

RULES ON ZAKAH



1861. * It is obligatory to pay Zakat on the following things:

1. Wheat
2. Barley
3. Dates
4. Raisins
5. Gold
6. Silver
7. Camel
8. Cow
9. Sheep (including goat)
10. As an obligatory precaution, upon the wealth in business

And if a person is the owner of any of these ten things he should, in accordance with the conditions which will be mentioned later, put their fixed quantity to one of the uses as prescribed.

1862. * On the basis of obligatory precaution, Zakat should be paid on Sult, which is a soft, grain like wheat with the property of barley and on 'alas, which is like wheat, and is the food of the people of San'a (Yemen).

1863. * Payment of Zakat becomes obligatory only when the property reaches the prescribed taxable limit, and if the owner of the property is a free person.

1864. * If a person remains the owner of cow, sheep, camel, gold and silver for 11 months, the payment of Zakat becomes obligatory for him from the first of the 11th month; but he should calculate the beginning of the new year after the end of the 12th month.

1865. * The liability of Zakat on gold, silver and merchandise is conditional to its owner being sane and Baligh. But in the case of wheat, barley, raisins, camel, cow and sheep, being sane and Baligh is not a prerequisite.

1866. * Payment of Zakat on wheat and barley becomes obligatory when they are recognised as wheat and barley. And Zakat on raisins becomes obligatory when they call them grapes. And Zakat on dates becomes obligatory when Arabs call it Tamar. However, the time for determining the taxable limit, and payment of Zakat on wheat and barley is when they are threshed, and grains are separated from chaff; and the time for payment of Zakat on raisins and dates is when they are plucked. This is also known as the time of drying up.

1867. * For establishing the liability of Zakat on items like wheat, barley, raisins and dates, it is not a prerequisite that they should be in the control of their owner, so that he can dispose it or have a discretion over it. If the owner is absent, and the goods are neither in his control nor in that of his agent, like, when it has been usurped, even then the liability of Zakat remains.

1868. * For establishing the liability of Zakat on items like gold, silver and merchandise, it is necessary that their owner is sane. If the owner remained insane throughout a year, or part of it, Zakat will not be obligatory upon him.

1869. * If the owner of cow, sheep, camel, gold and silver remains intoxicated or unconscious during a part of the year, he is not excused from payment of Zakat, and the position is the same if at the time of Zakat becoming Wajib on wheat, barley, palm-dates and raisins, he is intoxicated or unconscious.

1870. * For establishing liability of Zakat on items other than wheat, barley, raisins and dates, it is necessary that the owner has a discretion over their disposal etc. And if he is prevented from that control because of usurpation, Zakat will not be wajib.

1871. * If a person borrows gold, silver or any other thing on which it is obligatory to pay Zakat, and it remains with him for a year, he should pay Zakat on it, and the lender has to pay nothing.

- **Zakat of Wheat, Barley, Dates and Raisins.**

1872. * Zakat on wheat, barley, dates and raisins becomes obligatory when their quantity reaches the taxable limit which is 300 saa' and it is said that it equals 847 kg.

1873. * If a person and members of his family consume the grapes, dates, barley and wheat, on which payment of Zakat has become obligatory, or if, for example, he gives these things to a poor person without the intention of paying Zakat, he should give Zakat on the quantity used.

1874. * If the owner of wheat, barley, dates and grapes dies after Zakat on it has become obligatory, that quantity of Zakat should be paid from of his estate. However, if he dies before Zakat becomes obligatory, each one of his heirs, whose share reaches the taxable limit, should pay Zakat from his own share.

1875. * A person, who has been appointed by the Mujtahid to collect Zakat, can demand it at the time of harvest when wheat and barley are threshed and chaff is separated from grains, and when the dates and grapes become dry. And if the owner of these items does not give Zakat, and they perish, the owner should compensate for it.

1876. * If payment of Zakat becomes obligatory on date tree and grapes or the crop of wheat and barley after one becomes its owner, one should pay Zakat on them.

1877. * If a person sells the crop and trees after Zakat on wheat, barley, palm-dates and grapes becomes obligatory, the seller should pay the Zakat on them, and if he pays, it will not be obligatory on the buyer to pay anything.

1878. * If a person purchases wheat or barley or dates or grapes, and knows that the seller has paid Zakat on them, or doubts whether or not he has paid it, it is not obligatory on him (i.e. the buyer) to pay anything. But if he knows that he (the seller) has not paid Zakat on them, he should pay Zakat himself. But if the seller cheats him by telling him that he has not paid Zakat, he can reclaim from the seller the Zakat, if he has paid it.

1879. * If the weight of wheat, barley, dates and grapes is about 847 kilogrammes when they are wet, and reduces when they become dry, payment of Zakat on it is not obligatory.

1880. * If a person disposes of wheat, barley and dates before the time of drying up, and if they reach the taxable limit after they have dried up, he should pay Zakat on them.

1881. * There are three kinds of dates:

(i) Those which are dried up. Rules regarding the Zakat payable on them have already been explained above.

(ii) Those which are eaten when they are ripe.

(iii) Those which are eaten before they are ripened.

As for the second kind, if its weight comes to 847 kilogrammes after having dried up, Zakat on it becomes obligatory as a recommended precaution. And as for the third kind, Zakat on it is not obligatory.

1882. * If a person has paid Zakat once on wheat, barley, dates and raisins, no further Zakat is payable on it, even if they remain with him for a few years.

1883. * If wheat, barley, dates and grapes are watered with rain or river, or if they benefit from the moisture of the land, like in the case of Egyptian crops, the Zakat payable on them is 10% and if they are watered with buckets etc. the Zakat payable **on them is 5%.**

1884. * If wheat, barley, dates and grapes are watered with both rain water as well as water supplied with buckets etc. and if it is commonly said that they have been irrigated with bucket water etc. the Zakat payable on them is 5% and if it is said that they have been irrigated with river and rain water, the Zakat payable on them is 10%; and if it is commonly said that they have been irrigated jointly with both, the Zakat payable on them is 7.5%.

1885. * If a person doubts about the common impression, not able to determine whether the crop was watered by rain alone, or by rain and buckets together, it will be sufficient for him to pay 7.5% Zakat.

1886. * If a person doubts and does not know whether it will be customarily held that the land was irrigated both ways, or that it has been watered with buckets etc. it will be sufficient for him to pay 5%. And the position will be the same if the common opinion would probably be that it was irrigated with rain water.

1887. * If wheat, barley, dates and grapes are irrigated with rain and canal water and, although they did not need bucket water, yet it was also supplied, with no helpful result for the crop, the Zakat on them is 10%. And if they are watered with bucket water, without having any need of canal and rain water, but are also supplied with canal and rain water without being helpful to the crop, the Zakat on them is 5%.

1888. * If a crop is watered with bucket etc. and in the adjoining land he raises a crop which benefits from the moisture of that land (which is irrigated with bucket water etc.) and does not need extra watering, the Zakat of the crop which is watered with bucket is 5% and the Zakat of the crop in the adjoining land, as a precaution is 10%.

1889. * A person cannot deduct the expenses incurred by him on the production of wheat, barley, dates and grapes from the income obtained from them, in order to determine the minimum taxable limit. Hence if the weight of any one of them, before calculating the expenses, was about 847 kilogrammes, he should pay Zakat on it.

1890. * A person who has used seeds for farming, whether he owned them or he bought them, cannot deduct their value from the total harvest for calculating the minimum taxable limit. Rather, he should calculate the taxable limit taking into account the entire crop.

1891. * It is not obligatory to pay Zakat on what government takes away from the goods or wealth itself. For example, if the harvest is 2000 kilogrammes, and government takes 50 kilogrammes from it as taxation, it is obligatory to pay zakat on 1950 kilogrammes only.

1892. As an obligatory precaution, a person cannot deduct from the harvest the expenses incurred by him before Zakat became due, paying Zakat on the balance only.

1893. * As for the expenses incurred after Zakat becomes obligatory, a person cannot deduct them from the amount of the Zakat liable on him, even if, as a precaution, he may have sought permission from the Mujtahid or his Wakil.

1894. * It is not obligatory for a person to wait till wheat and barley pile up for threshing, and the grapes and dates become dry, before paying Zakat. It is permissible that as soon as payment of Zakat becomes due, he should calculate the amount of Zakat and pay.

1895. * After Zakat becomes payable, a person can handover the standing crops, or dates or grapes, before their being harvested or picked, to the deserving poor, or to the Mujtahid or his Wakil, on the basis of joint ownership, and then make them share the expenses.

1896. * When a person handovers Zakat of crops or dates or grapes in their essential forms to the Mujtahid or his Wakil, or to the deserving poor person, it is not necessary for him to look after those things as a joint owner, free of charge. He can charge them rental as long as these things remain on his land for harvesting and drying up.

1897. * If a person owns wheat, barley, dates and grapes in various cities, where the time of ripening of crops and fruits differ from one another, and they are not all received at one time, if all of them are considered to be the harvest of one and the same year, and if the thing which ripens first reaches the taxable limit i.e 847 kilogrammes (approx), he should pay Zakat on it at the time of its ripening and should pay Zakat on the remaining crops when they are received . But if the crop which is ready first, does not reach the minimum taxable limit, he should wait till other crops are ready. If they totally reach the taxable limit, Zakat on them will be obligatory, otherwise Zakat will not be obligatory on them.

1898. * If a date tree or vine bears fruit twice in a year, and when combined they reach the minimum taxable limit, it is obligatory as a precaution, to pay its Zakat.

1899. * If a person has a quantity of dates or grapes which have not dried up, and which would reach the taxable limit when dried up, he can replace them with fresh fruits (i.e. dates and grapes) with the purpose of giving Zakat, provided that, if they were dry they would be equal to the obligatory amount of Zakat.

1900. * If it is already obligatory on a person to pay Zakat on dry dates or raisins, he cannot replace it with fresh, green dates or grapes. And, if he calculates the value of Zakat and gives green grapes or dates or other dry raisins or dates against that value, it is a matter of Ishkal. Also, if it is obligatory on a person to pay Zakat on green dates or grapes, he cannot pay it with dry dates or raisins, And, if after calculating the value of Zakat, he pays it from other dates or grapes, it will be a matter of Ishkal even if the other dates and grapes were green and fresh.

1901. If a person dies with a debt, and has a property on which Zakat has become due, it is necessary that, in the first instance, the entire Zakat should be paid out from that property, and thereafter pay his debt.

1902. * If a person dies with a debt and also has wheat, barley, dates or grapes, and, before Zakat on these things became obligatory, his heirs paid his debt from other property, the heir, whose share equals to 847 kilogrammes (approx) should pay Zakat. And if the debts of the deceased was not paid before Zakat on these things became obligatory, and if his estate just equals his debt, it is not obligatory for the heirs to pay any Zakat. And if the property of the deceased is

more than his debt, and if the debt calls for payment from a quantity of wheat, barley, dates and grapes, then whatever is paid towards the debt will have no liability of Zakat. In the residue, whoever from the heir receives a share equal to the minimum taxable limit, should pay Zakat.

1903. If wheat, barley, dates and raisins on which Zakat has become obligatory, are of good quality and inferior quality, the obligatory precaution is that Zakat for each of the two categories should be given separately from its respective type.

- **Minimum Taxable Limit of Gold**

1904. * There are two taxable limits of gold: The first limit is 20 mithqals (Sharee'), one mithqal being equal to 3.456 grams. Hence when the quantity of gold reaches 20 mithqals and other requisite conditions are also fulfilled, one should pay 1/40th part of it, which is equal to 1.728 grams, as Zakat. And if the quantity of gold does not reach this limit, it is not obligatory to pay Zakat on it. The second taxable limit of gold is applicable when gold, in addition to 20 mithqal sharee' is further increased. If an additional of 4 mithqal sharee' takes place to 20 sharee' mithqals, one should pay Zakat on the total quantity at the rate of 2.5%. And if the addition is less than 4 sharee' mithqals, Zakat will be payable on 20 sharee' mithqals only; and it will not be obligatory to pay it on the additional quantity. The same rule applies as and when ongoing additions take place in the quantity of gold, like, if a further increase of 4 mithqals takes place, Zakat should be paid on the entire quantity, and if the increase is less than that, no Zakat will be payable.

- **Taxable Limit of Silver**

1905. * There are two minimum taxable limits for silver: The first is 105 ordinary mithqals, equal to 483.88 gms. Therefore, when the quantity of silver reaches that limit, and other necessary conditions are also fulfilled one should pay 2.5% of it as Zakat. And if the quantity of silver does not reach the aforesaid limit, it is not obligatory to pay Zakat on it.

The second limit of silver is when there is an addition of 21 mithqals, that is, if an addition of 21 mithqals takes place to 105 mithqals, the Zakat should be paid on 126 mithqals. If the addition is less than 21 mithqals he should pay Zakat on 105 mithqals only, and no Zakat is payable on the additional quantity. The same rule applies as and when ongoing additions take place in the quantity of silver, like, if 21 mithqals are further added, he should pay Zakat on the entire quantity and if the addition is less than that the quantity which has been added and is less than 21 mithqals, is not liable to any Zakat. Thus, if a person gives 1/40 of all the gold or silver he possesses, he will have paid the obligatory Zakat, and sometimes even more than that. For example, if a person has 110 mithqals of silver and gives 2.5% of that, he will have paid Zakat on 105 mithqals which was obligatory, and also sometimes on 5 mithqals which was not obligatory.

1906. If a person possesses gold or silver which has reached the taxable limit, and even if he has paid Zakat on it, he should continue to pay Zakat on it every year, as long as it does not reduce from the minimum limit.

1907. Zakat on gold and silver becomes obligatory only when they are made into coins, and are in currency for transactions. Zakat should, however, be paid on them even if their stamp has been effaced.

1908. It is obligatory, as a precaution, to pay Zakat on coined gold and silver worn by women as ornaments, as long as such coins are legal tenders, that is, transactions are made with them as gold and silver currency. It is not, obligatory to pay Zakat on them if they have ceased to be legal tenders.

1909. If a person possesses gold and silver neither of which is equal to the first minimum limit, for example, if he has 104 mithqals of silver and 19 mithqals of gold, it is not obligatory for him to pay Zakat.

1910. As stated earlier, Zakat on gold and silver becomes obligatory only when its taxable quantity is owned by a person for 11 months continuously. If, therefore, the quantity falls below the taxable limit at any time during the period of 11 months, it is not obligatory for him to pay Zakat on them.

1911. * If during the period of 11 months, a person who possesses gold and silver exchanges them for something else, or melts them, it is not obligatory for him to pay Zakat on them. However, if he changes them from coins to plain gold or silver, to avoid payment of Zakat, the obligatory precaution is that he should pay Zakat.

1912. If a person melts gold and silver coins in the twelfth month, he should pay Zakat on them, and if their weight or value is reduced because of melting, he should pay Zakat which was obligatory on those coins before they were melted.

1913. * If gold and silver possessed by a person is partly of superior quality and partly of inferior quality, he can pay Zakat of each from its respective quality. But, as a precaution, he should not pay entire Zakat based on the inferior quality. In fact, it is better that he should give the entire Zakat based on the gold and silver of superior quality.

1914. If gold and silver coins have more than usual quantity of alloy, but if they are still known as gold and silver coins, payment of Zakat on them is obligatory if they have reached the taxable limit, although in their pure form they may not reach the taxable limit. But, if they are not called gold and silver coins, liability of Zakat on them is a matter of Ishkal, even if in their pure form they may reach the taxable limit.

1915. If gold and silver coins have usual amount of alloy in them, he can pay Zakat on them with gold and silver coins which contain more than usual quantity of alloy, or with coins which are not made of gold and silver, provided that its quantity equals the value of Zakat.

- **Zakat Payable on Camel, Cow and Sheep (including Goat)**

1916. * For Zakat on camels, cows and sheep (including goats) there are two additional conditions, besides the other usual conditions:

The animal should have grazed in the jungle or open fields for one year. If it is fed with cut or plucked grass, or if it has grazed in the farm owned by its owner, or somebody else, there is no Zakat on it, except when it was only a matter of day or two during which the animal fed itself with the grass from its master's farm.

As a matter of precaution, it is not a condition that the camel, cow or small cattle should not have worked during the whole year. In fact, Zakat on them will be obligatory, if they are used for irrigation and ploughing the land.

1917. * If a person purchases or leases for his camel, cow and sheep, a pasture which has not been cultivated by anyone, Zakat becoming liable is a matter of Ishkal, though as a precaution, Zakat be paid. But, if he pays tax on grazing his animals, then he should pay Zakat.

- **Minimum Taxable Limit of Camels**

1918. * Camel has 12 taxable limits:

(i) 5 camels: and the Zakat on them is one sheep. As long as the number of camels does not reach five, no Zakat is payable on them.

(ii) 10 camels: and the Zakat on them is 2 sheep.

(iii) 15 camels: and the Zakat on them is 3 sheep.

(iv) 20 camels: and the Zakat on them is 4 sheep.

(v) 25 camels: and the Zakat on them is 5 sheep.

(vi) 26 camels: and the Zakat on them is a camel which has entered the 2nd year of its life.

(vii) 36 camels: and the Zakat on them is a camel which has entered the 3rd year of its life.

(viii) 46 camels: and the Zakat on them is a camel which has entered the 4th year of its life.

(ix) 61 camels: and the Zakat on them is a camel which has entered the 5th year of its life.

(x) 76 camels: and the Zakat on them is 2 camels which have entered the 3rd year of their life.

(xi) 91 camels: and the Zakat on them is 2 camels which have entered the 4th year of their life.

(xii) 121 camels and above: In this case, the person concerned should either calculate the camels on group of 40 each, and give for each set of forty camels a camel, which has entered the third year of its life; or calculate them on groups of 50 each and give as Zakat, for every 50 camels, a camel which has entered the 4th year of its life, or he may calculate them in the groups of forty and fifty. However, in every case he should calculate in such a way that there should be no balance, and even if there is a balance, it should not exceed nine. For example, if he has 140 camels he should give for 100 camels, two such camels as have entered the fourth year of their life, and for the remaining forty camels, he should pay one camel which has entered the third year of its life. And the camel to be given in Zakat should be female.

1919. * It is not obligatory to pay Zakat in between two taxable limits. Therefore, if the number of camels with a person exceeds the first taxable limit, which is 5 camels, but does not reach the second taxable limit which is 10 camels, he should pay Zakat on only 5 of them, and the same way with the succeeding taxable limits.

- **The Minimum Taxable Limit of Cows**

1920. * Cow has two taxable limits. Its first taxable limit is 30. If the number of cows owned by a person reaches 30, and other conditions mentioned above are fulfilled, he should give by way of Zakat a calf which has entered the 2nd year of its life; and the obligatory precaution is that the calf should be a male. And its second taxable limit is 40, and its Zakat is a female calf which has entered the 3rd year of its life. And it is not obligatory to pay Zakat when the number of the cows is between 30 and 40. For example, if a person possesses 39 cows, he should pay Zakat on 30 cows only. Furthermore, if he possesses more than 40 cows but their number does not reach 60, he should pay Zakat on 40 cows only. And when their number reaches 60, which is twice as much as the first taxable limit, he should give as Zakat 2 calves, which have entered the 2nd year of their life. And similarly, as the number of the cows increases, he should calculate either in thirties or in forties or from 30 and 40, and should pay Zakat in accordance with the rule explained above. However, he should calculate in such a way, that there should be no remainder, and in case there is a remainder, it should not exceed 9. For example, if he has 70 cows, he should calculate at the rate of 30 and 40 and should pay Zakat for 30 of them at the rate prescribed for 40 of them, because if he calculates at the rate of 30, 10 cows will be left without Zakat being paid on them.

- **Taxable limit of Sheep (Including Goats)**

1921. * Sheep has 5 taxable limits:

- The 1st taxable limit is 40, and its Zakat is one sheep. And as long as the number of sheep does not reach 40, no Zakat is payable on them.
- The 2nd taxable limit is 121, and its Zakat is 2 sheep
- The 3rd taxable limit is 201, and its Zakat is 3 Sheep
- The 4th taxable limit is 301, and its Zakat is 4 Sheep
- The 5th taxable limit is 400 and above, and in this case calculation should be made in hundreds, and one sheep should be given as Zakat for each group of 100 sheep. And it is not necessary that Zakat should be given from the same sheep. It will be sufficient if some other sheep are given, or money equal to the price of the sheep is given as Zakat.

1922. * It is not obligatory to pay Zakat for the number of sheep between the two taxable limits. So, if the number of sheep exceeds the first taxable limit (which is 40), but does not reach the 2nd taxable limit (which is 121), the owner should pay Zakat on 40 sheep only, and no Zakat is due on the sheep exceeding that number, and the same rule applies to the succeeding taxable limits.

1923. When the number of camels, cows and sheep reaches the taxable limit, payment of Zakat on them becomes obligatory whether all of them are males or all are females, or some of them are males and some are females.

1924. In the matter of Zakat, cows and buffaloes are treated to be of the same class, and Arabian and non-Arabian camels are also of the same group. Similarly, for the purpose of Zakat, there is no difference between a goat, a sheep and a one-year old lamb.

1925. If a person gives a sheep as Zakat, it is necessary, as an obligatory precaution, that it should have at least entered the 2nd year of its life, and if he gives a goat it should have, on the basis of precaution, entered the 3rd year of its life.

1926. If a person gives a sheep as Zakat, there is no harm if its value is slightly less as compared with his other sheep. However, it is better that he should give as Zakat the sheep whose value is more than his other sheep, and the same rule applies for cows and camels.

1927. If some persons are partners, then the person whose share reaches the first taxable limit should pay Zakat. It is not obligatory on the person whose share does not reach the first taxable limit to pay Zakat.

1928. If a person has cows or camels, or sheep at various places, and combined together they reach the taxable limit, he should pay Zakat on them.

1929. Even if the cows, sheep and camels possessed by a person are unhealthy and defective, he should pay Zakat on them.

1930. If all cows and sheep and camels possessed by a person are unhealthy and defective, he can pay Zakat from amongst them. However, if all of them are healthy and young and with no defect, he cannot pay the Zakat liable on them from unhealthy, defective and old ones. In fact, if some of them are healthy and others are unhealthy, and some are defective and others are without any defect, and some are old and others are young, the obligatory precaution is that he should give as Zakat those animals which are healthy, have no defect and are young.

1931. * If before the expiry of the 11th month, a person changes his cows, sheep and camels with something else, or changes his taxable limit with an equivalent number of the same kind of animals - for example, if he gives 40 sheep and takes new 40 sheep - it is not obligatory on him to pay Zakat, if this was not done to avoid Zakat. But if it was done to avoid Zakat, then as an obligatory precaution, Zakat must be paid if their benefits are common, like, if he exchanges milk-giving sheep for milk-giving sheep.

1932. * If a person who is required to pay Zakat on cows, sheep and camels, gives that Zakat from his other property, he should pay Zakat on the animals every year as long as their number has not become less than the taxable limit. But if he gives Zakat from those very animals and they become less than the first taxable limit, payment of Zakat is not obligatory on him. For example, if a person who owns 40 sheep, gives their Zakat out of his other property, he should pay one sheep every year as long as their number does not become less than 40, and if he pays Zakat from those very sheep, payment of Zakat will not be obligatory on him till such time when their number reaches 40.

- **Zakat on Business Goods**

Goods earned by commutative contracts, and set aside for investment in business or profit earning, is, as a precaution, liable for Zakat if certain conditions are fulfilled. The rate of Zakat is 1/40.

(i) The owner of the goods should be baligh and sane.

(ii) The goods should have reached the taxable limit, which is equal to that of gold and silver.

(iii) The goods should have remained for one year ever since the owner intended to invest it for profit.

(iv) The intention of investing it for profit should have remained unchanged throughout the year. If the intention changes, like, when he decides to spend it for maintenance, then he will not pay its Zakat.

(v) The owner should be actually capable of its disposal throughout the year.

(vi) Throughout the year, the owner should have a buyer of the goods equal to the capital or more. If, during the year, he gets a buyer for the goods for less than capital outlay, it will not be obligatory upon him to pay its Zakat.

- **Disposal of Zakat**

1933. * Zakat can be spent for the following eight purposes:

(i) It may be given to poor person, who does not possess actual or potential means to meet his own expenses, as well as that of his family for a period of one year. However, a person who has an art or possesses property or capital to meet his expenses, is not classified as poor.

(ii) It may be paid to a miskin (a destitute person) who leads a harder life than a Faqir (a poor person).

(iii) It can be given to a person who is a Wakil of Holy Imam (A.S.) or his representative to collect Zakat, to keep it in safe custody, to maintain its accounts and to deliver it to the Imam or his representative or to the poor.

(iv) It can be given to those non-Muslims who may, as a result, be inclined to Islam, or may assist the Muslims with the Zakat for fighting against the enemies, or for other justified purposes. It can be given to those Muslims also whose faith in the Prophet or in the Wilayat of Amirul Momineen is unstable and weak, provided that, as a result of giving, their faith is entrenched.

(v) It can be spent to purchase the slaves to set them free, the details of which have been given in its relevant Chapter.

(vi) It can be given to an indebted person who is unable to repay his debt.

(vii) It may be spent in the way of Allah for things which has common benefit to the Muslims; for example, to construct a mosque, or a school for religious education, or to keep the city clean, or to widen or to build tar roads.

(viii) It may be given to a stranded traveller.

These are the situations in which Zakat can be spent. But in situation number 3 and 4, the owner cannot spend without the permission of Imam (A.S.) or his representative; and the same applies to the 7th situation, as per obligatory precaution. Rules relating to these are explained in the following articles:

1934. The obligatory precaution is that a poor and destitute person should not receive Zakat more than his expenses and those of his family, for one year. And if he possesses some money or commodity, he should receive Zakat equivalent to the shortfall in meeting his expenses for a year.

1935. If a person had enough amount to meet his expenses for a year, and he spent something out of it, and then doubts whether or not the remaining amount will be sufficient to meet his expenses for one year, he cannot receive Zakat.

1936. An artisan, a land-owner, or a merchant whose income is less than his expenses for one year can take Zakat to meet his annual shortfall, and it is not necessary for him to sell off his tools, property, or spend his capital in order to meet his expenses.

1937. * A poor person who has no means of meeting his own expenses, and those of his family, for one year, can receive Zakat, even if he owns a house in which he lives, or possesses a means of transport, without which he cannot lead his life, or it may be to maintain his self-respect. And the same rule applies to household equipments, utensils and dresses for summer and winter, and other things needed by him (i.e. he can take Zakat even if he possesses these things). And if a poor person does not have these essential things, he can purchase them from Zakat, if he needs them.

1938. If it is not difficult for a poor person to learn an art, he should not, as an obligatory precaution, depend on Zakat. However, he can receive Zakat as long as he is learning the art.

1939. * If a person who was poor previously says that he is still poor, Zakat can be given to him, even if the person giving Zakat may not be satisfied with what he says. But if a person was not known to be poor previously, Zakat cannot be given to him, as a precaution, till one is satisfied about his poverty.

1940. If a person says that he is poor, and he was not poor previously, and if one is not satisfied with what he says, the obligatory precaution is that Zakat should not be given to him.

1941. If a Zakat giver is the creditor of a poor person, he can adjust the debt against Zakat.

1942. If a poor man dies, and his property is not as much as it may liquidate his debt, the creditor can adjust his claim against Zakat. And even if his property is sufficient to clear his debt, but his heirs do not pay his debt, or the creditor cannot get back his money for any other reason, he can adjust the debt against Zakat.

1943. It is not necessary for a person who gives Zakat to mention to the poor that it is Zakat. In fact, if the poor feels ashamed of it, it is recommended that he should not mention at all that he has given with the intention of Zakat.

1944. * If a person gives Zakat to someone thinking that he is poor, and understands later that he was not poor, or owing to his not knowing the rule, gives Zakat to a person who he knows is not poor, it will not be sufficient. Hence, if the Zakat which he gave to that poor still exists, he should take it back from him, and give it to the person entitled to it. And if that thing does not exist, and the person who took it was aware that he was given from Zakat, the Zakat payer should obtain its substitute from him, and give it to the person entitled to it. And if the receiver was not aware that it was Zakat, nothing will be taken from him, and the person who has to pay Zakat will give the substitute from his own property.

1945. A person who is indebted and is unable to repay his debt, can receive Zakat to repay it, even if he has the means to meet his expenses for one year. However, it is necessary that he should not have spent the loan for some sinful purpose.

1946. * If a man gives Zakat to someone who is indebted and who cannot repay his debt, and understands later that he had spent the loan for sinful purpose, if that debtor is poor, the man can adjust the sum as Zakat given to poor.

1947. If a person is indebted and is unable to repay his debt, although he is not poor, the creditor can adjust against Zakat the amount which that person owes him.

1948. If a traveller is stranded because he has no money left with him, or his means of transport does not function, he can receive Zakat, provided that his journey is not for a sinful purpose, and that he cannot reach his destination by taking a loan or by selling something. He can receive Zakat even if he is not poor in his hometown. But if he can raise money for the expenses of his journey to another place nearby, by borrowing money or selling something, he should take only that much of Zakat, which would enable him to reach that place.

1949. * If a stranded traveller takes Zakat, and upon reaching his hometown finds that some of it has remained unspent, he should send it back to the giver of Zakat, and if he cannot do so, he should give it to the Mujtahid mentioning that it is Zakat.

- **Qualifications of those Entitled to Receive Zakat**

1950. * It is necessary that the person to whom Zakat is paid is a Shi'ah Ithna'ashari. If, therefore, one pays Zakat to a person under the impression that he is a Shi'ah, and it transpires later that he is not a Shi'ah, one should pay Zakat again.

1951. If a child or an insane Shi'ah person is poor, a person can give Zakat to his guardian with the intention that whatever he is giving will belong to the child or to the insane person.

1952. If a person has no access to the guardian of the child or of the insane person, he can utilise Zakat for the benefit of the child or of the insane person himself, or through an honest person. And he will do the Niyyat of Zakat, when the money has reached for the purpose.

1953. * Zakat can be given to a poor man who begs, but can not be given to a person who spends it for sinful purpose. In fact, as a precaution, it cannot be given to a poor man who, as a result of receiving, feels encouraged to commit sins, even if he does not spend that sum for sinful purposes. In fact, as a precaution, it cannot be given to a poor man who, as a result of receiving, feels encouraged to commit sins, even if he does not spend that sum for sinful purposes.

1954. * As an obligatory precaution, Zakat cannot be given to a drunkard, or one who does not offer daily prayers, or one who commits major sins openly.

1955. The debt of a person who cannot repay his debt can be paid from Zakat even if his maintenance is obligatory on the one giving Zakat.

1956. A person cannot pay from Zakat the expenses of his dependents, like, his children. But, if he himself fails to maintain them, others may give them from Zakat.

1957. * There is no harm if a person gives Zakat to his deserving son for spending on his wife, servant and maid servant.

1958. Father cannot pay for the religious or secular books required by his son for education, from Zakat money, except when public welfare warrants it, and as a precaution, he has sought the permission of the Mujtahid.

1959. * If a father is not financially capable of getting his son married, he can get him married by spending Zakat, and the son can similarly do so for his father.

1960. * Zakat cannot be given to a wife whose husband provides for her subsistence, nor to one whose husband does not provide for her subsistence, if it is possible for her to refer to Mujtahid who would compel him to provide.

1961. * If a woman who has contracted temporary marriage (Mut'ah) is poor, her husband and others can give her Zakat. But if the contract had a condition that the husband would maintain her for her expenses, or if it is obligatory on the husband for some other reason to maintain her, and he fulfils the obligation, Zakat cannot be given to her.

1962. * A wife can give Zakat to her husband who may be poor even if the husband may in turn spend that Zakat for her, being his wife.

1963. * A Sayyid cannot take Zakat from a non-Sayyid. However, if Khums and other religious dues are not sufficient to meet the expenses of a Sayyid and he has no alternative, he may take Zakat from a non-Sayyid.

1964. Zakat can be given to a person about whom one is not sure whether he is a Sayyid or not.

- **Intention of Zakat**

1965. * A person should give Zakat with the intention of Qurbat, that is, to comply with the pleasure of Almighty Allah. And he should specify in his Niyyat, whether he is giving the Zakat on his wealth, or Zakatul Fitra. Also, if it is obligatory on him to give Zakat on wheat and barley, and if he wants to pay a sum of money equal to the value of Zakat, he should specify whether he is paying in lieu of wheat or barley.

1966. * If a person becomes liable to pay Zakat on various items, and he gives a part of Zakat without making Niyyat of any of those items, if the thing which he has given is of the same class as any one of those items, it will be reckoned to be Zakat on that very commodity. For instance, if it is obligatory on a person to pay Zakat on 40 sheep and on 15 mithqals of gold, and he gives one sheep as Zakat without any specified Niyyat of either, it will be treated to be Zakat on sheep. But if he gives some silver coins or bank notes, which does not belong to either class, as it is neither sheep nor gold, it is a matter of Ishkal and the Zakat will not be considered as paid.

1967. If a person appoints someone as his representative to give away the Zakat of his property, he should, while handing over Zakat to the representative, make Niyyat that whatever his representative will later give to a poor is Zakat. And it is better that his Niyyat remains constant till Zakat reaches the poor.

1968. * If a person gives Zakat to poor, or to the Mujtahid, without making the Niyyat of Qurbat, it will be accepted as Zakat, although he will have committed a sin for not having the Niyyat of Qurbat.

- **Miscellaneous Rules of Zakat**

1969. As a precaution, when wheat and barley are separated from chaff, and when dates and grapes become dry, their owner should give Zakat to poor or separate it from his wealth. Similarly, Zakat on gold, silver, cow, sheep and camel should be given to poor, or separated from one's wealth after the expiry of eleven months. However, if he awaits a particular poor person, or wishes to give it to a poor with some excelling virtue, he may not separate the Zakat from his wealth.

1970. It is not necessary that after separating Zakat, a person should pay it at once to a deserving person. But, if a deserving person is accessible, then the recommended precaution is that payment of Zakat should not be delayed.

1971. If a person who could deliver Zakat to a deserving person did not give it, and it was lost due to his negligence, he should give its replacement.

1972. * If a person who can deliver Zakat to a deserving person, does not do so, and it is lost without his being careless about it, if he had a good reason for the delay, there is no obligation to make its substitute, like, if he was waiting for a particular poor person, or if he wanted to distribute over many poor people, gradually. But if he had no good reason for the delay, he should give its substitute.

1973. If a person separates Zakat from that wealth on which it had become due, he has the right of disposal over the remaining amount, and if he separates it from his other property, he has the discretion over the entire property.

1974. When a person has separated Zakat from his property, he cannot utilise it and replace it with other payment.

1975. If some profit accrues from the Zakat which a person has set apart - for example, if a sheep which has been ear-marked for Zakat gives birth to a lamb - it belongs to the poor.

1976. If one entitled to Zakat is present when a person separates Zakat from his property, it is better that he should give the Zakat to him, except that he has a person in view who is preferable, for some reason, to receive Zakat.

1977. * If a person trades with the property set apart for Zakat, without obtaining the permission of the Mujtahid, and sustains a loss, he should not deduct anything from Zakat. However, if he makes a profit, he should give it, as an obligatory precaution, to a person entitled to receive Zakat.

1978. If a person gives in advance to poor, with the Niyyat of Zakat while it has not yet become obligatory on him, it cannot be treated as Zakat. But after Zakat becomes obligatory on him, he can calculate it as Zakat, provided that the thing given is not used up, and that the poor continues to be deserving.

1979. If a poor person knows that Zakat has not become obligatory on a particular person, and takes something from him as Zakat, and it is used up or destroyed while it is with him, he is responsible for it. And when Zakat becomes obligatory on the person, if the poor is still deserving, the Zakat payer can adjust the Zakat liability against what he had already given.

1980. If a poor person did not know that Zakat had not become obligatory on a particular person, and he takes something from him as Zakat and it perishes while it is with him (i.e the pauper) he will not be responsible for it, and the person who gives Zakat cannot adjust it against Zakat

1981. It is Mustahab to give Zakat on cows, sheep and camels to those poor who have integrity; and while giving Zakat he should give preference to his deserving relatives over others. Similarly, he should give preference to the learned persons over those who are not learned, and to those who do not beg over those who beg. But, if giving Zakat to a particular poor is better for some other reason, it is Mustahab that Zakat be given to him.

1982. It is better that Zakat is given openly, and Mustahab Sadaqah are given secretly.

1983. * If there are no deserving persons in one's hometown, nor can he spend it for any other purpose prescribed for Zakat, and he does not hope that he will be able to find a deserving person later, he should take Zakat to some other town, and spend it for an appropriate purpose. With the permission of the Mujtahid, he can deduct from Zakat the expenses of taking it to the other town, and he will not be responsible if it is lost.

1984. Even if a deserving person is available in the home town of a person, he can take Zakat to another town. However, he will pay himself the expenses of taking it to the other town, and will be responsible if it is lost, except when he takes it with the directive of the Mujtahid.

1985. The charges for weighing and scaling of wheat, barley, raisins and dates, which a person gives as Zakat, are to be paid by him.

1986. If a person has to pay as Zakat 2 mithqals and 15 grams of silver or more, he should not, as a recommended precaution, give less than 2 mithqals and 15 grams to one poor. Also, if he has to pay something other than silver, like wheat and barley, and its value reaches 2 mithqals and 15 grams of silver he should not, as a recommended precaution, give less than that to one poor.

1987. It is Makrooh for a man to request the deserving person to sell back to him the Zakat which he has received from him. However, if the deserving person wishes to sell the thing which he has received after its price has been agreed, the man who has given him Zakat will have the priority over others.

1988. If a person doubts whether or not he gave the Zakat which had been obligatory on him, and the property on which Zakat was due is also existent, he should give Zakat even if his doubts is with regard to Zakat of earlier years. And if the liable property no more exist, no Zakat is due on it even if the doubt relates to Zakat for the current year.

1989. * A poor man cannot compromise for a quantity less than the quantity of Zakat before having received it, or accept as Zakat something costlier than its actual value. Similarly, the owner cannot give Zakat to a deserving person on a condition that he would return it. However, there is no objection if the deserving poor, after having received the Zakat agrees to return it. For example, a person owes a large sum of Zakat, and because of poverty is unable to pay Zakat, and he repents for not having paid and seeks forgiveness from Allah, the deserving recipient can, of his own pleasure, bestow it back on him after having received it.

1990. * A person cannot purchase the Holy Qur'an or religious books or prayer books from the Zakat property, and dedicate them as WAQF, except when it becomes necessary for public

welfare, and for that also, as an obligatory precaution, he must seek permission from the Mujtahid.

1991. A person cannot purchase property with Zakat and bestow it upon his children or upon persons whose maintenance is obligatory on him, so that they spend its income for their expenses.

1992. * A person can spend Zakat to go to Hajj, Ziyarat etc. even if he may not be poor, or draw from Zakat an amount equal to his annual expenses, provided that it is in the interest of the public, and if, as a precaution, he has obtained permission from the Mujtahid.

1993. * If the owner of a property makes a poor man his agent to distribute Zakat of his wealth, and if the poor has a feeling that the intention of the owner was that he himself (i.e. the poor man) should not take anything out of Zakat, he cannot take anything from it for himself. But if he is sure that the owner had no such intention, he can take for himself also.

1994. If a poor man gets camel, cow, sheep, gold and silver as Zakat and if the conditions for Zakat becoming obligatory are fulfilled, he will have to give Zakat on them.

1995. * If two persons are joint owners of a property on which Zakat has become obligatory, and one of them pays Zakat for his share, and thereafter they divide the property, even if he knows that his partner has not paid Zakat on his share, and is not going to pay it afterwards, there is no objection if he exercises the right of discretion over his own share.

1996. * If a person owes Khums or Zakat and also owes Kaffara and Nadhr etc., but he is also indebted and cannot make all these payments, and if the property on which Khums and Zakat has become obligatory has not been used up, he should give Khums and Zakat, and if it has been used up, the debt, Zakat and Khums will have priority over Kaffarah and Nadhr.

1997. * If a person owes Khums or Zakat and has an obligation of Hajj and is also indebted, and he dies, and his property is not sufficient for all these things, if the property on which Khums and Zakat become obligatory has not ceased to exist, Khums or Zakat should be paid and the balance should be spent on repaying the debt. And if the property on which Khums and Zakat became obligatory has ceased to exist his property should be spent to pay his debt, and if anything remains it should be spent on Hajj. If there is still an excess, then it must be divided between Khums and Zakat.

1998. * If a person is acquiring knowledge and as an alternative he can earn his livelihood, Zakat can be given to him if acquiring that knowledge is obligatory. And if acquiring that knowledge is in the public interest, he can be given Zakat with the permission of the Mujtahid, as a precaution. In the absence of these two circumstances, it is not permissible to give him from Zakat.

- **Zakat of Fitrah**

1999. * At the time of sunset on Eid ul fitr night (i.e. the night preceding Eid day), whoever is adult and sane and is neither unconscious, nor poor, nor the slave of another, he should give, on his own behalf as well as on behalf of all those who are his dependents, about three kilos per head of wheat or barley or dates or raisins or rice or millet etc. It is also sufficient if he pays the price of one of these items in cash. As per obligatory precaution, he should not give from that food which is not staple in his place, even if it be wheat, barley, dates or raisins.

2000. If a person is not in a position to meet his own expenses, as well as those of his family, for a period of one year, and has also no one who can meet these expenses, then he is a poor person, and it is not obligatory on him to pay Zakat of fitrah.

2001. One should pay Fitrah on behalf of all those persons who are treated as his dependents at his house on the nightfall of Eid ul fitr, whether they be young or old, Muslims or non-Muslims; irrespective of whether or not it is obligatory on him to maintain them, and whether they are in his own town or in some other town.

2002. If a person appoints his dependent who is in another town, to pay his own fitrah from his property, and is satisfied that he will pay the fitrah, it will not be necessary for the person to pay that dependent's fitrah.

2003. * It is obligatory to pay the fitrah of a guest who arrives at his house before sunset on Eid ul fitr night, with his consent, and he becomes his temporary dependent .

2004. The fitrah of a guest who arrives at his house on the night of Eid ul fitr before sunset, without his consent, and stays with him for some time, is also, as per obligatory precaution, wajib upon the host. Similarly, if he is forced to maintain someone, his fitrah will also be obligatory upon him.

2005. If a guest arrives after sunset on Eid ul fitr night, and is considered to be dependent upon the master of the house, payment of his fitrah is obligatory on the master of the house, as an obligatory precaution; but otherwise it is not obligatory, even if he may have invited him before sunset and may have broken his fast at his house.

2006. If a person is insane at the time of sunset on the night of Eid ul fitr, and his insanity continues till Zuhr on Eid ul fitr, it is not obligatory on him to pay the fitrah. Otherwise it is necessary for him as an obligatory precaution to give fitrah.

2007. * If a child becomes baligh, or an insane person becomes sane, or a poor person becomes self sufficient during sunset, and satisfies the conditions of fitrah becoming obligatory on him, he should give fitrah.

2008. If it is not obligatory on a person to pay fitrah at the time of sunset on the night of Eid ul fitr, but necessary conditions making fitrah obligatory on him develop before Zuhr on Eid day, the obligatory precaution is that he should pay fitrah.

2009. If a non-Muslim becomes a Muslim after the sunset on the night of Eid ul fitr, it is not obligatory on him to pay fitrah. But if a Muslim who was not a Shi'ah becomes a Shi'ah after sighting the moon, he should pay fitrah.

2010. * It is Mustahab that a person who affords only one sa'a (about 3 kilos) of wheat etc. should also pay fitrah. And if he has family members and wishes to pay their fitrah as well, he can give that one sa'a to one of his family members with the intention of fitrah and that member can give it to another family member, and so on, till the turn of the last person comes; and it is better that the last person gives what he receives to a person who is not one of them. And if one of them is a minor, his guardian can take fitrah on his behalf, and the precaution is the thing taken for the minor should not be given to anyone else.

2011. If one's child is born after the sunset on the night of Eid ul fitr, it is not obligatory to give its fitrah. However, the obligatory precaution is that one should pay the fitrah of all those who are considered one's dependents after sunset, till before the Zuhr of Eid.

2012. * If one who was dependent of a person, and becomes dependent of another before sunset, fitrah is obligatory on the other person whose dependent one has become. For example, if one's daughter goes to her husband's house before sunset, her husband should pay her fitrah.

2013. If the fitrah of a person is obligatory on another person, it is not obligatory on him to give his fitrah himself.

2014. * If it is obligatory on a person to pay the fitrah of another person, but he does not pay it, its payment will be, as an obligatory precaution, obligatory on the latter. So, if all the conditions mentioned in rule 1999 are fulfilled, he must pay his own fitrah.

2015. If it is obligatory on a person to pay the fitrah of another person, his obligation will not end if the latter himself pays his own fitrah.

2016. In the case of a wife who is not maintained by her husband, is she is dependent upon someone else, that person will have to pay her fitrah. But if she is not dependent on anyone else, she will pay her own fitrah if she is not poor.

2017. A person, who is not a Sayyid, cannot give fitra to a Sayyid, and if that Sayyid is his dependent, he cannot give to another Sayyid either.

2018. The fitrah of a child who sucks the milk of its mother or a nurse, is payable by one who bears the expenses of the mother or the nurse. But, if the mother or the nurse is maintained by the property of the child itself, payment of fitrah for the child is not obligatory on any one.

2019. Even if a person maintains the members of his family by haraam means, he should pay their fitrah out of halal property.

2020. * If a person employs someone like a carpenter, or a servant, and agrees to maintain him fully, he should pay his fitrah as well. But if he agrees that he would pay him for his labour, it is not obligatory on him to pay his fitrah.

2021. * If a person dies before sunset on the night of Eid ul fitr, it is not wajib to pay his fitrah or that of his family, from his estate. But if he dies after sunset, it is commonly held that fitrah will be obligatory, but it is not devoid of Ishkal. However, it is better to act on precaution, and pay his fitrah as well as that of his family.

- **Disposal of Fitra**

2022. * As an obligatory precaution Fitrah should be paid to Shiah poor only, who fulfil the conditions mentioned for those who deserve receiving Zakat. But if there is no deserving Shiah in one's hometown, it can be given to other deserving Muslims. But in no circumstances should Fitrah be given to Nasibi - the enemies of Ahlul Bait (A.S)

2023. If a Shiah child is poor, one can spend fitrah on him, or make it his property by entrusting it to its guardian.

2024. * It is not necessary that the poor to whom fitrah is given should be Adil (a just person). But, as an obligatory precaution, fitrah must not be given to a drunkard, or one who does not offer his daily prayers, or commits sins openly.

2025. Fitrah should not be given to a person who spends it on sinful acts.

2026. * The recommended precaution is that a poor person should not be given fitrah which is less than a sa'a (about 3 kilos). However, there is no harm if more than that is given to him.

2027. * When the price of a superior quality of a commodity is double that of the ordinary, like, when the price of a particular kind of wheat is double that of the price of its ordinary kind, it is not sufficient to give half a sa'a of the wheat of superior quality as fitrah. Also, it is not sufficient if the value of half a sa'a is given with the Niyyat of fitrah.

2028. One cannot give as fitrah, half a sa'a of one commodity (eg. wheat) and half a sa'a of another commodity (eg. barley), and if he gives these with the Niyyat of paying the price of fitrah even then it is not sufficient.

2029. * It is Mustahab that while giving Zakat of fitrah, one should give preference to one's poor relatives and neighbours, and then to give preference to the learned persons over others.

2030. * If a man gives fitrah to a person thinking that he is poor, and understands later that he was not poor, and if the property which he gave to him has not ceased to exist, he should take it back from him, and give it to a person who deserves. But if he cannot take it back from him, he should replace it from his own property. And if what he gave as fitrah is used up, and the person who took fitrah knew that he had received fitrah, he should give its substitute, but if he did not know it, it is not obligatory on him to give substitute, and the man who gave fitrah should give it once again.

2031. * If a person claims to be poor, fitrah cannot be given to him unless one is satisfied with his claim; or, if one knows that the claimant has been poor previously.

- **Miscellaneous Matters Regarding Fitrah.**

2032. * One should give fitrah with the Niyyat of Qurbat, that is, to fulfil the orders of Almighty Allah, and should intend to be giving fitrah at the time of disposal.

2033. * It is not correct to give fitrah before the month of Ramadhan, and it is better that it should not be given even during the month of Ramadhan. However, if a person gives loan to a poor person before Ramadhan, and adjusts the loan against fitrah, when payment of fitrah becomes obligatory, there is no harm in it.

2034. * It is necessary that wheat or any other thing which a person gives as fitrah is not mixed with another commodity or dust, and if it is mixed, but in its pure form it equals a sa'a (about 3 kilos) and the quantity of the thing mixed with it is negligible or usable, there is no harm in it.

2035. If a person gives fitrah from a thing which is inferior or defective, it will not be sufficient.

2036. If a person gives fitrah on behalf of a number of persons, it is not necessary for him to pay all from the same commodity. For example, if he gives wheat as fitrah of some of them of and barley for others, it is sufficient.

2037. If a person offers Eid ul fitr prayers, he should, on the basis of obligatory precaution, give fitrah before Eid prayers. But if he does not offer Eid prayers, he can delay giving fitrah till Zuhr.

2038. If a person sets aside fitrah from his main wealth, and does not give it to a person entitled to receive it till Zuhr of Eid day, he should make Niyyat of fitrah as and when he gives it.

2039. If a person does not give fitrah at the time when its payment becomes obligatory, and does not also set it aside, he should give fitrah later on the basis of precaution, without making the Niyyat of ada or qadha.

2040. * If a person sets aside fitrah, he cannot take it for his own use, and replace it with another sum or thing.

2041. * If a person possesses wealth whose value is more than fitrah, and if he does not give fitrah but makes a Niyyat that a part of that wealth is for fitrah, it is a matter of Ishkal.

2042. * If the thing set aside for fitrah is lost, he should replace it if a poor person was available, and the fitrah giver delayed giving it, or, he failed to look after it properly. But, if a poor person was not available, and he cared for it properly, he is not responsible to replace it.

2043. * If a deserving person is available in the hometown of a person, the obligatory precaution is that he should not transfer the fitrah to some other place, and if he does and it is lost, he should give its replacement.