

The Description of Zakah and Its Applying and Computing Models

¹Farshad Sameni Keivani, ²Abdolrahim Kamranzadeh Ezmareh, ³Mohammad Reza Almasi,
⁴Morteza Bayat

¹Department of Accounting, Roudsar and Amlash Branch, Islamic Azad University, Roudsar, Iran

²Department of Accounting, Germe Branch, Islamic Azad University, Germe, Iran

³Dept. accounting, Ataturk University, Turkey

⁴Department of Accounting, Zanjan Branch, Islamic Azad University, Zanjan, Iran

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ABSTRACT

Zakah is one of the financial obligations of Islam, and it is one of the stable taxes of the Islamic government and its most important consumption is removing poverty of the Community. It also is one of the important factors in Islamic economy. Based on juridical bases, zakah is essential for some commodity, these commodities are as follow: the Quadruplet corn (wheat, barley, dates and raisin), the triad animals (camel, cow and sheep) and the current gold and the silver coins each of these commodities is payable based on value and condition that is special to them. Everyone who would like to research in the field of Islamic Zakah who want to know how it would be possible to calculate the tax volume which can be accumulated based on different quorums. This study reveals some of the important properties of Zakah and its importance in the Islamic economy. It also delineates a calculating applied method for calculating the tax power of Zakah based on Jurisprudence resources and the conditions for paying Zakah.

KEY WORDS: Zakah, Islamic Tax, Quorum, Zakah Receivers, Zakah Givers

INTRODUCTION

Zakah is one of the most important financial resources of the Islamic government and it is a constant tax. The term Zakah means being added or being pure. Occasional Zakah means Cleaning and Cleanliness. Mater of charity in Quran is as important as pray. And Quran wherever command to pray, command to charity too many people confirm zakah as a condition for qualifying of pray. [1, 2 and 3] When zakah is a qualification condition for pray and pray is the most important base of religion. It shows the importance of zakah, it is one of Religious base and an essential to economy. According to juridical statement zakah is a certain value which every Muslim who is not poor must pay as a financial necessitous. The most important reason of paying zakah is adjusting incomes and removing economical and social poverty. Zekah is divided in to two group namely zakah of property and zakah of bodies, zekah of bodies is a tax which each Muslim who is not poor must pay 3kg of his/her usually nutrition (such as wheat, barley, maize, rice, bread) to poor people or Islamic government at lunar new year night celebration annually in addition to one can pay the price of these nutritious. Other papers on this subject include [4- 12]

Poor people don't pay these taxes. zakah of property include, quadruplet corn (wheat, barley, dates, raisin), triad animals (cow, camel and sheep) and current gold and silver coins the condition for zakah of quadruplet corn to be necessitous is value and to be owner or landlord the constant value is equal to 847.207 kg and if it be less that this value the owner should not pay the extent of zekah. Based on waterless or watery implant of corn are different special conditions for paying livestock zakah are passing a period of year, constant value and no to be board. [18, 24 and 26]

Of course, the required constant value for each of lives tocks type is different special condition for current gold and silver coins's zakah are passing a period of 1 year of ownership reaching to constant valve and that gold or silver should be in the form of usual coins.

Mr Qomi discusses government financial resources. He States the sayings of the clergymen about Khums, Zakah and Public Endowments and he concludes that although Zakah uses are, in general, specific, wealth owners can pay it directly to poor people. But if the Islamic ruler demands it, the wealth owner must pay it to him. Mr Hajyan analyzes the zakah etymological and historical origin, historical processes and evolution of the word of Zakah[13 and 15].

Unfortunately, with respect to importance of paying charity in Islam, there is no a complete and applied model to compute potential capacity of zakah and the only computing model is that provided by F.Sameni's thesis(1998) so he provided an applied model and determined the potential capacity of charity based on agricultural public statistics outcomes in 1998 [14 and 16]. This study not only reviews some of the properties of Zakah, but it also brings about an applied model for Sameni Zakah.

Since the previous researches have not presented an applied and calculating model in order to estimate the potential capacity of zakah, this study is the necessary. This study is looking for answers of the following question:

- Is it possible to design a model that we can estimate Zakah potential capacity in any country by the uses of it?

The research designs the estimating model, of zakah.

RESEARCH METHODOLOGY

Zakah in the Jurisprudence terms is the amount of money that a wealthy Muslim has to pay as an obligatory task. We know that property's zakah include, the quadruplet corn (wheat, barley, dates and raisin), the triad animals (camel, cow, sheep) and the current gold and the silver coins. The most important economic reason to pay Zakah is providing of economic harmony and removing economic and social Deprivation. [2, 3 and 19]

So in order to compute the potential capacity of zakah we must use juridical sources and provide suitable function to estimate of zakah.

Considering that value and condition for paying charity of total of quadruplet corn is the same, they are different based on type of growth whether water growth or water less growth.

If the land is irrigated with rain water or water from wells (refined irrigation), from the products one tenth, and if the irrigation is in the model of irrigation water one twentieth of the products should be paid as Zakah. The Quorum of paying Zakah for agricultural products is 847.207 Kilograms. Other papers on this subject include [20-23]

If the product amount is less than this, no Zakah is given. We can provide these functions to paying charity of agricultural products [22, 23 and 26]:

$$Z_{ri} = \begin{cases} 0 & , & CGP_i < 847.207kg \\ \frac{1}{10} CNP_i & , & CGP_i \gg 847.207kg \end{cases}$$

$$Z_{wi} = \begin{cases} 0 & , & CGP_i < 847.207kg \\ \frac{1}{20} CNP_i & , & CGP_i \gg 847.207kg \end{cases}$$

Here I mean one of corns, CGP_i means i corn gross production, CNP_i means corn net production Z_{ri} means Zakah value of waterless product and Z_{wi} is Zakah value of watery growth products.

The categories for paying Zakah are: camel, cow and sheep. The dedicated conditions for paying cattle Zakah are: passing one year, not using general lands during the year, their reaching to the Quorum, and non-economical use of cattle.

We can find by applying juridical resources that the condition for paying zakat is different in triad gratuity so we should provide a special charity function for each of triad gratuity [17 and 25]. The zakah function of sheep is as following in this function [22 and 23]:

$$Z_{sh} = \begin{cases} 0 & , & 1 \leq M \leq 39 \\ 1 & , & 40 \leq M \leq 120 \\ 2 & , & 121 \leq M \leq 200 \\ 3 & , & 201 \leq M \leq 300 \\ 4 & , & 301 \leq M \leq 499 \\ 5 + k & , & 500 + 100k \leq M < 500 + 100(k + 1) , \quad k = 0, 1, 2, \dots \end{cases}$$

M means number of sheep and Z_{sh} based on number of sheep is sheep zakah.

By applying juridical resource we can provide cow charity function as following [22 and 23]:

$$Z_{co} = \begin{cases} 0 & , & 1 \leq N \leq 29 \\ 0.45 & , & 30 \leq N \leq 39 \\ 0.6 & , & 40 \leq N \leq 59 \\ 0.015(60 + 10k) & , & 60 + 10k \leq N < 60 + 10(k + 1) , \quad k = 0, 1, 2, \dots \end{cases}$$

In this function, N means number of cow and Z_{ca} means cow charity based on cow number. We can also provide camel zakah function as following: [22 and 23]

$$Z_{ca} = \begin{cases} 0.1 \left\lceil \frac{T}{5} \right\rceil & , T \leq 5 \\ 0.02(26 + 10k) & , 26 \leq T < 26 + 10(k + 1) , k = 0, 1 \\ 0.02(46 + 15k) & , 46 + 15k \leq T < 46 + 15(k + 1) , k = 0, 1, 2 \\ 1.82 & , 91 \leq T \leq 120 \\ 2.42 & , 121 \leq T \leq 129 \\ 0.02(140 + 10k) & , 140 + 10k \leq T < 140 + 10(k + 1) , k = 0, 1, 2, \dots \end{cases}$$

In this function Z_{ca} means camel zakah based on camel numbers.

On the other hand gold and silver are two cases of zakah cases.

Beside general conditions there are dedicated conditions for gold and silver. One of these conditions is reaching the Quorum. Gold and silver each has two Quorums. The other condition is that gold and silver must be the currency and in the form of coin. So the decorative female coins and gold or silver which are not among the currencies do not receive Zakah. Also on the currency not in the form of gold and silver Zakah is not obligatory. The obligation on gold and silver is when the owner owns them for 11 months. So if the amount of gold and silver becomes less than the Quorum during these 11 months, or its quality changes or changes to decorative gold or silver Zakah is not obligatory.

We can provide gold zakah function as this form: [22 and 23]

$$Z_g = \frac{1}{40} (20 + 4k) , 20 + 4k \leq Y < 20 + 4(k + 1) , k = 0, 1, 2, \dots$$

Or

$$Z_g = \frac{1}{10} \left\lceil \frac{Y}{4} \right\rceil , Y \geq 20$$

In this function Y means income based on dinar and Z_g means gold's zakah. Silver's zakah function is as this form [2 and 3]:

$$Z_{si} = \frac{1}{40} (200 + 4k) , 200 + 4k \leq H < 200 + 4(k + 1) , k = 0, 1, 2, \dots$$

Or

$$Z_{si} = \left\lceil \frac{H}{40} \right\rceil , H \geq 200$$

In this function, H means income based on dirham and Z_{si} mean's silver's zakah.

RESULTS AND DISCUSSION

One of the important things in the philosophy of paying Zakah is that this Islamic tax is for important aims such as removing poverty and providing social justice and economic harmony. From a variety of Laws and traditions we can conclude that one of the philosophies of Zakah is flowing wealth and obstacle wealth collection. Noticing the importance of Zakah in islam, proposing a model for calculation of the volume of the tax collected by different Quorums is necessary. This study with a focus on each of the general and dedicated conditions of collecting Zakah proposes a calculating and applied model for delineating the financial power of Zakah; also it provided the background for delineating the tax volume of Zakah in different times and in different places. One of the other important issues concerning Zakah is providing the equipment for collecting Zkqh. With developing organizations for collecting Zakah in Islamic countries we can implement this God-given obligation.

Conclusions

This paper describes some of the important characteristics of Zakah and its roles on Islamic economy. It also implies a calculating applied method for calculating the tax power of Zakah based on Jurisprudence resources and the conditions for paying Zakah. So it will be useful for the decision makers in the Muslims Country to decrease or remove poverty and make a good decision to take taxes from people and also the research findings can enrich the literature about this topic.

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