

# *Zakat*

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## **Section: Things on which Zakat must be Paid**

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*Book 17, Number 17.1.1:*

Yahya related to me from Malik from Amr ibn Yahya al-Mazini that his father said that he had heard Abu Said al-Khudri say that the Messenger of Allah, may Allah bless him and grant him peace, said, "There is no zakat on less than five camels, there is no zakat on less than five awaq (two hundred dirhams of pure silver) and there is no zakat on less than five awsuq (three hundred sa)."

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*Book 17, Number 17.1.2:*

Yahya related to me from Malik from Muhammad ibn Abdullah ibn Abd arRahman ibn Abi Sasaca al-Ansari from al-Mazini from his father from Abu Said al-Khudri that the Messenger of Allah, may Allah bless him and grant him peace, said, "There is no zakat on less than five awsuq of dates, there is no zakat on less than five awaq of silver and there is no zakat on less than five camels."

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*Book 17, Number 17.1.3:*

Yahya related to me from Malik that he had heard that Umar ibn Abd al-Aziz wrote to his governor in Damascus about zakat saying, "Zakat is paid on the produce of ploughed land, on gold and silver, and on livestock."

Malik said, "Zakat is only paid on three things: the produce of ploughed land, gold and silver, and livestock."

## **Section: The Zakat on Gold and Silver Coin**

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*Book 17, Number 17.2.4:*

Yahya related to me from Malik that Muhammad ibn Uqba, the mawla of az Zubayr, asked al-Qasim ibn Muhammad whether he had to pay any zakat on a large sum given to him by his slave to buy his freedom. Al-Qasim said, "Abu Bakr as-Siddiq did not take zakat from anyone's property until it had been in his possession for a year."

Al-Qasim ibn Muhammad continued, "When Abu Bakr gave men their allowances he would ask them, 'Do you have any property on which zakat is due?' If they said, 'Yes,' he would take the zakat on that property out of their allowances. If they said, 'No,' he would hand over their allowances to them without deducting anything from them."

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*Book 17, Number 17.2.5:*

Yahya related to me from Malik from Urwa ibn Husayn from A'isha bint Qudama that her father said, "When I used to come to Uthman ibn Affan to collect my

allowance he would ask me, 'Do you have any property on which zakat is due? 'If I said, 'Yes,' he would deduct the zakat on that property from my allowance, and if I said, 'No,' he would pay me my allowance (in full)."

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*Book 17, Number 17.2.6:*

Yahya related to me from Malik from Nafi that Abdullah ibn Umar used to say, "Zakat does not have to be paid on property until a year has elapsed over it."

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*Book 17, Number 17.2.7:*

Yahya related to me from Malik that Ibn Shihab said, "The first person to deduct zakat from allowances was Muawiya ibn Abi Sufyan." (i.e. the deduction being made automatically) .

Malik said, "The agreed sunna with us is that zakat has to be paid on twenty dinars (of gold coin), in the same way as it has to be paid on two hundred dirhams (of silver)."

Malik said, "There is no zakat to pay on (gold) that is clearly less than twenty dinars (in weight) but if it increases so that by the increase the amount reaches a full twenty dinars in weight then zakat has to be paid. Similarly, there is no zakat to pay on (silver) that is clearly less than two hundred dirhams (in weight), but if it increases so that by the increase the amount reaches a full two hundred dirhams in weight then zakat has to be paid. If it passes the full weight then I think there is zakat to pay, whether it be dinars or dirhams." (i.e. the zakat is assessed by the weight and not the number of the coins.)

Malik said, about a man who had one hundred and sixty dirhams by weight, and the exchange rate in his town was eight dirhams to a dinar, that he did not have to pay any zakat. Zakat had only to be paid on twenty dinars of gold or two hundred dirhams.

Malik said, in the case of a man who acquired five dinars from a transaction or in some other way which he then invested in trade, that, as soon as it increased to a zakatable amount and then a year elapsed, he had to pay zakat on it, even if the zakatable amount was reached one day before or one day after the passing of a year. There was then no zakat to pay on it from the day the zakat was taken until a year had elapsed over it.

Malik said, in the similar case of a man who had in his possession ten dinars which he invested in trade and which reached twenty dinars by the time one year had elapsed over them, that he paid zakat on them right then and did not wait until a year had elapsed over them, (counting) from the day when they actually reached the zakatable amount. This was because a year had elapsed over the original dinars and there were now twenty of them in his possession. After that there was no zakat to pay on them from the day the zakat was paid until another year had elapsed over them.

Malik said, "What we are agreed upon (here in Madina) regarding income from hiring out slaves, rent from property, and the sums received when a slave buys his freedom, is that no zakat is due on any of it, whether great or small, from the day the owner takes possession of it until a year has elapsed over it from the day when the owner takes possession of it."

Malik said, in the case of gold and silver which was shared between two co-owners, that zakat was due from any one whose share reached twenty dinars of gold, or two hundred dirhams of silver, and that no zakat was due from anyone whose share fell short of this zakatable amount. If all the shares reached the zakatable amount and the shares were not equally divided, zakat was taken from each man according to the measure of his share. This applied only when the share of each man among them reached the zakatable amount, because the Messenger of Allah, may Allah bless him and grant him peace, had said, "There is no zakat to pay on less than five awaq of silver."

Malik commented, "This is what I prefer most out of what I have heard about the matter."

Malik said, "When a man has gold and silver dispersed among various people he must add it all up together and then take out the zakat due on the total sum ."

Malik said, "No zakat is due from some one who acquires gold or silver until a year has elapsed over his acquisition from the day it became his."

## **Section: The Zakat On Mines**

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*Book 17, Number 17.3.8:*

Yahya related to me from Malik from Rabia ibn Abd ar-Rahman from more than one source that the Messenger of Allah, may Allah bless him and grant him peace, assigned the mines of al Qabaliyya, which is in the direction of al-Fur, to Bilal ibn Harith al-Mazini, and nothing has been taken from them up to this day except zakat.

Malik said, "In my opinion, and Allah knows best, nothing is taken from what comes out of mines until what comes out of them reaches a value of twenty gold dinars or two hundred silver dirhams. When it reaches that amount there is zakat to pay on it where it is on the spot. Zakat is levied on anything over that, according to how much of it there is as long as there continues to be a supply from the mine. If the vein runs out, and then after a while more becomes obtainable, the new supply is dealt with in the same way as the first, and payment of zakat on it is begun on it as it was begun on the first.

Malik said, "Mines are dealt with like crops, and the same procedure is applied to both. Zakat is deducted from what comes out of a mine on the day it comes out, without waiting for a year, just as a tenth is taken from a crop at the time it is harvested, without waiting for a year to elapse over it."

## **Section: The Zakat on Buried Treasure (Rikaz)**

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*Book 17, Number 17.4.9:*

Yahya related to me from Malik from Ibn Shihab from Said ibn al-Musayyab and from Abu Salama ibn Abd ar-Rahman from Abu Hurayra that the Messenger of Allah, may Allah bless him and grant him peace ,said, "There is a tax of a fifth on buried treasure."

Malik said, "The position which we are agreed upon, and which I have heard the people of knowledge mentioning, is that rikaz refers to treasure which has been found which was buried during the jahiliyya, as long as neither capital is required,

nor expense, great labour or inconvenience incurred in recovering it. If capital is required or great labour is incurred, or on one occasion the mark is hit and on another it is missed, then it is not rikaz."

### **Section: Things on Which there is No Zakat, in the Way of Jewellery, Bits of Gold and Silver, and Amber**

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*Book 17, Number 17.5.10:*

Yahya related to me from Malik from Abd ar-Rahman ibn al-Qasim from his father that A'isha, the wife of the Prophet, may Allah bless him and grant him peace, used to look after the orphaned daughters of her brother in her house. They had jewellery (which they wore) and she did not take zakat from this jewellery of theirs.

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*Book 17, Number 17.5.11:*

Yahya related to me from Malik from Nafi that Abdullah ibn Umar used to adorn his daughters and slave-girls with gold jewellery and he did not take any zakat from their jewellery.

Malik said, "Anyone who has unminted gold or silver, or gold and silver jewellery which is not used for wearing, must pay zakat on it every year. It is weighed and one-fortieth is taken, unless it falls short of twenty dinars of gold or two hundred dirhams of silver, in which case there is no zakat to pay. Zakat is paid only when jewellery is kept for purposes other than wearing. Bits of gold and silver or broken jewellery which the owner intends to mend to wear are in the same position as goods which are worn by their owner - no zakat has to be paid on them by the owner."

Malik said, "There is no zakat (to pay) on pearls, musk or amber."

### **Section: The Zakat on the Property of Orphans and Trading on their Behalf**

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*Book 17, Number 17.6.12:*

Yahya related to me from Malik that he had heard that Umar ibn al-Khattab said, "Trade with the property of orphans and then it will not be eaten away by zakat."

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*Book 17, Number 17.6.13:*

Yahya related to me from Malik from Abd ar-Rahman ibn al-Qasim that his father said, "A'isha used to look after me and one of my brothers - we were orphans - in her house, and she would take the zakat from our property."

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*Book 17, Number 17.6.14:*

Yahya related to me from Malik that he had heard that A'isha, the wife of the Prophet, may Allah bless him and grant him peace, used to give the property of the orphans that were in her house to whoever would use it to trade with on their behalf.

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*Book 17, Number 17.6.15:*

Yahya related to me from Malik that Yahya ibn Said bought some property on

behalf of his brother's sons who were orphans in his house, and that that property was sold afterwards for a great deal of profit.

Malik said, "There is no harm in using the property of orphans to trade with on their behalf if the one in charge of them has permission. Furthermore, I do not think that he is under any liability."

## **Section: The Zakat on Inheritance**

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*Book 17, Number 17.7.16:*

Yahya related to me that Malik said, "I consider that if a man dies and he has not paid zakat on his property, then zakat is taken from the third of his property (from which he can make bequests), and the third is not exceeded and the zakat is given priority over bequests. In my opinion it is the same as if he had a debt, which is why I think it should be given priority over bequests."

Malik continued, "This applies if the deceased has asked for the zakat to be deducted. If the deceased has not asked for it to be deducted but his family do so then that is good, but it is not binding upon them if they do not do it."

Malik continued, "The sunna which we are all agreed upon is that zakat is not due from someone who inherits a debt (i.e. wealth that was owed to the deceased), or goods, or a house, or a male or female slave, until a year has elapsed over the price realised from whatever he sells (i.e. slaves or a house, which are not zakatable) or over the wealth he inherits, from the day he sold the things, or took possession of them."

Malik said, "The sunna with us is that zakat does not have to be paid on wealth that is inherited until a year has elapsed over it."

## **Section: The Zakat on Debts**

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*Book 17, Number 17.8.17:*

Yahya related to me from Malik from Ibn Shihab from as-Sa'ib ibn Yazid that Uthman ibn Affan used to say, "This is the month for you to pay your zakat. If you have any debts then pay them off so that you can sort out your wealth and take the zakat from it."

*Book 17, Number 17.8.18:*

Yahya related to me from Malik from Ayyub ibn Abi Tamima as-Sakhtayani that Umar ibn Abd al-Aziz, when writing about wealth that one of his governors had collected unjustly, ordered it to be returned to its owner and zakat to be taken from it for the years that had passed. Then shortly afterwards he revised his order with a message that zakat should only be taken from it once, since it was not wealth in hand.

*Book 17, Number 17.8.19:*

Yahya related to me from Malik from Yazid ibn Khusayfa that he had asked Sulayman ibn Yasar whether zakat was due from a man who had wealth in hand but also owed a debt for the same amount, and he replied, "No."

Malik said, "The position that we are agreed upon concerning a debt is that the lender of it does not pay zakat on it until he gets it back. Even if it stays with the borrower for a number of years before the lender collects it, the lender only has to pay zakat on it once. If he collects an amount of the debt which is not zakatable, and has other wealth which is zakatable, then what he has collected of the debt is added to the rest of his wealth and he pays zakat on the total sum."

Malik continued, "If he has no ready money other than that which he has collected from his debt, and that does not reach a zakatable amount, then he does not have to pay any zakat. He must, however, keep a record of the amount that he has collected and if, later, he collects another amount which, when added to what he has already collected, brings zakat into effect, then he has to pay zakat on it."

Malik continued, "Zakat is due on this first amount, together with what he has further collected of the debt owed to him, regardless of whether or not he has used up what he first collected. If what he takes back reaches twenty dinars of gold, or two hundred dirhams of silver he pays zakat on it. He pays zakat on anything else he takes back after that, whether it be a large or small amount, according to the amount."

Malik said, "What shows that zakat is only taken once from a debt which is out of hand for some years before it is recovered is that if goods remain with a man for trading purposes for some years before he sells them, he only has to pay zakat on their prices once. This is because the one who is owed the debt, or owns the goods, should not have to take the zakat on the debt, or the goods, from anything else, since the zakat on anything is only taken from the thing itself, and not from anything else."

Malik said, "Our position regarding some one who owes a debt, and has goods which are worth enough to pay off the debt, and also has an amount of ready money which is zakatable, is that he pays the zakat on the ready money which he has to hand. If, however, he only has enough goods and ready money to pay off the debt, then he does not have to pay any zakat. But if the ready money that he has reaches a zakatable amount over and above the amount of the debt that he owes, then he must pay zakat on it."

## **Section: The Zakat on Merchandise**

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*Book 17, Number 17.9.20:*

Yahya related to me from Malik from Yahya ibn Said that Zurayq ibn Hayyan, who was in charge of Egypt in the time of al-Walid, Sulayman, and Umar ibn Abd al-'Aziz, mentioned that Umar ibn Abd al-Aziz had written to him saying, "Assess the muslims that you come across and take from what is apparent of their wealth and whatever merchandise is in their charge, one dinar for every forty dinars, and the same proportion from what is less than that down to twenty dinars, and if the amount falls short of that by one third of a dinar then leave it and do not take anything from it. As for the people of the Book that you come across, take from the merchandise in their charge one dinar for every twenty dinars, and the same proportion from what is less than that down to ten dinars, and if the amount falls short by one third of a dinar leave it and do not take anything from it. Give them a receipt for what you have taken from them until the same time next year."

Malik said, "The position among us (in Madina) concerning goods which are being

managed for trading purposes is that if a man pays zakat on his wealth, and then buys goods with it, whether cloth, slaves or something similar, and then sells them before a year has elapsed over them, he does not pay zakat on that wealth until a year elapses over it from the day he paid zakat on it. He does not have to pay zakat on any of the goods if he does not sell them for some years, and even if he keeps them for a very long time he still only has to pay zakat on them once when he sells them."

Malik said, "The position among us concerning a man who uses gold or silver to buy wheat, dates, or whatever, for trading purposes and keeps it until a year has elapsed over it and then sells it, is that he only has to pay zakat on it if and when he sells it, if the price reaches a zakatable amount. This is therefore not the same as the harvest crops that a man reaps from his land, or the dates that he harvests from his palms."

Malik said, "A man who has wealth which he invests in trade, but which does not realise a zakatable profit for him, fixes a month in the year when he takes stock of what goods he has for trading, and counts the gold and silver that he has in ready money, and if all of it comes to a zakatable amount he pays zakat on it."

Malik said, "The position is the same for muslims who trade and muslims who do not. They only have to pay zakat once in any one year, whether they trade in that year or not."

## **Section: Wealth which has been Hidden Away (Kanz)**

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*Book 17, Number 17.10.21:*

Yahya related to me from Malik that Abdullah ibn Dinar said, "I heard Abdullah ibn Umar being asked what kanz was and he said, 'It is wealth on which zakat has not been paid.' "

*Book 17, Number 17.10.22:*

Yahya related to me from Malik from Abdullah ibn Dinar from Abu's-Salih as-Samman that Abu Hurayra used to say, "Anyone who has wealth on which he has not paid zakat will, on the day of rising, find his wealth made to resemble a whiteheaded serpent with a sac of venom in each cheek which will seek him out until it has him in its power, saying, 'I am the wealth that you had hidden away.' "

## **Section: The Zakat on Livestock**

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*Book 17, Number 17.11.23:*

Yahya related to me from Malik that he had read what Umar ibn al-Khattab had written about zakat, and in it he found:

"In the name of Allah, the Merciful, the ompassionate."

The Book of Zakat.

On twenty-four camels or less zakat is paid with sheep, one ewe for every five camels.

On anything above that, up to thirty-five camels, a she-camel in its second year,

and, if there is no she camel in its second year, a male camel in its third year.

On anything above that, up to forty-five camels, a she-camel in its third year.

On anything above that, up to sixty camels, a she camel in its fourth year that is ready to be sired.

On anything above that, up to seventy-five camels, a she-camel in its fifth year.

On anything above that, up to ninety camels, two she-camels in their third year.

On anything above that, up to one hundred and twenty camels, two she-camels in their fourth year that are ready to be sired.

On any number of camels above that, for every forty camels, a she-camel in its third year, and for every fifty, a she-camel in its fourth year.

On grazing sheep and goats, if they come to forty or more, up to one hundred and twenty head, one ewe.

On anything above that, up to two hundred head, two ewes.

On anything above that, up to three hundred, three ewes.

On anything above that, for every hundred, one ewe.

A ram should not be taken for zakat. nor an old or an injured ewe, except as the zakat-collector thinks fit.

Those separated should not be gathered together nor should those gathered together be separated in order to avoid paying zakat.

Whatever belongs to two associates is settled between them proportionately.

On silver, if it reaches five awaq (two hundred dirhams), one fortieth is paid."

## **Section: The Zakat on Cattle**

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*Book 17, Number 17.12.24:*

Yahya related to me from Malik from Humayd ibn Qays al-Makki from Tawus al Yamani that from thirty cows, Muadh ibn Jabal took one cow in its second year, and from forty cows, one cow in its third or fourth year, and when less than that (i.e. thirty cows) was brought to him he refused to take anything from it. He said, "I have not heard anything about it from the Messenger of Allah, may Allah bless him and grant him peace. When I meet him, I will ask him." But the Messenger of Allah, may Allah bless him and grant him peace, died before Muadh ibn Jabal returned.

Yahya said that Malik said, "The best that I have heard about some one who has sheep or goats with two or more shepherds in different places is that they are added together and the owner then pays the zakat on them. This is the same situation as a man who has gold and silver scattered in the hands of various people. He must add it all up and pay whatever zakat there is to pay on the sum total."

Yahya said that Malik said, about a man who had both sheep and goats, that they were added up together for the zakat to be assessed, and if between them they came to a number on which zakat was due, he paid zakat on them. Malik added, "They



are all considered as sheep, and in Umar ibn al-Khattab's book it says, 'On grazing sheep and goats, if they come to forty or more, one ewe.' "

Malik said, "If there are more sheep than goats and their owner only has to pay one ewe, the zakat collector takes the ewe from the sheep. If there are more goats than sheep, he takes it from the goats. If there is an equal number of sheep and goats, he takes the ewe from whichever kind he wishes."

Yahya said that Malik said, "Similarly, Arabian camels and Bactrian camels are added up together in order to assess the zakat that the owner has to pay. They are all considered as camels. If there are more Arabian camels than Bactrians and the owner only has to pay one camel, the zakat collector takes it from the Arabian ones. If, however, there are more Bactrian camels he takes it from those. If there is an equal number of both, he takes the camel from whichever kind he wishes."

Malik said, "Similarly, cows and water buffaloes are added up together and are all considered as cattle. If there are more cows than water buffalo and the owner only has to pay one cow, the zakat collector takes it from the cows. If there are more water buffalo, he takes it from them. If there is an equal number of both, he takes the cow from whichever kind he wishes. So if zakat is necessary, it is assessed taking both kinds as one group."

Yahya said that Malik said, "No zakat is due from anyone who comes into possession of livestock, whether camels or cattle or sheep and goats, until a year has elapsed over them from the day he acquired them, unless he already had in his possession a nisab of livestock. (The nisab is the minimum amount on which zakat has to be paid, either five head of camels, or thirty cattle, or forty sheep and goats). If he already had five head of camels, or thirty cattle, or forty sheep and goats, and he then acquired additional camels, or cattle, or sheep and goats, either by trade, or gift, or inheritance, he must pay zakat on them when he pays the zakat on the livestock he already has, even if a year has not elapsed over the acquisition. And even if the additional livestock that he acquired has had zakat taken from it the day before he bought it, or the day before he inherited it, he must still pay the zakat on it when he pays the zakat on the livestock he already has "

Yahya said that Malik said, "This is the same situation as some one who has some silver on which he pays the zakat and then uses to buy some goods with from somebody else. He then has to pay zakat on those goods when he sells them. It could be that one man will have to pay zakat on them one day, and by the following day the other man will also have to pay."

Malik said, in the case of a man who had sheep and goats which did not reach the zakatable amount, and who then bought or inherited an additional number of sheep and goats well above the zakatable amount, that he did not have to pay zakat on all his sheep and goats until a year had elapsed over them from the day he acquired the new animals, whether he bought them or inherited them. This was because none of the livestock that a man had, whether it be camels, or cattle, or sheep and goats, was counted as a nisab until there was enough of any one kind for him to have to pay zakat on it. This was the nisab which is used for assessing the zakat on what the owner had additionally acquired, whether it were a large or small amount of livestock.

Malik said, "If a man has enough camels, or cattle, or sheep and goats, for him to have to pay zakat on each kind, and then he acquires another camel, or cow, or

sheep, or goat, it must be included with the rest of his animals when he pays zakat on them "

Yahya said that Malik said, "This is what I like most out of what I heard about the matter."

Malik said, in the case of a man who does not have the animal required of him for the zakat, "If it is a two-year-old she-camel that he does not have, a three-year-old male camel is taken instead. If it is a three- or four- or five-year-old she-camel that he does not have, then he must buy the required animal so that he gives the collector what is due. I do not like it if the owner gives the collector the equivalent value."

Malik said, about camels used for carrying water, and cattle used for working water-wheels or ploughing, "In my opinion such animals are included when assessing zakat."

## **Section: The Zakat of Associates**

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*Book 17, Number 17.13.25:*

Yahya said that Malik said, concerning two associates, "If they share one herdsman, one male animal, one pasture and one watering place then the two men are associates, as long as each one of them knows his own property from that of his companion. If someone cannot tell his property apart from that of his fellow, he is not an associate, but rather, a co-owner "

Malik said, "It is not obligatory for both associates to pay zakat unless both of them have a zakatable amount (of livestock). If, for instance, one of the associates has forty or more sheep and goats and the other has less than forty sheep and goats, then the one who has forty has to pay zakat and the one who has less does not. If both of them have a zakatable amount (of livestock) then both of them are assessed together (i.e the flock is assessed as one) and both of them have to pay zakat. If one of them has a thousand sheep, or less, that he has to pay zakat on, and the other has forty, or more, then they are associates, and each one pays his contribution according to the number of animals he has - so much from the one with a thousand, and so much from the one with forty.

Malik said, "Two associates in camels are the same as two associates in sheep and goats, and, for the purposes of zakat, are assessed together if each one of them has a zakatable amount (of camels). That is because the Messenger of Allah, may Allah bless him and grant him peace, said, 'There is no zakat on less than five head of camels,' and Umar ibn al-Khattab said, 'On grazing sheep and goats, if they come to forty or more - one ewe.' "

Yahya said that Malik said, "This is what I like most out of what I have heard about the matter."

Malik said that when Umar ibn al-Khattab said, "Those separated should not be gathered together nor should those gathered together be separated in order to avoid paying zakat," what he meant was the owners of livestock.

Malik said, "What he meant when he said, 'Those separated should not be gathered together' is, for instance, that there is a group of three men, each of whom has forty sheep and goats, and each of whom thus has to pay zakat. Then, when the zakat

collector is on his way ,they gather their flocks together so that they only owe one ewe between them. This they are forbidden to do. What he meant when he said, 'nor should those gathered together be separated,' is, for instance, that there are two associates, each one of whom has a hundred and one sheep and goats, and each of whom must therefore pay three ewes. Then, when the zakat collector is on his way, they split up their flocks so that they only have to pay one ewe each. This they are forbidden to do. And so it is said, 'Those separated should not be gathered together nor should those gathered together be separated in order to avoid paying zakat.' "

Malik said, "This is what I have heard about the matter."

## **Section: Counting Lambs and Kids when Assessing Zakat**

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*Book 17, Number 17.14.26:*

Yahya related to me from Malik from Thawr ibn Zayd ad-Dili from a son of Abdullah ibn Sufyan ath-Thaqafi from his grandfather Sufyan ibn Abdullah that Umar ibn al-Khattab once sent him to collect zakat. He used to include sakhlas (when assessing zakat), and they said, "Do you include sakhlas even though you do not take them (as payment)?" He returned to Umar ibn al-Khattab and mentioned that to him and Umar said, "Yes, you include a sakhla which the shepherd is carrying, but you do not take it. Neither do you take an akula, or a rubba, or a makhid, or male sheep and goats in their second and third years, and this is a just compromise between the young of sheep and goats and the best of them."

Malik said, "A sakhla is a newborn lamb or kid. A rubba is a mother that is looking after her offspring, a makhid is a pregnant ewe or goat, and an akula is a sheep or goat that is being fattened for meat."

Malik said, about a man who had sheep and goats on which he did not have to pay any zakat, but which increased by birth to a zakatable amount on the day before the zakat collector came to them, "If the number of sheep and goats along with their (newborn) offspring reaches a zakatable amount then the man has to pay zakat on them. That is because the offspring of the sheep are part of the flock itself. It is not the same situation as when some one acquires sheep by buying them, or is given them, or inherits them. Rather, it is like when merchandise whose value does not come to a zakatable amount is sold, and with the profit that accrues it then comes to a zakatable amount. The owner must then pay zakat on both his profit and his original capital, taken together. If his profit had been a chance acquisition or an inheritance he would not have had to pay zakat on it until one year had elapsed over it from the day he had acquired it or inherited it."

Malik said, "The young of sheep and goats are part of the flock, in the same way that profit from wealth is part of that wealth. There is, however, one difference, in that when a man has a zakatable amount of gold and silver, and then acquires an additional amount of wealth, he leaves aside the wealth he has acquired and does not pay zakat on it when he pays the zakat on his original wealth but waits until a year has elapsed over what he has acquired from the day he acquired it. Whereas a man who has a zakatable amount of sheep and goats, or cattle, or camels, and then acquires another camel, cow, sheep or goat, pays zakat on it at the same time that he pays the zakat on the others of its kind, if he already has a zakatable amount of livestock of that particular kind."

Malik said, "This is the best of what I have heard about this. "

## **Section: What to do about the Zakat when Two Years are Assessed together**

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*Book 17, Number 17.15.27:*

Yahya said that Malik said, "The position with us concerning a man who has zakat to pay on one hundred camels but then the zakat collector does not come to him until zakat is due for a second time and by that time all his camels have died except five, is that the zakat collector assesses from the five camels the two amounts of zakat that are due from the owner of the animals, which in this case is only two sheep, one for each year. This is because the only zakat which an owner of livestock has to pay is what is due from him on the day that the zakat is (actually) assessed. His livestock may have died or it may have increased, and the zakat collector only assesses the zakat on what he (actually) finds on the day he makes the assessment. If more than one payment of zakat is due from the owner of the livestock, he still only has to pay zakat according to what the zakat collector (actually) finds in his possession, and if his livestock has died, or several payments of zakat are due from him and nothing is taken until all his livestock has died, or has been reduced to an amount below that on which he has to pay zakat, then he does not have to pay any zakat, and there is no liability (on him) for what has died or for the years that have passed.

## **Section: The Prohibition against Making Things Difficult for People when Taking Zakat**

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*Book 17, Number 17.16.28:*

Yahya related to me from Malik from Yahya ibn Said from Muhammad ibn Yahya ibn Habban from al-Qasim ibn Muhammad that A'isha, the wife of the Prophet, may Allah bless him and grant him peace, said, "Sheep from the zakat were brought past Umar ibn al-Khattab and he saw amongst them a sheep with a large udder, ready to give milk, and he said, 'What is this sheep doing here?' and they replied, 'It is one of the sheep from the zakat.' Umar said, 'The owners did not give this sheep willingly. Do not subject people to trials. Do not take from the muslims those of their animals which are the best food-producers.' "

*Book 17, Number 17.16.29:*

Yahya related to me from Malik from Yahya ibn Said that Muhammad ibn Yahya ibn Habban said, "Two men from the Ashja tribe told me that Muhammad ibn Maslama al-Ansari used to come to them to collect their zakat, and he would say to anyone who owned livestock, 'Select (the animal for) the zakat on your livestock and bring it to me,' and he would accept any sheep that was brought to him provided it met the requirements of what the man owed."

Malik said, "The sunna with us, and what I have seen the people of knowledge doing in our city, is that things are not made difficult for the muslims in their paying zakat, and whatever they offer of their livestock is accepted from them."

## **Section: Receiving Zakat, and Who is Permitted to Receive It**

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*Book 17, Number 17.17.30:*

Yahya related to me from Zayd ibn Aslam from Ata ibn Yasar that the Messenger of Allah, may Allah bless him and grant him peace, said, "Zakat is not permissible for someone who is not in need except for five: someone fighting in the way of Allah, someone who collects zakat, someone who has suffered (financial) loss (at the hands of debtors), someone who buys it with his own money, and some one who has a poor neighbour who receives some zakat and gives some as a present to the one who is not in need."

Malik said, "The position with us concerning the dividing up of zakat is that it is up to the individual judgement of the man in charge (wali). Whichever categories of people are in most need and are most numerous are given preference, according to how the man in charge sees fit. It is possible that that may change after one year, or two, or more, but it is always those who are in need and are most numerous that are given preference, whatever category they may belong to. This is what I have seen done by people of knowledge with which I am satisfied."

Malik said, "There is no fixed share for the collector of the zakat, except according to what the imam sees fit."

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## **Section: Collecting Zakat and Being Firm In Doing So**

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*Book 17, Number 17.18.31:*

Yahya related to me from Malik that he had heard that Abu Bakr as-Siddiq said, "If they withhold even a hobbling cord I will fight them over it."

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*Book 17, Number 17.18.32:*

Yahya related to me from Malik that Zayd ibn Aslam said, "Umar ibn al Khattab drank some milk which he liked (very much) and he asked the man who had given it to him, 'Where did this milk come from?' The man told him that he had come to a watering-place, which he named, and had found grazing livestock from the zakat watering there. He was given some of their milk, which he then put into his water-skin, and that was the milk in question. Umar ibn al-Khattab then put his hand into his mouth to make himself vomit."

Malik said, "The position with us is that if anyone refuses to honour one of the obligatory demands of Allah, and the muslims are unable to get it, then they have the right to fight him until they get it from him."

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*Book 17, Number 17.18.33:*

Yahya related to me from Malik that he had heard that one of the administrators of Umar ibn Abd al-'Aziz wrote to him mentioning that a man had refused to pay zakat on his property. Umar wrote to the administrator and told him to leave the man alone and not to take any zakat from him when he took it from the other muslims. The man heard about this and the situation became unbearable for him, and after that he paid the zakat on his property. The administrator wrote to Umar and mentioned that to him, and Umar wrote back telling him to take the zakat from him.

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## **Section: The Zakat on Estimated Yields of Date Palms and Vines**

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*Book 17, Number 17.19.34:*

Yahya related to me from Malik from a reliable source from Sulayman ibn Yasar and from Busr ibn Said that the Messenger of Allah, may Allah bless him and grant him peace, said, "On land that is watered by rain or springs or any natural means there is (zakat to pay of) a tenth. On irrigated land there is (zakat of) a twentieth (to pay)."

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*Book 17, Number 17.19.35:*

Yahya related to me from Malik from Ziyad ibn Sad that Ibn Shihab said, "Neither jurur, nor musran al-fara, nor adhq ibn hubayq should be taken as zakat from dates. They should be included in the assessment but not taken as zakat. "

Malik said, "This is the same as with sheep and goats, whose young are included in the assessment but are not (actually) taken as zakat. There are also certain kinds of fruit which are not taken as zakat, such as burdi dates (one of the finest kinds of dates), and similar varieties.

Neither the lowest quality (of any property) nor the highest should be taken. Rather, zakat should be taken from average quality property."

Malik said, "The position that we are agreed upon concerning fruit is that only dates and grapes are estimated while on the tree. They are estimated when their usability is clear and they are halal to sell. This is because the fruit of date-palms and vines is eaten straightaway in the form of fresh dates and grapes, and so the assessment is done by estimation to make things easier for people and to avoid causing them trouble. Their produce is estimated and then they are given a free hand in using their produce as they wish, and later they pay the zakat on it according to the estimation that was made."

Malik said, "crops which are not eaten fresh, such as grains and seeds, which are only eaten after they have been harvested, are not estimated. The owner, after he has harvested, threshed and sifted the crop, so that it is then in the form of grain or seed, has to fulfil his trust himself and deduct the zakat he owes if the amount is large enough for him to have to pay zakat. This is the position that we are all agreed upon here (in Madina)."

Malik said, "The position that we are all agreed upon here (in Madina) is that the produce of date palms is estimated while it is still on the tree, after it has ripened and become halal to sell, and the zakat on it is deducted in the form of dried dates at the time of harvest. If the fruit is damaged after it has been estimated and the damage affects all the fruit then no zakat has to be paid. If some of the fruit remains unaffected, and this fruit amounts to five awsuq or more using the sa of the Prophet, may Allah bless him and grant him peace, then zakat is deducted from it. Zakat does not have to be paid, however, on the fruit that was damaged . Grapevines are dealt with in the same way.

If a man owns various pieces of property in various places, or is a co-owner of various pieces of property in various places, none of which individually comes to a zakatable amount, but which, when added together, do come to a zakatable amount, then he adds them together and pays the zakat that is due on them ."

## **Section: The Zakat on Seeds and Olives**

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*Book 17, Number 17.20.36:*

Yahya related to me from Malik that he asked Ibn Shihab about olives and he said, "There is a tenth on them."

Malik said, "The tenth that is taken from olives is taken after they have been pressed, and the olives must come to a minimum amount of five *awsuq* and there must be at least five *awsuq* of olives. If there are less than five *awsuq* of olives, no zakat has to be paid.

Olive trees are like date palms insofar as there is a tenth on whatever is watered by rain or springs or any natural means, and a twentieth on whatever is irrigated. However, olives are not estimated while on the tree. The sunna with us as far as grain and seeds which people store and eat is concerned is that a tenth is taken from whatever has been watered by rain or springs or any natural means, and a twentieth from whatever has been irrigated, that is, as long as the amount comes to five *awsuq* or more using the aforementioned *sa*, that is, the *sa* of the Prophet, may Allah bless him and grant him peace. Zakat must be paid on anything above five *awsuq* according to the amount involved."

Malik said, "The kinds of grain and seeds on which there is zakat are: wheat, barley, sult (a kind of barley), sorghum, pearl millet, rice, lentils, peas, beans, sesame seeds and other such grains and seeds which are used for food. Zakat is taken from them after they have been harvested and are in the form of grain or seed." He said, "People are entrusted with the assessment and whatever they hand over is accepted."

Malik was asked whether the tenth or the twentieth was taken out of olives before they were sold or after and he said, "The sale is not taken into consideration. It is the people who produce the olives that are asked about the olives, just as it is the people who produce foodstuffs that are asked about it, and zakat is taken from them by what they say. Someone who gets five *awsuq* or more of olives from his olive trees has a tenth taken from the oil after pressing. Whereas someone who does not get five *awsuq* from his trees does not have to pay any zakat on the oil."

Malik said, "Someone who sells his crops when they are ripe and are ready in the husk has to pay zakat on them but the one who buys them does not. The sale of crops is not valid until they are ready in the husk and no longer need water."

Malik said, concerning the word of Allah the Exalted, "And give its due on the day of its harvesting," that it referred to zakat, and that he had heard people saying that.

Malik said, "If someone sells his garden or his land, on which are crops or fruit which have not yet ripened, then it is the buyer who has to pay the zakat. If, however, they have ripened, it is the seller who has to pay the zakat, unless paying the zakat is one of the conditions of the sale."

## **Section: Fruit on which Zakat does Not have to be Paid**

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*Book 17, Number 17.21.37:*

Malik said, "If a man has four *awsuq* of dates he has harvested, four *awsuq* of grapes he has picked, or four *awsuq* of wheat he has reaped or four *awsuq* of pulses he has harvested, the different categories are not added together, and he does not have to pay zakat on any of the categories - the dates, the grapes, the wheat or the pulses - until any one of them comes to five *awsuq* using the *sa* of the Prophet, may

Allah bless him and grant him peace, as the Messenger of Allah, may Allah bless him and grant him peace, said, 'There is no zakat (to pay) on anything less than five *awsuq* of dates. 'If any of the categories comes to five *awsuq*, then zakat must be paid. If none of the categories comes to five *awsuq*, then there is no zakat to pay. The explanation of this is that when a man harvests five *awsuq* of dates (from his palms), he adds them all together and deducts the zakat from them even if they are all of different kinds and varieties. It is the same with different kinds of cereal, such as brown wheat, white wheat, barley and sult, which are all considered as one category. If a man reaps five *awsuq* of any of these, he adds it all together and pays zakat on it. If it does not come to that amount he does not have to pay any zakat. It is the same (also) with grapes, whether they be black or red. If a man picks five *awsuq* of them he has to pay zakat on them, but if they do not come to that amount he does not have to pay any zakat. Pulses also are considered as one category, like cereals, dates and grapes, even if they are of different varieties and are called by different names. Pulses include chick-peas, lentils, beans, peas, and anything which is agreed by everybody to be a pulse. If a man harvests five *awsuq* of pulses, measuring by the aforementioned *sa*, the *sa* of the Prophet, may Allah bless him and grant him peace, he collects them all together and must pay zakat on them, even if they are of every kind of pulse and not just one kind."

Malik said, "Umar ibn al-Khattab drew a distinction between pulses and wheat when he took zakat from the Nabatean christians. He considered all pulses to be one category and took a tenth from them, and from cereals and raisins he took a twentieth."

Malik said, "If some one asks, 'How can pulses be added up all together when assessing the zakat so that there is just one payment, when a man can barter two of one kind for one of another, while cereals can not be bartered at a rate of two to one?', then tell him, 'Gold and silver are collected together when assessing the zakat, even though an amount of gold dinars can be exchanged for many times the amount of silver dirhams.' "

Malik said, regarding date palms which are shared equally between two men, and from which eight *awsuq* of dates are harvested, "They do not have to pay any zakat on them. If one man owns five *awsuq* of what is harvested from one piece of land, and the other owns four *awsuq* or less, the one who owns the five *awsuq* has to pay zakat, and the other one, who harvested four *awsuq* or less, does not have to pay zakat. This is how things are done whenever there are associates in any crop, whether the crop is grain or seeds that are reaped, or dates that are harvested, or grapes that are picked . Any one of them that harvests five *awsuq* of dates, or picks five *awsuq* of grapes, or reaps five *awsuq* of wheat, has to pay zakat, and whoever's portion is less than five *awsuq* does not have to pay zakat. Zakat only has to be paid by someone whose harvesting or picking or reaping comes to five *awsuq*."

Malik said, "The sunna with us regarding anything from any of these categories, i.e. wheat, dates, grapes and any kind of grain or seed, which has had the zakat deducted from it and is then stored by its owner for a number of years after he has paid the zakat on it until he sell it, is that he does not have to pay any zakat on the price he sells it for until a year has elapsed over it from the day he made the sale, as long as he got it through (chance) acquisition or some other means and it was not intended for trading. Cereals, seeds and trade-goods are the same, in that if a man acquires some and keeps them for a number of years and then sells them for gold or silver, he does not have to pay zakat on their price until a year has elapsed over it



from the day of sale. If, however, the goods were intended for trade then the owner must pay zakat on them when he sells them, as long as he has had them for a year from the day when he paid zakat on the property with which he bought them."

### **Section: Fruits, Animal Fodder and Vegetables for which No Zakat has to be Paid**

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*Book 17, Number 17.22.37a:*

Malik said, "The sunna that we are all agreed upon here (in Madina) and which I have heard from the people of knowledge, is that there is no zakat on any kind of fresh (soft) fruit, whether it be pomegranates, peaches, figs or anything that is like them or not like them as long as it is fruit."

He continued, "No zakat has to be paid on animal fodder or herbs and vegetables of any kind, and there is no zakat to pay on the price realised on their sale until a year has elapsed over it from the day of sale which counts as the time the owner receives the sum."

### **Section: The Zakat on Slaves, Horses and Honey**

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*Book 17, Number 17.23.38:*

Yahya related to me from Malik from Abdullah ibn Umar from Sulayman ibn Yasar from Irak ibn Malik from Abu Hurayra that the Messenger of Allah, may Allah bless him and grant him peace, said, "A muslim does not have to pay any zakat on his slave or his horse."

*Book 17, Number 17.23.39:*

Yahya related to me from Malik from Ibn Shihab from Sulayman ibn Yasar that the people of Syria said to Abu Ubayda ibn al-Jarrah, "Take zakat from our horses and slaves," and he refused. Then he wrote to Umar ibn al-Khattab and he (also) refused. Again they talked to him and again he wrote to Umar, and Umar wrote back to him saying, "If they want, take it from them and (then) give it back to them and give their slaves provision."

Malik said, "What he means, may Allah have mercy upon him, by the words 'and give it back to them' is, 'to their poor.' "

*Book 17, Number 17.23.40:*

Yahya related to me from Malik that Abdullah ibn Abi Bakr ibn Amr ibn Hazim said, "A message came from Umar ibn Abd al-Aziz to my father when he was in Mina telling him not to take zakat from either honey or horses."

*Book 17, Number 17.23.41:*

Yahya related to me from Malik that Abdullah ibn Dinar said, "I asked Said ibn al-Musayyab about zakat on work-horses, and he said, 'Is there any zakat on horses?' "

### **Section: Jizya on People of the Book and Magians**

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*Book 17, Number 17.24.42:*

Yahya related to me from Malik that Ibn Shihab said, "I have heard that the Messenger of Allah, may Allah bless him and grant him peace, took jizya from the magians of Bahrain, that Umar ibn al-Khattab took it from the magians of Persia and that Uthman ibn Affan took it from the Berbers."

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*Book 17, Number 17.24.43:*

Yahya related to me from Malik from Jafar ibn Muhammad ibn Ali from his father that Umar ibn al-Khattab mentioned the magians and said, "I do not know what to do about them." Abd ar-Rahman ibn Awf said, "I bear witness that I heard the Messenger of Allah, may Allah bless him and grant him peace, say, 'Follow the same sunna with them that you follow with the people of the Book . ' "

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*Book 17, Number 17.24.44:*

Yahya related to me from Malik from Nafi from Aslam, the mawla of Umar ibn al-Khattab, that Umar ibn al-Khattab imposed a jizya tax of four dinars on those living where gold was the currency, and forty dirhams on those living where silver was the currency. In addition, they had to provide for the muslims and receive them as guests for three days.

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*Book 17, Number 17.24.45:*

Yahya related to me from Malik from Zayd ibn Aslam from his father that he said to Umar ibn al-Khattab, "There is a blind she-camel behind the house," so Umar said, "Hand it over to a household so that they can make (some) use of it." He said, "But she is blind." Umar replied, "Then put it in a line with other camels." He said, "How will it be able to eat from the ground?" Umar asked, "Is it from the livestock of the jizya or the zakat?" and Aslam replied, "From the livestock of the jizya." Umar said, "By Allah, you wish to eat it." Aslam said, "It has the brand of the jizya on it." So Umar ordered it to be slaughtered. He had nine platters, and on each of the platters he put some of every fruit and delicacy that there was and then sent them to the wives of the Prophet, may Allah bless him and grant him peace, and the one he sent to his daughter Hafsa was the last of them all, and if there was any deficiency in any of them it was in Hafsa's portion.

"He put meat from the slaughtered animal on the platters and sent them to the wives of the Prophet, may Allah bless him and grant him peace, and he ordered what was left of the meat of the slaughtered animal to be prepared. Then he invited the Muhajirun and the Ansar to eat it."

Malik said, "I do not think that livestock should be taken from people who pay the jizya except as jizya."

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*Book 17, Number 17.24.46:*

Yahya related to me from Malik that he had heard that Umar ibn Abd al-Aziz wrote to his governors telling them to relieve any people who payed the jizya from paying the jizya if they became muslims.

Malik said, "The sunna is that there is no jizya due from women or children of people of the Book, and that jizya is only taken from men who have reached

puberty. The people of dhimma and the magians do not have to pay any zakat on their palms or their vines or their crops or their livestock. This is because zakat is imposed on the muslims to purify them and to be given back to their poor, whereas jizya is imposed on the people of the Book to humble them. As long as they are in the country they have agreed to live in, they do not have to pay anything on their property except the jizya. If, however, they trade in muslim countries, coming and going in them, a tenth is taken from what they invest in such trade. This is because jizya is only imposed on them on conditions, which they have agreed on, namely that they will remain in their own countries, and that war will be waged for them on any enemy of theirs, and that if they then leave that land to go anywhere else to do business they will have to pay a tenth. Whoever among them does business with the people of Egypt, and then goes to Syria, and then does business with the people of Syria and then goes to Iraq and does business with them and then goes on to Madina, or Yemen, or other similar places, has to pay a tenth.

People of the Book and magians do not have to pay any zakat on any of their property, livestock, produce or crops. The sunna still continues like that. They remain in the deen they were in, and they continue to do what they used to do. If in any one year they frequently come and go in muslim countries then they have to pay a tenth every time they do so, since that is outside what they have agreed upon, and not one of the conditions stipulated for them. This is what I have seen the people of knowledge of our city doing."

### **Section: Tithes for the People of Dhimma**

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*Book 17, Number 17.25.47:*

Yahya related to me from Ibn Shihab from Salim ibn Abdullah from his father that Umar ibn al-Khattab used to take a twentieth from the cereals and olive oil of the Nabatean christians, intending by that to increase the cargo to Madina. He would take a tenth from pulses.

*Book 17, Number 17.25.48:*

Yahya related to me from Malik from Ibn Shihab that as-Sa'ib ibn Yazid said, "As a young man I used to work with Abdullah ibn Utba ibn Masud in the market of Madina in the time of Umar ibn al-Khattab and we used to take a tenth from the Nabateans."

*Book 17, Number 17.25.49:*

Yahya related to me from Malik that he had asked Ibn Shihab why Umar ibn al-Khattab used to take a tenth from the Nabateans, and Ibn Shihab replied, "It used to be taken from them in the jahiliyya, and Umar imposed it on them."

### **Section: Selling Sadaqa and Taking it Back**

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*Book 17, Number 17.26.50:*

Yahya related to me from Zayd ibn Aslam that his father said that he had heard Umar ibn al-Khattab say, "I once gave a noble horse to carry somebody in the way of Allah, and the man neglected it. I wished to buy it back from him and I thought that he would sell it cheaply. I asked the Messenger of Allah, may Allah bless him

and grant him peace, about it and he said, 'Do not buy it, even if he gives it to you for one dirham, for someone who takes back his sadaqa is like a dog swallowing its own vomit.' "

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*Book 17, Number 17.26.51:*

Yahya related to me from Malik from Nafi from Abdullah ibn Umar that Umaribnal-Khattab gave a horse to carry some one in the way of Allah, and then he wished to buy it back. So he asked the Messenger of Allah, may Allah bless him and grant him peace, about it, and he said, "Do not buy or take back your sadaqa."

Yahya said that Malik was asked about whether a man who gave some sadaqa, and then found it being offered back to him for sale by some one other than the man to whom he had given it, could buy it or not, and he said, "I prefer that he leaves it."

### **Section: Who Pays the Zakat al-Fitr**

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*Book 17, Number 17.27.52:*

Yahya related to me from Malik from Nafi that Abdullah ibn Umar used to pay the zakat al-fitr for those slaves of his that were at Wadi'l-Qura and Khaybar.

Yahya related to me that Malik said, "The best that I have heard about the zakat al-fitr is that a man has to pay for every person that he is responsible for supporting and whom he must support. He has to pay for all his mukatabs, his mudabbars, and his ordinary slaves, whether they are present or absent, as long as they are muslim, and whether or not they are fortrade. However, he does not have to pay zakat on any of them that are not muslim."

Malik said, concerning a runaway slave, "I think that his master should pay the zakat fo rhim whether or not he knows where he is, if it has not been long since the slave ran away and his master hopes that he is still alive and will return. If it has been a long time since he ran away and his master has despaired of him returning then I do not think that he should pay zakat for him.'

Malik said, "The zakat al-fitr has to be paid by people living in the desert (i.e. nomadic people) just as it has to be paid by people living in villages (i.e. settled people), because the Messenger of Allah, may Allah bless him and grant him peace, made the zakat al-fitr at the end of Ramadan obligatory on every muslim, whether freeman or slave, male or female."

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*Book 17, Number 17.27.53:*

Yahya related to me from Malik from Nafi from Abdullah ibn Umar that the Messenger of Allah, may Allah bless him and grant him peace, made the zakat of breaking the fast at the end of Ramadan obligatory on every muslim, whether freeman or slave, male or female, and stipulated it as a sa of dates or a sa of barley.

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*Book 17, Number 17.27.54:*

Yahya related to me from Malik from Zayd ibn Aslam from Iyad ibn Abdullah ibn Sad ibn Abi Sarh al-Amiri that he had heard Abu Said al-Khudri say, "We used to pay the zakat al-fitr with a sa of wheat, or a sa of barley, or a sa of dates, or a sa of dried sour milk, or a sa of raisins, using the sa of the Prophet, may Allah bless him

and grant him peace . "

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*Book 17, Number 17.27.55:*

Yahya related to me from Malik from Nafi that Abdullah ibn Umar would always pay the zakat al-fitr in dates, except once, when he paid it in barley.

Malik said, "Payment of all types of kaffara, of zakat al-fitr and of the zakat on grains for which a tenth or a twentieth is due, is made using the smaller mudd, which is the mudd of the Prophet, may Allah bless him and grant him peace, except in the case of dhihar divorce, when the kaffara is paid using the mudd of Hisham, which is the larger mudd."

### **Section: When to Send the Zakat al-Fitr**

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*Book 17, Number 17.28.56:*

Yahya related to me from Malik from Nafi that Abdullah ibn Umar used to send the zakat al-fitr to the one with whom it was collected together two or three days before the day of breaking the fast.

*Book 17, Number 17.28.57:*

Yahya related to me that Malik had seen that the people of knowledge used to like to pay the zakat al-fitr after dawn had broken on the day of the Fitr before they went to the place of prayer.

Malik said, "There is leeway in this, if Allah wills, in that it can be paid either before setting out (for the prayer) on the day of Fitr or afterwards."

### **Section: People for Whom it is Not Obligatory to Pay the Zakat al-Fitr**

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*Book 17, Number 17.29.58:*

Yahya related to me that Malik said, "A man does not have to pay zakat for the slaves of his slaves, or for some one employed by him, or for his wife's slaves, except for anyone who serves him and whose services are indispensable to him, in which case he must pay zakat. He does not have to pay zakat for any of his slaves that are kafir and have not become muslim, whether they be for trade or otherwise."

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