

Deduction of Expenses For determining the *Nisāb* of '*Ushr* ♦

The use of modern methods of agriculture has led to excessive expenditures on farming and agriculture, which generated some confusion regarding calculation of the amount to be paid under '*Ushr*. The Sixth Seminar of Islamic Fiqh Academy has taken up the issue and resolved as follows:

- 16.1 The extra expenses incurred through employing modern means like the use of fertilizers, insecticides, etc. should not be deducted from the cost of total produce obtained.

- 16.2 According to Imam Abu Hanifa and some other Muslim jurists, considering the generality of certain *Āyaat* (verses) of the Qur'ān and some Traditions of the Prophet (pbuh), there is no *Nisāb* (standard deduction) for payment of '*Ushr* on agricultural produce. '*Ushr* will be payable on everything produced from the land, irrespective of its quantity. However, Imam Abu Yusuf, Imam Mohammad and a majority of other jurists, relying on the Prophet's reported saying, hold that there will be no liability of paying '*Ushr* if the total produce is less than five *Wasaqs* (i.e. less than 653 kilograms). It is also agreed that placing the liability of '*Ushr* in all cases will be hard on small land-owners or in case of the crop getting damaged because of some natural calamity, therefore, following the view propounded by Imam Abu Yusuf and Imam Mohammad (*Sāhibain*) and other jurists, it is held that in case the produce be less than five *Wasaqs* (i.e. less than 653 kilograms), it will be permissible for the land-owner to consume the entire produce himself without paying '*Ushr* (one-tenth). Some participants, however, expressed the view that this may be acceptable only if the produce is less than *Nisāb* and the person concerned has no other means of sustenance.

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