172973 - Zakah on agricultural produce

the question

If two men enter into a partnership, one by providing the land only and the other by cultivating it and irrigating it, and if there are expenses,

1. should the first man pay one tenth, or half of one tenth if the harvest is artificially irrigated? Please note that he is not concerned whether the expenses are great or small, because he is not paying them, as his contribution is the land only
2. if the land is artificially irrigated when there is no rain, but when there is rain it is not irrigated (i.e., it is irrigated three or four times), what is the guideline to know whether the rate of zakah is one tenth or half of one tenth?
3. With regard to the owner of the land, is it permissible for him to pay the zakah in cash after selling the harvest, or must it be paid from the harvest? Please note that his partner will give him his share in cash after selling the produce.

Detailed answer

Firstly:

The rate of zakah to be given on crops and fruit varies according to the method of irrigation. If it is irrigated without any expenses, such as if it is irrigated by rainwater or springs, then the rate is one tenth. If it is irrigated with expenses, such as if it requires mechanical means of lifting up the water, then the rate is one half of one tenth.

Secondly:

It is not obligatory to give zakah on grains and fruits unless they reach the minimum threshold (nisaab), which is five wasqs. A wasq is sixty saa‘, and a saa‘ is four mudds, and the mudd is what may be held in the cupped hands of man of average build. Muslim (979) narrated from Abu Sa‘eed al-Khudri (may Allah be pleased with him) that the Messenger of Allah (blessings

and peace of Allah be upon him) said: “There is no zakah due on grains or dates unless they reach five wasqs.”

See also the answer to question no. 36778

Thirdly:

With regard to zakah on produce from the land, if it is a partnership in which one partner provides the land and the other works on the land, then the owner of the land must pay zakah from his share, and the one who works the land must pay zakah from his share, if the share of each of them reaches the minimum threshold mentioned above. If the share of one of them does not reach the minimum threshold, then the scholars differed as to whether zakah must be paid by the one whose share did not reach the minimum threshold.

We have explained previously that the more correct view concerning this issue is that the entire yield should be taken into account, as if it were the property of a single individual, and zakah should be worked out on that basis. So each of them must pay the one tenth, or half of one tenth, from his share, or the zakah must be paid from the yield as a whole before each of them takes his share.

Fourthly:

If the land is irrigated sometimes by rainfall and sometimes by mechanical means, then three quarters of one tenth must be paid on the harvest. This is the midpoint between the one tenth that must be paid on that which is irrigated without extra expenses, and half of one tenth which must be paid on that which is irrigated by mechanical means and at extra cost.

This applies if the land is irrigated by rainfall, and sometimes by mechanical means, equally.

But if it is not half and half, and one is done more than the other, and it cannot be worked out which is more, then reference should be made to whichever is more beneficial to the crop.

Shaykh Ibn ‘Uthaymeen (may Allah have mercy on him) said:

“Three quarters” is the rate that must be paid on that which is irrigated equally by mechanical means and otherwise. zakah must be paid on it at a rate of three quarters of one tenth.

For example: if these palm trees are irrigated for half of the year at an extra cost and for half of the year without any extra cost – i.e., in the summer they are irrigated with extra cost and in the winter they are irrigated by rainfall, then three quarters of one tenth must be paid on their yield.

“If the ratios vary” i.e., if we are not able to work out whether it is half or less or more.

“That which is more beneficial” i.e., that which is of most benefit to the palm trees or the trees or the crops is what counts in this case. If the crops grow more with the irrigation that costs money than if they are irrigated without extra costs, then the rate in this case is half of one tenth, because irrigation with extra costs is more beneficial.

Hence we have four scenarios, as follows:

1. That which is irrigated with extra costs only

2. that which is irrigated without any extra costs at all

3. that which is irrigated with and without extra costs, and is evenly split between the two

4. that which is irrigated with and without extra costs, but the ratio varies.

If it is irrigated with extra costs only, then the rate of zakah is one half of one tenth. If it is irrigated without extra costs, then the rate is one tenth. If it is irrigated with and without extra costs, and is evenly split between the two, then the rate is three quarters of one tenth. If it varies, then we should see which method is more beneficial.

When there is no certainty as to which is more beneficial, the rate is one tenth. In other words, if they vary and we do not know which is more beneficial, then the rate is to be regarded as one tenth, because that is more on the safe side and is more likely to discharge one’s duty. Whatever is more on the safe side is preferable.

End quote from ash-Sharh al-Mumti‘ (6/78)

Fifthly:

With regard to how zakah is to be paid – should it be from the harvest or should it be the equivalent value of what is due from the harvest? – what is required is to give zakah from the harvest itself, before it is sold, whether that is the zakah of the owner of the land or of the one who works the land.

The questioner asked: “With regard to the owner of the land, is it permissible for him to pay the zakah in cash after selling the harvest, or must it be paid from the harvest? Please note that his partner will give him his share in cash after selling the produce.” The answer to that is: it is not permissible to give the equivalent value instead of giving zakah from the harvest, according to the majority of scholars (may Allah have mercy on them), unless there is a necessity or need to do so, in which case there is nothing wrong with it.

An-Nawawi (may Allah have mercy on him) said: Our view is that it is not permissible to give the value of anything with regard to zakah. This is the view of Maalik, Ahmad and Dawood. But Maalik regarded it as permissible to give dirhams (silver coins) instead of dinars (gold coins) and vice versa. Abu Haneefah said: It is permissible, if a person is obliged to give a sheep, but he gives dirhams of equivalent value, or he gives instead of it something that has value to him, such as a dog or clothing, that is permissible.

End quote from Sharh al-Muhadhdhab (5/402)

He (may Allah have mercy on him) also said:

We mentioned that it is not permissible in our view to give equivalent value as zakah. Our companions said: That is if there is no necessity to dictate that, such as if a person is obliged to give a sheep (as zakah) for five camels, but he does not have a sheep and cannot acquire one; he may give the equivalent value in dirhams and that is acceptable. Another example is one who is obliged to give a she-camel in its second year but cannot find one, or a he-camel in its third year but he does not own one and cannot buy one from elsewhere; he may give its value instead.

End quote from Sharh al-Muhadhdhab (5/402)

Shaykh Ibn ‘Uthaymeen (may Allah have mercy on him) said: Most of the scholars are of the view that it is not permissible to give the value in cash except in cases mentioned in shar‘i texts, such as the alternatives with regard to zakah on camels, “two sheep or twenty dirhams”. But the correct view is that it is permissible if doing that serves an interest or there is a need for it, whether that has to do with livestock animals or produce of the land.

End quote from ash-Sharh al-Mumti‘ (6/148)

And Allah knows best.