

Agriculture Cess ('Ushr) on The Produce of 'Ushri Lands ♦

Like *Zakāt*, payment of '*Ushr*' is also a religious obligation, which relates to produce from lands. The Holy Qur'an has enjoined upon Muslims to pay *Zakāt* out of their clean and lawful earning and to pay '*Ushr*' out of the yields from the lands.

"يَا أَيُّهَا الَّذِينَ آمَنُوا أَنفَقُوا مِنْ طَبِيعَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِّنَ الْأَرْضِ"

(O! you who believe, spend out of your clean and lawful earning and out of what you get from the lands. Qur'an 2: 267).

On whether '*Ushr*' is due on all the produce of lands or some produce are exempted, after studying the general instructions found in the Qur'an and *Hadith* in the matter and considering the papers presented and views put forth by the participants and the respective Committee, the following conclusions were made.

- 18.1 That '*Ushr*' will be liable on every produce, including grass and trees, which is grown for the purpose of trade and for developing the land. Hence all grains, fruits and flowers grown on a land are liable for '*Ushr*'. However, the self-grown (wild) grass and trees, not grown with the intention of trade, will be exempted from the liability of '*Ushr*'.
- 18.2 Such non-fruit bearing trees, the timber of which is used as fuel or for making furniture or used in the construction of houses, like *Sanoobar*, *Sheesham*, *Saagwan*, *Saakhu*, etc. for the growing of which an '*Ushri*' land is set apart and are meant for trade, will be liable for '*Ushr*', either in kind or cash, at the time of their being put to such a use, howsoever long it may take.
- 18.3 However, vegetables grown in the courtyard or in fallow adjoining lands or on the roofs of houses are exempted from liability of '*Ushr*'.

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