

Zakat (Part I of II)

Issue 1861: * It is obligatory to pay Zakat on the following things:

1. Wheat
2. Barley
3. Dates
4. Raisins
5. Gold
6. Silver
7. Camel
8. Cow
9. Sheep (including goat)
10. As an obligatory precaution, upon the wealth in business

And if a person is the owner of any of these ten things he should, in accordance with the conditions which will be mentioned later, put their fixed quantity to one of the uses as prescribed.

Issue 1862: On the basis of obligatory precaution, Zakat should be paid on Sult, 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 (Yemen).

Issue 1863: * Payment of Zakat becomes obligatory only when the property reaches the prescribed taxable limit, and if the owner of the property is a free person.

Issue 1864: If a person remains the owner of cow, sheep, camel, gold and silver for 11 months, the

payment of Zakat becomes obligatory for him from the first of the 11th month; but he should calculate the beginning of the new year after the end of the 12th month.

Issue 1865: * The liability of Zakat on gold, silver and merchandise is conditional to its owner being sane and Baligh. But in the case of wheat, barley, raisins, camel, cow and sheep, being sane and Baligh is not a prerequisite.

Issue 1866: * Payment of Zakat on wheat and barley becomes obligatory when they are recognised as wheat and barley. And Zakat on raisins becomes obligatory when they call them grapes. And Zakat on dates becomes obligatory when Arabs call it Tamar. However, the time for determining the taxable limit, and payment of Zakat on wheat and barley is when they are threshed, and grains are separated from chaff; and the time for payment of Zakat on raisins and dates is when they are plucked. This is also known as the time of drying up.

Issue 1867: * For establishing the liability of Zakat on items like wheat, barley, raisins and dates, it is not a prerequisite that they should be in the control of their owner, so that he can dispose it or have a discretion over it. If the owner is absent, and the goods are neither in his control nor in that of his agent, like, when it has been usurped, even then the liability of Zakat remains.

Issue 1868: * For establishing the liability of Zakat on items like gold, silver and merchandise, it is necessary that their owner is sane. If the owner remained insane throughout a year, or part of it, Zakat will not be obligatory upon him.

Issue 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 becoming Wajib on wheat, barley, palm-dates and raisins, he is intoxicated or unconscious.

Issue 1870: * For establishing liability of Zakat on items other than wheat, barley, raisins and dates, it is necessary that the owner has a discretion over their disposal etc. And if he is prevented from that control because of usurpation, Zakat will not be wajib.

Issue 1871: If a person borrows gold, silver or any 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 the lender has to pay nothing.

Zakat of Wheat, Barley, Dates and Raisins.

Issue 1872: * Zakat on wheat, barley, dates and raisins becomes obligatory when their quantity reaches the taxable limit which is 300 saa' and it is said that it equals 847 kg.

Issue 1873: If a person and members of his family consume the grapes, dates, barley and wheat, on which payment of Zakat has become obligatory, or if, for example, he gives these things to a poor

person without the intention of paying Zakat, he should give Zakat on the quantity used.

Issue 1874: If the owner of wheat, barley, dates and grapes dies after Zakat on it has become obligatory, that quantity of Zakat should be paid from of his estate. However, if he dies before Zakat becomes obligatory, each one of his heirs, whose share reaches the taxable limit, should pay Zakat from his own share.

Issue 1875: * A person, who has been appointed by the Mujtahid to collect Zakat, can demand it at the time of harvest when wheat and barley are threshed and chaff is separated from grains, and when the dates and grapes become dry. And if the owner of these items does not give Zakat, and they perish, the owner should compensate for it.

Issue 1876: If payment of Zakat becomes obligatory on date tree and grapes or the crop of wheat and barley after one becomes its owner, one should pay Zakat on them.

Issue 1877: If a person sells the crop and trees after Zakat on wheat, barley, palm–dates and grapes becomes obligatory, the seller should pay the Zakat on them, and if he pays, it will not be obligatory on the buyer to pay anything.

Issue 1878: * If a person purchases wheat or barley or dates or 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. But if he knows that he (the seller) has not paid Zakat on them, he should pay Zakat himself. But if the seller cheats him by telling him that he has not paid Zakat, he can reclaim from the seller the Zakat, if he has paid it.

Issue 1879: * If the weight of wheat, barley, dates and grapes is about 847 kilogrammes when they are wet, and reduces when they become dry, payment of Zakat on it is not obligatory.

Issue 1880: * If a person disposes of wheat, barley and dates before the time of drying up, and if they reach the taxable limit after they have dried up, he should pay Zakat on them.

Issue 1881: There are three kinds of dates:

- (i) Those which are dried up. Rules regarding the Zakat payable on them have already been explained above.
- (ii) Those which are eaten when they are ripe.
- (iii) Those which are eaten before they are ripened.

As for the second kind, if its weight comes to 847 kilogrammes after having dried up, Zakat on it becomes obligatory as a recommended precaution. And as for the third kind, Zakat on it is not obligatory.

Issue 1882: If a person has paid Zakat once on wheat, barley, dates and raisins, no further Zakat is payable on it, even if they remain with him for a few years.

Issue 1883: If wheat, barley, dates and grapes are watered with rain or river, or if they benefit from the moisture of the land, like in the case of Egyptian crops, the Zakat payable on them is 10% and if they are watered with buckets etc. the Zakat payable on them is 5%.

Issue 1884: If wheat, barley, dates and grapes are watered with both rain water as well as water supplied with buckets etc. and if 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 river and rain water, the Zakat payable on them is 10%; and if it is commonly said that they have been irrigated jointly with both, the Zakat payable on them is 7.5%.

Issue 1885: If a person doubts about the common impression, not able to determine whether the crop was watered by rain alone, or by rain and buckets together, it will be sufficient for him to pay 7.5% Zakat.

Issue 1886: If a person doubts and does not know whether it will be customarily held that the land was irrigated both ways, or that it has been watered with buckets etc. it will be sufficient for him to pay 5%. And the position will be the same if the common opinion would probably be that it was irrigated with rain water.

Issue 1887: If wheat, barley, dates and grapes are irrigated with rain and canal water and, although they did not need bucket water, yet it was also supplied, with no helpful result for the crop, the Zakat on them is 10%. And if they are watered with bucket water, without having any need of canal and rain water, but are also supplied with canal and rain water without being helpful to the crop, the Zakat on them is 5%.

Issue 1888: * If a crop is watered with bucket etc. and in the adjoining land he raises a crop which benefits from the moisture of that land (which is irrigated with bucket water etc.) and does not need extra watering, the Zakat of the crop which is watered with bucket is 5% and the Zakat of the crop in the adjoining land, as a precaution is 10%.

Issue 1889: * A person cannot deduct the expenses incurred by him on the production of wheat, barley, dates and grapes from the income obtained from them, in order to determine the minimum taxable limit. Hence if the weight of any one of them, before calculating the expenses, was about 847 kilogrammes, he should pay Zakat on it.

Issue 1890: A person who has used seeds for farming, whether he owned them or he bought them, cannot deduct their value from the total harvest for calculating the minimum taxable limit. Rather, he should calculate the taxable limit taking into account the entire crop.

Issue 1891: * It is not obligatory to pay Zakat on what government takes away from the goods or wealth itself. For example, if the harvest is 2000 kilogrammes, and government takes 50 kilogrammes from it as

taxation, it is obligatory to pay zakat on 1950 kilogrammes only.

Issue 1892: As an obligatory precaution, a person cannot deduct from the harvest the expenses incurred by him before Zakat became due, paying Zakat on the balance only.

Issue 1893: * As for the expenses incurred after Zakat becomes obligatory, a person cannot deduct them from the amount of the Zakat liable on him, even if, as a precaution, he may have sought permission from the Mujtahid or his Wakil.

Issue 1894: * It is not obligatory for a person to wait till wheat and barley pile up for threshing, and the grapes and dates become dry, before paying Zakat. It is permissible that as soon as payment of Zakat becomes due, he should calculate the amount of Zakat and pay.

Issue 1895: After Zakat becomes payable, a person can handover the standing crops, or dates or grapes, before their being harvested or picked, to the deserving poor, or to the Mujtahid or his Wakil, on the basis of joint ownership, and then make them share the expenses.

Issue 1896: When a person handovers Zakat of crops or dates or grapes in their essential forms to the Mujtahid or his Wakil, or to the deserving poor person, it is not necessary for him to look after those things as a joint owner, free of charge. He can charge them rental as long as these things remain on his land for harvesting and drying up.

Issue 1897: * If a person owns wheat, barley, dates and grapes in various cities, where the time of ripening of crops and fruits differ from one another, and they are not all received at one time, if all of them are considered to be the harvest of one and the same year, and if the thing which ripens first reaches the taxable limit i.e 847 kilogrammes (approx), he should pay Zakat on it at the time of its ripening and should pay Zakat on the remaining crops when they are received . But if the crop which is ready first, does not reach the minimum taxable limit, he should wait till other crops are ready. If they totally reach the taxable limit, Zakat on them will be obligatory, otherwise Zakat will not be obligatory on them.

Issue 1898: If a date tree or vine bears fruit twice in a year, and when combined they reach the minimum taxable limit, it is obligatory as a precaution, to pay its Zakat.

Issue 1899: If a person has a quantity of dates or grapes which have not dried up, and which would reach the taxable limit when dried up, he can replace them with fresh fruits (i.e. dates and grapes) with the purpose of giving Zakat, provided that, if they were dry they would be equal to the obligatory amount of Zakat.

Issue 1900: If it is already obligatory on a person to pay Zakat on dry dates or raisins, he cannot replace it with fresh, green dates or grapes. And, if he calculates the value of Zakat and gives green grapes or dates or other dry raisins or dates against that value, it is a matter of Ishkal. Also, if it is obligatory on a

person to pay Zakat on green dates or grapes, he cannot pay it with dry dates or raisins, And, if after calculating the value of Zakat, he pays it from other dates or grapes, it will be a matter of Ishkal even if the other dates and grapes were green and fresh.

Issue 1901: If a person dies with a debt, and has a property on which Zakat has become due, it is necessary that, in the first instance, the entire Zakat should be paid out from that property, and thereafter pay his debt.

Issue 1902: * If a person dies with a debt and also has wheat, barley, dates or grapes, and, before Zakat on these things became obligatory, his heirs paid his debt from other property, the heir, whose share equals to 847 kilogrammes (approx) should pay Zakat. And if the debts of the deceased was not paid before Zakat on these things became obligatory, and if his estate just equals his debt, it is not obligatory for the heirs to pay any Zakat. And if the property of the deceased is more than his debt, and if the debt calls for payment from a quantity of wheat, barley, dates and grapes, then whatever is paid towards the debt will have no liability of Zakat. In the residue, whoever from the heir receives a share equal to the minimum taxable limit, should pay Zakat.

Issue 1903: If wheat, barley, dates and raisins on which Zakat has become obligatory, are of good quality and inferior quality, the obligatory precaution is that Zakat for each of the two categories should be given separately from its respective type.

Minimum Taxable Limit of Gold

Issue 1904: There are two taxable limits of gold: The first limit is 20 mithqals (Sharee'), one mithqal being equal to 3.456 gms. Hence when the quantity of gold reaches 20 mithqals and other requisite conditions are also fulfilled, one should pay 1/40th part of it, which is equal to 1.728 gms, as Zakat. And if 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 applicable when gold, in addition to 20 mithqal sharee' is further increased. If an additional of 4 mithqal sharee' takes place to 20 sharee' mithqals, one should pay Zakat on the total quantity at the rate of 2.5%. And if the addition is less than 4 sharee' mithqals, Zakat will be payable on 20 sharee' mithqals only; and it will not be obligatory to pay it on the additional quantity. The same rule applies as and when ongoing additions take place in the quantity of gold, like, if a further increase of 4 mithqals takes place, Zakat should be paid on the entire quantity, and if the increase is less than that, no Zakat will be payable.

Taxable Limit of Silver

Issue 1905: There are two minimum taxable limits for silver: The first is 105 ordinary mithqals, equal to 483.88 gms. Therefore, when the quantity of silver reaches that limit, and other necessary conditions are also fulfilled one should pay 2.5% of it as Zakat. And if the quantity of silver does not reach the aforesaid limit, it is not obligatory to pay Zakat on it.

The second limit of silver is when there is an addition of 21 mithqals, that is, if an addition of 21 mithqals takes place to 105 mithqals, the Zakat should be paid on 126 mithqals. If the addition 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 ongoing additions take place in the quantity of silver, like, 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, is not liable to any Zakat. Thus, if a person gives 1/40 of all the gold or silver he possesses, he will have paid the obligatory Zakat, and sometimes even more than that. For example, if a person has 110 mithqals of silver and gives 2.5% of that, he will have paid Zakat on 105 mithqals which was obligatory, and also sometimes on 5 mithqals which was not obligatory.

Issue 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, as long as it does not reduce from the minimum limit.

Issue 1907: Zakat on gold and silver becomes obligatory only when they are made into coins, and are in currency for transactions. Zakat should, however, be paid on them even if their stamp has been effaced.

Issue 1908: It is obligatory, as a precaution, to pay Zakat on coined gold and silver worn by women as ornaments, as long as such coins are legal tenders, that is, transactions are made with them as gold and silver currency. It is not, obligatory to pay Zakat on them if they have ceased to be legal tenders.

Issue 1909: If a person possesses gold and silver neither of which is equal to the first minimum limit, for example, if he has 104 mithqals of silver and 19 mithqals of gold, it is not obligatory for him to pay Zakat.

Issue 1910: As stated earlier, Zakat on gold and silver becomes obligatory only when its taxable quantity is owned by a person for 11 months continuously. If, therefore, the 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.

Issue 1911: * If during the period of 11 months, a person who possesses gold and silver exchanges them for something else, or melts them, it is not obligatory for him to pay Zakat on them. However, if he changes them from coins to plain gold or silver, to avoid payment of Zakat, the obligatory precaution is that he should pay Zakat.

Issue 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 because of melting, he should pay Zakat which was obligatory on those coins before they were melted.

Issue 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 from its respective quality. But, as a precaution, he should not pay entire Zakat based on the inferior quality. In fact, it is better that he should give the entire Zakat based on the gold and silver of superior quality.

Issue 1914: If gold and silver coins have more than usual quantity of alloy, but if they are still known as gold and silver coins, payment of Zakat on them is obligatory if they have reached the taxable limit, although in their pure form they may not reach the taxable limit. But, if they are not called gold and silver coins, liability of Zakat on them is a matter of Ishkal, even if in their pure form they may reach the taxable limit.

Issue 1915: If gold and silver coins have usual amount of alloy in them, he can pay Zakat on them with gold and silver coins which contain more than usual quantity of alloy, or with coins which are not made of gold and silver, provided that its quantity equals the value of Zakat.

Zakat Payable on Camel, Cow and Sheep (including Goat)

Issue 1916: * For Zakat on camels, cows and sheep (including goats) there are two additional conditions, besides the other usual conditions:

The animal should have grazed in the jungle or open fields for one year. If it is fed with cut or plucked grass, or if it has grazed in the farm owned by its owner, or somebody else, there is no Zakat on it, except when it was only a matter of day or two during which the animal fed itself with the grass from its master's farm.

As a matter of precaution, it is not a condition that the camel, cow or small cattle should not have worked during the whole year. In fact, Zakat on them will be obligatory, if they are used for irrigation and ploughing the land.

Issue 1917: If a person purchases or leases for his camel, cow and sheep, a pasture which has not been cultivated by anyone, Zakat becoming liable is a matter of Ishkal, though as a precaution, Zakat be paid. But, if he pays tax on grazing his animals, then he should pay Zakat.

Minimum Taxable Limit of Camels

Issue 1918: Camel has 12 taxable limits:

- (i) 5 camels: and the Zakat on them is one sheep. As long as the number of camels does not reach five, 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 on group of 40 each, and give for each set of forty camels a camel, which has entered the third year of its life; or calculate them on groups of 50 each and give as Zakat, for every 50 camels, a camel which has entered the 4th year of its life, or he may calculate them in the groups of forty and fifty. However, in every 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 the remaining forty camels, he should pay one camel which has entered the third year of its life. And the camel to be given in Zakat should be female.

Issue 1919: It is not obligatory to pay Zakat in between two taxable limits. Therefore, 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 the same way with the succeeding taxable limits.

The Minimum Taxable Limit of Cows

Issue 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 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 female calf 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 in thirties or in forties or from 30 and 40, and should pay Zakat in accordance with the rule explained 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 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 Goats)

Issue 1921: Sheep has 5 taxable limits:

- The 1st taxable limit is 40, and its Zakat is one sheep. And as 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 301, and its Zakat is 4 Sheep
- The 5th taxable limit is 400 and above, and in this case calculation should be made in hundreds, and one sheep should be given as Zakat for each group of 100 sheep. And it is not necessary that Zakat should be given from the same sheep. It will be sufficient if some other sheep are given, or money equal to the price of the sheep is given as Zakat.

Issue 1922: It is not obligatory to pay Zakat for the number of sheep between the two taxable limits. So, 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 exceeding that number, and the same rule applies to the succeeding taxable limits.

Issue 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.

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

Issue 1925: If a person gives a sheep as Zakat, it is necessary, as an 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 basis of precaution, entered the 3rd year of its life.

Issue 1926: If a person gives a sheep as 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 his other sheep, and the same rule applies for cows and camels.

Issue 1927: If some persons are partners, then the person whose share reaches the first taxable limit

should pay Zakat. It is not obligatory on the person whose share does not reach the first taxable limit to pay Zakat.

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

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

Issue 1930: If all 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 and young and with no defect, he cannot pay the Zakat liable on them from unhealthy, defective and old ones. In fact, 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.

Issue 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 number of the same kind of animals – for example, if he gives 40 sheep and takes new 40 sheep – it is not obligatory on him to pay Zakat, if this was not done to avoid Zakat. But if it was done to avoid Zakat, then as an obligatory precaution, Zakat must be paid if their benefits are common, like, if he exchanges milk-giving sheep for milk-giving sheep.

Issue 1932: If a person who is required to pay Zakat on cows, sheep and camels, gives that Zakat from his other property, he should pay Zakat on the animals every year as long as their number has not become less than the taxable limit. But if he gives Zakat from 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 his other property, he should pay one sheep every year as long as their number does not become less than 40, and if he pays Zakat from those very sheep, payment of Zakat will not be obligatory on him till such time when their number reaches 40.

Zakat on Business Goods

Goods earned by commutative contracts, and set aside for investment in business or profit earning, is, as a precaution, liable for Zakat if certain conditions are fulfilled. The rate of Zakat is 1/40.

- (i) The owner of the goods should be baligh and sane.
- (ii) The goods should have reached the taxable limit, which is equal to that of gold and silver.
- (iii) The goods should have remained for one year ever since the owner intended to invest it for profit.
- (iv) The intention of investing it for profit should have remained unchanged throughout the year. If the

intention changes, like, when he decides to spend it for maintenance, then he will not pay its Zakat.

(v) The owner should be actually capable of its disposal throughout the year.

(vi) Throughout the year, the owner should have a buyer of the goods equal to the capital or more. If, during the year, he gets a buyer for the goods for less than capital outlay, it will not be obligatory upon him to pay its Zakat.

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