

**Resolution of OIC Fiqh Academy  
(related to Islamic Economic and Finance)**

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

**Resolution 165(18/3)**

**on**

**Activation of the Role of *Zakāt* in Fighting Poverty and Organization of its  
Collection and Disbursement Drawing on Jurisprudential Interpretations**

The Council of the International Islamic Fiqh Academy of the Organization of Islamic Cooperation, meeting in its Twenty Eighth Session in Putrajaya, Malaysia, from 24 to 29 Jamada II 1428H ( 9-14 July, 2007),

Having regard to the research papers received by the Academy on the issue of “Activation of the Role of *Zakāt* in Combating Poverty and Organization of its Collection and Disbursement Drawing on Jurisprudential Interpretations; and having listened to the deliberations on the issue,

DECIDES the following:

**First:** Categories of contemporary assets are subject to interpretation concerning whether or not they are eligible for *Zakāt*, provided that the opinions offered are governed by Sharī‘ah interpretation criteria.

**Second:** The giver of *Zakāt* is not obliged to cover all the categories of *Zakāt* when distributing *Zakāt*.

However, if the Imam or his representative is the distributor of *Zakāt* funds, consideration should be given to all categories of *Zakāt* where resources are available, the need exists and the eligible recipients can be reached.

**Third:** The Basic rule is that *Zakāt* is paid when it falls due or when it is collected. Disbursement may be deferred for a particular benefit such as waiting for a needy impoverished relative or paying it periodically to meet the recurring living expenses of the poor.

**Fourth: Fund for the Poor and the Needy:**

- *Zakāt* is paid to the poor and needy to meet their needs and maintain sufficiency and support their dependents as far as possible, in accordance with the discretion of the authorities in charge of *Zakāt*.
- If the person is a workman, *Zakāt* is paid to him to buy the tools of his trade. If he is poor but skilled in trading he is given *Zakāt* to trade. If he is poor and has farming skills, he given a farmland to farm and live on its produce. Drawing on that, *Zakāt* funds can be employed in small scale industries such as units for weaving, home tailoring, small vocational workshops which may be owned by the poor and the needy.
- Productive and service projects may be established through *Zakāt* funds in accordance with Resolution No.15 (3/3) of the Academy.

**Fifth: Other *Zakāt* Recipients:**

**(a) Collectors of *Zakāt***

- (1) Those working in *Zakāt* collection include, in contemporary applications, institutions, departments, and other facilities delegated to collect *Zakāt* from the rich and distribute the funds to the poor in accordance with Shari'ah regulations.
- (2) It is necessary for the institution of *Zakāt* to enjoy financial and administrative independence from other organs of the state remaining under supervision and control in order to ensure transparency and to implement administrative regulations.
- (3) Institutions duly authorized to collect *Zakāt* funds and distribute them are trustworthy and do not assume the responsibility to compensate for funds disposed of save in cases of infringement and negligence. By giving *Zakāt* to

such institutions the *Zakāt* giver fulfills his obligation and receives acquaintance.

**(b) Those whose hearts are inclined towards Islam**

- (1) The share of those whose hearts are inclined towards Islam continues to be valid as long as life continues as it has not been annulled and will be used as the need and interest arise. Wherever there is that need and interest, this share will be used.
- (2) *Zakāt* may be given to bring closer the hearts of those who have just converted to Islam to strengthen their faith and to compensate them for whatever they might have lost in the process. An unbeliever could be given *Zakāt* money if there is hope that he may become a Muslim or to ward off his evil intents from Muslims.
- (3) Support could be given from *Zakāt* money to help non-Muslims affected disasters such as earthquakes, floods and droughts as a means of bringing their hearts closer.

**(c) Ransoming of Slaves**

- (1) The share of ransoming of slaves includes redemption of Muslim captives.
- (2) *Zakāt* money may be used to free Muslim abductees as well their families from kidnapers.

**(d) Debtors**

The share of debtors includes those who are confirmed to have run up personal debts or those who are indebted because they borrowed to bring reconciliation between people in accordance with Sharī'ah criteria. This includes payment of blood money imposed on those who have been convicted of accidental homicide and who have no bloodwite to pay off, and the debts owed by the dead who have no estate to pay off the debt if have not already been paid from the public treasury (*Baytul Māl*)

**(e) In the Cause of Allah:**

This share includes fighters for the cause of Allah (*mujahideen*) and in the defense of country, as well as for different legitimate wars.

**(f) Ibn-Sabil (the wayfarer)**

- (1) Is a traveler whose travel is not for sinful purposes and who has no wherewithal to take him back home even if such a traveler is a wealthy person in his country.
- (2) Giving financial assistance through the establishment of a fund to assist displaced persons inside their own countries or abroad because of wars, floods, earthquakes, famine situations, etc.
- (3) Assist poor students who are not on scholarships outside their countries in accordance with the criteria applied in this regard.
- (4) Migrants with no regular residence status outside their countries and are stranded may be given *Zakāt* money to enable them return to their countries.
- (5) Meeting the needs of knowledge seekers and travelers without the wherewithal to sustain themselves.

**Recommendations:**

In view of the need of the Islamic *Ummah* to organize *Zakāt* institutionally in terms of collection and spending in a modern and disciplined manner compatible with the Islamic Sharī'ah rules, the Council of the Academy calls upon the competent *Zakāt* authorities in the entire Islamic World to coordinate among themselves and work towards the establishment of joint projects to assist the poor and the needy.

The Academy also recommends the following:

- (1) URGE individual Muslims to pay their *Zakāt* to the bodies that are established by state authority in order to ensure that it reaches the eligible recipients, and to activate the religious, developmental, social and economic role of *Zakāt*.

- (2) USE all audio and visual media outlets to educate the community on the importance and the constructive role of *Zakāt* in improving economic and social conditions.
- (3) DEVELOP Sharī'ah compatible accounting criteria for the *Zakāt* pool.
- (4) DEVELOP *Zakāt* accounting models as guidelines to every *Zakāt* pool which assist in practical application in light of *Zakāt* Sharī'ah criteria.
- (5) USE the information technology industry, communications networks and satellite channels to enlighten Muslims about contemporary *Zakāt* Issues and its role in the realization of social and economic development the Islamic *Ummah*.
- (6) URGE states to reduce taxes on *Zakāt* payers by deducting their contribution towards *Zakāt* from the taxes levied on them as a way of encouraging wealthy Muslims to pay their *Zakāt* money.
- (7) INTRODUCE the teaching of *Zakāt* jurisprudence and accounting pillar of Islam at universities and institutes.

**Allah Knows Best**

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

**Resolution 167(18/5)**

**On**

**The Aims of Sharī‘ah and its Role in Deriving Rules**

The Council of the International Islamic Fiqh Academy (IIFA) of the Organization of the Islamic Conference meeting in its Eighteenth Session in Putrajaya, Malaysia, from 24 to 29 Jumada II 1428H ( 9-14 July, 2007);

Having regard to the research papers received from the Academy on the question of “The Aims of Sharī‘ah and its Role in Deriving Rules”, and having listened to the deliberations on it,

**DECIDES the following:**

**First:** The “Aims of Sharī‘ah” are the meanings and the general wisdom and goals which achieve “The Legislator’s” design for the benefit of man in this world and in the hereafter.

**Second:** Taking the aims into account in “*Ijtihād*” (interpretative jurisprudence) serves many functions, such as:

- (1) A holistic perspective on the texts and rules of Sharī‘ah.
- (2) The principle of the “Aims of Sharī‘ah” is a decisive factor that must be taken into account when differences of opinion occur between jurists.
- (3) Providing insight into the deeds of Muslims who have come of age religiously and apply Sharī‘ah judgment on them.

**Third:** Consideration of the Aims of Sharī‘ah at its different levels the basic and appropriate framework for human rights.

**Fourth:** The importance of referring to the Aims of Sharī‘ah in the process of *ijthād*.

**Fifth:** Correct employment of the Aims does not in any way invalidate the significance of the true nature of Shari'ah texts.

**Sixth:** The importance of examining the different dimensions of the Aims of Shari'ah in the social, economic, educational and political areas and otherwise.

**Seventh:** The importance of employing Aims of Shari'ah in the real understanding of the legal message.

**Eighth:** The importance of the functions of the Aims of Shari'ah in applying Shari'ah rules on current occurrences and contemporary financial transactions and otherwise to differentiate between Islamic forms of products and existing conventional ones.

The Academy recommends the following:

- (1) CALLS UPON the Academy Secretariat to commission additional research to identify the Aims of Shari'ah and the efforts being made by scholars and researchers in this respect.
- (2) CALLS UPON educational institutions and centers to introduce the teaching of the Aims of Shari'ah in their educational curricula.

**Allah Knows Best**

