

Zakat

Issue No. 1- It is obligatory to pay Zakat on the following things:

wheat, barley, dates, grapes (raisins), gold, silver, sheep, cows and camels, and if a person is the owner of these things, he should, in accordance with the conditions which will be mentioned later, spend a certain quantity that will come in the coming issues on the uses that will be talked of.

Note 1: However, the Imams (A.S) and their representatives (Just Mujtahids) can add other items like rice, corn, etc. and other animals like horse, to this list.

Note 2: It is obligatory to pay 2.5 percent as Zakat on Cash Money, if it is not used in business process and economic cycle (trade, industry, agriculture, etc) and has remained for one year. But if someone paid zakat on that amount one time, he/she should not pay zakat on the same money again.

Issue No. 2- Payment of Zakat becomes obligatory with following conditions:

- 1) The property should reach the prescribed taxable limit that will be explained later.
- 2) The owner of the property should be Baligh and sane.
- 3) The owner should be able to appropriate it.

4) In respect to cow, sheep, camel, gold and silver, one year should have passed from the time that he owns it. However, from the first day of the twelfth month, the Payment of Zakat becomes obligatory for him.

Issue No. 3- Payment of Zakat on wheat and barley becomes obligatory when they are recognized as wheat and barley. And Zakat on grapes and raisins become obligatory when they are ripe and they can be called grapes. Similarly, when dates are ripe and become edible. However, the time for paying Zakat on wheat and barley is when they are threshed, and grains are separated from chaff; and the time for payment of dates and raisins is when they become dry, unless, they want to consume it wet, then, they should pay its Zakat.

Zakat of Grains

Issue No. 4- Zakat on wheat, barley, dates and raisins will become obligatory when their quantity reaches the taxable limit which is estimated to be 847 kg and 665 grams.

Issue No. 5- If before giving Zakat, one consumes a quantity of wheat, barley, dates and raisins, or gives it away to another person, he should pay its Zakat.

Issue No. 6- If a person buys a cultivation or an orchard before Zakat becomes obligatory on it, the new owner should pay its Zakat, but if he buys it after Zakat becomes obligatory on it, the previous owner (the seller) should pay its Zakat.

Issue No. 7- If a person purchases wheat or barley or dates or grapes, and knows that the seller has not paid Zakat on them, then the transaction in respect to the amount of Zakat is invalid, unless the Mujtahid gives permission. In this case, he will receive the value of the Zakat from the seller, and if he does not permit, then he will get the Zakat from the buyer, and if the buyer has given the value of Zakat to the seller, he can get it back from him.

Issue No. 8- If the weight of wheat, barley, dates and grapes reaches the taxable limit when they are wet, and after they become dry, it reduces, then it is not Wajib to pay Zakat on them.

Issue No. 9- If a person consumes or disposes of dates and grapes before they are dried up, the payment of Zakat will be obligatory if they reach the taxable limit after they have dried up.

Issue No. 10- If a person has paid Zakat on grains, no further Zakat is payable on them, even if they remain with him for a few years.

Issue No. 11- If wheat, barley, dates, and grapes are watered with rain water, subterranean water, river, dam, or the moisture of the land, and as an obligatory precaution, if they are watered with Canal water, then the Zakat payable on them is %10. But if they are watered with well water or with bucket, the Zakat payable on them is %5.

Issue No. 12- If a crop is watered in the two ways explained above, and if one of them is so little that it cannot be reckoned, then, the Zakat should be paid in accordance with

the way it was watered most, but if the crop has been watered in a considerable quantity by both ways, half of the Zakat should be paid based on the 10% and the other half based on the 5%.

Issue No. 13- If a person's crops are of good quality and inferior quality, then, he should pay the Zakat of each of the categories from the respective type, or pay its value. However, he cannot pay the Zakat of all from the inferior quality. In fact, if he pays the Zakat of all of them from the good quality would be better.

Gold and Silver

Issue No. 14- Gold has two taxable limits:

The first taxable limit is 20 Dinars (each Dinar is equal to one Mithqals Shar'i of gold). If gold reaches this quantity and possesses other conditions, one should pay half a Dinar which is one-fortieth of it (2.5 %) as Zakat, and if it does not reach this quantity, then, there is no Zakat payable on it.

The second taxable limit is 4 Dinars. In other words, if 4 Dinars is added to 20 Dinars, one should pay another 10% of a Dinar for this 4 Dinars. And if less than 4 Dinars is added, then, only the Zakat of 20 Dinars will be obligatory, and there is no Zakat on its addition. The same rule applies as and when ongoing additions take place, that is, if 4 Dinars is added, Zakat should be paid on the entire quantity, and if the increase is less than that, no Zakat will be payable on the additional quantity.

Issue No. 15- Silver also has two taxable limits:

The first taxable limit is 200 Dirhams. When the quantity of silver reaches that limit, and other necessary conditions are also fulfilled, one should pay 5 Dirhams which is one-fortieth (2.5%) of it as Zakat, and if quantity of silver does not reach the aforesaid limit, it is not obligatory to pay Zakat on it.

The second taxable limit is 40 Dirhams, that is, if 40 Dirhams is added to 200 Dirhams, then 1 Dirham should be paid on that extra 40 Dirhams too, and if the addition is less than 40 Dirhams, only Zakat of 200 Dirhams is obligatory, 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.

Zakat on Animals

Issue No. 16- In addition to the conditions that were stated before for Zakat on sheep, cows and camels, it is necessary that these animals should not have been used as labors, and if in the entire year they have been used as labors on one or two days so that they are not regarded as labor animals, it will be obligatory to pay Zakat on them.

Issue No. 17- Cows, sheep and camels reach the taxable limit, then Zakat should be paid on them, if they have been grazed on the grass in the deserts. And if they have been fed with cut or plucked grass, the Zakat is not wajib on them.

Taxable Limit of Sheep

Issue No. 18- Sheep have 5 taxable limits:

1- For 40 sheep, the Zakat is one sheep. No Zakat is payable on less than that.

2- For 121 sheep, the Zakat is two sheep.

3- For 201 sheep, the Zakat is 3 sheep.

4- For 301 sheep, the Zakat is four sheep.

5- For 400 sheep and above, the Zakat is one sheep for each 100 sheep, and there is no Zakat on those less than 100 sheep, and there is also no Zakat for the number of sheep between the two taxable limits. So, if the number of sheep has reached 40, but does not reach the 2nd taxable limit which is 121, the owner should give only one sheep as Zakat. And the same rule applies to the succeeding taxable limits.

Taxable Limit of Cows

Issue No. 19- Cows have two taxable limits:

The first taxable limit is 30 cows, that is, when the number of cows owned by a person reaches 30, if other conditions mentioned earlier are fulfilled, he should give by way of Zakat a calf, either male or female, which has at least entered the 2nd year of its life.

The second taxable limit is 40, and its Zakat is a female calf which has entered at least the 3rd year of its life. And there is no Zakat payable when the number of the cows is between 30 and 40. For example, if a person possesses 35 cows, he should pay Zakat on 30 cows only. Also, if he possesses more than 40 cows, as long as their number does

not reach 60, he should pay Zakat on 40 cows only. And when their number reaches 60, he should give as Zakat 2 calves which have entered the 2nd year of their lives. And similarly, as the number of cows increases, he should calculate either in thirties or forties or if it is possible 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, or if 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 them at the rate prescribed above, and the person who has 80 cows, he should calculate on the basis of 40 and 40.

Taxable Limit for Camels

Issue No. 20- Camels have 12 taxable limits:

- 1- 5 camels, and the Zakat on them is one sheep, and as long as the number of camels does not reach five, no Zakat is payable on them.
- 2- 10 camels, and the Zakat on them is 2 sheep.
- 3- 15 camels, and the Zakat on them is 3 sheep.
- 4- 20 camels, and the Zakat on them is 4 sheep.
- 5- 25 camels, and the Zakat on them is 5 sheep.
- 6- 26 camels, and the Zakat on them is a camel which has entered the 2nd year of its life.

7- 36 camels, and the Zakat on them is a camel which has entered the 3rd year of its life.

8- 46 camels, and the Zakat on them is a camel which has entered the 4th year of its life.

9- 61 camels, and the Zakat on them is a camel which has entered the 5th year of its life.

10- 76 camels, and the Zakat on them is 2 camels which have entered the 3rd year of their life.

11- 91 camels, and the Zakat on them is 2 camels which have entered the 4th year of their life.

12- 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 group 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 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. And the camel to be given in Zakat should be female.

Issue No. 21- There is no Zakat between the two taxable limits, that is, 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.

Issue No. 22- If some persons are partners, then the person whose share reaches the first taxable limit should pay Zakat.

Issue No. 23- If all sheep, cows and camels possessed by a person are healthy and with no defect and young, 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, 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. But if all of them are unhealthy, defective and old, he can pay Zakat from amongst them.

Disposal of Zakat

Issue No. 24- Zakat should be spent for the following eight purposes:

1. Foqara (poor persons).
2. Masakins (destitute persons).

They are the ones who are not able to meet their own expenses, as well as that of their families for a period of one year.

The difference between a Faqir (a poor person) and a Miskin (a destitute person) is that a Faqir does not beg anyone for help, but a Miskin is a needy person who may do so.

3- A person who is a Wakil (a proxy) of the Holy Imam (A.S.) or his representative to collect Zakat, to keep it in safe custody, to maintain its accounts and to deliver it to the

Imam or his representative or to spend it in the necessary disposals, may use Zakat for his own wages for the work he has done.

4- It may be given to people who are weak in faith, to make them inclined to Islam and Muslims.

5- It can be spent to purchase the slaves to set them free.

6- It can be given to indebted persons who are unable to repay their debts.

7- It may be spent in the way of Allah (fi sabilillah) for things which has common benefit to the Muslims; for example, to construct a mosque, or a school for religious education, or to Islamic Tabligh centers, publishing useful Islamic books, and in short, for anything which has benefit for Islam.

8- It may be given to an **ibn-e-Sabil** (a stranded traveler).

Issue No. 25- An artisan, or a labor whose income is less than his expenses for one year can take Zakat to meet his annual shortfall, and it is not necessary for him to sell off his tools in order to meet his expenses.

Issue No. 26- A person who can lead his life by learning an art or any other works, he should do so in order not to depend on Zakat. However, as long as he is learning the art, he can receive Zakat.

Issue No. 27- It is not necessary for a person who gives Zakat to mention to the poor that it is Zakat. But in any case, he should make the Niyat of giving Zakat.

Issue No. 28- A person who is indebted and is unable to repay his debt, can receive Zakat to repay it, even if he has the means to meet his expenses for one year, provided that his income is not more than his expenses.

Issue No. 29- If a traveler is stranded because he has no money left with him, or his property has been stolen, or his means of transport does not function, he can receive Zakat, though he may not be poor in his hometown, provided his journey is not for a sinful purpose, or that he cannot reach his destination by taking a loan or by selling something. And it is not necessary for him to repay what he has received as Zakat when he reaches his hometown. However, if after reaching his hometown finds that some of it has remained unspent, he should give it to the Mujtahid mentioning that it is Zakat.

Qualifications of those Entitled to Receive Zakat

Issue No. 30- Those who are entitled to receive Zakat should have the following conditions:

First- she/he should believe in God, the Holy Prophet and the twelve Imams. Zakat can be given to children or insane who are from poor Shi'ah Muslims. Of course, the Zakat should be given to their guardian with the intention that whatever is given will belong to the child or to the insane person, or will be utilized for their benefit. And if there is no access to the guardian of the child or the insane person, he can utilize Zakat for the needs of the child or of the insane person himself, or through an honest person.

Second- Giving Zakat should not be a source of helping to commit sins. Therefore, Zakat should not be given to a person who spends it in sinful purposes.

Third- Zakat cannot be given to a person whose maintenance is obligatory on the one giving Zakat. That is to say that a person cannot give his Zakat to his children, wife or parents.

Fourth- The one who is given Zakat to, should not be a Sayyid.

Issue No. 31- A person should give Zakat with the Niyyat of pleasure of almighty Allah.

Issue No. 32- One should not delay in giving Zakat, that is, when Zakat becomes obligatory, one should either give it to the poor or to the Mujtahid. And if a person who can deliver Zakat to a deserving person does not do so, and it is lost, he should give its replacement, but if he has not neglected, there is no obligation on him.

Issue No. 33- If some profit accrues from the Zakat which a person has set separate, for example, if a sheep which has been ear-marked for Zakat gives birth to a lamb, it will also be included in Zakat.

Zakat of Fitra

Issue No. 34- At the time of sunset on Eid ul Fitr night (i.e. the night preceding Eid day), it is obligatory on whoever is Baligh, and sane and Ghani (self sufficient) to pay on his own behalf as well as on behalf of those who are his

dependents Zakat of Fitra, that is one Sa' (about 3 kgs.) per head, and it should be of food which is staple in his place to the needy, and it is also sufficient if he pays its price in cash.

Issue No. 35- 'Ghani' is a person in a position who has enough to meet his own expenses, as well as those of his family for a period of one year, or through business and trade can meet his expenses. And if a person is not in such a position, he is poor, and it will not be obligatory on him to pay Zakat of Fitra.

Issue No. 36- One should pay Fitra on behalf of all those persons who are treated as his dependents at his house on the nightfall of Eid ul Fitr, whether they be young or old, Muslims or non-Muslims; irrespective of whether or not it is obligatory on him to maintain them, and whether they are living with him or somewhere else.

Issue No. 37- It is obligatory to pay the Fitra of a guest who arrives at his house before sunset on Eid ul Fitr night, with his consent.

Issue No. 38- If a child becomes Baligh, or an insane person becomes sane, or a poor person becomes self sufficient before sunset, he should give Fitra. However, if it is after sunset, it is not obligatory on him to pay Zakat of Fitra.

Issue No. 39- If one, who was dependent of a person, becomes dependent of another one before sunset, Fitra is obligatory on the second person. For example, if one's daughter goes to her husband's house before sunset, her husband should pay her Fitra.

Issue No. 40- If the Fitra of a person is obligatory on another person, it is not obligatory on him himself to pay. But if the person on whom it is obligatory is poor, he should do so.

Issue No. 41- A Sayyid cannot receive Zakat of Fitra from a non-Sayyid.

Issue No. 42- The Fitra of a child who sucks the milk of its mother or a nurse, is payable by one who bears the expenses of the mother or the nurse. But, if the mother or the nurse is maintained by the property of the child itself, payment of Fitra for the child is not obligatory on either itself or anyone else.

Issue No. 43- It is obligatory to pay the Fitra out of Halal property.

Issue No. 44- If a person employs someone with the condition that he would also maintain him, like a servant, he should also pay his Fitra. However, this does not apply to the labours whose expenses are the obligation of their employer, and these expenses are part of their wages, their Fitra will not be obligatory on the employer. Similarly, in guest houses etc., where it is common for the staff to have their meals there, and in fact, this is considered as part of their wages, their Fitra is obligatory on themselves not on their employers.

Issue No. 45- The expenses of soldiers in the barracks or in the battlefields are the government's obligation, however, their Fitra is not obligatory on the government, and if the conditions are fulfilled by themselves, then, they should pay their own Fitra.

Issue No. 46- If a person dies after sunset on the night of Eid ul Fitr, his Fitra and that of the members of his family should be paid from his estate. However, if he dies before the sunset, it will not be obligatory. And in case the members of his family meet the conditions of the obligatory payment of Fitra, they themselves should pay their own Fitra.

Issue No. 47- Fitra is like Zakat in case of Niyyat of pleasure of almighty Allah, and disposal.

Issue No. 48- One should not give Zakat of Fitra before the month of Ramadhan or during the month of Ramadhan. However, if he gives loan to a poor person before or during the month of Ramadhan, and when payment of Fitra becomes obligatory on him, there is no harm in it if he adjusts the loan against Fitra.

Issue No. 49- In Zakat of Fitra one can give money instead of the commodity. For example, he can calculate and find out how much 3 kgs of food cost and give its value to the poor as Fitra. However, it should be noted that the criterion is the value of retail in the free market not the value of the wholesale price. In other words, if he wants to buy the same commodity from the market with the money which is given to him, then he should be able to.

Issue No. 50- The time of giving Fitra is on Eid day before Eid prayers. Therefore, if a person offers Eid ul Fitr prayers, he should give Fitra before Eid prayers, but if he does not, he can delay it till Zuhr.

Issue No. 51- If a person does not have access to a poor person, he can separate some from his wealth with the Niyyat of Fitra, and set it aside.

Issue No. 52- If a person does not give Zakat of Fitra at the time when its payment becomes obligatory, and does not set it aside either, he should give it later, with Niyyat of Qurbat and without making the Niyyat of ada or qadha.

Issue No. 53- If the thing set aside for Fitra is lost, and if one has had access to poor people and he has failed to give it to them, he should give its substitute, but, if has not had access and has not failed to look after it, he is not responsible to replace it.
