



## HISTORICAL EVOLUTION AND INSTITUTIONAL FOUNDATIONS OF ZAKĀT IN EARLY ISLAMIC SOCIETY

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### Abstract

*This paper examines the historical evolution and institutional foundations of Zakāt in early Islamic society, tracing its development from a personal act of devotion to a state-administered fiscal system under the Prophet Muḥammad Peace be upon Him (S.A.W) and the early Caliphs. As enshrined in the Qur'ānic injunctions and the Prophet's practical implementation in Medina, Zakāt became both a spiritual duty and an instrument of social policy, designed to purify wealth, foster communal solidarity, and alleviate poverty. Through an examination of primary Islamic sources, the Qur'ān, Sunnah, early sīrah literature, and fiscal records from the bayt al-māl this study situates Zakāt within the broader historical processes of Islamic state formation and economic ethics. The paper argues that Zakāt evolved through three overlapping stages: its moral conceptualization during the Meccan period, its social institutionalization in Medina, and its administrative codification during the Rāshidūn Caliphate. By the time of Caliph 'Umar ibn al-Khaṭṭāb, Zakāt had matured into a structured fiscal system with registries, distribution mechanisms, and regional collectors, laying the groundwork for later Islamic economic institutions. The study demonstrates how Zakāt, grounded in the divine command of economic justice, became a historical instrument for integrating ethics with governance, uniting the spiritual and material dimensions of early Muslim civilization.*

**Keywords:** Historical Evolution, Institutional Foundations, Zakat, Early Islamic Society.

### INTRODUCTION

Few institutions in human history have combined the spiritual, social, and political dimensions of governance as pleasantly as Zakāt in early the Islamic society. The institution developed in the seventh-century Arabia amid tribal division and economic disparity, Zakāt served as a theological and institutional response to the moral decay of pre-Islamic society. Its linguistic root, zakā, denotes both purification and growth, reflecting the Qur'ānic vision that material wealth attains sanctity only when it serves communal welfare. As one of the Five Pillars of Islam, Zakāt was not merely an act of charity but a divinely mandated mechanism for redistributing wealth and maintaining social equilibrium.

Before the advent of Islam, Arabian society operated through kinship-based solidarity and voluntary almsgiving (ṣadaqah). Economic inequalities, tribal warfare, and usurious practices had widened the gap between the rich and poor. The Qur'ānic revelation redefined the moral economy of Arabia by linking faith to social responsibility: "Take from their wealth a charity by which you purify them and cause them increase". This verse captures the dual essence of Zakāt as an act of spiritual purification and as an economic tool for collective upliftment.

During the Prophet Muḥammad's leadership in Medina (622–632 CE), Zakāt evolved from individual benevolence to a state-supervised fiscal institution. The Prophet appointed 'āmilūn al-Zakāt (Zakāt collectors), established registers of recipients, and outlined eight categories of beneficiaries as specified in Qur'ān. This was the first known system in Arabian history where taxation and welfare were merged within a single religious framework. The institution's success rested on two foundations: its moral legitimacy rooted in revelation and its administrative rationality anchored in state supervision.

Sequel to the death of Prophet Muhammad PBUH, the Caliph Abū Bakr al-Ṣiddīq (r. 632–634 CE) confronted the challenge of enforcing Zakāt during the Ridda (Apostasy) Wars, when some tribes refused to remit payments to the central authority. His decisive stand, "By Allah, I will fight those who differentiate between prayer and Zakāt", he transformed Zakāt from a voluntary act into a marker of political allegiance and

communal unity. Furthermore, during the reign of his successor, Caliph 'Umar ibn al-Khaṭṭāb (r. 634–644 CE), he organized and institutionalized bayt al-māl (public treasury) and formalized the collection, storage, and distribution of Zakāt revenues, reflecting a development from moral obligation to bureaucratic governance.

The institutionalization of Zakāt during the Rāshidūn and Umayyad Caliphates underscores its dual function as both economic redistribution and theological expression. By integrating religious ethics with fiscal policy, early Islamic state succeeded in establishing a moral economy that distinguished itself sharply with the exploitative tax regimes of the Byzantine and Sasanian empires. Thus, the evolution of Zakāt marks not only a theological transformation but also the birth of an enduring institutional model for social justice in Islamic civilization.

### **The Meaning and Theological Foundations of Zakāt in the Qur'ān and Sunnah**

The term Zakāt derives from the Arabic root zakā, which connotes purification, growth, and blessing. In its Qur'ānic usage, it carries a dual connotation spiritual purification and material flourishing, signifying that wealth attains moral legitimacy only when shared for the common good. The semantic richness of Zakāt reflects Islam's fusion of the ethical and the economic: it purifies both the giver's soul and the social order by curbing greed, envy, and material inequality.

Pre-Islamic Arabian society recognized voluntary charity (ṣadaqah) as an act of generosity, but it lacked a binding moral or institutional framework. Islam transformed this moral impulse into a divinely mandated institution, grounded in revelation and administered through public authority. Thus, Zakāt occupies a unique place among the 'ibādāt (acts of worship): while it is a ritual duty like prayer, it directly impacts social and economic life. The Qur'ān consistently links Zakāt with ṣalāh (prayer), underscoring the inseparability of spiritual devotion and social responsibility. In one of the earliest Meccan revelations, believers are praised as “those who establish prayer and give Zakāt”. This coupling demonstrates that faith in Islam is never isolated from moral action.

As a result, the theological foundation of Zakāt is firmly anchored in the Qur'ān, which mentions the term and its derivatives more than thirty times. The early Meccan surahs emphasized moral persuasion urging believers to care for orphans, the poor, and the marginalized while the later Medinan revelations transformed these encouragements into concrete legal obligations. The Qur'an clearly defined the categories of Zakāt beneficiaries (aṣnāf al-mustahiqqīn) in the following term:

- “Alms are only for the poor and the needy, for those employed to collect them, for those whose hearts are to be reconciled, for freeing captives, for those in debt, for the cause of God, and for the wayfarer.”

This verse, revealed during the Prophet's final years in Medina, marks the culmination of Zakāt's institutionalization. It defines both the ethical scope and fiscal parameters of the practice, assigning it a distinct role within Islamic governance. What is important to note is that earlier verses, such as Qur'ān 92:18–21 and 70:24–25, established the moral foundation for Zakāt as a mark of piety and compassion, while the Medinan verses integrated it into statecraft and law.

Qur'ānic exegesis (tafsīr) from classical scholars such as al-Ṭabarī and al-Qurṭubī emphasizes that Zakāt functions as a covenant between the believer and God, signifying gratitude for divine provision and commitment to communal equity. Al-Qurṭubī, in his Tafsīr, asserts that Zakāt is the “third pillar of faith” after testimony (shahādah) and prayer, representing the social embodiment of faith. This conceptual link between worship and welfare situates Zakāt at the heart of Islamic theology, where material conduct becomes a reflection of moral conviction.

### **Prophetic Implementation and Ethical Dimension**

The Prophet Muḥammad PBUH not only preached Zakāt but implemented it through a structured administrative system. He appointed collectors ('āmilūn) such as Ibn al-Lutbiyyah and 'Abd Allāh ibn Rawāḥah, establishing procedures for collection, recordkeeping, and distribution. The Ṣaḥīḥ al-Bukhārī and Musnad Aḥmad narrate detailed instructions on how collectors were to greet, record, and measure goods, emphasizing fairness and transparency. This administrative rigor distinguished Zakāt from voluntary charity; it was a fiscal instrument guided by moral law.

Moreover, the Prophet emphasized the spiritual dimension of giving: “Charity does not decrease wealth; rather, it increases it in blessing.” This hadith illustrates the metaphysical economy underlying Zakāt: the act of giving multiplies both spiritual reward and social stability. The Qur'ānic metaphor of Zakāt as purification, “Take from their wealth a charity by which you purify them and cause them increase,” this further links wealth circulation to moral regeneration.

In the Prophet's community, Zakāt served as a tool for moral reformation and social cohesion. It bridged class divisions and transformed wealth into an ethical trust (amānah) rather than personal possession. The early Muslims thus understood Zakāt not as a tax but as an act of collective worship an expression of the

ummah's unity and mutual obligation. This integration of moral intent with administrative order laid the foundation for Zakāt's later institutionalization under the Caliphs.

### **Zakāt and the Concept of Wealth Ownership**

A critical aspect of Zakāt's theological foundation is its redefinition of property rights. Islam views wealth as belonging ultimately to God (*al-māl lillāh*), with humans serving merely as trustees (*khulafā'*). The Qur'ān repeatedly reminds believers: "Give them from the wealth of Allah which He has bestowed upon you". This divine ownership principle reframes wealth not as absolute possession but as a social responsibility. Consequently, Zakāt represents the minimum recognition of that trust—a symbolic return of a portion of one's holdings to the community as a sign of gratitude and faith.

This concept contrasts sharply with both the tribal economy of pre-Islamic Arabia and the feudal or mercantile models of later empires. In early Islam, economic justice was inseparable from spiritual accountability. Zakāt thus became the linchpin of an emerging moral economy that balanced divine command with communal welfare. Thus, the Qur'ānic and Prophetic foundations of Zakāt reveal it to be far more than a mechanism for redistribution. It embodies an ethical vision of society where material wealth and spiritual piety converge under divine sovereignty. By transforming charity into an institutional duty, Islam bridged the private conscience with the public good, establishing Zakāt as a cornerstone of both faith and governance.

### **Zakāt in the Prophetic Era: From Personal Piety to Communal Obligation**

The Prophet Muḥammad's migration (*Hijrah*) to Medina in 622 CE marked a critical transition in Islamic history from a persecuted faith to a functioning polity. The Medina's socio-economic structure was diverse: agricultural livelihoods among the Aws and Khazraj tribes coexisted with Jewish mercantile communities, creating a pluralistic economic environment. In this setting, Zakāt evolved into both a theological obligation and a mechanism for social regulation.

The Prophet's first task in Medina was to forge unity among the disparate groups through the Constitution of Medina (*Ṣaḥīfat al-Madīnah*), which established mutual rights and obligations. Among its social reforms was the institutionalization of economic justice, achieved through the collection and equitable distribution of Zakāt. By linking faith to social responsibility, Islam transformed Medina into a moral economy where economic behavior was regulated by divine command rather than tribal or mercantile interests.

### **Administrative Foundations: The Appointment of Zakāt Collectors**

The Prophet Muḥammad PBUH therefore, created the first formal system of Zakāt administration in Islamic history. His appointment of *ʿāmilūn al-Zakāt* (Zakāt officials) introduced a new bureaucratic layer into the early Islamic state. Among these early collectors were Ibn al-Lutbiyyah of Banū Asad and Mu'ādh ibn Jabal, who were dispatched to Yemen with explicit instructions on the assessment and collection of Zakāt. The Prophet's instructions, recorded in *Ṣaḥīḥ al-Bukhārī* and *Musnad Aḥmad*, emphasized justice, humility, and meticulous recordkeeping.

When Mu'ādh was sent to Yemen, the Prophet instructed him: "Inform them that Allah has made Zakāt obligatory upon them, to be taken from the rich and distributed among their poor." This pronouncement clearly defined Zakāt as a state-administered obligation rather than a voluntary act. It also institutionalized the principle of intra-communal redistribution—wealth collected locally was used to support local needs.

The *ʿāmilūn* system represented the emergence of an ethical bureaucracy rooted in revelation. These officials were not tax collectors in the secular sense but stewards of divine trust (*amānah*). They were forbidden from accepting gifts or imposing arbitrary levies, a principle the Prophet enforced when he reprimanded Ibn al-Lutbiyyah for misappropriating public funds. This episode demonstrates that fiscal accountability and moral rectitude were inseparable in early Islamic governance.

### **The Bayt al-Māl and Institutional Consolidation**

The *bayt al-māl* (public treasury) emerged during the Prophet's Medina period as a repository for Zakāt, *ṣadaqah*, and war booty (*ghanimah*). Although rudimentary in structure, it symbolized the institutionalization of Islamic fiscal ethics. Unlike pre-Islamic hoarding practices, where wealth remained concentrated among elites, the *bayt al-māl* embodied a redistributionist ethos. Funds were used to assist the poor (*fuqarā'*), orphans (*yatāmā*), debtors (*ghārimūn*), and those in the service of the community (*fī sabīl Allāh*).

Historical accounts indicate that Zakāt was collected in kind—grains, livestock, dates, or silver—and stored temporarily before redistribution. The Prophet's practice was to ensure that Zakāt did not accumulate beyond necessity; its purpose was immediate relief and circulation, not hoarding. When Mu'ādh ibn Jabal returned from Yemen with Zakāt revenues, the Prophet instructed him to spend it locally before sending any surplus to Medina, reinforcing the principle of economic decentralization.

This practice laid the groundwork for later fiscal institutions under the Rāshidūn Caliphs. The Prophet's establishment of regional collection points and the use of trusted emissaries created a precedent for

bureaucratic expansion in subsequent generations. It also anchored the moral legitimacy of taxation in divine law—a contrast to the arbitrary exactions of neighboring empires.

### **Social Cohesion and the Ethical Community**

Beyond its economic dimension, Zakāt served as a powerful instrument of moral and social integration in the Prophet's community. It dissolved tribal hierarchies by linking believers through mutual responsibility, as seen in the Prophet's saying: "The believers in their mutual love, compassion, and mercy are like a single body; if one part suffers, the rest responds with wakefulness and fever." By redistributing wealth from the privileged to the marginalized, Zakāt fostered a shared sense of belonging that transcended kinship and ethnicity.

The early Muslim community, therefore, represented not a theocracy of ritual but a moral polity guided by social justice. In a society emerging from centuries of tribal warfare and economic inequality, Zakāt redefined wealth as a means of moral solidarity rather than dominance. The practice elevated the poor from dependency to dignity, establishing a form of socio-economic citizenship in the nascent Islamic state.

### **The Integration of Faith and Governance**

The Prophetic implementation of Zakāt demonstrated an unprecedented integration between faith and governance. Whereas the Byzantine *kharāj* or Sasanian *jizya* were coercive fiscal tools, Zakāt emerged as a moral covenant between the believer and God. Compliance with Zakāt was thus an act of worship, and this synthesis of religious duty and public finance created what some scholars describe as the world's first "ethical bureaucracy."

By the time of the Prophet's death in 632 CE, Zakāt had evolved into a comprehensive institution that reflected Islam's broader vision of human welfare (*maṣlaḥah*). It linked divine revelation with administrative rationality, demonstrating that early Islamic governance was neither arbitrary nor purely theological but rooted in moral economics. The Prophet's model would soon serve as the foundation upon which the Rāshidūn Caliphs—particularly Abū Bakr and 'Umar—would construct a full-fledged fiscal system.

Consequently, the Prophetic era, Zakāt transitioned from a voluntary moral impulse to an organized, state-administered institution that integrated faith, law, and governance. It became the ethical spine of the Medina polity by purifying wealth, strengthening community, and legitimizing leadership. The Prophet's fusion of moral authority and fiscal administration established a model of governance that influenced Islamic civilization for centuries.

### **Institutionalization and Fiscal Administration of Zakat in the Caliphate Era**

The death of the Prophet Muḥammad (PBUH) in 632 CE ushered in a period of political uncertainty that tested the unity and institutional durability of the Muslim community. Many Arabian tribes, interpreting Zakāt as a personal obligation tied exclusively to the Prophet, as such they refused to remit their payments to the central authority in Medina. This defiance precipitated the Ridda ("Apostasy") Wars, during which Caliph Abū Bakr al-Ṣiddīq (r. 632–634 CE) asserted the continuity of Zakāt as both a religious and state duty. His resolute stance is immortalized in his declaration: "By Allah, I will fight whoever differentiates between prayer and Zakāt! For Zakāt is the due right upon wealth." This pronouncement was not merely theological but profoundly institutional. It affirmed that Zakāt belonged to the collective *ummah*, not to the person of the Prophet. Abū Bakr's victory in the Ridda Wars therefore safeguarded the integrity of Zakāt as a fiscal and moral institution—transforming it into a symbol of allegiance to the emerging Islamic state.

Abū Bakr reorganized the *ʿāmilūn* (tax collectors), standardizing their roles and ensuring that Zakāt revenues from livestock, crops, and coinage were systematically recorded and remitted to Medina. He also established regional treasuries (*buyūt al-māl*) in major provinces such as Bahrain and Yemen to facilitate local collection. Under his rule, Zakāt thus evolved from a localized system into a centralized network linking peripheral tribes to the political and economic heart of Islam.

The reign of 'Umar ibn al-Khaṭṭāb (r. 634–644 CE) as the new Caliph marks the zenith of Zakāt's institutional transformation, by building upon the foundations laid by his predecessor, 'Umar formalized the *bayt al-māl* as a state treasury distinct from the ruler's personal wealth. This distinction was revolutionary in the fiscal history of the ancient Near East, where rulers traditionally conflated private and public resources. Similarly it was during his time that he introduced recordkeeping registers (*dīwān al-ʿatāʾ*) to track revenues and disbursements, ensuring transparency in distribution. He also delineated administrative jurisdictions for Zakāt collection and appointed governors (*wulāt*) responsible for auditing their collectors. This early bureaucracy functioned with remarkable precision—revenues were allocated monthly to the needy, orphans, and those engaged in public service.

The *bayt al-māl* under 'Umar operated as both a fiscal and social institution. It financed military pensions, compensated war widows, and provided stipends to non-Muslim citizens under protection (*dhimmīs*). Contemporary accounts record that during his later years, poverty became virtually eradicated in certain

provinces of the Islamic empire. This achievement demonstrates how the Zakāt system, when properly administered transcended charity to become an engine of social equity.

‘Umar’s reforms also reflected a deep theological consciousness. He viewed Zakāt not as a mere tax but as a moral trust (*amānah*), emphasizing justice (‘*adl*) and mercy (*rahmah*) in governance. His statement “If a mule were to stumble on the road of Iraq, I fear that God would hold me accountable for it” captures the spirit of accountability that underpinned Islamic administration. The Caliph’s emphasis on stewardship institutionalized the Qur’ānic principle that power is a trust, and wealth a divine test.

With the emergence of Caliph ‘Uthmān ibn ‘Affān (r. 644–656 CE), Zakāt collection became more systematized across the expanding empire. The Caliph introduced written ledgers for provinces such as Egypt and Iraq, and standardized the use of silver dirhams and gold dinars in fiscal calculation. His administration also expanded the Zakāt base to include commercial goods, reflecting Islam’s adaptation to urbanized and mercantile economies.

Furthermore, Caliph ‘Alī ibn Abī Ṭālib (r. 656–661 CE) emphasized the ethical purity of fiscal governance, famously declaring: “The best of people in authority are those who neither hoard wealth nor humiliate the poor. His sermons in *Nahj al-Balāghah* describe Zakāt as the “test of sincerity” for rulers and a safeguard against moral corruption. Despite political upheaval during his reign, ‘Alī’s reforms strengthened the moral dimension of the treasury and underscored Zakāt’s role in upholding public integrity.

The Umayyad Caliphate (661–750 CE) further institutionalized Zakāt within an imperial fiscal framework. Governors such as ‘Umar ibn ‘Abd al-‘Azīz (r. 717–720 CE) reintroduced the Prophetic model of fairness and transparency, during his short reign, Zakāt funds exceeded the number of eligible recipients, reflecting both administrative efficiency and ethical revival. His reign marked a brief but remarkable fusion of moral piety and fiscal policy, often regarded by later historians as a “second Prophetic era.”

### Comparative and Institutional Significance

The institutionalization of Zakāt during the Caliphate period presents a striking contrast to contemporary fiscal systems in neighboring empires. Whereas the Byzantine *kharāj* and Sasanian *gabr* taxes were instruments of imperial extraction, Zakāt operated as a redistributive mechanism rooted in ethical theology. It combined spiritual obligation with administrative rationality, creating what modern scholars describe as a “moral economy of governance.”

The Zakāt institution also laid the groundwork for later Islamic economic thought. Classical jurists such as Abū Yūsuf (d. 798 CE) and al-Māwardī (d. 1058 CE) expanded on its fiscal logic, framing it within the broader theory of *fiqh al-mālīyah* (Islamic public finance). They argued that the *bayt al-māl* was not merely a treasury but a moral custodian of social equilibrium. Their treatises, particularly Abū Yūsuf’s *Kitāb al-Kharāj*, codified the ethical foundations of taxation and public expenditure in Islam.

Through these developments, Zakāt became a hallmark of Islamic civilization—an institution that reconciled divine sovereignty with human welfare. Its historical pathway from the Prophet’s humble Medina treasury to the elaborate fiscal machinery of the early Caliphates reveals the dynamic interplay between revelation, reason, and governance.

By the mid-seventh century, Zakāt had transformed from a spiritual injunction into one of the most sophisticated fiscal systems of the ancient world. It bound believers to the state through shared moral responsibility and established a precedent for ethical governance. Under the Prophet and the early Caliphs, Zakāt exemplified how divine law could function as an instrument of social policy, ensuring justice without coercion and generosity without exploitation. Its institutional legacy continues to influence Muslim societies, reminding modern scholars that in early Islam, faith was not divorced from governance but was, in essence, its foundation.

### CONCLUSION

The historical evolution of Zakāt from a personal act of devotion to a state-administered fiscal system represents one of the most remarkable institutional transformations in early Islamic history. Emerging in seventh-century Arabia amid moral and economic disarray, Zakāt redefined wealth, authority, and social justice. Its foundation in revelation anchored in the Qur’ān and embodied by the Prophet Muḥammad PBUH ensured that economics was never divorced from ethics. The Prophet’s model in Medina established the first fiscal blueprint where piety guided public policy and social welfare was institutionalized through divine command.

Under the Rāshidūn Caliphs, particularly Abū Bakr and ‘Umar ibn al-Khaṭṭāb, Zakāt matured into a bureaucratic system that balanced moral accountability with administrative efficiency. The *bayt al-māl* functioned not merely as a treasury but as a moral institution safeguarding the welfare of the *ummah*. This evolution from moral duty to structured governance reflects Islam’s distinctive contribution to world history: the creation of a moral economy founded on equity, compassion, and responsibility.

By the late Caliphate era, Zakāt had become an enduring paradigm of socio-economic justice. Its institutional legacy inspired later Islamic fiscal theories and continues to influence modern discourses on social welfare, taxation, and wealth distribution. In contrast to the coercive fiscal regimes of contemporary empires, Zakāt operated as a voluntary yet obligatory moral covenant linking divine sovereignty with human stewardship.

The study concludes that Zakāt stands as a historical and theological bridge between faith and governance, illustrating how early Islam transformed spirituality into structured statecraft. It remains a living testament to the Prophet's vision of a just society in which the purity of faith is measured by the equity of its institutions.

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