

Transcriptions and Cognitive Perceptions of *Zakāt* in the French Literature (1660-2017): What Can We Learn?

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ABSTRACT

The aim of this study is to explore the different transcriptions and cognitive perceptions of the notion of Zakāt in French literature from 1660 to 2017. The study lists twenty-three transcriptions and thirty-two cognitive perceptions. Most interpret it in their own way, according to their experiences, their feelings, and the time devoted to its knowledge, although scholarly literature is not lacking. This highlights the importance of the Orwell's problem: How is it that human beings know so little when they have access to so much knowledge? Hence the need to differentiate, beyond the essentialization of others, between the existence of the object, its representation, and the way to arrive at its knowledge. Zakat is not merely a technical question, it embodies a vision of the life in society where money is not an end; it is a means for a higher purpose.

Keywords: Zakāt , transcription, cognitive perception, French literature
JEL Classification Code: B40, H20, P50, Z12

INTRODUCTION

The first scientific contacts between Muslims and Christians took place in the East through Christian priests such as Youhana al-Dimashqī (675-753), Abu Raita al-Tikrīṭī (755-835) and Ammār al-Basrī (d. 840). The problem of transcription from one writing system to another was rare, since the Christians of the East were mostly Arab. The only bias that could distort the exchange of knowledge was the interpretation of writings, what has been called “*hermeneutics*”. The contacts which later established with the Christians of Europe, through commercial exchanges showed besides the problem of interpretation, that of transcription, both at the level of Arabic names and notions. For names, as an example, Ibn Sina, Ibn Rushd, Al-Razi, Ibn Baitar become respectively Avicenne,

Averroès, Rhazès, Abenditar (Rozier, 1785: 365). For the scientific notions, *al-jabr*, *al-Khwārizmī*, *ṣifr*, become respectively in French: algèbre, algorithme et chiffre. In the economic world, the words *ṣakk*, *rizq*, *zhar*, *diwān* become respectively in French: chèque (Massignon, 1931: 5), risque (Piron, 2004: 9), hazard (Mandelbrot and Hudson, 2004 : 50), douane (Tolan and Josserand, 2000 : 89).

In this perspective, the present study examines the transcriptions and cognitive representations of the notion of *Zakāt* in French literature from 1660 to 2017, to explore the presuppositions and the effects. The notion of *Zakāt*, which is present in all religions under different denominations, is not a simple technical procedure of public finance; it conveys a philosophy of life in which money is a means to an end, not an end in itself.

After clarifying the data collection protocol and its limitations, the article sheds light on the various transcriptions of the notion of *Zakāt*, as well as its cognitive perceptions, from which derives the problem of Orwell, the need to distinguish between the existence of the object, its perception and the way to know it, the reasons for which *Zakāt* is perceived as a tax, its repercussions on social structures, the limits of the centralized accounting approach of public finance, the need to go beyond the technicist approach of civilization, and finally the summary of main findings and recommendations.

DATA PROTOCOL COLLECTION

Given the collection of writings on *Zakāt*, it appeared that the French literature presents the following technical obstacles:

- i) The digitized databases do not cover all of the writings.
- ii) The writings are generally limited to references which bear in their title the word *Zakāt*.
- iii) There are several transcriptions of the word *Zakāt*.

To overcome these obstacles, it was necessary to build a database (Appendix) from the writings available at the National Library of France according to the following steps:

- 1) Listing the different forms of writing the word *Zakāt*.
- 2) Searching according to each transcription of the word.
- 3) Compiling the different cognitive perceptions of the notion of *Zakāt*.

The exploration of literature, from 1660 to 2017, has allowed the collection of twenty-three transcriptions and thirty-two cognitive perceptions of the notion of *Zakāt*.

TRANSCRIPTIONS OF THE WORD *ZAKĀT*

Among the early writings on the notion of *Zakāt*, that of the French Capuchin monk and traveler the Father Jacques Dutertre, said Raphaël du Mans (1613-1696), "*Estat de la Perse en 1660*" (The State of Persia in 1660), which compares "*Zekat*" to a tithe on the "*goods and revenue*" (Raphaël du Mans, [1660] 1890: 81). In his book "*Mélanges de littérature orientale*" (Mixtures of Oriental Literature) published in Paris in 1770, the French orientalist and translator Denis-Dominique Cardonne (1720-1783), defines the notion of "*Zékath*" as follows: "*Muslims thus call the portion of their property which they must distribute to the poor according to their faith*" (Cardonne, 1770: 173). The same transcription is taken up by the French novelist and dramatist Xavier Boniface Saintine (1778-1865) (1825: 44) in his philosophical and moral tales "*Jonathan le visionnaire*" (Jonathan the visionary), published in Paris in 1825.

Since then, the word *Zakāt* has been transcribed in several forms as shown in Table 1, derived from three main roots: *Zeka*, *Zaka*, *Zakka*.

Table 1. The transcriptions of the word *Zakāt* in the French Literature (1660-2017)

Numéro	Transcriptions
1 st form	Zekat
2 nd form	Zékath
3 rd form	Zakāt
4 th form	Zakāt
5 th form	Zakāt
6 th form	Zakkāt
7 th form	Zakkat
8 th form	Zakāte
9 th form	Ez-zakkat
10 th form	al-Zakāt
11 th form	Zakkah
12 th form	Zékāt
13 th form	Zékāt
14 th form	Zékate
15 th form	Zakkait
16 ^t form	Zekate

17 th form	Zekkatt
18 th form	Zèkkat
19 th form	Zekâte
20 th form	Zakâ
21 st form	Zakah
22 nd form	Zaket
23 rd form	Az-Zakkat

Source : Compiled by the author

This suggests that the subject has not been approached seriously and thoroughly with reference to the available writings, whether they are publications originally written in French or translations of works originally written in Arabic, such as “*Principles of Muslim civil and religious legislation according to the Maliki rite*” of Khalīl ibn Ishāq (1848-1854), “*Siyāsāt Namah: Treaty of Government*”, composed for the Seljuk Sultan Malīk Chāh (1055 1092) by the Vizir Nizām al-Mulk (1018-1092) (1893), “*The Book of the Land Tax*” of Yaḥyā ibn Ādam (1896), “*Risala or Abridged Treaty of Muslim Malikite and Moral Law*” of Ibn Abī Zayd al-Qayrawānī (1914), “*The Ordinances of Government*” of al-Mawardi (1915). Among the serious French references that of the Académie des inscriptions et belles-lettres (1849: 661) which defines *Zakāt* as a “*legal levy on the Muslim properties which is meant for the needs of the poor*”, or the legal Vocabulary drawn up by professors of law, magistrates and juriconsults: “*legal alms. Proceeds of taxation in that it is established by tax agents; of charity, in that it is poured out with the intention of purification, of charity*” (Capitant, 1930: 502).

COGNITIVE PERCEPTIONS OF THE NOTION OF ZAKĀT

The cognitive or mental perceptions are the images that people make by thinking about a fact, situation, or notion. Table 2 shows thirty-five variants that stem from seven main notions drawn from the French cultural heritage and the political economy

of taxation or public finance toolbox: *tithes* (tenth part of the crops), *tribute* (a contribution imposed by one person on another in a sign of dependency), *tax* (compulsory levy on the resources of natural or legal persons used to cover State expenditure), *royalty* (duty levied on users of a public service), *contribution* (amount paid as a contribution to a joint work), *Levy* (the act of levying a sum on the mass of an estate, on the profits of a house or a business) (Académie française, 1835: 485).

Table 2. The cognitives perceptions of the notion of de *Zakāt* in the French literature (1660-2017)

No.	Cognitive Perceptions
1	Aumône (Alms, Almsgiving)
2	Aumône légale (Legal alms)
3	Aumône obligatoire (Compulsory alms)
4	Aumône coranique (Koranic alms)
5	Dîme (Tithe)
6	Dîme aumônière (Tithe payed as an alms)
7	Dîme religieuse (Religious dime)
8	Dîme obligatoire (Compulsory dime)
9	Dîme de charité (Charity tithe)
10	Impôt (Tax)
11	Impôt-aumône (Tax-alms)
12	Impôt rituel (Ritual taxation)
13	Impôt religieux (Religious tax)
14	Impôt sur la propriété (Tax on property)
15	Impôt annuel sur la fortune (Wealth annual tax)
16	Impôt annuel sur le revenu et la fortune (Annual Income and Wealth Tax)
17	Impôt de solidarité (Solidarity tax)
18	Impôt islamique (Islamic tax)
19	Impôts sur la récolte et sur les bestiaux (Tax on the harvests and the cattles)
20	Impôt arabe (Arab tax)
21	Prélèvement legal (Legal levy)
22	Taxe des pauvres (Tax for poor)
23	Contribution socio-religieuse (Socio-religious contribution)
24	Taxe de la sécurité sociale (Tax for the social security)
25	Redevance social-religieuse (Socio-religious royalty)
26	Impôt annuel sur le revenu et la fortune (Annual income and wealth tax)

27	Impôt de solidarité (Solidarity tax)
28	Impôt islamique (Islamic tax)
29	Impôts sur les bestiaux (Cattle tax)
30	Droits de douanes (Custom duties)
31	Tribut (Tribute)
32	Aumône de la purification de la fortune (Almsgiving of the purification of fortune)

Source : Compiled by the author

In any case, *Zakāt* must be considered as it is, not as one would like it to be or not to be, whether it be the theoretical aspect or the practical dimension, first of all as practiced in the city of Medina in the early days of Islam (Al-Ali, 1990: 131-156; Yasin, 1991: 111-112; Al-Umari, 1997: 55-59; Al Bataineh, 1998: 50-56).

THE ORWELL'S PROBLEM AGAIN

The multitude of transcriptions and cognitive perceptions of the notion of *Zakāt* does not result from the deficit of knowledge but from a lack of interest in the knowledge available. Whether historical, legal or economic writings, or dictionaries and encyclopedias.

As if the discourse on the subject is self-sufficient and does not need any prior knowledge. Hence the Orwell problem raised by Noam Chomsky (1986 : xxv): How is it that human beings know so little given the amount of information to which they have access?

Apart from the propaganda spreading false information to the point of associating the *Zakāt*, the third pillar of Islam, with the financing of terrorism (Brisard, 2002 : 9), ethnocentrism intervenes, i. e. the tendency, conscious or not, to assume that practices that are typical of one's own society are in other cultures. This inevitably leads to contradictory statements. Can *Zakāt* be both a legal alms (Brochard, 1893 : 4), a tax (Mac Carthy, 1858 : 266), and a customs duty (Kouznetsov, 1912 : 85) ? In the case where it is a tax, can *Zakāt* be

altogether an income tax (Littré, 1874, 2561), a cattle tax (Vialatte, 1882 : 4), a wealth tax (Robe, 1870 : 100), a capital tax (Brochard, 1893 : 5), and a herds and soil products tax (Migette, 1901 : 1)?

There are differences in substance and process between *Zakāt* and tax:

- The tax is levied on the entire population residing in the country, while *Zakāt* is specific to Muslims.
- *Zakāt* is an act of worship that comes from voluntary submission to God, whereas the tax is a levy paid in cash to meet the public spending of general interest.
- The tax is due on all resources and goods, whether pure or impure, while *Zakāt* only concerns pure goods capable of growing or fruiting (*Namā'*).
- The tax evolves according to the expenses of the State, while the rates of the *Zakāt* specified by the *Sunnah* are fixed once and for all.
- The tax is used to cover public expenditure, whereas *Zakāt* is limited to the eight categories specified by the *Qur'ān* (9 : 60) : { *As-Sadaqāt* (here it means *Zakāt*) are only for the *Fuqarā'* (poor), and *Al-Masākīn* (the needy) and those employed to collect (the goods); and for to attract the hearts of those who have been inclined (towards Islam); and to free the captives; and for those in debt; and *fī sabīl Allah* (for Allah's Cause), and for the wayfarer (a traveler who is cut off from everything); thus it is an obligation imposed by Allah. And Allah is All-Knower, All-Wise }.
- The tax reduces the income of taxable individuals and legal entities, whereas, unlike *Zakāt*, as the *Hadīth* indicates, “*alms do not diminish the income*” (Muslim No. 2588). To be convinced of this, it is sufficient to apply the teaching beyond purely quantitative and

material considerations. Allah said: { Spend what We have given you } (*Qur'ān*, 2: 254) Then he adds: { And whatever expense you make, He replaces Him, and He is the Best of the Givers } (*Qur'ān*, 34: 39).

As regards the assimilation of *Zakāt* to a customs duty, there is a clear confusion between the *Ushūr*, which are customs duties instituted during the reign of the Caliph 'Umar ibn al-Khattāb (579-644) (Abū Yūsuf, 1979 : 132), and the '*Ushr* (tenth), which concerns the *Zakāt* of cultures naturally watered by rainfall or river floods (Ibn Salām, 2007, 2 : 138-146).

ON THE NECESSITY OF DISTINGUISHING BETWEEN ONTOLOGICAL, IMAGO AND EPISTEMOLOGICAL ASPECTS

In view of the compiled literature, the problem of explaining how we can know so little about *Zakāt*, when we have at our disposal so much knowledge about this common obligation to the three monotheistic religions (Bremner, 2000; Cascio, 2003; Maréchal, 2004), requires distinguishing between the existence of the object (ontological aspect), in this case the *Zakāt*, its representation (the imago aspect), and the way to know it: how we know that we know (epistemological aspect), as illustrated in Table 3.

The existence of the object refers to the *Zakāt* as it is theoretically mentioned in the texts of the *Qur'ān* and the *Sunnah*, and as it is put into practice.

The representation of the object refers to the cognitive perception of *Zakāt*. This perception can be faithful to the object as it is, just as it may be incomplete, distorted, or contrary to reality by misinterpreting texts or distorting the source. In an issue of the periodic collection of the Jurisprudence générale du

royaume en matière civile, commerciale et criminelle (1848 : 3), founded by Dalloz aîné and Armand Dalloz, his brother, it is written about what is called "*Zékat*": "*These levies are made in kind and on all things: no interest, no value of any kind can escape it. However small the fortune of the individual, it is subject to Zékat; the tax is perceived in the name of religion, which purifies property in the hands of the possessors. It was with the help of these taxes that Abd-el-Kader¹ succeeded in supporting the holy war against France. In any case, the levies have had this deplorable effect, to annihilate all commerce, and to give up to a miserable and agitated life of the populations which the Creator has placed in the finest conditions of human existence*".

This demands a reflection on the 'how do we know?' beyond the 'what do we know?', articulating every object of knowledge to the conditions of possibility, which refers in its turn to an interrogation on 'the conditions of knowledge as knowledge' and 'the possibility of knowledge in its historical existence' (Foucault, 1966: 89; 1969: 171). In other words, what made possible the concerns about *Zakāt* in France? What documents are the testimonies of what happened, what was thought or what was said?

¹ Emir Abdelkader (1808-1883): emblem of the Algerian resistance facing the French colonization.

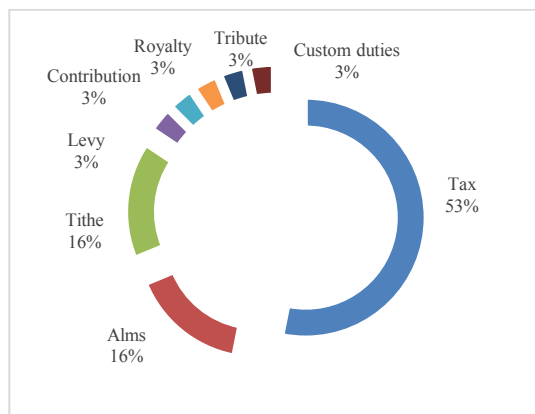
Table 3. Analytical framework for the perception of the practices that are associated or refers to Islam

The aspects of the Methodology	Definition	Application in this case
Ontological existence	Existence of the object	<i>Zakāt</i> as a compulsory almsgiving
Imago existence	Cognitive perception of the object	<i>Zakāt</i> considered as tax, alms, tithe, levy, contribution, royalty, tribute, custom duties
Epistemological existence	Way of achieving the knowledge of the object	Through a source considering the <i>Zakāt</i> as it is or such as one would like it to be or not to be

Source : Proposed by the author

WHY ZAKĀT IS PERCEIVED AS A TAX?

In view of Figure 1 on the basis of the data summarized in table 1, one question deserves special attention: Why is *Zakāt* primarily perceived as a tax?



Source: Prepared by the author

Figure 1. Distributions of the perceptions of the notion of *Zakāt* in the French literature (1660-2017)

If we consider the writings on French colonies, which are predominantly Muslim, the question seems to be intimately linked to the desire to establish its authority over the whole territory, to control the management of public finance and the collection of taxes in all its forms in spite of the relentless resistance to occupation. In short, the *Zakāt* almost becomes a national security issue.

In a letter sent from Paris on 11 June 1842, the French Minister of War, Marshal Jean-de-Dieu Soult, Duke of Dalmatia (1769-1851), appealed to the Governor General of Algeria, Thomas-

Robert Bugeaud (1784- 1849) on the “*mode of perception*”² of the *Zakāt* and “*the agents*” to whom “*this perception should be entrusted*” (Archives du Gouvernement Général, quoted by Schefer (1916 : 70).

Another letter from the same Governor General of Algeria to the General Henri d'Orléans, Duke of Aumale (1822-1897), addressed from Algiers on 30 March 1844, clarifies the previous question: “*I tried to collect in money the tax in kind on cattle (Zékat), and this succeeds marvelously; Several tribes have already paid in full*” (Ideville, 1882 : 475). In a dispatch to Bugeaud dated May 28, 1844, Lieutenant-General Christophe de Lamoricière (1806-1865), commander of the province of Oran³, wrote: “*They paid me the Zekkat in money*” (Le Constitutionnel, 1844: 2). This sheds light on one of the causes of *Zakāt*'s assimilation to a tax: the perception of *Zakāt* in cash rather than in nature, a procedure that seems difficult to apply in a short time without the use of force.

The perception of *Zakāt* by the colonial authority aims to stop the financing of the popular uprisings which began under the leadership of the Emir Abdelkader in 1832, on the assumption that these uprisings are funded essentially by the *Zakāt*. To justify this thesis, some authors do not hesitate to conceal certain information, outlined in the original texts of the *Qur'ān* and the *Sunnah*, so that the

² The Minister of War uses the word “*Zekat*”.

³ Oran is Algeria's second largest city.

Zakāt appears closely connected with the financing of the holy war or war against the infidels (Tornauw, 1860: 58; Letourneau, 1895: 347; Kouznetsov, 1912: 94).

In a note on “Muslim law exposed from sources” published in the *Revue critique de législation et de jurisprudence* in 1860, Nicolas de Tornauw (1860 : 135) confirms this idea and reinforces it, so to speak: “Zekat is a tax created by the Koran and obligatory for every Muslim, a tax destined mainly to wage war against the infidels, to support Islamism and to relieve the poor”. E. Meynier (1868 : 106) is more categorical in writing without providing any tangible evidence to support his thesis: “Mahomet, in the beginning, employed the alms tax, mainly for the maintenance of those who fought in the path of God”.

There is one question that needs to be addressed: Why is the word “*fī sabīl Allah*” mentioned in the verse on the eight categories of beneficiaries of *Zakāt* (*Qur’ān*, 9:60) is associated with the holy war, while it is generally translated as follows: “in the way of God” (de Buire, 1864 : 20), “for the love of God” (Robert, 1928 : 219), “acts pleasing to God” (de Tornauw, 1860 : 137)?

In his book “*La conquête de l’Algérie*” (The Conquest of Algeria) published in Paris in 1857, Amedee Hennequin (1817-1859) confirms this reading beyond the propagandist turn of the cover of facts: “A single tax was levied in the name of France, the customary tax on sown land and on cattle. He had to be perceived regularly. According to the statistical reports collected by the officers of the Arab offices and communicated to administrative committees, which operate in all subdivisions and in all cities, the Government fixes the number of sheep and beef, the number of barley and wheat measures to be provided by the tribes. Military commanders send the payment order to the superior indigenous leaders, who forward it to their subordinates. They divide amicably the tax between all the

tents. Sometime after, the khalifat, bachagha⁴, or independent agha⁵, sends the collectors to the tribes, who give acknowledgments in exchange of the taxes which they have received. Everyone knows what he has to pay; No one can be forced to pay more than he owes. While, under the emir⁶, the political agents levied the tax, which they did not fail to grow by exactions, they only supervise a perception from which they no longer dictate amount under the French regime”(Hennequin, 1857 : 80).

Under the article 2 of the ordinance of January 17, 1845, constituting the financial system of Algeria, the governor general of Algeria sets *Zakāt* “in cash (French securities)” (Mélia, 1878: 288). For livestock, the tariff was fixed above a certain threshold, as shown in Table 4 for 1862. The tariff of goats and sheep increased by five centimes in 1889 as shown in Table 5. Each taxpayer pays his due on 1 January of the year in which the tax should be collected (Pouyanne, 1909 : 672).

Table 4. Tariff of the *Zakāt* of cattle in French franc (1862)

Type of livestock	Amount per head
Camels	4
Beef	3
Goats	0,20
Sheep	0,15

Source : Gouverneur Général de l’Algérie (1862). *État actuel de l’Algérie : publié d’après les documents officiels*, Paris: Imprimerie impériale, p. 15.

Table 5. Tariff of the *Zakāt* of cattle in French franc (1889)

Type of livestock	Amount per head
Camel	4

⁴ *Bachagha* : title of a high dignity of the administrative hierarchy during the Ottoman presence in Algeria (1515-1830).

⁵ *Agha* : commanders of the various branches of the military forces during the Ottoman presence in Algeria..

⁶ The Emir Abdelkader.

Beef	3
Goat	0,25
Sheep	0,20

Source : Brochard, Arthur (1893). *Les impôts arabes en Algérie*, Paris: Guillaumin et C^{ie}, p. 16.

In an article on taxes in Algeria, Charles Migette (1901 : 1) explains that the “*Zekkat is maintained, and its name remains associated the herds, grazing animals, working animals and their products. Our administration fixed the amount on a horned animal of thirty, one camel on forty, one sheep, one goat on a hundred; Then, a second step brought the uniform conversion into money, in proportion to the value of the animals. Due to fluctuations in this value, the General Government annually decides on tariffs*”. The lawyer A. Tessier (1893: 38) adds that the revenues of the *Zakāt* are estimated annually between 1880 and 1891 at about six and a half million francs.

The official discourse tries to justify the perception of *Zakāt* by a concern to redirect its income towards the financing of social activities far from any warrior spirit. In a note on taxation in Muslim law, published in the Bulletin of Information and Intelligence of November 8, 1937, after pointing out that “*the Zékāt constitutes a truly Islamic tax*”, Daurel (1937 : 7) specifies: “*The French State, in substituting its sovereignty for that of the Muslim princes, inherited the proceeds of levies. But he retained his original spiritual principle. A large part of the sums collected in this plan is, in fact, earmarked for the upkeep of the mosques, the creation and functioning of the Madrasa⁷, and for assistance in all its forms: Relief for the needy, free health care in dispensaries and hospitals, herd protection against diseases*”.

Such activities were financed before the colonization by the *Waqf* before being confiscated on December 7, 1830, in support of decrees issued by the Ministry of War and then the Governor General of

Algeria once installed. According to some sources, the *Awqāf* accounted for half of the land cultivated in 1850 (Bleuchot, 1999). In the eyes of the colonial authorities, the *Waqf* appears to be an obstacle to their colonization policy and to the realization of its economic objectives, since it constituted an effective socio-economic instrument for safeguarding the material interests and the cohesion of society (Saidouni, 2007). In short, the *Zakāt* is diverted from its original vocation, as Octave Houdas (1904 : 49), points out, “*the payment is made in cash according to a conversion table drawn up each year, but it is hardly necessary to say that he no longer has the character of a tax in favor of the poor whom Mahomet had given him*”.

THE BREAK-UP OF SOCIAL STRUCTURES

The repercussions of the confiscation of *Waqf* lands and the perception of *Zakāt* by the colonial authority go far beyond the institutions themselves. By substituting the perception of the *Zakāt* for money rather than money and nature, as was the case in the past, the colonizer has accentuated the destruction of ancient structures and of the immaterial inheritance with unique features, to subdue colonized societies to the requirements of the economy of the metropolis independently of its referent.

Before the colonization of Algeria on July 5th, 1830, the differentiation between the social and economic sphere had no place in the city, the economic was embedded in the social. In addition to the acquittal of the *Zakāt*, the extent of the *Awqāf*'s field of intervention reflects an unusual solidarity that extends to the holy cities of *Mecca* and *Medina*, through what is commonly known as “*Waqf al-Haramayn*” (Saadallah, 1998, 1: 225-310).

The almsgiving in general and the *Zakāt* in particular, in the form of money or in nature, indicate that the gift and

⁷ *Madrasa*: Muslim educational institutions.

acquittal of a right to humans convey a philosophy of preserving the social link and life in community that is the prerequisite of the fulfilled and full life of a believer. This testifies to the close link between the right of God and that of creatures as indicated by the following *Qudsī Hadīth*⁸: “*God said: We have sent down the goods to observe the prayer and fulfill the Zakāt*”⁹. It also testifies that economic activities, and the transfer of goods that flow from it in one way or another, are a part of a process of life in society, or *'Umrān Bashari* in the sense of Ibn Khaldūn (1332-1406) (2002), to serve ultimately a supreme goal. However, when a society has no finality, it raises the means to the rank of goal.

Any contract which may induce a conflict in society, where all that is gained by one is at the expense of the other without any creation of real value is unacceptable. In this spirit, the *Ribā*, the excessive *Gharar* and the *Maysir* are prohibited.

Moreover, this *Zakāt* philosophy shows that it is the distribution of goods (*Amwāl*), i. e. all that is profitable to humans, which determines the possibilities for the development of forms of subsistence (*Awjuh al-Ma'āsh*), and thus social cohesion.

Through the relatively small character of its rates, the *Zakāt* shows that the reduction of inequality is not only profitable in the long term for society as a whole, but that it costs practically nothing compared to social exclusion and the problems it generates in terms of delinquency, criminality and terrorism; three scourges that now extend to the entire planet.

The reduction of inequality is motivated here in view of the sacredness

and the dignity of the human. As Al-Juwaynī (1028-1085) (2006: 118) pointed out more than nine centuries ago: “*the whole world here in its entirety could not be worth the suffering of the poor living among Muslims*”. This confirms that the attitude of the Prophet Muhammad (peace and blessings of Allah be upon him) in favor of the poor (*Fuqarā'*) and the needy (*Massākīn*) is a concern for equity and humanity (Al-Ali, 2000: 375).

LIMITS OF A CENTRALIZED ACCOUNTING APPROACH OF PUBLIC FINANCE

The philosophy of the *Zakāt* calls, in more than one way, to conduct a more in-depth reflection on public finance.

Beyond the accounting approach, which concentrates on constituents such as *Ghanīmah* (booty taken in battle), *Kharāj* (property or land tax), *Ushūr* (customs duties), *Fai* (tax on the booties gained without fighting), *Rikāz* (tax on minerals), *Jizyah* (capitation tax), it is imperative to restore the nobility of the social link based on trust, solidarity, cooperation and a sense of belonging to a common destiny.

This has escaped the special committee appointed by the General Government of Algeria to study a plan to modify Algeria's taxation system with a view to assimilating into line with that in metropolitan France. The first point refers to “*the substitution of the land tax to the existing Arab taxes*” (Journal des débats politiques et littéraires, 1862 : 1).

It also escaped lawyer scholar J. Sartor who proposes in his “*Political and Administrative Reform Project of Algeria*”, presented to the Commission established by imperial decree to draw up a draft Constitution for Algeria, the “*suppression of taxes called zekkat and achour among the natives to establish only the property tax*” (Sartor, 1869: 14). What is good for France is not necessarily good for other countries viewed as uncivilized or less

⁸ A *Qudsī Hadīth* is a divine word reported by the Prophet Muhammad peace be upon him.

⁹ Authentic Hadith reported by Ahmad in his book “*al-Musnad*” (No. 21956) et al-Tabarānī in his book “*al-Mu'jam al-Kabīr*” (No. 3300); see al-Albānī (1995: 4, 182-183).

civilized. However, this has yet to be demonstrated and civilization is not limited to material objects.

The payment of the *Zakāt* shows that the means of exchange, whether in money or in nature, must serve the social link, encourage local production and the circulation of goods, and prevent them from speculation; which goes hand in hand with an equitable distribution of wealth.

In response to these closely related *Maqāsid* (purposes), the *Sunnah* specified that the goods subject to the *Zakāt* must reach the *Nissāb* (minimum quantity required) and the *Hawl* (a complete lunar year), with regard to the surplus production not of the own consumption. This explains why the list of goods subject to *Zakāt* has not been finalized in order to take into account the specificities and resources of each society, at any place and at any time, and integrate the new occurrences (*Nawāzil*), such as current accounts, securities, investment funds, insurance products, copyrights, intellectual property, and the *Sukūk*.

This theoretical contribution has not yet received the attention it deserves because of an evolutionary reading of the history of economic facts, considering non-monetary transfers as a primitive reality that is obliterated by technical progress. In a certain sense, it corresponds to a recent study which takes a new perspective on the *Ribā al-Fadl* (Belabes, 2016), which was hitherto regarded as a specific practice for primitive, archaic and traditional societies. The peaceful coexistence of money and the direct exchange of goods without an intervening medium of exchange, as Muhammad Hamidullah (1982) shows in his study "*The Arab village at the time of the Prophet of Islam (569-632)*", rightly recalls, beyond the purely material aspect, that finance must serve the real economy and not the reverse.

The recent emergence of collaborative platforms undermines this evolutionary reading. The functioning of

these digital inter-relationship platforms is based on the sharing or exchange between individuals of goods (cars, housing, camping-cars, boats), services (cooking, cleaning, car-pooling, babysitting, sewing, gardening, painting, handiwork), knowledge, with monetary exchange (sale, lease, delivery of service) or without using a medium of exchange (donations, bartering, volunteering).

Monetary and non-monetary exchanges can coexist without encroaching on one another, and without pretense of superiority, contempt or worthlessness. In other words, the non-monetary economy is not lagging behind the monetary economy, nor a step to overcome at all costs for entering the era of modernity. As Eugene Robe (1870: 100) notes, confirming Orwell's problem in his own way, "*the Zakkat was obligatory for all Muslims, it struck goods only as long as it exceeded the value of 200 dirham (120 francs), and had been owned for more than a year. This was the application of an eminently modern idea*". In the same vein, Arthur Bochart (1893: 4) writes: "*The Zekkat compulsory for every Muslim and regarded as endowed with purifying virtue only affects goods whose value exceeds 120 francs and that one owned for over a year. These exemptions recall the modern principle of the exoneration of the minimum of existence*". If the epistemological neutrality is in order, there is only one winner: progress in the knowledge of socio-economic facts in all their complexity.

OVERCOMING THE TECHNICIST APPROACH TO CIVILIZATION

In attempting to civilize the system of public financing of indigenous peoples, by substituting the tax in money for that which was originally conceived in nature and money, the colonial authorities committed one of the most abominable crimes against humanity which has not

attracted sufficient attention so far, the destruction of the structures of the indigenous peoples which, over the centuries, have assumed a variety of forms in harmony with the local specificities of each region.

This heritage of indigenous peoples, far from being limited to material objects strictly speaking, encompasses an immaterial dimension which is an important factor in maintaining the diversity of lifestyles through the 'know-that' (knowledge of facts) and 'know-how' (skills) passed from one generation to the next.

This technicist approach to civilization, which makes technology an end in itself, paradoxically leads the colonizer to lose his freedom. In other words, by destroying the diversity through the extension of the reign of technology, he works to the loss of his own freedom.

This is evidenced by the words of Louis Massignon (1883-1962), an Islamologist and adviser to the Inter-Ministerial Commission of Muslim Affairs, which played a major role in shaping a Muslim policy for France from 1911 to 1937 (Le Pautremat, 1999). In his preface to the book of Max Vintéjoux "*Le miracle Arabe*" (The Arab Miracle) he writes: "*It is true that the Arabs at present are discouraged by the evil that is said of them. So it is up to their hosts, like Vintéjoux, and myself, to shout to our Arab friends to hold out, to resist all this enslaving propaganda which proposes to them to renounce their honor, their tradition, their ancestors, to capitulate before the colonialist force and the capital of the banks to conform their way of thinking and acting to this false civilization of robots that no longer believes in itself, nor in God, and aspires to subdue Universe to a climate of American "digests" imbeciles, written in "basic" (or in "pigeon") English. All this fabrication of fake ersatz will fall shortly. Let them hold on? The world needs them*" (Massignon, 1950 : 15).

This questioning of the benefits of the colonial work, following a letter from the essayist and thinker Hamouda Bensai (1902-1998) to Louis Massignon in 1946 after the massacres of May 8, 1945, constitutes a setback for those who justified colonization through its civilizing mission, with Victor Hugo (1802-1885) in the forefront, who told the Governor-General of Algeria Thomas-Robert Bugeaud in 1841: "*I believe that our new conquest is fortunate and great. It is civilization which marches on barbarism. It is an enlightened people who will find a people in the night*" (Hugo, 1888: 52). It should be noted that Victor Hugo made this statement a few months after his election to the *Académie française*¹⁰ on January 7, 1841.

The most dramatic factor in this story is that most of the countries that have suffered colonialism have not measured the severity of the situation. Independence is not limited to a struggle for the liberation of the territory, the seizure of power by the liberators, the erection of monuments to the memory of the dead for the country. It would have been necessary to undertake a serious and thorough reflection on the disasters of colonialism coming under the immaterial beyond the material goods pillaged and the wealth dissipated.

These countries today pay the high price for neglecting the social sciences beyond the economic question. The use of quantitative and statistical methods should not be an end in itself, it must help to deepen the knowledge of societies with their victories and disappointments, their successes and failures, their advantages and disadvantages, to take their destiny in hand independently of any preconceived judgment and any dogmatic consideration that moves away from the real to the benefit of a nostalgic posture on a supposedly idyllic past.

¹⁰ Académie française, was officially established in 1635, is the pre-eminent French council for matters pertaining to the French language.

CONCLUSION

One of the major interests of this study is to provide an analytical framework for the perception of the practices that are associated or refers to Islam, beyond the “*Islam / West*” dichotomy affording support to the fuzzy thought and maintains the received ideas.

The study of the multitude of transcriptions and cognitive perceptions of the notion of *Zakāt* revealed that the bottom of misunderstanding is not a lack of knowledge, but a lack of interest in knowledge carried out without subjective or arbitrary opinions. Hence the interrogation: Is it possible to know so little about the *Zakāt*, when there is a mass of objective knowledge not negligible about it? This has led to the necessity of distinguishing between the existence of the object, its cognitive perception, and the way of knowing it.

The analysis of the colonial literature revealed the assimilation of the *Zakāt* to a tax financing the resistance of the Emir Abdelkader, emblem of the Algerian resistance to the French conquest. This colonial propaganda made it possible to justify the administration of the *Zakāt* by the conqueror, his recovery in cash under the ordinance of January 17, 1845, constituting the system of public finances of Algeria. The Orwell’s problem becomes fully apparent in this case without comment.

Through such a decision, which seemed a mere technical procedure, the colonizer committed one of the most abominable crimes against humanity by denying for the natives the right to have a world view other than his own and the freedom to adopt their proper way of life, beyond the murders committed, the suffering caused, the wealth spoiled. What is good for a country is not necessarily good for others, regardless of the material progress achieved. The civilization consists in giving people the means to build themselves according to their own

aspirations, not to enslave them to technology. This poses a problem of ethical responsibility to which little attention has been given.

The *Zakāt*, far from being a simple technical procedure or a simple moral precept subject to political and financial power games, conveys a vision of the world, of man and of life in society. As long as this multidimensional aspect is not taken into account, the *Zakāt* will continue to be the object of political and financial instrumentalisation even in the postcolonial era. Are the *Zakāt* funds not invested in entrepreneurial projects in the form of an interest-free loan repayable to improve the image of certain ministries of religious affairs? Institutionally, is not the *Zakāt* considered as an institution of Islamic social finance or of the non-banking financial sector?

The study recommends exploring the transcriptions and cognitive representations of the *Zakāt* in literatures written in other languages, including Spanish, Italian, German, English and American literatures.

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APPENDIX

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