

REPUBLIC OF SUDAN
ZAKAT SCIENCES INSTITUTE



THE GUIDE TO ZAKAT OF AGRICULTURE AND FRUITS

Republic OF The Sudan - Zakat Chamber
High Institute OF Zakat Sciences


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ZAKAT CHAMBER

Higher Institute of Zakat Sciences



**The Guide to Zakat
of Agriculture and fruits**

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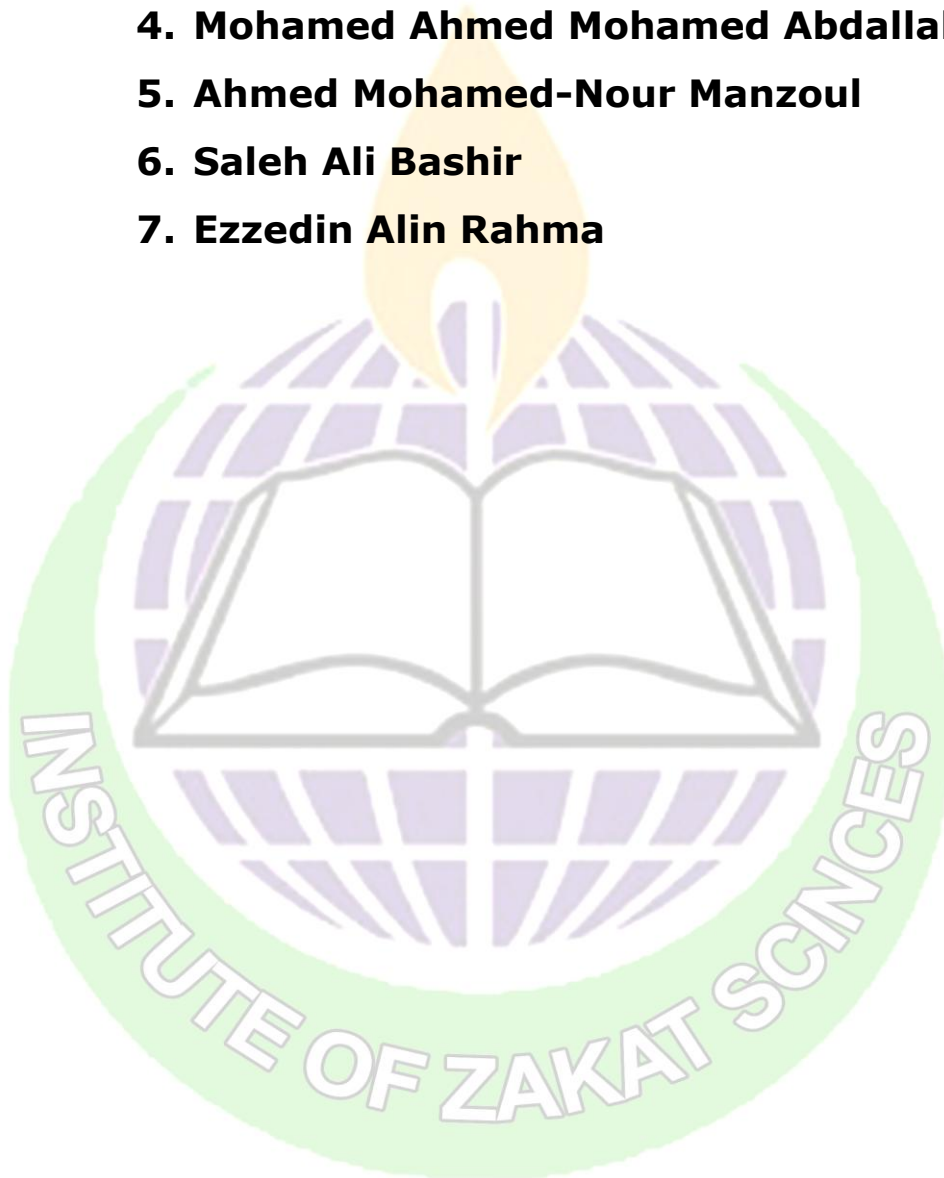
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**In the name of Allah,
Most Gracious,
Most Merciful**



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CHAPTER I

FOREWORD

A- Introduction

Praise be to Allah, the Lord of the universe, and peace be upon the leader of prophets, our lord Mohamed, the son of Abdallah and upon his family, companions and those who follow them with good deeds until the Day of Judgment.

Dear Brother, this book in your hands, "The Guide to Zakat of Agriculture and fruits", has been prepared for the collector, the zakat payer, the student and the reader so as to provide knowledge about Zakat of land produces according to Islamic jurisprudence, the law and the implementation aspect. This work comes is **assigned by** the Dean of the High Institute of Zakat Sciences in his note No 40 dated 24.11.2011 (Annex 1) following up the recommendation of Trustee General of the Zakat Chamber requesting the revision of all previous guides **and manuals** . In response, great efforts have been deployed to repair imperfections in the former guide with the aim to achieve additional excellence and better performance. The purpose is also to develop methodical rules for practical work related to the levy of Zakat on crops, grains and fruit, to find a collective criterion about the basis assessment of zakatable agricultural products in Sudan and to establish a standard approach for the levy duty in conformity with such basis, taking into account changes and new developments relevant to the basis, as well as differences and natural specifications of the levy work in some Sudanese states.

In this light, this handbook would be, God willing, a guide and a support to the work of Zakat collection on Agriculture and fruits products.

B- Sudan Agriculture Systems and Major Products

The agriculture in Sudan is divided according to the applied system of irrigation and consists of the following:

- 1) **Rain Irrigated Agriculture.**
- 2) Irrigated agriculture (Artificial irrigation)
- 3) Semi-irrigated agriculture.

Each kind of agriculture is divided also into many sub-systems according to the level of irrigation and applied techniques. Here below details about such systems and its main products:

1. Rain Irrigated agriculture: It refers to the agriculture that is irrigated by rainfalls and does not depend on the artificial irrigation. It includes the following:

a) **The Rain Irrigated Traditional Agriculture:** it is characterized by the cultivation of small-scale areas not exceeding 50 feddans. It is practiced around villages in semi-arid region and known as "*al-jabarik*" in the regions of North Gadaref, Kordofan, Darfur, or "*tross*" in mountain regions, especially in Nuba Mountains. The total of areas used for this system is about 32 millions feddans.

The main crops are sorghum, millet, sesame, rosella (*karkadeh*), groundnuts, watermelon, medical and perfumes plants and gum Arabic.

b) **Mechanized Rain Irrigated Agriculture:** The exploitation varies from 500-1,500 feddans. The rain volume exceeds 300 mm. This kind of agriculture is practised in the states of Gadaref, in the **South of The White Nile**, Blue Nile, Southern Kordofan and Senar. The major products are sorghum, sesame, cotton and sunflowers.

c) **Zero-tillage Farming (ZT):** it is a kind of mechanized agriculture that maximizes the use of the amount of water in the soil by not ploughing and introducing nutrients in the soil to preserve humidity and control pests. Furthermore, the machinery is used in all stages of cultivation resulting to costly production, but with high

productivity. The cultivated crops are the same as for the mechanized agriculture.

2. Irrigated agriculture: (Artificial irrigation) This system of agriculture relies fully or partly on the artificial irrigation and comprises the following:

First -Irrigated Agriculture for National Projects: The major example is the projects of Gezira Scheme and Halfa Al-Jadida which are irrigated respectively by the dams of Senar and Khashm Al-Girba. The main cultivated produces are: cotton, sorghum, wheat, groundnuts, legumes, herbs, vegetables, along with some orchards for fruit and mangoes.

Secondly: *Irrigated agriculture for Rahad and Suki projects:* the irrigation is carried out by pumps. Most important crops are cotton, sorghum, groundnuts and sunflowers.

Thirdly : *Semi-irrigated agriculture:* where the agricultural process is watered first by rainfalls and finally supplemented by small irrigation with pumps. Generally, this kind of agriculture is found in the states of White Nile, Senar, Northern State, Nahr Nile and Khartoum and is commonly known as **Al-Aylola** projects. The main crops of these projects are wheat, vegetables, dates, fruits and mangoes.

Forthly: *Sugar production projects:* they are irrigated by pumps and produce sugar and other products like ethanol and fodder from cane. The cattle are also kept for milk production. The major projects are Kenana, Asalaya, Halfa Al-Jadida, Senar, Al-Jenet and recently the White Nile in addition to other small projects under establishment in different states.

Fively: *Flood irrigated agriculture:* it is practiced in Delta areas like the Deltas of Tokar, Algash and Khor Baraka as well as along river banks and in valleys of different regions of Sudan after flood

recession. Main crops are sorghum, millet, vegetables and cotton in Tokar Delta and Nuba Mountains.

Table 1: Summary of the Sudanese agricultural systems and major products

Agriculture System	Irrigation system	Produces	Major areas of production
Rainfed sector	Traditional agriculture	sorghum, millet, sesame, <i>karkadeh</i> , groundnuts, watermelon seeds, gum Arabic	Gadaref, Darfur, North Kordofan, White Nile, Sinar
	Mechanized agriculture	Sorghum, sesame, sunflower, cotton	Gadaref, Sinar, White Nile, Blue Nile, South Kordofan
	Zero-tillage farming	Sorghum, cotton, sunflower, sesame	Blue Nile, Gadaref
Irrigated sector	National projects (irrigation by dams)	Sorghum, cotton, wheat, groundnuts, vegetables, legumes	Gezira and Halfa Al-Jadida (Kassala)
	National projects (irrigation by pumps)	Cotton, sorghum, sunflower, groundnuts	Rahad and Suki
	Small pumps (from Nile and wells)	Sorghum, cotton, wheat, vegetables, fruits	White Nile, Sinar, Naher Nile, Shimaliya, Khartoum
	Sugar projects	Sugar cane, by-products,	Kenana, Asalaya, Sinar, Al-Jeneit, Halfa Al-Jadida, White Nile,
Flood irrigated sector	Delta and valley areas	sorghum, millet, cotton, vegetables, mangoes	Tokar, Algash, Abu Habal, Nuba Mountains, river banks, valleys.

CHAPTER II

JURISPRUDENCE EVIDENCES OF ZAKAT ON AGRICULTURAL PRODUCTS

A- Definition of Agriculture and fruits

The Arabic dictionary "*Al-Mu`ujam Al-Wassit*" indicates that "*zara`a al-hab*" means: to sow the seed, to germinate and grow it until it reaches the targetted goal (harvest). The term "*zare`e*" means: what is cultivated and the plural is "*zurou`u*" i.e. crops, or agricultural products, or land produces¹. Allah the Exalted says: "See ye the seed that ye sow in the ground? Is it ye that cause it to grow or are we the cause?" (Al Waqiah / The Inevitable Event: 63-64). On the other hand, the word "*thamara*" is the singular of the product of the tree and makes its plural into "*thamar*" or "*thimaar*". Allah the Exalted says: "[Abundant] was the produce this man had: he said to his companion, in the course of a mutual argument: "more wealth have I than you, and more honour and power in [my following of] men." (Al-Kahf / The Cave: 34).

B- Evidences of Zakat Obligation on Land Agriculture and fruits

1. According to the Holy Quran:

First : Allah the Exalted says: "O ye who believe! Give of the good things which ye have [honourably] earned, and of the fruits of the earth which We have produced for you, and do not even aim at getting anything which is bad, in order that out of it ye may give away

¹ Agricultural products mean the same thing like agricultural produces, land produces, crops and fruit as well as grains and fruits.

something, when ye yourselves would not receive it except with closed eyes." (Al-Baqara / The Heifer: 267).

Secondly : Allah the Almighty says: "It is He Who produceth gardens, with trellises and without, and dates, and tilth with produce of all kinds, and olives and pomegranates, similar [in kind] and different [in variety]: eat of their fruit in their season, but render the dues that are proper on the day that the harvest is gathered." (Al-Anam / Cattle: 141).

2. According to the Sunnah (Traditions of the Prophet):

First : Ibn Omar (May Allah be pleased with him)² has narrated that the prophet (peace be upon him)³ said: " On that which is watered by the sky or by springs, one-tenth is obligatory, and on that which is irrigated by carried water a half-tenth is obligatory." The tradition refers to what plants that have sucked water with its roots deeply in the earth without relying on artificial irrigation.

Secondly : Jaber bin Abdallah narrates from the prophet (pbuh) who said: "One tenth is obligatory on that which is irrigated by rivers or clouds, and half-tenth is obligatory on that which is irrigated through mechanical irrigation."

3. The consensus: The Moslem community has unanimously agreed on the obligation to impose one-tenth or the half-tenth dues on zakatable land produces.

C- Zakatable Agriculture and fruits

1. The Four Food Items:

Zakat is obligatory on four food crops which are: wheat, barley, dates and raisin. This is the opinion supported by the school of thought of Ibn Omar and some *tabeen* such Al-Hassan Al-Basra, Ibn Sirin and Shaabi. Abu Obeid preferred also this opinion in the book

² May God be pleased with him (her, them) is going to be abbreviated to: ph

³ Peace be upon him: pbuh

of "The Wealth". However, other scholars added sorghum (corn) and became five items.

Arguments of this school:

First : Ibn Majah and al Daraqutni report from Amr bin Shu'aib from his father from his grandfather that "The Messenger of God (pbuh) only enacted *zakah* on wheat, barley, date, and raisin." Ibn Majah's version adds "corn." **Shaukani** said in "Neil Al-Autwar"⁴ that the *hadith* is an abandoned because of the named **Mohamed bin Obeidallah Al-Khazraji whose narration is not accepted.**

Secondly : A report narrated by Abu Burdah from Abu Musa **Alashary** and Mu'adh indicates that the Messenger (pbuh) sent them to Yemen to teach people and ordered them not to take *sadaqah* except from these four foods - wheat, barley, date, and raisin. Al-Hafiz bin Hajar in his summary pointed out that Al-Baihaqi had said that his narration is faithful **and with unbreakable chain of narration**

Thirdly : Since, there is neither quotation nor consensus regarding other food items, analogy (*qiyas*) neither could be applied nor may be referred to, and therefore, the essence remains in force.

2. Main Foodstuffs that can be Stored

Zakat is due from any foodstuff or agricultural produce that can be stored according to Maliki and Shafii Schools. So Zakat is required on any foodstuff that can be stored or dried such as wheat, barley, rice... The foodstuff here means the item that people eat normally for subsistence by choice and not by necessity. Accordingly, within the view of these schools, almond, hazelnut, pistachio and their similarities are not subject to zakat because people do not eat them as main food. Furthermore, there is no zakat due to apples, pomegranate and others because they cannot be dried and stored.

Arguments of this view:

⁴ The Accomplishment of Objectives

First : Imam Malik says in "Muwatwa", "According to tradition which is not subject to discussion at us (Medina) and to what I have heard from people of knowledge, there is no zakat on all fruits."

Secondly : The hadith of Muadh bin Jabel stating: "Regarding cucumber, watermelon, pomegranate and vegetables, they are exempted items as mercy in favour of the prophet (pbuh)." Al-Baihaqi commented that in "Asunanal Kubra" that all these hadith are "mursal"⁵, but, through different chains, they strengthen each other. This is further supported by the statements of some companions such as Ali, Omar and Aisha (ph).

Thirdly : Foodstuffs are highly useful, like livestock.

3. What can be stored and Weighed

Zakat is obligatory for what can be dried, stored and weighed. This is the view of Hanbali School of thought, since zakat is required on crops that meet the three following conditions: can be weighed, conserved and dried. There is no zakat on the remaining fruit and vegetables.

Arguments of this view:

Firstly, the view is based on the generality of the saying of the prophet (pbuh): "There is one tenth obligatory on that which is irrigated by the sky" and the Prophet's order to Mu'adh: "Take grain out of grain." This means the zakatability of all that the expressions referred to, and the exemption of what cannot be measured or dried, or is not included in the targeted grain according to the following prophet's concept: "There is no zakah on grain or date that are less than five wasq"⁶. This hadith indicates the exemption of zakat for what is less than five wasq, i.e. does not reach the measurement. **But about what is weighed, the principle is applied in general .**

⁵ It is a hadith in which a tabeein drops the name of the companion through whom the hadith is received.

⁶ A wasq equals 180 kg.

4. Anything grown on earth

Zakat is due on anything stemmed from the ground. This is the view of Hanafi School of thought that sees that anything Allah has grown from the ground is subject to zakat, since the intention of cultivation is growth, for which reason, land is generally exploited.

Arguments of this view:

First : The generality of the verse of the Quran "*and from what we have produced for you from the earth*" has not distinguished an agricultural produce from another (Al-Baqarah : 267).

Secondly : The verse "and give its due on the day of harvest" (Cattle: 141) is an instruction given after mentioning food consisting of orchards, palm tree, crops, olive, pomegranate, etc. The obligation here mostly falls on vegetables, because its due is easy to be paid on the day of **harvest** . As far as the grains are concerned, the due is deferred to the day **when the harvested crop is dry and purified** .

Thirdly : The Hadith of the Prophet (pbuh): "*Give one tenth for what has been irrigated by the sky and half tenth for what has been irrigated by other means* " regardless **the product is perishable** or not, **edible** or not and being a basic foodstuff or not.

D- The Chamber View for Zakatable produces

The Zakat Chamber has preferred to follow the school thought of Imam Abu Hanifa, which view is more acceptable and in force. In this context, the article 24, paragraph 1 of the Zakat Act of year 2001 stipulates: "Zakat is obligatory for all kinds of crops and fruits". Such preference is dictated by the fact that the view hold by Imam Abu Hanifa relies on texts from the Holy Quran (the verse 267 of Al-Baqara) and the *Sunna* which reflects generality and not restriction as aforementioned. The goal of Zakat is to support poor and needy persons, and to spend Zakat for the other deserved recipients.

E- The Nissab of Agriculture and fruits

1. Views on Zakatable Land produces

Scholars have different opinions regarding the prerequisite of the minimum Zakatable amount (*nissab*) for agricultural produces and are classified into three categories .

The first school:

The majority of jurists including the Companions, *the tabein* and a number of succeeding scholars hold the view that agricultural produces are Not liable to zakat unless they reach five wasq. They founded their arguments on the saying of the prophet (pbuh): "There is no Zakat for what is less than five wasq".

The second school:

The second group refers to Hanafi School, whereby Abu Hanifa said that Zakat is obligatory for what is few, as well as what is many, since, the *hadith* of the prophet (pbuh) "Give one tenth for what has been irrigated by the sky" is general and crops and fruit do not require the completion of one year. So, the prerequisite of nissab is not applicable for these . This opinion was supported by Ibn Abbas, Omar bin Abdel-Aziz and some *tabein*.

The third school:

Zahiria School: Supporters of this school said that, there is no Zakat for what can be measured, unless it reaches five wasq. But, for what cannot be measured, such as cotton, Zakat is required for small or big in quantity.

Dr. Yusuf Al-Qardawi expressed the strongest view as follows: "Even if we support Abu Hanifa about the obligatory nature of Zakat on all land produces, however, we do not agree with his opinion about denying the nissab and levying Zakat on all land produces, whether small or big in quantity. Such opinion contradicts the

*Hadith Sahih*⁷ which does not impose Zakat on what is less than five wasq".

2. The Nissab of the Zakat Chamber

Nisab means the quantity of production required by the producer of agricultural products to be subject to Zakat. The tradition of the prophet (pbuh) has defined the nissab in these terms: "There is no Zakat for what is less than five wasq". This prerequisite is applicable for the item that can be measured. But, for what can be weighed, the law has fixed the nissab at 653 kilograms. Whereas, for what cannot be neither measured nor weighed, the nissab equals the value of five wasq of what can be measured or weighed.

3. Zakat amount of land produces

It is obviously clear that, according to the prophet`s sayings, the irrigation operation is the sole cost considered by the sunnah and the rate of the due zakat differs according to the method of irrigation. The prophet (pbuh) says: "For what has been irrigated by the sky (rain) or springs or by its own roots, the zakat is one tenth. For what has been artificially irrigated, half-tenth". The one-tenth is taken in kind from rain irrigated products and half-tenth for artificially irrigated one. Generally, Zakat is Collected in Kind. However, it is collected in value at the current price for vegetables, fruits and perishable crops that cannot be stored.

F- Pre-estimation(conjecture)

1. Definition:

The Arabic word "khars خرس" means literally "to guess, to estimate".

In Islamic practice, it means the hypothetical evaluation undertaken by a knowledgeable, experienced and trustworthy person when fruits start ripening, i.e. the estimator counts what is on the palm-trees and grapevines. Then, he estimates the amount of dates and

⁷ Correct (valid) statement of the prophet (pbuh).

grapes in order to determine the due Zakat. When fruits dry, then Zakat is collected as determined before.

2. The place of pre-estimation in Islam

The prophet (pbuh) adopted the tradition of estimating, before the harvest, the amount of dates and grapes and the due zakat without measuring and weighing. The practice was followed and supported by companions and scholars including Omar bin Al-Khatab, Sahle bin Hathma, Al-Qassim bin Mohamed, Al-Hassan, Atwa, Zuhri, Omar bin Dinar, Malik, Shafii, Ahmed, Abu Obeid, Abu Thor and the majority of scholars.

Their evidences:

Said bin Al-Musib relates on the authority of Atab bin Asyid that the Messenger of God (pbuh) sent collectors to people in order to estimate their crops and fruit before the harvest.

1. Said bin Musayib relates that the prophet (pbuh) ordained him to pre-estimate grapes like dates and to collect **Zakat of raisins like what he do with the dates** .
2. During the year of Tabuk, the prophet (pbuh) made estimation for the garden of a woman in Wadi al-Qura at ten *wasq*. Later he told her to measure the harvest. She did and the result was as the prophet (pbuh) pre-estimated.
3. Sahle bin Hathma reported that the prophet (pbuh) said: *"When you pre-estimate, deduct one-third of your estimation. If not, deduct one-fourth."*

3. Wisdom behind the pre-estimation

The pre-estimation gives the advantage of protecting the interests of both parties: the farmer and the beneficiaries of Zakat. The farmer enjoys the freedom to dispose of his dates and grapes when he likes in condition to guarantee the amount of Zakat. On the

other hand, the Zakat collector who is the representative of recipients **knows already the due amount to claim.**

4. Time of pre-estimation

Pre-estimation must take place when fruits start ripening and before they can be eaten or consumed, so as to determine the amount of Zakat to be given after drying in form of fresh fruits or dried ones. Aisha (ph) narrated, *"The prophet used to send Abdullah bin Rawahah to estimate dates when they become **mature.**"*

G- Combining Agriculture and fruits of the same category

Scholars have agreed upon the principle of combining grains of the same category together in order to constitute the *nissab* even if the quality and the colour of grains are different. Therefore, all corn with its various kinds will be considered as **one category**, and so for the dates. The law of Zakat refers in the article 25 to this issue as follows: "In order to determine the *nissab* of agricultural products, different kinds of one item are combined together. So are crops and fruits relevant to one Zakat payer during the same year, even if the cultivation has taken place at different periods and in different farms."

H- Zakat of Disposed Crops and Fruits

1. The legislator has decided to impose Zakat on agricultural products that the possessor of the wealth (farmer) had sold, or donated, or involved in any transaction leading to the transfer of ownership before paying the due Zakat, whether the disposal occurred before or after maturity.

Since Zakat is a financial right for the poor, then, such right must be taken from any hand keeping it as provided in Zakat Act, especially in article 26/1 stating: "Zakat is collected from the seller, or the donor of land produces after ripening". The article 26/2

continues: "Zakat is collected from the purchaser or the donee or the heir if the sale or the donation or the death has occurred before such produces ripen as if the purchaser was the farmer."

2. In this concern, the legislator has exempted some kinds of transactions of land produces that occur before paying Zakat. He has seen that such transactions carried out by the farmer shall not be included in calculating Zakat as indicated in article 27/1, **items a) and b).**

Article 27/1/a): No **Zakat** is due on what has been eaten by the farmer and his family, and so for animals involved in agriculture.

Article 27/1/b): No **Zakat** is due on what has been eaten by **trespassers or** donated by the farmer as food.

This clause agrees with the spirit of the Islamic law as reported in the *hadith* of Makhul: "*Whenever the Messenger of Allah, upon whom be peace, assigned someone to estimate, he would say: 'Be gentle and kind to the people, for some of their property [trees] could be barren, some is for trespassers, and some is for [their] eating.'*" It was narrated by Abu 'Ubaid that he ment passers-by.

I- Qualified produces for **Zakat**

The most important issue to put up is the **specifications of the of items** which the Zakat payer has to give to the collector as Zakat in kind (crops and fruits). He must give a flawless category of items consistent with the market weighing and measurement. In fact, some weak Moslems give for Zakat very poor quality of items with missing weigh. Islam has warned that Allah does not accept such behaviour and the Zakat payer merely cheats himself and not Allah.

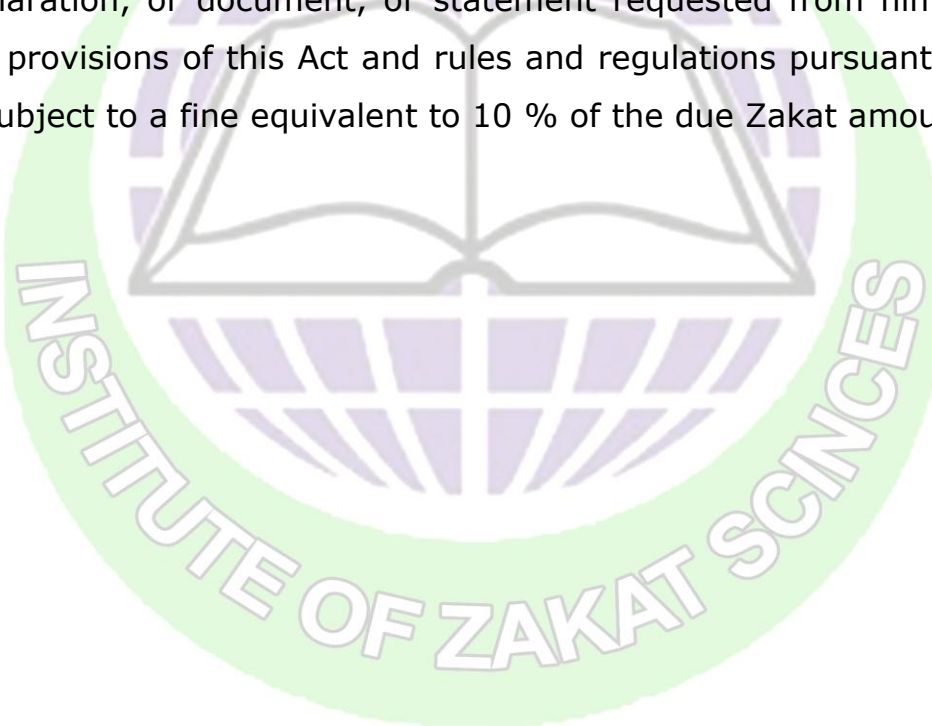
J- Zakat Evasion

The authority of the state over Zakat has been established by necessity. The ruler is responsible of Zakat issues, regarding levying and payment. Allah has insisted on the obligation of paying Zakat

and warned a severe punishment against those who refrain to perform it, as indicated in the saying of the prophet (pbuh): *"Whoever gives it (the Zakat) willingly, he will be rewarded. (However,) if someone refrains from paying it, it will be taken from him along with half his property, for it is a right of our Lord, it is not permissible for the family of Muhammad."*

For this reason, the article 42 of Zakat Act of 2001 states: "Whoever cheats or evades or refuses to pay the due Zakat is subject to a punishment of a fine not exceeding the amount of such Zakat. The Chamber shall collect the Zakat from him by force and may decide to seize the defaulter`s funds in banks. But, the execution of such decision is subject to a court decree."

The article 43 further stipulates: "Whosoever refrains to submit any declaration, or document, or statement requested from him under the provisions of this Act and rules and regulations pursuant hereto is subject to a fine equivalent to 10 % of the due Zakat amount."



CHAPTER III

METHODS OF ZAKAT COLLECTION FOR AGRICULTURAL PRODUCTS

There are many methods of collecting Zakat on agriculture products. They differ according to the various kinds of irrigation relied upon and are divided into the following sectors:

- Rain **Irrigated** sector
- Irrigated sector (Artificial irrigation)
- Semi-irrigated sector

A- Rain Irrigated Sector

There are many ways to collect Zakat from a farmer of rainfed land produces and they differ from one state to another.

1. First Method: Collection in kind

It is called the direct method. The collection is carried out by the Zakat Chamber through a collector according to the following procedure:

- 1) The collector receives the due Zakat from the payer at the site. In return, the payer receives the Receipt of Zakat of Produces in Kind No 22 and empty jutes. If the Zakat payer transports the products and delivers them to the Chamber, he will be given empty jutes along with transportation and portage fees. (Attached the copy of the Receipt of Zakat of Produces in Kind) – Annex 2.
- 2) When the Zakat payer moves any quantity of land produces, he must obtain a Travel Permit for the intended destination in compliance with relevant regulations. (See the model of Travel Permit - Annex 3).
- 3) With the travel permit, the receipt of produces in kind is cancelled at the end of the transportation process.

4) Moving quantities of Zakat in kind (of produces) to the Zakat Chamber requires the "Permit of Storehouse Supply" (Annex 4), firstly to the locality storehouse (granary) and then, to the state one.

5) When storing products at the storehouse, a document (12 S Storehouse) is issued (Annex 5) and attached to the Form 67 of Agricultural Products in Kind (Annex 6) like what happens in supplying bank`s portfolio. "Collector`s Account".

6) The quantity of Zakat is calculated as demonstrated below:

Example No 1: A farmer has produced 100 sacks of sorghum. The quantity attains the *nissab*. The Zakat to be paid is as follows:

- Produced quantity 100 sacks
- Due zakat (10%): $10/100 \times 100$ 10 sacks
- 20% of the due Zakat is left to the payer to distribute it by himself (in virtue of the decision of Board of Zakat Trustees No 26 dated 17/11/2011 and the Note of the Trustee General of the Zakat Chamber No ZC/MZ/56/1 of 28/11/2011)
- Quantity to be collected (10 - 2) 8 sacks
- Allowed quantity to be moved by the payer (100 - 8)=92 including 2 sacks of Zakat to be distributed by him to deserved recipients among his relatives 9 sacks

Example No 2: A farmer has produced 103 sacks.

- Produced quantity 103 sacks
- Due zakat 10% ($10/100 \times 103$) 10.3 sacks
- Zakat quantity to be distributed by the payer himself ($20\% = 20/100 \times 10.3 = 2.06 = 2.1$) 2.1 sacks
- Quantity collected from the farmer (10.3 - 2.1): 8.2 sacks

In this case, 8 sacks of sorghum are collected in kind and 0.2 sack in cash according to the current price (in the circular note).

2. Second Method: collection in value(cash)

This method implies also direct levy, especially in states where the Zakat collection in kind is practically difficult and in cash is easy. The Zakat employees perform the following:

- 1) The operation takes place at the crops market... After fixing prices, the collectors issue receipts of Zakat produces "Financial Form (Rev.) No 15" (Annex 7). The originals are given to the Zakat payer according to the price announced officially at the crops markets.(Alobeid Market)
- 2) The amount collected through Receipt No 15 is deposited in the bank account or in a safe (Annex 8).
- 3) The **Portofoil** is registered in the CashBook Journal 67 for the collector "Collector`s Account" (Annex 6). The collector endorses the receipt determining the destination and the date of transportation when crops should move from sub-markets to main towns within the state.
- 4) In case of moving crops outside the state or from a town to another within the same state, a travel permit is issued according to relevant regulations in force.

As far as crops that cannot be stored (vegetables and fruits) are concerned, Zakat is collected in value in conformity with the Circular Note issued by the Zakat Trustee of the related state, and which is regularly modified according to changes of prices at the market.

B-Artificially Irrigated Sector

When the agriculture **is completely artificially irrigated**, the Zakat on land produces is levied at the rate of half tenth. The collection is carried out as follows:

Agency Method

In this case, Zakat collection is conducted by an agricultural corporation (source of the irrigation process), such as Gezira Scheme, Rahad Agricultural Project, Halfa Al-Jadida Agricultural Project, etc.

This usually happens for cash crops like cotton and others. Zakat is collected according to binding circulars that are annually issued by the Chamber and addressed to the administration of these corporations in which the dates, required guaranties for payment, the deduction of the value of empty jutes, i.e. the costs before the maturity of fruits are mentioned. Zakat is also collected on other land produces like sorghum and wheat which are not subject to the trading activity of the above mentioned corporations .

C- Semi-irrigated Sector

This sector refers to crops produced due, first, to rains irrigation and then, finally completed by pump irrigation.

Zakat is collected by direct levy, or through an intermediary.

The levy is applicable to agricultural products which are irrigated by rainfalls (or flood) and is supplemented by artificial irrigation. Zakat is levied on such products at the rate of 7.5%.

Example: A farmer has produced 300 quintals of cotton. Harvest expenses are estimated to 50,000 Sudanese pounds (SDG). The unit value is 1,000 SDG. Zakat will be calculated as follows:

• Crops value (300 x 1,000)	300,000 SDG
• Expenses	50,000 SDG
• Net	250,000 SDG
• Zakat value (7,5% → 7,5/100 x 250,000)	18,750 SDG
• 20% of Zakat is deduced to be distributed by the farmer	3,750 SDG
• Amount for the Zakat Chamber	15,000 SDG

D- Collection Through Basic Committees

This method is applied to any kind of irrigation and is accordingly levied. Zakat Basic Committees in quarters or sections carry out the collection operation. The same committees are established for zakat beneficiaries in order to access to zakat of small-scale cultivated areas (less than 50 feddans) according to the following steps:

- 1) The committee registers the farmers' production in the collectors' accounts bearing the stamp of the locality Zakat Committee (Annex 9).
- 2) The committee estimates and reports the crops production before the harvest within the framework of what is known as pre-estimation (like dates in Northern Sudan).
- 3) The inspector in charge of the region distributes receipts of agricultural produces in kind No 22 (Annex 2) to the overall region after receiving the collected quantities (crops).
- 4) The remaining crops for the farmer are moved to the committee collection receipt given to the concerned inspector so that the latter may issue the travel permit.
- 5) The committee hands over empty jutes and pays back collection expenses (transportation – portorage).

CHAPTER IV

ADMINISTRATIVE PROCEDURES AND REGULATIONS OF zakat of agriculture and fruit

A- Administrative Procedures

A plan and a program for the work of agriculture and fruit levy should be set up before and after the harvest.

1. Before the Harvest:

The plan enables an early preparation for the collection of Zakat of land produces and comprises the following:

- 1) The preparation of Zakat collection requirements such as jutes, ropes and collection expenses.
- 2) The identification of the agricultural systems used in the concerned region.
- 3) In order to determine the agricultural areas, the periods of cultivation and the various kinds of cultivated crops, a continuous field survey should be conducted starting from the beginning of the preparation up to the beginning of the harvest.
- 4) The estimation of the harvest period and the production quantity by undertaking regular field visits.
- 5) Determining and providing the required register books for the work.

6) Defining the needs of seasonal employment, places of workers including *khalawi* (Quranic Schools) students and orphans.

7) The preparation of means of transportation, fuel, grease and oil.

8) The determination of places where collected crops will be stored (granaries).

2. The Plan After the Beginning of the Harvest:

1) Distribution of manpower and means of transportation in the areas according to the production level.

2) Preparation of external points.

3) Establishment of local warehouses (granaries) at the places which were determined before.

B- Regulations of Collection of Zakat on Crops

The most important rule for the collection of Zakat on land produces is to guarantee that the collection operation agrees with the Islamic principles; the payers do not evade in any way the Zakat and no collected Zakat in kind or in cash is embezzled.

The Zakat on agricultural products is initially collected in kind. It is taken in value by necessity and when products cannot be stored.

Finally, to make sure that the movement of any quantity of crops to or outside a state requires a travel permit.

1. Procedures of Moving Crops :

This means all procedures followed so as to regulate the crops movements within a state, starting from the collection of Zakat up to the storage or the distribution. The procedures are undertaken as follows:

- 1) Sub-offices are opened in the state in order to perform the procedures of crops storage and movement and to deal subsequently with the **Receipt of Produces in Kind (22) and the Travel Permit** (Annex 3).
- 2) An account is opened for every farmer on the basis **of the Receipt of Produces in Kind 22** (Annex 2).
- 3) Withdrawals are executed through the **Withdrawal Permit** wherein the farmer mentions the desired quantity to be moved. Thereafter, the **Travel Permit** is issued and the desired quantity to be moved is deducted from the movable quantity.
- 4) The number of the **Receipts of Produces in Kind (22)** or the **Receipts of Produces in Cash (15)** is indicated in the **Travel Permit** according to the case.
- 5) At the end of the transportation process of the desired quantity to be moved, the **Receipt of griculture in Kind (22)** is cancelled and the farmer`s account is closed after comparing the moved quantity with the desired quantity to be moved as well as **Counterfoils of Travel Permits with the Receipt of Produces in kind (22)**.

2. Internal and External Control

- **The control stations has been established to stop smuggling at the boarder** points between states. It provides the following advantages:
 - 1) To control the work of the collectors of the Chamber.
 - 2) To control the movement of the documents.

- At these points, travel permits are **collected** and replaced by others in order to compare the original with counterfoils or other Travel Permits are issued from such points in accordance with the receipts in kind or in cash.
- Some states like Gadaref undertake external surveillance in coordination with other administrative bodies, such as **the Crops Market in controlling the smuggling by inspecting documents issued by the state and confirming the issuance of Travel Permits and its consistency** with the quantities in **the Receipt of Produces in kind**.

3. Internal Control

The internal control involves **visiting frequently the field** collectors and the teams of workers assigned to the collection of Zakat **aiming to carry out a continuous and periodical** control and to ensure that the work is performed according to the **Regulations** , the **Instructions** and the **Circulars** in force.

As for the states where the levy of Zakat is in kind or the states where conditions require the levy **in cash** (in some cases) like the states of North Darfur and South Kordofan, collectors distributed in the regions of different crops markets **hold some crops although they are in little quantities** . These quantities are relatively less than the production of large crops production states (where the cultivation covers very large areas).

Collectors issue receipts of various crops in accordance with prices fixed and announced by Levy Divisions according to the current prices at the market, (groundnuts, *karkade* (rosella), watermelon seeds, cow peas) in conformity with the following procedures:

- 1) The collectors count the quantity of the crops to be moved from the sub-market to the town.

2) The Financial Receipts of **Zakat in Cash** 15 (Annex 7) are separately issued for each truck or quantity (One truck may take more than one receipt due to the carried quantity).

3) After issuing the receipts, the collector writes on the back of receipts the destination of quantity and the date.

4) When the quantities from sub-markets arrive at a main town, the collectors at the entry points of the towns **write the arrival date and time and fills** The Unloading Cards attached to the receipts of the states where such cards in use are **issued** .

5) By unloading crops and putting them into the warehouses of a certain state means that the registration of crops movement has been **completed** .

6) When moving crops out of the state, a **Travel Permit** is issued according to relevant regulations. Here below are some examples of these crops.

C- Jurisprudential Developments of Zakat on Crops

The practical implementation of Zakat on agricultural products has **noticed** many problems that led to appoint committees and issue **Circulars Notes and Fatwas**.

1. Agricultural Debts:

Although the legislator has clarified that Zakat is collected according to the legal *nissab* of crops produced **by rains irrigation**, etc., but however, farmers unions requested that bank loans **should be subtracted from the total cost of production which include the agricultural operation, cleaning, ploughing, sowing and harvest** **and**

which was suggested to be deducted from the total cost of production. They argued that some farmers fail to pay back their debts because of the following reasons:

- 1) The emergence of agricultural pests that destroy crops.
- 2) Scarcity or overabundance of rainfalls that affects the production.
- 3) Some farmers do not use money for crop maintenance.

In this context, a jurisprudential committee was formed in 2003 and issued its *fatwas* and decisions in the **Circular** No 3 of the year 2001 which included in the article 171/d (Annex 10) about the general **prerequisite** of the Zakat Levy, the following statement:

"A person shall not be in debt requiring all his property or leading him to loose the *nissab*, except for the case of Zakat on agriculture and fruit whereby deduction is operated for debt related to such produces. Regulations shall determine the kind of debts to be deducted from Zakat."

The Administrative Circular No 3 for 2001 (Annex 10) stipulated that the debt relief is considered in the following cases:

- a) In case of insolvency due to a catastrophe which affects the farmer`s entire production.
- b) In case of hardships which lead to the degree of insolvency.
- c) The value of debts is deducted from the first harvest of the farmer in case of insolvency or hardships according to conditions below:

- The farmer should have contracted a debt according to the known Islamic mode. The debt should be related to the very season.
- The farmer should have obtained a new certificate certified by the financing bank and bearing two signatures, one of them for the bank manager personally. The certificate shall determine the mode of financing, its amount, objectives and term.
- To produce a sworn legal statement confirming that the debt has been effectively assigned to the agricultural operation.
- To ensure the authenticity of certificates.

4) In order to implement this **Circular Note**, committees have been formed at the level of States authorities in charge of financial **strain** including the Ministry of Agriculture, Financing Banks, the Zakat Chamber and Farmers Unions. The presidency was chaired by a legal Judge according to **the** aforementioned regulations.

2. Deduction of Agricultural Expenses:

1) Deduction of 1/3 of the farmer's production: The Trustee General of the Zakat Chamber issued the **Circular Note** No 16 for the year 2010 dated 22/11/2010 (Annex 11) which fixed the rate of relief at 3.33% from due Zakat, such as to cover agricultural expenses. Zakat is collected from the remaining rate, i.e. 66.6%. This Circular entered into effect in 2010/2011 and was annulled by the following Circular:

Administrative Decision No 26/2011 (Annex 12).

2) Leaving 20% of Zakat for the farmer to distribute at the end of the year 2011. The Trustee General issued a decision following up

the decision of the Board of Trustees for the year 2010 allotting the rate of 20% to the farmer to distribute among his relatives in need, along with the deduction of any amount to cover agricultural costs and expenses. This decision is currently in force and has been applied since the season 2011/2012.

3. Zakat Transfer to the Purchaser

Generally, Zakat must be given by the payer himself with the aim to purify his wealth and discharge the obligation. The practical implementation, especially in small-scale regions in Kordofan and Kassala, has revealed that a merchant pays Zakat on behalf of a producer, the owner of agricultural products, taking into account that the merchant buys daily crops from many producers in local markets. An agreement is reached on the price of the bought crops incorporating the value of Zakat. The price of crops (with papers when Zakat has been paid and the contrary without papers) is fixed according to norms. Thus, the merchant will complete the procedures at the **Crop Central Market** by paying Zakat in case of purchasing crops without papers in order to move his purchased crops outside a given state.

Zakat of Combined Products and its Transfer to the Purchaser

The work in the Zakat Chamber is based on prevalent customs which are one of the sources of the Islamic jurisprudence. Traders are used to buy crops in markets at two different prices. One price includes all financial taxes and the Zakat. In this case, the producer pays himself Zakat according to the price at the market if the levy is in cash or a portion of the produced quantity if the levy is in kind. The second price does not include taxes and the price is set by the producer. Zakat is collected from the purchaser of crops.

With respect to the argument on the second way of transaction that states that the quantity which is combined from many producers does not often attain the *nissab*, the Chamber does not consider it because relying on such argument opens the door to Zakat evasion and splitting of the production sale so that it may not reach the *nissab*. On the other hand, relying on "the principle of stopping the pretext" in addition to the probability that the purchaser has bought crops from a producer who had *nissab*, but the latter split the offer, the Zakat Chamber has preferred to levy Zakat on combined crops despite the multiplicity of the sources of production. Usually, Zakat is collected without asking the source. The most important is that the aggregate of combined and offered crops at the market reached the *nissab*. (Reference: Problematics and New Developments of Levy in Fiqh Zakat, Pr. Ahmed Majzoub Ahmed, p. 103). The legislator has also solved the problem in the Rules and Regulations of Zakat in 2003, article 18 paragraph 3/a) which stipulates: "The Trustee General or his representative may impose to any person who has a work, or a work was transferred to him ; to pay the required Zakat on that work if it was not paid by the seller".

4. Zakat on agriculture and trade wares of Sugar Companies

1) Zakat on Cane Production:

The Zakat Chamber has issued the decision based on the fatwa No 1 dated 21/04/2002 in the book of fatawa of the Zakat Chamber, ed. High Institute of Zakat Sciences, April 2022, p. 72 (Annex 19) dealing with the aforementioned subject, that Zakat is collected from Sugar Companies which farmers own or let the land in which they grow cane and whose production is bought by the Company.

Zakat of land produces is collected at the rate of half-tenth fixed for agricultural products.

Zakat is also collected from the cane produced by the Sugar Company itself like Kenana Sugar Company.

Given that zakat on sugar cane is essentially in kind which does not contain the interest of the poor and the Zakat Chamber, Zakat is collected in cash after converting the value of Zakat in kind.

2) Zakat of Manufactured Products

Zakat is also collected from items produced from sugar cane as trade wares. At the end of the year, commercial companies are also subject to Zakat. This has nothing to do with doubling Zakat because doubling is forbidden, i.e. to levy zakat twice for one year. Moreover, this does not mean practicing injustice against the company, since the amount paid as Zakat on sugar cane will be incorporated in the company expenses.

5. Forest Products and Perfume Plants

They include forests (ben tree, cypress), etc, as well as baobab fruit, doum, plane, nabk, vellum, palm leaves or branches, argel, senna, camphor leaves, acacia, roots, charcoal and other products of forests and fruits. Zakat is collected from them like Zakat on agriculture and fruit which is 10% for what has been irrigated by rains and 5% products irrigated by other means.

Nevertheless, **Fatwa for Zakat** on honey has not been issued yet up to now.

CHAPTER V
SOME PRACTICAL MODELS
OF ZAKAT COLLECTION IN SUDAN

A- Calculating Zakat for Major Land Produces

1. Cash Crops of Some States:

First : Groundnuts:

A farmer has produced 100 quintals of groundnuts. **How is it calculated if the unit price** of quintal is 50 SDG (Sudanese pounds) taking into consideration **that the crop was irrigated by rains ?**

- Value of crop production: 100 x 50 5,000 SDG
- Zakat: 10% 500 SDG
- Deduction of 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011)..... 100 SDG
- The collected amount 400 SDG

Secondly : Karkade (Rosella):

A farmer has produced 200 quintals of karkade. If the price was 100 SDG per quintal, **how much Zakat should be taken if the product is irrigated by rains ?**

- Value of crops: 200 x 100 20,000 SDG
- Zakat: 10% 2,000 SDG
- Deduction 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011)..... 400 SDG
- Balance (collected amount) 1,600 SDG

Thirdly : Cowpea (black-eyed pea):

A farmer produced 300 quintals of cowpeas. The unit price was 150 SDG. How much is zakat if the cultivation relied on rains irrigation?

- Production value (300 x 150)..... 45,000 SDG
- Estimated Zakat (10%) 4,500 SDG
- Deduction of 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011),
4,500 x 20/100 900 SDG
- Balance 3,600 SDG

4) Mango

A farmer produced 150 boxes of mangoes at 60 SDG per unit. How much is Zakat if the mangoes cultivation was semi-irrigated?

- Crop value (60 x 150) 9,000 SDG
- Zakat value (7,5% x 9,000) 675 SDG
- Deduction of 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011)..... 135 SDG
- Balance / collected amount 540 SDG

5) Tomatoes

A farmer produced 400 boxes of tomatoes by artificial irrigation. The price per box was 50 SDG. How much is zakat?

- Value of crops: 50 x 400 20,000 SDG
- Due zakat: 5% x 20,000 1,000 SDG
- Deduction: 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011)
20% x 1,000 200 SDG
- Collected amount 800 SDG

6) *Bananas:*

A farmer produced 500 boxes of bananas through **artificial irrigation**. The price per box was 30 SDG. How much is Zakat?

- Crop value (500 x 30) 15,000 SDG
- Zakat value: 5% (5% x 15,000) 750 SDG
- Deduction: 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011).....
20% x 750 150 SDG
- Collected amount 600 SDG

7) *Oranges:*

A farmer produced 300 boxes of oranges at Jebel Mara by natural irrigation. The unit price is 20 SDG. How is Zakat calculated?

- Production value: 20 x 300 6,000 SDG
- Zakat value: 10% 600 SDG
- Deduction of 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011).....
20% x 600 120 SDG
- Collected amount 480 SDG

8) *Mangoes*

A farmer produced 400 boxes of mangoes in West Darfur (Jenena) by semi-irrigation system. The price of a box is 20 SDG. How is zakat calculated?

- Value of crops: 400 x 20 SDG 8,000 SDG
- Zakat value: 7.5% (7.5% x 8,000) 600 SDG
- Deduction: 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011)..... 120 SDG
- Collected amount 480 SDG

9) Mangoes

A farmer produced 300 boxes of mangoes by artificial irrigation. The price per box is 20 SDG. How is Zakat calculated?

- Value of crop: 300×20 SDG 6,000 SDG
- Zakat value, 5%: $5\% \times 6,000$ SDG 300 SDG
- Deduction of 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011).....
 $20\% \times 300$ 60 SDG
- Collected amount 240 SDG

10) Bananas:

A farmer offered bananas at Kassala markets at the value of 10,000 SDG (carried by a 10 tonnes truck). The cultivation was artificially irrigated. How is zakat calculated?

- Production value 10,000 SDG
- Zakat amount, 5%: $5\% \times 10,000$ 500 SDG
- Deducted amount from zakat, 20% (left to the farmer according to the decision of the Supreme Board of Zakat Trustees No 26 date 17/11/2011),
 $20\% \times 500$ 100 SDG
- Collected amount 400 SDG

2. Examples Zakat Collection in kind

1) Sorghum:

A farmer produced 1,000 sacks of sorghum through rains irrigation .
Zakat is calculated as follows:

- Produced quantity:..... 1,000 sacks
- Zakat value: 10% ($10/100 \times 1,000$) 100 sacks
- Quantity to be distributed by the farmer: 20% ($20/100 \times 100$),
That is to say 20 sacks
- Due Zakat to be collected ($100 - 20$) 80 sacks

2) Sesame:

A farmer produced 1,000 quintals of sesame by rains irrigation.
Zakat is calculated as follows:

- Produced quantity 1,000 quintals
- Zakat value: 10% ($10/100 \times 1,000$) 100 quintals
- Quantity to be distributed by the farmer: 20% ($20/100 \times 100$),
That is to say 20 quintals
- Due Zakat to be collected ($100 - 20$) 80 quintals

3) Gum Arabic:

A farmer produced 1,885 quintals of Gum Arabic. Zakat is calculated as follows:

- Produced quantity 1,885 quintals
- Zakat value: 10% ($10/100 \times 1,885$) 188.5 quintals
- Quantity to be distributed by the farmer: 20% ($20/100 \times 188.5$),
That is to say 37.7 quintals
- Due Zakat to be collected ($188.5 - 37.7$) 150.8 quintals

B- The Experience of Zakat Collection in Some States

Introduction

This section exposes models of some states that are characterized by either the change and the development of its performance or because the way of levy in those states presents particularity and differs from other states due to the kind of cultivated crops like the State of Northern Sudan, or to the systems of agriculture in the state like Gadaref, North Kordofan or the particularity of the method of levy like in the State of Sinar.

1. The experience of the State of Gadaref:

The Documentary Cycle of levying Zakat in the State of Gadaref ;

First : The experience of the State of Gadaref focused on indicating the ways and means , and the procedures followed in levying the Zakat of land produces ; in addition to the calculation and the documentary cycle in order to regulate the levying process ; the transportation of crops to the markets ; as well as the steps of moving crops inside and outside the state. These procedures has recently gone through considerable developments leading the Zakat Department to regulate the levying .The transportation process indicates experience of the State that can be shared with other states and to improve it for more and better performance.

Secondly : Establishment of Zakat Department for agriculture and fruit in Gadaref:

The experience of Zakat Collection has gone through three important steps. Before 1991, the Collection was carried out by the Administration of Crop Markets. During the period 1991-1993, it was jointly conducted by the Administration of Crop Markets and the Department of Land Produces. In 1993, the Zakat Department for Land Produces was introduced in the operation. This gradual shift was necessary to improve the work and have it bear the stamp of the Zakat Chamber. This period has witnessed a great development in performance and improvement regarding the work of calculation and the control which relied on assessment and modernization of forms, books of regulation, procedures and the integrity of the documentary cycle .

3) Sections of Zakat Department of agriculture and fruit:

The department consists of three sections:

I. The Accounts and Permits Section which comprises:

- Travel Permit Unit
- Farmers` Account unit
- Companies and Banks Unit
- Personal Account Unit.

The role of the Accounts & Permits Section is:

- 1- To open the agricultural and commercial accounts and to issue travel permits in accordance with the relevant principles, regulations and procedures.
- 2- To complete the procedures of supplying, withdrawal and verification of the accounts of farmers and businessmen in order to keep documents of Zakat and to facilitate their circulation without errors or wangling.

- 3- To coordinate with other offices in the Collection of Zakat on trade wares, so as to provide information about the trade traffic to companies, banks and individuals through their accounts at the office.
- 4- To follow the selling and purchasing movement in order to know the price of crops and to make report for all offices of Zakat in the State.

II. The Internal Control Section includes the following units:

- **Market Entry Office.**
- **Market Exit Office.**
- **Void documents Office .**
- **Mobile Team Control Unit .**

This section plays the following roles:

- 1- Checking Zakat documents, the conformity of the quantity and kind of crops supplied to the market at the entrance gate; then, ensuring the correctness of the documents and finally, stamping them before allowing crops to enter the market.
- 2- Identifying and correcting written errors in **the details** of the receipts and notifying the source of those errors in order to avoid them in the future.
- 3- Identifying and fulfilling the crops storage procedures after viewing quantities outside and inside the markets, since both quantities will be stored at private **warehouses or barns** or sieves.
- 4- Conducting field visits and examining the stored crops and oil mills as well as controlling other markets.
- 5- Following up the auction and completing the procedures of Zakat receipts after the auction in order to incorporate it in the commercial accounts.

III. The Levy and Relief Section that consists of the following units:

- Levy Unit
- Relief Unit
- Zakat Payers Refund Unit

The role of this section is as follows:

- 1- Collection of Zakat of crops entering the market, **that has not been paid before** .
- 2- Issuing relief certificates for non-Muslims **and for those** quantities less than the *nissab* according to the rules and regulations.
- 3- Reimbursement of the amount paid by Zakat payer on behalf of the Chamber including empty jutes, transportation charges and portorage.

4) Documents of **Book Accounts**

I. Zakat Supply Portfolio Accounts (Model No 8, annex 13)

- a) It is given to the payer to provide Zakat documents for crops bought from a farmer or another trader and which is added to his account.
- b) Each kind of crops is registered on one single page and the place of storage is indicated.
- c) Verification of documents and ensuring the fulfillment of procedures and regulations of Internal Control Section that consist of the following:

- 1- Signature and stamp of the employee of entry monitoring; signature and stamp of the employee in charge of the auction day purchaser inside the crop stock markets.

2- Signature of the employee of storage and exit after examining documents of quantities sold outside the crop markets.

II. Account Card (Model 12 – Annex 14)

The card helps following the Zakat Payers Account for supplying and withdrawal operations by using different colours. Each category has a special colour: green for sorghum, yellow for sesame, white for Gum Arabic and so on.

III. Request for withdrawal (Model 13 – annex 15):

It is given to the Zakat payer to enable him to complete the procedures of withdrawal from his stock quantities for sale or for internal or external consumption. In case of sale, the quantities are deducted from the account of the seller and transferred to the account of the purchaser. When it is for internal consumption or for transferring the crops to markets outside the state or for exportation, the travel permit is issued according to quantity in the request of withdrawal after making sure about the available stock in the account.

2. The Experience of the Northern State:

Methods and Modes of Levying of Crops and fruits

There are many ways and modes to Collect Zakat on agriculture products which are:

First : The Direct Collection Method:

This method consists of imposing directly Zakat on land produces through collectors who are employed permanently or **seasonally** . This method of **levying** is applied in the regions of large-scale mechanized agriculture (Gadaref, Damazin, Sinar).

Secondly : The Crops Markets Collection Method:

Through this method, the Chamber cooperates directly with the Crops Markets. The method is used in the regions of North Kordofan and Gadaref.

Thirdly : Collection Agency Method:

This method relies on irrigation corporations to levy zakat on behalf of the chamber, such as Gezira Scheme, Managil Project, Rahad Project and Halfa Al-Jadida Project.

Fourthly : Zakat Collection Through Crossing Points:

The Chamber relies on this method to control **unpaid Zakat** and to collect it at **the entrance of the towns** .

Fifth : Pre-Estimation Collection Method (conjecture):

The Chamber follows this method to estimate and collect Zakat on dates. This method aims to **vivid** the tradition of the prophet (pbuh) by estimating the *nissab* and the due amount without measurement or weighing.

Sixth : The Method of Zakat Collection Through the Basic Committees (popular method):

This collection of Zakat is done through Zakat local Committees, especially for small-scale areas and grains.

Seventh : Mixed Method (The Chamber-Local people Method):

This is a method involving the collaboration of the Chamber and the **Local** committees in levying Zakat.

Each of the above-mentioned methods presents advantages and disadvantages. They differ in the efficiency to Collect Zakat, especially the role of the method in the collection process regarding quantities, charges, evasion, **the support of the collection process through cars and labour force facilities as well as legal support .**

They vary also in the application according to the nature and the conditions of the states. As for the Northern State, due to its vast geographic nature, the **vast** distance separating the small-scale agricultural areas, the Zakat income of land produces and the relative difficulty of ways and techniques of levy, the following methods are used:

- 1) Zakat Committees **Method**: especially for small properties.
- 2) **Pre-Estimation Method**: it is applied to estimate annually the Zakat on dates. The estimation process is undertaken by committees comprising collectors, Zakat Committees and Experts in this issue. **The Estimation Reports specify** the requirements of levy **and evaluate** the jutes, stores, transportation and the help of cars in levy. Full details come later.
- 3) The mixed method (**the Chamber – Local People** method): This mode or method is applied for winter season levy in the Northern State (fava beans and wheat) where Zakat Basic committees still collect Zakat in kind for land produces, especially Zakat on grains, since past years. For more explanation, let us take the example of beans.

1- Zakat Levy of Fava Beans :

Zakat of beans represents more than 20% of the State levy produces. Beans occupy the second cash crop after date on which the Northern State depends for liquidity. Since Zakat income from land produces stands at the first place regarding performance and source of Zakat Revenues, the State concentrated its attention to improve ways and modes of levy for such products. The experience proved that the joint method between the chamber and zakat committees is the most successful method because of its great efficiency in Zakat Collection and low administrative cost. It strengthens also the popular effort in the work of Zakat and in conveying the Zakat Call to farmers through the Chamber and Zakat committees. Consequently, farmers manifested full conviction to pay Zakat in comparison with traders and other supposed payers. In this method, the steps below are followed:

- i. A field survey for projects and properties is conducted to identify effectively cultivated areas and their conformity with information from relevant bodies.
- ii. The levy section of each department prepares a plan of projected levy for crops according to the survey and information. The levy requirements and the required assistance for the work are determined on the basis of the expected quantities.
- iii. The chamber repeatedly visits the Zakat Committees to enlighten, activate the levy and distribute jutes according to the expected quantity of each committee.
- iv. The Chamber divides the cultivated areas into sectors and appoints a supervisor for each one to follow the harvest operation with the Zakat committees.

v. Zakat is collected through Zakat Committees from farmers and projects that reached the *nissab* according to rules and regulations .

vi. The Zakat Committees move quantities collected from payers and keep them until they are transferred to the chamber warehouses.

vii. The Section supervisor, an agent of the Chamber, meets the committees and receives lists of Zakat payers and check levied quantities for every committee.

viii. On the basis of the statements of the farmers who paid Zakat, the receipts of **Zakat Produces in Kind** (Fin. Form No 22 – annex 3) are issued for each farmer according to the collected quantity. The latter are handed over to the supervisor of the committee who acknowledges the reception of **all the listed** farmers. Then, the committee supervisor distributes the receipts to concerned farmers.

ix. The supervisor of each section checks the levied quantities with the issued receipts and registers them in the **Book 67 of Agricultural Products in Kind** (annex 6).

x. **The Supervisor writes the Delivery Note to the Storekeeper of the Chamber.**

xi. The quantities are moved and stored in the warehouse. Hence, the **Warehouse Form (12 S) – Annex 5** in the **Book 67 of Agricultural Products in kind** is filled down.

2- Pre-Estimation Method for the Levy of Dates :

The Arabic word "khars خرس" literally means to guess, to estimate.

In practice of Fiqh Zakat, it means the hypothetical estimation, i.e. pre-estimation that is carried out by a learned, experienced and trustful man when fruits become ripe. So, the estimator estimates

the ripe dates on the palm tree, then he evaluates the quantity of dates in order to determine the amount of Zakat.

When fruits are dried, the pre-estimated Zakat is Collected. The prophet (pbuh) authorized the pre-estimation method for dates and grapes. He said about the estimation of the *nissab* and the amount to be collected, *"When you pre-estimate, take and leave one-third. If you do not leave one third, leave one-fourth."*

Zakat on dates represents more than 60% of the crops levy. Its contribution is also the highest comparatively to other produces. For this reason, the State pays particular interests on dates Zakat and the pre-estimation is widely applied, especially in localities where there are many fields of palm trees like Daba, Marowi, Al-Burgeg and Golid.

The preparation is made early to estimate the Zakat of dates. When dates ripen, the offices of the localities referred to **divide** the locality into sections. Each section forms a team. The timetable of committees **of** each area is set up. Each committee is notified in time before the period of pre-estimation so that it can play its role to inform the farmers. **Each team draws up the lists of farmers for each committee** , the estimated production and the due Zakat. Here is a model below.

In the name of Allah Most Merciful Most Gracious

The Zakat Chamber / Locality:

Dates estimation / year:

Name of the Committee:

No	Farmer`s Name	Estimated Dates production			Estimated Dates Zakat			Notice
		Barakawi	Jaw	Ajwa	Barakawi	Jaw	Ajwa	

Team supervisor`s Signature

Committee Supervisor`s Signature

.....

.....

At the time of estimation, teams are spread and frequently visit the fields of dates accompanied by the Zakat Committee and the owner of the field. Zakat is estimated after **subtracting** one-third or one-fourth.

After the pre-estimation step and filling out the lists, the supervisor of the Zakat committee and the Collectors (Employee of the Chamber) put their signatures on the result of estimation. One copy is given to the Zakat Committee as a reference during the collection and the other copy to the Chamber Office.

Thereafter, comes the period of harvest and Zakat Collection for which arrangement is made by providing jutes and distributing them to the Zakat Committees together with the reception list. Then, the office divides the department into sections and appoints a responsible **person for** each section to follow and control the

Collected Zakat in cooperation with the Zakat Committee and to solve directly all problems as well. At the harvest, the pre-estimated dates may be less or more. In this case, the Chamber applies the statement of Ibn Hazim, *"If the estimator mistook by increasing or reducing the production, the right must be restored. The extra in Zakat must be given back to the owner and what **missed** in Zakat must be taken from him."* This takes place in agreement of the three parties including the owner, the committee and the representative of the Chamber.

Afterward, the committees begin the collection, reception and preparation of lists provided by the Chamber as presented below:

No	Farmer`s name	Barakawi		Jaw		Others	
		Karat	sack	Karat	sack	Karat	sack

At the end, the collection is registered in the book at the levy section with indication of the collection of each committee, so as to pay the dues in cash for the Zakat committees.

Finally, the steps below are followed for the dates Zakat revenues in kind or in cash.

1) Revenues in Kind

a) A **Receipt of Agricultural Products** (Fin. Form No 22) is issued for every farmer according to the collected quantity. It is given to the supervisor of the committee who signs for reception and shall be conveyed to the farmer.

b) The Collector`s Account (Financial Form 67).

c) Trusteeship Card (Store Form 51 Modified)

d) Store Reception Permit (Form 12 S):

Then, the quantity remains with the committees as before and is sold by auction, or transferred to the **Local Chamber Warehouse** and sold by auction.

e) The quantity is sold through a committee formed by the State trusteeship (Levy Director, Financial Director, Auditing Director) and members of the locality (Administrative Director, Levy Director, Store Director).

Provided that this **method vivid the Islamic Tradition of the Prophet** (pbuh) and the share left by the estimator for the owners of the orchards supports the principle of meeting needs and taking into consideration personal and family conditions of the payer, but, this method **has its** disadvantages such as:

1. The **high cost of pre-estimation system**.
2. The lack of full knowledge of teams involved in the operation of pre-estimation results in the gap between the estimated quantity and **the real actual cost of the** harvest.
3. The non-existence of efficient means of transportation appropriate to the nature of the areas of estimation.

2) *Cash income:*

a) The receipt 15 (Revenues Financial model No 15)

b) the Collector`s Account (Financial Form 67)

c) Supplying the **Bank Account** or Cash (a cash supplying document or checks).

3. The *Experiece* of the State of North Kordofan

First : Zakat in the state:

In classification, North Kordofan is a pastoral state. Livestock revenues provide more than 43% in the 2012 budget revenues, followed by agricultural products at the second position with 34.4%. The state, in general, still gives importance to the agricultural products levy despite the climate changes and the economic instability, in particular the last two years. The performance in 2011 reached 118%.

Secondly : Method of Agriculture and Kinds of Crops:

The system of the agriculture practised in the State of North Kordofan is generally traditional and manual, except in a very small area where you find the mechanized rain irrigation agriculture, precisely in the south of Rahad Abu Dekana and Khor Abu Habil in the localities of Rahad and Om Rwaba respectively. Small areas called "baldat" are exploited by the local population relying manual manpower. Most of farmers left the agriculture due to the appearance of gold artisanal mining and to low agricultural productivity caused by the irregularity and scarcity of rainfalls.

Thirdly : Crops and the State Experience:

The state classifies land produces according to their rate in the levy. Groundnut is the top crop and represents 47.7% of agricultural products. It is cultivated in the Western Localities of the State including: Gibeish, Nuhud, Abu Zabad, Al-Khawi and to some extend in the locality of Sheikan. The second crop is sesame with 20% of crops production. It is cultivated in the central localities including Sheikan, Om Rwaba, Rahad. Part of the production comes

from South Kordofan along with other produces through **El-Obied** market and is added to the amount of the sesame levy. The third product is Gum Arabic with 11.7%. It is produced in the **Western Localities** and in Sheikan. Then comes *karkadeh* (rosella) followed by **Sorghum**.

Fourthly : Methods of levy:

The levy in the State is based on the levy in sub-markets in villages and crops markets in the main towns of localities such as Crops market of Al-Abiyad, Om Rwaba, Nuhud, Gibeish, etc. The cash crops (groundnut, sesame, Gum Arabic, rosella, watermelon seeds) are mostly supplied to the market in small divided quantities that are combined by the traders or their representatives. The due zakat is paid by the latter through a system of transferring zakat from the producer to the purchaser. The levy in kind is not in use because either the production of some farmers does not reach the *nisab*, or the long distances of fields make difficult to follow up. Moreover, the harvest of some products like rosella, watermelon seed passes through steps that cannot be followed. Anyhow, if the levy in kind is applied, then it is restricted in the localities of Rahad and Om Rwaba in small quantity.

Zakat local committees do not play an effective role in the levy of land produces in the State. In order to avoid problems caused by the levy conducted by the committees, the Department of Levy does not mandate the committees to act on its behalf.

Fifth : Levy of Gum Arabic:

Gum Arabic is one of woodland products **which made the State of North Kordofan famous** . The market of **El-Obied** is known as the largest market of Gum Arabic in the world. However, due to many factors, the productivity fell down and the price fluctuated from year

to year. When the company of Gum Arabic had the monopoly of the market, it was paying Zakat on behalf of producers. After lifting it, Zakat is collected from the Crops Markets. If the producer pays Zakat, his production is allowed to enter the market with Zakat papers. And if the producer does not pay the Zakat, then, it is collected from the purchaser. The latter case is the most in force. During the season of 2012, an increasing in levy is expected due to the increase of the price of quintal.

4. The experience of the State of Sinar

Levy Rules and General Instructions:

In order to improve the performance, to monitor and avoid any drawbacks in the work, workers involved in Collecting Zakat on agricultural products must comply with and implement the following instructions and regulations:

1. The employee should adopt the behaviour of a preacher and convey the message of the Zakat Call .
2. It is strictly prohibited to spend revenues from Zakat in kind or in cash.
3. The Zakat shall be Collected in Kind with consideration to the quality and the stowage. The quantity must be checked at the reception.
4. The clerk must not leave the point for any reason, unless allowed by the Competent Authority .
5. Daily transactions must be registered in the assigned book.
6. Permits and receipts must be examined at the crossing points and a good checking of document shall be carried out regarding data, the date, the number of the receipts or the permits, the quantity, the sender and the recipient bodies.

7. To open a register book such as to balance revenues of the granary and the used quantity according to the type of the crop.
8. Not to move any quantity of crops without a **Travel Permit**.
9. The empty jutes or their value is custody to be honored like any financial commitment according to the prepared form of payment.
10. Repacking is made by a committee comprising three members. Bad jutes are stored in the locality warehouse and become a custody to the storekeeper until they are transferred to the warehouse of the Secretariat (Chamber).
11. The quantities in kind are kept in a good way that does not expose them to deterioration and destruction. As they come in, they are moved to the warehouses of the locality or the trusteeship in convoys. One should obtain confirmation that the warehouse has received the sent quantities.
12. **Keeping the files of received quantities, the documents**, permits and forms of empty jutes .
13. Crops in kind shall be classified and restocked according to the type. Sorghum shall be classified according to the kind.
14. Regulations of spending and **the removal of the custody levy expenses** must be respected according to pay-as-you-go system.
15. Determine the places of the granaries in the localities in conformity with the volume of production in a certain region.

16. Viewing the receipts from points; writing the name of the clerk, his signature, the point, the date in Arabic and putting the stamp of the point.
17. Making sure that the receipt or the bears a triple name, the signature, the name of the point; **Reassuring** that the double-side carbon is properly placed.
18. The date shall be written in figures in permits issued by the point. The **Zakat** in kind is collected from the very category of the crop, either it is sorghum or sesame. Making sure as well about examining samples **on the vehicles** .
19. Reception of **Zakat** in kind as the crops come in and not dealing on credit.
20. To comply with instructions, correspondences and circulars from the Secretariat **and** the locality concerning the levy issues.
21. Any clerk must keep with his financial forms of **Custody** 15, 67 when moving to any other point. The related books must remain at the point in conformity with the transfer procedures and must be handed over to another clerk.
22. Not to allow the financial receipts or receipts in kind issued outside the state. But, Travel Permits destined **for** the state must be kept.
23. Both the directors of Units and Internal control of **the Locality must verify the receipts and Travel Permits destined for** the state.

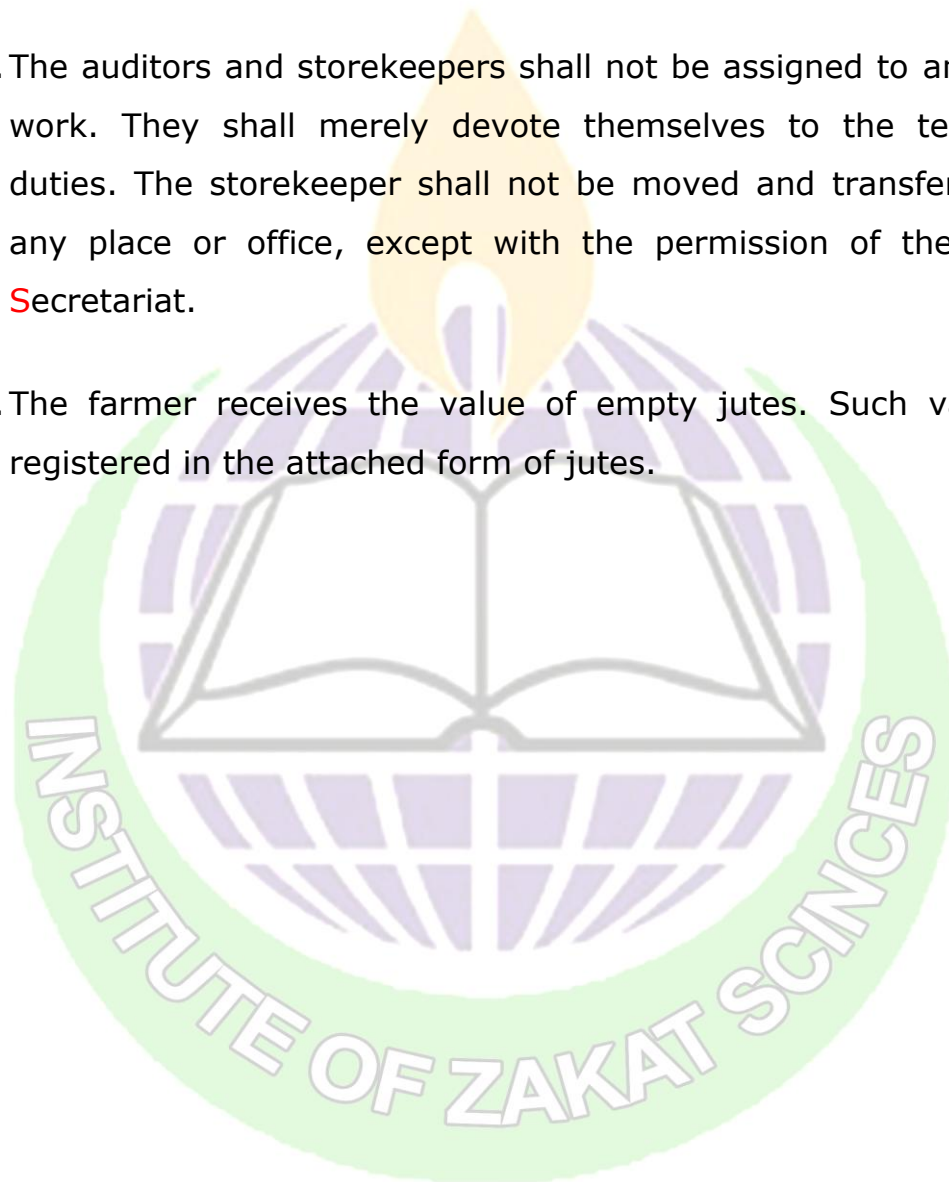
24. The storekeeper must not receive missing, defective and non-marketable sacks. He shall check the sacks at the reception and return the inappropriate quantities to the issuing body.
25. The names of the points and the clerk shall be written on the received sacks with a fountain or Chinese pen. The Clerk bears the responsibility of the quantity.
26. The accountant must move regularly to check the Cash Books and collect funds as they come in.
27. To hold the Permits leaving the State at the crossing boarder.
28. No clerk shall hand over financial custody, except after paying the last one. He must look properly after financial documents.
29. The financial auditor must receive cash receipts and provide new ones when the last receipt is used.
30. To inform the Zakat payer after paying Zakat and issuing permits for storing quantities at the Store Department within 24 hours.
31. At the end of the season, no employee or worker shall go on leave unless he obtains a certificate of discharge from all relevant sections and units.
32. The concerned quantities which have money value (sesame, millet, sunflower, wheat, groundnut) are moved to the state warehouses as they come in and no quantity shall be left in the locality warehouses.
33. The living expenses of the mobile and fixed points are presented to the State Zakat Secretariat for approval in accordance with

the statement from the locality. It is not allowed to spend the levy revenues on the living expenses.

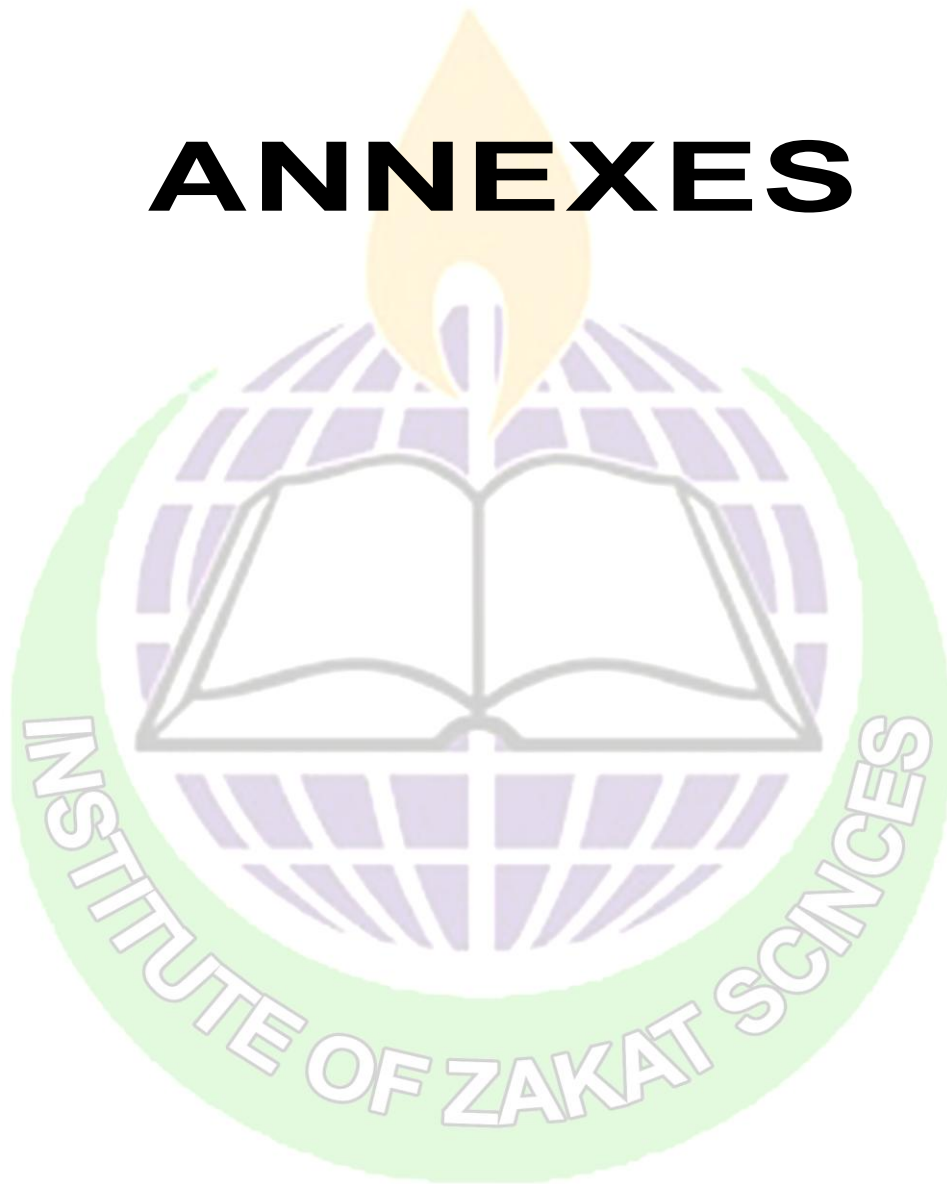
34. The storekeeper shall submit a monthly report for the quantities in kind destined to the warehouses. He shall also classify them and present a general situation of the warehouses.

35. The auditors and storekeepers shall not be assigned to any levy work. They shall merely devote themselves to the technical duties. The storekeeper shall not be moved and transferred to any place or office, except with the permission of the State Secretariat.

36. The farmer receives the value of empty jutes. Such value is registered in the attached form of jutes.



ANNEXES



ANNEX 1

ZAKAT CHAMBER

Fin. Form No 7

Secretariat-General
Zz

State:

0490151

Office: Locality State

RECEIPT OF ZAKAT PRODUCES
IN KIND

Date:

Name of the payer:

Project No: Site:

Type of Irrigation:

<i>Kind of crop</i>	<i>Zakatable base</i>	<i>Unit</i>	<i>Zakat quantity</i>

Collector`s Name and Signature:

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ANNEX 2

In the name of Allah Most Merciful Most Gracious



Form / Financial No 10

ZT

896751

Office Locality State

TRAVEL PERMIT

Serial No:

Type of Crop: Quantity:

Recipient body:

Sender's Name & Address:

Receiver's Name & Address:

Activity / Profession:

Number of the Zakat Receipt and Date:
.....

Vehicle Plate No: Driver's Name:

Loading Date:

Corresponding to Hegira Date: / / 14.....

Running Time:

Collector's Name Signature:

ANNEX 8

In the name of Allah Most Merciful Most Gracious

The Zakat Chamber / Locality:

Dates Estimation / year:

Name of the Committee:

No	Farmer`s Name	Estimated Dates production			Estimated Dates Zakat			Notice
		Barakawi	Jaw	Ajwa	Barakawi	Jaw	Ajwa	

Team Supervisor`s Signature

Committee Supervisor`s Signature

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ANNEX 9

In the name of Allah Most Merciful Most Gracious



REPUBLIC OF THE SUDAN
MINISTRY OF SOCIAL PLANNING
THE ZAKAT CHAMBER
THE TRUSTEE GENERAL

No: ZC/MT/51/M/5

Date: 11/04/2001 A.D.

Corresponding to: 18/10/1421 H

CIRCULAR NOTE No 3 FOR YEAR 2001

Deduction of agricultural debts

Seeking the way to control and regulate the zakat levy on agricultural products; looking for accuracy in calculating the nisab and the legal due; complying with principles of Figh that distinguished rainfed agriculture from the artificial irrigated one; considering past experiences; referring to the report of the committee that was in charge of studying jurisprudential subjects about Zakat in the year 1415 Hijra and discussions that took place on the issue; the following circular is issued:

- 1) Zakat is collected from agricultural products that attain the nisab according to the way of watering and the provisions of the law, previous regulations and circulars.
- 2) Debts are considered in the following conditions:
 - a) In case of insolvency due to the destruction of the fields or the latter require indebtedness for the production.
 - b) In case of hardships which lead to the degree of insolvency.
- 3) The value of the debt is deducted from the total production of the farmer in both cases of insolvency and hardships in accordance with the following:
 - a) The farmer should have contracted a debt according to the standard Islamic mode. The debt should be related to the very season.
 - b) The farmer should have obtained a new certificate certified by the financing bank and bearing two signatures, one of them for the bank

- manager personally. The certificate shall determine the mode of financing, its amount, objectives and the term.
- c) To produce a sworn legal statement confirming that the debt has been effectively dispensed to the agricultural operation.
 - d) To make sure that the certificates are not produced once again for the same field and project.
- 4) Zakat is collected from the net value of the production after deducting the value in kind of the debt even the latter was in cash. It is also deducted in kind in case of consignment (*salam*).
 - 5) The share of any agricultural partner shall not be deducted, may be a partner in kind or in cash according to the principle of combining items.
 - 6) The value of equipment (tractors, lorries, harvesters...) is not deducted if they have been acquired on credit. They are treated like operating expenses.
 - 7) The following cases are not incorporated to costs:
 - a) In case of abundance, that means that the production is acceptable and the insolvency is not significant.
 - b) In case the farmer has invested his own money for the agriculture and did not contract a loan.
 - c) When the farmer contracted a loan, but assigned it to personal and family expenses and not to agriculture.
 - 8) A technical committee is formed consisting of the State Trustee, the representatives of the Ministry of Agriculture, Farmers Union so as to determine the costs of the agricultural operations, the production equipment per irrigated feddan and the rainfed project. Another committee is assigned to deal with insolvency and hardship cases.

God is the source of success.

Ahmed Ali Saour
Deputy Trustee-General

To:

- The Cabinet of the Trustee General
- States Trustees

Copies:

- Minister of the Presidential Affairs
- Minister of the Cabinet Affairs
- Director of the Cabinet of the President

ANNEX 10

In the name of Allah Most Merciful Most Gracious

**Republic of Sudan
The Zakat Chamber – General Sect.
Financial & Admin. Affairs Dpt.
Vice Trustee General**



Date: 29/11/2010.

No: ZC/48/I/1

Dear Sir

CIRCULAR No 16 FOR THE YEAR 2010

Subject: Deduction of Agricultural Costs

Referring to the meeting of the High Council of Zakat Trustees in its 5th Session of the year 2010 dated 2 Dhul Hijra 1431 corresponding to 8 November 2010 AD and acting according to the decision of the Trustee General of 22/11/2010 about deducting agricultural costs and debts in which he decided to leave one-third of the agricultural production for the farmer in compensation of agricultural costs and debts at the harvest and before Collecting Zakat, the following shall be taken into account during the execution:

- 1) The decision covers all agricultural yields (rain irrigated, artificially irrigated or by any other means).
- 2) The Zakat Chamber merely bears the costs of portorage and transportation.
- 3) In case of transferring Zakat to the purchaser, the trader shall be treated like the farmer.
- 4) The decision does not include those who evade, avoid or refuse to pay Zakat.
- 5) This decision comes into force on the date of this agricultural season.

Mohamed Abderazak Mohamed Mokhtar
Vice-Trustee General
for Financial & Administrative Affairs
and General Supervisor of Levy Planning

To:

- Vice-Trustees General and Gen. & concerned Dpts.
- States Trustees

CC: Executive Manager of the Cabinet of the Trustee General

ANNEX 11

In the name of Allah Most Merciful Most Gracious

Republic of Sudan

The Zakat Chamber – H.Q.

The Trustee General



Date: 28/11/2011.

No: ZC/MT/6/8

Dear Sir

Peace, God's mercy and blessings be upon you

Subject: Deduction of Agricultural Costs

The High Council of Zakat Trustees discussed during its 3rd Session held on 17/11/2011 the report of the Agricultural Costs Committee that included scholars and researchers. Out of extensive discussions, the council adopted the decision No 46 relying on *Fatawa* of such committee as follows:

- 1) Agricultural costs shall not be reduced when paying Zakat on crops.
- 2) For alleviation, the Zakat Chamber allows the farmer to keep 20% of crop Zakat to be distributed to poor and needy people among his relatives and acquaintances.
- 3) This decision concerns also companies and other legal entities.
- 4) The States Trustees shall take relevant procedures to ensure the absence of duplicity in Collecting Zakat to guarantee fairness and justice in distribution .
- 5) This decision shall take effect from this season.

Allah grants success.

Mohamed Yusuf Ali

Trustee General

To:

- States Zakat Trustees
- Vice-Trustee General for Financial & Admin. Affairs

ANNEX 12

In the name of Allah Most Merciful Most Gracious



ZS

09074591

Date:

State:

WITHDRAWAL REQUEST

Dear Sir / Director of Produces Department,

Peace, God's mercy and blessings be upon you

We kindly request for the withdrawal of quantity:

from our stock in your books.

Withdrawal body (withdrawer):

Account No:

Farmer's name:

To act accordingly.

The administration must be informed in case of loss of the book.

ANNEX 13

In the name of Allah Most Merciful Most Gracious

ZAKAT CHAMBER



Secretariat-General

State:

GRANARY BOOK

N° 12501

No

Zakat payer`s name:

Granary No: Vehicle No:

Total Quantity:

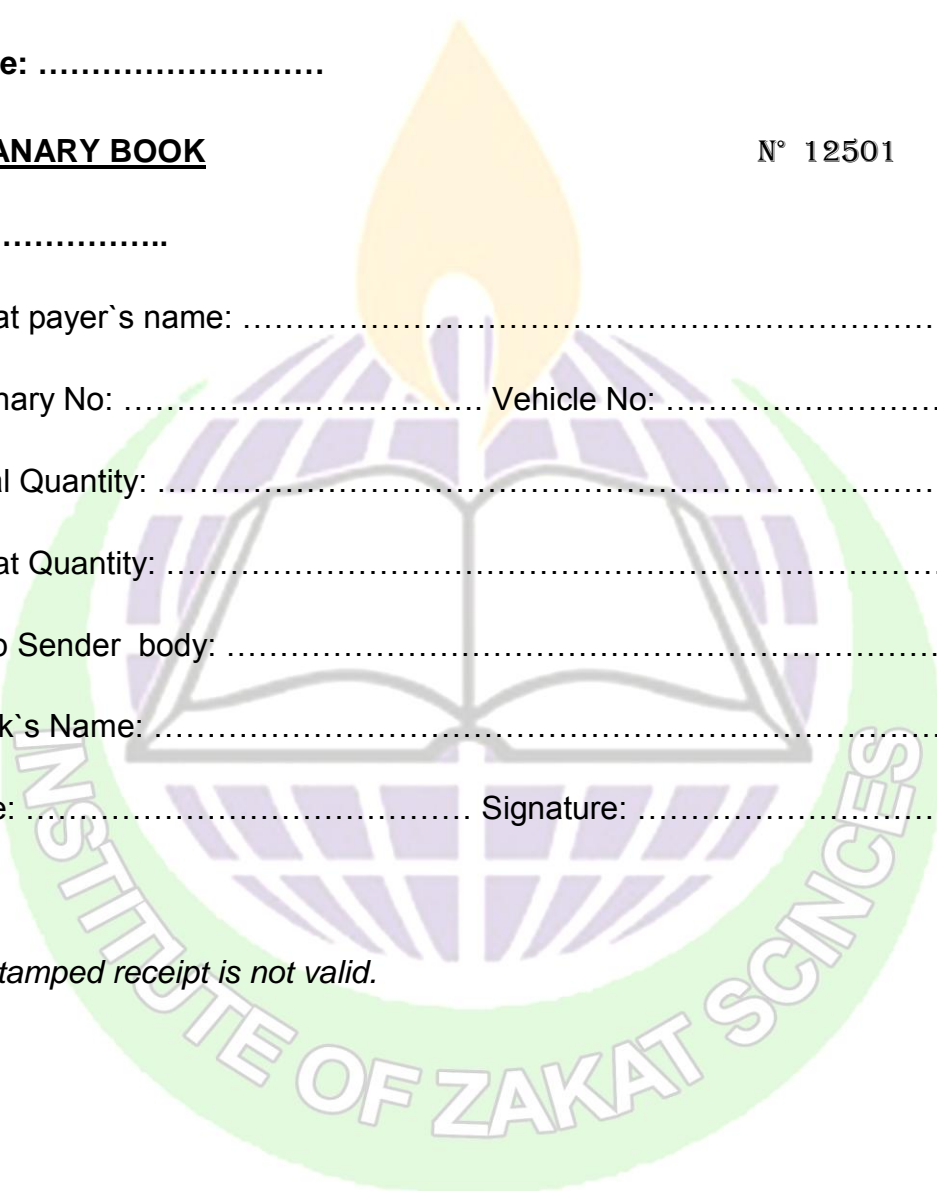
Zakat Quantity:

Crop Sender body:

Clerk`s Name:

Date: Signature:

Unstamped receipt is not valid.



ANNEX 14

In the name of Allah Most Merciful Most Gracious

ZAKAT CHAMBER

Secretariat-General

State:

Department of Produces Zakat Collection



STORAGE PERMIT

30951

Crop owner's name:

Kind of crop: Number of Sacks:

Only Sack(s)

Storing body:

Date: Time:

Vehicle No: The driver:

Card validity:

Employee's signature: Director's signature:

Unstamped receipt is not valid.

ANNEX 15

In the name of Allah Most Merciful Most Gracious

KJ



Finan. Form No 9

No 00413001

State: Locality: Admin. Unit:

Date: H Corresponding to: AD

DISCHARGE CERTIFICATE

File No: Activity:

Mr.:

Hereby Certify that Mr.:

is discharged from any Zakat obligation on his crop estimated to

Only:

till this day: Month: in the year:

This means that the concerned paid his due Zakat and provided enough guaranties or is not subject to Zakat according to the law.

Register

For approval

Name: Name:

Signature: Signature:

NB: This certificate is valid until this day, month in the year: