

**ALEXANDRIA UNIVERSITY  
FACULTY OF LAWS**

**ROLE OF ZAKAH IN FULFILLING  
THE BASIC NEEDS OF THE EGYPTIAN SOCIETY**

**(ANALYTICAL STUDY COMPARING  
THE EFFECTIVENESS OF ITS ROLE WITH  
THE AVAILABLE ECONOMIC RESOURCES IN THE ISLAMIC COUNTRIES)**

**SUMMARY OF  
THESIS OF FULFILLMENT TO LL. D**

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## I- THESIS'S PROBLEM:

During the last decade, analytical conducted studies of the national development policies, plans and the international co-operation to push the development wheel have designated a great part to dispute the topic of fulfilling the basic needs of the poor.

While the aspects of these studies relevant to defining the basic needs of the poor and the socioeconomic requirements have to be fulfilled, have largely been discussed, nevertheless the aspects relevant to the permanent availability for the economic resources and the environmental variety had not been given the same standard of concern.

The social economy has shouldered the task of studying how to fulfill the basic needs of the poor, the people who are need for support and patronage, aiming to found bases of the social justice, by finding the convenient resolution in form of economic and social legislated codes. There is no exaggeration to be said that the most important legislated codes that attracted me at all to study and analyze is the social security codes which investigate the role of Zakah in fulfilling the basic needs of the Egyptian society and to suggest the required proposals. For the working Egyptian social security system, we are prompted by several important considerations.



## II- THE IMPORTANCE OF THE THESIS:

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Amongst these considerations prompting us when studying the subject of the Zakah role in fulfilling the basic needs of the Egyptian society is the seriousness of this subject due to its importance to overcome the poverty and neediness that may threaten the members in particular and, the society and the national economy in general. This get Zakah undertaking the duty to offer the various assistance for the needy classes of the society targeting to protect the society welfare and to support its economics, financial resources and ingredients.

Besides the aforesaid things, the subject of Zakah role to fulfill the basic needs of the Egyptian society have several important aspects such as the economic and financial aspects in addition to the political and religious ones. Hereinafter, we will show such various aspects. What is emphasizing on this importance is the implications stated in the general report which was spoken out by the specialized national assemblies in 1982 which implied the taxation method in Egypt in year 2000. This report stated that the next phase of Egyptian society will necessitate to take some procedures. The followings are the most important procedures:

- 1- Re-forming the Egyptian frame of the method elements in the cast of Islamic law whose cornerstone is the

Zakah obligation that the Islamic taxation system is flexible enough to achieve the adequacy between the directly collected tax amounts from each sector and the importance of this sector and overcome all disorders, furthermore it will agree with the dominant creed in the Egyptian society and constitutional law.

- 2- In the next stage, it must be taken in consider that the taxation has to play a basic part in performing the taxes' social function. Consequently, this matter results growing-up the importance of direct taxes imposed on incomes, monies and capitals, in which Zakah represent the corner-stone whilst, the indirect taxes imposed to circulations, dealings, consumption commodities must comprise the ingredients required for the taxes' social function.
- 3- Re-building the frame-work of income taxes by applying the consolidated taxes method in which the Zakah obligation represents its spinal column.

### III- Thesis' Purposes:

- 1- First of these purposes is attempting to find a definition clause for the basic needs can agree with the current circumstances and conditions of Egyptian economy and being correspondent to the texts of the Holy Quran verses, the prophet's honored dicta and traditions, and those of the righteous predecessors. And, emphasizing that there is not a sole definition to identify the basic

needs can be valid for all the countries and times, for it is a dynamic proportional conception, and its variety always relates with the place and the time.

- 2- The purpose of discussing the basic needs topic is to focus on the proposition of re-allocating economic resources in the Egyptian economy as a critic study and not to mean with the minority's consumptive extravagance, extremely luxury and squandering, but to get the poor majority use of these resources in current renewable way. It subsequently will result increasing in incomes, vacancies' opportunities and the productivity of the wide poor majority of the Egyptian population as well as availability of commodities and services. The Islamic country, at the present time, in our current time has to pay more attention to the reality of distribution and carry on the practical and theoretical studies to get all its policies to effect and be reflected on the facts of distribution. Also it is ought to rectify the distribution rates as long as wealth was concentrated on a few certain category, and the procedures execution should practically take a place, a group of people does not enjoy the minimum necessities of life, whilst other group live a luxurious one. Then, the various policies are correspondent to the Islamic law must be applied in order to deduct sums from the luxurious rich groups and then being given to the poor group what can fulfill their

needs and on the other hand fighting extravagance and the exaggerated luxury everywhere.

- 3- A distinct purpose of them is to clarify the Zakah role in fulfilling the basic needs of the poor which could be executed through its double-effect policy on both of the productive activity and distributive relations.
- 4- The study attempted to prove how the Zakah could be a strong prop in the social security system in Egypt, which fill up the gaps of deficiency of the governmental effect respecting to the field of fulfilling the basic needs.

#### IV- THE ASSUMPTIONS OF THE STUDY:

The study is based on hypothesizing the existence of a close relation between the absence of fulfilling the basic needs of the poor groups in the Egyptian society and the ignorance of Zakah as the strong prop to support the Egyptian social security method.

As it is shown in our work, there is a great deficiency in the social insurance, pensions, social security methods and support allowances which resulted the incomplete fulfillment of the basic needs of the poor and the needy groups in the Egyptian society.

#### V- THE PREVIOUS STUDIES: (Literature Review)

Though the seriousness and the several provided aspects which characterized the topic of Zakah to fulfill the basic needs in the Egyptian society, the researches have

been conducted in this concern are very little and limited.

The lack of these researches is caused for so little number of researchers and writers paying interests in this topic. Herein, we mean the academic studies which adapting the scientific methodology dealing with the basic programs accomplished by Egyptian authorities and to what extent being close to the Islamic conception.

#### **VI- THE STUDY'S DIFFICULTIES:**

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The main difficulty did face the researcher, represents in the insufficiency of the published material and data respects to the contemporary field-applications of Zakah in the Islamic countries and Arab Republic of Egypt as well as its effect on solving the problem of fulfilling the basic needs of the poor in these countries. This caused the researcher face many difficulties during collecting such unpublished materials and studies whether the local or the foreign ones from the various authorities and agencies.

#### **VII- METHOD AND COURSE OF STUDY:**

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This study relied on the economic research method. And, the researcher applied the historical and the comparative methods, the quantative and the statistical course, the field-investigations and the interviewing system.

The study has begun from "the whole" i.e. the national economic framework, to the less-generalization i.e. the rural sector where he focused on the role of Zakah in

fulfilling the basic needs of the poor in the village as a case-study, subject to being just a specimen for the rural sector and not being the aim of the work. Then, having returned again to the whole representing in the Egyptian society in general and concluded series of conclusions.

Moreover, the applied method in the study was based on the following sources and references:

**1- The Holy Quran (Allah's Holy Book):**

Researcher always relied on the Holy Quran verses and explained them in the light of the certified explanatory books.

**2- The Prophets' honored dicta:**

Accordingly, he relied on the honored dicta related by Mohammad the messenger of Allah (may the blessings and peace of Allah be upon him), which are relevant to the scope of the study.

**3- Doctrinal Theory:**

Researcher mentioned the most probable right opinions provided by the four Islamic doctrines and Muslim explainers but intensively relied more on the original doctrinal books.

**4- References Concerning to Islamic economy:**

Is to indicate the economic factors influence in some aspects concerning the thesis subject.

5- Reference Concerning to the study subject:  
(The Arabic and the Foreign)

Similarly, he referred to the references concerned with socio-economic propositions which determine the society's problems, its causes and resolutions.

IIX- STUDY FRAME-WORK:

This study consisted of three parts and the part of the conclusions, can be sum up as follows:

The study began with the first part (Elements of study: basic needs - poverty - Zakah) which comprised three chapters; chapter one presents the concept of Human basic needs through exposing their definition, classification and nature which implicated such basic needs are considered as one of the economic rights for mankind and then expound out its relation with poverty, fulfillment standards and the way to fulfill the housing, nutrition and clothing needs.

Part two studied the Zakah law and principles, and the relevant contemporary practical applications. This part began with an introductory theme concerning the monies possession and the monies obligations in Islam, then it introduced a general definition for the strict ordinance of Zakah through the direct sources referred to it such as Quran, the prophet's dicta, and the in addition to indicating the wisdom of its imposing and conditions of its application, so classifying the monies (economic resources) abiding to the Zakah and its conditions and Zakah expendable

ways, judgements of distributing the Zakah receivables amongst the poor people and the judgement in case of insufficiency (money employing). Then, this part showed some contemporary practical applications for Zakah.

Third chapter studied the distributive and the developmental role of Zakah through explaining the conception of poverty and the way to improve the poor people purchase capacities according to the constitutional and the Islamic concepts, the role of Zakah to maintain the limit of sufficiency (social security) and the economic development and so, Zakah as a financing resource to fulfill the basic needs of the poor.

Second part dealt with (to how extent the needs of poor group have been fulfilled as a group meant for Zakah. This part consisted of three chapters: First chapter began with an introductory theme concerning the investigation of the conditions and the root reasons of poverty through studying the prices and wages rates as well as identifying the poor people and studying their situations.

First chapter indicated the deficiency in resources availability to fulfill the nutrition need by studying the "Food" supply and demand in Egypt, its effective factors and the dimensions of the food gap.

Second chapter indicated the deficiency in the resources availability to fulfill the housing need by studying the "The problem of Housing" and the characteristic

feature of the population masses and the reasons causing this problem.

Third chapter indicated the deficiency in the resources availability to fulfill the clothing need by studying the "The problem of clothing" and the characteristic feature of the clothes crisis and the reasons causing this problem.

The third part dealt with topic of (Zakah as a basic element in the suggested system in the proposal to fulfill the basic needs of the poor. within three chapters as follows:

First chapter indicated the 1983/84 estimations of Zakah amounts collected at the national level by applying the doctrinal and accounting rules managing the economic resources for which Zakah being payable. These rules were applied on some of these resources which are as follows:

Live-stock, monetary, commercial wealth, agricultural, animal products, insect products, watery wealth, exploitations, the investment and securities.

Chapter two studied the co-relation between Zakah obedience and social insurance, social security systems through analyzing the nature of Act.#79 of 1975, ruling to social security system, its targets and trials of its amendments as well as investigating the direct effects of Zakah to avoid disability of these systems, then the suggested method which can be applied to fulfill the basic needs of the poor.

The third chapter comprised a dispute of a field-investigation the extent of the Zakah duty role to fulfill the basic needs of the poor. This was performed through a descriptive study for the village (as a case-study). Discussing and explaining the questionnaires results with respect to the Zakah receivables' estimated figures at the level of the village and its role to fulfill the basic needs of the village poor families (case study).

Finally, the conclusions' part summarized the most important conclusions and recommendations were comprised in the dissertation.

## **Results :-**

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### **Part one :-**

First part (study elements : essential needs, poverty, Zakah) comprises a dispute for the concept of the essential human needs, a study for Zakah rules and its contemporary practical applications, and indications of the distributive and the developed role of Zakah.

### **Definition of the Essential Human needs :-**

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We ended up with a definition of the essential human needs corresponds to the Egyptian Muslim society conditions which is as follows :-

The basic needs means these legitimate desires ought to be fulfilled to maintain the human life and insuring the human luxury which concerns the wide-majority of population. These needs could be classified in a ladder of priority. Such advantages are forming the basic motive to the adapted economic policies as whole in order to raise the level of the wide-majority standard of live, and increase average of the economic activity's growth rate, and to overcome both kinds of poverties (the absolute and proportional). Beginning with serving the minimum degree to maximum degree in a continuous productive operation).

### THE CONCEPT OF MONEY POSSESSION IN ISLAM:

Islam religion has legitimated the private possession of monies as considering them as a production factors as well as prompted people to exert the efforts and legitimately earn their money to be possessed. As result of these efforts, one can receive his income from several various sources. These income amounts are variant from one to another. The discrepancy of the people's efforts and capacities should cause somebody being rich whilst the other being poor. This means the existence of incomes' discrepancy amongst the Muslim society members.

Though such discrepancy is considered to be a normal matter recognized by Islam, nevertheless this proposition was not neglected without treatment. Islam has dealt with it since initiating with the distributive operations, so that the money owner, who is considered as the trustee on his money, having to be obligated with the Islamic economic instructions, such as necessity of investing, developing and saving the monies, the necessity of settlement the strict obligations such as Zakah and taxes, the necessity of voluntarily spending for the sake of Allah and the necessity of the preserving the wealth of the other and not causing damages for them. Islam is prohibiting money's treasure-up or petrification, cheating, monopoly, usury, bribe, extravagance and parsimony as well as Islam calls for