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**ABSTRACT**

**The Jurisprudence of Almsgiving: A Comparative Study of its Regulations and Philosophy Based on the Qur’an and the Sunna**

*فقه الزكاة: دراسة مقارنة لأحكامها و فلسفتها في ضوء القرآن و السنة*

Among the five pillars of the Islamic faith, almsgiving is considered a financial pillar that, along with divine unity (*tawhid*) and prayer, enables an individual to enter the Muslim community. Almsgiving is also an integral part of the Islamic financial and social system. It is therefore unsurprising that Islamic scholars would devote their attention to its regulations and intricacies.

Yousef al-Qaradawi has been involved in the writing of important works on Islamic jurisprudence and sharia. In this book, he undertakes a detailed and in-depth examination of the system of almsgiving (*zakat*). The book includes a preface on the meaning of almsgiving and voluntary charity (*sadaqa*). In his introduction, the author explains the importance

of his study of *zakat* and mentions other works on the subject.

Chapter one alludes to religious concern with helping the poor and the weak, and highlights

Islam’s increased preoccupation with aid since the covenant of Mecca. This extensive assistance is enshrined within the legislation of almsgiving in Medina; al-Qaradawi emphasises that this unique system was unheard of in previous religions and laws.

In the subsequent chapters, al-Qaradawi depicts the different types of donors and recipients of *zakat* (alms), and those who are exempted from this obligation. He also sets the regulations of almsgiving and the quantity of *zakat* payable according to one’s profession and wealth. The author also cites the category of people prohibited from receiving alms.

There is a chapter focusing on the objectives of the *zakat*, explaining its social benefits (helping the poor and the unemployed). The ways and appropriate time (such as Ramadan) to pay *zakat* are mentioned.

In the final chapters, the author discusses other types of financial obligations incumbent on Muslims, namely state taxes. He discusses whether sharia allows states to tax people who pay the *zakat*.

In his conclusion, the author summarises the system of almsgiving. He cites a number of authors who have studied *zakat*, and emphasises its influence in achieving justice, equality and solidarity between members of society.

Al-Qaradawi’s approach to this study is extremely thorough, perhaps rendering the book unnecessarily long. Nevertheless, he has achieved his aims by comparing and contrasting the various Islamic schools of thought as well as Islamic and other forms of law. He has adopted

a methodology of close scrutiny and consideration, presented his scholarly research with precision and conveyed the most remarkable aspects of ancient books – while avoiding the wooden expressions sometimes favoured by scholars.

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Translated by Hugh Lovatt