

REPUBLIC OF SUDAN
ZAKAT SCIENCES INSTITUTE



LIVESTOCK HANDBOOK

The Republic OF The Sudan - Zakat Chamber

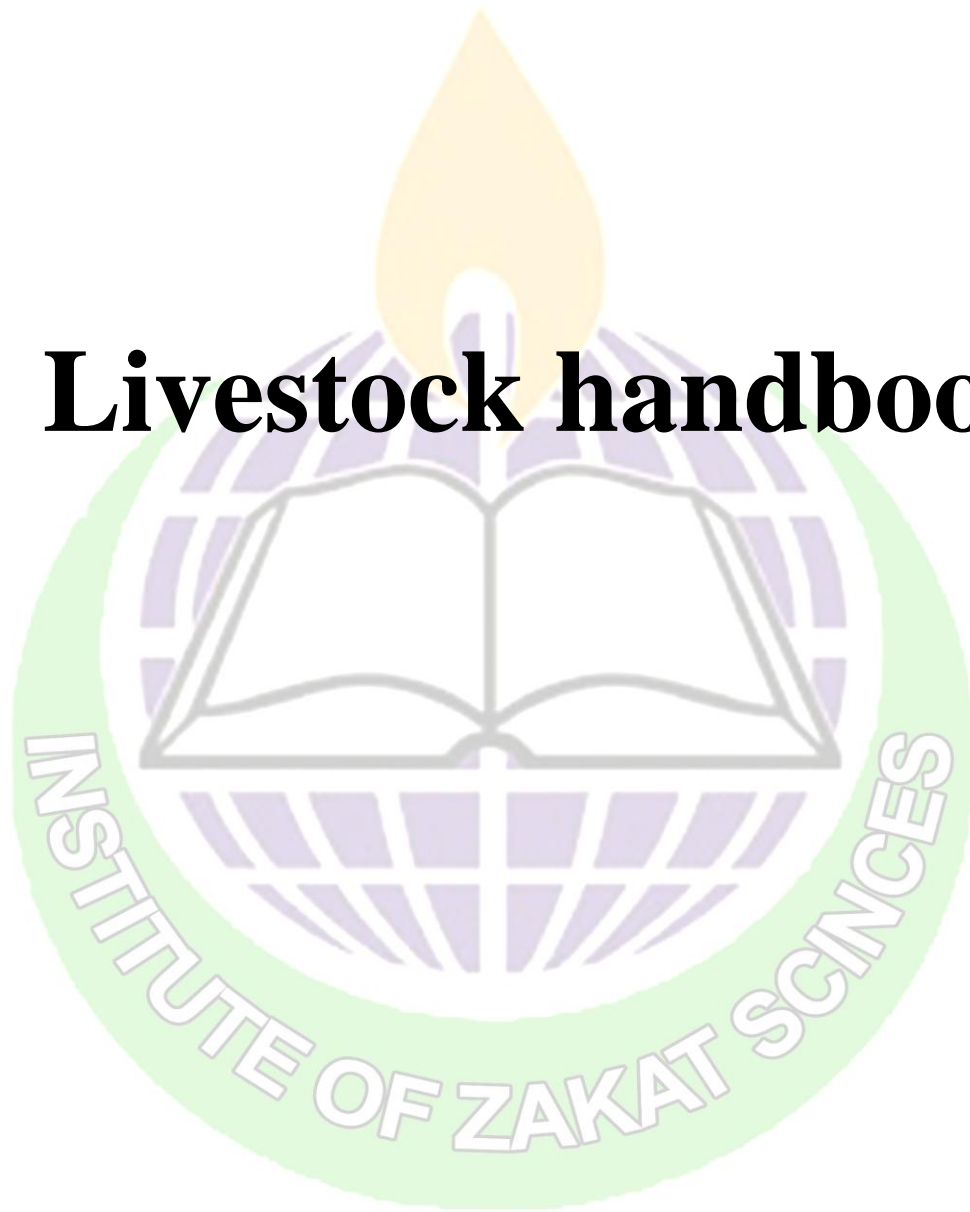
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Republic of the Sudan

Zakat Chamber

Livestock handbook



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In the name of Allah the gracious the Merciful



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Introduction

All Praise due to Allah and peace and blessings be to the master of the prophets and messengers, peace and blessings of Allah be upon him and the guided followers until the Day of Judgment.

Dear Reader:

We would like to present to you this Livestock Handbook by asking Allah to accept the effort, and in other hand to be purely for whatever Allah wants.

Our intention for editing this handbook is to guide and assist Zakat employees, as well as the zakat target group, Researchers and readers...

We have focused on the practical aspects supported with Sudan states experiences for the purpose of further quality, to reach a unified exclusive methodology what so ever in collecting livestock Zakat,

In the context of striving to adjust the Livestock Zakat vessel in Sudan, especially this handbook is the first Livestock guide in the field of livestock zakat collection, prepared in five chapters, as follows:

Chapter one: Zakat terminologies.

Chapter Two: Jurisprudence Approach and the Zakat Stipulation and Zakat Act.

Chapter Three: Provisions and Practical Approach for Livestock zakat Collections.

Chapter Four: Sudan States Experiences in Collecting Livestock in Livestock Zakat Collection.

Chapter Five: General Guidelines.

Allah knows what behind **intentions** and he guides to the straight path

Chapter One

Definitions

1. Act: the word Act means in any context contained within this livestock handbook the Zakat Act of 2001.
2. Regulation: means the General **Regulations** of Zakat for the **Year 2004**.
3. The Handbook: means the **Livestock Zakat Collection Handbook for the Year AH1433H -2012**
4. Livestock: comprise of camels, cows and sheep
5. **Alnissab**: is the minimum amount indicated by the Islamic **Jurisprudence** that categorize the rich who should pay Zakat.
6. Flocks: **The herd of animals that live and feed in free or wild pastures for most of the year to yield milk ,or breed or meat.**
7. Fed: is the contrary to (Flocks) in which the owner takes care of its molasses **in confined areas such as ranches or farms** .
8. **(Alwaks)**: is the number **deducted from** the first Zakatable obligation, **and what is left** does not complete the zakatable obligation that follows
9. **(Bintimakhad)** Female camel, which completed its first year, **entrying into the second year, and its named so in Arabic because her mother is in the process of breeding while it is pregnant.**
10. **(Bintilaboun)** Female camel that has completed two years, **entrying into the third year, and it is named (Daughter of milk) because her mother has born another one, and it is still being fed milk by its mother .**

11. **(Heka)** Is the female camel that had completed three years old, entering into the **forth** year and **and is now ready for breeding**.
12. (Jada ae) is the female camel that has four years old and entering into the fifth year, and named because her teeth fall (droop).
13. **Tabee:** Is who has completed a year and entered into the second year, and it is named because he follows his mother.
14. **Musina:** is who has completed two years and entered into the third year, and it is named because **it has the complete set of teeth**.
15. The **Mukalaf:** is the owner of the livestock **responsible for , and is obliged to , and due to pay the Muslim Zakat**, or his legal representative.
16. **Alraee:** the Shepherd **or the cowboy** : is who looks after Livestock.
17. **Almasar:** Is the process of **nomads** displacement with their Livestock and their families from one place to another.
18. **Almerhal:** Is a root or path through which nomads travels **Mraheil is a collection of Almerhal**.
19. **Almasayef:** Summer residences: are places where there are Livestock in the summer.
20. **Almakrif:** Autumn residences: are places where there are Livestock in the autumn.
21. **Aljabee:** is the employee in charge of Zakat **C**ollection.
22. Rally Point: is cowshed or where you collect toll Livestock.
23. Watering is the places where Livestock drink water.
24. **Alharimah:** is the ageable one whose teeth are fallen.
25. **Alawar:** Means **an animal with a default**
26. **Alrabee:** Who keeps her son..
27. **Almakhad:** her son in her womb.
28. **Alakula:** **Is which is fed for meat** .

Chapter Two:

The Jurisprudence Approach

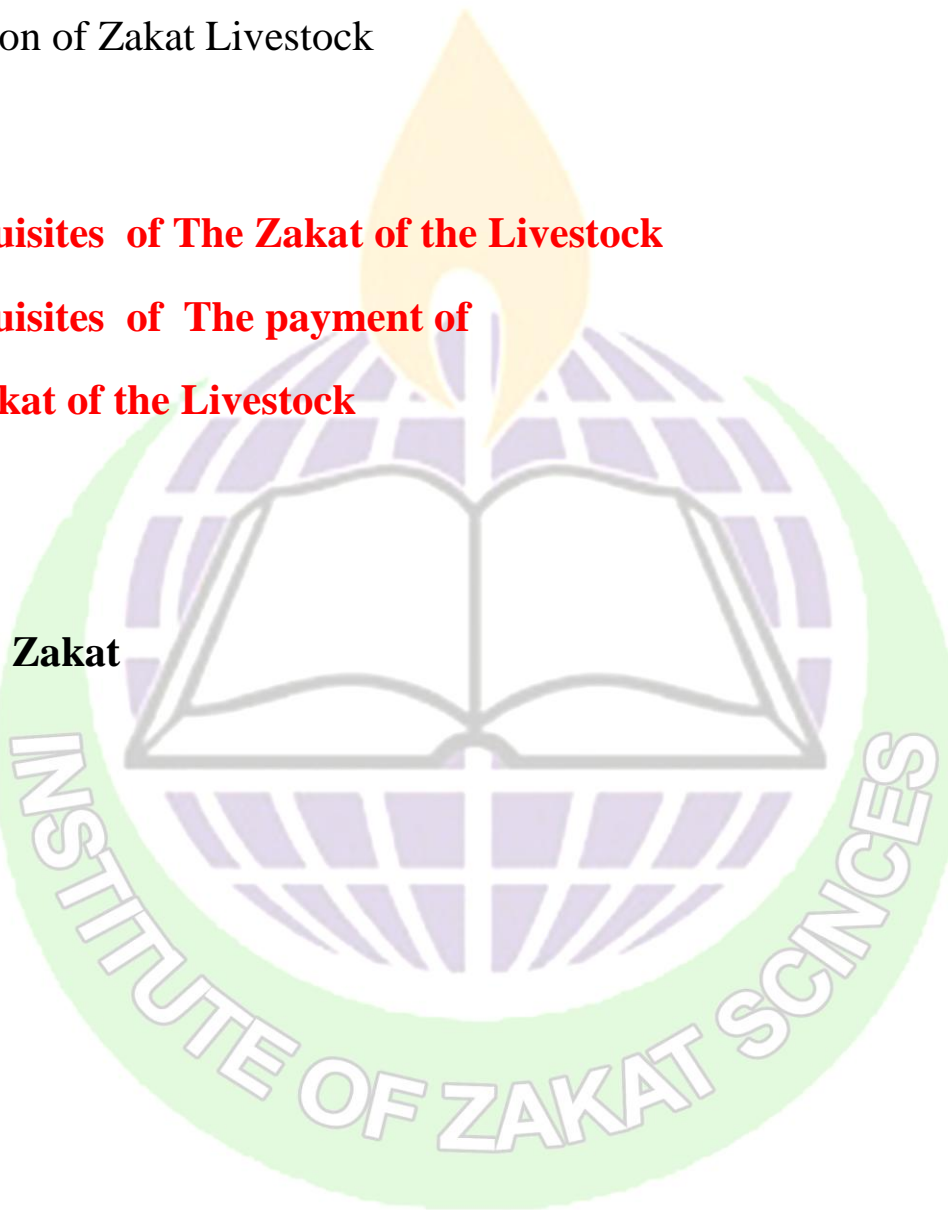
Definition of Zakat Livestock

Prerequisites of The Zakat of the Livestock

Prerequisites of The payment of

The Zakat of the Livestock

Mix-up Zakat



Livestock Zakat:

Livestock (and later Zakat) is defined by the Arabs as : camels, Cows (including buffalo) goats, sheeps and lambs) they are one of the blessings of Almighty Allah stronger for the mankind, and the number of benefits, saying the Almighty in (Surat Yassin).verse; 71 which is translated as follow;

(Do they not see that we have created for them what our hands have created the cattle so that they are their owners and we have subdued them to them so that some of them have for riding and some they eat, and they have other benefit from them and they get milk to drink will they not be grateful?) .

The humans should attribute all these benefits to Allah, and thank Him . The most prominent manifestations of this Thanksgiving, which is urged by Qur'an and the Sunnah of obligatory Zakat is the identification and specification of the minimum amount , while sending collectors to levy the acquired Zakat and warns those who refuse to pay it that Allah would punish them in this world and the hereafter.

The four scholars of Islamic jurisprudents believe that the reason of imposing Zakat in these Livestock is to flourish the breed giving it growth and milking ,while some scholars think that possession is a **Prerequisite** for payment of the Zakat .

Livestock Zakat **Prerequisite**:

- a. To reach a **Nissab** minimum amount, the zakat of camel is five,the zakat of sheep is fourty and the zakat of cow is thirty.
- b. Islamic scholars agreed that the annual term is a **Prerequisite** for Zakat payment.

- c. Should not been working, and the working Livestock, is one used by owner in land tilling and irrigation etc..., and this is a particular **Prerequisite** for camels, cows in its different types The evidence for that is the Hadith of Imam Ali bin Abi Talib, may Allah be pleased with him (no zakat on **exploited cows**) Money to Abu Obeid (Page 38). Jabir bin Abdullah said (and not in **exploited cows in cultivation zakat**) which is used to plough the land.
- d. Zakat is necessary to the Flocks Livestock and Fed, which include males and females, **young or old** .

The Sudanese legislator did not mentioned in the **Zakat Act Prerequisite** of the Somme(Flock) in terms of Livestock . Zakat , in accordance to the Maaliki; school of jurisprudence and therefore Zakat is necessary **too** in flocks fed Livestock. And article 28 of 2001 Zakat **Act** has stipulated it.

The Sudanese legislator did not differentiate between free fed and the Malufa (The Farm Fed) clover fed in how much Zakat should be payed . The Eighteenth Scientific Symposium Concerning Zakat of Fed Livestock which is Allocated for Trade reached the same conculotion i.e. it should be treated as Zakat on trade, and it would be calculated as a total lumpsum value that is to say they would not be treated as number of heads owned- if they meet the conditions of zakat on trade- and they would be evaluated by the owner by payinga quarter of one tenth 2.5%, and this would be applies to commercial institutions as well as companies which own animals in terms of trade or business .

The Livestock that is utilized in the production or sale of milk with existence of the Zakat Livestock in this case ; Zakat is

treated as invested property likewise the Livestock Cooperative Institutions whose members benefit from production ,services without consuming the original capital

Prerequisites of The Zakat of the Livestock ;

a. Safety from all defections; as report by the Holy Prophet (said peace be upon him, Zakat Should Not be Paid from The Too Old Nore From The Defected livestock and netheir The Stallions unless it is Offered by the Payer of The Zakat) Reported by Bukhari.

Defective shall not be taken except in one case where the entire property of the Zakat Payer **has simillar defected properties** .

b. The Average:

Zakat Collector should not take the best ones expect in the consent of the owner. As reported in the Hadith of the Prophet Peace be Upon Him to *Maaz bin Jabal* ;(**Beware their best of money, and Fear the inevitable curse of the oppressed there is no curb between it and Allah**) Reported by Bukhari.

As *Ibn Abi Shaybah* narrated that the Prophet, peace be upon him saw in camel charity a good camel and became angry on Zakat Collector and said: "What is this? Zakat Collector said I exchanged it for two camels from the camel Byre, he accepted : Yes, then:

c. The agreement is to pay attention to the female of camel, and there is disagreement in the Livestock and sheep.

e. **Zakat does not take a breeder, a pregnant or the fat.**

The 2004 Zakat regulation article (15) stipulated that:

For the purpose of applying article 28/1, the following condition must be mentioned:

1. The livestock must be free from all defects that devalue it and it should not be useless i.e. it should not be sick, more weak, or neither overaged.

2. To take from the average cattle in regard to the type and size.

3. We should not take the stallion sheep or the one that cultured for milk for meat.

4. There shall not take the female cattle in such a case the breeder may pay money in lue. The Zakat Collector should

not takes stallion sheep or that is cultured for milk or meat, in a case of un-availability the cash value is taken. The origin in Livestock zakat is in the kind, and it is possible to pay the value for compromise.

If there is no Nissab in the herd camels adjustment could be made to the elder category to complete the Nissab, or shift to the younger age category.

The Zakat of mix up Livestock Categories ;

a. Some livestock owners mix up their livestock with each other, to save time and effort, or for some other reasons. The Islamic Scholars have different opinions about how to deal with it when the time of Zakat Collection comes.

The Hanafist, said the mix up livestock does not have any impact on Zakat Collection and the Zakat should levied at each category separately if it reaches the minimum amount, and if it not a minimum amount there is no Zakat on it.

- b. The Scholars Majority of (Maliki, Shafit, Hanabli) agreed that Mix-up livestock affects the Zakat, and they should be treated as **unified** property, if it meets a minimum amount and the requirement of Zakat otherwise Zakat would not be taken , but Scholars disagreed on how to be taken.

The Sudanese Legislator adopted the opinion of Majority of the Scholars' (I .e .The Mixed)when Zakat deals with mixed property or mixed owners where it is indicated in Article (2/17) of Zakat Act of 2001; property owners or mix of properties would be considered as one owner or one property, then Zakat is obligatory as unfined property if it met the Zakat Nissab .

Requirement for applying Zakat mixture is that the Livestock should have completed one-year combined and they should be in the same unified pasture , and that they drink the water in the same place , and that they have the same stallion .

The Zakat of the Miscellaneous (Birds Fish and Non Livestock Items) :

Birds, fish etc. , if prepared for sale and trade, and reached the Nissab , after one year zakat they would be treated as trade and then they would be chargeable as trade; this has been stated in the Judgments and Advisory Opinions in Zakat, Charities, Vows and Penance.

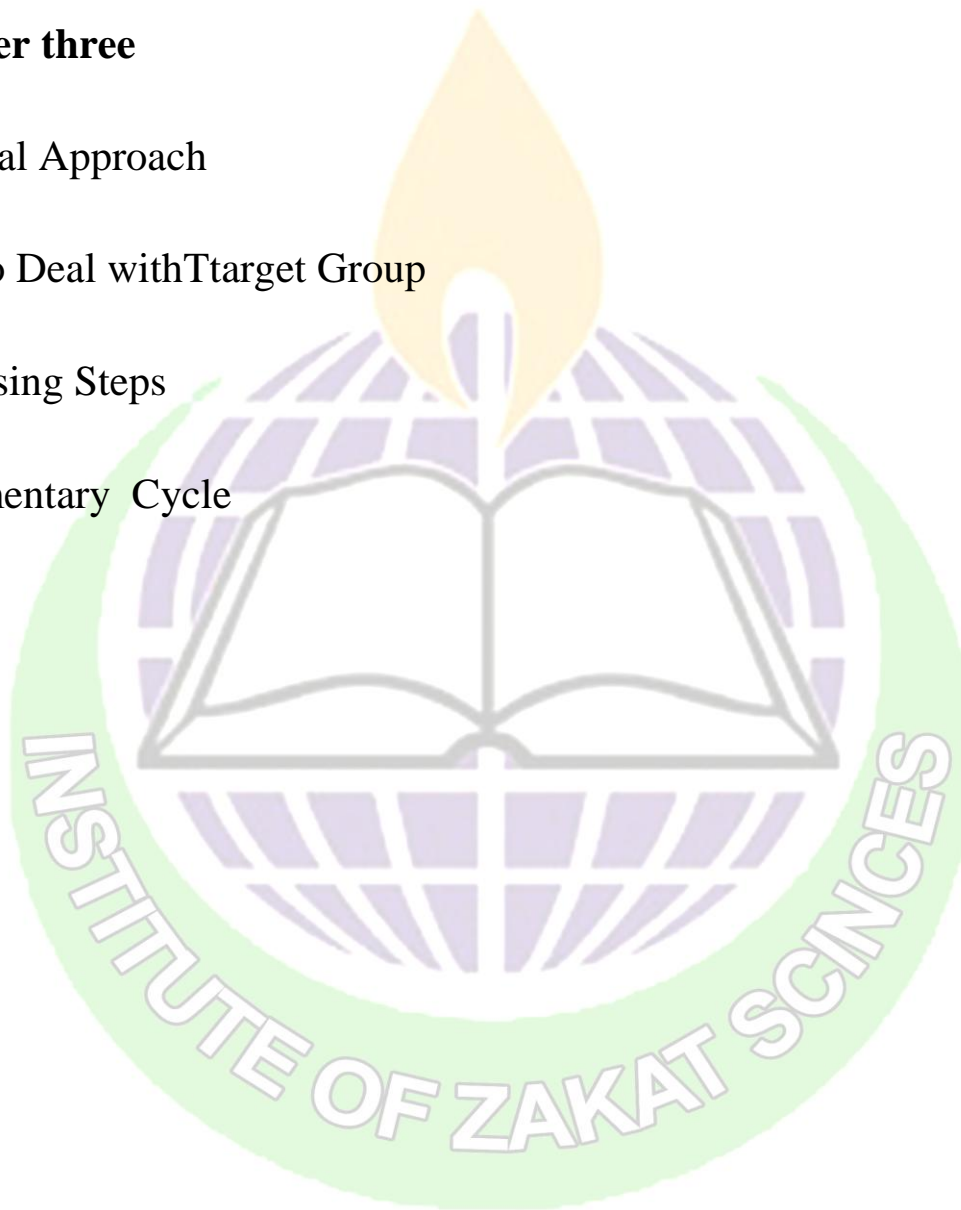
Chapter three

Practical Approach

How to Deal with Target Group

Processing Steps

Documentary Cycle



The Following Table Explains the Nissab (legal minimum amount) of Livestock Zakat Collection and what to be taken as Zakat for camels, cows and sheeps :

Table (1) Zakat of Camels

From	To	Zakat due on camels
5	9	One Sheep
10	14	Two sheeps
15	19	Three sheeps
20	24	Four sheeps
25	35	One bintulaboon
36	45	Female milk
46	60	One Hiqqa
61	75	One Jadha
76	90	Two Bintulaboon
91	120	Two Hiqqa
121	129	Three Daughters of milk
130	139	One Jadah and two Bintu laboon
140	149	Two true Livestock+ daughter of milk
150	159	Three Hiqqa
160	169	Four Bintu laboon
170	179	Three Bintu laboon and ond Jadah
180	189	Two Bintu laboon and one Hiqqa
190	199	Three Hiqqa and one Bintu laboon
200	209	Four bintu laboon

And in addition of what stated above in eachcategory of a (50) Hiqqa should be paid as Zakat .More over for each 40 a Bintulaboon should be paid as Zakat , but below ten No Zakat is requierd : this is the Consensus of the Opinion of the Majority of the Scholars which is adopted by the Sudanese Zakat Act .

Table (2) Zakat of Cows

From	To	Zakat due on Cows
1	29	No Zakat on it
30	39	One Tabeer
40	59	One Jadah
60	79	Two Tabeer
80	89	Two Jadah
90	99	Three Tabeer
100	109	Jadah +two Tabeer
110	119	TwoTabeer+ one Bintu laboon
120	129	Three or four Tabeer

When exceeding (120) one hundred and twenty; in every thirty a Tabeer is given as Zakat and for every forty a Musina is to be given as Zakat ; this is the opinion of most of the Scholars, which is taken by the Zakat Chamber in Sudan, and stated in Article (30) of the Sudan Zakat Act for the Year 2001.

Table (3) This is the Consensus of the Opinion of the Majority of the Scholars

From	To	Zakat due on Sheep
1	39	No Zakat on it
40	120	One Sheep
201	200	Two Sheeps
400	399	Three Sheeps
500	499	Four Sheeps
599	599	Five Sheeps
	Thus in every Quota of one hundred none Shah	

This is the Opinion of the Majority of the Scholars which is taken by the Sudanese Legislators, which is Noted in Article (31) of the Sudan Zakat Act for the year 2001.

The Specifications of Zakat Collector (Aljabee):

There is no doubt that every profession has their descriptions , and specifications which are necessary to get the job down. The employed person has his own qualities which are either instinctive, or earned, and they could be up graded through practice. The person who is working in the Collection of Zakat Livestock should have the Following Specifications :

1. He should be familiar with the doctrinal issues and provisions of Islamic jurisdictions, especially those in relation to Livestock Zakat, and has the ability to persuade.
2. He should be familiar with the issues of Livestock breeding so that he can receive Zakat according to the specifications of Islamic Sharia when imposing zakat.
3. **The appearance of the Zakat Collector must be acceptable** to the people of the region according to their customs and traditions, so that he will be welcomed and respected by the people of the area.
4. He should possess great patience and wisdom.
5. **The collector must set good example, and conduct as a representative of the Zakat Chamber.**
6. **He should be Healthy Strong and fit which help him to endure hardship, and enable him to work in areas of stress and harsh environmental conditions.**
7. He should be familiar with geographical (population demography) and population of the region in **which he works in terms of projects and roots through which the shepherds pass in summer, or autumn, and pasture resorts etc.**

Dealing with **Livestock Zakat Payers and The Sheperds**

Livestock Sheep environment has high degree of privacy, and it **is** necessary to acquire the required knowledge of how to deal with them and their environment. To achieve the highest degree of success, in **Collecting Livestock Zakat we must do the Following Steps:**

1. The need to propagate Zakat Call, and to conduct Dawah and guidance in the centers of the Livestock owners before the beginning of livestock Zakat Collection : in advance period, to teach nomads in various religious aspects, especially Zakat.
2. Dealing with wisdom when entering the Criterion **when driving vehicles into and through the domains.....** etc.
3. Members of the collection team should avoid accessing places with their cars or other locomotives where the nomads and their families are living.
4. If you do not convince the target group to pay Zakat, **the Collection Team Leader should try hardly and with wisdom to solve** the problem and avoid police intervention by all possible means.
5. Clear distribution plan can be designed for the poor and needy of the nomadic group while collection activity is going on with the participation of the Zakat payers whenever possible.
6. Using wisdom in asking the target group to pay Zakat.
7. **Taking into account the annual terminal of Zakat in Higry , matched with the Christian Calendar. This will be binding on all Sudan States. A recipet should be given to the payer of Zakat which would be valid up to next year at that same date of issue ..**
8. to Participated in the target group social events.
9. To expand the concept of Zakat propagation includes other aspects such as: health gender veterinary, services, social affairs

food security, administration, women's, childhood and motherhood.

10. An expert should accompany the collection team.
11. Collector of Zakat should be mild and kind and handle awkward situations with tact and diplomacy so as to be acceptable to the nomads.
12. Zakat Collector should review the livestock herds for the purpose of determining the real number of the Livestock, but he may accept and respect and approve the statement of the Zakat Payer .

Livestock Zakat Collection Documentary Cycle:

Definition:

It is a package of documents used for the Livestock Zakat Collection, either in kind or cash .Is very important to know how to deal with it . The process starts by the zakat chamber Employees or the Competent Authority (Local Administration etc ...) which is also part of the Zakat Documentary Cycle..

First: in kind Collection:

- 1.The Process of Collection in Kind starts with Livestock Zakat Collection record book that contains the following information: (receipt number, date, state, locality, office, the name of the Zakat payer, supervisor or chief, the site, type, description, Livestock, Zakat collected, the statement, the name and the signature of the Collector, stamp).
2. The target group who paid Zakat would be recorded in the Record No. (67) under the title of Livestock In Kind, which contains the names . The numbers collected of the various types, receipt number , the date, the total numbers collected, the signature of the Collector (and cash receipt number or the receipt number 12 S).

3. The kind payment receipt shall be given to the zakat payer, or issuing the financial receipt # (15) when Zakat is paid in cash .
4. The collection management shall notify the administrative office after collection for directives on how to deal with the collected zakat.
5. The Livestock Zakat Collected in Kind shall be handed over to The Collection Point or the Sales Committee of the zakat in kind , or to the Expenditure Administration .
6. The setup committee, sales the collected Livestock in the markets, with a sale should be minuted in records and then deposits the amounts through the financial cash receipt # (15) .

Second: Cash Collection

This shall be done through a circular issued by the state in accordance to the known current prices in the market and shall be updated periodically . Cash Revenue should be collected through the following documented steps ; .

1. The collection would be through cash receipt # (15) .
2. The Money collected shall be deposited through Treasury Cashbook # (39) .
3. Receipt is attached to show that money was deposited in cash and that it has been registered in the Treasury cash book # (67) , which specify : data target group who paid the collection , also the information on cash receipt number and date of each component.
4. In the case of depositing directly to the bank the collector should attach a bank notice of the deposit in the cash book # (67) to remove the cash inventory while retaining the notification payment of the target group who have open files in the office.
5. Zakat Livestock is to be taken by any of the applicable systems within the geographical boundaries.
6. Collection of Livestock is monitored by the Office of Collection, and controlled by the accounts.

7. Prices are set through a monthly circular issued by the Collection Management at the Zakat Trustee at the Regional Level to cover the adjacent areas so as to curb the differences in prices across the board .

The Third: Basically Livestock Zakat should be received in kind, who received the collection should issue the Cash receipt # (15) , or register it in Form # (12 S) according to the procedures.

Lost and Mortality Proof:

- A. Lost and mortality proof must be justified by the available excusable means .
- B. In the case of transportation from one place to another, a transportation commissioner must be contracted to ensure reliable and adequate transportation.

Expenses of collection:

In this handbook, Zakat Expenditures cost, shall be Quoted (Zakat Collection Expenditures) as follows:

1. Transportation
2. Cattle Pens
3. Ropes
4. Veterinary Care
5. Feed
6. Water
7. Port rage

These Terms should be observed in a way that the expenditure shall not exceed more than 3% percent of the Total Collection. The expenditure in payments to the workers as security, or experts or gardians and other employees can be paid against the Item of Zakat Employees .

Zakat Chamber Trustee

Zakat Livestock Collection in Kind Receipt ;

State -----

Office----- Locality -----

Date:----- Name of the zakat payer -----

Superintendent or Sheikh:-----

Area :-----

Statement	Type	Livestock	Legal Zakat

Received by: sig: -----

Full Name :

Statues :

Sample (2):

Zakat Chamber Trustee :

Livestock Zakat Collection in Kind Receipt from the Collection Point ;

State:-----

Office:----- Locality:-----

Date:-----

Received by:-----

Area:-----

Statement	Type	Number
Total		

Received by----- Sig:-----

Full Name(The Caretaker or Official in charge).....

Payer (Owner or Caretaker) Sig:----- Full Name-----

Chapter: Four

Sudanese States Experiences in Livestock Zakat Collecting

There are many methods of Livestock Zakat Collection in various Sudanese States as the nature of diversity of the states, and can be summarized as follows:

The Direct Method:

The direct method depends on the zakat employees, and their plan as well as their self-potentials, and their knowledge of the nature of the region (summer and autumn) the work is distributed into field teams to different sites, and they set their preparations for Zakat collection such the means of transportation, veterinary medicines, ropes and tents temporary cattle pens.

The Positive Side of the Method

1. Workers find space for the DAwa (propagation) and to get acquainted with the owners of the Livestock. The period is a good chance for the practical training on how to Collect Zakat as well as to find the better ways for Distribution and to preserve the role of Zakat propagation and call.
2. Direct supervision on the Distribution and the rationalization of the Zakat.
3. The implementation of the procedures in the used financial documents to-contribute in the completion of the Documentary Cycle.
4. Easy auditing and accounting of zakat within the institution.
5. Is the best method if implemented, but it is not exercised except in the stable Sudanese States where transportation is available.
6. The highest collection in teams quantity and quality wise.

The disadvantage of the Method:

1. The style goes away from the popular exercise of Zakat in propagation, and benefit from the services of Zakat even if they are temporary workers .
2. The highest in terms of financial cost.
3. Poor Zakat geographical coverage.

The Indirect Method:

It depends on the local administration or the experts who knows sites and types of tribes in the states . Livestock Zakat Collector would be delegated that is to say the local administration representative or its associate would handed the documents for Collecting Zakat Livestock .,Such delegated person were often known to The Zakat Chamber; this method is common in western Sudan.

Advantages of the Method

1. It decrease the cost of collection .
2. Accessing the far away livestocks in remote areas which can not be reached by the Zakat Chamber employees, through the usual methods.
3. The Suitability of the method to be used in non secure areas.

Disadvantages of the Method:

1. There is no direct call from the Zakat Chamber to the target group.
2. There is no guarantee that the whole package of the financial documents will be returned .
3. **The local Administration continuously demand for more increments against Collection .**
4. There is no neutral witness to the distribution or sale of Livestock.
5. **Delay of the repayment and loss of control in the collection process.**

Common Method

It is the participation and coordination between the technical staff (Employees in Zakat Chamber) with the local natives as experts or as a local guide who knows the area and the people.

Advantage of the Method

1. **Insert the terms of Collection in financial documents.**
2. **Deliver Zakat Call to the local community.**
3. **Study the composition of the nomads.**
4. Consulting payers and beneficiaries of Zakat to benefit from the outcome of the Zakat, i.e., to identify the most important priorities of spending for these segments, and the possibility **of spending** these resources to these areas.
5. **The system is impartial.**
6. **Train the native local cadres for permanent coordination and participation for the work of Zakat Chamber in order to reduce administrative costs.**
7. The need to establish a special administration in Zakat Livestock to develop **the** work.
8. Need to make records and a total survey to the target group.

The disadvantage of the Method

1. There is an administrative cost because of the existence of mechanisms and the payment to teams.
2. Payment to the local native administration as well as the payment for the administrative staff .
3. Time period may not be sufficient to because employees in the Zakat Chamber are engaged in other collection programs.

Chapter five

General Guides

- 1/ Make use of the Mangement Information Systems to build up a Data Bank to help the development of the Livestock Zakat Collection Systems while a net that coordinate the work between all the States .
- 2\ Select the best Methods of Collection in each State that suites the State
- 3\The coordination between the States to unify the prices of the Livestock Zakat in the boarder States and to make sure that the gine prices are according to Sharia
- 4\Training of the Zakat cadre and increase the social enter action with the Zakat Chamber
- 5\ Zakat Distribution would be joined with the Zakat Call in the presense of the Leaders of the Tribes
- 6\ To establish Zakat offi co of attorney gnenral, while issuing Zakat Identity Cards that specify the identity of the payer and could be renewed annually .