



THE OBLIGATORY OF LIMIT KIFAYAH IN SELANGOR

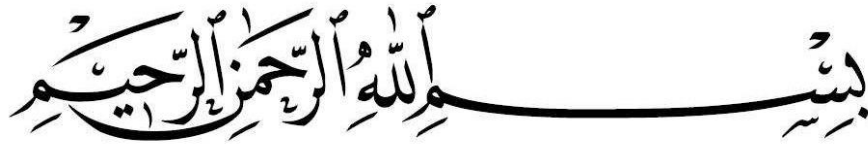
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ABSTRACT

Zakat is the an obligation for the all Muslims. Zakat can help in reducing the poorest by fairly distribute the wealth or property. Limit kifayah is the one tool in Zakat for determines the receiver for Zakat distribution. Today, the living cost for the citizens in Malaysia increase due to the implementation of goods and services tax (GST). Implementation of GST and the others external factors cause the increasing in price at the market. This research is to determine whether the limit kifayah needs to be revised again due to the GST and the others external factors.

Keyword: Limit Kifayah, Goods and Services Tax (GST), Zakat