

USHR

Ushr

What is ushr?

“It is He who produces gardens trellised, and untrellised, palm-trees, and crops diverse in produce, olives, pomegranates, like each to each, and each unlike to each. Eat of their fruits when they fructify, and pay the due thereof on the day of its harvest; and be not prodigal; God loves not the prodigal”(6:141).

Ushr is the zakat equivalent for agricultural produce, charged at a rate of 5% or 10% depending on the means of irrigation by which the crop is produced.

Who Pays Ushr

Who is obliged to pay ushr?

Ushr payment is obligatory on any landowner, lessee or tenant, adult or minor, sane or insane, who receives monetary benefit, regardless of the agricultural output of the land or the nisab eligibility of the individual.

Ushr Payment In Case Of Shared Land

What is the liability of the partners who jointly own an ushr-qualifying land?

If more than one individual owns, leases or rents ushr-qualifying land, each individual pays ushr according to the proportion of monetary benefit received, regardless of the individual's participation in capital investment, costs and expenses. If one individual owns the land, while another individual owns the produce from the land and all the resultant monetary benefit, then ushr is paid only by the one owning the produce.

Ushr In Non-Muslim Lands

Am I liable to pay ushr for crops grown in non-Muslim lands?

Ushr is payable whether the crop is grown on Muslim lands or non-Muslim lands.

Rate Of Ushr

What rate is ushr charged at?

Ushr is payable at the rate of 10% of total output on agricultural produce irrigated naturally, whether by rain or by natural bodies of water such as rivers, springs, streams, or the like. Ushr is payable at the rate of 5% of total output on agricultural produce irrigated artificially, whether by canals, wells, sprinkling, dams, motorization, or the like. When a single crop is irrigated by both artificial and natural means, the predominant method relied upon, whether artificial or natural, determines the rate of ushr of either 5% or 10% (or a weighted average).

Ushr On Non-Tradable Crops

Is ushr due on crop that is not meant for trade?

Ushr is due on all tradable crops but not on non-tradable crops used for one's household consumption, such as fruits and vegetables grown in one's garden.

Kinds Of Crop Ushr Is Due On

What kinds of crop is ushr due on?

Ushr is payable on every kind of fruit, vegetable, grain, nut, and honey product.

Ushr On Waqf

Is ushr due on a waqf (endowment property)?

Ushr is payable on a waqf (endowment property).

Ushr On Crops Purchased For Trade

Is ushr due on crops purchased with the intent of reselling?

Ushr is not due on crops purchased with the intention of selling, in which case the zakat of tradable goods is paid on them; rather ushr is paid on crops raised with the intention of harvesting.

Ushr On Minerals And Buried Treasure

Is ushr due on minerals, metals and hidden treasure?

Twenty percent of unearthed solid minerals and metals (e.g. gold, iron, etc.) and hidden treasure belongs to the public treasury (bait-ul-mal) and the remainder with the property owner, and no ushr payment is made.

Ushr On Precious Stones And Liquid Minerals And Metals

Is ushr due on precious stones and liquid minerals and metals?

All precious stones and liquid minerals and metals (e.g. oil, mercury, etc.) belong to the property owner, and neither payment to the public treasury nor ushr payment is made.

Ushr On Destroyed Property

Is ushr due on destroyed property?

There is no ushr on property that is destroyed before or after assessment.

Stolen Property As Ushr

Is it permissible to give or take stolen property as ushr?

It is impermissible to give or take stolen property as ushr one is certain is stolen; if there is doubt then it is permissible to give or take the ushr, though it is always superior to avoid the doubtful.

When Ushr Becomes Due

When does ushr become due?

Ushr is due at the time of harvest before any portion of the crop becomes usable, whether as food or otherwise; ushr assessment is obligatory before any portion of the crop is used, and the crop owner must account for any portion of the crop that is used before assessment.

When Ushr Is Paid

How often is ushr paid?

Unlike zakat which is paid annually, ushr is paid by harvest, only once, whether the harvest occurs once a year or more than once a year, even if the produce remains stored with the owner for more than a year.

Ushr On Unusable Crop

Who is liable to pay ushr for crop that is sold before it becomes usable?

For crop that is sold before it becomes usable, the onus of ushr payment rests on the buyer (i.e. new owner) once the crop actually becomes usable, not on the seller (i.e. original owner).

Recipients Of Ushr

Who is eligible to receive ushr?

Ushr recipients are the same as zakat recipients; the eight categories of zakat recipients are: 1) the poor; 2) those short of money; 3) zakat collectors; 4) those whose hearts are to be won over; 5) the slave seeking ransom; 6) the indebted; 7) those fighting for the cause of Allah; and 8) the needy traveler.

Ushr From Person With Unlawful Earnings

Is it permissible to accept ushr from a person whose earnings are unlawful?

The permissibility of taking ushr from a source whose earnings might be unlawful depends on the extent to which the source's wealth is unlawful and the degree of certainty to which the ushr recipient determines the extent of this unlawfulness. The ushr recipient should determine the unlawfulness of the source's earnings according to that which is reasonably apparent; it is neither recommended nor preferred to seek out information about the unlawfulness of a source's earnings.

Ushr To Non-Muslims

Are non-Muslims entitled to receive ushr?

Non-Muslims may not receive ushr.

Ushr To Members Of Prophetic Household

May I pay ushr to members of the Prophet's family?

Members of the Prophet's Family (Allah bless them and give them peace) and their descendants may not receive ushr, even as remuneration for collection, though they may collect and distribute ushr without compensation.

Ushr To Recipients Who May Use It In Unlawful Ways

Is it permissible to give ushr to recipients who would use it in unlawful ways?

It is impermissible to give ushr to an eligible recipient when one is certain it will not be used lawfully, and offensive if one doubts whether it will be used lawfully.

Ushr In Cash Or Kind

Is ushr paid in cash or in kind?

Ushr is payable in kind or in its cash equivalent.

Measuring Ushr-Chargeable Property

How is ushr-chargeable property measured?

Ushr is calculated from total agricultural output, not net of operational costs and expenses (i.e. labor cost, seed cost, equipment depreciation, property tax, etc.).