

## *Zakāt* and the Exemption of Bare Necessities ♦

The institution of *Zakāt* is a unique contribution of Islam to mankind. The underlining concept involves sharing of surplus resources with needy and destitute. The tenet of *Zakāt* does not demand of parting away all things in one's own possession but it prescribes to help others after spending on one's own self and on the dependents. An important condition for the obligation of *Zakāt* is that the goods in one's possession should be in excess to his essential needs and requirements. However, there might be some confusion regarding what should Shariah meant by essential needs and requirements of an individual? The Fifth Seminar of Islamic Fiqh Academy included this item in its agenda and several conclusions were made.

It was agreed that the items, to be considered essential for an individual, fall under this category:

- 3.1 The daily expenditure incurred on self, direct dependents and dependent relatives.
- 3.2 The house in which one resides, clothes, means of transport (vehicle, horse, car, tanga or any other mode of transport), tools of trade, machinery or any other means used for earning the livelihood.
- 3.3 The necessities of life will be determined according to the standard of living of a person in conformity with the time and region.
- 3.4 These include the necessities, needs and requirements of life and the daily expenditure thereon. The total calculations of *Zakāt* shall be of one whole year. However, the funds or any other goods which are in excess to necessary requirements and are set aside as reserve for next year will not be deducted for computing the *Nisab* (amount above which payment of *Zakāt* becomes obligatory) for determining the obligation of *Zakāt*.

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♦ 5<sup>th</sup> Fiqhi Seminar (Jamiatur Rashad Azamgarh) 30 Oct, 1-2 Nov 1992.