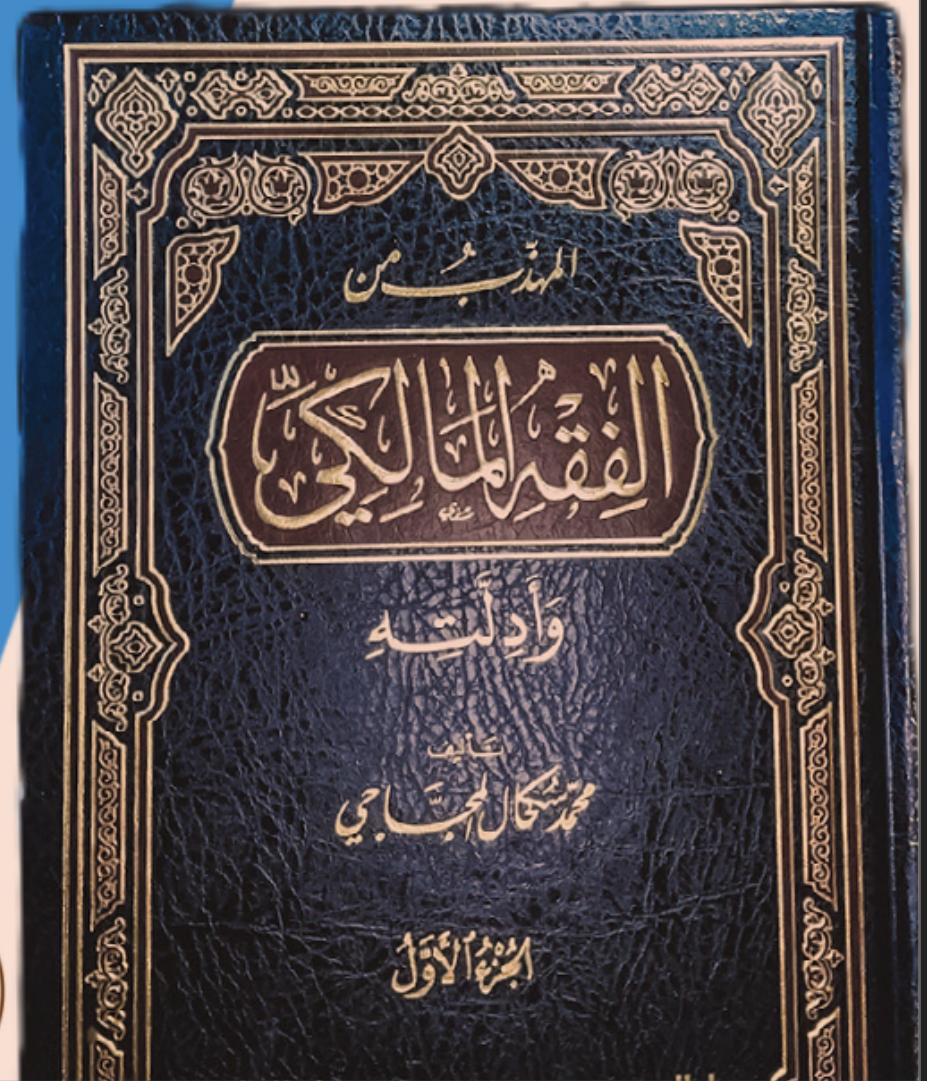


New class

FIQH MADE EASY

AN INTRO TO

MĀLIKĪ FIQH



Knowledge Goals For This Session

- Understand the Different Types of Zakāh: Learn about the two main types of Zakāh, their applications, and their significance.
- Identify the Obligatory Nature of Zakāh: Recognize the obligatory nature of Zakāh in Islamic law and the conditions under which it becomes obligatory.
- Differentiate Between Zakāh on Assets and Zakāh on Value: Distinguish between the Zakāh applicable to physical assets and that on trade goods.
- Learn the Basis of Ownership and Growth in Zakāh: Understand the concepts of ownership and the growth of wealth in relation to Zakāh.
- Comprehend the Islamic Jurisprudence of Zakāh: Understand the jurisprudential rulings from the Quran, Sunnah, and consensus regarding Zakāh.
- Examine the Conditions of Wealth for Zakāh: Study the conditions such as nisab, the passage of a lunar year, and the impact of debts on the obligation of Zakāh.
- Analyze the Implications of Zakāh on Minors and the Insane: Understand the rulings on Zakāh for the wealth of minors and mentally incapable individuals.

Muṣṭalahāt (Terminology) For This Session

- Zakāh (زكاة): Obligatory charity.
- Niṣāb (نصاب): Minimum amount of wealth that makes Zakat obligatory.
- Tazkiyah (تزكية): Purification.
- Takhliyah (تخليّة): Removal (of impurities).
- Taḥliyah (تحلية): Adornment (with good qualities).
- Awāq (أواق): Ounces of silver.
- Awsuq (أوسق): Bushels of dates.
- Dhawd (ذود): Camels.
- Marfū' (مرفوع): A type of ḥadīth attributed (lit. “raised”) to the Prophet ﷺ.

كتاب الزكاة

كتاب الزكاة

الزَّكَاةُ: هِيَ الصَّدَقَةُ الْمَفْرُوضَةُ، وَهِيَ
قِسْمَانِ: زَكَاةُ أَمْوَالٍ، وَزَكَاةُ أَبْدَانٍ؛ وَهِيَ
صَدَقَةُ الْفِطْرِ. وَلَا تَدْخُلُ صَدَقَةُ التَّطَوُّعِ
فِي هَذَا الْكِتَابِ؛ إِذْ هِيَ مِنْ جُمْلَةِ
التَّيْبَرُّعَاتِ، وَسَتَأْتِي فِي الْهَبَاتِ إِنْ شَاءَ
اللَّهُ تَعَالَى.

The Chapter on Zakāh

Zakāh: It is the obligatory charity, and it is of two types: Zakāh on wealth and Zakāh on the body; which is the charity of breaking the fast (fiṭr). Voluntary charity is not included in this book, as it is considered a part of donations and will be covered under gifts, in shā' Allāh.

كتاب الزكاة

تُطْلَقُ الزَّكَاةُ فِي اللُّغَةِ عَلَى

مَعْنَيْيْنِ: النَّمَاءُ وَالطَّهَارَةُ. فَمِنْ

الأوَّلِ قَوْلُهُمْ: زَكَ الزَّرْعُ يَزْكُو إِذَا

نَمَا، وَمِنْ الثَّانِي قَوْلُهُ تَعَالَى: **قَدْ**

أَفْلَحَ مَنْ زَكَّنَهَا [الشمس : ٩].

The Chapter on Zakāh

In language, Zakāh is used to refer to two meanings: growth and purification. For the first, they say: “The crop grew” if it increased. For the second, it is the saying of Allāh: “**He has succeeded who purifies it.**” [al-Shams: 9].

كتاب الزكاة

يَعْنِي: طَهَّرَهَا - اللَّهُ عَلَى أَحَدِ
التَّأْوِيلَيْنِ، أَوْ صَاحِبُهَا عَلَى الْآخِرِ - مِنْ
الْكُفْرِ وَالْمَعَاصِي وَالرَّذَائِلِ وَدَنِيءِ
الْأَخْلَاقِ. وَيَحْتَمِلُ أَنْ يَكُونَ اللَّفْظُ
شَامِلًا لِلْمَعْنِيَيْنِ؛ النَّمَاءِ وَالطَّهَارَةِ، وَهُوَ
الْأَظْهَرُ، فَإِنَّ التَّرْكِيبَةَ فِي الشَّرْعِ تَخْلِيَةٌ
وَتَحْلِيَةٌ.

The Chapter on Zakāh

It means: purified it - Allāh, according to one interpretation, or its owner, according to another - from disbelief, sins, vices, and low morals. It is possible that the term encompasses both meanings: growth and purification, which is the more apparent, as tazkiyah in Sharī'ah involves both removal (takhliyah) and adornment (tahliyah).

كتاب الزكاة

قَالَ ابْنُ عَطِيَّةَ: مَعْنَاهُ: طَهَّرَهَا
وَنَمَّاهَا بِالْخَيْرَاتِ. وَسُمِّيَتْ الصَّدَقَةُ
الْمَفْرُوضَةُ فِي الشَّرْعِ زَكَاةً لِهَدْيِ
الْمَعْنِيِّينَ فَإِنَّهَا إِنَّمَا تَجِبُ فِي الْمَالِ
النَّامِي، أَوْ لِأَنَّ اللَّهَ تَعَالَى يُنْمِيهَا
لِصَاحِبِهَا بِتَعْظِيمِ ثَوَابِهَا.

The Chapter on Zakāh

Ibn ‘Aṭīyah said: “Its meaning is: purified it and increased it with goodness”. The obligatory charity in Sharī’ah is called Zakāh for these two meanings, as it is only obligatory on growing wealth, or because Allāh increases it for its owner by magnifying its reward.

كتاب الزكاة

The Chapter on Zakāh

And it is a purification for the wealth and a means of sanctifying the soul of its owner, as Allāh says: “Take from their wealth a charity by which you purify them and cause them increase” [al-Tawbah: 103].

In Sharī’ah, Zakāh is the term for what a Muslim must give from specific types of wealth, under specific conditions, and it is distributed in specific ways.

وَهِيَ طُهْرَةٌ لِلْمَالِ وَتَزْكِيَةٌ لِنَفْسِ صَاحِبِهِ؛
لِقَوْلِهِ تَعَالَى: **خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً**
تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا [التَّوْبَةِ: ١٠٣].
وَالزَّكَاةُ فِي الشَّرْعِ: اسْمٌ لِمَا يَجِبُ عَلَى
الْمُسْلِمِ إِخْرَاجُهُ فِي أَمْوَالٍ مَخْصُوصَةٍ،
بِشُرُوطٍ مَخْصُوصَةٍ، وَيُصْرَفُ فِي
مَصَارِفٍ مَخْصُوصَةٍ.

كتاب الزكاة

وَالزَّكَاةُ هِيَ الرُّكْنُ الثَّلَاثُ فِي الْإِسْلَامِ بَعْدَ
الشَّهَادَتَيْنِ وَإِقَامَةِ الصَّلَاةِ؛ دَلَّ عَلَى
مَشْرُوعِيَّتِهَا الْكِتَابُ وَالسُّنَّةُ وَالْإِجْمَاعُ. أَمَا
الكتاب: فقولهُ تعالى: **وَأَقِيمُوا الصَّلَاةَ وَآتُوا
الزَّكَاةَ** [البقرة: ٤٣، ٨٣، ١١٠، النساء:
٧٧، النور: ٥٦، المزمل: ٢٠]. وقولهُ في
الآية الأنفة: **خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً** الآية.

The Chapter on Zakāh

Zakāh is the third pillar of Islām after the two testimonies of faith and establishing prayer. Its legitimacy is indicated by the Qur’ān, the Sunnah, and the consensus of the Companions and scholars.

As for the Qur’ān: Allāh’s saying, “**And establish prayer and give Zakāh**” [al-Baqarah: 43, 83, 110; al-Nisā’: 77; al-Nūr: 56; al-Muzzammil: 20]. And His saying in the aforementioned verse: “**Take from their wealth a charity.**” [al-Tawbah: 103].

كتاب الزكاة

وَأَمَّا السُّنَّةُ: فَقَوْلُهُ ﷺ: بُنِيَ

الإِسْلَامُ عَلَى خَمْسٍ: شَهَادَةٌ أَنْ لَا

إِلَهَ إِلَّا اللَّهُ وَأَنَّ مُحَمَّدًا رَسُولُ اللَّهِ،

وَإِقَامِ الصَّلَاةِ، وَإِيتَاءِ الزَّكَاةِ،

وَصِيَامِ رَمَضَانَ، وَحَجِّ الْبَيْتِ.

أَخْرَجَهُ الشَّيْخَانِ عَنْ ابْنِ عُمَرَ.

The Chapter on Zakāh

As for the Sunnah: the Prophet ﷺ said: “Islām is built on five: the testimony that there is no deity but Allāh and that Muḥammad is the Messenger of Allāh, establishing prayer, giving Zakāh, fasting during Ramaḍān, and pilgrimage to the House”. This was reported by the two Shaykhs (al-Bukhārī and Muslim) from Ibn ‘Umar.

كتاب الزكاة

وَمِثْلُهُ حَدِيثُ جِبْرِيلَ فِي بَيَانِ أَرْكَانِ الْإِسْلَامِ،
وَحَدِيثُ النَّجْدِيِّ الَّذِي سَأَلَ عَنْ فَرَائِضِ
الْإِسْلَامِ وَأَرْكَانِهِ، وَتَقَدَّمَ فِي أَوَّلِ الصَّلَاةِ،
وَحَدِيثُ مُعَاذٍ حِينَ بَعَثَهُ النَّبِيُّ ﷺ إِلَى الْيَمَنِ،
وَفِيهِ أَنَّهُ قَالَ لَهُ: فَإِنْ هُمْ أَطَاعُوا لِدَلِكِ،
فَأَعْلِمُهُمْ أَنَّ اللَّهَ افْتَرَضَ عَلَيْهِمْ صَدَقَةً فِي
أَمْوَالِهِمْ، تُؤْخَذُ مِنْ أَغْنِيَائِهِمْ وَتُرَدُّ عَلَى
فُقَرَائِهِمْ. أَخْرَجَهُ الشَّيْخَانِ.

The Chapter on Zakāh

Similar to this is the ḥadīth of Jibrīl explaining the pillars of Islām, and the ḥadīth of the Najdī man who asked about the obligations and pillars of Islām, which was mentioned earlier in the section on prayer, and the ḥadīth of Mu’ādh when the Prophet ﷺ sent him to Yemen, in which he said to him: “If they obey you in that, inform them that Allāh has obligated upon them Zakāh to be taken from their wealthy and given to their poor”. This was reported by the two Shaykhs.

كتاب الزكاة

وَأَمَّا الْإِجْمَاعُ: فَقَدْ أَجْمَعَ الْمُسْلِمُونَ
فِي جَمِيعِ الْأَعْصَارِ وَالْأَمْصَارِ عَلَى
وُجُوبِهَا، وَاجْتَمَعَ الصَّحَابَةُ عَلَى قِتَالِ
مَانِعِيهَا فِي خِلَافَةِ الصِّدِّيقِ، رَضِيَ
اللَّهُ عَنْهُ. وَهِيَ مِنَ الْأُمُورِ الْمَعْلُومَةِ
مِنَ الدِّينِ بِالضَّرُورَةِ؛ يَكْفُرُ جَاحِدُهَا.

The Chapter on Zakāh

As for the consensus: Muslims in all times and places have agreed on its obligation, and the Companions unanimously agreed to fight those who withheld it during the caliphate of Abū Bakr, may Allāh be pleased with him. It is one of the matters known necessarily from the religion; whoever denies it is considered a disbeliever (kāfir).

كتاب الزكاة

The Chapter on Zakāh

Ibn al-‘Arabī said in *Aḥkām al-Qur’ān* pointing to the wisdom behind the obligation of Zakāh on Muslims: “Allāh has granted the servant blessings in the body through health, the soundness of limbs, and the safety of the senses, and blessings in wealth through ownership, self-sufficiency, the fulfillment of desires, and the attainment of hopes. Thus, He prescribed prayer as gratitude for the blessing of the body, and Zakāh as gratitude for the blessing of wealth”.

وَقَالَ ابْنُ الْعَرَبِيِّ فِي أَحْكَامِ الْقُرْآنِ، مُشِيرًا
إِلَى حِكْمَةِ فَرَضِيَّةِ الزَّكَاةِ عَلَى الْمُسْلِمِينَ:
اللَّهُ تَعَالَى عَلَى الْعَبْدِ نِعْمَةً فِي الْبَدَنِ
بِالصَّحَّةِ، وَاسْتِقَامَةِ الْأَعْضَاءِ، وَسَلَامَةِ
الْحَوَاسِّ، وَنِعْمَةً فِي الْمَالِ بِالتَّمْلِكِ
وَالِاسْتِغْنَاءِ، وَقَضَاءِ اللَّذَاتِ، وَبُلُوغِ
الْأَمَالِ؛ فَفَرَضَ الصَّلَاةَ كِفَاءً نِعْمَةِ الْبَدَنِ،
وَفَرَضَ الزَّكَاةَ كِفَاءً نِعْمَةِ الْمَالِ.

كتاب الزكاة

باب زكاة الأموال

وَهِيَ فَرِيضَةٌ عَلَى كُلِّ مُسْلِمٍ، حُرٍّ، فِي مَالِهِ
الَّذِي يَمْلِكُهُ مِلْكًا تَامًّا، إِذَا بَلَغَ نِصَابًا، وَحَالَ
عَلَيْهِ الْحَوْلُ وَمَا فِي مَعْنَاهُ، وَكَانَ مِنَ الْأَمْوَالِ
الزَّكَاةِ؛ وَهِيَ: النَّعْمُ، وَالْحَرْثُ، وَالنَّقْدَانِ:
الذَّهَبُ وَالْفِضَّةُ وَمَا جَرَى مَجْرَاهُمَا،
وَمَعَادِنُهُمَا، وَمَا أُعِدَّ لِلتَّجَارَةِ مِنْ جَمِيعِ
أَصْنَافِ الْمَالِ.

The Chapter on Zakāh

It is an obligation upon every Muslim, free, on his wealth that he owns completely, if it reaches the nisab, and a year has passed on it or its equivalent, and it is from the zakatable wealth; which are: livestock, crops, the two currencies: gold and silver and their equivalents, their mines, and what is prepared for trade from all types of wealth.

كتاب الزكاة
باب زكاة الأموال

The Chapter on Zakāh

Ibn al-‘Arabī said in al-Qabas: “Maturity and sanity are not conditions for Zakāh, because there is no disagreement among the Mālikīs that it is obligatory for the child and the insane.” Thus, Zakāh is obligatory on their wealth, and their guardians are responsible for paying it, as the Companions obligated it on the wealth of orphans. Ibn Abd al-Barr said in al-Istidhkār:

قَالَ ابْنُ الْعَرَبِيِّ فِي الْقَبَسِ: وَلَيْسَ مِنْ
شُرُوطِهَا الْبُلُوغُ وَالْعَقْلُ؛ لِأَنَّهُ لَا خِلَافَ بَيْنَ
الْمَالِكِيَّةِ أَنَّهَا تَجِبُ عَلَى الصَّبِيِّ وَالْمَجْنُونِ.
اهـ. فَتَجِبُ الزَّكَاةُ فِي مَالِهِمَا وَيَتَوَلَّى
أَوْلِيَائُهُمَا إِخْرَاجَهَا؛ لِأَنَّ الصَّحَابَةَ أَوْجَبُوهَا
فِي أَمْوَالِ الْيَتَامَى، قَالَ ابْنُ عَبْدِ الْبَرِّ فِي
الْإِسْتِذْكَارِ:

كتاب الزكاة

باب زكاة الأموال

رَوِيَ عَنْ عَلِيِّ بْنِ أَبِي طَالِبٍ، وَعَبْدِ اللَّهِ بْنِ
عُمَرَ، وَالْحَسَنِ بْنِ عَلِيٍّ، وَجَابِرٍ، أَنَّ الزَّكَاةَ وَاجِبَةٌ
فِي مَالِ الْيَتِيمِ، كَمَا رَوَاهُ مَالِكٌ عَنْ عُمَرَ وَعَائِشَةَ
أَهـ. وَلِأَنَّ الزَّكَاةَ حَقُّ الْمَالِ، كَمَا قَالَ أَبُو بَكْرٍ،
فَتَجِبُ فِي مَالِ الصَّغَارِ وَالْمَجَانِينِ، كَمَا تَجِبُ فِيهَا
قِيَمُ مَا أَتْلَفُوا مِنْ أَمْوَالٍ وَأُرُوشُ مَا جَنَوْا مِنْ
جَنَايَاتٍ وَأَيْسَتْ مُتَعَلِّقَةٌ بِالْأَبْدَانِ كَالصَّلَاةِ
وَالصِّيَامِ.

The Chapter on Zakāh

“It was narrated from Ali ibn Abi Talib, Abdullah ibn Umar, Hasan ibn Ali, and Jabir that Zakat is obligatory on the wealth of orphans, as narrated by Malik from Umar and ‘Ā’ishah.” This is because Zakāh is a right on wealth, as Abū Bakr said, so it is obligatory on the wealth of minors and the insane, just as they are liable for the value of what they destroy and the compensations for their injuries. It is not related to the bodies like prayer and fasting.

كتاب الزكاة

باب زكاة الأموال

The Chapter on Zakāh

The basis for ownership is that it should be complete, but it may be affected by reasons that make it deficient, such as in the case of stolen, lost, or owed property. Zakāh is not obligatory on the owner until he retrieves it, as he is unable to dispose of it in that state, nor is it obligatory on the usurper, thief, or finder of lost property because their ownership is not established. As for deposited money with others, its owners are obligated to pay Zakāh on it because it is considered under their possession legally.

وَالأَصْلُ فِي المِلْكِ أَنْ يَكُونَ تَامًا، وَقَدْ تَعْتَرِيهِ
أَسْبَابٌ تَجْعَلُهُ نَاقِصًا كَالْمَغْصُوبِ، وَالمَسْرُوقِ،
وَالضَّائِعِ وَالدَّيْنِ. فَإِنَّ الزَّكَاةَ لَا تَجِبُ فِيهَا عَلَى
المَالِكِ، حَتَّى يَقْبِضَهَا لِعَجْزِهِ عَنِ التَّصَرُّفِ فِيهَا
وَهِيَ بِتِلْكَ الحَالِ، وَلَا عَلَى الغَاصِبِ وَالمَسْرُوقِ
وَمُنْتَقِطِ المَالِ الضَّائِعِ لِعَدَمِ ثُبُوتِ مِلْكِهِمْ فِيهِ. وَأَمَّا
الأَمْوَالُ المُوَدَّعَةُ عِنْدَ الغَيْرِ فَإِنَّ عَلَى مَالِكِيهَا
زَكَاتَهَا؛ لِأَنَّهَا تَحْتَ أَيْدِيهِمْ حُكْمًا.

كتاب الزكاة

باب زكاة الأموال

وَلَا تَجِبُ الزَّكَاةُ عَلَى الْمَدِينِ فِي
مَالِهِ إِذَا كَانَ الدَّيْنُ يَسْتَعْرِقُهُ أَوْ
يُنْقِصُهُ عَنِ النَّصَابِ، كَمَا سَيَأْتِي
بَيَانُهُ.

The Chapter on Zakāh

And Zakāh is not obligatory on the debtor if his debt covers all his wealth or reduces it below the niṣāb, as will be explained.

كتاب الزكاة

باب زكاة الأموال

كَالِإِفْرَاكِ فِي الزُّرُوعِ وَالطَّيِّبِ فِي الثَّمَارِ وَالْأَصْلُ
فِي اشْتِرَاطِ النَّصَابِ حَدِيثُ أَبِي سَعِيدٍ؛ قَالَ: قَالَ
رَسُولُ اللَّهِ ﷺ: **لَيْسَ فِيمَا دُونَ خَمْسِ دَوْدِ
صَدَقَةٌ، وَلَيْسَ فِيمَا دُونَ خَمْسَةِ أَوْاقٍ صَدَقَةٌ، وَلَيْسَ
فِيمَا دُونَ خَمْسَةِ أَوْسُقِ صَدَقَةٌ.** أَخْرَجَهُ مَالِكٌ
وَالشَّيْخَانِ. وَلِأَنَّ الزَّكَاةَ تَجِبُ عَلَى الْأَغْنِيَاءِ، كَمَا
دَلَّ عَلَيْهِ حَدِيثُ مُعَاذِ السَّابِقِ، وَالنَّصَابُ عَلَامَةٌ
الْغِنَى،

The Chapter on Zakāh

Like the ripeness of crops and the quality of fruits, the basis for the requirement of the nisab is the ḥadīth of Abū Sa’īd; he said: The Messenger of Allah ﷺ said: “There is no charity on less than five camels (dhawd), there is no charity on less than five ounces of silver (awāq), and there is no charity on less than five bushels (awsuq) of dates”. This was reported by Mālik and the two Shaykhs. And because Zakāh is obligatory on the wealthy, as indicated by the ḥadīth of Mu’ādh mentioned earlier, the niṣāb is a sign of wealth.

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وَالأَصْلُ فِي اشْتِرَاطِ حَوْلَانِ الْحَوْلِ مَا رَوَاهُ
مَالِكٌ عَنْ نَافِعٍ عَنِ ابْنِ عُمَرَ؛ كَانَ يَقُولُ: لَا
تَجِبُ زَكَاةٌ حَتَّى يَحُولَ عَلَيْهِ الْحَوْلُ وَرَوَاهُ
التِّرْمِذِيُّ وَالدَّارِقُطْنِيُّ وَغَيْرُهُمَا مَرْفُوعًا.
وَالْحَوْلُ الْمُعْتَبَرُ هُوَ السَّنَةُ الْقَمَرِيَّةُ (٣٥٤
يَوْمًا).

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The basis for the requirement of the passage of a year is what Mālik narrated from Nāfi' from Ibn 'Umar; he used to say: “Zakāh is not obligatory until a year has passed on it”, and it was narrated by al-Tirmidhī and Dārquṭnī and others as a marfū' (attributed to the Prophet) narration.

And what is considered a year is the lunar year (354 days).

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باب زكاة الأموال

وَيَتَلَخَّصُ مِنْ ذَلِكَ أَنَّ الزَّكَاةَ تَجِبُ فِي
الْأَمْوَالِ عَلَى ضَرْبَيْنِ: زَكَاةُ عَيْنٍ وَزَكَاةُ
قِيَمَةٍ، فَزَكَاةُ الْعَيْنِ هِيَ الْمُتَعَلِّقَةُ بِالنَّقْدَيْنِ
وَالْحَرْثِ وَالْمَاشِيَةِ. وَزَكَاةُ الْقِيَمَةِ، هِيَ
الَّتِي تَتَعَلَّقُ بِالْأَمْوَالِ الْمُعَدَّةِ لِلتِّجَارَةِ.

The Chapter on Zakāh

In summary, Zakāh is obligatory on wealth in two types: Zakāh on assets and Zakāh on value. Zakāh on assets pertains to gold and silver, crops, and livestock. Zakāh on value pertains to wealth prepared for trade.

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The Chapter on Zakāh

Upon examining the types of wealth on which Zakāh is obligatory, we find a common unifying description among them, which is growth; meaning the potential for inherent physical increase or external intangible increase. So, any wealth that is inherently or actually growing and is generally and continually needed by people is subject to Zakāh.

وَبِالتَّأَمُّلِ فِي الْأَمْوَالِ الَّتِي تَجِبُ فِيهَا الزَّكَاةُ،
نَجِدُ وَصْفًا جَامِعًا مُشْتَرَكًا بَيْنَهَا، هُوَ النَّمَاءُ؛
بِمَعْنَى الْقَابِلِيَّةِ لِلزِّيَادَةِ الذَّاتِيَّةِ الْحِسِّيَّةِ أَوْ
الْخَارِجِيَّةِ الْمَعْنَوِيَّةِ. فَمَا كَانَ مِنَ الْأَمْوَالِ
نَامِيًا بِالْقُوَّةِ أَوْ بِالْفِعْلِ وَكَانَتْ حَاجَةً النَّاسِ
إِلَيْهِ عَامَّةً مُسْتَمِرَّةً، فَهُوَ الْمَالُ الزَّكَوِيُّ.

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وَالنَّمَاءُ فِي الْمَاشِيَةِ يَكُونُ بِالزِّيَادَةِ فِي أَيْدَانِ
صِغَارِهَا، وَوِلَادَةِ كِبَارِهَا، وَدَرِّ إِنَائِهَا لِلْبَنِّ وَتَخَلُّقِ
الصُّوفِ وَالْوَبْرِ وَالشَّعْرِ عَلَى ظُهُورِهَا، كَالثَّمَارِ.
وَالنَّمَاءُ فِي الْحَبِّ بِالزَّرْعِ، وَفِي الثَّمْرِ بِتَخَلُّقِهِ مِنْ
الشَّجَرِ، وَفِي الْعَيْنِ: الذَّهَبِ وَالْفِضَّةِ وَمَا جَرَى
مَجْرَاهُمَا بِالتَّجَارَةِ، فَإِنَّ الدِّينَارَ إِذَا اشْتَرِيَ بِهِ
ثَوْبٌ وَبِيعَ بِدَيْنَارَيْنِ فَهُوَ نَمَاءٌ مَعْنَوِيٌّ لَهُ وَتَلْحَقُ
الْمَعَادِنُ بِالْعَيْنِ؛ لِأَنَّهَا أَصْلُهَا الَّذِي تُتَّخَذُ مِنْهُ.

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Growth in livestock occurs through the increase in the bodies of the young, the birth of the adults, the milk production of the females, and the creation of wool, fur, and hair on their backs, similar to fruits. Growth in grain occurs through planting, in fruit through development on trees, and in currency: gold and silver and their equivalents through trade. For example, if a dīnār is used to buy a garment and it is sold for two dīnārs, this is considered an intangible growth for it. Minerals are considered similar to currency because they are the source from which it is made.

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باب زكاة الأموال

أَمَّا الْأَمْوَالُ غَيْرُ النَّامِيَةِ؛ كَالدُّورِ وَالْأَرْضِينَ
وَالْمَلَابِسِ الْمُتَّخَذَةِ لِلِاسْتِعْمَالِ وَالسِّيَّارَاتِ
الْخَاصَّةِ بِالرُّكُوبِ وَالْأَثَاثِ الْمَنْزِلِيِّ، فَلَا
تَتَعَلَّقُ بِهَا الزَّكَاةُ مَا دَامَتْ مُتَّخَذَةً لِلِاقْتِنَاءِ،
فَإِنْ جُعِلَتْ فِي التِّجَارَةِ تَعَلَّقَتِ الزَّكَاةُ
بِقِيمَتِهَا؛ لِكُونِهَا صَارَتْ نَامِيَةً بِالْفِعْلِ.

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As for non-growing assets such as houses, lands, clothes for use, personal cars for riding, and household furniture, Zakāh is not obligatory on them as long as they are for personal use. However, if they are made for trade, Zakāh becomes obligatory on their value because they have become actually productive.

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قَالَ ابْنُ الْعَرَبِيِّ فِي الْقَبَسِ: وَالزَّكَاةُ

مُخْتَصَّةٌ بِالْأَمْوَالِ النَّامِيَةِ الَّتِي هِيَ بِعُرْضَةٍ
ذَلِكَ مِنَ النَّمَاءِ، وَهِيَ ثَلَاثَةٌ أَجْنَاسٍ؛ الْعَيْنُ
وَتَشْمَلُ الذَّهَبَ وَالْفِضَّةَ، وَالْحَرْثُ وَيَشْمَلُ
الْحَبَّ وَالثَّمَرَ، وَالْمَاشِيَةَ وَهِيَ عِبَارَةٌ عَنِ
ثَلَاثَةِ أَنْوَاقٍ؛ الْإِبِلِ وَالْبَقَرِ وَالْغَنَمِ.

The Chapter on Zakāh

Ibn al-‘Arabī said in al-Qabas’: “Zakāh is specific to growing assets that are subject to growth, and these are three categories: currency, which includes gold and silver; crops, which include grains and fruits; and livestock, which includes three types: camels, cattle, and sheep”.