

In the Name of Allah, the Most Compassionate, the Most Merciful

Classification Of

**ALMIZAN**

THE INTERPRETATION OF HOLY QURAN

BY: Great Allameh Seyyed Mohammad Hossein Taba-Tabaai

BOOK FORTY FOUR

**Financial System of Islam**

**Donations and Taxes**

**KHUMS AND ZAKAT**

Edited, Summarized, Classified, and Translated by:

SEYYED MEHDI AMIN

2016

"Allameh" Ayatollah Seyyed Mohammad Hossein Taba-Tabaii  
&  
His Masterpiece:  
" **ALMIZAN**, THE INTERPRETATION OF HOLY QURAN"



Image of Allameh

( Oil Painting. Work: Seyyed Mehdi Amin, 1991 )

# **CONTENTS:**

## BOOK FORTY FOUR

### **Financial System of Islam**

### **Donations and Taxes**

## **KHUMS AND ZAKAT**

*( Red Lines have been Translated! )*

### **Part One**

#### **Donation**

**Distribution of Wealth,  
And Support of Front**

#### **Chapter One: Donation or Distribution of Wealth**

**The Important Pillar of Islamic Financial-Social System** 8

**Fair Distribution of Wealth** 8

**Donation, Islamic Strategy to Eliminate Class Divisions** 9

**Prayer and Donation: Two Main Pillars of God's Way**

**Financial Donation: Base of the a Blissful Society**

**Donation, and its Various Conditions and Aspects**

**Purpose of Donation: God's Way and God's Pleasure**

**God Makes your Donation More Double!**

Conditions of Donation for Divine Satisfaction

Do not Invalidate your Donations!

Those who Donate on God's Consent!

Example of the Burned Garden and Void Donation

Qualification of the Property to Donate

Satan's Intervention in Donation

Advantages of Donation

God's Knowledge of Donation

Leave of Donation: A Great Sin

Open and Hidden Donation

Where Do the Donations Are Used?

Traditions Received on Donation

Chapter Two: Donation, Public Participation in Warfare Costs

Donation in the Way of God, Public Participation in Costs of War

Interest-Free Lendings on God's Way, a Public Duty to Meet the Needs of War

Participation of Society Members in Financial and Manpower Provisions of Jihad

Donation, the Result and End of Good Deeds

Disbelief and Oppression Caused by Refusal of Donation Order

Chapter Three: Condition of Donator and Donatee

To Whom, and How, to Donate?

How Much, and Which Property, Could Be Donated?

Donation Subjects and Needy Groups

Punishment of Miserliness in Donation!

Punishment of Hypocrisy in Donation!

Belief in Divine Predestination, Avoiding Miserliness and Stinginess

Forbidding the Rich from Negligence in Donation

Certain Right in Wealth to Donate to the Needy and Beggar  
 Order to Donate and Prevent Hearts to be Hard  
 Preventing Delay in Donation and Neglecting God's Remembrance  
 Prevent from Delaying Donation until the Moment of Death  
 Strict Order about Piety, Obedience, and Donation  
 Easy Living with Donation, Piety, and Appreciation the Goodness

## **PART Two: Islamic Finance System**

### **"Khums-(One Fifth)" and "Zakat-( Tax)"**

Chapter One: Khums in Islamic Finance System

Commandment Obligated the Khums

Subjects of Receive Khums

Traditions Related to Khums

Order to Pay the Right of the Household, Needy, and Needy-Travellers

**Chapter Two: Zakat in the Islamic Financial System**

Commandment of Financial Zakat

Property subject to payment of Zakat

Purification and Self-Cultivation by Zakat

Hand of God, the Recipient of Alms

Repentance and Charity, two Cleansers

Social Role of Zakat and other Charities

A Comparison between the Effect of Usury and Zakat with God

Zakat Increases the Amount of Wealth!

Order to Apply Devotional and Financial Requirements, and Refuge in God

Eight Usages of Obligatory Zakat

Traditions Received about Usage of Zakat

### **Chapter Three: "Anfal" the War Booties**

Commandment of "Anfal" and War Booties

### **Chapter Four: "Jezye-(Non-Muslims Tax)" in Islam**

"Jezye", Tax of the People of Books Residing in Muslim Countries

Conditions of "Jezye"

A Narrative about Residence of the People of Books in Islamic Lands

### **Chapter Five: Trading, Business, and Ownership of Properties**

Valid Transactions, and Invalid Transactions

Traditions about Invalid Transactions

Business, and the Financial Superiorities and Individual Advantages

Islamic Finance System - A Speech on a Quranic Fact

Void and Illegal Possession of Property

Ownership and Possession: An Academic and Social Debate

Narrative in the field of Illegal Use of Property

### **Chapter Six: Loans and Borrowings**

Lending and Borrowing Orders in Islam

# Part One

# Donation

Distribution of Wealth,  
And Support of Front

# Chapter One

## Donation or Distribution of Wealth

### The Important Pillar of Islamic Financial-Social System

Fair Distribution of Wealth

« مَثَلُ الَّذِينَ يُنْفِقُونَ أَمْوَالَهُمْ فِي سَبِيلِ اللَّهِ كَمَثَلِ حَبَّةٍ أَنْبَتَتْ سَبْعَ سَنَابِلٍ فِي كُلِّ سُنْبُلَةٍ مِائَةُ حَبَّةٍ  
وَ اللَّهُ يُضَاعِفُ لِمَنْ يَشَاءُ وَ اللَّهُ وَاسِعٌ عَلِيمٌ ! » (بقره / ۲۶۱-۲۷۴)

***" The similitude of those who spend their Wealth  
in the Path of Allah is the similitude of a grain of corn  
that Grows seven ears, and each ear has a Hundred grains.  
Allah gives manifold Increase to whom He Wills;  
and Allah is the Knowing-Bounty- Increaser!"  
(Holy Quran, Baqareh: 261-274)***

One of the greatest things that Islam has magnified and considered it as one of the two pillars of People's Right and God's Right, and obligated believers to do it, is Donation. Some of the Donations, such as: Zakat, Khoms, Financial Penalties, and Ransoms has been obligatory; at the same time, Islam has made some of the donations recommended but not obligatory, such as Endowments, Permenant Residents, wills, Bestowals, and so on.

It was the purpose of Legislator to support the lower classes that can not meet their needs without financial support from other areas, to raise their living standards, to bring together the horizons of life of different classes, and to lessen the difference between them in respect of wealth and material



blessings.

On the other hand, Islam has prohibited the wealthy and the prosperous class of society from pretending to wealth, i.e, adorning the superficial symbols of life, such as home, clothes, cars, and the like, and excessive expending that is unusual for the public, that the middle class of the society can not tolerate it. Islam has prevented them under the name of Avoiding Lavishness and Profligacy, etc..

### Donation, Islamic Strategy to Eliminate Class Divisions

*The purpose of Islam from the above said commands is the creation of a modest life in which the class distance will not be so large.* As a result, the rule of unity and solidarity survives, and the opposing demands, hatred of hearts, and motives of enemy passes away. *Because the purpose of the Quran is to organize the human life in its various status and to educate them in a way that guarantees the happiness of man in the world and the Hereafter.* Human beings, in the light of this system, live in the knowledge of the truth *and free from superstition*, the lifes of all to be in a society in which the atmosphere of the virtues of morality governs, as a result, they can use, in a pure life, what God has bestowed them. In such situation the endowments of God to be a blessing for them , rather than a doom or disaster. In such an atmosphere, the human being can promote and resolve the material defects and disasters.

Such a thing can not be obtained unless in a pure environment, which the life of human kind be a clean, pleasant, and harmonious life. Such an environment cannot be established unless the condition of human kind be corrected, and his requirements of life be provided, and this also cannot entirely be possible to achieve unless to improve the financial aspects, regulating the wealth, and utilizing the savings. The way to achieve this

purpose is the **Donation of individuals** - from the reserves and surpluses of what has earned. *Since the believers are the brothers of each other, and the earth and the possessions of the earth are of One, and He is the God Almighty.*

This is the very fact that the Prophetic style and method proves its integrity at the time of the establishment of the Prophet's rule!

And this is the system that Ali, Amir al-Mu'minin(SA) had regretted from the diversion of the people from its channel and said:

***"Indeed, they reached a time that does not increase the good, but adversity ...!"***

The passage of times , found out the correctness of the Quranic theory and proved what the Quran said: - ***No man will see prosperity unless the lower class of society becomes close to middle class by helping and donating; and unless the prosperous class be prevented from excessive spendings and showing up their decorations, in order to reach the middle class, no man will see prosperity and happiness!***

We all saw the civilization of the West, how did its elites induce the human beings to licentiousness in physical pleasures and extremes in sensualism, more ever they invented new ways of enjoyment with carnal desires, and did not deny any force to spread of this civilization to others. This caused the wealth and pleasures of material life moved toward the powerful and the rich, on the other hand, nothing remained in the hands of the majority of the world's people, the very lower classes of societies, but the misery and deprivation. Later on we found out that the prosperous class also fell into dispute and challenge with each other, to the extent that only a little group of them survived, and the happiness of the material life allotted to them, and the right of living divested from the majority, who were the masses

of the populations.

Thus, given that excessive wealth and excessive poverty create bad effects in man, this class difference raised all ethical vices, pushing each side to its eruptive level, and the result was that the two tribes faced each other, and the flames of incitement and strife between them flare up; the rich, the poor; the deprived, the wealthy; destroyed each other, and the world was started, thus the ground for Communism straightened. As a result, the truth and virtue once removed from amongst the whole mankind, and the humanity did no longer meet a good day, the inner peace and pleasingness of life eliminated from the humankind. This corruption of the human world is what we now see and feel among ourselves. We feel that the worse disasters and more scandals threaten the future of the human race.

The greatest cause of this corruption is the loss of Donations, and on the other hand, the prevalence of Usury, which the God Almighty expressed its shameful and disgraceful results in seven more Verses after the Verses discussed here and Said that the widespreading of it will lead to the corruption of the world.

This is one of the Predictions of the Holy Quran, which during the revelation dates of Quran it was a germ in the womb of the time, but the mother of time brought it forth in the era of ours, and gave us the bitter fruits of it!

And if you want to endorse this statement, you should carefully observe the Verses of the Surah Al-Rum, where Allah Says:

***" So give what is due to your near Relatives and  
also to the needy and the wayfarers.***

***This is best for those who seek Allah's Pleasure and  
they shall surely receive salvation!"***

***" Whatever you give with the name of Usury, to increase the property of***

***the usurer, it has no increase in the Presence of Allah; but whatever you Spend in alms to gain the Pleasure of Allah it does attain the state of Becoming manifold by Allah's Favour!"***

***" Corruption has been spread throughout the world in the sea and the land on the account of men's wrong deeds. Allah has let it be so in order that the whole society taste the Consequences of giving in corruption and wrongdoing and that they may Repent and amend themselves by Turning to the Truth!"***

These Verses are of the same kind as in the Surahs: Hood, Younes, Asra, Anbiya, and others, which have spoken in this category.

And the final statement is that: The reason for the encouragement and the high emphasis given to the Donation, was what we discussed on above.

(Almizan: V.2 , P. 584)

The Translation is to be continued !