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A Functional Interpretation of *Zakāt* and the Inclusion of Contemporary Taxation as Its Legitimate Form

This paper seeks to ascertain whether it is justifiable to equate the various types of state taxes in the modern era with legitimate instances of *zakāt*. This is because, by and large, they serve the same societal function as *zakāt*, which is to alleviate poverty and cater for societal needs. If this is justifiable, then the Qur'anic obligation of *zakāt* – which is incumbent upon all Muslims – will have been discharged for Muslim taxpayers. To answer this question, an analysis of the notion of *zakāt* in the Qur'an, supplemented by the *ḥadīth* literature, has been conducted to extrapolate its function, or essence, as per the 'existential framework'.[1] Since the occurrence of the word *zakāt* in the Qur'anic verses is predominantly accompanied by the word *ṣalāt* (ritual prayer), this paper also includes analysis of the latter term. Accordingly, an in-depth analysis of the evolution of the forms of both *ṣalāt* and *zakāt* are presented, demonstrating that their respective evolutions were contingent upon maximising the growth of the individual and community in differing societal contexts.[2] The analysis of the former will present its forms as it gradually evolved into the five daily prayers.[3] The analysis of the latter will include the other extensions of taxation that are contingent upon societal need; that is, *khums* and *fay'*. The fact that *ṣalāt* underwent several modifications is important for it will be argued that if the sacrosanct and spiritual obligation of *ṣalāt* needed to be modified, then a

1 The 'existential framework' is a legal methodology developed by the author. For more information, see the 'Academic Articles' section on the author's personal website: https://shaykharif.com/works.

2 The 'form' of an action refers to its practice by the individuals and community. The phrase 'form of *ṣalāt*' refers to the five daily prayers, and it includes their obligatoriness, timings of performance, numbers of units, constituent actions, content to be recited, prerequisites and rules. The phrase 'form of *zakāt*' includes its obligatoriness, subjects, recipients and percentage.

3 This is because, in the Qur'an, whenever the word *ṣalāt* accompanies the word *zakāt*, the former signifies 'daily *ṣalāt*' in the Meccan verses and 'five daily prayers' in the Medinan verses.

fortiori the social obligation of *zakāt* must be subject to ongoing and periodic modification, since it was instituted solely to address societal needs.

Ṣalāt and *zakāt* are spiritual requirements that frequently appear together throughout many verses of the Qur'an, especially within the Medinan chapters. In eight of these verses, the command *aqīmū* (establish) accompanies the word *ṣalāt*, and the command *ātū* (give) precedes the word *zakāt*. Both convey the meaning of obligation: the former, of establishing a prescribed form of prayer; and the latter, of giving wealth to the needy. The words *ṣalāt* and *zakāt* are also used in the Qur'an to refer to practices enjoined upon the prophets preceding the Prophet Muḥammad and the Jews of Medina.[4] Furthermore, the Qur'an emphasises the fact that Ismā'īl, who was considered by the Arabs as their ancestral prophet, also exhorted certain forms of *ṣalāt* and *zakāt* to his people.[5] This is indicative of the following: firstly, that such practices of bygone peoples also count as extensions of the words *ṣalāt* and *zakāt*; secondly, that such practices have been enjoined upon communities since that time; and thirdly, that enjoining people to *ṣalāt* and *zakāt* was one of the functions of prophethood. One may conclude, therefore, that *ṣalāt* and *zakāt* are salient features of the *dīn* (way or religion) of God that has been revealed to successive prophets, and that their extensions have been practised by the other Abrahamic faiths.[6]

As an intrinsic part of this one dīn of God, *zakāt* is, therefore, presumed to be a special form of levy that cannot be negated under any circumstances. In addition, since the religious obligation of *zakāt* predominantly occurs alongside *ṣalāt* in the Qur'an, it is often understood that both hold equal status as religious obligations; thus, since the latter is immutable, so must the former be as well.[7] However, since it is assumed, and all Muslims will acknowledge, that their

4 'And We made them leaders who guided by Our command, and We revealed to them the doing of good and the establishment of prayer and the giving of *zakāt*; and they were worshipful towards Us' (21:73). 'And establish [O children of Isrā'īl] the *ṣalāt* and give the *zakāt*, and bow with those who bow' (2:43). Please note that all Qur'anic translations are the author's own.

5 'And recall in the scripture of Ismā'īl; he was truthful in his promise, and was a messenger, a prophet. He used to call his people to *ṣalāt* and *zakāt*, and he was with his Lord who was pleased with him' (19:54–55).

6 Of course, the Qur'an is clear on this (see, for example, the verses in notes 4 and 5 above); moreover, this has also been suggested by some exegetes of the Qur'an. See, for example, A. B. 'Arabī, *Aḥkām al-Qur'ān* (Beirut: Dār al-Fikr, 2005), 1:34.

7 N. Calder, '*Zakāt* in Imāmī Shī'ī Jurisprudence, from the Tenth to the Sixteenth Century A.D.', *Bulletin of the School of Oriental and African Studies* 44, no. 3 (1981): 468.

different forms were revealed to prophets of every community, the question 'what is immutable in the "Muslim" *ṣalāt* and *zakāt*?' is a significant one. Are the functions of *ṣalāt* and *zakāt* immutable, or their forms? In other words, are the essences of *ṣalāt* and *zakāt* eternal, acontextual, ahistorical and universal, or their forms? For each of these obligations – and indeed every obligatory act – consists of two interdependent but distinct components: function (or essence) and form.[8]

Therefore, the Qur'an presents *ṣalāt* and *zakāt* as having always been spiritual obligations within differing contexts. From this, it can be extrapolated that each must have a spiritual facet that is universal[9] and a societal facet that is contextual[10]; the former constitutes the essence and the latter the form. The existential framework deems this to be the case for every legal regulation (*ḥukm sharʿī*); that is, they all consist of these two elements. The forms of regulations are contingent upon, and bound to, their respective contexts; accordingly, they change and fluctuate in accordance with differing contexts to ensure that the essences of those regulations – which are eternal, acontextual, ahistorical and universal – are secured. This, in turn, warrants that regulations are congruent with the existential state of individuals and communities in order to facilitate their intellectual, moral and spiritual growth. Thus, growth of the individual and community is the foundation and impetus of every regulation; that is, God stipulates regulations that are beneficial or harmful on the basis of growth.[11]

The subsequent sections demonstrate that the essence of *ṣalāt* is to provide individuals with a specified period of intense God-centric orientation so that a God-centric community ensues; and the essence of *zakāt* is to purify the individual from vices and moral inadequacies, to alleviate poverty from society and to accommodate societal needs. The formal aspects of both are formulated on the basis of securing these spiritual–societal essences. It follows, therefore, that the traditional form of *zakāt* will only be valid to the extent that it serves its purpose and accommodates its essence; otherwise, it must be modified so that its purpose, or essence, is secured. This is because the essence of a regulation is universal and immutable, which in the case of *zakāt*, as a levy, is the removal of

8 The philosophical distinctions of form and essence finds precedent in the Qur'anic notions of outer (*ẓāhir*) and inner (*bāṭin*). See S. H. Nasr, ed., *The Study Quran: A New Translation and Commentary* (New York: HarperOne, 2015), 26, 30.

9 That is, it transcends the particularity of time and space.

10 That is, it is bound to a particular time and place.

11 A. Abdul Hussain, *Islam and God-centricity: A Theological Basis for Human Liberation* (Birmingham: Sajjadiyya Press, 2017), 11–15.

poverty and the fulfilment of societal needs. Although there is parity between *ṣalāt* and *zakāt* in terms of spiritual significance and importance in the Qur'an, this does not necessitate parity in the degree of 'formal' modification; one may be subject to greater modification than the other in practice, depending on the demands of the existential context.

1. The Evolution of the Forms of *Ṣalāt* and *Zakāt* in the Qur'an and *Ḥadīth* Literature

The question of whether it is legitimate to consider certain types of state taxes in the modern era as extensions of *zakāt* will be answered by demonstrating that the forms of both *ṣalāt* and *zakāt* underwent several changes in accordance with the fluctuating context of the Prophet Muḥammad. Therefore, this section presents chronologically the introduction of the notions of *ṣalāt* and *zakāt*, and their respective verbal and nominal derivatives, to the nascent audience of the Qur'an; the progressive development of each of their forms, and changes in the utility of their respective verbal and nominal derivatives, as the audience evolved and their context gradually changed; and the culmination of their final forms. It should be noted that the final form of *ṣalāt* is its perfect and complete form (or its universal form) because it caters for the spiritual needs of all individuals of society irrespective of spiritual calibre – that is, it was formulated in light of the lowest common denominator in society. As for *zakāt*, its final form represents the institutionalised levy that was appropriate for the needs of the Medinan society of the Prophet.

The order of revelation delineated here is the traditional chronology accepted by the majority of Muslim scholars.[12]

12 See A. Jaffer and M. Jaffer, *An Introduction to Quranic Sciences* (London: ICAS, 2009), 280–81. The chronology of revelation is based on the research of scholars such as M. H. Ma'rifat (*al-Tamhīd fī 'ulūm al-Qur'ān* [Qum: Dār al-Ta'āruf lil-Maṭbū'āt, 2010]) and A. 'A. Zanjānī (*Tārīkh al-Qur'ān* [Cairo: Mu'assasat al-Hindawī li-l-Ta'līm wa-l-Thaqāfa, 2014]); see also 'A. R. al-Suyūṭī, *al-Itqān fī 'ulūm al-Qur'ān* (Medina: Markaz al-Dirāsāt al-Qur'āniyya, 2005), 1:168–69.

1.1 The Forms of *Ṣalāt*

The origin of the word *ṣalāt* is the Aramaic tri-literal root *ṣād-lām-alif*. In its original acceptation it meant to kneel down or bow (*rakaʿa*) and to bend over (*inḥinā*), but soon came to denote devotional prayer.[13] The Jews began to utilise the word in the Hebrew-Aramaic language, in which it was pronounced '*ṣalūta*'. In time, the word was also used by the Christians in the sense of prayer. Before Islam, the *ahl al-kitāb* (People of the Book)[14] introduced the word into the Arabic language.[15] The fact that the Qur'an uses the verb *ṣallā* in the initial revelations to the Prophet (96:10) implies that the word and concept was part of the language of the audience in Mecca. In Sūrat al-Anfāl, the Qur'an rejects the claim of the Arabs in Mecca that they were 'the guardians' of the sacred mosque (8:34), and then makes reference to their rituals with the Arabic '*ṣalātuhum*' ('their prayer'):

> Their prayer at the House [of God] is nothing but whistling and clapping of hands.[16] Therefore [its only answer can be]: 'taste the punishment, for you disbelieved.' (8:35)

The extension of *ṣalāt* as performed by the people of Mecca is stated in this verse. It demonstrates that the word *ṣalāt* was an established concept in the Arabic language and suggests that the Arabs believed their form of *ṣalāt* was meaningful and an appropriate way of communing with the Higher Power. The exegetes (*mufassirūn*) state that the Arabs of Mecca considered the acts of bowing (*al-rukūʿ*) and prostration (*al-sujūd*) as humiliating.[17] Hence, these were not included in their ritual devotions. Moreover, *ḥadīth* narrations corroborate the fact that prior to revelation the Arabs used to pray 'their *ṣalāt*'; they state that the Meccan Arabs used to perform prayers for their deceased prior to burial and at graves.[18] Thus, the word *ṣalāt* was understood by the Arabs in Mecca to mean 'connecting with a Higher Power through prayers, seeking forgiveness and supplicating'.

13 J. ʿAlī, *Tārīkh al-ṣalāt fī al-Islām* (Baghdad: Maṭbaʿat Ḍiyā', 1968), 7.

14 The Qur'an employs this expression to refer collectively to the Jews and Christians.

15 ʿAlī, *Tārīkh al-ṣalāt*, 7.

16 According to the exegetes, 'the *ṣalāt* of the Quraysh of Mecca' ('*ṣalātuhum*') referred to their supplications. That is, they whistled and clapped their hands as a way of supplicating and glorifying God. See ibid., 9–11.

17 Ibid., 14.

18 Ibid., 11.

The first chapter to be revealed – Sūrat al-ʿAlaq – asks: 'Have you seen the one who prevents a servant [of God] from prayer?' (96:9–10). This verse was revealed in response to Abū Jahl ibn Hishām preventing the Prophet from praying.[19] It also marks the first instance of the verb *ṣallā*, or any of its derivatives, being mentioned in the revelation. This not only implies that the word and concept of *ṣalāt* existed in the Arabic language but more importantly that the Prophet was practising some form of *ṣalāt* before this verse was revealed. The exact form of this prayer is unknown; however, one may deduce that it included the actions of standing (*al-qiyām*), bowing and prostration for two reasons: first, the latter two actions were part of the prayer signified by the Hebrew-Aramaic word *ṣalūta*, which was being practised by both the Jews[20] and the monotheistic Arabs belonging to the tradition of the Prophet Ismāʿīl,[21] of which the Prophet would have been aware; and second, the actions of bowing and prostration were deemed as particularly reprehensible by the Arabs of Mecca, as mentioned above. The latter reason explains Abū Jahl's aversion to the Prophet's form of *ṣalāt*. Based on the Qur'an, *ḥadīth* literature and history, it seems that the Arabs of Mecca had only just begun to express their dislike for the Prophet's form of prayer; that is, there are no records of the Arabs expressing such opposition prior to revelation, which indicates that the Prophet's prayers may not have included the actions of bowing and prostration, assuming he prayed in public.

Thus, prior to revelation, the exact form of the Prophet's prayer, which includes what he recited, is unknown.[22] It is likely that it did not include the actions of bowing and prostration because, as mentioned above, the first record of opposition to the Prophet's form of *ṣalāt*, and indeed to his person, is once the revelations had begun. Hence, the Prophet was performing *ṣalāt* that included the actions of bowing and prostration very soon after the initial revelations; however, their number, order and what was recited are unknown.

The first command to establish *ṣalāt* is in Sūrat al-Muzzammil – the third chapter to be revealed in Mecca – wherein the Prophet is ordered to 'establish prayers for half of the night or slightly less' (73:2–4).[23] The command was issued

19 M. J. al-Ṭabarī, *Jāmiʿ al-bayān fī taʾwīl al-Qurʾān* (Beirut: Dār al-Kutub al-ʿIlmiyya, 2014), 12:647.

20 ʿAlī, *Tārīkh al-ṣalāt*, 12.

21 Qur'an 19:54–55.

22 ʿA. I. A. al-Ḥalabiyya, *al-Sīra al-Ḥalabiyya: Insān al-ʿūyūn fī al-Amīn al-Maʾmūn* (Beirut: Dār al-Kutub al-ʿIlmiyya, 2006), 1:381.

23 It should be noted that establishing prayers for lengthy periods of the night was a norm in both Judaism and Christianity prior to Islam (see Tanakh, Psalm 119:62), and the

within the first few years after the initial revelation.[24] The *ḥadīth* literature and books of history state that this practice continued for ten years;[25] whereupon, it was revoked by the last verse of Sūrat al-Muzzammil, which abrogates its performance.[26] However, this verse is Medinan, which was added to the *sūra* later in Medina. This is evinced by the fact that the verse also issues the command to pay *zakāt* and makes a reference to those who are 'fighting in the way of God'. These portions of the verse definitively situate its revelation in Medina, because the Muslims only began to fight in order to defend themselves and pay *zakāt* in Medina.[27] Furthermore, there are *ḥadīth*s stating that the verse was revealed in Medina in light of the fact that the Prophet was continuing the practice of praying throughout the night there.[28] Therefore, this practice was finally revoked in the initial years of the Prophet's migration to Medina.

Regarding the form of every *ṣalāt* performed during the night (*qiyām al-layl*), *ḥadīth* literature and works of history indicate that the Prophet was taught the form of *wuḍū'* (ablutions) and *ṣalāt* – that is, its actions and the fact that it consisted of two units (*rakʿatān*) – by the angel Jibrā'īl soon after the revelations began.[29] Therefore, each *ṣalāt* performed during the night would have

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Prophet was also practising it prior to the revelations, according to the *ḥadīth* literature (see ʿA. M. S. Ibn Athīr, *al-Kāmil fī al-tārīkh* [Beirut: Dār al-Ṣādir, 1978], 2:48); hence, this Qur'anic exhortation was an instruction to the Prophet's followers to commence the performance of a norm that existed in other religions and was already being practised by the Prophet.

24 ʿAlī, *Tārīkh al-ṣalāt*, 25.

25 See ʿA. R. al-Suyūṭī, *al-Durr al-manthūr fī al-tafsīr bi-l-ma'thūr* (Beirut: Dār al-Fikr, 1993), 8:312–13; and al-Ṭabarī, *Jāmiʿ al-bayān*, 12:279. Here, the *ḥadīth* literature also states that Sūrat al-Muzzammil was revealed over the course of one year; hence, there is a view that the norm of establishing *ṣalāt* for as much of the night as possible persisted for only a year, after which the final verse of Sūrat al-Muzzammil would have abrogated it. However, this cannot be the case since the final verse of Sūrat al-Muzzammil was revealed in Medina. See also M. Ḥ. al-Ṭabāṭabā'ī, *al-Mīzān fī tafsīr al-Qur'ān* (Beirut: Mu'assasat al-Aʿlamī li-l-Maṭbūʿāt, 1997), 20:80–81.

26 Qur'an 73:20.

27 al-Ṭabāṭabā'ī, *al-Mīzān*, 20:80–81; ʿAlī, *Tārīkh al-ṣalāt*, 25.

28 al-Ṭabarī, *Jāmiʿ al-bayān*, 12:279.

29 ʿA. M. Ibn Hishām, *al-Sīra al-nabawiyya* (Beirut: Dār wa-Maktabat al-Hilāl, 1998), 1:196. The *ḥadīth* literature and books of history state that after being taught by Jibrā'īl, the Prophet taught his wife Khadīja and his few followers. Other reports and historical records state that the Prophet would often pray with his wife Khadīja and his cousin ʿAlī ibn Abī Ṭālib; the former died before the event of the Prophet's ascension (*al-miʿrāj*), which occurred prior to his migration to Medina. See Ibn Hishām, *al-Sīra al-nabawiyya*,

followed suit. As mentioned above, it is unknown as regards to the content of what was recited.[30] It is very probable that during the actions of bowing and prostration, the recitations would have comprised the praise (*taḥmīd*) and glorification (*tasbīḥ*) of God. However, during the postures of standing and sitting (*al-quʿūd*), not only are the recitations unknown, but they certainly would not have comprised the content of today's *ṣalāt* since very few *surā*s had been revealed; for instance, Sūrat al-Fātiḥa (the fifth chapter to be revealed) was revealed several years after the first revelation to the Prophet.[31] In fact, it can be surmised that the content would have varied as and when more verses of the Qurʾan were revealed.

Scholars state that the 'ten years' mentioned in the *ḥadīth* literature above, the duration of 'establishing prayers for a substantial period of every night', was superseded by the five daily prayers. The obligation to perform the five daily prayers was issued on the event of *al-isrāʾ wa-l-miʿrāj* (the night journey and ascension);[32] prior to this, no such obligation to perform *ṣalāt* per se was issued.[33] This suggests that the command to 'establish prayers for a substantial period of every night' in Sūrat al-Muzzammil was not an obligation in the jurisprudential sense. Scholars differ as to when the event of *al-isrāʾ wa-l-miʿrāj* occurred.[34] However, the majority of the scholars of *ḥadīth* place the event within the last twelve to eighteen months prior to the Prophet's migration to Medina.[35] Thus, the followers of the Prophet began to recite the five daily prayers after this event, where each *ṣalāt* consisted of only two units (*rakʿatān*).[36] This change in the form of *ṣalāt* was precipitated by the context of the Prophet agreeing to migrate to Medina after the city's Arab leaders had accepted his message on behalf of their tribesmen. Hence, the change in context seems to correspond with the change in the number and spiritual calibre of the followers of the

1:197.

30 al-Ḥalabiyya, *al-Sīra al-Ḥalabiyya*, 1:381.

31 ʿAlī, *Tārīkh al-ṣalāt*, 54.

32 The event of *al-isrāʾ wa-l-miʿrāj* is mentioned in the first verse of Sūrat al-Isrāʾ, the fiftieth chapter to be revealed, and Sūrat al-Najm (53:1–18), the twenty-third chapter to be revealed.

33 al-Ḥalabiyya, *al-Sīra al-Ḥalabiyya*, 1:380.

34 M. R. M. Nor, 'Islamic Jerusalem: The Land of the Night Journey and Ascension', *Journal of Islamic Jerusalem Studies* 7 (2006): 7–9.

35 Ibid., 10.

36 ʿAlī, *Tārīkh al-ṣalāt*, 29. The increase in the units of the five daily prayers occurs within the first year after the Prophet's migration to Medina.

Prophet: prior to this change in the form of *ṣalāt*, the followers were few and devout; the sudden increase in his followers meant that the norm had to change from praying for a substantial period of every night to the five daily prayers, as the former would not have been sustainable for the spiritual growth of his followers in Medina; that is, the formulation of the essence must cater for the spiritual needs of the lowest common denominator.

The first revelation in Mecca that makes an explicit allusion to the obligatoriness of establishing prayers is found in Sūrat al-Anʿām: '...and we are commanded to submit to the Lord of the Worlds, and to establish prayers ...' (6:71–72). The first revelation in Mecca that directly commands the Prophet and his followers to establish *ṣalāt* is in Sūrat al-Rūm: 'Turning to Him; and be mindful of Him and establish prayers, and be not of those who ascribe partners' (30:31). The direct command is repeated in Sūrat al-ʿAnkabūt: 'Recite that which has been revealed to you of the Book, and establish prayer ...' (29:45). Surās al-Anʿām, al-Rūm and al-ʿAnkabūt are the fifty-fifth, eighty-fourth (antepenultimate) and eighty-fifth (penultimate) chapters to be revealed in Mecca, respectively. This tallies with the view of the majority of scholars that no obligation to perform *ṣalāt* was issued prior to the event of *al-isrāʾ wa-l-miʿrāj*, referred to in Sūrat al-Najm and Sūrat al-Isrāʾ – the twenty-third and fiftieth chapters to be revealed, respectively. There are approximately thirty-five verses in the Meccan chapters, including the aforementioned verses of Sūrat al-Rūm and Sūrat al-ʿAnkabūt, that utilise the verb *ṣallā* (to pray) and its nominal and verbal derivatives.[37] The vast majority do not signify the jurisprudential obligation to establish regular *ṣalāt*; collectively, they do express the inseparability of one's faith in God and establishing the norm of *ṣalāt*. There are four verses within the Meccan chapters that do utilise the imperative forms of the verb *aqāma* (to establish) in conjunction with *ṣalāt*, and one verse that uses the imperative *ṣallī* directly; however, none qualify as explicit prescriptions to establish *ṣalāt* in the jurisprudential sense.

In the period between the command 'to establish prayers for a substantial period of every night' in Sūrat al-Muzzammil and the issuance of the obligation to pray the five daily prayers on the night of *al-isrāʾ wa-l-miʿrāj*, the Prophet and his followers were reciting two prayers (*ṣalātān*) per day in Mecca, each consisting of two units: one at daybreak, which was known as *ṣalāt al-ḍuḥā*, and the other

37 See Qur'an 96:9–10, 73:20, 74:43, 87:15, 108:2, 75:31, 7:170, 35:18, 35:29, 19:31, 19:55, 19:59, 20:14, 20:132, 27:3, 17:78, 17:110, 10:87, 11:87, 11:114, 6:71–72, 6:92, 6:162, 31:17, 42:36, 42:38, 14:31, 14:37, 14:40, 21:73, 23:2, 23:9, 70:19–23, 70:34, 30:31, 29:45, 8:35.

in the afternoon, known as *ṣalāt al-ʿishā* or *ṣalāt al-ʿaṣr*.[38] This corresponds with the fact that eleven or so Meccan verses employing the word *ṣalāt* and its other verbal derivatives were revealed during the above interim, emphasising *ṣalāt* as a pivotal means of devotion to God.[39] Some scholars infer that the Prophet and his followers were reciting the *ṣalātān* in Mecca because of specific revealed instructions. They cite verse 114 of Sūrat al-Hūd (the fifty-second chapter to be revealed in Mecca), which issues the command to establish prayers at the ends of the day and at night (11:114); verse 78 of Sūrat al-Isrāʾ (the fiftieth chapter to be revealed), which issues the command to establish prayers at sunset until the dark of the night (17:78); and verse 130 of Surā Ṭāhā (the forty-fifth chapter to be revealed), which commands that God be glorified at daybreak and sunset (20:130). However, all of these verses were revealed in Medina.

Ibn Ḥajar al-Haytamī concisely summarises the chronological presentation thus far:

> Initially, the people had no responsibility other than to accept the message of 'the Oneness of God' (*al-tawḥīd*); this continued for a long period, until the command to establish *ṣalāt* during the night was revealed in Sūrat al-Muzzammil; this was subsequently abrogated by the prescription of the five daily prayers on the night of *al-isrāʾ wa-l-miʿrāj*; and no other obligations were issued until the Prophet migrated to Medina.[40]

In Medina, the Prophet increased the units of the five daily prayers within the first year of his arrival.[41] This is also evinced by the fact that the dispensation of shortening the five daily prayers was issued in Sūrat al-Nisāʾ, the sixth chapter to be revealed in Medina: 'And when you travel in the land, there is no sin on you if you shorten your *ṣalāt*, if you fear that those who disbelieve may attack you …' (4:101). Similarly, the obligation to perform *wuḍūʾ* (ablutions) prior to the commencement of the *ṣalāt* was issued in verse six of Sūrat al-Māʾida, the twenty-sixth chapter to be revealed in Medina; it is not mentioned in the Qurʾan before this. Books of history and *ḥadīth* make reference to the event when Jibrāʾīl

38 al-Ḥalabiyya, *al-Sīra al-Ḥalabiyya*, 1:376, 380.

39 The number eleven is based on the assumption that the event of *al-isrāʾ wa-l-miʿrāj* occurred around the time that Sūrat al-Isrāʾ was revealed (the fiftieth chapter to be revealed).

40 al-Ḥalabiyya, *al-Sīra al-Ḥalabiyya*, 1:376, 380–81.

41 M. J. al-Ṭabarī, *Tārīkh al-umam wa-l-mulūk* (Cairo: Maṭbaʿat al-Istiqāma, 1939), 2:119.

taught the Prophet the forms of *wuḍū'* and *ṣalāt*, and situate it in Mecca.[42] Scholars are divided as to whether the obligation to perform *wuḍū'* occurred in Mecca or Medina; all agree that it was taught to the Prophet in Mecca by Jibrā'īl as per the reports.[43] However, since the majority of scholars assert that there was no obligation to perform *ṣalāt* prior to the event of *al-isrā' wa-l-mi'rāj*, it is highly probable that the obligation to perform *wuḍū'* would have followed suit. The detailed timings of the five daily prayers and their stipulation as timed obligations are stated in Sūrat al-Baqara (2:238), Sūrat al-Nūr (24:58), Sūrat al-Hūd (11:114) and Sūrat al-Isrā' (17:78); that is, during the Medinan period. However, these verses would have been merely re-emphasising the times of worship established after the event of *al-isrā' wa-l-mi'rāj* that are alluded to in Sūrat al-Rūm, the eighty-fourth and antepenultimate chapter to be revealed in Mecca: 'So [give] glory to God when you enter the night and when you enter the morning ... and at the sun's decline [that is, afternoon] and at midday' (30:17–18).

The *ḥadīth* literature also states that the prohibition to answer others (or return their greetings) during *ṣalāt* was legislated a considerable while after the norm of performing *ṣalāt* was established in Mecca; indeed, talking to others about their needs during *ṣalāt* was considered something quite ordinary, and none of the Prophet's followers felt any hesitation in engaging in this until the prohibition was issued. Scholars differ as to whether this occurred before or after *hijra* due to differing *ḥadīth*s. Some *ḥadīth*s state that speaking during *ṣalāt* was permitted until the following verse of Sūrat al-Baqarā (the first chapter to be revealed in Medina) was issued: 'Pay constant attention to prayers and to the middle prayer, and stand truly obedient to Allah' (2:238). Others state that the Prophet would return greetings during prayers prior to his followers seeking asylum in Abyssinia, after which he prohibited any form of speaking during *ṣalāt*.[44] The former traditions situate the issuance of the prohibition in Medina, and the latter in Mecca.

42 Ibn Hishām, *al-Sīra al-nabawiyya*, 1:196.

43 The following are the opinions of the scholars as to when the obligation to perform *wuḍū'* was issued: (1) It was made obligatory in Mecca a year before the migration to Medina. (2) It became obligatory with the obligation of the five daily prayers on the night of *al-isrā' wa-l-mi'rāj*. (3) It was a 'recommended' (*mandūb*) duty before the night of *al-isrā' wa-l-mi'rāj*, and it became an obligatory act after this event. (4) It was a 'recommended' (*mandūb*) duty before the migration to Medina, and it became an obligatory act in Medina. See al-Ḥalabiyya, *al-Sīra al-Ḥalabiyya*, 1:377–79.

44 I. 'U. Ibn Kathīr, *Tafsīr al-Qur'ān al-'Aẓīm* (Beirut: Dār al-Andalus, 1996), 1:522–23; al-Ṭabarī, *Jāmi' al-bayān*, 2:584–87.

Sūrat al-Fātiḥa (1:1–7), the fifth chapter to be revealed in Mecca, is an intrinsic and essential component of the form of *ṣalāt* practised today, though obviously it could not have been part of the *ṣalāt* prior to its revelation. Scholars agree that it was revealed long after the initial revelations began; that is, between two and four years after the revelations began.[45] Therefore, during this period, Sūrat al-Fātiḥa would not have been part of the *ṣalāt*. Some scholars hold that it was revealed in Medina, and others state that it was revealed in both Mecca and Medina.[46] Based on *ḥadīth* literature, the majority opinion is that Jibrāʾīl informed the Prophet of its mandatory recitation in every *ṣalāt* during the occasion when the *qibla* (direction of *ṣalāt*) was changed, which occurred in Medina.[47] This means that prior to this, the form of *ṣalāt* did not entail the mandatory recitation of Sūrat al-Fātiḥa in each of the first two units. The obligatory recitation of Sūrat al-Fātiḥa marks the completion of the form of *ṣalāt* in terms of the content that is recited in every unit; however, the content that is recited today was strictly defined by the different schools of *fiqh*.[48]

The Prophet also introduced the forms of *ṣalāt al-jumuʿa* (the friday prayer),[49] *ṣalāt al-ʿīdayn* (the prayer of the two Eid days),[50] *ṣalāt al-janāʾiz* (the funeral prayer)[51] and *ṣalāt al-khawf* (the prayer of fear)[52] in Medina, among others. These gradually evolved in their respective details. Although they are not connected to the five daily prayers, their introduction in Medina, in accordance with – and for the purpose of 'spiritualising' – the occasions and happenings of the community, further emphasises the interrelatedness and contingency of all regulations upon the context.

Finally, the Qur'an employs the word *ṣalāt* eighty-three times; fifty-four

45 This calculation is based on the fact that the revelation of Sūrat al-Muzzammil (the third chapter to be revealed) began within the first few years after the initial revelation and it took a year for all of its verses to be revealed.

46 Ibn Kathīr, *Tafsīr al-Qurʾān al-ʿAẓīm*, 1:17–20.

47 ʿAlī, *Tārīkh al-ṣalāt*, 54. The changing of the qibla occurred during the second year after *hijra*. See al-Ṭabarī, *Tārīkh al-umam wa-l-mulūk*, 2:128–29.

48 M. J. Maghniyya, *The Five Schools of Islamic Law* (Qum: Ansariyan Publications, 2003), 89–99.

49 The Prophet first recited this when he entered Medina, after which the form gradually evolved. See al-Ṭabarī, *Tārīkh al-umam wa-l-mulūk*, 2:114–16.

50 *Ṣalāt al-ʿīd al-fiṭr* was introduced by the Prophet in the second year after the migration to Medina. See ibid., 2:129.

51 ʿAlī, *Tārīkh al-ṣalāt*, 71.

52 This was first introduced by the Prophet in the sixth year after the migration to Medina. See ibid., 73–74.

of which are found in the Medinan verses.[53] There are only eight instances in the Medinan verses when either the verbal derivatives of the verb *ṣallā* or the word *ṣalāt* are used in senses other than the formal Muslim practice of devotion that included the actions of bowing and prostration; that is, when their sentential utility provides the significations of blessings, supplications, prayers of non-human entities and synagogues. This, together with the aforementioned contextual deliberations on the forms of *ṣalāt*, suggests that the meaning of the word *ṣalāt* had changed during the Medinan period from its previous generic signification[54] (of 'supplication' and 'seeking forgiveness') to the 'Muslim' form of devotion that included the actions of bowing and prostration; that is, the transfer of the meaning of the word *ṣalāt* had occurred during the revelatory era (*al-ḥaqīqa al-shar'iyya*[55]). Of course, such a conclusion is unacceptable in *uṣūl al-fiqh*. This is because it assumes that only an atomistic reading of the words in the Qur'an can determine whether the associated meaning of a word in the minds of the people was established during the revelatory era or outside of it (*al-ḥaqīqa al-mutasharri'iyya*) – which is impossible in any case.[56] In conclusion, it is evident that every aspect of the form of *ṣalāt* gradually evolved

53 M. F. 'Abd al-Bāqī, *al-Mu'jam al-mufahras li-alfāẓ al-Qur'ān al-Karīm* (Cairo: Dār al-*Ḥadīth*, 2001), 507–509.

54 That is, among the Arabs; however, as mentioned above, for the *ahl al-kitāb*, the word *ṣalāt* would have had the additional signification of it being a devotional practice that included the actions of bowing and prostration.

55 This term refers to the fact that the transfer of the meaning of a word occurred during the revelatory era. Its antonym is *al-ḥaqīqa al-mutasharri'iyya*, which refers to the transfer of the meaning of a word outside of the revelatory era by the adherents of the Sharī'a. See M. R. Muẓaffar, *Uṣūl al-fiqh* (Qum: Intishārāt Ismā'īliyyāt, 2004), 1:37–39.

56 It is impossible because the meaning of a word in a text or speech is acquired in the mind of the reader or listener by sentential utility and not the spontaneous associated meanings of the words; that is, the other words in a sentence play the defining role in disclosing the exact meanings of the words of a sentence, rather than the spontaneous associated meanings of the words that exist in the mind of the reader or listener, which are of little significance in themselves in the sense-production of sentences in a text. (This is not to deny the necessity of the associated meanings of words, and their essential role, in the production of coherent and meaningful sentences in every language, or the fact that spontaneous associated meanings of the words exist.) Hence, a mere atomistic appreciation of a text will never be able to disclose the associated meaning of a word that exists in the minds of particular people at a particular time. Rather, the uncovering of the associated meaning of a word of a bygone people entails a holistic approach that includes both contextual investigations as well as in-depth analyses of texts, which include the atomistic appreciation of texts.

as the context of the Prophet changed and new issues arose. Perhaps the most significant contextual factor in its evolution is the fact that the followers of the Prophet increased, and hence, their spiritual calibre became more varied. Consequently, it became increasingly formalised in the Medinan context of a community of believers living alongside other religious communities.

The following is a summary of the findings of this section: (1) In Mecca, the verbal content of the *ṣalāt* was not specified at all and was left to the discretion of the reciter. (2) The timings of *ṣalāt* were not stipulated in Mecca until the command was issued in Sūrat al-Muzzammil to establish *ṣalāt* for a substantial period of every night. From this point onwards (or perhaps even before it) until the event of *al-isrā' wa-l-miʿrāj*, the Prophet and his followers were also reciting *ṣalāt* twice a day in the morning and afternoon. After the event, the five daily prayers were instated, and were understood by his followers to be mandatory. (3) Prior to the event of *al-isrā' wa-l-miʿrāj*, the obligatoriness of *ṣalāt* (and *wuḍū'*) was never expressed, as the need had not arisen. The few followers of the Prophet were very devoted to God and would not have needed prompting to pray. Indeed, they were establishing prayers throughout the night, every night. However, just prior to the event, the leaders of the tribe of Khazraj became his followers and invited the Prophet to Medina in order to arbitrate and resolve their conflicts with the tribe of Aws. Thereafter, the obligation to perform the five daily prayers was explicitly issued on the night of *al-isrā' wa-l-miʿrāj* in light of the fact that all of the members of the tribes of Aws and Khazraj had become his followers. (4) Throughout Mecca, each *ṣalāt* consisted of two units (*rakʿatān*) only; this was also the case for the five daily prayers when they were first instated. It is only in Medina that the units for four of the five daily prayers were increased. (5) Sūrat al-Fātiḥa became a mandatory part of every *ṣalāt* in Medina when the Prophet was instructed to change the direction (*qibla*) of *ṣalāt* to Mecca. (6) The forms of *ṣalāt* in Mecca gradually evolved to become the five daily prayers. In Medina, other forms of *ṣalāt* were gradually introduced in the context of the happenings and occasions of the community of believers.

1.2 The Forms of Zakāt

The origin of the word *zakāt* follows the same trajectory as that of *ṣalāt* mentioned above. In Sumerian and the ancient Semitic languages, the derivatives of the root letters *z-k-w* have the meaning of 'purity' and 'exemption from the payment of taxes'. The latter was the predominant meaning of the word *zakūta*,

whose origin is Sumerian.[57] The words *zakūta* and *ṣidakta* are found in Aramaic, and *ṣidaka* in Hebrew.[58] They usually signified 'purity' and were utilised by the Jews and Christians in the context of virtuous conduct; however, *ṣidakta* was also used in Aramaic to signify alms.[59] The derivatives of the root *z-k-h* are utilised in the Bible with the meanings of being vindicated, clean and morally clean.[60] As was the case with the Arabic word *ṣalāt*, the origin of the Arabic word *zakāt* is the Aramaic-Hebrew language that was spoken by the Jews and Christians.

In the chronological examination of the utility of the verb *zakā* and its derivatives in the Meccan verses of the Qur'an, the first verse is in Sūrat al-Aʿlā, the eighth chapter to be revealed, in which the verb *tazakkā* is utilised to mean 'he has been purified' (87:14). In fact, until Sūrat al-Aʿrāf, the thirty-ninth chapter to be revealed, the verbs *tazakkā*, *yatazakkā*, *tuzakkū*, *yazzakkā* and *zakkā* are each employed only once in the sense of self-purification and growth. Of these, it is only the verb *yatazakkā* in Sūrat al-Layl, the ninth chapter to be revealed, that it is employed in the sense of self-purification resulting from giving of one's wealth (92:18). The word *zakāt* is first utilised in Sūrat al-Aʿrāf in the sense of 'alms' (7:156). God replies to the Prophet Mūsā's supplication in which He describes those who are worthy of His salvation as 'those who are mindful [of God] and give the *zakāt*' (7:156). Here, *zakāt* is used for the first time in the sense of 'giving of wealth in the way of God'. Prior to this, the revelations did not employ the verb *zakā* and its derivatives to signify 'alms' or 'alms-giving'; rather, four verses were revealed highlighting the attitude of the Meccan people towards the poor, criticising their suboptimal practices of alms-giving and mentioning the categories of those in need.[61]

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57 S. Bashear, 'On the Origins and Development of the Meaning of *Zakāt* in Early Islam', *Arabica* 40, no. 1 (1993): 87.

58 The origin of the Qur'anic notion of *ṣadaqa*.

59 C. C. Torrey, *The Jewish Foundation of Islam* (New York: Jewish Institute of Religion Press, 1933), 141.

60 Bashear, 'On the Origins and Development of the Meaning of *Zakāt* in Early Islam', 89.

61 The first reference to the poor (*miskīn*) among the Arabs of Mecca is in Sūrat al-Qalam, the second chapter to be revealed, which conveys the attitude of indifference among the farmers towards the poor and their reluctance to assist them (68:24). The second is in Sūrat al-Muddaththir, the fourth chapter to be revealed, in which the inhabitants of hell state that the cause of their burning is their refusal to feed the poor (74:44). Both of these verses were revealed some years prior to the first utility of a derivative of the verb *zakā* in the Qur'an, which was *tazakkā* in Sūrat al-Aʿlā. The third reference is in Sūrat al-Najm, the twenty-third chapter to be revealed, in which the Meccan norm of alms-giving is referred to; it criticises the Meccan people for the meagre amounts they

After Sūrat al-Aʿrāf, the next revelation to utilise the derivatives of the verb *zakā* is found in Sūrat al-Fāṭir, the forty-third chapter to be revealed; the verse employs the verbs *tazakkā* and *yatazakkā*, and marks the first time that the word *ṣalāt* and the derivatives of the verb *zakā* appear together in the revelations: 'You can only warn those who fear their Lord in secret, and establish the *ṣalāt*; and whoever gives *zakāt*, he only purifies his own self' (35:18). It should be noted that the phrase '*man tazakkā*' in this verse is commonly translated as 'whoever is purified'. In the same chapter, there is another verse that refers to those who establish *ṣalāt* and spend of their wealth in charity; however, the latter is not referred to by the derivatives of the verb *zakā*: 'Those who recite the Book of Allah and establish the *ṣalāt* and spend of what We have granted them as sustenance secretly and openly, hope for a trade-gain that will never perish' (35:29).

In the Meccan verses, the derivatives of the root *zakā* are employed twenty-three times: fourteen derivatives are connected with the sense of purity and growth, which include two uses of the word *zakāt* signifying 'purity'; the remaining nine instances are the word *zakāt* signifying 'alms', and as mentioned above the word *zakāt* is employed from Sūrat al-Aʿrāf onwards. The nine verses employing the word *zakāt* in the sense of 'alms' do not convey any sense of performative obligation: seven describe the faithful as those who establish prayers and give *zakāt* as a means to purifying the soul; one describes those who ascribe partners to God (*mushrikīn*) as those who do not give *zakāt*; and one contrasts the consequences of giving *zakāt* with those of giving out usury. Thus, it can be surmised that during the Meccan period, whenever the word *zakāt* was accompanied by the verb *atā*, the signification was alms-giving for the sake of God without any sense of obligation.

The chronological reading of the Medinan verses of the Qurʾan reveals a striking difference in the usage of the verb *zakā* and its derivatives when compared to their utility in the Meccan verses above. All eleven verbal derivatives are used to emphasise either that God is the sole agent of purification in humans or that it is the Prophet's role to purify the people. Employment of the verbal derivatives in the sense of 'purifying oneself' is totally absent, which constituted the main sense of their usage in the Meccan verses. Undoubtedly, this shift in emphasis on who bears the onus of purifying the soul – from being exclusively upon 'oneself'

give as alms and for being miserly (53:34). The fourth reference is in Sūrat al-Balad, the thirty-fifth chapter to be revealed, which lists the different types of poor and needy persons in Meccan society (90:14).

in Mecca to being exclusively upon 'God and His Prophet' in Medina – is due to the change in context and audience; the lowest common denominator in terms of spiritual calibre among the Prophet's followers in Mecca was extremely high in comparison to those in Medina. Of the twenty-three nominal derivatives employed, three occur in the form of the comparative adjective *azkā*, meaning 'purer', and the remainder in the meaning 'alms or wealth'. Eight instances of *zakāt* are accompanied by the imperative verb, signifying obligation: four of which are addressed to the Muslims; one to the wives of the Prophet; two to the Jews of Medina;[62] and one in the context of a covenant between God and the Jews. Nine instances of *zakāt* are utilised as part of the descriptions of various groups of people (mainly those who believe), two instances are employed as part of conditional sentences and one is used in the context of stating a historical covenant between God and the children of Isrā'īl.

Therefore, it can be surmised that in the Meccan verses the verb *zakā* and its derivatives were utilised to signify 'purification of oneself for the sake of God' generally until Sūrat al-A'rāf. Thereafter, the word *zakāt* began to be employed twice to signify 'purity' and nine times to signify 'alms'. The usage of the word *zakāt* in the latter sense had the connotation of 'the giving of wealth or alms to the needy in the way of God' without the sense of obligation. In the Medinan verses, the verbal derivatives of the verb *zakā* were utilised exclusively to emphasise that only God and the Prophet were the agent and means of purification, respectively. The most utilised derivative of the verb *zakā* is the word *zakāt*. It is employed a total of twenty times and its signification every time is the mandatory 'poor-rate tax', which constitutes a change in its form. This is more than double the number of times it was employed in the Meccan chapters, and its signification is no longer the charity-based 'alms' that it signified in the Meccan verses. This is because in eight of the Medinan verses, it is accompanied

62 See Qur'an 2:43 and 2:83. Early exegetes state that the commands to establish *ṣalāt* and pay *zakāt* in these verses were exhortations to the Jews of Medina to pray *ṣalāt* with the Prophet and his followers, and to give the latter their *zakāt*. See M. 'U. al-Zamakhsharī, *al-Kashshāf* (Beirut: Dār Iḥyā' al-Turāth al-'Arabī, 2001), 1:161; M. Ḥ. al-Ṭūsī, *al-Tibyān fī tafsīr al-Qur'ān* (Qum: Mu'assasat al-Nashr al-Islāmī, 1996), 2:156–58; 'A. A. al-Nasafī, *Madārik al-tanzīl wa-ḥaqā'iq al-ta'wīl* (Beirut: Dār al-Kutub al-'Ilmiyya, 2014), 1:47; F. H. al-Ṭabarsī, *Majma' al-bayān fī tafsīr al-Qur'ān* (Beirut: Mu'assasat al-A'lamī li-l-Maṭbū'āt, 1995), 1:189–90, 286; and Bashear, 'On the Origins and Development of the Meaning of *Zakāt* in Early Islam', 89–91. The implication here is that the Jews were being exhorted to recite the *ṣalāt* without the necessity of formally converting to the religion of the Prophet.

by the imperative verb, which signifies obligation. This difference in the tone and emphasis of *zakāt* in the Meccan and Medinan verses is indicative of the difference in the Prophet's role, context and audience. In Medina, he is the leader of both the Muslim and non-Muslim communities.[63] Hence, in the context of leadership of a diverse community the word *zakāt* is reformulated to signify 'a mandatory poor-rate tax to purify oneself and cater for the needs of society'. This institutionalised form of *zakāt* gradually developed in accordance with the structural growth of the Medinan society to cater for societal needs as they emerged. Hence, it would have increased in specificity over time, culminating in the designation of the types of people that qualified as recipients for *zakāt*; they are stated in Sūrat al-Tawba (9:60), the 130th chapter to be revealed, as being the poor, the needy, those employed in the administration of funds, those whose hearts may be won over to Islam, those in bondage and debt, the cause of Allah and the wayfarer.

It must be emphasised that the Qur'anic exhortation to pay *zakāt* is more than merely an obligation to pay taxes; it must be an action that is performed out of love for God and care towards one another. It seems that the Muslim community of Medina were less heedful of the latter condition; hence, the following verse was revealed to emphasise the importance of its inclusion in the performance of *zakāt*:

> It is not righteousness that you turn your faces towards the East and the West, but righteous is the one who believes in Allah, and the Last Day, and the angels and the Book and the prophets, and gives away wealth out of love for Him to the near of kin, the orphans, the needy, the wayfarer, to those who ask and to set slaves free, and establishes the *ṣalāt* and pays the *zakat.* (2:177)

During the Medinan period in which the society continued to grow and become more affluent, the notion of '*zakāt* on wealth' seems to have taken on the connotation of 'filth', as noted in certain narrations.[64] This explains the

63 E. Schaeublin, 'Zakat Practice in the Islamic Tradition and Its Recent History in the Context of Palestine', in *Histories of Humanitarian Action in the Middle East and North Africa*, ed. E. Davey and E. Svoboda (London: Overseas Development Institute, 2014), 20.

64 See Ḥ. al-'Āmalī, *Tafṣīl wasā'il al-Shī'a* (Qum: Mu'assasat Āl al-Bayt li-Iḥyā' al-Turāth, 1990), 9:268.

narrations in the *ḥadīth* literature that forbid the Prophet and his family from accepting *ṣadaqa* – i.e. charity that was not formally prescribed.[65] The reasoning could be that since the Prophet and his household enjoyed a special status (due to their being purified of all filth[66]), this would have prevented them from accepting anything deemed to be impure by the convention of that time, which would have included *zakāt*; the implication, here, is that if the convention did not deem *zakāt* as 'filth' or 'impurity' they would have been permitted to accept it. In any case, this restriction to accept or receive *zakāt* was extended by the community to include the family outside of the immediate household and descendants of the Prophet. In time, however, the descendants (*sādāt*) of the Prophet were permitted 'to consume' the *zakāt* of other *sādāt*; that is, they were permitted to consume one another's 'filth' but not of others.[67] Therefore, in principle, should *zakāt* lose its negative connotation of 'filth', or, in other words, should the convention of the people no longer deem *zakāt* as 'filth', then *zakāt* could be received by both *sayyid*s (descendants of the Prophet) and non-*sayyid*s.

The Qur'an refers to two other 'forms' of *zakāt*. These were nominally different taxes on wealth that nevertheless were also instituted on the basis of the needs and demands of the growing community, and which were to be performed for the sake of God in order to purify oneself; that is, they shared the same essence as *zakāt*. The first is a *khums* (fifth) on the spoils of war, which is mentioned in Sūrat al-Anfāl: 'And know that whatever thing you gain [as spoils of war], a fifth of it is for Allah and for the messenger and for the near of kin and the orphans and the needy and the wayfarer' (8:41). The other is *fay'*, spoils gained outside of the context of war, which is mentioned in Sūrat al-Ḥashr: 'That which Allah gives [as spoils] to his messenger from the people of the townships, it is for Allah and for the messenger and for the near of kin and the orphans and the needy and the wayfarer so that it may not alternate [as possessions] among the rich of you' (59:7). It will be noted that the recipients of both *khums* and *fay'* are identical; in fact, the last three are also eligible to receive *zakāt* as well. Ayatollah Khomeini gestures to the fact that the Qur'an's designation of specific categories of the needy as recipients of *zakāt* is contingent upon the existential needs of the growing community; hence, he increases

65 Ibid., 9:268–71; cf. A. Q. al-Khū'ī, *al-Mustanad fī sharḥ al-'Urwa al-wuthqā: Kitāb al-khums* (Qum: al-Maṭba'a al-'Ilmiyya, 2016), 198.

66 Qur'an 33:33.

67 See al-'Āmalī, *Tafṣīl wasā'il al-Shī'a*, 9:273–76.

the scope of the designation '*sabīl li-llāh*' (that is, giving in 'the way of God') to include all public benefits (*maṣāliḥ al-ʿāmma*).[68] Naturally, this is also true for both the stipulation of *khums* and *fay'* and the designation of their recipients. In addition to the existential needs of the community, the verse of *fay'* provides a further rationale, or principle, for all three taxes: that wealth should not remain among the wealthy; rather, it is to be distributed across society.

Regarding *khums*, it will be noted that the Qur'an makes no reference to the "*sayyid*/non-*sayyid*" distinction with regards to the orphans, needy and wayfarer; the criterion of *sayyid* was introduced and applied to these categories of the needy by the Imāms due to their context, which in all probability was because the needy among the *sayyid*s were not receiving *zakāt* due to the prevalent belief that they could not consume it.[69] According to the *ḥadīth* literature, changes in context have also precipitated the following modifications to the regulation of *khums*: (1) Imām ʿAlī is reported to have forgone his share, and by implication was stating that the people pay the other half of *khums* (that is, to the orphans, needy and wayfarer).[70] (2) The fifth Imām added gold and silver coins to the list of items subject to *khums* in spite of their being subject to *zakāt*; when asked for the rationale, he is reported to have stated that it was necessary for a year in order to cater for the needs of the community,[71] and that he would forgo his share.[72] (3) The seventh and ninth Imāms extended the remit of *khums* to any surplus of every form of wealth.[73] (4) The twelfth Imām is reported to have permitted his followers to consume *khums*.[74] Such modifications are indicative of the contingency of the regulative forms of *khums* upon context and societal needs; thus, it shares the same essence as *zakāt*.

According to Ayatollah Khomeini and Ayatollah Muntazeri, *khums* was under-

68 See R. al-Khumaynī, *al-ʿUrwa al-wuthqā maʿa taʿālīq al-Imām al-Khumaynī* (Qum: Mu'assasat Tanẓīm wa-Nashr Āthār al-Imām al-Khumaynī, 2001), 629–30. Obviously, the category of 'societal needs' is subsumed under the designation of 'all public benefits' (*maṣāliḥ al-ʿāmma*). Moreover, 'public benefits' fluctuate as the context changes.

69 See al-ʿĀmalī, *Tafṣīl wasā'il al-Shīʿa*, 9:268–76, 483, and al-Ṭabarī, *Jāmiʿ al-bayān*, 6:251–52.

70 See narrations in ibid., 9:543, 547, 550.

71 al-Khū'ī, *al-Mustanad*, 200–203.

72 See al-ʿĀmalī, *Tafṣīl wasā'il al-Shīʿa*, 9:546.

73 al-Khū'ī, *al-Mustanad*, 199, 207. Ayatollah Khū'ī states that there is insufficient evidence for the application of khums on any form of surplus during the life of the Prophet. See ibid., 197–98.

74 See al-ʿĀmalī, *Tafṣīl wasā'il al-Shīʿa*, 9:550.

stood to be the possession of the institution of the head of state.[75] This seems justified in light of the fact that its origin was a practice in pre-Islamic Arabia in which the Arab chiefs would take a quarter of the spoils of war.[76] However, it must be emphasised that the stipulations of the various regulative forms of *khums* were in response to types of societal need. This is substantiated by the fact that the Imāms had no qualms in extending the remit of *khums* to all forms of savings in order to cater for the needs of their respective existential contexts.[77]

In conclusion, the Meccan verses of the Qur'an employ the verb *zakā* and its verbal derivatives in the sense of 'being pure', 'being purified' and 'purifying'. They put the onus of purification upon each individual; that is, one must endeavour to remove all defects from one's self by whatever means necessary: fostering a proper and wholesome attitude; caring for others; ridding oneself of associating partners with God (*shirk*), greed and disbelief (*kufr*); or giving of wealth. The word *zakāt* is employed a total of eleven times in the Meccan verses after the thirty-eighth chapter; nine of them are in sense of 'alms-giving in the way God'. In the Medinan verses, there is a change in both the utility of the verbal derivatives of the verb *zakā* and the signification of the word *zakāt*. The verbal derivatives are employed to signify that only God and his Prophet are the cause and means of purification, respectively; hence, the onus is on God and the Prophet to purify the individual, and the onus of the latter is exclusively to follow the Prophet. As mentioned above, this change in onus reflects the spiritual needs of the lowest common denominator among the followers of the Prophet in Medina. Similarly, all twenty usages of the word *zakāt* in the Medinan verses signify 'the mandatory poor-rate tax that is to be given in the way of God'. This, in light of the aforementioned contextual deliberations on the forms of *zakāt*, suggests that the meaning of the word *zakāt* had changed during the Medinan period from its previous generic signification of 'voluntary alms-giving in the way of God' to 'the mandatory poor-rate tax that is to be given in the way of God'.[78] This change in the signification of the word *zakāt* is

75 See ʿA. A. S. al-Māzandarānī, *Dalīl taḥrīr al-wasīla – al-khums – al-Imām al-Khumaynī* (Tehran: Maṭbaʿat Muʾassasat al-ʿUrūj, 1996), 14–15; and Ḥ. ʿA. Muntaẓarī, *Kitāb al-khums* (Qum: Dār al-Fikr, 1992), 11–13. The same point is made by A. Sachedina, 'Al-Khums: The Fifth in the Imāmī Shīʿī Legal System', *Journal of Near Eastern Studies* 39, no. 4 (1980): 286.

76 W. M. Watt, *Muhammad at Medina* (Oxford: Clarendon Press, 1956), 255.

77 Calder, 'Khums in Imāmī Shīʿī Jurisprudence', 39; Sachedina, 'Al-Khums', 283–86.

78 As previously mentioned, such a conclusion is unacceptable in *uṣūl al-fiqh*. This is because it assumes that only an atomistic reading of the words in the Qur'an can determine

due to the context of Medina, wherein the Prophet's role, his community and its societal needs differed significantly to his role in the community of Mecca.

2. Analysis of the Forms and Essences of *Ṣalāt* and *Zakāt* in the Qur'an

The chronological presentation of the Qur'anic verses, supplemented by the *ḥadīth* literature, reveals that *ṣalāt* gradually evolved. Throughout its evolution it remained as a fundamental spiritual practice congruent with the needs and progression of the Muslim community in order to facilitate its growth. It gradually developed from a generic voluntary act, appropriate for the nascent and few devoted followers of the Prophet in Mecca, to a detailed spiritual obligation, appropriate for the spiritual needs of the lowest common denominator in the Medinan community.[79] These modifications are tantamount to formal changes that were necessary in order to safeguard the spiritual essence of *ṣalāt*: to provide individuals with a specified period of intense God-centric orientation and, in turn, facilitate the emergence of a God-centric community and its subsequent subsistence (as a God-centric community) during its evolving existential state. It must be emphasised that its formal evolution came to an end in the Medinan period; that is, its form was now perfect and optimal for the spiritual growth of every Muslim.

Zakāt similarly underwent formal modifications in order to safeguard its spiritual essence: the purification of the individual from vices and moral inadequacies, the alleviation of poverty and the accommodation of societal needs. It was gradually ratified as a societal tax in Medina where the Prophet stipulated its details in accordance with the evolving existential context.[80] The chronological reading of the Qur'anic verses and supplementary *ḥadīth* literature above reveals the gradual evolution of its form from a voluntarily spiritual obligation of charity in the latter half of the Meccan period to a instituted form of tax on capital assets and wealth in the form of agricultural goods, livestock and other items that were considered wealth in the Medinan period.[81] Throughout the

whether the associated meaning of a word in the minds of the people was established during the revelatory era or outside of it (*al-ḥaqīqa al-mutasharri'iyya*) – which is impossible in any case.

79 K. Mohammed, 'The Foundation of Muslim Prayer', *Medieval Encounters* 5, no. 1 (1999): 23.

80 J. Schacht, '*Zakāt*', in *Encyclopaedia of Islam* (Leiden: E. J. Brill, 1993), 4:1202–4.

81 R. Powell, 'Zakat: Drawing Insights for Legal Theory and Economic Policy from Islamic Jurisprudence', *Pitt. Tax Rev.* 7 (2009): 48.

Meccan period, the act of giving *zakāt* was understood as an act of charity that rids the heart of greed, which is a form of filth. This connotation continued in Medina in spite of its modification from its 'voluntary alms-giving' status to 'mandatory poor-rate tax'. The basis of the act of giving *zakāt* is the Qur'anic dictum of God being the exclusive and real owner (*mālik*) of the universe and everything in it, which means that everything that humans possess is God's bestowals upon them.[82] Hence, al-Ghazālī states that 'the bodily acts of worship are man's gratitude for the bodily blessings which God has bestowed upon him, while the financial acts of worship are his gratitude for financial gifts'.[83] Here, al-Ghazālī is emphasising the fact that *zakāt* is primarily a mode of worship and devotion to God; that is, it must be accompanied with the intention 'for the sake of God'.[84] This would have the effect of transmuting the merely outward action of giving wealth into an action of ablution or purification of the soul and its possessions just as *ṣalāt* purifies the soul and its body.[85] Therefore, giving charitable donations in general (*ṣadaqāt*), which includes *zakāt* in its formal sense, is a means to purifying both one's self and wealth, whereby the latter is worthy of consumption.[86] The other taxes discussed in the previous section are *khums* and *fay'*, both of which are essentially extensions of *zakāt*.[87] This is because 'societal need' is the impetus for both the initial stipulations of these taxes and their subsequent modifications.

This paper has demonstrated that in spite of *ṣalāt* being a spiritual obligation that was instated for the purpose of exclusively addressing the spiritual needs of the individual and community, it still underwent formal modifications in order to be optimal for the growth of both. This paper has also delineated that *zakāt*

82 W. B. Hallaq, *Sharia: Theory, Practice, Transformations* (Cambridge: Cambridge University Press, 2009), 296.

83 A. Ḥ. M. al-Ghazālī, *Iḥyā' 'ulūm al-dīn* (Beirut: Dār Ibn Ḥazm, 2005), 254.

84 Intention is an intrinsic part of the performance of *zakāt* because the essence of *zakāt* is 'the acquisition of inner purity by giving in the way of God'. To this effect, Imām 'Alī is attributed as having exhorted people not to invalidate their *zakāt* by failing to intend it for the sake of Allah. See 'A. Abī Ṭālib, *Nahj al-balāgha*, ed. Ṣ. al-Ṣāliḥ (Qum: Dār al-Ḥadīth li-l-Ṭabā'a wa-Nashr, 2005), 478 (sermon 199, section 'al-Zakāt'). This indicates that although the mere action of paying *zakāt* without the intention will contribute to the fulfilment of societal need, it is deficient from the spiritual perspective; its aspect of inner purification will not be achieved because it was being given without the appropriate intention.

85 Hallaq, *Sharia*, 231.

86 Powell, 'Zakat', 49.

87 Sachedina, 'Al-Khums', 276–77.

has always been a social obligation that was instated for purpose of addressing the societal needs of the community. It also underwent formal modifications in accordance with the needs of its differing contexts. Therefore, since the spiritual obligation of *ṣalāt*, which is considered by all as sacrosanct and eternal, was modified in accordance with the differing contexts, then by priority the social obligation of *zakat*, which is predicated upon societal need in any case, must be subject to ongoing and periodic modification so that it continues to fulfil its purpose (that is, its essence or function) of catering for the societal needs of the context.

CONCLUSION

The immutable part of *zakāt* is its essence: the purification of the soul by giving wealth for the sake of God to alleviate poverty and cater for societal needs. In contrast to this, the form of *zakāt* must fluctuate in accordance with differing existential contexts in order to fulfil its essence or function. Therefore, insofar as modern state taxes endeavour to redress poverty and cater for societal needs, they qualify as instances of *zakāt* as long as the taxpayer pays such taxes with the intention of 'for the sake of God'.[88]

In the previously mentioned verse of Sūrat al-Baqara, the Qur'an exhorts the mandatory establishing of *ṣalāt* and paying of *zakāt* in addition to the voluntary giving of '... wealth out of love for Him to the near of kin, the orphans, the needy, the wayfarer, to those who ask and to set slaves free . . .' (2:177). The recipients of both the mandatory *zakāt* and voluntary 'giving' are almost identical. The only reason for this exhortation to 'give' in addition to *zakāt* is because *zakāt* in itself was insufficient in alleviating poverty and catering for societal needs; hence, people were exhorted to give more. In reality, both are extensions of *zakat*, the difference being that one was state instituted and the other voluntary.[89] The Qur'an employs many other terms to stress the necessity and importance of 'giving more', such as *infāq* (spending God-consciously), *īthār* (preferring the other) and *ītā' al-māl* (giving of wealth).[90] This means that the spiritual obligation to voluntarily give *zakāt* continues beyond the

88 Calder, '*Zakāt* in Imāmī Shī'ī Jurisprudence', 473.

89 al-Ṭabāṭabā'ī, *al-Mīzān*, 1:429.

90 See Qur'an 2:177, 261–62, 264, 271, for examples of the utility of the word *infāq* and its derivatives; 59:9 for an example of the word *īthār*; and 2:277 for an example of the expression *ītā' al-māl*.

state-imposed taxation, should societal need and poverty subsist.

Since the words *ṣalāt* and *zakāt* frequently appear in the Qur'an together, this paper has analysed the evolution of the forms of both. It has been demonstrated that the forms of both have evolved in accordance with the changing context to optimise the intellectual, moral and spiritual growth of the individual and community. A pressing question may occur at this juncture: can the essence of *ṣalāt* be accommodated by other forms as is clearly the case with *zakāt*? It is important to address this question because the evolution of the voluntary form of *ṣalāt* into its obligatory form mirrors the evolution of the voluntary form of *zakāt* into its mandatory form. The former's change in status from a 'voluntary' act of devotion to its 'obligatory' status was also a response to a change in context; in Medina, the spiritual needs of the people would not have been adequately catered for by the former prescription to 'establish prayers for as much of the night as possible'. Therefore, can the form of *ṣalāt* undergo further change to optimise the spiritual growth of the people and community? The answer is a categorical 'no' because the Prophet's formulation of the final form of *ṣalāt* was designed to specifically and universally cater for the spiritual needs of the lowest common denominator in society. Furthermore, this paper has demonstrated through an etymological analysis of the word *ṣalāt* that the actions of bowing and prostration have always been intrinsic elements of the form of *ṣalāt*; hence, only radical changes in the existential context could warrant their 'formal' modification.[91] In contrast to this, *zakāt* is necessarily contingent upon the immediate needs of the societal context which, by its very nature, is perpetually fluctuating. To conclude, insofar as state taxes in the modern era are formulated in light of societal needs, then they do count as legitimate instances of *zakāt*. This is because the essence of *zakāt* is to cater for societal needs as they arise in human societies in order to facilitate the intellectual, moral and spiritual growth of the individual and community.

91 The contexts of space travel, the International Space Station, the moon and inhabiting other worlds would inevitably entail 'formal' modifications of *ṣalāt* in terms of changes to postures, timings and direction.