the following questions: by whom it is to be paid? for whom? what is its quantity, its time of payment, and who are its eligible recipients?

Those on Whom it is Wajib

The four Sunni schools state: *Zakat al-fitr* is *wajib* upon every financially capable (*qadir*) Muslim, major or minor. Thus it is *wajib* for a guardian to pay it out from the property of his ward to the needy.
A financially capable person in the opinion of the Hanafis is one who owns property equal to a *nisab* of *zakat* or something equal in value after meeting all his needs. According to the Shafi'is, Malikis and Hanbalis, it is one who possesses anything in excess of his and his family's food on the day and night of the 'Id, apart from such essential needs as house, clothes and other necessities. The Malikis add: One who is capable of borrowing will be considered capable if he hopes to repay it.

According to the Imamis, *zakat al-fitr* is *wajib* only upon a capable sane adult. Therefore it is not *wajib* on a child's property or that of an insane person in accordance with the tradition:

رُفع القلم عن ثلاثة: عن الصبي حتى يحتلم، وعن المجنون حتى يفيق، وعن النائم حتى يستيقظ

The (lawgiver's) pen has absolved these three of obligations: a child, till he reaches the age of puberty; an insane person, until he regains sanity, and a person in sleep, until he wakes up.

A financially capable person in their opinion is one who possesses, either actually or potentially, a year's provision for himself and his family - such as when he possesses an asset that he can utilize or a skill by which he can earn.

The Hanafis observe: It is *wajib* for a capable person to pay the *zakat al-fitr* for himself, his minor children, his servant, and his major child if he happens to be insane. But if the major child is sane, his *zakat* is not *wajib* upon the father. Also the wife's *zakat* is not *wajib* upon the husband.
The Hanbalis and the Shafi'is consider it *wajib* to pay the *zakat al-fitr* for oneself as well as those whose maintenance is *wajib* upon one, such as wife, father and son.

The Malikis say: It is *wajib* for oneself and for those one is maintaining; they include: one's indigent parents; sons, who have no means of their own, provided they are still young and incapable of earning themselves; indigent daughters who have not yet been married; and wife.

The Imamis state: It is *wajib* to pay *zakat al-fitr* for oneself and for all those whom one feeds on the night of *'Id al-fitr*, irrespective of whether their maintenance is *wajib* upon one or not, and regardless of their being children or adults, Muslims or non-Muslims, relatives or strangers. Hence if a guest comes to his house moments before the new moon for the month of Shawwal is sighted and joins the family, it becomes *wajib* to pay *zakat al-fitr* for him as well. Similarly, if a child is born to him or he marries before or at the time of sunset preceding the night of *'Id al-fitr*. But if the child is born, or he marries, or a guest arrives, after sunset, it will not be *wajib* to pay the *fitrah* for them. Anyone whose *fitrah* is *wajib* upon another is not required to pay his own *fitrah* even if he is wealthy.

Its Quantity

The schools, excepting the Hanafi, concur that the *wajib* quantity of *fitrah* per head is one *sa'* (approx. 3 kg) of wheat, barley, dates, raisins, rice, maize or any other staple crop. The Hanafis consider half a *sa'* of wheat per head as sufficient.

Time of Wujub

The Hanafis observe: Its *wujub* commences from the dawn of the day of *'Id* and continues till the end of life, because *zakat al-fitr* is among those obligations which do not have a time limit and it is valid to pay it early or late.

The Hanbalis say: It is *haram* to delay its payment beyond the day of *'Id* and it may be paid two days before the *'Id*, though not earlier.

The Shafi'is state: The time of its *wujub* extends from the last part of Ramadan (i.e. from a little before sunset on the last day of Ramadan) up to the first part of Shawwal. It is *sunnah* to set it aside during the early part of the day of *'Id* and *haram* to delay it beyond the sunset of the day without an excuse.

There are two narrations from Imam Malik, and in accordance with one of them its *wujub* commences from sunset on the last day of Ramadan.

The Imamis observe: *Zakat al-fitr* becomes *wajib* with the falling of the night of the *'Id*, and its payment is *wajib* from sunset up to noon on the day of *'Id*; it is meritorious to pay it before *salat al-'Id*. But if no deserving person (*mustahiqq*) is found at that time, it should be set aside with the intent of giving it at the first opportunity. If the payment is delayed beyond this time despite the presence of a deserving recipient, it remains *wajib* to pay it later because this obligation is not annulled in any situation.

Mustahiqq

The schools concur that those entitled to receive ordinary *zakat*, as per the Qur'anic verse:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسَاكِينِ

are also entitled to receive *zakat al-fitr*.
In the place of paying in kind, it suffices to pay the price of the cereals, and it is *mustahabb* to give it to one's needy relative, and then to the neighbours, as there is a tradition which says:

جيران الصدقة أحقّ بها

The neighbour of (someone paying) *sadaqah* is more entitled to receive it.

1. Except that sanity and adulthood are not considered essential for liability to zakat on crops of the field and fruits in the opinion of the Hanafis.
2. The Hanafis observe: The number of cows between the two limits is exempt from zakat except when their number is between 40 and 60. After 40, zakat will be levied n each extra cow at the rate of 2 ½% of a musinnah (al-Fiqh ‘ala al-madhahib al-arba’ah, bab al-zakat).

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