

Az-Zakah

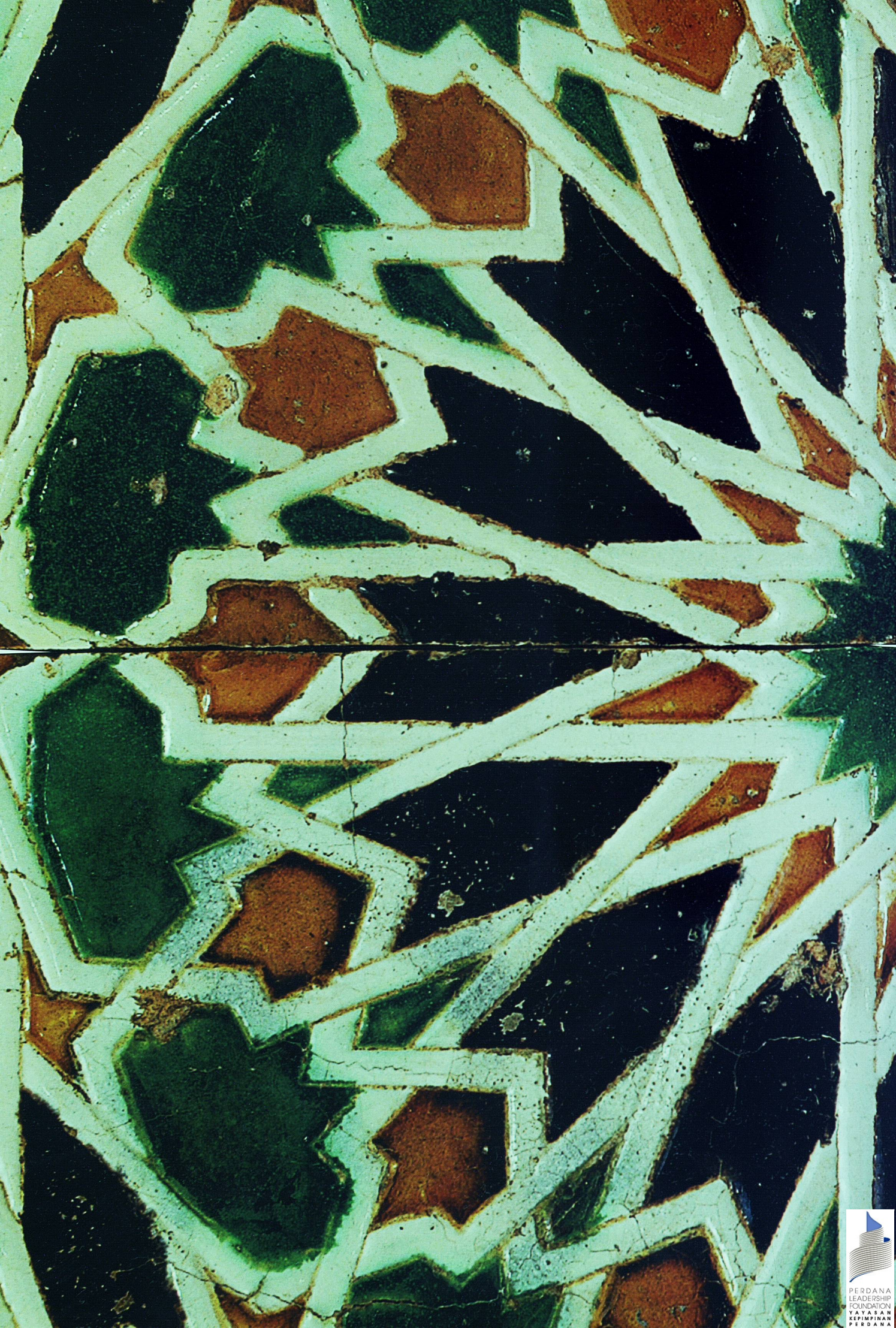
Spirit, Realisation and Obligation
[Achievement of Lembaga Zakat Selangor (MAIS)]



LEMBAGA
ZAKAT SELANGOR
MAJLIS AGAMA ISLAM SELANGOR

~~Asmah~~
11/9/2014.





TUN DR. MAHATHIR MOHAMAD

Az-Zakah

Spirit, Realisation and Obligation

[Achievement of Lembaga Zakat Selangor (MAIS)]



PUSTAKA PERDANA



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Mohamed Izam Mohamed Yusof, Ariffa Ariffin, Ahmad Hady Sahrom, Wan Ritini Wan Ismail,
Halina Ismail, Norzaihawati Zainal, Ima Syuhada Ismail and Mohd Fariz Abdul Razak

Writers: Ros Mahwati Ahmad Zakaria, Nurul Iman Rusli, Assim Zuhair Qisho, Izuan Fadli
Mohammad, Farhani Shamsudin and Nur Ainina Abdul Khalid

Designer: Mohd Azman Zainal

Photographer: Mohd Faizal Zahari

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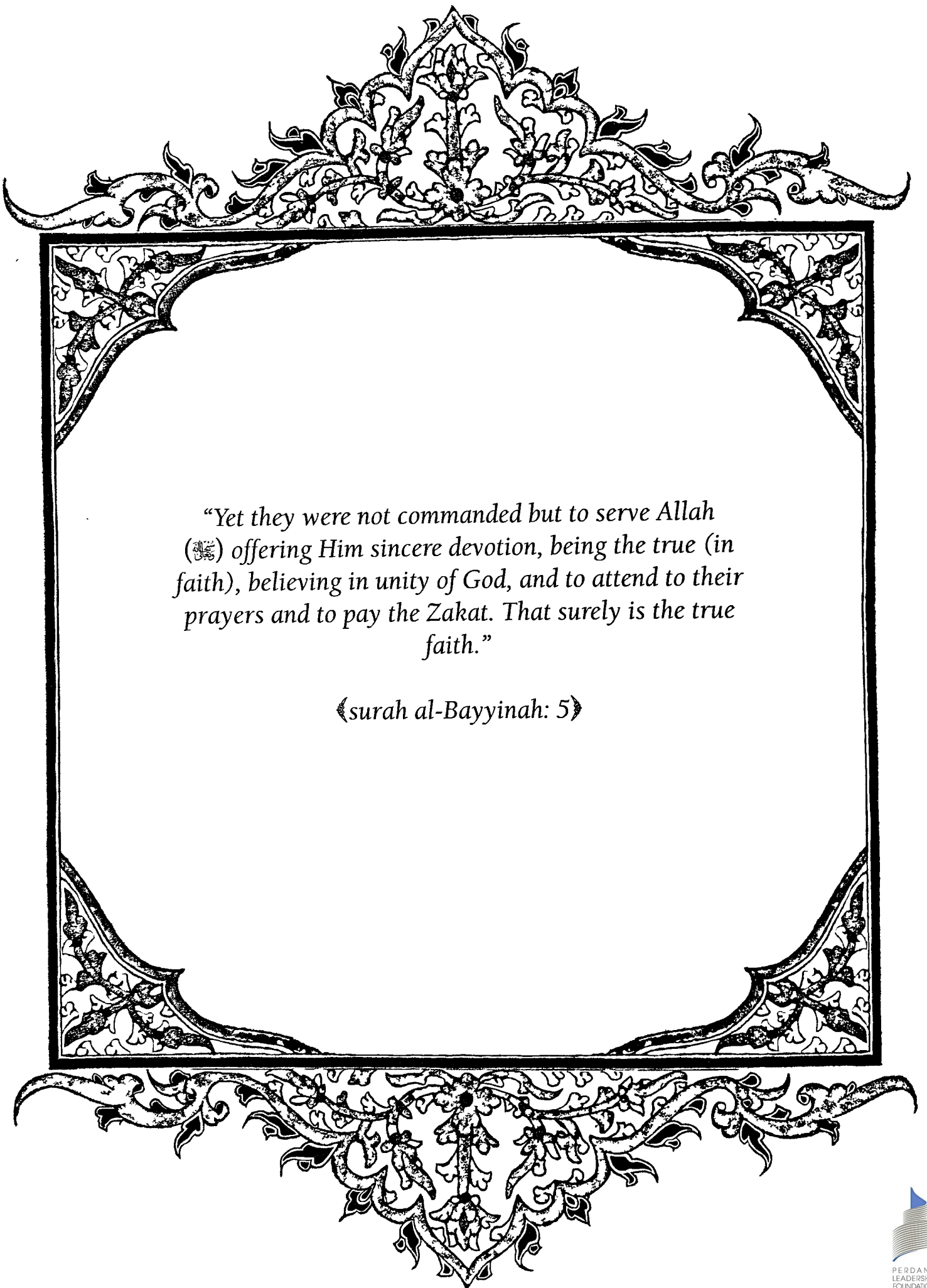
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A large, intricate black and white decorative border with floral and geometric patterns surrounds the text. The border is composed of a top and bottom section with a central arch, and a rectangular frame with decorative corners.

*“Yet they were not commanded but to serve Allah
(ﷻ) offering Him sincere devotion, being the true (in
faith), believing in unity of God, and to attend to their
prayers and to pay the Zakat. That surely is the true
faith.”*

﴿surah al-Bayyinah: 5﴾

Preface

His Royal Highness Sultan of Selangor



All praise is due to Allah the Almighty, who sustains the Heavens and Earth, Director of all that is created. We seek His help and His forgiveness from the evil of our own souls and from our bad deeds. And may His peace and blessings be upon the Prophet Muhammad (ﷺ), his family and companions.

Charity towards man, in the widest sense of the word, is the cornerstone of Islamic society and a constant theme in Qur'anic teachings. There are two kinds of charities in Islam: the obligatory and the voluntary. Obligatory charity is known as *zakat* while voluntary charity is called *sadaqah*. *Zakat* is a duty enjoined on man by Allah (ﷻ) in the interest and the needs of society as a whole. A well organised institutional *zakat* can be an effective economic tool for poverty alleviation and economic development for a country like Malaysia and Selangor in particular.

As a custodian of Islam in the state of Selangor, I am aware of my role in upholding the institution of *zakat*, a faith-based institution and a beacon of Islam in the social sphere. For this, I am reminded of the legacy of my forefathers, especially the sixth Sultan of Selangor, Sultan Ala'eddin Suleiman Shah Ibni Raja Muda Musa. He was not only acting as the Ruler of a State but also as a Muslim scholar (*alim*) that has written a number of Islamic works ranging from Islamic creed (*aqidah*) to ethics (*akhlaq*). He was also known and respected by many through his patronage works in spreading knowledge by inviting scholars of Islam from various places to be actively involved in educating his subjects in Selangor. Such efforts were crucial in creating a healthy and positive social understanding for the people of Selangor to contribute back to Islam, in which one of the ways is through the institution of *zakat*.

I am hereby pleased to acknowledge the publication of the catalogue and exhibition "*Az-Zakah: Spirit, Realisation and Obligation [Achievement of Lembaga Zakat Selangor (MAIS)]*". This catalogue and exhibition aims to reach a broad and diverse audience, Muslims and non-Muslims alike to illustrate the Divine command Allah (ﷻ) has placed upon mankind whilst portraying the far reaching effects *zakat* has on Muslim communities.

I extend my heartfelt congratulations to Lembaga Zakat Selangor (MAIS) for their 20 years of excellent achievement in the collection and distribution of *zakat* in Selangor and their endless efforts in *dakwah* on *zakat* by collaborating with the Islamic Arts Museum Malaysia in providing this catalogue as a basic reference in understanding *zakat* and the *zakat* institution in Selangor.

وبالله التوفيق والهداية والسلام عليكم ورحمة الله وبركاته

His Royal Highness Sultan of Selangor

Sultan Sharafuddin Idris Shah Alhaj

Ibni Almarhum Sultan Salahuddin Abdul Aziz Shah Alhaj,

D.K., D.M.N., D.K. (Terengganu), D.K. (Kelantan), D.K. (Perak), D.K. (Perlis), D.K. (Negeri Sembilan),
D.K. (Kedah), D.K. (Johor), S.P.M.S, S.S.I.S., S.P.M.J.

Foreword

Chairman of Lembaga Zakat Selangor (MAIS)



Praise be to Allah the Almighty, peace and blessings be upon our Prophet Muhammad (ﷺ), his family and companions.

Throughout the years, Lembaga Zakat Selangor (MAIS) (LZS) has continuously strived for excellence in *zakat* collection and distribution. LZS's reputable *zakat* management and services in Selangor have spread beyond borders and are exemplary in many states in Malaysia.

This year marks another significant milestone for LZS which is celebrating its 20th Anniversary. The passage of 20 years has indeed matured and moulded LZS into the organisation it is today.

In conjunction with this remarkable celebration, LZS, in collaboration with the Islamic Arts Museum Malaysia, is organising its inaugural exhibition and publication of its catalogue titled *Az-Zakah: Spirit, Realisation and Obligation [Achievement of Lembaga Zakat Selangor (MAIS)]*. This catalogue and exhibition enable the public to have a better appreciation and understanding of *zakat* and LZS, specifically on its role and contributions to Muslims in Selangor and how LZS has evolved throughout history.

The catalogue and exhibition, through a wealth of *zakat* historic artefacts and contemporary objects and photographs, allow visitors from all walks of life to examine and explore the significance of *zakat* as one of the five pillars of Islam.

On behalf of the Board of Trustees, I would like to take this opportunity to express my heartfelt appreciation to the employees and, most importantly, our valued stakeholders for their support, trust and confidence in us for all these years.

Thank you.

وبالله التوفيق والهداية والسلام عليكم ورحمة الله وبركاته

Tan Sri Dato' Seri Syed Anwar Jamalullail

Chairman

Lembaga Zakat Selangor (MAIS)

Foreword

Chief Executive Officer of Lembaga Zakat Selangor (MAIS)



Praise be to Allah the Almighty, peace and blessings be upon our Prophet Muhammad (ﷺ), his family and companions.

In the last two decades, Lembaga Zakat Selangor (MAIS) (LZS) has indeed grown from a mere *zakat* collection centre to an establishment that manages both *zakat* collection and *zakat* distribution in Selangor. LZS has sought to continually progress and broaden its scope over time to suit the ever changing environment. It thus seeks to solidify the *zakat* giver and *asnaf*'s satisfaction and loyalty whilst striving for effective *zakat* management.

Notably, this is made possible by the unwavering support, trust and confidence from the public, strategic partners, more than 400 LZS employees and, most importantly, the Muslims in Selangor. LZS's evolutions throughout the years have seen tremendous improvement and changes. The experiences and knowledge gained will be valuable inputs for LZS to excel further in future years. It reminds us that by being the *amil*, as mentioned in the Qur'an, it is a sacred duty, filled with obligation, to Allah (ﷻ) and the *ummah*.

This catalogue and the inaugural exhibition – *Az-Zakah: Spirit, Realisation and Obligation [Achievement of Lembaga Zakat Selangor (MAIS)]*, organised in association with the Islamic Arts Museum Malaysia, commemorates this significant milestone of LZS.

The aims are two-fold; to educate and provide insightful understanding and appreciation of the importance and significance of *zakat* to Muslims. And ultimately, to serve as a window for the public to learn, appreciate and share the importance and significance of *zakat* and LZS's role in *zakat* collection and distribution in Selangor.

I would like to take this opportunity to express my special thanks to the Islamic Arts Museum Malaysia for extending their expertise in assisting LZS on this catalogue and exhibition. My heartfelt appreciation also goes out to the *zakat* givers for making us what we are today.

وبالله التوفيق والهداية والسلام عليكم ورحمة الله وبركاته

Haji Mohamed Izam Bin Mohamed Yusof

Chief Executive Officer

Lembaga Zakat Selangor (MAIS)



Introduction

﴿ وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ ... ﴾

“And be steadfast in your solat and give out the zakat...”
(surah al-Baqarah: 110)

﴿ إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبِهِمْ وَفِي الرِّقَابِ
وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴾

“The zakat is surely only for the poor and the needy, and those employed to administer zakat, and for those whose hearts have been recently reconciled to the iman, and for captives and those burdened with debts, and (to be spent) for the cause of Allah, and for the wayfarers (stranded on the way). (Such ordinance is) a duty enjoined by Allah, and Allah is All-Knowing, All-Wise.”
(surah at-Taubah: 60)

Zakat is the third pillar of Islam. It is obligatory for every Muslim to carry out *zakat* to achieve perfection in their *Iman*. There are 58 Qur’anic verses which highlight *zakat*. Almost half of them, which is 26 times, place the word *zakat* immediately after *solat*. This emphasises that after *solat*, *zakat* is the most important act in Islam.

The essence of *zakat* consists of three important elements - *iman*, *taqwa* and *’adl*. The significance is seen through the act of the *zakat* giver who transfers or returns a certain proportion of his or her wealth as determined by Allah (ﷻ) to the rightful recipients or *asnaf*. It is a self-voluntary act in order to uphold the trust or *amanah* in seeking Allah’s (ﷻ) acceptance. The concept of *’adl* is applied in *zakat* when a Muslim is able to return the *zakat* portions to the rightful recipients in order to fulfil his responsibility to other Muslims. According to Ibn Khaldun, a renowned Muslim historian, *’adl* in a society is when the rights of others are preserved and we accomplish our duties and obligations according to our role in society (Ambo 2010). The benefit of *zakat* is explained in this Qur’anic verse :

﴿ خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ

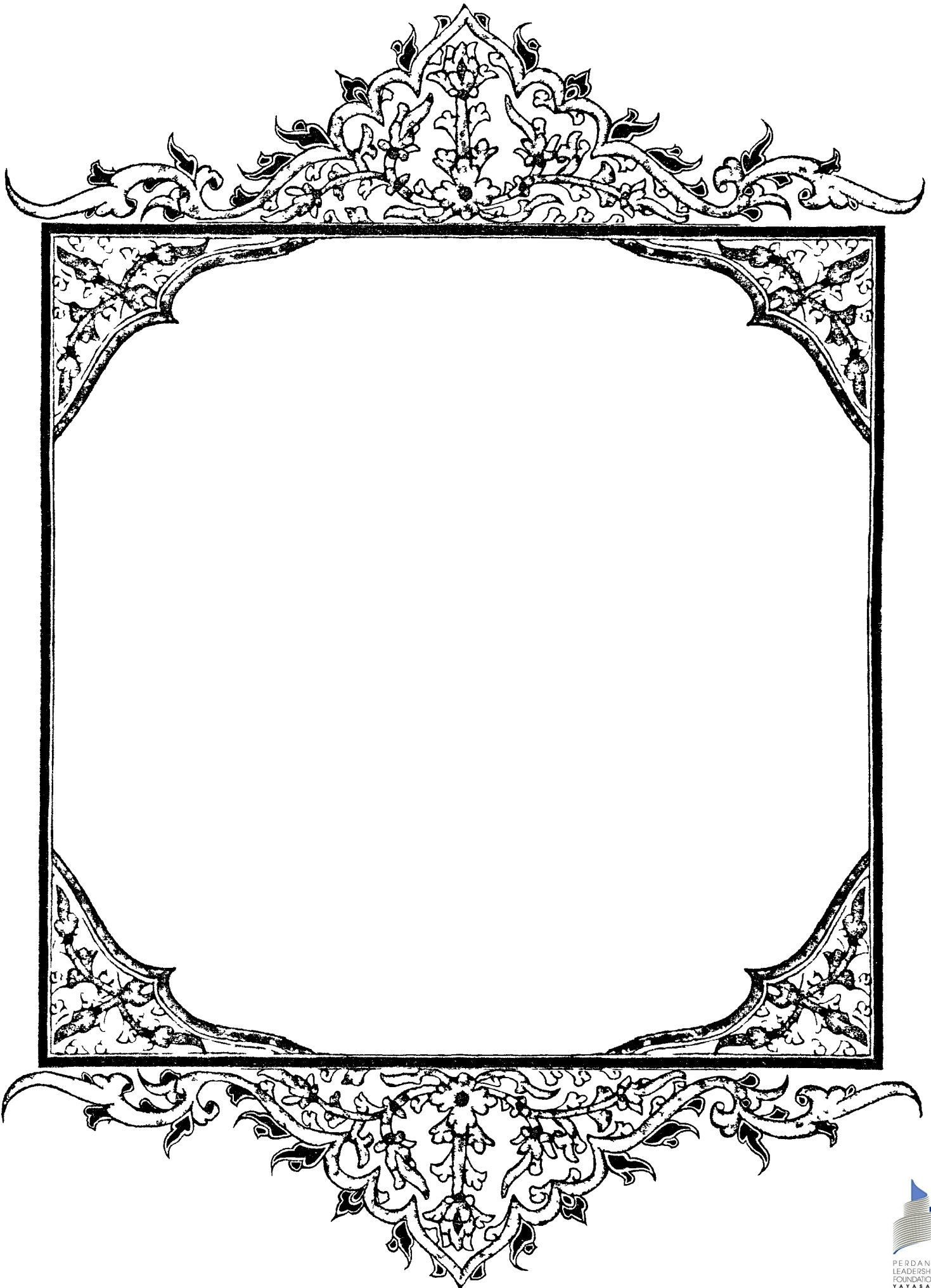
سَمِيعٌ عَلِيمٌ ﴿١٠٣﴾

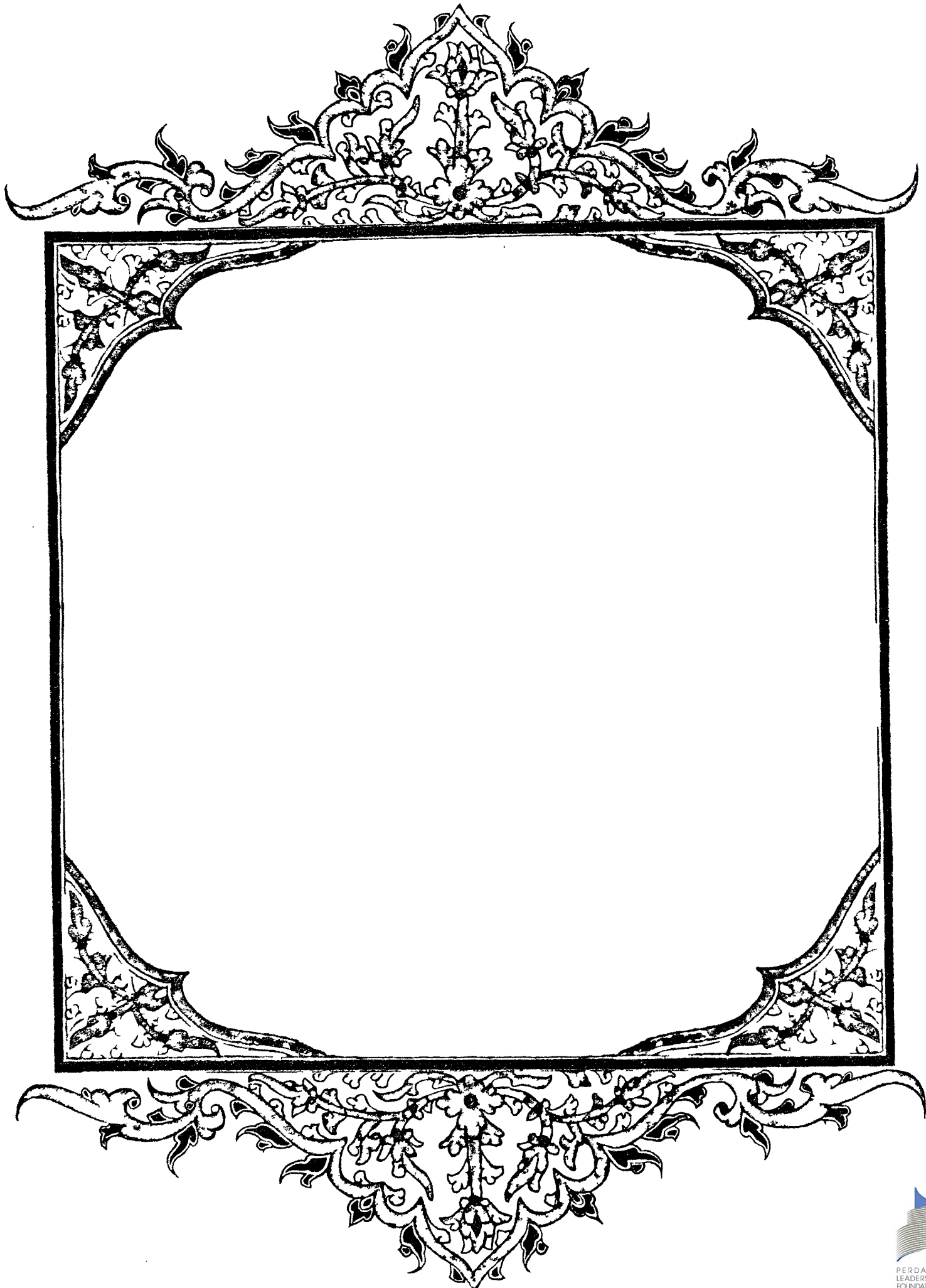
“Take zakat from their wealth, so that they may thereby be cleansed (of sins) and purified (from bad conduct), and pray for them, for truly your prayers will give them comfort. And (remember) Allah is Most Hearing, Most Knowing.”

(surah at-Taubah: 103)

By giving *zakat*, it not only alleviates financial hardships of the less privileged in society, but also builds a society of higher moral and spiritual value. By carrying out our duty as *zakat* givers, it will lead us to achieve blessings in this life. *In Sha Allah*.

Realising this need, Lembaga Zakat Selangor (MAIS) or LZS and Islamic Arts Museum Malaysia have collaborated to produce a catalogue and an exhibition entitled *Az-Zakah: Spirit, Realisation and Obligation [Achievement of Lembaga Zakat Selangor (MAIS)]*, which look back at the role *zakat* played from the early days of Islam to the present day. The catalogue and exhibition is aimed to familiarise the public with the fundamental nature of *zakat* in Islam and the innovations that have been developed by LZS in streamlining the Selangor *zakat* management as established by the companions of Prophet Muhammad (ﷺ) and Muslim scholars in ancient times. They also highlight LZS’s efforts in collecting and distributing *zakat*.





“(The superstructure of) al-Islam is raised on five (pillars), i.e. Allah (ﷻ) (alone) should be worshipped, and (all other gods) beside Him should be (categorically) denied. Establishment of prayer, the payment of Zakat, Pilgrimage to the House, and the fast of Ramadan.”

﴿Sahih al-Bukhari and Muslim﴾



Chapter 1: The History of *Zakat*

INTRODUCTION

The obligatory nature of *zakat*, as firmly established in the Qur'an, is associated with daily *solat*. In surah al-Baqarah, verse 3, for example, Allah (ﷻ) explains that the characteristics of the *Muttaqin* (those who are God-conscious) are, "Who believe in the unseen and are steadfast in *solat* and spend out of what We have given them." In another instance, surah al-Mu'minun, verses 2-4 describe the qualities of the *Mu'minun* (the believers) as, "That is those who are humble in their *solat*. And who avoid futile deeds and vain talk. And those who strive to keep their possessions pure (by paying the *zakat* on them)." As exemplified in these verses, it shows the important connection of *zakat* and *solat*. Thus, Allah (ﷻ) has made *zakat* the third pillar of Islam as can be seen in the famous hadith Jibril on *Islam, Iman* and *Ihsan*.

Apart from the verses which highlight the obligation of *zakat*, the Qur'an also underlines the punishment to those who refuse to give *zakat*, for example, in surah at-Taubah, verse 34, Allah says "And remember those who hoard up gold and silver and do not spend it in the path of Allah – proclaim to them a painful punishment."

It can be concluded that the establishment of *zakat* had been revealed to Prophet Muhammad (ﷺ) in stages, depending on the spiritual level of the believers at that time. The Qur'an also draws attention to the aspect of 'adl in the context of *zakat*. In order to understand this concept, we have to realise that a portion of what we receive from Allah (ﷻ) belongs to the *asnaf*, the rightful recipients. Physically and literally, *zakat* is seen as decreasing one's wealth, but in reality, it means purifying one's soul from evil deeds such as greed and injustice, and enriching one's heart with positive values.

Additionally, *zakat* is an obligatory act which has been established by Islamic Law to protect the poor and needy and to improve the spiritual life of a Muslim as well as meet his physical needs. It is designed to meet the purpose of the *maqasid al-syariah* (the objectives of Islamic Law) that upholds 'adl and equality and, at the same time, manifests the Mercy of Allah (ﷻ) towards His creations. The theory of *maqasid al-syariah* was not discussed in detail during the earlier centuries of Islam. Imam al-Ghazali was among the pioneers who focused on the knowledge and understanding of this branch of Islamic Law.

He arranged the five essential needs of mankind in a clear order which are: to preserve and protect the faith (*al-din*); life (*al-nafs*); intellect (*al-'aql*), lineage (*al-nasb*); and wealth (*al-mal*). He coined the term preservation (*al-hifz*) of these needs. Nevertheless, the Qur'an expresses the purpose and rationale behind every command and prohibition by Allah (ﷻ). On *zakat*, the Qur'an says:

﴿... كَيْ لَا يَكُونَ دُولَةٌ بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ...﴾

“...so that the wealth shall not going round and round among those who are already rich among you...”
(surah al-Hashr: 7)

ZAKAT DURING THE PROPHET MUHAMMAD'S (ﷺ) LIFETIME

There are various opinions on when and where the order of *zakat* was revealed to Prophet Muhammad (ﷺ). Even though there are some differences in their opinions, many Islamic historians and scholars of Fiqh (Islamic Jurisprudence) argued that the order of *zakat* was revealed to Prophet Muhammad (ﷺ) in 624 AD which is the second year of *Hijrah* (Prophet's migration to Medina) (Zysow 2002). They also believed that the administration of *zakat* was implemented in the ninth year after the migration in the year 630 AD (Mohamad Razi & Mohammad Ilyas 2006). The Prophet (ﷺ) himself is the best role model for a Muslim to learn about *zakat* through his sayings and actions.

The first type of *zakat* ordained by Allah (ﷻ) was *zakat fitrah* (*zakat* on the individual). According to the scholars, the obligation of *zakat fitrah* was revealed in the second year of *Hijrah* during the month of Syaaban, two months earlier from the obligation to give *zakat* on wealth which was revealed in the month of Syawal during the same year (Zysow 2002).

Other types of *zakat* which are mentioned in the Qur'an are *zakat* on agriculture, *zakat* on livestock, *zakat* on silver and gold were implemented during the life of Prophet Muhammad (ﷺ). Some of the Prophet's companions such as Umar (رضي الله عنه), Ali (رضي الله عنه) and Amr bin Hazm (رضي الله عنه) were responsible for collecting *zakat* in some regions. Prophet Muhammad (ﷺ) prepared a written order on the contribution of *zakat* on camels and sheep which were sent to Yemen by Amr bin Hazm (رضي الله عنه) before the demise of the Prophet (ﷺ).

The concept of *zakat* places importance on wealth distribution. Prophet Muhammad (ﷺ) stressed

on *zakat* distribution as it involved trust and high responsibility. Prophet Muhammad (ﷺ) introduced the administration of *zakat* distribution in which during that time Bilal bin Rabah (رضي الله عنه) was responsible for guarding and distributing the *zakat* while Zubayr bin Awwam (رضي الله عنه) and Jahmu bin Al-Sukt (رضي الله عنه) were chosen as the registrar and auditor.

It is clear that Prophet Muhammad (ﷺ) himself appointed representatives among his companions as the *amil* (those in charge of *zakat* collection and distribution) to manage the *zakat*. Thus, the majority of scholars are of the opinion that *zakat* should be paid to the people who have been appointed by the ruler, even using force if needed.

It is important to highlight here that, according to Islamic records, Prophet Muhammad (ﷺ), his family and wives including his kin from Bani Hashim and Bani Abd al-Mutalib never received *zakat*. They were even obliged to give *zakat* just like other Muslims as described in surah al-Ahzaab, verse 33 which illustrates the order from Allah (ﷻ) to the wives of the Prophet (ﷺ) to give *zakat*. From the verse, it is clear that leaders and their family are obliged to give *zakat* and that they should not use the *zakat* collection for personal use.

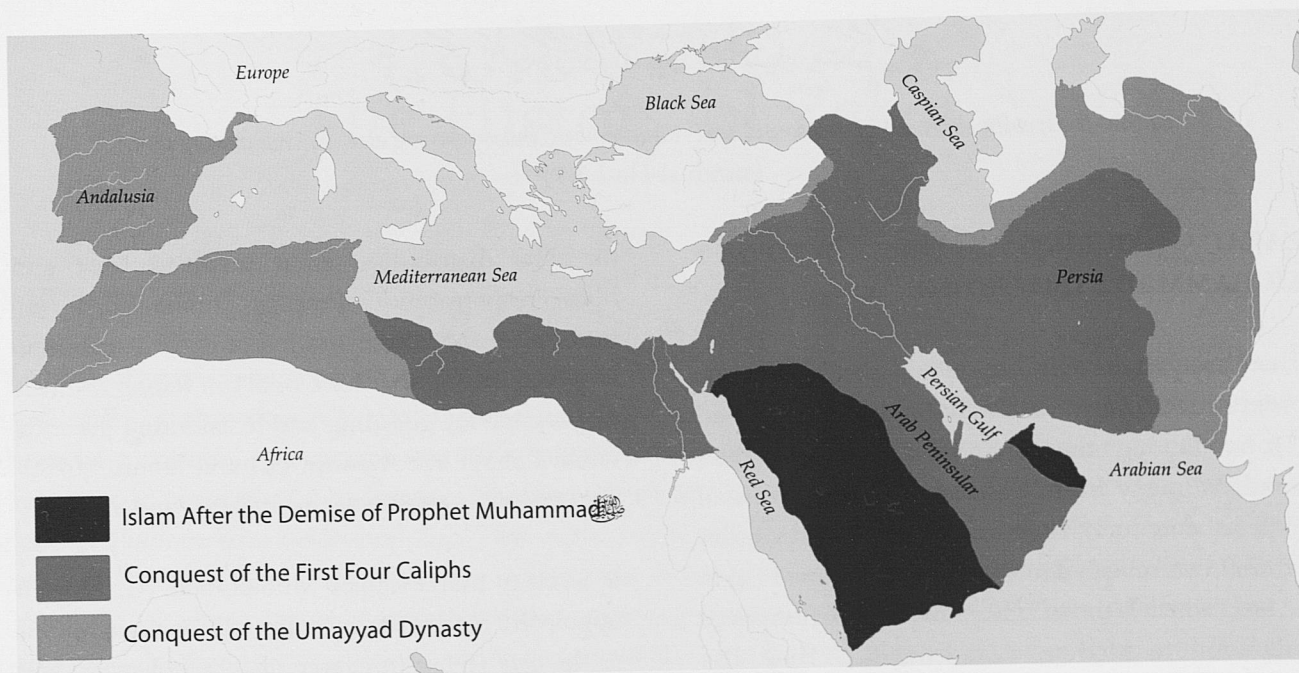


Illustration 1
Muslim world until 750 AD / 132 AH.

ZAKAT DURING KHULAFAT AL-RASHIDIN PERIOD

After the demise of Prophet Muhammad (ﷺ), his four closest companions, namely Sayyidina Abu Bakar al-Siddiq (رضي الله عنه), Sayyidina Umar bin al-Khattab (رضي الله عنه), Sayyidina Uthman bin Affan (رضي الله عنه) and Sayyidina Ali bin Abi Talib (رضي الله عنه) were appointed as Caliphs. Each of them successfully overcame problems occurred and improved the *zakat* management during their reign.

When Sayyidina Abu Bakar (رضي الله عنه) became a leader in Medina in 632-634 AD / 11-13 AH, the existing practice of *zakat* faced its first challenge where groups of Muslims who lived in Yemen, Yamamah, Oman and nearby Medina such as the Akin and Zubyan groups led by Malik bin Nuwairah from the Tamim clan. They refused to give *zakat* because they did not acknowledge Sayyidina Abu Bakar (رضي الله عنه) as the legitimate Muslim leader to collect *zakat* after Prophet Muhammad's (ﷺ) demise. These groups believed that only Prophet Muhammad (ﷺ) had the right to collect *zakat*.

As the Caliph, Sayyidina Abu Bakar (رضي الله عنه) made his *ijtihad* (rigorous Islamic juridical reasoning) to solve

this issue before it became widespread (Mujaini 2011) and negatively impacted the basic teachings of Islam as taught by Prophet Muhammad (ﷺ). He said:

"I will fight those who differentiates between solat and zakat"

(Sahih al-Bukhari)

When Sayyidina Umar bin al-Khattab (رضي الله عنه) was appointed as the second Caliph during 634-644 AD / 13-23 AH, he introduced a more systematic method of *zakat* collection because the Islamic empire had widened and the wealth of Muslims came from various sources which had never existed before. Sayyidina Umar (رضي الله عنه) also exercised his *ijtihad* to reform the government administration in Medina. Among the new reformed structure implemented by Sayyidina Umar bin al-Khattab (رضي الله عنه) were in respect of collections and distributions of *zakat*.

Sayyidina Umar (رضي الله عنه) made his *ijtihad* to include agricultural products, farming revenues and economic activities, previously not considered as *zakat*, as sources of *zakat* during his rule.

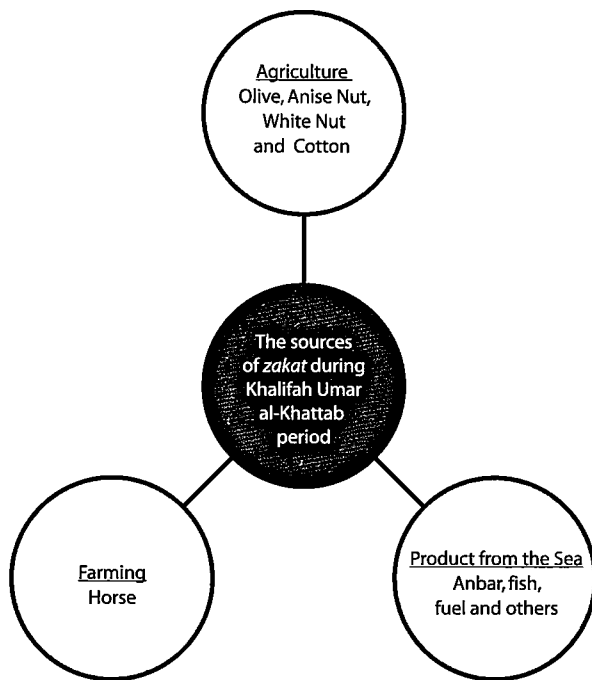


Illustration 2

Types of economic resources that are obligatory to pay *zakat* during the reign of Sayyidina Umar bin al-Khattab (ؓ).

During his rule, he had also synchronised the *zakat* management which came under the responsibility of *Baitulmal* (literally, a room which housed the country's treasury, *zakat* wealth and public revenue) and was administered by credible officers who were paid with appropriate salary at that time (Mujaini 2000). Apart from *zakat*, the *Baitulmal* also managed other kinds of taxes in Islam such as *ghanimah* (wealth gained from war), *fa'i* (wealth from non-Muslims, which is included under the category of *jizyah* and *kharaj*), *kharaj* (taxes on agricultural land originally imposed on non-Muslims (*dhimmi*) but later to all) (Zysow 2002). Sayyidina Umar (ؓ) also stationed *zakat* officers in trading hubs, on the main bridges and at the main ports where trading activities were conducted (Muslim 1982). This allowed more traders to give *zakat* and *zakat* collections gradually increased.

A prosperous economy developed during Sayyidina Umar's (ؓ) reign as revealed below when Mu'az bin Jabal (ؓ) sent the *zakat* collections from Yemen to Medina (Shehata 1985):

Abu Ubaid narrated from 'Amr bin Shuayb that Mu'az bin Jabal (ؓ) had served as a Governor since the time

*of Prophet Muhammad (ﷺ) after he sent him to Yemen as well as during the time of Sayyidina Abu Bakar (ؓ) and Sayyidina Umar (ؓ). During the reign of Sayyidina Umar (ؓ), Mu'az (ؓ) had sent one-third of the *zakat* collection in Yemen to Medina, but Sayyidina Umar (ؓ) refused and said to him that: "I have not sent you as a collector of taxes, yet I would like you to collect *zakat* from the rich and distribute it to the poor among them. Mu'az (ؓ) said: "I would not send this *zakat* wealth if any one of them claimed it from me." A year after that, Mu'az (ؓ) had sent half of the *zakat* collection to Medina and the same thing was discussed. The next year, Mu'az (ؓ) had sent all the *zakat* collection to Medina and once again Sayyidina Umar (ؓ) raised the same issue. Mu'az (ؓ) insisted that no one in Yemen needed *zakat*.*

After Sayyidina Umar (ؓ) died in 644 AD / 23 AH, Sayyidina Uthman bin Affan (ؓ) was appointed as the third Caliph of Islam. He led the Muslims until the year 656 AD / 35 AH. During his rule, the economic wealth of the Muslims grew, leading to several new questions related to *zakat* which required serious attention from the Caliph. These questions required his *ijtihad* (rigorous Islamic juridical reasoning) to resolve some issues that did not exist during the reign of the Prophet (ﷺ) or the two previous Caliphs before him.

Besides continuing the *zakat* practice which was founded before him, Sayyidina Uthman (ؓ) made changes in the terms of collection. The officers would only collect apparent *zakat* from agriculture and farming while gold and silver were classified as non-apparent *zakat*, which could be given by Muslims directly to *asnaf* or via *amil*. This action was taken to avoid issues such as breach of trust, greed and injustice among *amil* in assessing the *zakat* wealth.

During the reign of Sayyidina Ali bin Abi Talib (ؓ) (656-661 AD / 35-40 AH), the fourth Caliph of Islam, there was also a need for *ijtihad* from the Caliph as the essential needs of people were changing during that time. Prior to the political instability in Medina during the rule of Sayyidina Uthman (ؓ), Sayyidina Ali (ؓ) managed the issue of *zakat* more meticulously to improve the existing system.

Among the *ijtihad* exercised by Sayyidina Ali (ؓ) was to exempt the camels used for transportation from *zakat* and eliminate *zakat* on horses which was imposed during the reign of Sayyidina Umar (ؓ) and Sayyidina Uthman (ؓ).

It is irrefutable that there were other new developments in the management of *zakat* which were introduced by the four righteous Caliphs such as the amount of *nisab* (certain amount to be reached before giving *zakat*) and *haul* (the wealth owned in one year). The *zakat* system introduced was technical and should be explained thoroughly based on Islamic sources and *Fiqh* scholars. Nevertheless, what is more important is the development and history of the *zakat* administration practised during the period of Prophet Muhammad (ﷺ) until the last Caliph, Sayyidina Ali (ؓ). It demonstrated that the *zakat* administration could be developed from time to time and synchronised based on the needs and suitability of time.

ZAKAT DURING Umayyad AND Abbasid DYNASTIES

The first Islamic dynasty after the period of the four righteous Caliphs was the Umayyad dynasty. The most remarkable example on the contribution of the Umayyad dynasty in *zakat* administration was during the reign of Caliph Umar bin Abdul Aziz (ؓ), who ruled from 717-719 AD / 99-101 AH. He only ruled for two years, but his astounding character as a pious and wise leader could be seen in the *zakat* administration.

He had used the *zakat* collection to build houses for homeless people, improve the transportation system and bear the cost of marriage for young couples. Ahmed (2004) mentioned the distribution of *zakat* in the reign of Caliph Umar Abdul Aziz (ؓ) as follows:

An Egyptian governor wrote a letter to Caliph Umar bin Abdul Aziz (ؓ) to ask about what he should do with the collection of zakat in Egypt because he could not find anyone who was poor and needy throughout Egypt. Umar responded by ordering him to free slaves, build the rest areas along the main streets and help young couples

to marry. Ibn Kathir also narrated that "Caliph Umar (ؓ) had appointed an officer to announce all over the state every day" Does anyone have a debt? Who intends to get married? Who needs help? Who is an orphan? This situation lasted until the caliph successfully helped all those in need."

Caliph Umar bin Abdul Aziz (ؓ) also introduced the use of money for *zakat fitrah* and collected *zakat* from the mining revenues which were considered as an important reform in *zakat* administration. Abu Said al-Khudri (ؓ) narrated: *"We used to give one sa' (a pot) of staple food, or one sa' of barley, or one sa' of dates, or one sa' of cheese cottage or one sa' of raisins (dried grapes) as zakat fitrah."* (Sahih al-Bukhari).

There was a tremendous increase in *zakat* collection as a result of his wise *zakat* management during his reign.

After the Umayyad dynasty, the Abbasid dynasty ruled the Islamic empire. There were several best examples of *zakat* management during this era such as during the reign of Caliph al-Mansur. He initiated a government policy to standardise economic and financial affairs to ensure a smooth management of *zakat*. After his rule, the other two Abbasid Caliphs who also played a role in the history of *zakat* development in Islam were Caliph Harun al-Rashid and his son al-Ma'mun who reigned during the 9th century AD / 3rd century AH.

Caliph Harun al-Rashid and his son al-Ma'mun formed an organisation called *Diwan al-Bir wa al-Sadaqah* which was responsible for the collection and distribution of *zakat*. In Damascus, which was one of the provinces in the Abbasid dynasty, it was said that the *zakat* collections were kept in a special place in the Umayyad Mosque which still exists today. This special place is known as *Baitulmal* was built during the reign of the Abbasid and served as the government treasury including *zakat* collection. This special place was built by Fadil bin Salih in 788 AD / 171 AH (Burns 2005).



Figure 1
Umayyad dinar dated 126 AH.

In conclusion, the *zakat* management, which was introduced and practised during the early days of Islam had resulted in a strong and sustainable economy for all Muslims until it came to a point where it was difficult to find people who needed *zakat*. *Ijtihad* that was made by the Caliphs and Muslim rulers based on the *sunnah* of Prophet Muhammad (ﷺ) has proven that the management of *zakat* is relevant and effective at all times in overcoming poverty and developing infrastructures for public use.

The efforts shown by Muslim rulers from Prophet Muhammad's (ﷺ) time to the Abbasid period can be regarded as intuitive, consistent and knowledgeable in assisting the Muslim community in line with the changes of needs and resources of the community.

Zakat is unique. It can be regarded as a system of partnership by returning a portion of wealth that had been established by Allah (ﷻ) to the rightful recipients (*asnaf*). The *zakat* can be entrusted to an organisation to take responsibility for wealth distribution in order to develop more independent *asnaf*. Moreover, this obligation will purify the hearts of Muslims from negative aspects such as greed, arrogance and egotism to positive attitudes such as gratefulness, responsibility and keenness to help others.



Figure 2

A Baitulmal built during the Abbasid Empire serves as a treasury to keep the government's wealth including zakat collection.

Az-Zakah

Semangat, Kesedaran dan Kewajipan
[Pencapaian Lembaga Zakat Selangor (MAIS)]



LEMBAGA
ZAKAT SELANGOR
MAJLIS AGAMA ISLAM SELANGOR

