

USHR

(Tithe)

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Ushr is the tax which is given on a person's income. The root word is 'Asharah' which means ten and the derived word 'Ushr' means tithe or the tenth portion. Therefore, 10% of a person's income is given as Ushr.

Under Faraiz-e-Mahdavia, Ushr is compulsory on all money earned. You have to give a tenth of all your income as Ushr and it is liable immediately on receipt of your earnings. Ushr is liable to be paid regardless of the amount earned, be it big or small. It is stated in Chiragdeen-e-Nabawi that it is obligatory on Fuqara (people who have renounced the world) as well as on Kasibs (Earners).

Imam Mahdi^{AS} has laid down conditions for earning a living (Hudood- e-Kasab). One of the conditions is that Ushr should be paid on the amount earned. This is documented in Aqida Sharifa - the tract which documents the beliefs of Mahdavis and has been written by Hazrat Bandigi Miyan Syed Khundmir^{RZ}, the second khalifa of Imamana^{AS}. It is also documented in other books of our community and this practice has followed for generations.

Ushr is different from Zakat. Zakat is given only when people have a specified amount of wealth continuously for a period of one year. The specified amount is approximately 85 grams of gold or 593 grams of silver or equivalent amount of money or assets, etc. This limit is called the Nisab. Zakat is paid at the rate of 2.5%.

While Zakat is paid on assets, Ushr is paid on income. Ushr is given on any amount of earning, big or small and is due immediately on receipt of the earning. Whereas Zakat is obligatory only if you cross the Nisab and it is to be paid once in a year.

Let us start this study of Ushr, by first studying instances about Ushr from the time of the Prophet^{SAS}.

During the time of Prophet Muhammad^{SAS}, Ushr was paid on agricultural produce as cited in the Ahadees below.

Narrated Salim bin 'Abdullah from his father: The Prophet said, "On a land irrigated by rain water or by natural water channels or if the land is wet due to a nearby water channel, Ushr (i.e. one-tenth) is compulsory; and on the land irrigated by the well, half of an Ushr (i.e. one-twentieth) is compulsory." - Sahih Bukhari Volume 2, Book 24, Number 560

Jabir b. Abdullah reported Allah's Messenger (may peace be upon him) as saying: A tenth is payable on what is watered by rivers, or rains, and a twentieth on what is watered by camels. - Sahih Muslim Book 005, Number 2143

There are many other Ahadees, apart from the above mentioned ones, which mention that Ushr is to be paid on agricultural produce.

Apart from agricultural produce, Ushr was also paid on honey. Refer to the Hadees below.

Narrated Abdullah ibn Amr Ibn al-'As: Hilal, a man from the tribe of Banu Mat'an brought a tenth of honey which he possessed in beehives to the Apostle of Allah SAS. He asked him (the apostle of Allah) to give the wood known as Salabah as a protected (or restricted) land. The Apostle of Allah (peace be upon him) gave him that wood as a protected land. When Umar ibn al-Khattab succeeded, Sufyan ibn Wahb wrote to Umar asking him about this wood. Umar ibn al-Khattab wrote to him: If he (Hilal) pays you the tithe on honey what he used to pay to the Apostle of Allah (peace be upon him), leave the protected land of Salabah in his possession; otherwise those bees are like those of any wood; anyone can take the honey as he likes. - Sunan-e-Abu Dawood Book 9, Number 1596

Ushr was also given on the extract from mines as is evident from the Hadees below:

Malik said, "Mines are dealt with like crops, and the same procedure is applied to both. Zakat is deducted from what comes out of a mine on the day it comes out, without waiting for a year, just as a tenth is taken from a crop at the time it is harvested, without waiting for a year to elapse over it." - Malik's Muwatta Book 17, Number 17.3.8

There are many other Ahadees with give details of Ushr, but for purposes of understanding and for recognizing the existence of Ushr during the time of Nabuwat, the above Ahadees are sufficient.

Let us now examine how the scholars of Fiqh have treated the issue of Ushr.

All scholars of Fiqh agree on the principle that Ushr is compulsory, but they differ on the details. According to Imam Malik^{RH} and Imam Shafi^{RH}, Ushr is compulsory on agricultural produce like wheat, jowar, dates, grapes and other similar agricultural products which feed the people and which can be stored. According to Imam Abu Hanifa^{RH}, it is compulsory on everything which is grown on land, irrespective of whether it can be stored or not, except grass and wood for fuel. Some scholars have applied Ushr on honey, even though it is not a produce of the earth. It is reported that, during the time of Hazrat Umar^{RZ}, Ushr has levied on Pearls and Amber. Hazrat Umar^{RZ} has also levied Ushr on goods which were brought for sale from other lands. And in the Ahadees which we browsed above, it is evident that Ushr was paid on what was taken out of mines i.e. gold, silver, etc.

Amongst the scholars, as there are differences on items which are liable for Ushr, there were also differences in the rules of application. As per Imam Malik^{RH}, Ushr is applicable only if the quantity of foodgrains is 40 man (1600 kilos). Imam Ghazali^{RH} says that Ushr is compulsory on 8 man (320 kilos). Imam Abu Hanifa^{RH} does not fix any minimum quantity and says that Ushr is applicable on all quantities.

Now that we are aware of the principle of Ushr, its application during the time of the prophet and its interpretation by learned scholars, it's time to look at how Mahdavis treat Ushr.

Imam Mahdi^{AS} has said, "Give Ushr of whatever Allah gives you, whether it is in a large or small quantity. If it is too little, give a part of it to the ants." (Hashia Insaaf Nama 6:504, English Translation by Hazrat Syed Ziaullah)

The Mahdi's^{AS} command to pay Ushr is based on the Holy Quran. The Quran says:

Ya Ayyuhal Lazeena Aamanu Anfiqum Minat Tayyibati Ma Kasabtum wa mimma akhrajna lakum minal arz (Al Baqarah: 267)

Translation: O! You, who believe, give off the good things which you have (honourably) earned, and of that which we bring forth from the earth for you. (Al Baqarah: 267)

As per this Ayat, Ushr is compulsory on two things 1) on good things which you have earned and 2) on that which the earth brings forth for you. While Mahdavis accept both these commandments, non-Mahdavi scholars accept only the commandment of the second part and are silent on the first part.

Janab Syed Salimulla Mustafai (Pakistan) explains this issue in his article 'Quran aur Infaq' in Noor-e-Hayat magazine as follows.

Imam Faqrudin Razi explaining this Ayat writes, "The clear command from this Ayat (Al Baqarah: 267) is that it is compulsory to spend from what a person earns".

In the Ayat, Allah has used one verb (i.e. give) to issue two commands. The first command is to give out of your pure earnings and the second is to give out of what the earth grows. Scholars of Fiqh, while applying the principle of Ushr on the second part, ignore the first part. It is difficult to understand how the command of an Ayat is applicable only to the second part and not to the first.

For example, the Ayat "wash your faces and your hands up to the elbows" (Al Maeda: 6) means that washing is applicable both for your face and to your hands. All scholars of Fiqh interpret this as washing of hands till your elbows as well as washing your face. No one has interpreted this to mean the washing of only one part.

Therefore in the Ayat of Al Baqarah: 267, the word 'infaq' (give) is applicable to the fruits of the earth as well as to what you have honourably earned.

Some Ulema have taken the first part to mean Zakat and they classify all 'giving' (charity, Ushr, Sadaqah, etc.) as voluntary and not compulsory. However, the issues related to Zakat are clear and commandments of Zakat do not fit into the meaning of this Ayat. Zakat is applicable only when wealth reaches on a fixed sum and the fixed sum remains with you for the entire period of one year - Zakat is then deducted at the end of the year. There are other details of Zakat which do not fit into the essence of this Ayat. Let us see how Zakat does not fit into this Ayat.

1. Zakat is applicable on a fixed sum and there is no condition of sum in this Ayat.
2. One year has to pass on the wealth before Zakat becomes applicable, whereas in this case the command is to spend immediately.
3. Zakat is not applicable on a borrower (one who has taken a loan) whereas under this Ayat there is no such discussion.
4. Zakat has a condition of wealth whereas under this even a servant who earns is liable.
5. After giving Zakat, if the wealth is such that it crosses the limit next year too, then Zakat is liable again whereas under this Ayat you are liable to give only for the first time.

Under the above, it is incorrect to just give Zakat and think that your religious duties are completed.

In today's terms, Zakat can be termed as Wealth Tax and Ushr is Income Tax.

(The above paragraphs are extracts from the article 'Quran aur Infaq' by Janab Syed Salimulla Mustafai (Pakistan). The article appeared in Noor-e-Hayat of October 1983. The article is in Urdu and the extracts have been translated to English by me)

Hazrat Syed Yakoob writes in 'The Promised One':

It was a kind of Income tax mostly on the Income derived by tilling the soil. Some have termed it as an agricultural tax. But it is not true. This tax was levied even on the goods brought to Medina for trade.

All the four schools of Islamic jurisprudence are unanimous on the compulsory levy of this tax. But they differ on the kind of income or the produce on which the tax is to be levied.

Ushr means 1/10th so obviously, this tax is levied @1/10th i.e. 10% of the income or produce. This tax was also abolished or dropped and forgotten. The state of affairs was such that when the Imam^{AS} introduced this tax there was a hue and cry among the Muslims in general and most of the critics have termed it as an innovation or interference in the Sharia. Some of the modern writers have even compared it with the Dasanth prevalent in the Sikh community. Such writings by Muslims scholars are enough proof that this tax was completely forgotten by

Muslims. In recent days the Government of Pakistan introduced a law reviving this tax on agricultural produce.

While establishing the Daira the Imam^{AS} introduced Ushr and other practices which were completely forgotten by the Muslims. On the command of Allah he made the Ushr obligatory on all the individuals and on all types of income. The Ushr was paid into the Daira. The Daira had its own Bait-ul-mal which used to be in the custody of one of the inmates. This was basically used for the propagation of the religion and was considered to be the right of those who have renounced the world and were concentrating on attainment of Allah's vision and were dependent on Allah.

(The above paragraphs are extracts from the book 'The Promised One' By Syed Yakoob, Published by Tanzeem-e-Mahdavia)

The above discussion has established that as per the Holy Quran, Ushr is compulsory on your income. Let us now look at the issue of recipients of Ushr. In other words, who should you give your Ushr to?

Generally it is believed that it should be given only to the Murshid and there is confusion in the community on this question. Extracts from our literature are given below to shed light on this issue.

Bandagi Miran Syed Mahmood^{RZ} is narrated to have said, "If a faqir performs the tarbiat ritual of a murid, he should not confine the murid to pay the Ushr to himself (the faqir) by saying, "Give the Ushr to me and do not give it to any other faqir, because this practice is not permitted. If a faqir compels his murid, he would not be a follower of Imam Mahdi^{AS}. Such of his deed would violate the practice of Imam Mahdi^{AS} and his companions. (Hashia Insaaf Nama 5:434)

A Bohra is narrated to have got his tarbiat (initiation) ceremony performed by Miyan Shah Abdur Rahman^{RZ}. This Bohra brought some money as usher (tithe) to Bandagi Abdul Malik^{RZ}. The Malik^{RZ} asked him where he had his tarbiat ritual performed. The Bohra told him that Miyan Abdur Rahman^{RZ} had performed his tarbiat ritual. Miyan Abdul Malik^{RZ} asked the Bohra to pay the Ushr money to Miyan Abdur Rahman^{RZ}. He went to the Miyan^{RZ} and told him all that had transpired. Miyan Abdur Rahman^{RZ} told him with tears in his eyes, "This is the right of the fuqara (indigents). Give this Ushr to the fuqara, wherever you find them. No faqir has ever taken Ushr by forcing the donor to give it to him. I too am not permitted to take it by confining (muqaiyad) the donor to pay it to me. To confine the donor to pay to oneself is against the practice of Imam Mahdi^{AS}." Then the Bohra went back to the Malik^{RZ} and paid his Ushr to him. (Hashia Insaaf Nama 5:433)

It is narrated that in Bhelot, the pyjama of Bandagi Miran Syed Mahmood^{RZ} was torn threadbare. Miyan Baban^{RZ} (muhajir) was assigned the distribution of sawaiyat (the provisions or money received at the Daira and distributed equally among the indigents) and also the tithe (Ushr). Miyan Baban^{RZ} brought a new pyjama to Bandagi Miran^{RZ}. Bandagi Miran^{RZ} asked him: "Where did you get it from?" Miyan Baban^{RZ} said: "I bought the cloth from the Ushr money and got it stitched (for you)." Bandagi Miran^{RZ} became very angry and said: "Wearing it is not allowed. I will not wear it, because this is in the right of the fuqara who are distressed (that is, a person who does not have a cloth to cover the parts of the body that are to be covered in accordance with the Shariat)." (Insaaf Nama, Miscellaneous Narrations, No.9)

It is written in Noorul Hadaya, in chapter Zakat-e-Khariji, that "Hzt. Rasool Khuda Sal'am used to take one tenth of honey, one sack (Mushk) for every ten sacks (Mushks) of honey was taken during his period and that the Prophet Muhammad (PBUH) had ordered for payment of Ushr", Ushr is the share of saints, dependents on Allah who resigned to the will of Allah and poor and needy people. (Extracted from Chiragdeen-e-Nabawi).

The above narrations prove that Ushr is the right of the Fuqara and the narration of Bandagi Miyan Syed Mahmood Sani Mahdi^{RZ} makes clear the point that that it should not be confined to the Murshid.

Before concluding this article, I wish to leave some food for your thoughts. One wonders why this tax was forgotten by Muslims.

The main reason I could think of was that this is a Farz-e-Vilayet so obviously it is difficult to find widespread following of this practice during the time of Nabuwat. In the early days of Islam, there were people who were reluctant to pay Zakat of 2.5% on accumulated wealth and that too only once in a year. There were people who said that they will perform only Namaz and not pay Zakat. Hazrat Abu Bakr Siddiq^{RZ} declared that he will wage a war against such people. He ruled that such an acceptance of Islam is not valid and both Faraiz (Namaz and Zakat) should be adhered to. When such was the situation, imagine the reaction of the people if they were asked to part with 10% of their income, irrespective of the amount. Probably that is why, Ushr on income did not find root in the society. Muslims had to wait for a person of a great stature who could revive this forgotten practice. It was the right of the Khalifa of Allah, the Promised Mahdi^{AS}, to bring back to life this practice, a practice which is obligatory as per the Quran. Today, Ushr on income is prevalent only amongst Mahdavis and it is through the grace of Imamana^{AS} that we have the opportunity to follow this Quranic injunction completely.