Research Trends on Zakat in Western Literature*

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Abstract

This study explores research trends in Western literature about Zakat, which is considered to be an equivalent, to a certain degree, to ‘Tzedakah’ and ‘Charity’ in the Jewish and Christian traditions respectively. The study is based on a sample of considerable studies in English and French, collected over a period of eighty years (1934-2014). The preliminary results highlight three important implications. These are: (1) the multiplicity and the diversity of the conceptualization of Zakat beyond the purely moral and juristic approaches which seem to be dominating research trends in the Arab-Muslim world; (2) the predominance of theoretical studies over applied ones. (3) Zakat as a valuable resource is perceived; according to some treatises as an instrument of power from the geo-economics view-point.

Key-words: Zakat, ethics, alms giving, charity, NGOs, geo-economics

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I. Introduction

Zakat¹, or obligatory alms giving, is the third pillar of Islam; it is among the five basic foundations upon which the Islamic faith rests. It was established in Makkah as a desirable charitable act but not a mandatory one (Qur’an, 23: 4). After the migration of Prophet Muhammad (PBUH)² with his companions to Madinah and the establishment of the first Islamic State, Zakat was institutionalized and decreed as an obligation (Qur’an, 9: 103) during the second year of migration. Its importance can be traced in the two prime sources of Islam, i.e. Qur’an and Sunnah. In many instances in the Qur’an, Zakat has been paired with the second pillar; the five daily prayers. Moreover, the category of beneficiaries has been spelled out in the Qur’an clearly and comprehensively (9: 60). Its rates, different forms of assets and wealth that are subjected to Zakat, conditions and provisions have also been detailed in the second source of Islam. As a result, Zakat is neither a tax nor a ‘pure’ act of ritual that benefits the doer and has no direct impact on people’s life. It is an act of worship that has socio-economic dimensions. These dimensions affect, among others, the redistribution of wealth and poverty alleviation. For this reason, the concept of Zakat is often regarded as a principle of economic ethics in Islam in the contemporary literature of Islamic finance (Chapellière, 2009; Belabes, 2010; Visser, 2013; Al-Suwailem, 2013). Therefore, Zakat refers to a set of moral, social, economic and political considerations reflecting a specific worldview. Due to this nature and dimensions Zakat, since its inception as an obligatory act attracted interest from a variety of people of different backgrounds; theologians, historians, sociologists, economists, political scientists and geo-strategists, academic, non-academic, practitioners, and executives.

The research trends on Zakat in Western literature are examined and analysed in this paper within the research framework programme of the ‘Chair of Dr Abdulhadi H. Taher for Studies of Fiqh and Accounting of Zakat³’. To meet the intended objectives the research addresses the following questions:

- Are the examined literature dominated by theoretical or applied studies? What are the significance and implications of that?
- Do the studies cover modern era or do they cover different stages of Islamic history since the era of prophethood till the now?
- Do the studies cover the Muslim world in its entirety, or focus its attention on rather specific states, regions and/or villages?
- How Zakat is perceived and looked at? Is it a tax? Or an alms-giving similar to some extent to the Jewish concept of tzedakah and Christian concept of charity

¹ The word Zakat literally means growth, increase, and purification.
² Peace Be Upon Him.
³ The chair was established in 2012 at the department of economics and administration in King Abdulaziz University.
as mentioned by a study on the biblical origins of economy (Maréchal, 2004) and another on the religious foundation of charity (Cascio, 2003)?

- What is the nature of the dominant categories of the carried out studies? Were they academic and scientific enquiries? Or were they just mere reports and the like of news coverage and 'snapshots'?

The remainder of the paper is structured as follows: section II highlights the importance and aims of the study. Section III spells out the research methodology and steps. In section IV, a historical account of some early studies about the Islamic fiscal system is covered, while section V has been devoted to results and discussion. Last but not the least, section VI concludes with some remarks and recommendations.

II. Importance and Aims of the Research.

The importance of the study stems from the fact that - so far as we are aware - it is the first of its kind in tracing and analysing Western literature relating to Zakat. In so doing the paper aims at meeting the following objectives:

1. Collect the largest possible number of Western studies that have addressed topics related of Zakat in one way or the other. We hope that this exercise will save time, effort and resources to many stakeholders; Islamic economics and finance research centres and institutions, specialized Zakat organizations, and even individuals who cannot access literature in foreign languages; French in particular. Moreover, we anticipate that the collection will form a starting point for accurate and up-to-date databases of Zakat bibliographies.

2. Identify the main research trends covered in these studies for the purpose of determining the reasons behind their elaborations, and the methodologies that they have pursued to meet the planned for goals and syntheses.

3. Explore some possible venues for future research that go beyond the ‘traditional juristic (Fiqhi)’ approach pursued in the Arabic literature to consider the socio-economic impact of Zakat in poverty alleviation (Shirazi, 2014), or within the emerging paradigms like the Sharing Economy (Gold, 2004, Stephany, 2015) and Collaborative Economy’ (Rifkin, 2014; Kostakis and Bauwens, 2014) as a result of the development of the digital technologies and new financing methods like microfinance, crowdsourcing, crowdfunding, and peer-to-peer lending. Until recently, the concept of gift offered one of an interesting theoretical framework (Mauss, [1925] 2007; Polanyi, [1946] 2009). From this perspective, the philosophy of Zakat invites to invent economic organizations that derive their vitality from the social contract, and limit the effects of market relations by ensuring solidarity against exclusion. Another theoretical framework can be based on the comparative study between the fundamentals of an Islamic economic
system and the social market economy which presents Zakat as an important ingredient of social safety net (Nienhaus, 2010).

4. Extract some of the cultural, social, economic, and even political, and geo-strategic conditions and circumstances that have played a prominent role in the increase and/or the decline in the interest in topics relating to Zakat.

5. Identify areas that received great deal of attention in these treatises, and by whom? And on what basis?

6. Determine major publication venues; are they academic theses? Or articles and scientific papers? Or books and reports? Or, may be, others?

III. Research Methodology and Steps.

To meet the intended objectives, the study utilizes a methodology consisting of collecting, compiling and analysing the Western literature on Zakat in English and French languages from many renowned sources; like the US Congress Library, the British Library, the French National Library and WorldCat, a catalogue of library resources from around the world with more than 332 million bibliographic records that represent more than two billion items held by participating libraries. In addition, we have referred to some bibliographies published by esteemed Islamic Economics Institutions; like the one published by IEI of KAU University (Islahi, 2005), and IRTI of Islamic Bank Development group (IRTI 1993). For ease of comparison according to the canons of academic research, the collection of items was restricted to studies in whose titles Zakat or its equivalent (alms giving) has been stated. In this way, they are both verified and verifiable.

The collection and compilation of data have been based on the following steps:

1. After collecting one hundred twenty five titles, the sample was subjected to a thorough screening, which led finally to fifty nine titles.
2. Verification of names, titles, and year and place of publishing by returning to the original source wherever possible.
3. Consulting web pages and Curriculum Vitae of the authors to determine their scientific background, field of research, institutional and geographical affiliation.

IV. Early Western Studies on the Islamic Fiscal System: A Brief Account

Islahi (2014: 75-82), pointed out that the exchange of ideas in the economic field between the Muslims and others has been carried out through several channels: ‘oral transmission, trade and commerce, crusades, travellers and explorers, translation, diplomacy, pilgrimage, monasteries and Cathedral schools and missionaries’. Before

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treated Zakat as a separate subject, Westerners were interested in exploring the Islamic tax system during the period of the first caliphs (Berchem, 1886), in specific periods (Løkkegaard, 1950) or regions (Morimoto, 1981). Most authors have addressed the various components of Islamic fiscal system, which includes: Zakat, kahraj (land tax), ushur (trade tax). The first studies were conducted through Ph.D. thesis. Firstly by Max van Berchem through his Ph.D. thesis “La propriété territoriale et l'impôt foncier sous les premiers califes. Étude sur l'impôt du kharag” (The territorial property and the land tax under the early caliphs). Study of the tax of Kharag) that was defended in 1886 at the Faculty of Philosophy of the University of Leipzig, one of the oldest Universities in Germany. The notion of Zakat is defined as a legal donation paid in the form of tax (van Berchem, 1886: 14). It was followed by Nicolas Aghides Ph.D. thesis entitled "Mohammedan Theories of Finance" defended in 1916 at the Faculty of Political Science in Columbia University. Zakat is defined as a tax (Aghnides, 1916: 203-204).

Prior to the aforementioned studies the oldest Western writing that we have been able to trace so far on Zakat appeared in the introduction to the Latin translation of the Holly Qur’an prepared by the Italian cleric Ludovico Marasio (1612-1700), after his presidency of the Chair on Arabic Language at the University of Sapienza in Roma. The first volume, published in the city of Padua in 1691, contained an introduction of the biography of the Prophet -PBUH-, and a summary of the five pillars of Islam. The second volume published in the same city in 1698 contained the translation of the Holly Qur’an from Arabic to Latin. The treatise on Zakat came in the first volume as a third pillar (tertium fundamentum) of Islam (Marracio, 1691: 31-34).

In his book “Invasions des Sarrazins en France” (The Muslim invasion to France), Joseph Toussaint Renault (1836: 280-281) –the responsible of the Eastern manuscripts in the Royal Library— evokes the subject of Zakat paid by Muslims vis-à-vis the notion of Jizyah imposed on the non-Muslims in Andalusia according to the book “History of the Conquest of Andalusia”6 by Ibn al-Qutiya (died in 720) which is considered as one of the most important historical sources on the Islamic presence in Spain.

The “Grand dictionnaire universel du siècle” de Larousse (1877: 309) dealt with fiscal aspect of Zakat as one of the public finance resources for the treasury (Bait-Al-Maal or the house of money) of the Islamic state in the era of the Caliphs.

In his book “L’impôt dans les diverses civilisations” (Tax in different civilizations), Ernest Forney de Valley (1897: 498) dealt with Zakat as a religious charity that provides retribution in the hereafter. But the retribution in the hereafter was not sufficient to ensure the continuity of the Islamic religion. That is why the Prophet used -according to the

5 Currently the National Library of France or the French National Library.
author- the booty, which gave his disciples retribution in this life. This conclusion has no scientific underpinning because the Zakat is the main source that provides support for the poor, the needy and the other spelled out categories of beneficiaries in this life, not in the hereafter. This fact is well established about the nature and role of Zakat.

At the end it has to be noted that the first treatise of the subject of Zakat in its own; as far as we are aware of, is the study of the German orientalist; Joseph Schacht in the Encyclopaedia of Islam in 1934.

V. Results and Discussion.

Based on the sample of the collected studies, the research trends can be examined from different angles and axes. In this occasion, the following five factors have been looked at:

1. Time factor. Figure (1) shows clearly the impact of the events of September, 11th on the increase in the number of studies related to Zakat. This may be due to the presumption taken by these investigations in liaising Zakat funds to the financing of ‘terrorism’. Indeed this may be the case. For instance, Reddan (2009:2-3) states “within current literature, five principal ways have surfaced through which terrorist’s finance their organizations: direct contributions, international donations into charitable foundations, state sponsorship, criminal activities, and the collection of the zaqat”. And within these five channels “international donations and zaqat” have been identified as the two prime sources for charity funds that have been accused of supporting ‘terrorist’ activities.

![Figure 1: Distribution of the Studies on Zakat before and after September 11, 2001](image)

Source: Authors from the sample compiled, see Annex II

Figure (2), on the other hand, displays the distribution of the surveyed studies over the eighty years span. The display supports the previous findings. It is very apparent that the years after the events of September saw a big increase in number. For instance in the year
2003, the number of studies has increased by 50% from those of 2001, and the rate of the number of studies has gone by three–fold from the less than one study per year over the previous period.

**Figure 2: Distribution of the Studies over years (1934-2014)**

![Figure 2: Distribution of the Studies over years (1934-2014)](image)

**Source:** authors from the sample compiled, see Annex II

2. **The nature of the studies factor.**

This factor addresses the following question: are the investigated studies dominated by theoretical or applied essays? Or is it a combination of both? Is there a discrepancy between the two periods; pre and post 9/11? The results indicate a slight dominance of the theoretical treatises. Figure (3) shows that thirty three (33) studies are theoretical and twenty six are applied. Among the factors that may have contributed to this trend is the lack of accurate and up-to-date data that can be relied upon to arrive at grounded scientific results.

**Figure 3: The nature of the compiled studies: theoretical versus applied**

![Figure 3: The nature of the compiled studies: theoretical versus applied](image)

**Source:** authors from the sample compiled, see Annex II
3. The scientific disciplines, field of specialization of authors and the publishing channel factor

After careful examination of the Curriculum Vitae of the authors, and the channels through which they published their research and studies on the subject of Zakat, we have been able to trace nine areas of specialization as shown in Figure (4) below. It seems, at first glance, that the economic and historical dimensions take the lion’s share, but after careful consideration, it is evident that the Middle Eastern and Islamic studies are no less important than the historical and economic areas. It should be noted that Middle Eastern and Islamic may appear to be significantly different from each other, however close examination indicate that this is not the case as both disciplines deal primarily with issues relating to the political and socio-economic reality of the societies and communities in the Muslim and Arab World.

**Figure 4:** Distribution of studies by speciality

![Bar Chart](chart.png)

Source: authors from the sample compiled, see Annex II

4. The geographical distribution factor.

In terms of the distribution of studies over a number of countries, figure (5) displays that both the United States and the United Kingdom topped the list; the contribution of these two countries accounted for about sixty per cent of the total studies. If the status of Britain is justified due to its historical role and ties with the Islamic and Arabic Worlds, the forefront of United States can be explained by the events of 11 September 2001 and their aftermath inflictions and consequences.
5. The quality of scientific publishing factor.

As shown by figure (6), the bulk of the published literature on Zakat is of scientific and academic orientation in the form of journal articles, books, and working and conference papers. Taking this result at the face of it may indicate the objectivity in the treatment of issues relating to Zakat. However, this is not the case, as some of the writings are not free of ideological prejudices or prior positions that some authors took. Moreover, most of the writers of these studies do not consult original texts due to language barrier. In this regard, it should be noted that some authors of early studies referred to original references, and perhaps some of them may have been mastering the Arabic language. For instance, Aghnides (1916), in his doctoral dissertation, analysed the Word Zakat from the linguistic and Islamic jurisprudence (technical) point of view. Not only that, but he went further by examining close terms to Zakat like Sadaqah (charity) whether they carry the same meaning or not, because in some passages of the Qur’an they have been used interchangeably. Aghnides (1916: 203-204) concluded “… every Zakat is also Sadaqah, only the Sadaqah which is fard (obligatory) is Zakat”. Therefore, one might conclude that early studies may have more depth and understanding than contemporary ones. This conclusion has to be treated cautiously, as a comprehensive and through examination of the literature is far from complete at this stage yet.
VI. Concluding Remarks and Recommendations

In the light of the data compiled so far, it appears that Western literature has addressed the issue of Zakat for at least the last three centuries. After being approached from an ideological posture as the third pillar of the Islamic religion, the theme was treated academically in the late 19th century as a component of the Islamic fiscal system. Since the early 20th century, the concept of Zakat was discussed as a separate topic that encompasses several dimensions. In this context, the present paper analyses the research trends on Zakat literature in the Western World during the period of eighty years on the basis of a database comprising fifty-nine references. The study concluded the following:

- The multiplicity and the diversity in the conceptualization of Zakat beyond the purely moral and juristic approaches. It encompasses economics, history, Middle Eastern studies, anthropology, sociology, politics and philosophy.

- The predominance of theoretical (56%) in comparison to the applied studies (44%). The main reason for this is maybe due to the difficulty of obtaining accurate statistics on Zakat.

- The perception of Zakat as an instrument of power after the events of September 11, 2001. This represents a very significant milestone in the increased interest on Zakat by the association of Islamic charitable organizations to terrorism. The number of studies increased drastically (40% before, and after 60% after).

In view of these results, the paper recommends the following:

- The need to deconstruct the discourse linking Zakat to terrorism for seizing its assumptions and in view of the difficulty of obtaining detailed data on the payment of Zakat which remains today primarily a private act, particularly in the West where states do not intervene in the collection of Zakat.

- Taking into consideration the different dimensions of Zakat that transcends the prism of the third or non-profit sector in which Zakat is usually confined.

- Exploring the theoretical frameworks that can be used to better approach the concept of Zakat in the Western world beyond the belief that human beings are only individual subjects who are by nature selfish, greedy and indifferent to others.
References


Reinaud, Joseph Toussaint (1836). Invasions des Sarrazins en France et de France en Savoie, en Piémont et dans la Suisse, pendant les 8e, 9e et 10e siècles de notre ère, d’après les auteurs chrétiens et mahométans, Paris: Librairie Orientale.


Web Sites

www.worldcat.org
www.loc.gov
www.bl.uk
www.bnf.fr
Annex I

Statistics on the writing of the word "Zakat" in Western literature

This Annex compiles the writing of the word "Zakat" through the largest public libraries in the world: the Library of Congress in USA, the UK National Library and the French National Library. From the literature that we have been able to consult, we came up with seven different spellings of the word ‘Zakat’ in English and French. However, two spellings are commonly used more than the rest. These are: Zakat in English and Zekkat in French. This exercise shows one of the difficulties that we have faced in tracing the writings about Zakat in the various library sources.
Annex II
The sample of the Western studies compiled to determine the research features and trends

Zakat) in the Postmodern Era イスラーム世界研究: Kyoto Bulletin of Islamic Area Studies, 7, pp. 3-19


