

# The Significance of Hijri Calendar in Fiqh Issues: A Case of Calculating Hawl for Zakat in Malaysia

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## ABSTRACT

Hijri calendar, known also as al-Qamari calendar, is yearly calendar of the Muslims as reference for many religious festives and other religious activities. Nevertheless, zakat institutions have not fully utilized Hijri calendar in matters pertaining to hawl calculation. This paper analyzed the significance of Hijri calendar in fiqh by focusing on hawl period in zakat practice. A study was conducted using data collection method from zakat institutions in Malaysia. The findings yielded that it is essential to revise the use of Hijri calendar especially for the calculation of percentage for zakat as it involves financial implications. Basically, Hijri calendar has to be given priority in the payment of zakat and its rate is 2.5 percent. However, there is a need to increase the percentage of zakat by 0.077 from 2.5 percent in calculating zakat payment if Gregorian calendar is used. This paper sheds light on confusion surrounding the Muslims in relation to the significance of Hijri calendar in current fiqh issues so as to enable them to execute the command of Allah SWT accordingly. This study is also beneficial for zakat agencies in revising their ways on calculating hawl for zakat payment. The difference between the Hijri and Gregorian calendar should be further researched and comprehended so that worship practices in relation to time period could meet the maqasid al-syar'iyah.

**Keywords:** Hijri calendar in Fiqh issues, Calculation on hawl period of Zakat, Zakat management in Malaysia

## 1. Introduction

Hijri calendar is one of al-Qamari calendars used by Muslims. It refers to the passage of moon moving around the Earth and another name for the Hijri calendar is al - Islami calendar. Muslims use al-Qamari calendar since the beginning of Rasulullah da'wah efforts until his emigration to Medina. A famous anecdote related to the establishment of Hijri date

occurred during the reign of the second Caliph al - Rashidin, Umar Ibn al- Khattab (586 - 644M). In the 17H, he sent a document to his Governor, Abu Musa al-Asy'ari in Basrah by stating only month of Sya'ban as a date. Abu Musa al - Asy'ari replied and asked Umar: "There once came to us a document without a date from Amir al - Mu'minin. We read it with only Sya'ban stated as a date and we did not know whether it referred to the existing Sya'ban or the previous one (al-Askari, 1997). The arrival of Abu Musa al-Asy'ari's letter caused Umar to gather his companions and scholars to set the date for the beginning of the year. This meeting took place on Wednesday 20 Jamadil Akhir 17H or 8 July 638 AD (Ali Abandah, 1998).

They were arguing in determining an event as the beginning of the year. Various ideas were given; some wanted to make the birthday of the Prophet and others wanted the Prophet's death as the start date. Eventually, they were receptive to Umar, 'Uthman and Ali's suggestion that the emigration of the Prophet SAW as the starting date of the al-qamari calendar. Umar said: "Hijrah has separated between truth and falsehood, so treat it as the start date. "They agreed to choose emigration as a basis for determining the date when the Prophet s.a.w reached Quba on Monday 8 Rabi'ul Awwal in the year 1 H or 20 September 622 AD (Ali Abandah, 1998). According to Prof. Tuan Hj. Abdul Halim bin Mohamed Tahir; if calculated backwards based on Ru'yah, 1 Muharram for the first year of Hijrah (1 Muharram 0001 H) falls on Friday, July 16, 622 AD (Abdul Hamid, 1999). This is because they agreed that the beginning of the month of Muharram was the first year of hijrah which started 67 days before the Prophet came to Madinah (Mujahid Imad, 2001).

Generally, Gregorian calendar has been widely used in Malaysia in various daily chores covering matters pertaining to economy, legal, politics and international relations. In comparison, Hijri calendar is only used in a very limited scope mainly matters related to these three months; Ramadan, Shawal and Dhul Hijjah. Hence, the significance and impact of the implementation of the Hijri calendar in solving some current fiqh issues should be discussed, reviewed and updated in line with maqasid al-syar'iyah. Among fiqh issues that are related to the use of the Hijri calendar is the period of hawl, iddah, pregnancy, puberty, hadanah, breastfeeding and tenets which refer to the calculation of age involving humans and livestock.

The present study analyzed the determination of the hawl period in the calculation of zakatable assets by zakat institutions. Therefore, this

paper highlighted the difference between the percentage of zakat distribution implemented in the Centre of Zakat Melaka based on the Hijri and Gregorian calendar.

## **2. Meaning and Evidence of Hawl**

Hawl literally means year (Abu Jayyib, 1988) and technically it refers to a one-year qamari period as among the conditions for a Muslim to fulfill in order to determine the payment of zakat (Ibn Abidin, 2000). It is compulsory for a Muslim to pay zakat for certain types of asset whenever the hawl of a one-year Hijri is elapsed (al-Zuhayli, 1989). The condition of a one-year hawl is applicable to almost all zakatable assets such as gold, silver, money, business assets and livestock except plants, fruit and minerals (al-Zuhayli, 1989).

Among the legal evidences in setting the condition of one-year hawl period for gold, silver, business and livestock zakat are hadiths and anecdotes that mention the hawl period. Among the hadiths and anecdotes are:

- a. A hadith narrated by Ibn Umar; the Prophet has said: "Property is not subject to zakat until the elapse of the hawl period" (al-Bayhaqi, 1999).
- b. Prophet sent his representatives each year to collect alms. After his death, the same practice was retained by the Caliphs Rashidin. This is proven in the history of Saib ibn Yazid whereby he said: I heard Uthman ibn Affan said: "This is your zakat month. Anyone with debts should pay them off until you are able to give alms of your properties. Anyone who cannot afford (insufficient nisab) will not be required to tithe. Anyone who pays the zakat will not be required to pay again until the following year" (Abu Ubayd, 1968).

## **3. The Beginning and Ending of Hawl Period**

Basically, the beginning of the hawl period is calculated right after nisab is adequate (Abu Jayyib, 1988). As such, zakat on gold and silver will not be levied unless the owners already have 20 gold dinars or 200 silver dirhams (al-Qaradawi, 2002). Likewise, live stocks have certain nisab like 5 camels, 30 cattle or 40 goats (al-Nawawi, 2000). The determination of the end of the hawl period varies subject to the difference of the starting period of the hawl. If the beginning of the period commenced from the beginning of Hijri month, then the end is twelve months

afterwards. The calculation shall be done based on the Hijri (moon) without being tied to the number of days in a month. This is based on the verse of the Qur'an: "Surely the number of months in the (law) of Allah is twelve months (predefined) in the Book of God when He created the heavens and the earth; of them four are respected " (al-Qur'an, 9: 36). Likewise, if the hawl period starts from the beginning of the month of Muharram, then it will expire at the end of the month of Dhul Hijjah in the same year. The number of days in a month is not considered.

On the other hand, according to Hashim Jamil (2008), it is not an offense if zakat payers use Gregorian calendar in determining the hawl period. However, the calculation of days and per cent of zakat should be adjusted to be in line with maqasid syari'ah in the implementation of zakat. In general, if the hawl period is based on al-qamari calendar, the percentage of zakat is 2.5 percent. This is based on a hadith narrated by Ali ibn Abu Talib that the Prophet said: "If you have 200 dirhams until a year period, then the zakat is as much as 5 dirhams. Not required to tithe upon you (gold) up to the amount of 20 dinars. If up to 20 dinars and is still in one's possession within a year, then the zakat is as much as half a dinar" (al-Syawkani, 2003).

Based on the above hadith, it is clearly indicated that the rate required for the payment of zakat for gold and silver is 2.5 percent from the amount of deposits that have reached nisab. The percentage calculation for 200 dirhams and 20 dinars is as follow:

Percentage calculation for 200 dirhams

$$\begin{aligned} &= 2.5 \% \times 200 \\ &= 2.5 / 100 \times 200 \\ &= 0.02500 \times 200 \\ &= 5 \text{ Dirham} \end{aligned}$$

Percentage calculation for 20 dinars

$$\begin{aligned} &= 2.5 \% \times 20 \\ &= 2.5 / 100 \times 20 \\ &= 0.02500 \times 20 \\ &= 0.5 \text{ Dinar} \end{aligned}$$

The 2.5 percent is the percentage charged within the hawl period in the Hijri calendar instead of Gregorian's. This is proven by the notion of hawl in a hadith narrated by Ibn Umar who refers to Prophet

Muhammad's saying, "No zakat is imposed on the property until the elapsed hawl period" (al-Bayhaqi, 1999). With regards to the notion of hawl in a hadith narrated by Ibn Umar, Wahbah al - Zuhayli said that all scholars agreed for the hawl to be based on a year period of the Hijri calendar instead of Gregorian's (al-Zuhayli, 1989). Therefore, undeniably, hawl as mentioned in a hadith by Ali ibn Abi Talib also refers to the year of al-qamari and the payment rate of zakat is 2.5 percent of the amount of saving that has sufficient nisab value. Percentage calculation of zakat payment based on Hijri and Gregorian calendar is as follows:

Calendar used: Hijri calendar  
 Number of days: 354  
 Zakat percentage per year: 2.5 %  
 Zakat percentage per day:  
 $= 2.5 \div 100 = 0.025$   
 $= 0.025 \div 354$   
 $= 0.000071 \%$

Gregorian calendar may still be used in determining the period of hawl. However, the difference of 11 days in a year must be considered in calculating the percentage of zakat payment. It should be noted, the negligence of the calculation of 11 days will result in the period of 33 years AD, hence, one will miss paying zakat for a year. The calculation is as follow:

Calendar used: Gregorian  
 Number of days: 365  
 Percentage of zakat:  
 $= \frac{2.5 \times 365}{354}$   
 $= 2.577 \%$

The above calculation can help Muslim community in overcoming the crisis involving zakat and calendar. However, the Muslim community and authorities may not be aware of this calculation and may leave this matter without reviewing it. It is expected that the authorities can highlight this calculation to avoid under payment of zakat. Hence, if zakat payment is based on Hijri calendar, the percentage is 2.5 percent from the property subject to zakat and if the zakat payment is based on the Gregorian calendar, then the percentage is 2.577 percent. A surplus of 0.077 percent zakat payment imposed in Gregorian calendar is intended

to ensure that it can resolve an issue of the missing one payment in the last 33 years AD. Even though 0.077 percent is a small difference, but if it involves hundreds of millions of ringgits it surely leads to an enormous difference.

#### **4. Zakat Institution Practices in Relation to Hawl**

Zakat institutions in Malaysia adopt the Gregorian calendar in determining the hawl and its rates. According to Mujaini (1999), the rate to be used in determining the amount of zakat is 2.5 percent whether it uses hawl period based on Hijri or Gregorian calendar. He argues that zakat law is fixed, and nobody can change it. Besides, if the rate of 2.5 percent is used, one has to pay zakat on one's "excess" earnings which can also be characterized as "advanced".

For example, if a person's income is RM5,000.00 per month, his income in a Gregorian year will be RM60,000.00. It would also imply that his/her basic earning in a Hijri year is totalled RM58,191.78 instead of RM60,000.00. Therefore, taking 2.5 percent zakat out of RM60,000.00 had also accounted for the excess of RM1,808.22. In other words, if someone is using 2.577 percent rate of zakat on RM60,000.00, there is an element of double counting of zakat. This is contradictory to zakat law and it must be prevented (Mujaini, 1999).

However, we have to see the effect of the calendar and the financial implications resulting from the difference between the two calendars. Basically, Hijri calendar has to be given priority in the payment of zakat and its payment rate is 2.5 percent. However, if zakat calculation is using Gregorian calendar, the calculation of the days and percentage of zakat payment should be reviewed so that its implementation is in line with maqasid syari'ah as stated by Jamil Hashim. In short, the percentage which is based on the excess of the Gregorian year is 2.577 percent for the following reasons:

- a. The calculation is likely to be implemented only on calculation of zakat on income. This is because a person's salary is fixed, and calculation is able to be made for the whole year. However, the calculation is not possible for zakat on other property such as savings, livestock and businesses. For example, zakat on savings is not fixed. Savings might likely apply in the first month only and does not apply in the following months. In such cases there is

- no question regarding 'safe base', 'surplus' and 'advanced' in the payment of zakat.
- b. The law of zakat is fixed and the rate that should be used is 2.5 percent. This is the original law based on Hijri calendar calculation. With regards to the meaning of hawl in a hadith narrated by Ibn Umar, al-Zuhayli said all the scholars agree hawl refers to the Hijri year period instead of Gregorian's (al-Zuhayli, 1989). Therefore, if the hawl is referring to the Gregorian year, it is necessary to add 0.077 percent to fill the gap of 11 days in the AD year.
  - c. The argument that there exists double counting in the payment of zakat using the Hijri calendar is not true at all. In Zakat Savings, hawl and nisab are two essential elements for the payment of zakat. If there is enough nisab for hawl period in both Hijri and Gregorian calendar, the calculation can be made only once. If these conditions are met, zakat must be paid.

The difference in the amount of zakat payment based on percentages will give a major impact on revenues from the collection of zakat. The difference between the Hijri and Gregorian calendar is as much as 11 days. Hence, the use of the calendars must be in tandem with the stated percentage in the payment of zakat. The mismatch will give a tremendous effect on the obligations and responsibilities of zakat payment for the Muslims in Malaysia in particular. If zakat is obligatory duty hence it must be performed accurately and properly. In analogy, if the four *rokaah* of noon prayer is performed with only three *rokaah*, then of course the prayer is not valid. Similarly, the payment of zakat on property for one million ringgits should be paid at RM25,770.00. If the payment is only RM25,000.00, the zakat may not serve the intention to cleanse and purify the property. The example below showed the difference in payment of zakat based on the Hijri and Gregorian calendar for one million ringgits.

Gregorian calendar:  
= RM 1, 000 000.00 x 2.577 %  
= RM 25770.00

Hijri calendar  
= RM 1, 000 000.00 2.5 %  
= RM 25000.00

Difference:  
= RM 25770.00 - RM 25000.00  
= RM770.00

The example above clearly indicates that if zakat is paid based on the Gregorian calendar with a percentage of 2.5 percent only, there will be a reduction of RM770.00 and one is indebted to God. The difference becomes clearer if zakat payment involves larger amount. If the difference is as much as RM770.00 per million, what would happen if the amount involves tens or hundreds of millions of ringgits?

A clearer example illustrates a giant organization dealing with electricity for the financial year ending 2007/2008. For years the business zakat payment is calculated based on the business benefits of RM 6, 261, 019. 19 and payment of zakat is RM 156,525.48 and the calendar used is Gregorian calendar (Utusan Malaysia, 28th May 2009). The difference of zakat payment based on the use of such calendars is shown below.

Gregorian calendar = RM 6, 261, 019. 19 x 2.577 % = RM 161,346.46  
Hijri calendar = RM 6 261 019 200 x 2.5 % = RM 156,525.48  
Difference = RM 161,346.46 - RM 156,525.48 = RM4,820.98

The above calculation clearly shows the amount of zakat paid by the organization does not serve the purpose of maqasid syari'ah. Although the Gregorian calendar is permitted in calculating the hawl in the payment of zakat, the percentage used is still 2.5 percent as used in the Hijri calendar. In this situation, the payment of zakat should be based on a percentage of 2.577 percent. There is a gap of RM4, 820.98 in which the organization is indebted to God. As the amount of RM4, 820.98 is only based on one-year calculation, one may wonder how much amount it should be for the last 10 or 20 years. The arising issue is how the zakat payment for other large companies including banks in Malaysia is practiced. Other issues include what calendar is used and what rate is applied.

## 5. Discussion

In general, the present study analyzes the significance of Hijri calendar in fiqh issues focusing on hawl period in zakat implementation. Basically, Hijri calendar must be given priority in the payment of zakat and its payment rate is 2.5%. In terms of using Gregorian calendar, two arguments stem from an issue of the need to increase the percentage of zakat:

- a. If 0.077 % is not added for the 11 days in the Gregorian year, it will be a debt which must be borne by the taxpayers. This debt will be brought to account before God on the Judgment Day. This is based on a hadith: "God's right is more important to be fulfilled" (al-Suyuti, 1999).
- b. In case of doubt in worship, an individual should take an alternative route which increases one's confidence level. Similarly, in terms of percentage of zakat payment, if calculation based on the Gregorian calendar causes problems or confusion, the safer alternative route is to raise its percentage to 2.577 percent. The route is seen as more reliable and it can avoid liability in terms of zimmah on Allah SWT's rights.

## **6. Conclusion**

In conclusion this study has highlighted the significance of Hijri calendar in fiqh issues focusing on hawl period in zakat implementation. In general, it is essential to revisit Hijri calendar to facilitate the implementation of worship especially for the calculation of percentage for zakat as it involves financial implications. Basically, Hijri calendar has to be given priority in the payment of zakat and its production rate is 2.5%. However, there is a need to increase the percentage of zakat by 0.077 from 2.5 percent in calculating zakat payment if Gregorian calendar is used. This study is likely to shed lights for confusion surrounding the Muslims on the significance of Hijri calendar in current fiqh issues so as to enable them to execute the command of Allah SWT accordingly. This study is also beneficial for zakat agencies in revising their ways in calculating hawl for zakat payment. Future research should provide more insights into the difference between the Hijri and Gregorian calendar from the perspectives of religious experts to enrich the insights on the issue.

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