

***'Ushr on the Fruits & Vegetables
Grown in Courtyard, Roof-tops,
Adjoining Lands & on Waqf Lands*** ♦

The decisions of the Sixth Seminar regarding charging of *'Ushr* on certain fruits, vegetables, etc. were as under.

- 21.1 As the liability to pay *'Ushr* accrues only when a land is in itself an *'Ushri* land, and the land on which a house stands is neither an *'Ushri* nor a *Kharāji* land, hence the vegetable and fruits, etc. grown in the courtyard, on roof-top or on the fallow land surrounding the houses, will not be liable for *'Ushr*.
- 21.2 As for the liability to pay *'Ushr*, it is not necessary that a person should actually own the land, *'Ushr* becomes liable on the produce of the land even if not in the ownership of one. Further, *'Ushr* is leviable on the produce and not on the land as such. Therefore, the produce of a *Waqf* land, be it a general *Waqf* or *Waqf-alal-Aulaad*, will be liable for *'Ushr*.

♦ 6th Fiqhi Seminar (Umerabad Tamil Nadu) 31 Dec 1993, 1-3 Jan 1994.