#### **Migration Letters**

Volume: 20, No: S3(2023), pp. 1314-1324

ISSN: 1741-8984 (Print) ISSN: 1741-8992 (Online) www.migrationletters.com

### The Legal Purposes of the Charity "Zakat" and Its Impact on Achieving Economic Development

Dr. Fahad Abdullah Ali Hajer<sup>1</sup>

#### **Abstract**

The research seeks to achieve its objectives through the hypothesis that is not one of the first requirements in this era, to re-read the jurisprudential guide to zakat in the light of the financial and tax data within the framework of the legitimate objectives and interests observed in Islam. If the answer is definitely (yes), then what are the economic dimensions of development in zakat? Islam has always been the first to advance all new ideas that would develop and improve life in general, and the concept of development is one of the basic concepts in the Islamic religion, which has been known by other synonymous names such as reconstruction, good life, and architecture. I do not think that an obligation and ritual such as zakat is related to the construction of Islam. Belief, legislative and value-based institutions are unable to perform their economic role in development and achieving economic goals, if they are activated in an efficient and positive manner.

The research concluded that zakat in its linguistic meaning is purity and development, and this is its reality, and in its terminological meaning: a forced financial deduction from the funds of the taxpayers, redistributed to specific and deserving beneficiaries. It is: a specific financial obligation that is due on the funds under specific conditions and in specific amounts and its proceeds are placed in specific banks. And that zakat contributes to achieving economic development in the Islamic environment by encouraging investment, and that investment in the Islamic environment takes a form different from its counterpart in capitalist society, and that zakat works to achieve economic efficiency and allocate the resources of society according to the real needs of its children, and that zakat contributes to securing the resource.

Financial resources that can be exploited to meet the basic needs of the poor and needy, and in light of the increasing numbers of refugees and displaced people globally, the need to provide more health services to them, especially to the sick, has increased.

**Keywords:** Zakat, Sharia, Foundations, Development, Economic Development.

#### 1. INTRODUCTION

Praise be to God, and I bear witness that there is no god but God alone with no partner, and I bear witness that Muhammad is His servant and Messenger, may God's blessings and peace be upon him and his family and companions. As for what follows:

God created people to worship Him, and imposed upon them great obligations, including the obligation of zakat, which is one of the pillars of Islam whose forms are renewed, and whose facts are varied, with the change in financial transactions and developments in

<sup>&</sup>lt;sup>1</sup> Assistant Professor in the Department of Jurisprudence and its Principles, College of Sharia and Fundamentals of Religion - King Khalid University - Abha – Guraiger, Saudi Arabia, E-mail: fhagar@kku.edu.sa

material life, which requires attention to researching the developments of this great obligation, and explaining its rulings, and among those developments are Finance, accelerating zakat and investing it to achieve economic development.

The concept of investment in the Islamic economy is not limited to material capabilities and capabilities only, but rather expands to include a person's moral and spiritual capabilities, as these capabilities have a strong impact on his productive efficiency. A person's productive capabilities are not limited to his mental and physical capabilities only, but extend to include his spiritual capabilities (Al-Dimashqi: p. 80), and the best evidence for that is the Almighty's saying: "She said, 'O my father, hire him. Indeed, the best of those whom you hire is the strong and trustworthy."" (Verse No.: (27), Surat Al-Qasas). From here, H is discussed: (The legitimate purposes of zakat and its impact on achieving economic development), to explain the great role of zakat in economic development, and achieving the legitimate purposes through that, and from God Almighty I derive help and success, and I ask Him for guidance to sound opinion and a rational approach. He is the Mighty, the Praiseworthy.

The Importance of Study as following points:

- 1. Zakat is the third of the five pillars of Islam. It is obligatory for every Muslim who meets its conditions, and the guardian must also work to collect it or assign someone to take care of its affairs.
- 2. The research is closely linked to a great pillar of Islam, which is zakat, which is a great need for it, to know its jurisprudential rulings so that the Muslim can worship his Lord with clear proof, knowledge, and guidance. God Almighty said: "And establish prayer, and pay zakat, and kneel with those who kneel (43) (Verse No.: (43), from Surat Al-Baqarah.(.
- 3. Islam has always been the first to advance all new ideas that would develop and improve life in general, and the concept of development is one of the basic concepts in the Islamic religion, which is known by other synonymous names such as reconstruction, the good life, and architecture.
- 4. Zakat is the backbone of the economic system of all countries that implement Islam, especially since zakat is a legislation from God for His servants, and He, Glory be to Him, is most knowledgeable about the legislation and systems that are suitable for His servants and those around them in various areas of their lives, including the affairs of economic life.
- 5. Zakat is the ideal solution for treating economic problems for which man-made systems, laws and legislation have failed to find appropriate solutions. Zakat has contributed greatly to solving the problem of unemployment, and even eliminating it if Zakat is applied in its correct form as prescribed by the law.
- 6. Zakat has played an effective role in financing development, combating hoarding and saving, and replacing this with investing these funds.
- 7. Zakat is one of the most prominent and important tools of the comprehensive Islamic economic system, helping to achieve economic development.
- 8. In order for zakat to be able to fulfill the role assigned to it in Muslim society, the wise Sharia did not leave the matter of collecting it to individuals, but rather made it an essential part of the work of the ruler in the Muslim state. He must collect it from the sources specified by the Holy Qur'an and the Sunnah of the Prophet, and in accordance with the rulings and rules set by Islam to achieve its goals.
- 9. Zakat is the first legislation regulating social and economic security and insurance, and it restores balance. Paying zakat and giving it to those who deserve it

eliminates or alleviates the problem of social disparities, firstly, and money circulates in the market and the wheel of economic development moves secondly.

Justify the choice of research

There are general reasons and special reasons:

- 1. Personal desire to know the jurisprudential rulings on the issue of the purposes of Sharia regarding zakat, and its role in economic development. Based on this, Imam Al-Qarafi, may God have mercy on him, said: "Jurisprudence is the pillar of truth, the system of creation, the means of eternal happiness, and the core of the message of Muhammad. Whoever adorns himself in his dress has prevailed, and whoever goes to extremes in controlling his features has excelled" (Al-Qarafi: 1/34).
- 2. I hope that with this research I will follow a path to useful knowledge and jurisprudence in religion. It was narrated on the authority of Abu Hurairah, may God be pleased with him, that the Messenger of God, may God bless him and grant him peace, said: (If a person dies, his work comes to an end except for three: except for ongoing charity, or knowledge that benefits him. Or a righteous son who prays for him) (Muslim: Hadith No. 4223).

Research problem and its hypotheses:

Through this research we wanted to raise the following problem:

- What are the economic dimensions of development in zakat?

To answer this problem, we present the following hypotheses:

- Zakat plays many roles in restoring balance to society.
- Zakat works on economic development, financial mobility and sustainable development.

#### Research aims:

- 1. Serious desire for scientific research on an issue related to one of the great pillars of Islam. The provisions of zakat are in dire need over time. God Almighty said: "And whatever usury you have given that it may increase with the wealth of people, it will not increase in the sight of God, and whatever you have given of zakat you desire. May God protect you, for it is they who are weakened. (39) {(Verse No. (3), Surat Al-Rum).
- 2. Calling to highlight the importance of the jurisprudential rulings related to money in Islam, the Almighty said: "Believe in Allah and His Messenger, and spend from that in which He has made you successors. For those of you who believe and spend will have a great reward." (7) {(Verse No.: (7), Surah Al-Hadid), a person must put it down Its appropriate places, and to spend it in the ways that God Almighty has prescribed. He -glory be to Him said: "And give them of the wealth of God which He has given you" (Verse No.: (33), Surat Al-Rum).
- 3. Knowledge of the legal objectives related to zakat in the field of economic development.

#### Previous studies:

Through research and investigation of those who dealt with this topic, I did not find any academic study or peer-reviewed scientific research that dealt with this topic. However, there are studies specialized in the purposes of zakat, which are published on the Internet, and what I emphasize is that they have not been studied from the point of view of explaining their role in economic development. Through digging into the legal objectives, and this is what distinguishes this research from previous studies.

#### Research Methodology:

What is meant by methodology in scientific research is arranging ideas and information in a logical order so that the researcher and others can benefit from what is written and composed. In this research, I relied on the descriptive approach.

After what this introduction dealt with in terms of introducing the topic and explaining its importance, the reasons for choosing it, its objectives, its problems, its questions, previous studies of it, and the researcher's approach to it, I was guided to draw its plan and divide it, so it was in an introductory chapter, three sections, and the research was concluded with a conclusion that included the most important results and recommendations and a conclusion. Index of sources and references.

- ❖ Introduction: Definition of the title's vocabulary, which includes three requirements:
- The first requirement: Definition of legal objectives:
- The second requirement: Definition of zakat:
- The third requirement: Definition of economic development:
- The first section: The legal objectives of zakat and the conditions for its obligation. It contains two requirements:
- The first requirement: the legal purposes of zakat.
- The second requirement: Conditions for the obligation of zakat.
- The second topic: The legitimate objectives of economic development and their foundations, and it contains two requirements:
- The first requirement: the legitimate objectives of economic development.
- The second requirement: The foundations of economic development in Islam
- The third topic: Zakat and its impact on achieving the goal of investment and financing. It has two requirements:
- The first requirement: Zakat and its impact on achieving the investment goal.
- The second requirement: Zakat and its impact on achieving the goal of financing development.

Definition of important vocabulary:

#### Definition of legal objectives:

- A. Definition of objectives in language: The origin of the meaning of intention in the speech of the Arabs: "It is determination, direction, ambition, and moving towards something, whether that is moderate or unjust. This is its origin in reality, even if it relates in some places to the intention of uprightness rather than inclination. Don't you see that you sometimes mean injustice?" Just as justice means something else, determination and direction encompass all of them (by Al-Zubaidi: 9/36).
- B. Defining the objectives technically: The scholars of jurisprudence mentioned the objectives in their books with multiple definitions, including: Imam Al-Ghazali, may God have mercy on him, said: "But by interest we mean preserving the intent of the law, and the purpose of the law for creation is fivefold, which is to preserve for them their religion, their soul, their mind, their offspring, and their wealth" (Al-Ghazali: 1/417).

Imam Al-Aamidi, may God have mercy on him, said: "The purpose of the law of governance is either to bring benefit, or ward off harm, or the combination of both matters (Al-Aamidi: 3/271). Objectives are: the interests that Sharia aims to achieve in the overall rulings and their details.

#### Definition of Zakat:

<u>First:</u> Definition of Zakat in language: The meanings of the article (Zakat) revolve around purity, growth, blessing, praise and commendation (Ibn Mantur :6/65), Ibn Faris, may God have mercy on him, said: "Z', K, and the defective letter "A root that indicates growth and increase" (Al-Qayyaat fi Al-Lughah: Ibn Faris (3/17).

Zakat is what you take out of your money to purify it with it (Al-Fayrouzabadi: p. 1667), Ibn Manzur (6/65). It is called that because it is one of the things through which one hopes to purify money, which is its increase and growth (Al-Farahidi: p. 393), Ibn Faris (3/17) (Al-Mu'jam Al-Waseet: 1/396-397).) And its purification and blessing, God Almighty said: "Take from their wealth charity to purify them and purify them thereby, and bless them. Indeed, your prayer is a comfort for them, and God will grant them peace." (All-Knowing, All-Knowing:103) (Verse No. (103), from Suraa Tawbaa).

Second: Definition of Zakat in terms: It is: "a financial obligation deducted by the state or its representative from public persons or individuals forcibly, permanently, and without any specific benefit in return. It is imposed by the state according to the financial capacity of the financier, and it is used to cover the expenses of the eight banks specified in the Qur'an." generous, and fulfilling the requirements of the Islamic public financial policy" (Islamic Economics, Zakat and Tax, A Comparative Study: p. 21).) It can be defined as: (a portion of specific money, with the condition that it is obligatory for its recipient to reach the quorum for the money, and two years around it).

#### 2. DEFINITION OF ECONOMIC DEVELOPMENT:

First: Defining economic development based on the structural consideration:

1. Definition of development linguistically and idiomatically:

Development is a language: The word development is derived from the infinitive (grow, grow). It is said: So-and-so has developed his memory. That is, he developed it and increased its strength. It is said: developing crops and agricultural production, i.e. multiplying and increasing it, and it is said: the fire grew, i.e. it burned and its intensity and flame increased. (The comprehensive dictionary of meanings, see the following link: almaany.com).

Development is linguistically: increase, growth, abundance, abundance, and multiplication

2. Development in terminology: The terminological definition of the concept of development in general expresses the process of development, progress, and advancement to a better stage, while this definition can be further detailed depending on the field of application of development. Development can be defined as the stage of practical application of developmental theories and rules, as if it were the applied extension of the theoretical aspects. And planning. Definition of economics in language and terminology:

Economy in language: taken from the word "qasd": which is the middle between the two extremes, "qasd": doing something, and "qasd": in a thing other than excess, which is between extravagance and frugality, and the goal in living is neither being extravagant nor being frugal. It is said: So-and-so is frugal in his spending (Ibn Manzur 353). Among them is the saying of God Almightybe intentional in your way of walking" (The Holy Qur'an, Surat Luqman: Verse 19).

Economics in terminology: We can define economics as: the study of human behavior in managing scarce resources and developing them to satisfy his needs (Rafiq Yunus: p. 12). The resource: a well-known source of wealth whose importance a person has discovered and whose mind has been educated to develop artistic methods that enable him to exploit it for his benefit. All societies face an economic problem represented by the scarcity of

resources available to them - natural, human, and manufactured - at a time when the needs of their population are multiple and constantly increasing. The seriousness of this problem appears when we know that these resources, even if they increase, grow at a rate much less than the rate of increase. Population and their needs. Therefore, if these societies, represented by state governments, do not address the problem of the scarcity of their resources and their inability to meet their needs, a time may come when the productive capacity of some of these resources deteriorates. Some of them may even stop giving, and therefore it is inevitable for these countries to exert their utmost efforts in trying to search for new resources that can contribute to raising their levels of satisfaction or at least maintaining them.

Second: Defining economic development based on the structural consideration:

The difference between the concept of development in the Arabic language and that in the English language is clear, as the word "development" is derived from "nama," meaning increase and spread. As for the word "growth" from "nama", it means increase, and from it, it grows. If the word "growth" is closer to the correct Arabic derivation, then applying this word to the European concept distorts the Arabic word. Growth means that something increases one state after another of itself, not in addition to it.

According to these connotations of the concept of development, it is not considered identical to the English concept of development, which means radically changing the existing system and replacing it with another system that is more efficient and capable of achieving goals, according to the vision of the economic plan (often external) and not necessarily according to the vision of the masses of people, their culture, and their national interests.

## 3. THE LEGAL OBJECTIVES OF ZAKAT AND THE CONDITIONS FOR ITS OBLIGATION, AND THERE ARE TWO REQUIREMENTS:

First requirement: The legal purposes of zakat:

Zakat has a great place in the Islamic religion, as it is the third pillar of Islam, and one of its great pillars. Among its status is that God made it a slogan for entering Islam and entitlement to Muslim brotherhood, and made it one of the means of empowerment on earth, as God Almighty linked it to prayer in the Holy Qur'an on the twenty-eight days. In this regard, the obligation of zakat has many legal purposes that reflect a lot of good on society. We mention them in the following points: (Abdullah Al-Ghufaili: pp. 43-51):

- 1. Achieving devotion to God Almighty: The believer worships God by obeying His command to pay zakat according to the amount allocated by law. Zakat is not a financial tax, but rather it is obedience that results in a great reward and reward.
- 2. Thanking God Almighty for the money He has provided him with: Paying zakat is an acknowledgment by the believer of God's blessings upon him, and the believer's zakat includes gratitude to God Almighty for the blessings and provision, so that His blessings may continue and increase.
- 3. Purifying the one who pays zakat from sins: It is God's grace and mercy upon the believers that He made zakat obligatory for them, an opportunity for them to purify themselves from transgressions and sins.
- 4. Purifying the giver of zakat from miserliness: Miserliness is a reprehensible disease that results in self-love, the love of survival and multiplication, and excessive attachment to life. By paying zakat, one's soul is purified of stinginess, and one gets used to generosity, generosity, giving, and giving.

- 5. Purifying zakat money: The attachment of the rights of the beneficiaries to the money makes it polluted and cannot be purified or cleaned, except by removing this right from the money.
- 6. Purifying the heart of the poor: His heart is purified of envy and hatred when he sees those around him enjoying money, while he is deprived of that due to poverty. By paying zakat, the Islamic community gets rid of the disease of envy, and love spreads among the members of society.
- 7. Growth: Money grows and increases in the believer's hand, and God expands upon it when he gives it with his intention and action.

Second requirement: Conditions for the obligation of zakat:

Zakat is obligatory on a Muslim under five conditions that must be met, which are as follows (Muhammad Al-Shanqeeti: p. 2):

- 1. Freedom: Zakat is not obligatory on the slave, but rather on the money of free people.
- 2. Islam: One of the conditions for the obligation of zakat is that a person be a Muslim, and zakat is not obligatory on a non-Muslim.
- 3. The quorum property: Zakat is not obligatory on every property, but rather it is obligatory on specific funds according to Sharia law. The quorum property is a limit of money that a person owns, and the Sharia has assigned it to him in order to indicate the obligation of zakat on it. The quorum percentage is for: (money, minerals, and trade goods, and (85) grams of 24-carat gold or (96) grams of 21-carat gold, as well as for crops and fruits: five awasq, which is equivalent to (653) kilograms.
- 4. Stability of ownership: In general, zakat requires complete ownership of the money and its stability, so it is in the hands of the person and he disposes of it by choice.
- 5. Growth: This means that the money is growing or is legally capable of growing.
- 6. The passage of a year: It is a complete year, calculated according to the lunar year, not the solar year.
- 7. It must be lawful: One of the conditions is that the money be lawful and good, while forbidden and malicious money loses the condition of ownership and must be spent in the public interests of Muslims.

# 4. THE LEGITIMATE OBJECTIVES OF ECONOMIC DEVELOPMENT AND THEIR FOUNDATIONS, WHICH INCLUDE TWO REQUIREMENTS:

First requirement: The legitimate objectives of economic development:

The concept of economic development in Islam means working according to God's law in all areas of the economy with the aim of reaching a state of sufficiency and efficiency in Islamic society. It is known that the Islamic intentional view of economic development is a comprehensive view of all aspects of material, spiritual and moral life.

Islam has focused on humans as the focus of the economic development process. Because it is the only being capable of reform, change, construction, and development, as well as renewal and development, because of the advantages that God Almighty has bestowed on it over other creatures, including the mind and thinking, as the Islamic religion fought negative concepts that stand in the way of development in society, such as laziness. Dependency, failure to strive and take appropriate measures, in addition to backwardness, ignorance, and poverty. The legitimate objectives of economic development become very clear in defining its foundations, which we address in the following requirement:

Second requirement: The foundations of economic development in Islam:

Development in Islam is based on a number of foundations, which we list as follows:

- 1. Optimal use of human resources: This includes care and attention to money, and Islam endowed human minds with the opportunity to achieve development in various fields through money, and commitment to the development priorities in Islam, which are the five necessities that include the soul, money, religion, mind, and honor, and with these faculties the process appears. Economic development includes human material and moral capabilities.
- 2. Obedience to God's commands in all matters: Because the commands commanded by the Creator are what achieve economic development, and this includes justice, mastery and benevolence in work and other Islamic concepts that contribute to development in the economy, and through it the development of the individual begins morally and scientifically through his correct upbringing and upbringing. On Islamic principles to have an effective role in society.
- 3. Striving to follow the moderate approach: This is when you follow and work with the Sharia rulings, and adherence to justice, balance, and realism to achieve economic development. There should be no excess or negligence, neither extravagance nor frugality. He should not extend his hand to spend nor tie it up to his neck.
- 4. Fair distribution of wealth in Islam: so that every Muslim citizen is guaranteed his right to it. It did not forget the poor and gave him his share in the money of the powerful and the rich, and through that he could build his house and educate his children, thus achieving continuity in the developmental and economic development process until the person reaches his goal.

## 5. ZAKAT AND ITS IMPACT ON ACHIEVING THE GOAL OF INVESTMENT AND FINANCING

The first requirement: Zakat and its impact on achieving the investment goal:

Zakat has a strong effect in moving savings and accumulated funds towards investment methods of all kinds, and this results in achieving a surplus from which the owner of capital can extract zakat money. If the individual does not invest his money from which he pays zakat, that money will decrease and fall below the quorum, and from here I urged Islamic law enjoins the parents and guardians of orphans to invest the orphans' money so that it does not detract from charity, and here the strong effect of zakat appears to us in preventing saving and hoarding in the long term. It is of great importance in not leaving this money without work and investment and looking for creating opportunities to invest it (Mohamed Abdel Moneim Afar: p. 245).

In this regard, Dr. Munther Qahf says: "The entire world has not known a system like the Islamic economic system in developing appropriate solutions to the problem of the accumulation of idle and hoarded wealth without investing in improving the economic and living conditions of individuals within society" (Munther Qahf: p. 119).

In light of the above, we can say that zakat has an effective impact on investment, and it even pushes capital owners to continue investing. Thus, the Muslim individual can achieve financial growth and have a surplus from which zakat is paid, and the greatest benefit to society is achieved by paying zakat to those who deserve it (Magdy Abdel Fattah: p. 336).

From the above, we conclude that zakat - especially zakat on money - if applied correctly in Islamic and Arab countries, will have a strong and effective role in achieving financial and social development and, accordingly, the political goals of the state will be achieved.

The second requirement: Zakat and its impact on achieving the goal of financing development:

The concept of development from an Islamic point of view means: "that economic progress is achieved, and thus there is justice in distribution between individuals and classes of society, so that the levels of production and distribution can reach the achievement of sufficiency for all individuals and classes of society without discrimination" (Nimat Mashhour: p. 461).

Zakat is an important resource for financing development, as it is considered a continuous and renewable financial resource. Especially since it is linked to growing wealth, and it is not required that the person upon whom it is obligatory be of age and majority. The members of the Islamic Research Conference agreed that zakat is obligatory on the wealth of those who are not obligated, and this is what agreed with the sayings narrated from the Messenger of God, may God bless him and grant him peace, and from the Companions and Followers (Sheikh Muhammad Abu Hurra: p. 181).

The following question arises here: How does zakat work to finance development? Zakat works to finance all productive aspects of the money development process. This is done by providing productive elements, building basic rules, linking production with modern scientific development, and financing investments. This can only be done with what is sufficiently obtained for all members of society, and by providing a productive tool that can be exploited well. In earning money (Al-Muhaddib li-Imam al-Nawawi: 6/175).

Thus, we can establish factories, real estate, institutions, centers, and commercial stores from Zakat funds. We own it for the poor to provide them with a continuous profit and income that is sufficient for their needs, and without the guardian authorizing them to sell these assets that were created with zakat money.

Zakat participates in financing fixed social capital and its growth and increase, as the "Ibn al-Sabil" share and the "For the sake of God" share add to the provision of productive elements in building the basic foundations known as social capital, and are thus considered two important and new sources of direct financing of Zakat, especially since With an arrow "and for the sake of God" we can finance Islamic armies to defend the homelands (Adviser Medhat: p. 120).

Zakat also participates in financing scientific research and its development, especially those necessary researches and necessary studies, especially medical and economic ones. The result behind scientific research does not stop the seeker of knowledge from combining scientific research and earning, so we can meet his needs for knowledge and scientific excellence with a share".

The poor," and the most important thing spent for the sake of God, especially in this time, is spending on educational institutions and universities, leading the Islamic society to advancement and scientific progress, which has become necessary for all societies (Ahmed Shawqi Dunya: p. 113).

#### **6. CONCLUSIONS:**

- 1. Zakat in its linguistic meaning is purity and growth, and this is its reality, and in its terminological meaning: a forced financial deduction from the funds of the taxpayers, redistributed to specific and deserving beneficiaries. It is: a specific financial obligation that is due on the funds under specific conditions and in specific amounts and its proceeds are placed in specific banks.
- 2. The contribution of zakat to achieving balanced development of the human soul of the members of the zakat community (payers and recipients) by purifying the human

1323 The Legal Purposes of the Charity "Zakat" and Its Impact on Achieving Economic Development

soul from the diseases of miserliness and envy and replacing it with morals of goodness and virtue.

- 3. Zakat contributes to achieving economic development in the Islamic environment by encouraging investment, and investment in the Islamic environment takes a different form from its counterpart in capitalist society.
- 4. Zakat, as it is imposed on money that can grow without requiring its actual growth, obligates its owner to develop it in order to pay zakat from its produce, not from its origin. If he fails to do so, this money will decrease periodically.
- 5. Zakat works to achieve economic efficiency and allocate society's resources according to the real needs of its children, as the concentration of wealth leads to devoting society's resources to producing the luxury of the rich at the expense of the necessities of the poor, and this violates the intentional rule which stipulates that: "My improvement shall not be taken into account if its observance would cause a violation of my need, nor shall it be taken into account." Haji, if his observance is a violation of what is necessary".
- 6. Achieving economic development will have positive effects on zakat, as the effect between them is mutual. Development leads to the expansion of the zakat base: that is, the funds subject to zakat, and thus the zakat collection increases, and thus its effects are maximized, and one of these effects is the achievement of development!
- 7. Zakat contributes to securing a financial resource that can be used to meet the basic needs of the poor and needy. In light of the increase in the number of refugees and displaced people globally, the need to provide more health services to them, especially to the sick, has increased. Glory be to your Lord, Lord of glory above what they describe, and peace be upon the messengers, and praise be to God, Lord of the worlds

Acknowledgment:

We are Grateful to King Khalid University

This Research was Supported through the Small Groups Program of the Deanship of Scientific Research – University King Khalid

Kingdom of Saudi Arabia (44/371/rgp1)

#### References

- Nemat Mashhour, Research Papers of the Symposium on the Contribution of Islamic Thought to the Contemporary Economy.
- Saleh Abdullah Kamel. (1988). The social effects of zakat, research and work of the first symposium on contemporary zakat issues in Cairo, held on October 25, 1988.
- Bu al-Fadl Jaafar bin Ali al-Dimashqi. 1317. Pointing to the virtues of trade, Islamic Heritage Research, edited by: Bushra Al-Shuyouji, Library of Al-Azhar Colleges, 1317 AH.
- , Al-Masry, Rafiq Younis. (1993). The Origins of Islamic Economics, Damascus, Dar Al-Qalam, Beirut, Dar Al-Shamiya, 1413 AH.
- Zakat and tax, a comparative study. (1995). Islamic Economics, Dar Ihya' al-Ulum, Beirut, first edition.
- Muhammad bin Muhammad bin Abdul Razzaq Al-Husseini. (1205). Taj Al-Arous is one of the jewels of the dictionary, Abu Al-Fayd, nicknamed Murtada, Al-Zubaidi, the investigator: a group of investigators, Dar Al-Hidaya.
- Al-Jami' Al-Sahih, Sahih Muslim. (1334 AH). A corrected and corresponding edition on several manuscripts and certified copies, Abu Al-Hussein Muslim bin Al-Hajjaj bin Muslim Al-Qushayri Al-Naysaburi, editor: Ahmed bin Rifaat bin Othman Hilmi Al-Qara Hisari -

- Muhammad Izzat bin Othman Al-Zaafaran Buliwi Abu Nimatullah Muhammad Shukri bin Hassan Al-Anqrawi, Al-Amira Printing House Turkey,.
- Counselor Medhat Hafez Ibrahim. (1995). The role of zakat in serving society, Dar Gharib for Printing and Publishing, edition, first edition
- Al-Thakhira, Abu Al-Abbas Shihab Al-Din Ahmad bin Idris bin Abdul-Rahman Al-Maliki, famous for Al-Qarafi (1994), Dar Al-Gharb Al-Islami Beirut, first edition.
- Muhammad bin Muhammad al-Mukhtar al-Shanqeeti, explanation of Zad al-Mustaqni', source of the book: audio lessons transcribed by the Islamic Network website, source of the book: audio lessons transcribed by the Islamic Network website
- Dr.. Magdy Abdel Fattah. (2002). Treating inflation and economic stagnation in Islam, Dar Gharib for Printing and Publishing, first edition.
- Majd al-Din Abu Taher Muhammad bin Yaqoub al-Fayrouzabadi. (2005). Al-Qamoos Al-Muhit, (d. 817 AH), edited by: Al-Resala Foundation's Heritage Investigation Office, Muhammad Naeem Al-Arqsusi, Al-Resala Foundation for Printing, Publishing and Distribution, Beirut Lebanon, eighth edition, 1426 AH.
- Sheikh Muhammad Abuhra. (1965). The Book of Zakat, the Second Conference of the Islamic Research Academy, Cairo.
- Abu Abdul Rahman Al-Khalil bin Ahmed bin Amr bin Tamim Al-Farahidi Al-Basri. (d. 170 AH). The Book of the Eye, investigator: Dr. Mahdi Al-Makhzoumi, Dr. Ibrahim Al-Samarrai, Al-Hilal House and Library
- Ali bin Muhammad Al-Amdi. (1402). For rulings on the principles of rulings, commented on by: Abdul Razzaq Afifi, Al-Maktab Al-Islami, (Damascus Beirut), second edition.
- Muhammad bin Makram bin Ali, Abu Al-Fadl. (1414). Lisan al-Arab, Jamal al-Din Ibn Manzur al-Ansari al-Ruwaifi'i al-Ifriqi (d. 711 AH), footnotes: by al-Yazji and a group of linguists, Dar Sader Beirut, third edition.
- Abu Zakaria Muhyiddin Yahya bin Sharaf al-Nawawi (d. 676 AH). Al-Majmu' Sharh Al-Muhadhdhab (with a sequel to Al-Subki and Al-Muti'i), Dar Al-Fikr.
- Abu Hamid Muhammad bin Muhammad al-Ghazali al-Tusi. (1993), Al-Mustasfa, edited by: Muhammad Abd al-Salam Abd al-Shafi, Dar al-Kutub al-Ilmiyyah, First Edition, 1413 AH.
- Ibrahim Mustafa, Ahmed Al-Zayat, Hamed Abdel Qader, Muhammad Al-Najjar, Al-Mu'jam Al-Wasit, Arabic Language Academy in Cairo, Dar Al-Da'wa.
- Ahmed bin Faris bin Zakaria Al-Qazwini Al-Razi. (1979). Dictionary of Language Standards, Abu Al-Hussein (d. 395 AH), edited by: Abdul Salam Muhammad Haroun, Dar Al-Fikr, 1399 AH.
- Mohamed Abdel Moneim Afar. Economic Theory in Islam, Volume 4, Al-Azhar University, Saleh Kamel Center for Islamic Economics.
- Ahmed Shawky, the world. (1984). An Islamic perspective, economic theory from, Riyadh Alumni Library, First Edition, 1402 AH.
- Abdullah bin Mansour Al-Uqaili. (2008). The calamities of zakat, a fundamental jurisprudential study of the developments in zakat, Riyadh, Dar Al-Maiman, first edition, 1429 AH.

Islamweb: http://www.islamweb.net

Mawdoo3. Wikipedia. https://mawdoo3.com