Journal of Contemporary Maqasid Studies Vol. 5 No. 1 (2026) https://doi.org/10.31098/jcms.v5i1.239

Research Paper

Extending the Maqasid Methodology: Mediation through Revelation-Grounded Scholarship

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Received: June 2, 2026	Revised: June 23, 2026	Accepted: June 24, 2026	Online: July 31, 2026

Abstract

Auda's Maqasid Methodology (MM) proposes a purpose-oriented, revelation-engaged procedure for Islamic research, remedying five limitations of contemporary scholarship through direct Cycles of Reflection on the Quran and Sunnah. The procedure is demanding, and Auda himself admits mediation at the applied level through reputable translation. This article extends the admission: revelation-grounded scholarship can serve as a mediating source to revelation. The extension (MM-E) preserves the MM's purpose orientation, seven-element Composite Framework, critical engagement, and principles extraction; what it modifies is the path by which the Composite Framework is populated. To distinguish from taqlid (imitation), MM-E specifies three operations on the mediating work: identification of where each framework element is articulated, verification that cited revelation supports each derivation, and critical engagement with the revelation-grounded scholarship itself. MM-E is demonstrated on al-Qaradawi's Fiqh al-Zakah, producing a 192-element framework, substantive critique of the source, and resulting in the emergence of twenty-two principles for zakat assessment. The methodology generalizes to other revelation-grounded works under the same qualifying conditions. The article's contribution is methodological: Fiqh al-Zakah is the demonstration; MM-E is the proposal it carries.

Keywords: *Maqasid Methodology, Maqasid Methodology Extension, Principles of Zakat*

INTRODUCTION

Auda's Maqasid Methodology (MM) proposes a purpose-oriented, revelation-engaged approach to Islamic research, designed to remedy the five limitations he diagnoses in contemporary scholarship: imitation, partialism, apologism, contradiction, and deconstructionism. Its primary procedure, which is direct Cycles of Reflection on the Quran and Sunnah, is procedurally demanding, and Auda himself acknowledges the strain by stratifying engagement into two levels: a primary level at which direct revelation engagement is required, and an applied level at which mediation through reputable translation is permitted (Auda, 2021). The admission of mediation at the applied level opens a methodological space that can be developed further.

Direct cycles are not feasible for every researcher in every domain. This article proposes extending that admission: revelation-grounded scholarship, which is work grounded in primary revelation engagement with transparent derivations, can serve as a mediating source, under specified conditions. The Maqasid Methodology Extension (MM-E) preserves MM's purpose-orientation, seven-element Composite Framework, critical engagement, and the outcome of principles; it modifies only the path by which revelation is initially engaged, and the Composite Framework is populated.

MM-E is demonstrated through al-Qaradawi's Fiqh al-Zakah (FZ), which yields 22 principles for zakat assessment. The methodology generalizes beyond zakat to other revelation-grounded works, under the qualifying conditions. A companion article (under review) applies the principles into a layered AI architecture for Zakat-guidance LLMs.

This article has a methodological and demonstrative objective. Methodologically, it theorizes

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an applied-level extension to Auda's Maqasid Methodology by asking whether revelation-grounded scholarship can mediate the construction of the Composite Framework without displacing revelation or collapsing into taqlid. Demonstratively, it then applies that extension to al-Qaradawi's Fiqh al-Zakah to test whether a revelation-grounded work can be identified, classified, verified, critically engaged, and used to derive fiqh-level operational principles for contemporary zakat assessment. The guiding question is how MM can be extended to enable revelation-grounded scholarship to mediate the construction of a Composite Framework while preserving verification, critique, and revelational accountability.

Section 2 reviews literature on maqasid studies, zakat, and related discourse; Section 3 articulates MM-E; Section 4 demonstrates it on Fiqh al-Zakah and points to applications; Section 5 concludes; Section 6 discusses limitations and further research.

LITERATURE REVIEW

Contemporary Maqasid Expansion and Methodological Anxiety

Contemporary maqasid scholarship is marked by simultaneous expansion and self-critique. Classical discussions of maqasid were rooted in usul al-fiqh and often tied to maslaha, qiyas, and the preservation of core human goods, especially in the works of al-Ghazali and al-Shatibi; modern scholarship. However, has widened maqasid discourse beyond the canonical "five necessities" into ethics, governance, policy, economics, minority fiqh, human rights, environmental questions, and civilizational renewal (Ibn Ashur, 2006; al-Raysuni, 2005; Auda, 2008; Kamali, 2008; Opwis, 2010; El-Mesawi, 2020). Recent work has further sharpened that expansion by speaking not only of legal maqasid but also of Qur'anic semantics, civilizational maqasid, applied maqasid, and maqasid-informed institutional design (Duderija, 2014; El-Mesawi et al., 2022; Kamali et al., 2024; Abu-Rayash & Sabbah, 2023).

Yet this expansion has produced what may be called methodological anxiety. The more widely maqasid is invoked, the more scholars worry that it can become rhetorically powerful but juristically under-disciplined. Classically, *maslaha* and *maqasid* were not free-floating appeals to welfare; they functioned within legal theory and in relation to recognized methods of inference (Opwis, 2005, 2010).

Kamali similarly argues for the widening of *maqasid*, but without severing it from jurisprudential discipline; the force of *maqasid* lies precisely in its ability to orient legal reasoning without replacing the architecture of legal reasoning itself (Kamali, 2008). As maqasid scholarship presses forward toward ethical and reformist breadth, they also expose the tension between teleological openness and procedural control (Duderija, 2014). The generated fear, laxity, and methodological imbalance require a disciplined middle position rather than either uncritical enthusiasm or defensive closure ('Atyia, 2024)

Auda's Systems Approach and, later, Maqasid Methodology are major attempts to address the field's anxiety by reconnecting purpose, revelation, holism, and critical engagement (Auda, 2008, 2021). The Maqasid Methodology diagnoses five limitations in contemporary Islamic scholarship – including *maqasid* scholarship – which include imitation (taqlid), partialism (tajzi), apologism (*tabrir*), contradiction (*tanaqud*), and deconstructionism (*tafkik*) (Auda, 2021).

Convergence of Maqasid, Usul and Qawa'id

Maqasid, usul al-fiqh, and qawa'id al-fiqh are related but different levels of juristic thought. Usul addresses the validity, hierarchy, and interpretation of sources and the methods by which rulings are derived; *maqasid* addresses the purposes, goods, and wisdoms served by law; qawa'id (and *dawabit*) abstract recurring juristic patterns from many detailed rulings and provide operational guidance at the fiqh level (Kamali, 2003; Hallaq, 1997; Salah, n.d.).

Contemporary *maqasid* discourse sometimes blurs these distinctions, especially when "*maqasid*" is invoked as if it were itself a self-sufficient method, a source, and an outcome all at once. Scholars such as Kamali and Hallaq show that teleology becomes juristically meaningful only when joined to rules of proof, interpretation, and application; conversely, qawa'id derive their usefulness from disciplined abstraction, not from unbounded ethical aspiration (Kamali, 2003; Hallaq, 1997).

Qawa'id principles or maxims condense stable patterns, facilitate consistent reasoning, and help translate complex jurisprudence (*usul*) into usable guidance; but they remain subordinate to revelation, juristic context, and limits of application (Kamali, 2003; Lahsasna, 2013). Similarly, maqasid has been situated as traditionally inseparable from usul because of its origins in maslaha and application in qiyas, and inseparable from qawa'id because of its employment in qawa'id (Opwis & Eriouiche, 2023). Auda's Maqasid Methodology represents a convergence of the three because it takes the expansive understanding of maqasid as the starting motivation, is strongly opinionated on the primary source being revelation, which is a usul decision, and outputs principles or maxims similar to qawa'id.

Ijtihad, Taqlid, and Transparency of Mediated Sources

The debate between ijtihad and taqlid, and anything in between, can be greatly illuminated by considering whether the grounding in revelation is transparent. Kamali argues that the validity of ijtihad – whose manifestation includes consensus, analogy, juristic preference, and *maslahah* – is measured by its harmony with revelation (Kamali, 2003). A parallel to the ijtihad and taqlid discourse can be observed in contemporary *maqasid* scholarship. For example, 'Atyia observes that contemporary renewal models of *maqasid* scholarship constitute excesses in either fearful restraint or lax overextension ('Atyia, 2024).

Applying the revelation criterion for ijtihad to *maqasid* scholarship, the question is how well grounded in revelation the approach is, and how transparent the revelation grounding is. For example, when manifestations of ijtihad (consensus, analogy, etc.) are considered mediating sources to revelation, it becomes objectionable when the mediating source displaces rather than discloses its evidentiary basis.

Therefore, the level of revelation transparency may determine whether ijtihad, taqlid, or something in between prevails. Classical legal culture itself preserved many forms of dependence that were not regarded as taqlid, especially where the jurist disclosed sources, justified preference, or worked within recognized procedures of verification and critique (Kamali, 2003). In other words, mediation is normal; opacity is the greater problem. A mediated source that discloses its evidentiary basis remains available for scrutiny, whereas a source treated as authoritative without inspection more closely approximates taqlid in the pejorative sense.

Zakat Scholarship and the Operational Gap

Zakat scholarship is rich. At the classical level, zakat is treated extensively across the fiqh schools typically organized by chapters. Contemporary scholarship has added large syntheses, of which al-Qaradawi's Fiqh al-Zakah remains among the most important because of its comparative range, its transparent grounding in revelation, and its engagement with contemporary forms of wealth and administration (al-Qaradawi, 2000).

Contemporary economic and policy literature has then extended discussion toward poverty alleviation, institutional design, governance, and distributive strategy (Kahf, 1999; Shirazi, 2014). A more practitioner-facing literature addresses calculation problems for contemporary payers, including salaries, investment assets, retirement accounts, debts, and mixed portfolios (Rahman, 2014; Bradford, 2015).

Zakat literature is abundant on substantive rulings, recipient categories, institutional governance, and practical calculators. Much zakat writing is organized into issue-by-issue rulings, comparative *fiqh* on disputed cases, administrative and governance studies, or practitioner guidance. What remains less developed is an explicit method for converting a major revelation-grounded zakat corpus into a transparent *maqasid*-oriented framework and then into fiqh-level operational principles.

Theoretical Benchmark for MM-E

The literature reviewed above provides a clearer benchmark for judging whether MM-E is defensible. First, the mediating work must be demonstrably revelation-grounded; in practice, that means it must show sustained engagement with Qur'an and Sunnah. Second, the claims taken from that work must remain tethered to identifiable indicators, whether revelational or juristic.

Third, the researcher must not limit themselves to the mediating work when populating framework elements, because the mediating work is mainly a means to revelation. Fourth, the relation between proposition and indicator must be verified rather than assumed. Fifth, the mediating work must remain open to critique; otherwise, the procedure reverts to taqlid.

RESEARCH METHOD

Why an Extension is Warranted

The Specialization Argument

The first argument concerns the scope of MM's intended application. Auda's vision is expansive: he calls for Maqasid scholarship to reorient research, education, and institutional practice, extending beyond traditional Islamic disciplines to strategy, policy, the natural and social sciences, and civil society work (Auda, 2021).

Auda does not require every researcher in this program to engage revelation at the same level. He stratifies MM into two. At the level of original research for theorization, the researcher needs a strong grasp of Arabic, cannot conduct ijtihad through translation, and should ideally have memorized much of the Quran and the primary collections of narrations. At the applied level of Maqasid Studies – where the domain is not direct interpretation of revelation, and no edict turns on the exact meanings of the original evidence – the researcher may use reputable translations of Quran and hadith, provided they remain aware that any translation is itself an interpretation (Auda, 2021).

Therefore, MM admits mediated revelation-engagement via reputable translation at the applied level, when it is bounded, scrutinisable, and acknowledged as interpretation. The extension proposes that revelation-grounded scholarship can meet the same conditions, albeit through a more layered mediation than translation, with more artifacts of the prior scholarship.

The argument has a second aspect. The skills MM requires are unlikely to be uniformly possessed by a single researcher. With MM-E, individual researchers can work asynchronously on different steps of MM as part of a division of labor, provided they are united in purpose, which is the first step. For example, there are MM works currently awaiting downstream completion, like Abu-Rayash (2025) and Abu-Rayash & Sabbah (2023).

The Revelation-Grounded Scholarship Argument

The second argument concerns a category of source that MM does not adequately theorize. Not all secondary works are equivalent; a journal article and a comprehensive multi-volume study in which the author has systematically engaged with revelation across the domain occupy categorically different positions.

Al Qaradawi's Fiqh al-Zakah exemplifies the latter category. It is the product of sustained engagement with revelation and the received tradition of zakat jurisprudence. The work contains, in unstructured form and awaiting identification, concepts, objectives, values, commands, universal laws, groups, and proofs resulting from primary engagement with revelation.

This is a methodological gap. MM-E proposes that such works are sources for engagement with inherited revelation, with clearly stated conditions on what qualifies as a revelation-grounded source and what verification remains required.

The Taqlid Distinction

The third and most important argument concerns the line between MM-E and the limitation MM is most centrally designed to resist: taqlid. Taqlid is the uncritical adoption of conclusions; the extension is critical throughout. Step 4 of MM (Critical Engagement with Scholarship and Lived Reality) is preserved and, indeed, elevated in the extension, with revelation-grounded scholarship itself becoming an object of critical engagement.

What the Extension Modifies

Three of MM's five steps are preserved fully and unmodified. What changes between MM and MM-E is the path by which elements in MM’s composite framework are populated. Figure 1 illustrates what MM-E modifies. MM-E has the researcher engage revelation through prior engagement performed by another researcher. The modifications are paired: the mediated cycles of Step 2 produce the mediated framework that Step 3 specifies, and modifying one without the other is incoherent. The modifications operate at the applied level of Maqasid Studies. They are not proposed for, and do not authorize, primary research of the text.

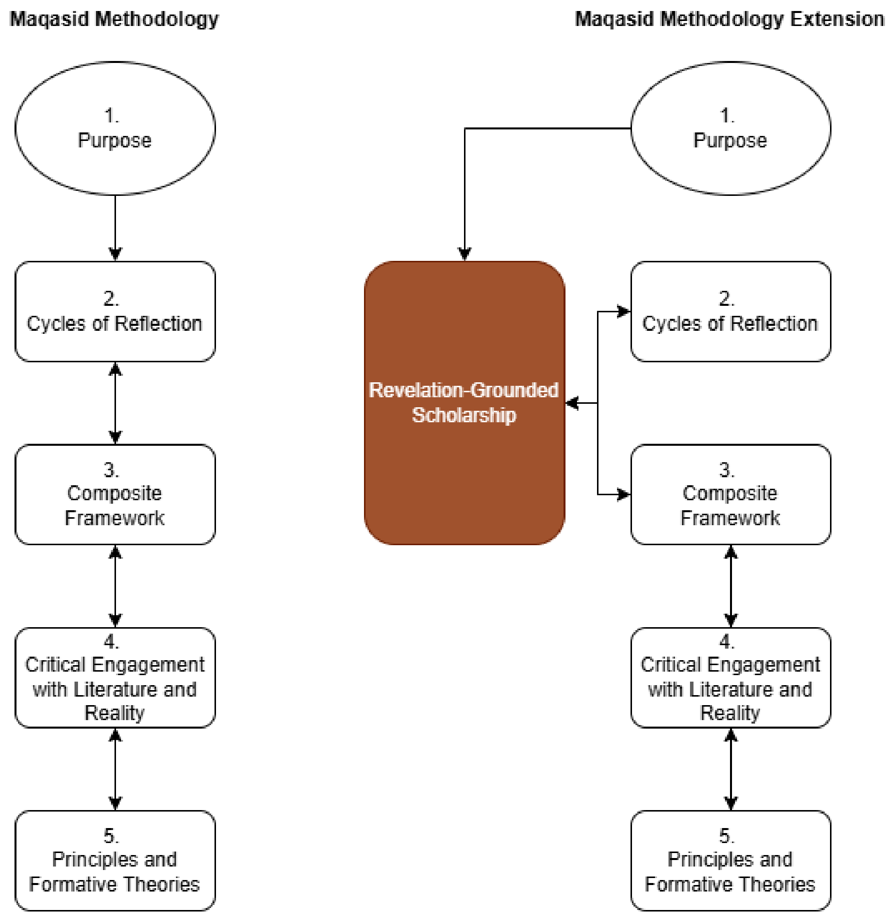

Figure 1. Comparing Maqasid Methodology (MM) to Maqasid Methodology Extension (MM-E)

The Two Cases of Extension

MM-E admits two cases, distinguished by the form of the mediating scholarship. In Case 1, the mediating work is revelation-grounded scholarship that presents revelation-grounded propositions with their cited revelation basis, but does not itself articulate MM's composite framework. Fiqh al-Zakah (FZ) serves as the reference case, and the present article presents Case 1. In Case 2, the mediating work has already followed primary MM and produced an explicit composite framework; the downstream researcher inherits the framework directly. Case 2 is the natural form for the division of labor and is not demonstrated in this article.

Step 2: Mediated Cycles of Reflection

MM-E modifies the entry point to the cycles of reflection, not its character. These are called mediated Cycles of Reflection; mediated because the object is one step removed from revelation, accessed through prior primary engagement.

Two properties preserve the methodological character of the cycles. The first is functional preservation: the revelation material in the cycles has been curated with interpretation in advance as a starting point; gaps and ambiguities direct the researcher back to revelation for completion. The second is critical character: the mediated cycles are not a passive reading but an active, judgment-bearing engagement, in which the researcher independently assesses the textual basis and interpretive moves of the mediating work.

Two properties of MM are only partially transferred in mediated engagement: holism and form/gravitas. Holistic, web-structured engagement with revelation may persist, depending on the mediating work itself; scholarship with partialism surfaces that partiality and directs the researcher back to revelation for completion. The second property is form/gravitas.

For example, in MM, a Proof is a sign (*ayah*) or guidepost (*alamah*) within revelation itself, and the rhetorical form in which the argument is cast – the choice of imagery, the cadence, the structure of question and response – carries meaning alongside the propositional content. In MM-E, the proofs identified in the mediating work may retain the propositional content but shift in form: al-Qaradawi's proofs in FZ are juristic arguments structured to demonstrate a position, not divine arguments structured to instruct.

Step 3: Mediated Composite Framework

In MM, the Composite Framework is the researcher's independent derivation from revelation; in MM-E it is constituted through mediated construction. In Case 1, it is built from the mediated cycles, inheriting the curated revelation and the revelation-grounded propositions; in Case 2, it is inherited from the prior derivation.

Nonetheless, Step 4 critically engages the framework, and Step 5 extracts principles. Mediated construction has three components, calibrated to prevent collapse into taqlid: identification of where each element is articulated in the mediating work; verification that the cited revelation supports each derivation on independent reading; and critical engagement with any gap that verification surfaces.

Research Design and Source Selection

This study is qualitative, exploratory, and methodological. It combines maqasid-based reasoning with document analysis and directed content analysis. Document analysis is appropriate because the main data source is a written book; directed content analysis is appropriate because the coding categories are theoretically derived from Auda's seven-element Composite Framework (Bowen, 2009; Hsieh & Shannon, 2005).

The selected mediating scholarship is al-Qaradawi's Fiqh al-Zakah, in the English translation by Monzer Kahf, published by the Scientific Publishing Center, King Abdulaziz University. This work was selected as a paradigmatic case of revelation-grounded scholarship because it is a sustained comparative study of zakat that repeatedly engages the Qur'an, Sunnah, juristic disagreement, analogy, public interest, and contemporary forms of wealth. It is valuable because the text makes many of its evidentiary and juristic moves visible enough to be identified, verified, and critiqued.

Coding Framework: The Composite Framework as Codebook

The coding framework was adapted from Auda's seven-element Composite Framework: Concepts, Objectives, Values, Commands, Universal Laws, Groups, and Proofs (Auda, 2021). The unit of analysis was primarily the subsection, not the sentence. This is because al-Qaradawi's argument often unfolds across several paragraphs, and subsection titles supply interpretive context for determining whether a proposition is definitional, purposive, normative, evidentiary, or classificatory.

Within each subsection, distinct propositions were coded as candidate elements. Each candidate element was recorded with its element class, brief description, source location, and cited and quoted revelation where available. Concepts captured technical terms and asset categories; Objectives captured purposes and wisdoms; Values captured normative qualities; Commands captured obligations and prohibitions; Universal Laws captured recurring normative-social patterns; Groups captured persons, assets, and institutions; and Proofs captured explicit evidentiary or argumentative supports.

Inclusion and Exclusion Rules

The scope of analysis was limited to zakat assessment. Questions of zakat distribution were excluded except where they were necessary for understanding the purpose, obligation, or assessment structure of zakat. Where a passage had mixed relevance, only the assessment-relevant proposition was coded. For example, a discussion of the state's role in collecting and distributing zakat was included only insofar as it affected the payer's obligation, the timing of payment, the legitimacy of collection, or the institutional handling of assessment. Its distributional details were not coded into the assessment framework.

Coding Procedure

The cycles proceeded in three passes. A first orientation pass across the whole of FZ established the structure of the volumes, the location of the major arguments, the author's voice, and the distribution of revelation. A second careful pass, conducted subsection by subsection with detailed annotation, produced the bulk of the identified elements; the subsection, rather than the sentence, was the unit of analysis because subsection titles supply the interpretive context that disambiguates individual propositions. A third set of targeted passes returned to specific subsections to clarify meaning where ambiguities surfaced and to test whether suspected contradictions were genuine or artifacts of partial reading.

Several decision rules governed coding:

1. First, the "strongest fit" rule was applied. Where a proposition could fit more than one class, it was coded under the class that best captured its main function in the immediate argument, while secondary functions were noted. For example, "take from the rich and give to the poor" may function as a command, a proof, and an objective. When the passage used it as an imperative obligation, it was coded as a Command; when it was used to justify the redistributive logic of zakat, it was cross-noted as an Objective or Proof.
2. Second, the "author agnostic" rule was applied. Because Fiqh al-Zakah is a comparative fiqh work with other views beyond al-Qaradawi's view, authorial position was considered in light

of the other views even though the author's presentation of alternative views affects how well they are presented. Therefore, what is coded is effectively what was found in the work, although it is biased towards the author's views; other views are considered.

3. Third, the "granularity" rule was applied. Elements were kept at a relatively high level of granularity, with distinct propositions having different operational implications. For example, "enriching the poor," "satisfying basic needs," and "eliminating poverty" may be closely related, but they were not automatically collapsed if they performed different functions in the reasoning. Conversely, repeated statements were merged where they restated the same element without adding new meaning.
4. Fourth, the "evidence status" rule was applied. Each element was marked according to the level of explicit evidentiary grounding: directly quoted Qur'an or hadith; cited but not quoted Qur'an or hadith; juristic reasoning or analogy; or no defining citation at the element level. This rule was important because MM-E depends on mediation that discloses rather than obscures its evidentiary basis.
5. Fifth, the "critical note" rule was applied. Coding did not require agreement with al-Qaradawi's position. Where a proposition appeared time-bound, under-evidenced, internally inconsistent with other elements, or in need of contemporary reconsideration, it was still coded if it was part of the corpus. However, the concern was noted for critical engagement rather than resolved during coding.

Verification, Validity, Reliability, and Triangulation

Because this is a qualitative methodological study, validity and reliability were addressed through trustworthiness rather than statistical testing. Four trustworthiness concerns guided the procedure: credibility, dependability, confirmability, and transferability (Lincoln & Guba, 1985).

Credibility was strengthened by repeated engagement with FZ, targeted rereading, and verification that cited revelation could support the derivations. Dependability was strengthened through a stable codebook, explicit inclusion rules, and an audit trail recording source location, element class, evidence status, and coding memos.

Confirmability was addressed by separating extraction from endorsement: coding an element did not mean adopting al-Qaradawi's conclusion. Transferability was addressed by explaining why Fiqh al-Zakah qualifies as a mediating source and by limiting MM-E to works that are sufficiently revelation-grounded, source-transparent, and comprehensive within their domain.

Triangulation occurred at two levels. First, source triangulation compared al-Qaradawi's propositions with their cited Qur'an and hadith references, and, where relevant, with other zakat scholarship on contemporary issues. Second, procedural triangulation combined iterative reading, directed coding, verification, and critical engagement. These triangulation steps were designed to prevent the mediating corpus from functioning as an unquestioned authority and to preserve the difference between mediated analysis and taqlid.

The final coded output was a 192-element Composite Framework. The framework is supplied in the appendix, with each element listed. The reader should be able to see the framework elements from which the final principles emerged.

FINDINGS AND DISCUSSION

Purpose

The Maqasid Methodology is purpose-oriented, not problem-oriented. Before any composite framework can be populated or any principle derived, the researcher must define what they are working toward, with that definition anchored in the Revelation. This study undertakes the maqasid-based exploration of zakat assessment for two purposes: (i) to facilitate zakat as worship

(Qur'an 16:125, 41:33), and (ii) to facilitate material benefit to those in need from those obligated to pay (Qur'an 2:177, 51:19, 2:261, 90:11-16).

Mediated Cycles of Reflection

In MM-E, the cycles take Fiqh al-Zakah (FZ) as the medium through which revelation is initially accessed. The cycles yielded 192 elements across the seven classes (Table 2).

Table 2. Composite Framework elements identified in FZ

Element class	Count
Concept	39
Objective	20
Value	26
Command	20
Universal Law	17
Group	44
Proof	26
Total	**192**

Two structural features of the inventory are worth noting before turning to verification. Groups and Concepts together account for 43% of the inventory, which is unsurprising in a comparative fiqh source, since comparative fiqh argues about whom and what zakat applies to; named parties and named technical categories are correspondingly large. Proofs and Values are also numerous, because al-Qaradawi often provides detailed arguments for his positions, relying on values.

Mediated Composite Framework

The mediated cycles resulted in the populated Composite Framework structured around the seven elements. The Composite Framework in MM-E requires verification that its inherited revelation grounding holds on independent reading before proceeding to build the remainder of the MM steps.

Revelation Grounding

The 192 elements display strong but uneven revelation grounding: 128 (66.7%) carry a directly quoted ayah or hadith, 26 (13.5%) cite revelation without verbatim quotation, and 38 (19.8%) carry no defining citation at the element level.

Qur'an citations concentrate sharply. Qur'an 9:103 (the "take sadaqah" ayah), 9:60 (the eight recipient categories), and 2:267 (what counts as zakatable wealth) together account for nearly a third of all Qur'an citation instances. Two ayahs especially anchor zakat assessment: 2:267 establishes what counts as a zakatable asset under contemporary conditions and provides the Qur'anic basis for the analogical expansion to modern wealth.

While 6:141 grounds the immediacy of zakat-on-receipt for earned and harvested assets, the two together form the textual backbone of the framework's dueness principles. Hadith grounding is less dense: the Mu'adh hadith on wealth redistribution (Sahih Muslim 27), cited in nine elements, supplies the basis for the rich-to-poor flow, non-harshness in estimation, and avoiding the best of people's wealth.

What Verification Surfaced

Two findings from verification merit emphasis. First, Values emerge as the most heavily revelation-backed class; counterintuitive, since Commands and Proofs feel like the more natural revelation-loaded categories.

Substantively, Values that quote revelation densely include Stewardship of God's bounty, Lawful earnings, Growth/increase, Compassion, Public interest, and Work. The finding is methodologically important: it shows where al-Qaradawi invests the heaviest reliance on revelation, and that weight falls on the value-shape of zakat more than on its operational mechanics. The Composite Framework surfaces this; an unstructured reading of FZ would not.

Second, the mechanics of zakat assessment rely more on hadith and juristic reasoning; conceptualization relies more on the Qur'an. Qur'anic citations concentrate on the conceptualizing ayahs (Qur'an 9:103 on the act, Qur'an 9:60 on recipients, Qur'an 2:267 on what counts as wealth, Qur'an 98:5 on the worship-frame) and on the distributive ayahs; the assessment-mechanics elements (rates, thresholds, timing, payment, valuation) lean more heavily on hadith and on juristic reasoning.

The asymmetry has a clear implication: zakat assessment, in practice, mostly relies on hadith and juristic reasoning, but the ayahs that ground its conceptualization – its objectives and values – remain the criterion against which any operational opinion must be measured. MM-E preserves this hierarchy: a contemporary opinion that operates correctly on hadith mechanics but violates a Qur'an-grounded objective or value has failed the framework, not satisfied it.

Critical Engagement

Engagement with the Islamic scholarship

Poverty-centrism in recipient framing. Al-Qaradawi substantively treats all eight recipient categories in Qur'an 9:60. However, the framework surfaces a disproportionate concentration of Objectives on the poor – purifying the giver through giving to the poor, enriching rather than merely relieving them, the right of the poor in the wealth of the rich, justice in distribution toward the needy – while the other categories receive little objective-level articulation.

This is a finding the framework makes visible that an unstructured reading would not. The unifying concept across the eight categories is not poverty but temporal neediness; a state of need, whatever its cause, within a zakat period, with poverty being one principal case among several. The distinction matters: it changes who is recognized as a recipient and on what ground, and constrains the over-extension of poverty-relief language to categories the ayah names on other bases.

The Earned/Stock binary and dueness contradictions. Two related problems surface in al-Qaradaw's categorization of wealth. The Earned Income / Stock Assets binary distinguishes assets by source but introduces ambiguity for assets that change categories over time. Cash from salary (Earned Income) deposited into savings (Stock Assets) is the same money, and given the rule against double zakat on one asset within a single hawl, the binary yields no consistent operational answer; livestock received as a gift (Earned Income) added to an owned herd (Stock Assets) raises the same double-assessment risk. The framework supports a reformulated binary based on time of acquisition rather than source, which consistently resolves ambiguities into Earned Assets (acquired within the current hawl) and Non-Earned Assets (carried over from prior hawls).

The role of the state. Al-Qaradawi assigns the state extensive structural roles in zakat, drawn from the Mu'adh hadith (Sahih Muslim 27) and the prophetic appointment of zakat officers: that the Islamic state must appoint collectors and distributors; that the Abu Bakr precedent makes state compulsion against zakat-refusers a continuing imperative; that state collection is preferred to individual giving because it preserves the recipient's dignity; that local distribution is the default, with transport a state-discretionary exception; and that individual distribution is a fallback (al-Qaradawi, 2000).

These are defensible on textual grounds, but the framework, when read against contemporary reality, gives them weaker emphasis. Modern states are, in many jurisdictions, fragile, making them precarious collectors and distributors of such obligations; more fundamentally, zakat should not depend on state competence to function as worship or redistribution, since the framework's objectives and values do not require state administration. This work prioritizes community and institutions, while al-Qaradawi treats the two as interchangeable at the level of structural function.

Latent principles in proof form. Some of al-Qaradawi's explicitly labeled proofs are not internal to a single juristic case but general statements of the conditions, scope, and triggers of zakatability. For example, "zakah is obligated on all wealth that grows or is capable of growth" and "nisab is required for zakatability" resemble the principles later derived. Others, like "zakat distinguished from secular taxation by seven features" and "progressive taxation permissible alongside zakat," are comparative or polemical statements that do different work. Therefore, revelation-grounded scholarship may contain latent principles awaiting discovery.

Contemporary Islamic scholarship. The engagement extends beyond FZ to two works on zakat assessment, like Mushfiqur Rahman's Zakat Calculation (2014) and Joe Bradford's Simple Zakat Guide (2015), which address contemporary debt, pension funds, and asset-combination logic in the form that contemporary reality now poses, and which FZ does not.

Engagement with Lived Realities

Modern asset classes. Fiqh al-Zakah was first published around the 1970s. Major categories of contemporary wealth (paper money systems at their current scale, equities, structured debt, digital wealth, pension funds, complex employer benefits) have either changed materially or emerged entirely since. The elements in the Groups “Currency/paper money”, “Stocks and bonds, and adjacent records” are analogical extensions that need to be carried further; principles may be able to extract their substantive essence at a higher level of abstraction than analogy, leading to greater temporal stability/durability. The derived principles operate on the properties of these and other assets rather than on the assets themselves, via analogy.

Fragility of the modern state. The state-centric framing and its reassignment to communities and institutions were examined through critical engagement with the scholarship; as a feature of contemporary lived reality, it reinforces the same conclusion – in many jurisdictions, the state cannot reliably collect or distribute religious obligations, and zakat's objectives and values do not require it to.

Zakat and tax in lived perception. Modern tax is, in most jurisdictions and most populations, an institution widely understood to be evaded where possible; by individuals and by corporations, with significant social tolerance (Forteza & Noboa, 2019)—supporting the analogy of zakat to tax imports the evasive attitude to tax towards zakat, which then corrodes the worship-orientation that gives zakat its distinctive character.

Social tolerance among Muslims for “fatwa-shopping” in search of the lowest estimation of Zakat is conceivable given fatwa-shopping in the Islamic finance industry (Oseni et al., 2016). The framework therefore prefers to address Muslims about zakat in its theological and structural framing, and to treat the modern-tax comparison as a footnote rather than a framing device.

These engagements with lived reality are conceptual rather than empirical. This article does not survey current zakat assessment, payment behavior, or distribution; it engages with contemporary reality through the analytic lens of the framework and by living in that reality. Empirical engagement can be a future work.

Principles

The output of MM-E applied to Fiqh al-Zakah is 22 principles for zakat assessment, organized thematically into 9 groups. The principles do not exhaust what the framework could yield; they are what has emerged through the cycles, framework verification, and critical engagement above.

The full statement of each principle, together with its supporting arguments and the considerations that work out its implementation, is recorded in a manuscript in preparation for publication by the current author (This Author, Principles of Zakat, in preparation). This subsection specifies how the principles were derived, how internal coherence operated as a meta-principle in their derivation, how they are organized, and traces two of them back through the framework to illustrate the move from elements to principles.

Emergence, Not Induction

In Auda's framing, the derivation of principles is not induction. The integration of the seven elements "generates new meanings and eventually leads to universal theories and principles" through what Auda labels with the Qur'anic concepts of *tawallud* (begetting) and *nushu* (growing), best rendered as emergence (Auda, 2021). Principles were not enumerated against a target count or extracted by formula (in terms of elements).

As familiarity with FZ deepened in the researcher's mind, guided by the framework, principles emerged as clarity arising from the integration of established meaning; principles are like recognizable patterns in a system (mental model) of interconnected elements that form the composite framework. The principles surfaced iteratively under the guidance of the framework and were merged, split, and reformulated as their conditions of application became clearer. Neither the thematic grouping nor the count of twenty-two was targeted; both are incidental, and the set remains open to further emergence.

Internal Coherence as a Meta-Principle

The meta-principle governing the derivation is internal coherence: the principles taken together must form a coherent system. Auda's MM names *tanaqud* (contradiction) as one of the five limitations the methodology aims to remedy; a set of principles that did not cohere internally would reproduce that limitation. Three classes of contradiction were encountered. First, contradictions among al-Qaradawi's own positions across FZ: the preferred position is the one that coheres most with the rest of his other positions, with inconsistent positions noted as exceptions, and where an opinion he reports without adopting proved more coherent, it was preferred instead.

Second, contradictions with contemporary lived reality: FZ's 1970s positions were read against present conditions, drawing on contemporary scholarship where the question now arises in a form FZ does not address; examples include the treatment of structured debt (Principle 6.1) and Nisab-Categories (Principle 5.2). Third, contradictions among the principles themselves. Each new or revised principle was checked against the existing set, and contradictions were resolved if observed by addition or omission; contradictions were treated as an indication that something is missing or another principle is over-reaching and needs to be reigned in.

The Twenty-Two Principles

Table 3 presents the principles by thematic group. Each principle has, in the manuscript, a body of explanation, supporting arguments, conditions of application, and accompanying "Considerations" subsection that discusses implementation options and counterarguments. Considerations are deliberately kept separate from the principles to preserve flexibility: the principles state the essential position at a higher level of abstraction; the considerations address lower-level details that could change without affecting the validity of the principles.

Table 3. The twenty-two principles by thematic group

Group	Principles
1. First Principles	1.1 Zakat is an obligation on Muslims while being Muslims 1.2 Zakat is the right of those in need on the assets of the affluent 1.3 Intention matters 1.4 Zakat is not Tax 1.5 The solution to a zakat problem is the outcome of its conceptualization
2. Zakat Fiscal Year	2.1 The start of a hawl can be chosen by an individual
3. Properties of Zakatable Assets	3.1 Zakat applies only to assets one owns and controls 3.2 Zakat applies only to assets that grow when invested, and is exacted in the unit of growth
4. Dueness	4.1 Assets are classified as earned or non-earned based on their year of acquisition and source of growth 4.2 Zakat on non-earned assets is due at the end of the fiscal year if nisab is reached after the passage of one lunar year 4.3 Zakat on earned assets is due during the fiscal year when nisab is reached
5. Nisab Assessment	5.2 Nisab is assessed per nisab category, not per asset or for all assets 5.3 Nisab for earned assets is assessed on cumulative assets from the beginning of the fiscal year to the time of assessment
6. Deduction	6.1 Legitimate expenses must be deducted before nisab assessment on net assets 6.2 The amount to be deducted as necessities is determined by the individual in the absence of available standards 6.3 Only expenses (and debts) that are paid during the zakat fiscal year are deductible 6.4 Past-due zakat is considered a due debt
7. Payment Options	7.1 Zakat is calculated and exacted in kind, but can be paid in value 7.2 Zakat can be paid in advance if one has the necessary nisab
8. Duplication	8.1 Deductions of an expense should not be done more than once per fiscal year 8.2 Zakat should not be calculated more than once on an asset in a fiscal year
9. Zakat Rate	9.1 Zakat rate on an asset reflects the effort put into acquiring the asset

Most principles are operational; a few in Group 1 (1.2, 1.3, 1.4, 1.5) are oriented to the psychology of the Zakat payer by cognitive framing of Zakat, and others (6.1, 6.2, 7.1, 7.2, 9.1) carry sociological sensitivities alongside their operational content.

Tracing Two Principles from Framework Elements

Two of the more complicated principles are traced here in some detail. Principle 4.1: Assets are classified as Earned or Non-Earned based on their year of acquisition and source of growth. This principle invokes twenty-three framework elements – seven Concepts (Hawl, the several asset categories, and the Earned/Non-Earned pair), twelve Groups (payer types and asset kinds), one Command (zakat on professional incomes, salaries, rents, and modern wealth), one Universal Law (periodic flow at the right cycle as a basic law of growth), and two Proofs on earned-asset zakatability.

It reformulates al-Qaradawi's Earned Income/Stock Assets binary by shifting the determining variable from source to the time of acquisition: an asset is earned if acquired in the current hawl; non-earned if carried over from a prior one. The reformulation preserves the binary's content where it works (salary is earned; long-held savings are non-earned) and resolves the cases where it fails (salary cash moved into savings; gifted livestock joining a herd) through the temporal criterion. The supporting elements are precisely those al-Qaradawi invokes for his binary; what changes is the construct that emerges from holding them against the contradiction the binary produces.

Principle 5.2: Nisab is assessed per Nisab-Category; not per asset or for all assets. The Nisab-Category construct is novel, but its moves are not: the literature has long combined certain assets before nisab assessment – gold and silver, livestock of a kind, crops, trade inventory regardless of composition. The framework surfaces the latent principle that assets sharing a common nisab and a defensible economic similarity should be combined, yielding three categories: Money Equivalent (cash, savings, earned income, shares, trade inventory, precious metals); Land and Animal Produce; and Farmed Animals.

This resolves a contradiction that the per-asset alternative cannot: a payer whose diverse holdings each fall below their respective nisab is non-liable per asset yet affluent on any defensible aggregate reading – a result consistent with per-asset assessment but at odds with the framework's justice objective and contemporary notions of affluence.

Applications of Principles from MM-E

There are three immediate applications of the principles from this study's MM-E. The first is the methodical resolution of contemporary zakat queries, similar to the application of qawa'id and dawabit. The second is a calculator-style tool for zakat assessment, which is a natural downstream operationalization of the methodic query resolution. The third is the creation of a prescriptive AI framework for Zakat and Fiqh, in which the principles serve as the core interface of a layered design for Zakat-guidance AI systems. Work on all three applications is underway.

CONCLUSIONS

This article proposed an extension to Auda's Maqasid Methodology at its applied level, admitting revelation-grounded scholarship as a mediating source for the Cycles of Reflection and the Composite Framework. It demonstrated the extended methodology (MM-E) on Fiqh al-Zakah, producing a 192-element framework structured across the seven classes, critical engagement with the source scholarship and with contemporary lived reality, and twenty-two principles for zakat assessment. The outputs are two: a methodological proposal (MM-E) and a demonstration (the principle set).

This article has shown that the Maqasid Methodology can be extended by allowing revelation-grounded scholarship to mediate the construction of the Composite Framework, provided that such mediation remains disciplined by verification of revelational grounding, structured identification of framework elements, and sustained critical engagement with both source and context. In doing so, MM-E preserves revelational primacy and accountability while enabling applied-level research that does not collapse into taqlid.

The distinction between taqlid and the methodology is critical to the validity of the methodology. MM-E inherits structured engagement with revelation, not conclusions, from the mediating scholarship as a starting point. Verification keeps the inherited discourse tethered to the ayahs and hadith that ground it; critical engagement at Step 4 places the mediating scholarship under critique.

The output is Principles in Auda's sense, not received doctrine in compressed form; principles that emerge from the composite framework, diverging from the mediating scholarship when revelation, coherence, or contemporary reality warrant it. This protects MM-E from the taqlid limitation MM resists in Islamic scholarship.

The methodology is what travels. Fiqh al-Zakah is one demonstration. MM-E is the proposal: a purpose-oriented, revelation-tethered, critically-engaged extension that respects the constraints of applied research while preserving what makes Auda's Maqasid Methodology distinctive.

LIMITATION & FURTHER RESEARCH

The MM-E is not without limitations. The twenty-two principles emerged from one researcher's MM-E run on one revelation-grounded work; replication by other researchers on the same source would test the stability of the derivation, particularly given that the element-level evolution of classification and reasoning was not exhaustively documented due to its resource-intensive nature. The principle set is open, not closed; further emergence remains possible through continued engagement with the framework.

Qualification of “revelation-grounded scholarship” rests, in this article, on Fiqh al-Zakah as a paradigm case; criteria for qualifying other sources may require further development before the candidates can be argued individually. Lived-reality engagement was conceptual rather than empirical; survey work on payer behavior, compliance, and the distribution of current scholarly positions would strengthen Step 4. Novel constructs, like the Nisab-Category and the temporal Earned/Non-Earned binary, would benefit from scholarly engagement to test their durability.

The qualifying conditions for a mediating scholarship source apply beyond zakat: revelation-grounded scholarship, primary engagement with revelation, transparent derivations. Immediate candidates include Al-Ghazali's Iḥya’ ‘Ulum al-Din for tazkiyat al-nafs and Islamic ethics; Ibn Rushd's Bidayat al-Mujtahid for comparative-fiqh derivation across schools; Ibn al-Qayyim's I’lam al-Muwaqqi’in for the methodology of ijtihad; and Ibn Ashur's Maqasid al-Shari’ah al-Islamiyyah for maqasid theory itself. Each may require its own justification for use with MM-E, and none is undertaken here. FZ is one demonstration; MM-E is the proposal it carries.

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APPENDIX

Elements of the Composite Framework

SN	Element Class	Element	Brief Description
1	Value	Worship of God / submission ('ibadah)	Zakah is a rite of worship orienting wealth toward God
2	Value	Obedience to God	Obedience is the inner attitude of zakah
3	Value	Sincerity / sincere devotion (ikhlas)	Zakah requires sincere intent
4	Value	Faith and completeness of faith	Zakah is constitutive of faith
5	Value	Truthfulness (sidq)	Zakah-as-sadaqah is built on truthfulness
6	Value	Mercy (Rahmah)	Mercy as divine attribute humans should imitate
7	Value	Compassion / kindness	Kindness toward poor, kindred, wayfarer
8	Value	Solidarity (takaful)	Mutual responsibility within umma
9	Value	Justice ('adl)	Justice in distribution of wealth and income
10	Value	Fairness in collection	Even-handedness in zakah administration
11	Value	Human dignity	Honor given humans by God
12	Value	Knowledge / competence	Knowledge as basic Islamic value
13	Value	Stewardship of God's bounty	Wealth as trust, not absolute right
14	Value	Public interest (maslahah)	Common Muslim interest as zakah principle
15	Value	Work / productive labor	Productive work over dependence
16	Value	Lawful earnings (halal)	Wealth must be lawful to be purified
17	Value	Moderation	Mean between excess and deficiency
18	Value	Growth / increase	Zakah brings growth to wealth
19	Value	Sufficiency of the basic standard of living	Reasonable food, clothing, shelter
20	Value	Sincerity in giving (against ostentation, riya')	Sincere intent vs. riya'
21	Value	Extravagance / wastefulness - opposes Moderation	God doesn't love the extravagant
22	Value	Ostentation (riya') - opposes Sincerity	Giving for show condemned
23	Value	Oppression (zulm) - opposes Justice	Oppression must be eradicated
24	Value	Concentration of wealth - opposes Distributive balance	Concentration is a "social calamity"
25	Value	Disobedience to God - opposes Obedience	Disobedience disqualifies certain debt-relief
26	Value	Hypocrisy - opposes Sincerity / Truthfulness	Hypocrisy as drive zakah cures
27	Concept	Sadaqah (in the technical	Synonym of zakah in Qur'anic usage

		sense)	
28	Concept	Nisab	Minimum threshold of wealth at which zakatability is triggered
29	Concept	Hawl	The lunar year that must elapse over qualifying wealth
30	Concept	Ownership (as the technical condition of zakatability)	Authority enabling owner to use the thing perpetually and exclusively
31	Concept	Rikaz	Minerals and buried treasures
32	Concept	Exploited assets	Wealth used to produce goods/services for profit without exhausting itself
33	Concept	Trade inventory (urud al-tijarah)	Merchandise acquired for resale
34	Concept	Tax (in comparative chapters)	Charge enacted by people, mutable, owed to state - contrasted with zakah
35	Concept	Maks	Money collected from venders in pre-Islamic markets; unjust dirham added by zakah officer
36	Concept	Capability (for zakah of al-fitr)	Owning the amount of zakah in excess of food of 'Id and other necessities
37	Concept	Earned Income	Accrued assets/goods including salaries, wages, professional income, awards, gifts, windfall profits, rental proceeds
38	Concept	Capital or Stock Assets	Permanent stock of wealth held for growth or store of value (livestock, gold/silver, business inventory)
39	Concept	Zakatability	List of conditions: complete ownership, growth, nisab, hawl, freedom from debt, surplus, lawful acquisition
40	Concept	Earned Assets	Flow of new wealth acquired in the present hawl through human effort/labor/returns
41	Concept	Non-earned Assets	Stock assets acquired before the present hawl
42	Concept	Worship (ibadah)	Genus to which zakah belongs
43	Concept	Obligation / fard / wajib	Juristic category presupposed throughout
44	Concept	Right (haqq)	Used in two senses - right of God, right of the poor
45	Concept	Justice / fairness	Guiding principle for taxation alongside zakah
46	Concept	Sufficiency (kifayah)	Zakah aims at sufficiency for the poor
47	Concept	Public interest (maslahah)	Used pervasively in tax and fi sabil Allah expansion
48	Concept	Necessity (darurah) and need (hajah)	Justify exemptions and prioritization
49	Concept	Prayer and zakah	Cited together more than 20 times in the Qur'an; analogical reasoning between them

50	Concept	Purification and growth / sanctification	Definitional pair for what zakah does to payer
51	Concept	Zakah and tax	Each defined by what the other lacks
52	Concept	Zakah and sadaqah	Two names for the same thing
53	Concept	Rich and poor	Paired definitionally; one fixed by the other
54	Concept	Actual growth and potential growth	Each defines the other half of the "growth" zakatability condition
55	Concept	Non-Muslims (relative to zakah)	Zakah not obligated on non-Muslim citizens - bounding negation
56	Concept	Intention	Concept of valid zakah defined in part by negation; absence means invalid zakah
57	Concept	Complete ownership	Built by negating deficient cases; absence means no zakatability
58	Concept	Growth	Sharpened by what fails to grow; absence means no zakatability
59	Concept	Nisab	Threshold operationally defined by what falls beneath it; absence means no obligation
60	Concept	Maks contrasted with zakah	Defined as the unjust collection condemned in hadith
61	Concept	Right of God (haqq Allah)	Contrasts with right of the poor / right of the people
62	Concept	Bounty of God / bounties / favors / grace	Wealth as bounty framing the giver as steward
63	Concept	Vicegerent of God (khalifat Allah)	Humans as stewards holding wealth on God's behalf
64	Concept	Purification / growth (central: purification of wealth and soul)	Field including cleansing, sanctification, growth, increase, blessing, praise, purity
65	Concept	Ownership (central: complete / absolute ownership)	Field including possession, disposal, control, exclusivity, perpetuity
66	Objective	Purify the soul from miserliness, greed, selfishness	Counterweight to natural human avarice
67	Objective	Purify the payer's wealth itself	Retaining zakah leaves something foreign exposing whole wealth to wrath
68	Objective	Cause growth and blessing in payer's wealth	Spiritual recompense plus economic multiplier
69	Objective	Extract lawful wealth; deny purification to unlawful wealth	Negative objective: integrity of lawful-wealth circuit
70	Objective	Bring poor up to level of sufficiency (kifayah)	Sufficiency standard, not token charity
71	Objective	Enrich the poor	Stated as "the very purpose of zakah"
72	Objective	Eliminate poverty and destitution from society	"First target of zakah"
73	Objective	Establish that the poor have a right in the wealth of the rich	Poor's claim is entitlement, not charity at the rich's discretion
74	Objective	Reduce socio-economic gap	Bring have-nots closer to haves

		between rich and poor	
75	Objective	Establish comprehensive system of social insurance / social security	First system of social security in history
76	Objective	Strengthen brotherhood, mutual love, social solidarity	Affective and social cohesion of the umma
77	Objective	Insure community against natural disasters and accidents	Qubaisah hadith's second category
78	Objective	Stimulate productive investment of accumulated wealth	2.5% rate as anti-hoarding mechanism
79	Objective	Deter hoarding of gold and silver	Pervasive but not titled "objective"
80	Objective	Zakah as act of pure worship - obedience to God	Frames every other objective
81	Objective	Bind zakah indissolubly to prayer	28 Qur'anic pairings; "sister of prayer"
82	Objective	Ensure right of the poor is institutionalized	Not left to individual discretion
83	Objective	Produce fixed, permanent, undisturbable social right	Constancy axioms; immune to political mood
84	Objective	Balance certainty (revealed text) with flexibility (ijtihad on novel cases)	Fixed in essence, adaptive in application
85	Objective	Realize justice in distribution of wealth and income	Anchored in distributive-justice argument
86	Universal Law	Periodic flow at right cycle is basic economic-natural law for growth	Hawl = year is the cycle of growth and profitability
87	Universal Law	Demand-driven economic activity stimulated by redistribution	Putting purchasing power into hands of poor stimulates aggregate demand
88	Universal Law	Lawfully earned wealth can be purified by sadaqah; unlawful is unaccepted	Asymmetry of zakah with respect to moral status of source
89	Universal Law	Differences and inequalities in livelihood, ability, need are constitutive	Structural feature zakah responds to
90	Universal Law	Charity does not diminish wealth; in God's accounting it grows	Divine economy runs counter to apparent worldly economics
91	Universal Law	Deeds are weighed by intentions	Universal moral-juridical law
92	Universal Law	Revelation comes gradually - Makkan generality precedes Madinan specificity	Structural pattern of revelation
93	Universal	Qur'an gives main principles,	Structural regularity of two textual

	Law	Sunnah affirms details	sources
94	Universal Law	Fundamental obligation does not change with circumstances; secondary applications can	Structural law of Shari'ah: fixed core, mutable peripheries
95	Universal Law	Wherever justice, mercy, benefit, wisdom lie - there Shari'ah lies	Meta-law of Shari'ah's substance
96	Universal Law	Need creates ijtihad - what was unaddressed must now be addressed	Regularity of Shari'ah's continuous application
97	Universal Law	Worship requires intention; pure rites do not admit analogy	Structural regularity of how the law operates
98	Universal Law	Public interest (maslahah) bounds and refines particular rulings	Regularity allowing ruler (e.g., 'Umar) to suspend categorical application
99	Universal Law	Humans are vicegerents (stewards) of God's wealth, not absolute owners	Constitutive law of property
100	Universal Law	God owns everything in heavens and earth - humans hold by delegation	Foundational ontological law
101	Universal Law	Wealth is divine bounty but also divine trial	Wealth as test
102	Universal Law	Zakah is a right fixed by the true Owner; not charity at holder's discretion	Constitutive ontological-legal law
103	Command	"Establish regular prayer and practice zakah"	28 Qur'anic pairings; constitutive of being Muslim
104	Command	"Taken from the rich among them and rendered to the poor among them"	Direction of zakah's flow
105	Command	"Pray on their behalf [the zakah-payers]"	Same Q. 9:103 continuation
106	Command	"Render the dues that are proper on the day that the harvest is gathered"	Agricultural-zakah imperative
107	Command	"Waste not by excess, for God loves not the extravagant"	Anti-extravagance prohibition
108	Command	"Do not be wasteful"	Anti-wastefulness toward kindred, needy, wayfarer
109	Command	Riba is prohibited	Foundational prohibition structurally complementing zakah
110	Command	Intention (niyyah) must accompany zakah payment	Zakah is a rite of worship requiring intention
111	Command	Pay zakah immediately when due (no unjustified delay)	Immediacy principle
112	Command	Pay zakah in kind from same	Mu'adh hadith on grain-out-of-grain

		kind of asset (default)	
113	Command	Pay debts of the destitute from zakah	Qubaisah hadith operationalized as gharimun
114	Command	Pay zakah on professional incomes, salaries, rents, modern wealth	Al-Qaradawi's contemporary juristic command
115	Command	Take by force from those who refuse	Abu Bakr's precedent
116	Command	Pay debts before death	Unpaid zakah / debts must be settled; heirs must clear
117	Command	Do not give zakah from unlawfully acquired wealth	Categorical prohibition
118	Command	Do not pay zakah for debts incurred through prohibited spending	Anti-subsidy of prohibited consumption
119	Command	Do not delay zakah payment without lawful excuse	Immediacy principle's negative lobe
120	Command	Do not collect maks (oppressive levies)	Prohibition bounds state revenue against tax abuse
121	Command	Give for the sake of God alone	Pure intention for God's countenance
122	Command	Pay debts owed to God before debts to people, in a tie	Unpaid zakah as debt to God which heirs must clear
123	Proof	Zakah is one of the pillars of Islam and a foundational obligation	Constitutively binding on every qualifying Muslim
124	Proof	Zakah-equivalent tax may be imposed on non-Muslim citizens	A substitute tax calculated like zakah serves the same function
125	Proof	Zakah is obligatory on wealth of children and the insane	Wealth of minors and mentally incapacitated is zakatable when held by guardians
126	Proof	Zakah is rooted in wealth itself, not merely in the person	An amwal obligation surviving death; binds heirs
127	Proof	Zakah is obligated on all wealth that grows or is capable of growth	Not restricted to classical asset types; extends to any growth-capable wealth above nisab
128	Proof	Nisab threshold is required for zakatability	Zakah obligated only on wealth reaching defined minimum
129	Proof	Earned income (salaries, professional fees, rental returns) is zakatable on receipt without hawl	Modern earnings zakatable when received
130	Proof	The proposal to raise zakah rate on money is rejected	The 2.5% rate is fixed
131	Proof	Personal-use women's jewelry is not zakatable	Against Ibn Hazm and Hanafites who obligate it
132	Proof	Exploited assets (rentals,	Modern productive capital is zakatable on

		factories, transport) are zakatable	net returns
133	Proof	Payment of zakah in value (cash) is permissible (Hanafite, endorsed conditionally)	In-kind by default, cash when recipient's interest better served
134	Proof	Horses kept for personal use are not zakatable	Against Abu Hanifah's obligation
135	Proof	Zakah is distinguished from secular taxation by seven structural features	Zakah and tax are different institutions; cannot be merged
136	Proof	Progressive taxation is permissible alongside zakah, not as replacement	Progressive rates beyond zakah are juridically permissible
137	Proof	Justice is a constitutive principle of zakah's design	Zakah embodies justice in five identifiable ways
138	Proof	Zakah on free-grazing livestock only	Nisab, hawl, free-grazing condition
139	Proof	Specific nisab-thresholds defended for each livestock type	Enumerated thresholds with hadith for each
140	Proof	Paper money treated as currency for zakah	Argument from substitution
141	Proof	Honey and animal products zakatable	Argument from analogy to agricultural produce
142	Proof	Mineral and sea-extracted wealth zakatable at 1/5	Rikaz analogy
143	Proof	Earned assets do not require hawl	Same structure as Proof (Earned Income)
144	Proof	Zakah on stocks/bonds - return zakatable on receipt	Same structure as Proof (Exploited assets)
145	Proof	Loans for prohibited spending are excluded from gharimun	Argument from purification principle
146	Proof	Hawl is the natural cycle of growth	Argument from natural rhythm
147	Proof	Tax evasion is moral failing rooted in disobedience and selfishness	Argument from theory of justice and obligation
148	Proof	Tax should be moderate, not confiscatory	Argument from Shari'ah's principle of moderation
149	Group	The poor (al-fuqara')	First and primary deservant category
150	Group	The needy (al-masakin)	Second deservant category
151	Group	Zakah workers (al-'amilun)	Officers appointed to collect, transport, distribute
152	Group	Those whose hearts are being reconciled (al-muallafat qulubuhum)	Discretionary; recent converts, influential figures
153	Group	Slaves (al-riqab)	Persons in bondage, esp. mukatab

154	Group	Those under debt (al-gharimun)	Burdened by debts; reconcilers; disaster victims
155	Group	Those in the way of God (fi sabil Allah)	Religious-cause category; fighters and more
156	Group	The wayfarer (ibn al-sabil)	Traveler cut off from financial means
157	Group	The rich (al-aghniya')	The wealthy whose obligation funds zakah
158	Group	Merchants and traders	Major payer category
159	Group	Industrialists and factory-owners	Modern productive class
160	Group	Farmers and cultivators	Producer class in agricultural-zakah chapter
161	Group	Professionals (physicians, engineers, lawyers)	Modern category al-Qaradawi specifically introduces
162	Group	Employees and salaried workers	Wages zakatable on receipt
163	Group	Camels	Classical livestock asset
164	Group	Cows / cattle	Second major livestock asset
165	Group	Sheep	Third major livestock asset; nisab is 40
166	Group	Goats	Often grouped with sheep
167	Group	Horses	Generally exempt unless held for trade
168	Group	Donkeys and mules	Held for personal use; not zakatable
169	Group	Hunting and trained animals	Not held for growth; not zakatable
170	Group	Birds, fowl, chickens, geese, ducks, pigeons	Treated like livestock if held for growth
171	Group	Fish	Sea-extracted; debated rule
172	Group	Wheat	One of four food items some consider exclusively zakatable
173	Group	Barley	Zakatable, classical
174	Group	Dates	Zakatable, classical
175	Group	Raisins	Zakatable, classical
176	Group	Olives	Zakatable in some views
177	Group	Honey	Zakatable, contested rate
178	Group	Rice, corn, vegetables, fruits, saffron, sugar	Expansive view of agricultural zakatability
179	Group	Gold and silver	Classical monetary base
180	Group	Currency / paper money	Modern extension; stands in for gold/silver
181	Group	Trade inventory (urud al-tijarah)	Merchant's stock-in-trade
182	Group	Exploited assets	Rented buildings, factories, transport - modern productive capital
183	Group	Buried treasure (rikaz)	Pre-Islamic deposits in the ground
184	Group	Minerals (al-ma'din)	Extracted from the earth
185	Group	Earned income	Salaries, wages, professional fees
186	Group	Stocks and bonds	Modern financial instruments

187	Group	Withholders of zakah	Refusers; treated as apostates per Abu Bakr
188	Group	Interest-takers / consumers of riba	Morally and economically destructive
189	Group	Men	Adult male Muslims; bear obligations equally with women
190	Group	Women	Adult female Muslims; equal obligation and right
191	Group	Children / minors	Pre-pubescent persons
192	Group	The insane	Mentally incapacitated