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STUDENT DECLARATION

بسم الله الرحمن الرحيم

We hereby acknowledge that in fact all the work in the preparation of this academic work is the result of our own efforts and works except as expressly stated.

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1.0 INTRODUCTION

Islam is a beautiful religion. In Islam, zakat is the fourth pillar of Islam, a pillar that must be fulfilled by every Muslim who meets the requirements. Zakat is to issue a certain amount of property to be given to the eight groups of asnaf who are entitled to receive it. The payment of zakat is said to clear the annual income. By issuing zakat, it can bridge the gap between the rich and the poor. The amount of zakat is also based on income and property value. The minimum amount to be paid is as much as 2.5% of a Muslim's total savings and wealth.

Zakat can be divided into two, namely zakat fitrah and zakat harta. Zakat al-Fitr, also known as personal zakat or Ramadan zakat, was made obligatory in the 2nd year of Hijrah, which is the same year as fasting in the month of Ramadan. As for property zakat, it is obligatory when an individual's property reaches a certain amount, it is divided into 9 types, namely income zakat, business zakat, savings zakat, EPF zakat, investment zakat, gold and silver zakat, takaful zakat, rice zakat and the last is zakat qada.

In addition, in Islam, hibah is one of the property planning of Muslims that is encouraged. Hibah is also prescribed through al-Quran, al-Sunnah, and the consensus of scholars. However, the enactment is not intended to prevent the faraidh system, however, it is a complement to the property distribution system in Islam. hibah takes effect during the life of the grantor compared to faraidh which is implemented after the death of the heir. Pillars and Conditions A grant agreement will also not be formed unless it fulfills the pillars and conditions as follows. The first is, the grantor (al-Wahib) The grantor must be a person with skills such as perfect intellect, puberty and rushd (mature and capable of managing property). The grantor must be the owner of the donated item. Because the owner of the property has full authority over his property, hibah can be made without any rate limit and to whomever he likes, including non-Muslims, if it does not violate Shariah law.

The second is the recipient of the grant (al-Mawhub lahu) The recipient of the grant can be anyone if they have the ability to own property, whether mukalaf or non-mukalaf. his side. The recipient of the grant must receive the property granted and have the authority to hold it. In other words, mastery and control over the property must be given to the grantee.

The third, goods or property donated (al-Mawhub) The goods or property to be donated must meet the following conditions, it must be a type of goods or property that has value in the eyes of the Shariah, the goods or property belongs to the grantor, it must goods or property that

is halal, it can be transferred. For example, it is not valid to donate goods that do not exist yet, such as donating a calf that is still in the womb or the donation of next year's rice yield, the latter of which is really in existence at the time of donation.

The fourth is *sighah*, which is *ijab* and *qabul*. *Sighah hibah* is an utterance or act that carries the meaning of giving and receiving *hibah*. It is subject to the following conditions, there is a connection and similarity between *ijab* and *qabul*. It is not subject to certain conditions. Not subject to a specific period. Grants that are conditional on a certain period such as in *al-*, *umrah* and *al-rugba* are legally valid but the conditions are null and void. Among the examples of *ijab* pronunciation clearly (*sarih*) is as the giver says, "I give this item to you" or in a sarcastic way as the giver says, "I have handed over the property rights to you" or "I make this item for you". Meanwhile, examples of the pronunciation of *qabul* (acceptance) are such as "I accept", "I am relieved" and so on. In Islamic Law, a grant is valid with the presence of *ijab* and *qabul* in words or any way that means giving ownership of property without compensation (*iwad*). determining whether or not a grant is valid on the other hand, the Hanafi group considers that *ijab* alone is sufficient to determine the validity of a grant.

However, there are also scenarios that have created various problems related to *zakat* and *hibah*. Therefore, in this study, we examine the views of jurists regarding the law and the position of *zakat* and *hibah* based on their arguments.

2.0 DISCUSSION

2.1 The meaning of Zakat

Islam is a religion built on five pillars: the realization that there is no God but Allah and that Muhammad is the messenger of Allah, performing prayers, performing zakat, fasting in the month of Ramadan, and performing Hajj. Every Muslim is obligated to uphold himself on these five pillars. Therefore, it is mandatory for them to understand each reconciliation fully and correctly. Zakat is one of the five pillars of Islam. Zakat can be defined according to the meaning of language as well as in terms of terms. In terms of language means: clean, purify, add, bless", grow more fertile, improve and perfect. There are various terms about zakat in terms of language. However, it gives its own meaning according to the concept of zakat. For example, the meaning of "clean and purifying" in the term zakat is to clean up the property and cleanse the rich from stinginess and bakhil. In other words, is to cleanse oneself of envy and vengeance towards the rich.

While in terms of terms, zakat means the issuance of a certain part of the property to be given to certain asnaf who are entitled to receive it after fulfilling the conditions set by syarak. All Muslims whose property exceeds the minimum zakat limit (nisab) are obliged to pay zakat. The payment can only be given to certain groups as stated in the Quran. There are eight categories of zakat recipients: the poor, the poor (poor), the zakat officers (Amil), and those whose hearts are calm. make peace with Islam (Muallaf), slaves and captives (al-Riqab), people in debt (al-Gharimin), because of Allah (Fisabilillah), and travellers (Ibn Sabil). Its determination is not determined by humans but has been determined by Allah SWT. Therefore, zakat cannot be equated to tax. Every Muslim is obliged to withdraw zakat from his property and income according to a certain rate after meeting the basic requirements and conditions of nisab and haul.

In addition, zakat also plays an important role in the Islamic social welfare system to reduce poverty in Muslim countries. In Malaysia, the administrative zakat is under the Islamic Council of each state, which has the power to organize its own collection and distribution of zakat. To this end, it has developed various systems such as setting up offices, employing and training officers, designing computerized zakat collection systems, financial and reporting systems, and general operating plans. The modern practice of zakat collection in Malaysia can be found at the Zakat Collection Centre (Zakat Collection Centre) in the Federal Territory,

which was established in 1991 for the purpose of zakat collection with more systematic management including computing. It has now become a model of zakat administration that has evolved according to the changing environment.

2.2 Evidence of Zakat Obligation

According to Sayyid Sabiq, the act of giving to the impoverished is known as zakat, which is a privilege of Allah Ta'ala. It is known as zakat because it contains the desire to receive benefits, purify the soul, and raise it in a variety of virtues. Zakat, which is one of the pillars of Islam, is mentioned many times along with prayer in the verses of the Quran. Scholars have agreed that the law of zakat is obligatory based on the Qur'an and the Sunnah of Rasulullah S.A.W. There are several verses in the Quran and hadiths that show the obligation to give zakat in Islam.

1. Al-Quran

In the Qur'an surah Al-Baqarah verse 110 Allah says:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَمَا تُقَدِّمُوا لِأَنفُسِكُمْ مِنْ خَيْرٍ يَجِدُوهُ عِنْدَ اللَّهِ إِنَّ اللَّهَ بِمَا تَعْمَلُونَ بَصِيرٌ ۝ ١١٠

And keep up prayer and pay the poor rate and whatever good you send before for yourselves; you shall find it with Allah; surely Allah sees what you do. 110.

In the Qur'an surah At-Taubah verse 103 Allah says:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ ۝ ١٠٣

Take alms out of their property, you would cleanse them and purify them thereby, and pray for them; surely your prayer is a relief to them; and Allah is Hearing, Knowing. 103.

In the Quran surah At-Taubah verse 71 Allah says:

وَالْمُؤْمِنُونَ وَالْمُؤْمِنَاتُ بَعْضُهُمْ أَوْلِيَاءُ بَعْضٍ ۖ يَأْمُرُونَ بِالْمَعْرُوفِ وَيَنْهَوْنَ عَنِ الْمُنْكَرِ
وَيُقِيمُونَ الصَّلَاةَ وَيُؤْتُونَ الزَّكَاةَ وَيُطِيعُونَ اللَّهَ وَرَسُولَهُ أُولَٰئِكَ سَيَرْحَمُهُمُ اللَّهُ إِنَّ اللَّهَ عَزِيزٌ

حَكِيمٌ ۖ ٧١

And (as for) the believing men and the believing women, they are guardians of each other; they enjoin good and forbid evil and keep up prayer and pay the poor rate and obey Allah and His Messenger; (as for) these, Allah will show mercy to them; surely Allah is Mighty, Wise. 71.

The above Quranic verse discusses a Muslim's responsibility to give zakat. This manifested itself in a variety of shapes and attitudes, such as directing it on occasion, proclaiming something of its decision, congratulating its actor, or warning against negligence. The passage above also highlights the significance of zakat, which is one of the methods to obtain Allah's favor among other things.

2. Sunnah

There are several hadeeths that the Prophet (peace and blessings of Allah be upon him) revealed to us that support the legitimacy of Zakat. Here are a few of these hadiths:

- a) According to Abu Huraira, a Bedouin approached the Prophet of Allah (SAW) and asked, "Direct me to a deed by which I may be qualified to enter Paradise." You worship Allah and never associate anything with Him, perform the required prayer, pay the Zakat that is required of you, and observe the fast-during Ramadan, the Holy Prophet said in response. I will never take anything away from my life, and I will never add

anything to it, the bedouin declared, referring to the One whose care it is. The Prophet said: He who is happy to see a guy among the inhabitants of Paradise should get a glance of him when he (the bedouin) turned his back.

- b) According to Ibn 'Umar, Allah's Messenger stated that Islam is founded on (the following) five (principles): The first is to demonstrate that only Allah has the right to be worshiped, and Muhammad is Allah's Messenger. The second is to offer obligatory congregational prayers properly and flawlessly. Following that, pay Zakat (for example, mandatory charity). The fourth need is to do Hajj. For example, the pilgrimage to Mecca, and finally, fasting during the month of Ramadan.

2.3 Deliberation on the Law of Giving Zakat to Families

2.3.1 Scholars' Opinions About Paying Zakat to Relatives

In terms of offering zakat to relatives, such as siblings, male and female relatives, uncles, and aunts, Scholars have differing viewpoints about this instance. Some allow all relatives to be handed over, while others forbid it. Here are some thoughts:

The majority of academics and the jurists of the Hanafi school agree that someone can pay zakat for their relatives, including siblings under certain circumstances, provided that the sibling is not living with the person's family. When relatives need his zakat but are not part of the family that is under his care, they are more deserving of it than other individuals. They claim that, in accordance with a hadith, those who pay zakat to family members would receive two benefits.

According to opinion Abu Ubaid, Abdur-Rahman, and Ibn Daud, schools of Imam Malik, Shafi'I, and Ahmad bin Hanbal, the school of Zaid bin Ali. giving zakat to relatives, including giving zakat to siblings is prohibited, the prohibition does not reach the level of haram, but only *makruh* if the relative is an heir who is dependent on or given maintenance by the giver of Zakat.

2.3.2 Scholars' Opinions on a wife paying zakat to her husband.

Essentially, zakat should be paid to the asnaf group chosen by Allah SWT. Zakat is invalid if it is given to a group that does not have the right to it. As a result, it is not allowed to donate zakat to someone unless it is recognized that he is entitled to it through membership in one of the asnafs stated. The problem occurs when the wife is required to pay zakat, but the husband is eligible to receive zakat. Is it permissible for the wife to pay zakat to her husband?

Scholars have differing perspectives on this issue. The majority of jurists, including Imam Abu Hanifah and several Maliki School scholars, think that the woman cannot give zakat to her husband. According to them, if the wife provides zakat to the husband, the zakat does not serve its purpose since providing zakat to the husband is equivalent to the wife being self-sufficient and the benefit of the zakat returning to her, making it appear as if she is offering zakat for herself.

However, other scholars, such as the Maliki School, urge a wife who has the property to give zakat to her impoverished husband; even the Syafi'iyah scholars argue that it is sunnah for the wife to do so as long as the zakat money is not used to sustain the wife. This view is based on an authentic hadith narrated by Abu Hurairah RA, that Zainab RA asked the Prophet SAW:

"O Prophet of Allah! Today you ordered people to give alms and I had an ornament and intended to give it as alms, but Ibn Mas'ud said that he and his children deserved it more than anybody else."

Then the Prophet SAW said:

"Ibn Mas'ud had spoken the truth. Your husband and your children had more right to it than anybody else."

In the aforementioned hadith, the Prophet SAW clarifies that it is permissible for wives to donate zakat to their husbands and encourages them to do so since their husbands are deserving of it due to familial relations. In the final analysis, some scholars believe it is wrong for a wife to give her husband zakat if the money is used to support the wife, making it appear as though

the wife is giving her husband zakat for herself. On the other hand, other scholars believe it is right for wives to give their poor husbands zakat because of familial ties and even the obligation of circumcision.

2.4 The law of giving zakat to people who are lazy to work

There are a number of questions that arise in society today about giving zakat to Muslims, namely, how does Islam deal with the lazy poor? Does Islam prohibit zakat to the lazy? Aren't the poor and needy indeed entitled to zakat, regardless of whether they are lazy or diligent? can people who look healthy, and strong and do not suffer from physical deficiencies such as limb defects, get zakat assistance? This is because, sometimes they seem to deliberately ask for zakat in order to get the reward of the world without having to make any effort or work.

Questions that arise in the community have been answered by Prophet Muhammad SAW himself who was faced with the same situation in his time. This is mentioned in the book 'Anasirul quwwati fil Islam' (Elements of Strength in Islam) by Syed Sabiq, about a very long hadith. Where, the hadith was narrated by Anas bin Malik r.a. that is, one day a man from the Ansar came to see him in the mosque. The man asked for some food for himself and his family. However, the Prophet instead did not give him food, rather the Prophet asked if he had anything in his house to sell. The man admitted that there was a piece of cloth and a bowl. The Prophet asked him to go home and take the goods. Then the prophet helped sell the goods and sold them for two dirhams. The Prophet divided the two dirhams and instructed the man to buy food for his family and another dirham to buy an axe and a rope.

The man followed the prophet's instructions. Then the prophet gave instructions to him, that is, he should find wood and should come again to see the prophet after the next 14 days have passed. Apparently, after 15 days the man came back with a smile. From the original one dirham as capital, now he has 10 dirhams, profit from the sale of firewood. Apparently, the Prophet had given him a fine education, that is, he must work diligently and not be quick to beg.

It is clear in the above hadith that the Prophet Muhammad SAW himself does not celebrate idleness, if the man is sick, he must not be able to work and the Prophet will not

force him to find firewood. Remember, finding firewood in Madinah (desert area) is not easy, but it turns out that thanks to diligence and craft, the man was able to do it. Next, in another hadith, the Prophet SAW stated:

"There is no right to zakat for the rich, nor for those who are still able to work." - Narrated by an-Nasa'i and Abu Daud.

Commenting on the above hadith, Dr Yusuf al-Qaradhawi stated in his book: *"Indeed, zakat is forbidden for a healthy and strong person, because he is still able to work to meet his own needs, without having to wait and depend on charity."* Furthermore, in a harsher tone, Yusuf al-Qaradhawi quotes the views of Syafie and Hanbali: *"Is a person who lives unemployed (without a job) given a share of zakat, even though in that way he will only become a burden to society, where he will only depend on himself charity and help, while he is strong and willing to try to support himself?"* According to the strict opinion of the Syafie and Hanbali groups, zakat from the poor and needy cannot be given to the rich, nor to people who are able to work decently so as to be able to provide for themselves and their families.

So, this is where the majority of jurists, including some followers of the Maliki School, state that it is forbidden to give zakat to lazy people who aim to educate them to be diligent and not become 'parasites' who live riding on the efforts of others.

Nevertheless, Prophet Muhammad SAW still had consideration if a strong and healthy person begged for zakat, in a situation where they had actually made an effort. This is clearly stated in a hadith by Ubaidullah bin Adi as follows:

"It was told to me by two men, that they came to the Prophet SAW in the Wada Hajj, at that time the Prophet SAW was distributing alms, and asked the Prophet SAW for their share. So, the Prophet SAW raised his gaze to see us and lowered it, then he found us to be strong people, because of that he said: If you want, I will also give, indeed there is no share in the zakat for the rich and for strong people who have efforts."
(Narrated by Ahmad, Abu Daud and an-Nasaie)

In the case above, the Prophet SAW gave zakat wealth to the two men concerned. But the scholars debated the reason why the Prophet also handed over zakat to them was because he did not know exactly their situation. It could be that they are already working but the income is still not enough, or they are already looking for a job but have not found it yet. the prophet still gave the zakat because the prophet believed they needed it. The companions of the prophet's time were educated directly by the Prophet SAW. If they do not need zakat, they must be ashamed to ask the prophet directly. They must also be aware of the implications of consuming zakat wealth in the wrong way. Of course, they are afraid to take it unless they are really in dire need. Even Allah SWT will surely rebuke the prophet's actions if it turns out to be a wrong decision.

Next, Al-Khatibi states, that the above hadith is proof that someone who is not known to have wealth while outwardly they are healthy, then can be considered as a poor person to receive zakat. Likewise, even if he physically appears to be able to work, that is not sufficient unless it must be ensured that he really has a business or job for himself, then in the meantime he is eligible to receive zakat (refer to Pedoman Zakat, TM Hasbi as-Shidieqy, p. 154).

Meanwhile, in other hadiths, the Prophet Muhammad SAW forbade a Muslim to beg, as he said:

"Begging is not permitted, except for three types of people, namely the very poor, people with debts which is very much and the person who is obliged to pay diyat which is (the fine that is convicted for qisas offenses in syaraq)."
(Narration of Abu Daud)

So, from this hadith, it can be understood that if those who are healthy and strong are included in one of the categories above, then they can ask for help from others to cover their needs. While in another hadith, the Prophet Muhammad SAW firmly stated:

"It is not halal that charity is for the rich and for people who have the energy (to) work." (Narrated by Ahmad, an-Nasaie and at-Termizi)

Furthermore, there is a debate among Fuqaha such as as-Syafie, Ishak, Abu Ubaid and Ahmad said, this hadith is an indication that it is not halal to distribute zakat to a person who works

hard and has a job unless he already has a job. However, it is still not able to meet its needs, as in the view of previous scholars, that is, it is possible for strong people to take alms if they have less than two dirhams for their living.

Therefore, based on the hadith above, the jurist concluded that a healthy person is still eligible for zakat if the work they do is still not able to meet their own needs and expenses. This is because they are not lazy people, but because they do not have enough wealth even after trying. This is one of the most authoritative views, including those once presented by Imam Nawawi himself. Therefore, I would like to reiterate that jumhur fuqaha indeed state that zakat is haram for people who are deliberately lazy to work.

2.5 The ruling of giving zakat to those who do not pray

Indeed, this man loves wealth. Regardless of his social status as rich or poor, they become passionate about property. That is why Allah SWT reminds us of the slander of property:

And know that your possessions and your children are only slanders, and in the sight of Allah is a great reward. (Al-Anfal: 28)

Property and wealth also often lure people to pursue it, thus being willing to ignore the illegal, deny blessings and forget about the impact on life in the afterlife. What is the ruling of giving zakat to asnaf who does not pray or fasiq?

According to the opinion of jurists from the four main mazhab which are Maliki, Hanafi, Syafie and Hambali Fasiq means those who commit sins, or are out of obedience to Allah SWT and the Prophet SAW. Therefore, if a person abandons the prayer, then he is among the fasiq.

The first opinion in this matter is a person who knows the ruling and obligatory of prayer but refuses to perform it due to disobedience and if he also makes fun of or disparages the prayer such as considering prayer to be unbeneficial or irresponsible or a setback or the like, then the ruling is that he falls into disbelief and is out of Islam. As well as the perpetrator of vices, he is still counted as a Muslim as long as he does not legalize his vices. Therefore, they are not entitled to receive zakat. If it is clear that the giving of zakat helps the vices as it

is clear that the recipient uses zakat money to buy alcohol, or cigarettes, or other illegal substances then it is haram to be given to him. This is because Allah says:

وَتَعَاوَنُوا عَلَى الْبِرِّ وَالتَّقْوَىٰ وَلَا تَعَاوَنُوا عَلَى الْإِثْمِ وَالْعُدْوَانِ

"Please help you all for goodness and piety, and do not help you for sin and enmity" (Surah al-Maidah)

Next, the second opinion is that the person who leaves the prayer only because he is lazy or for other reasons is not punished with disbelief as long as he does not explicitly disobey the commandments and is obligated to perform prayers. Therefore, these people can still receive zakat.

The third opinion is that those who are considered Muslim even if they are fasiq, can be given zakat if they are eligible as if they are poor, poor, nauseous, indebted, disconnected and the like. Al-Syeikh Dr Yusuf al-Qaradawi said: *"The strong opinion on my side, the fasiq who does not hurt the Muslims with his wickedness, does not challenge them with his evil and vices, it is okay to give him Zakat.* Even if more afdhal is given to those who are righteous and continue to practice religion. As for the fasiq who is infatuated and proud of his vices, it is not appropriate to give him the zakat until he renounces his vices and advertises his repentance. (Al-Qaradawi, *Fiqh al-Zakah*, 2/709. Beirut: Muassasah al-Risalah)

Basically, we judge a person based on his confession or outward appearance. When a person claims to be a Muslim, then we punish him as a Muslim. Shari'a does not burden us to seek information on whether he is praying five times or not. Because looking for something that Allah SWT does not command is an act of takalluf (excessive). Therefore, it is better to give zakat to those who are really in need and obedience to a strong religion (who obeys religion). Zakat which is channelled to them can help them to be more obedient to Allah SWT. However, a devout and obedient Muslim (still a Muslim) is entitled to receive zakat when there is a criterion (mustahiq) of asnaf zakat in him.

2.6 The meaning of Hibah

The meaning in terms of language is giving, whether in the form of ain or otherwise, it includes gifts and charity. These three terms have almost the same meaning. The difference is from the aspect of the purpose of the gift, where charity is a gift that aims to get a reward in the afterlife and it is usually from the rich to the poor, while a gift is a gift to glorify someone and usually it is related to something. it can be concluded that every charity and gift is a grant, but not all grants are alms and a gift.

While in terms of syarak is, hibah means a contract that contains a voluntary donation of property by a person to someone else during his lifetime. This is where, hibah is a contract of giving ownership of property from one party to another party without compensation during life voluntarily, and not expecting reward in the afterlife and glorifying someone, by using the words ijab and qabul or the like.

In addition, hibah has several types, the first of which is hibah Al-umra. The meaning of Al-umra is a gift during life. The grantee or grantor on the condition that the property be returned after the death of the grantee. Where a grant is of a temporary nature that refers to the life of one of the grantors or grantees. If the recipient of the grant dies, the granted property is returned to the grantor. On the other hand, if the grantor dies, the grant property will be returned to the grantor's heirs. For example, the pronouncement of hibah al-'umra is like the grantor saying: "I give (grant) this land to you while you are alive and if you die then the property returns to me if I am still alive and to my heirs if I am dead"

The second grant is Al-ruqba. The meaning of Al-ruqba is giving with the condition of the death of one of the parties, whether the grantor or recipient of the grant, as a condition of ownership to one of the living parties. Where a conditional grant is determined by the grantor, where the grant property will belong to the grantee if the grantor dies. But if the grantee dies before the grantor, then the grant property will return to the grantor. For example, the pronouncement of hibah al-ruqba is like the grantor saying: "I give this land to you as ruqba and if you die first then the property returns to me and if I die first then the property is for you"

There are scholars' opinions about giving 'umra and ruqba. Wherein, the faqaha' agreed not to require the grant that the ownership is conditional to be carried out in a period of time in the future. The majority of scholars think that temporary grants such as 'umra and ruqba grants are valid as long as the conditions are void. They argued that if the condition applies then it is against the will of the hibah contract itself. The Prophet said, meaning.

"Take care of your wealth and do not (donate) it for Umrah because whoever (donates) something for Umrah, then it becomes the property of the one to whom it is donated.

Some of the jurists of the Hanbali school, Imam Malik, Imam al-Zahri, Abu Thur and others as well as qawl al-qadim Imam Syafie opined that the umrah gift is obligatory and the conditions are valid if it is not stated by the gift giver that the gifted property will belong to heirs of the grantee after the death of the grantee. This means that the grant property will return to the grantor after the grantee's death.

While other opinions take the approach that a hibah that is temporary is not actually a hibah but it is an 'ariyah (loan). Imam Abu Hanifah and Imam Malik require the grant of 'umra but do not require the grant of ruqba. This is because, in their view, it is based on the hadith of the Prophet, may God bless him and grant him peace, which has required the grant of 'umra and canceled the grant of ruqba. But this hadith was criticized by Imam Ahmad because it is not known to be authentic. They also think that hibah ruqba is hibah ta'liq on something that is not clear in terms of the period it will be implemented.

Based on the discussion above, it can be concluded that one of the important issues that lead to differences of opinion among jurists regarding the grant of 'umra and grant of ruqba is that it is focused on the element of grant that is temporary and the grant of something that is tied to a person's life. These two issues have caused different reactions among jurists. The school of thought that says giving 'umra and giving ruqba is not required is based on the hadith of the Prophet, peace be upon him, which means:

"Do not give (grant) either by way of 'umra or ruqba".

So, the Madhhab that requires the grant of Umrah and the grant of ruqba argues with the hadith which means: "(Hibah) 'umra and ruqba are required for them".

2.7 Reason for Grant Conditionality

In terms of the law, hibah is a practice of circumcission that is encouraged in Islam, especially to the immediate family. This practice is mentioned a lot in the Quran, Ijmak and al-Sunnah. This is based on the following arguments:

لَنْ تَنَالُوا الْبِرَّ حَتَّى تُنْفِقُوا مِمَّا تُحِبُّونَ ۚ وَمَا تُنْفِقُوا مِنْ شَيْءٍ فَإِنَّ اللَّهَ بِهِ عَلِيمٌ

Surah Ali-Imran 3:92

"You will never be able to achieve (the truth of) virtue and (perfect) devotion before you donate part of what you love."

As for from Surah Al-Baqarah:

وَأَتَى الْوَسْطَى عَلَى حُبِّهِ ذَوِي الْقُرْبَى وَالْيَتَامَى وَالْمَسْكِينِ وَأَبْنَى السَّبِيلِ وَالسَّائِلِينَ وَفِي الرِّقَابِ

Surah Al-Baqarah 2:177

In the hadith narrated from Abu Hurairah r.a that the Prophet SAW said the meaning:

"O Muslims! Do not take for granted the gift of a neighbor, even if it is only in the form of a leg of goat".

Based on the verses of the Qur'an and also the above hadiths show that it is necessary to use hibah. In conclusion, based on the arguments that have been discussed, hibah has not only been recognized in Islam but its implementation has been pioneered by Prophet Muhammad s.a.w. It therefore completes the perfection of the property distribution system in Islam, the concept of hibah is very suitable for the community to practice especially when the faraid inheritance system fails to function properly due to certain problems such as the heirs' ignorance in understanding the concept of faraid, neglect of inheritance settlement and delays due to administrative problems. In addition, the necessity of the grant so that its implementation can strengthen the relationship of love between relatives, neighbors and the community.

2.8 Law of Giving Hibah to Non-Muslim People

Hibah is a gift given by a person to another party that is done when that person is still alive and also distributed when that person is still alive. Bequests are different from grants. Although the giver is still alive, both parties involved are still alive, hibah means giving something to a person who is still alive.

The question is, in Islam it is allowed to give hibah to non-Muslims. Imam Shafi'i in the book al Umm divides charity into two types. The first almsgiving is called obligatory almsgiving, which is zakat wealth. Second, Sunnah charity. In this sunnah alms category are gifts, grants and alms. As for giving hibah to non-Muslims according to Imam Shafi'i, it is permissible but giving zakat to non-Muslims is prohibited. As Imam Shafi said, i: And it is okay to give sunnah charity to non-Muslims, but obligatory charity (zakat) is not allowed to be given to non-Muslims.

Hibah can be given to non-Muslims or anyone who is not an heir to the grantor. According to Ali ss Saghdi, " As for the gift of Muslims to infidels, it is possible, whether the infidels in the Islamic country are Jews, Christians, Magi, or musta'man infidels (Ali as Saghdi, 520). The information in the aforementioned views should be understood in its historical and cultural context. The power to award because it is based on the words of Allah SWT which means:

"Allah does not forbid you to do good and be fair to others who do not fight you because of religion, and does not expel you from your land. Indeed, Allah loves those who act justly"

(Surat Al-Mumtahanah ayat 8).

He claimed that the quote also illustrates the ability to cooperate and benefit non-Muslims who are not against Muslims, although there is still loyalty among them (non-Muslims) who hold fast. This passage was revealed as a rukhshah/exemption to deal with people who are not hostile and fight against the believers, according to Al-Kawasi.³⁷ (Ibnu 'Ajibah) According to the justification given above, a Muslim should give hibah to a non-Muslim who do not fight Muslims. Many issues related to property claims that occur as a result of adoption, lack of heirs, and embracing Islam can be addressed with hibah instruments.

As an example, that can be given regarding giving grants to non-Muslims is the case of *In Re Timah bt Abdullah*, Dec'd, the deceased was a Japanese woman who had converted to Islam and married a Muslim man. She died leaving a lot of property. A dispute arose as to whether the non-Muslim brother and mother of the deceased could inherit the property of the deceased. Judge Gordon-Smith ruled that under the Shafie School as practiced in Malaysia, non-Muslim heirs are prevented from inheriting Muslim property.

The same decision was made in the case of *Federal Territories Islamic Religious Council v. Lim Ee Seng & Anor* [2000] 2 MLJ 572 in the Kuala Lumpur High Court. Therefore, there is a need for a solution to allow someone who has just embraced Islam to allow them to give their property to their family, especially their parents who have done a lot to appreciate the sacrifice of at least giving birth and raising them even if they are of a different religion. Accordingly, grants are the only good means for that purpose. This flexibility in the concept of hibah can show the beauty of Islam as a religion that emphasizes respect for parents and family and encourages love among people.

2.9 Withdrawal of Grants

If a grant contract has been completed by fulfilling its principles and conditions and there has been delivery and acceptance of goods ie al-qabd, then the property becomes the property of the recipient of the grant without compensation ie iwad. The withdrawal of hibah is divided into two, the first is the withdrawal of hibah before qabd and the second is the withdrawal of hibah after qabd. However, scholars disagree with both.

2.9.1 The Withdrawer Returns the Grant Before Qabd

The first opinion, according to the Hanafi, Shafi'i, Imamiyyah, Zaiydiyyah and a narration from the Hanbali school requires the withdrawal of hibah before qabd. They argued based on the consensus of the companions where the Messenger of God SAW required the withdrawer to reverse the hibah before qabd (Ibn Qudamah t.th.: 247) and it was also strengthened by the arguments that have been presented before with the problem of the need for qabd in the hibah contract.

Next, the second opinion is that according to the Maliki and Zahiri schools, it is not necessary to withdraw the grant before qabd. They argue based on the words of Allah SWT:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَوْفُوا بِالْعُقُودِ

"O you who believe, fulfill and perfect the covenants..."

(Surah al-Maidah, verse 1)

The hibah contract comes into effect with the pronouncement of ijab and qabul from the giver and recipient until it gives effect to the obligation to fulfill the promise that has been made in the contract, without the need for qabd. They also argue using common sense logic by saying that under the grant agreement is also the same as other agreements where other agreements do not need qabd as a valid condition of an agreement.

According to the third opinion, which is from the Hanafi school and from other narrations, it is required to withdraw the gift before qabd if the given item can be measured or weighed. However, if it is the other way around, one should not withdraw the grant before the qabd takes place.

2.9.2 Hibah Withdrawal After Qabd

The revocation of a hibah that has been perfected by qabd by the recipient of the hibah other than the hibah of a father to his son has also been disputed by jurists about its necessity. The dispute is divided into two.

The first opinion is the opinion of the Shafi'I, Hanbali, Abu Thauri, Ibn Hazm, Daud al-Zahiry and his friends. They think that the grant that has been perfected should not be withdrawn by the grantor. This is said to be so because, they argue with the following evidence:

- i. The words of Allah SWT:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَوْفُوا بِالْعُقُودِ

"O you who believe, fulfill and perfect the covenants..."

(Surah al-Maidah)

ii. The words of Rasulullah SAW:

"A person who withdraws his grant is like a dog that vomits and then eats its vomit again".

The second opinion, according to the opinion of Imam Ahmad and the Zahari School, the grantor cannot (haram) withdraw the grant that has been made except the father's grant (including mother, grandfather, grandmother, and other proposals) to his children. This is based on the hadith of the Prophet SAW:

"A person who withdraws his grant is like a dog that vomits and then eats its vomit again". (Hadith Narrated by al-Bukhari and Muslim).

In general, the jurists agree on the necessity of canceling the hibah if it is done amicably between the giver and recipient of the hibah or through a judge's decision.

3.0 CONCLUSION

In conclusion, the obligation of zakat is able to shape human personality to become a responsible and caring individual. This obligation gives birth to a feeling of cooperation, goodwill and brotherhood in the community through encouraged social unity. The zakat system is effective and has a beneficial role in the social development of the Muslim community, ideals and morals. Zakat is part of Islamic charity.

Meanwhile, grants are widely accepted and growing rapidly in Malaysia. The existence of these commercial companies in almost all states that have grant writing services, preparation and problem solving in addition to strengthening the usefulness of grants. All Muslims should understand the concept and basis of hibah for the steps to prepare. This is a very efficient way to distribute wealth to family members or anyone who wants to, this practice should be followed because it can improve the property management system of Malaysian Muslims. In terms of hukm, which is ijtihadi, and there are differences of opinion among Islamic scholars, we should deal with it consistently and systematically.

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