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## **Al-Nawazil in Zakat**

**A thesis submitted in fulfillment of the requirements for  
the PhD. Degree in Jurisprudence (Fiqh)**

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All praise belongs to Allah and peace be upon his prophet  
Muhammad (PBUH).

Then,

**Here is an abstract of a Ph.D. about "Al-nawazil in Zakat" Which is registered in Jurisprudence (Fiqh) Department in Sharia College, in Riyadh.** The Ph.D. contains a preface and five chapters organized as follows:

**The preface:** In which I defined nawazil (which is a novel event that has not occurred in Islamic jurisprudence), their controls, the concepts related to them, and their effect upon changing the independent judgment. Moreover, I defined Zakat and clarified its position in Islam and the legitimate intents behind it.

**The first chapter, which deals with Al-nawazil in the conditions of Zakat, contains two topics:**

**The first topic: The nawazil in nisab.**

In this topic I clarified that the investment debts affect the nisab if the debt is due and the investment assets were deducted.

**The second topic: Al-nawazil regarding the year.**

In this topic, I suggested that the origin is to consider Zakat according to the lunar year not to the calendar year.

**The second chapter: Al-nawazil in what should be given as Zakat.**

The chapter contains many topics.

**The first topic: Zakat on crops, fruits and livestock.**

In this topic, I clarified that the amount of Zakat on fruits and crops equals 610 kg and 5 grams and that the irrigation by the new methods doesn't affect the amount that should be paid as Zakat.

**The second topic: Zakat on factories and the manufacturing materials.**

Here, I clarified that the Zakat on factories is due on the net yield after a year passed on the beginning of its production. The Zakat on the manufactured goods, however, is like the Zakat on trade, according to its market value if it completed a year or reached the nisab. I also clarified that there is no Zakat on the materials that assist in the process of manufacturing.

**The third topic: Zakat on securities.**

I clarified that the nisab of securities equals the minimum nisab of gold and silver.

#### **The fourth topic: Zakat of the current account.**

Here, I mentioned that the Zakat on the current account is like the Zakat on debt when Zakat is due on the creditor (lender) on every year passing on the money even if the creditor doesn't take it.

#### **The fifth topic: Zakat on companies shares.**

Either: 1- the Zakat payer is the shareholder and hence the Zakat is paid according to the kind of the company and the intention of the shareholder,

Or : 2- The Zakat payer is the joint stock company, then the Zakat is accounted according to the money of the Muslim shareholders as the money of one person in relation to the type of the money, its year and its nisab.

While the speculator doesn't pay the Zakat of the company only, but he must pay the difference between the Zakat of the company with the real value of the share and his Zakat in the market value.

#### **The sixth topic: Zakat on the multi-national companies:**

The same former judgment.

#### **The seventh topic: Zakat on bonds.**

In this topic, I clarified that Zakat is due on the origin of the usurious bands, and that the Zakat on the usurious benefits is not legitimate.

#### **The eighth topic: Zakat on investment funds.**

Here, I mentioned that Zakat on investment funds is paid in accordance with the activity of the investment, as has been clarified in details in Zakat on shares.

#### **The ninth topic: Zakat on the public funds.**

I clarified in this topic that Zakat is not due on public funds and mentioned some contemporary applications.

#### **The tenth topic: Zakat on the insurance funds.**

In this topic, I clarified that the Zakat on the insurance premium is due on the insurer of the commercial insurance, while is not due on the insurer of the cooperative insurance.

#### **The eleventh topic: Zakat on the end of service repayment.**

In this topic, it is showed that the Zakat is not due on the end of service repayment before its being due, before the decision of paying it to the working employee, and before a year passed from receiving it.

#### **The twelfth topic: Zakat on the monthly salary.**

That is done by the taxpayer accounting a year for every salary from the day of holding it, then pay the Zakat if that salary reached the nisab. If it is difficult for the taxpayer to specify a day to the Zakat of the whole year, he may account what he owns of nisab and pay its Zakat.

**The thirteenth topic: Zakat on the moral rights.**

Here, it is mentioned that Zakat is not due on the rights of writing and innovation, but is due on the commercial name, licensing and trade marks if these things have the conditions of the Zakat on trade offers.

**The fourteenth topic: Zakat on the money of lease that will turn into ownership.**

I said that the owner of the rented object (the lessor) must pay Zakat on the installments he receives after a year passed on its receiving.

**The third chapter, which is about the channels of Zakat, consists of six topics:**

**The first topic: the poor and the unfortunate.**

In which I mentioned some contemporary issues:

- it is not it is lawful to dig a well for the poor from the money of Zakat, unless this is subject to some controls.
- The legality of channeling Zakat to build or buy a house for the poor widows and orphans according to some controls.
- The legality of channeling Zakat to pay the school expenses for the poor students, according to some controls.

**The second topic: The Zakat collectors, in which there are some contemporary issues like:**

- The legality of channeling Zakat from the share of the workers to the employees in the Zakat institutions.
- The legality of channeling Zakat from the share of Zakat collectors to those responsible for the projects of investing Zakat.

**The third topic: those who need to be reconciled. There are also some contemporary issues:**

- The legality of channeling Zakat to the non-believer from the share of those who need to be reconciled, in order to remove danger away from Muslims.

- The lawfulness of channeling Zakat to the presidents of poor countries and non-Muslim tribes if that can reconcile their hearts for Islam.

**The fourth topic: Those who are in slavery. Of the issues mentioned here:**

- The inadmissibility of channeling Zakat from the share of those who are in slavery, in order to liberate the Muslim people occupied by the non-Muslims.

**The fifth topic: Those who are (in the cause of Allah).**

In this topic, I defined the sentence "in the cause of Allah" that it means supporting religion with Jihad, self, money and tongue. This includes fighting the non-Muslims and calling to join in Allah's way, and what may achieve that of a contemporary means.

**The sixth topic: Wayfarers. Of the issues mentioned:**

- The legality of channeling Zakat to those away from their countries, in which their money is, if there is a wish to return back to it.

**The fourth chapter deals with the investment of Zakat funds.**

Here I mentioned that it's not lawful that the owner of Zakat funds or his authorized agent to invest these funds, and that this is lawful to be done by the Imam or his deputy according to some legitimate controls.

**The fifth chapter is about the nawazil of Zakat Alfitr.**

In this chapter, I clarified that it is permissible for the Zakat payer to pay Zakat Alfitr to the agent long before the eid, if the society is acting for the Zakat payer, and that is what is common in the charity entities that are not authorized by the state to collect Zakat and distribute it. While it is not permissible to delay Zakat after the eid.

While the Islamic centers in non-Muslim countries are representative of the Zakat payer and the poor together, if the entity responsible is governmental or authorized by the state. Then this entity acts for the rich because they pay Zakat to it and asked it to distribute it on those who deserve it, besides it acts for the poor as it is authorized from Imam who acts for the poor, hence the entity acts for Imam in collecting Zakat and distributing it upon those who deserve it.

By that, the abstract ends and may peace be upon the prophet Muhammad (P.B.U.H).