CHAPTER IV

SEMANTIC STUDY TOWARDS THE VERSES OF ZAKAH, INFĀQ, AND S}ADAQAH IN THE QUR'ĀN

A. Semantic Analysis towards the Verses of Zakāh, Infāq, and S}adaqah in the Qur'an

1. Zakāh

Etymologically, *zakāh* is an Arabic word, means to grow, be pure and clean, purify, be righteous, thrive, prosper, succeed, grow strong, and improve.¹ The word zakāh and its branches—such as yuzakkī, yatazakkā, yazzakkā, azkā, zakiyyan, etc—in the Qur'ān are found at 56 places.² Twenty seven of such verses are the word *zakāh* which is mentioned after the word *salāh*.³ The verse contains the word $zak\bar{a}h$ which is mentioned after the word $sal\bar{a}h$ such as in surah al-Baqarah (2:43):

وَأَقِيمُواْ الصَّلاةَ وَآتُواْ الزَّكَاةَ وَازْكَعُواْ مَعَ الرَّاكِعِينَ

Similar verse is also found at surah al-Tawbah (9:71):

Besides both, the verses contains the word $zak\bar{a}h$ which is mentioned after the word s}alāh are found at (2: 83, 110, 177, 277); (4: 77, 162); (5: 12, 55); (9: 5, 11, 18); (19: 31, 55); (21: 73); (22: 41, 78); (23: 2-4); (24: 37, 56); (27: 3); (31: 4); (33: 33); (58: 13); (73: 20); and (98: 5).⁴

¹ 'Abdul Mannan Omar, Dictionary of the Holy Qur'an, Noor Foundation, Rheinfelden, 2005, p.

^{233.} ² Muh}ammad Fu'ād 'Abd al-Bāqiyy, *Al-Mu'jam al-Mufahras li Alfāz} al-Qur'ān al-Karīm*, Dār al-Fikr, Beirut, 1981, p. 331-332.

³ Rachmat Taufiq Hidayat, *Khazanah Istilah al-Qur'an*, Mizan, Bandung, 1989, p. 159.

⁴ Rachmat Taufiq Hidayat, *loc. cit.*

Generally, the verses in Qur'ān utilize the word $zak\bar{a}h$ and its branches are divided into two meanings. The first meaning is pure or purifying the soul from the sins and vices. The verses contain such meaning such as surah al-Nur (24:21);

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَتَّبِعُوا خُطُوَاتِ الشَّيْطَانِ وَمَن يَتَّبِعْ خُطُوَاتِ الشَّيْطَانِ فَإِنَّهُ يَأْمُرُ بِالْفَحْشَاء وَالْمُنكَرِ وَلَوْلَا فَضْلُ اللَّهِ عَلَيْكُمْ وَرَحْمَتُهُ مَا زَكَا مِنكُم مِّنْ أَحَدٍ أَبَداً وَلَكِنَّ اللَّه يُزَكِّي مَن يَشَاءُ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Surah al-A'lā (87:14):

قَدْ أَفْلَحَ مَن تَزَكَّى

And surah Fāt}ir (35:18):

The word *tazakkā* in surah al-A'lā (87:14) and surah Fāt}ir (35:18) means to purify the soul from bad deeds and to follow those sent by Allah to His Prophet.⁵

In another place, we can also find the word *zakāh*—in verb form—in similar meaning with such verse. Such as surah al-Shams (91:9):

The word $zakk\bar{a}h\bar{a}$ in such verse is related with the soul which is mentioned in previous verse. It means that the successful will be gained by those who purify himself, namely by following the guidance of Allah and Rasulullah. Otherwise, unsuccessful will be gained by those who conceal the pure soul, pursue just physical pleasure, and follow the desire. In addition, the fail is born down also

⁵ Ibn Kathīr al-Dimashqiyy, *Tafsīr al-Qur'ān al-Karīm, Vol. 4*, Maktabah al-Nūr al-'Ilmiyyah, Beirut, w.y., p. 502 and 530.

upon those who hamper the soul from its achieving to the purity by doing sins. Purifying in this case, in al-Biq \bar{a} 'iyy opinion quoted by M. Quraish Shihab, is human's effort to maintain his soul bright by following the teachings of Prophet and ulama.⁶

The word $zak\bar{a}h$ in the meaning of purifying the soul is also found in surah 'Abasa (80: 3 and 7):

وَمَا يُدْرِيكَ لَعَلَّهُ يَزَّكَى - وَمَا عَلَيْكَ أَلَّا يَزَّكَى

The word *yazzakkā* in first verse means purifying the soul by performing good deeds. It refers to Ibn Umm Maktum who came to the Prophet asking for religious teachings. While the second verse—refers to the leaders of Quraish—means also purifying the soul from bad deeds, namely the heathenism.⁷

The word *yuzakkīhim* in surah al-Baqarah (2:129) has also similar meaning with the words above.

Al-Rāziyy interprets such word as sanctifying from polytheism, obey to Allah and sincerity, and purifying from polytheism and whole sins.⁸ In the case of such verse, the Prophet has duty to purify and sanctify His community from worshipping idols. While M. Quraish Shihab interpret *yuzakkīhim* as purifying the soul from whole vile, hypocrisy, and other soul illness.⁹

While noun form of *zakāh* in the meaning of purity is found in surah Maryam (19: 13 and 19):

⁶ M. Quraish Shihab, *Tafsir al-Mishbah: Pesan, Kesan, dan Keserasian al-Qur'an Vol. 15*, Lentera Hati, Jakarta, 2005, p. 300-301.

⁷ *Ibid.*, p. 61.

⁸ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 1*, Dār al-Fikr, Beirut, w.y., p. 7.

وَحَنَانًا مِنْ لَدُنَّا وَزَكَاةً وَكَانَ تَقِيًّا - قَالَ إِنَّمَا أَنَا رَسُولُ رَبِّكِ لِأَهَبَ لَكِ غُلَامًا زَكِيًّا

The word $zak\bar{a}h$ in the first and second verse means pure from the sins.¹⁰ The first verse refers to Zakariyyā's son, Yahya. Besides purity, in such verse Yahyā is also described as the man who has tenderness, one who guarded (against evil), dutiful to his parents, and was not insolent, disobedient. Whereas, the word *zakiyyan* in second verse contains three meanings, pure from the sins, stay grows in such purity, and purity which is required to be the Prophet.¹¹ Such verse refers to 'Isā ibn Maryam.

Second meaning of word $zak\bar{a}h$ in the Qur'an is $zak\bar{a}h$ as a duty upon certain community of the Messengers. It is carried out as the obedience to the God. The verses contain such meaning as surah al-Muzzammil (73:20):

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَأَقْرِضُوا اللَّهَ قَرْضاً حَسَناً

It is also found in surah al-Naml (27:3);

هُدًى وَبُشْرَى لِلْمُؤْمِنِينَ الَّذِينَ يُقِيمُونَ الصَّلَاةَ وَيُؤْتُونَ الزَّكَاةَ وَهُم بِالْآخِرَةِ هُمْ يُوقِنُونَ

Surah Luqmān (31:4);

Surah al-Mu'minūn (23:4):

Besides those verses, the word $zak\bar{a}h$ in the meaning of this are found in many verses.

¹⁰ Muh}ammad Ibn Jarīr al-T}abariyy, *Jāmi* al-Bayan fī Ta'wīl al-Qur'ān, Vol. 8, Dār al-Kutub al-'Ilmiyyah, Beirut, 1992, p. 317 and 321.

¹¹ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb*, *Vol. 21*, Dār al-Kutub al-'Ilmiyyah, Beirut, 1990, p. 170.

The duty of *zakāh* is not only aimed to the Moslem (the community of Prophet Muh}ammad), but also to the community of many Messengers before Muh}ammad. It is found in surah (21: 72-73); (19: 54-55); (7: 155-156); (2: 43, 83,110); (5: 12); (19:30-31).¹² Such as in surah Maryam (19:55);

وَادْكُرْ فِي الْكِتَابِ إِسْمَاعِيلَ إِنَّهُ كَانَ صَادِقَ الْوَعْدِ وَكَانَ رَسُولاً نَّبِيَّا وَكَانَ يَأْمُرُ أَهْلَهُ بِالصَّلَاةِ وَالزَّكَاةِ وَكَانَ عِندَ رَبِّه مَرْضِيَّا

Surah al-Anbiyā' (21:73); وَوَهَبْنَا لَهُ إِسْحَاقَ وَيَعْقُوبَ نَافِلَةً وَكُلَّا جَعَلْنَا صَالِحِينَ وَجَعَلْنَاهُمْ أَئِمَّةً يَهْدُونَ بِأَمْرِنَا وَأَوْحَيْنَا إِلَيْهِمْ فِعْلَ الْخَيْرَاتِ وَإِقَامَ الصَّلَاةِ وَإِيتَاء الزَّكَاةِ وَكَانُوا لَنَا عَابِدِينَ

Surah al-Baqarah (2:83):

In both first verses above, $zak\bar{a}h$ is a compulsory upon Ismā'īl, Ishāq, and Ya'qūb and their community. Whether in surah al-Baqarah (2:83), the duty of $zak\bar{a}h$ was commanded upon Bani Israel. It is ordered together with other duties such as performing good moral to the parents, performing sal $\bar{a}h$, saying kind words to the other, etc. $Zak\bar{a}h$ which is commanded upon Bani Israel is different with $zak\bar{a}h$ which is ordered upon Prophet Muh}ammad's community. It is a sacrifice. If such sacrifice is swooped down and seized by the fire from the sky, it is accepted. Otherwise, if the sacrifice is ignored, it means that it is not accepted. The un-accepted one is usually the sacrifice which is earned by illegal ways.¹³

¹² Rachmat Taufiq Hidayat, *loc cit*.

¹³ Muh}ammad Ibn Jarīr al-T}abariyy, *Jāmi' al-Bayan fī Ta'wīl al-Qur'ān, Vol. 1*, Dār al-Kutub al-'Ilmiyyah, Beirut, 1992, p. 437.

According to al-Rāziyy, which is quoted from al-'As}amm, the duty of performing *s}alāh* upon Bani Israel is caused by their behavior: obey spending the wealth in benefit way; eating of what is unlawfully acquired, وأكلهم السحت (al-Mā'idah [5:62-63]), taking usury (*ribā*) though indeed they were forbidden it, وَأَكْلِهِمْ أَمْوَالَ النَّاسِ بِالْبَاطِلِ (al-Mā'idah [5:62-63]), taking usury (*ribā*) though indeed they were forbidden it, وَأَكْلِهِمْ أَمْوَالَ النَّاسِ بِالْبَاطِلِ (al-Nisā' [4:161]).¹⁴

Zakāh as the duty upon the wealth is in accordance with its literal meaning, namely al-namā' (to grow) and al-tat $h\bar{r}$ (to purify). First namā', it means that by spending such wealth, the left property will increase and grow in spiritual meaning, namely becomes barakah. Because, the God will omit the ordeal caused of purifying such wealth. Even though it is abated physically, but it is increased in true meaning. Concerning with this, the Prophet has stated in His traditions:

Second is *al-tat}hīr*. It means that *zakāh* is functioned as the media for purifying the soul of the doer. It is in line with those mentioned in surah al-Tawbah (9:103).¹⁵

From the elaboration of the verses above, it is concluded that the word $zak\bar{a}h$ in verb form means to purify, whether from sins and other bad deeds. Such word is utilized in the frame of soul purity, not in the context of property. While $zak\bar{a}h$ in noun form, most means the duty upon the wealth which is aimed to the community of Messengers.

¹⁴ Muh}ammad Fakhr al-Dīn al-Rāziyy, Mafātih al-Ghayb, Vol. 3, Dār al-Fikr, Beirut, w.y., p. 47

¹⁵ Muh}ammad Fakhr al-Dīn al-Rāziyy, *loc. cit.*

In certain verses, however, the word $zak\bar{a}h$ in verb form—which means purifying—is explicitly related to the property. It is found in surah al-Layl (92:18):

وَسَيُجَنَّبُهَا الْأَتْقَى الَّذِي يُؤْتِي مَالَهُ يَتَزَكَّى

And surah al-Tawbah (9:103):

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِم بِمَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلاَتَكَ سَكَنٌ لَّهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Both verses indicate that spending wealth—in certain way and mechanism is functioned to purify the soul and wealth of the doer. Al-T}abariyy interprets it as purifying the doer from his sins, and raising him from hypocrisy position to sincere one.¹⁶

Sa'īd Hawwā, through his research towards five verses contains word $zak\bar{a}h$, namely (2:129,151); (79:18); (91:9); and (92:18), conclude that element of purifying the soul is not only by paying the wealth to the people, but also done by reciting the verses of God, and by being the guru who teach the Book and the wisdom. In the part of his book, therefore, he identify the elements of purifying the soul (*tazkiyah al-nafs*), such as praying, *zakāh*, *infāq*, fasting, pilgrimage, reciting Qur'ān, remembering the God, thinking of the creatures, thinking of the death, and shortening the illusion.¹⁷

Similar opinion is also said by Masdar F. Mas'udi. He sees that the word *zakāh* in the Qur'ān is utilized just in the frame of *salāh*, *dhikr*, and other activities relating with the spiritual boundary. Otherwise, when talking about *zakāh* as an institution, Qur'ān utilize the word *sadaqah*.¹⁸

By such elaboration just explained, two meanings of $zak\bar{a}h$ —purifying soul and spending wealth for paying almsgiving—can be combined. Because, as it is

¹⁶ Muh}ammad Ibn Jarīr al-T}abariyy, Jāmi' al-Bayān fī Ta'wīl al-Qur'ān, Vol. 6, Dār al-Kutub al-'Ilmiyyah, Beirut, 1992, p. 463.
¹⁷ Drs. Achyar Rusli, Ak., M.A., Zakat=Pajak: Kajian Hermeneutik terhadap Ayat-Ayat Zakat

¹⁷ Drs. Achyar Rusli, Ak., M.A., Zakat=Pajak: Kajian Hermeneutik terhadap Ayat-Ayat Zakat dalam al-Qur'an, Renada, Jakarta, 2005, p. 44.

¹⁸ *Ibid.*, p. 45.

appear in its literal meaning, $zak\bar{a}h$ means to grow and to purify. Thus, one of the ways to purify the soul is through spending the wealth for $zak\bar{a}h$. In the other words, one of the goals of commanding $zak\bar{a}h$ is to purify the soul of the doer. Even it is regarded as the main aim of performing $zak\bar{a}h$. Dr. Al-Hasani al-Nadwi said that the main and ultimate goal of $zak\bar{a}h$ is purifying the soul from arrogant attitude, eliminating the attitude of individualistic, and gaining the rewards from the God caused of giving the aid to the poor people. Within $zak\bar{a}h$, it is contained awareness to the poor people, sacrificing the wealth to them, and worship to Allah.¹⁹ Such opinion is based on the hadith told by Abī Dāwūd from Ibn 'Abbās:

إِنَّ اللهُ لَمَ ْ يُفْرِضِ الزَّكَاةَ إِلاَّ لِيُطَيِّبَ ماَ بَقِيَ مِنْ أَمْوالِكُمْ

Yūsuf Qarad}āwiyy has also identified the functions of $zak\bar{a}h$, namely in the *muzakkī* side and *mustah}iqq* side. The functions of $zak\bar{a}h$ in the *muzakkī* side are: purifying the soul from stingy attitude; educating the people for sharing and giving the wealth to the others; behaving and taking the example of the characteristics of Allah; as the manifestation of *shukr* towards the gifts we have received; treating the soul from the illness of loving the property; developing the opulence of the soul; bearing the affection and sympathy from the others; purifying the wealth of being mingled of other's right; and making the wealth stay in grow and *barakah*.²⁰

While the functions of $zak\bar{a}h$ in the *mustahiqq* side are: fulfilling their need in order to be safe and peaceful in their life, so they can perform the worships quietly; eliminating the attitude of envies and spites among the society.²¹ Besides that, Qarad} $\bar{a}wiyy$ also explained some other functions of $zak\bar{a}h$, namely: as the

¹⁹ Dr. Al-Hasani al-Nadwi, *Empat Sendi Agama Islam: Shalat-Zakat-Puasa-Haji*, Rineka Cipta, Jakarta, 1992, p. 110.

²⁰ Prof. Dr. Yūsuf Qarad}āwiyy, *Hukum Zakat*, Transl. Salman Harun, Didin Hafidhuddin, Hasanuddin, Pustaka Litera AntarNusa, Jakarta, 2006, p. 844-866.

²¹ *Ibid.,* p. 867-876.

instrument of social responsibility and social insurance; as the instrument of economic; to maintain and strengthen the spirit of Moslem community.²²

The significant point we can draw relating with $zak\bar{a}h$ in the Qur'ān is that such word is utilized in the context of its function, namely purifying the soul (*tazkiyah al-nafs*). It is apparent especially in using of such word in the verb form. In addition, it is strengthened also by surah al-Tawbah (9:103) and surah al-Layl (92:18). Both verses explicitly show the relationship between spending wealth for *zakāh* and the purity of soul.

It can also be viewed from the order of $zak\bar{a}h$ (وَآقَوْ الرُّكَاةَ) which is mostly placed after commanding the prayer (وَأَقِيمُواْ الصَّلاةَ). Prayer is physical and spiritual worship that is addressed directly to Allah. While $zak\bar{a}h$ is also spiritual worship, but it is aimed not only to Allah, but also related to other people. Prayer and $zak\bar{a}h$, therefore, has similarity in its spiritual side. Thus, the command of $zak\bar{a}h$ in the Qur'ān which uses the word al- $zak\bar{a}h$ is understood as the manifestation of the function of $zak\bar{a}h$ itself, namely tazkiyah al-nafs (purifying the soul). It is related with the spiritual side of $zak\bar{a}h$.

2. Infāq

Infāq is an Arabic word, derived from *na-fa-qa*. Literally, it means to come out of a hole, be exhausted (store), consumed, and spent.²³ Nafaqah is something given to the others, and physically will deplete or minimally decrease such given one. Thus, Qur'ān has arranged for those who spent the wealth must be measured and not excessive.²⁴ The word *nafaqa* has also same root with the word *nifāq* which shapes the word *munāfiq*. Because, the attitude of *munāfiq* will deplete good deeds of someone.

²² *Ibid.,* p. 877-885.

²³ 'Abdul Mannan Omar, *op. cit.*, p. 573.

²⁴ Waryono Abdul Ghafur, M.Ag., *Tafsir Sosial: Mendialogkan Teks dan Konteks*, eLSAQ Press, Yogyakarta, 2005, p. 241.

The word *infāq* and other words derived from it—such as *anfaqa*, *nafaqah*, *nifāq*, *munāfiq*, etc—are found at 111 places in the Qur'ān.²⁵ Generally, it can be classified into three shapes. The first shape is the word *anfaqa* and other words originated from it, such as *anfaqta*, *anfaqtum*, *yunfiqū*, *tunfiqū*, *infāq*, *anfiqū*, *nafaqah*, *munfiq*, etc. Second one is the word *nifāq* and other words originated from it, such as *al-munāfiqīn* and *al-munāfiqūn*. The third one is the word *nafaqan*. It is found in only one verse, namely in surah al-An'ām (6:35).

According to al-Rāziyy, the word *anfaqa* means to spend the property in the benefit (*mas}lahah*) way. Spending wealth in vain, therefore, is not included in it.²⁶ In the Qur'ān, *infāq* is primarily suggested in the path of Allah (*fī sabīlillāh*). It is written in some verses, such as surah al-Baqarah (2:261);

Surah al-Baqarah (2:262);

الَّذِينَ يُنفِقُونَ أَمْوَالْهُمْ فِي سَبِيلِ اللَّهِ ثُمَّ لاَ يُتْبِعُونَ مَا أَنفَقُواُ مَنّاً وَلاَ أَدًى لَمُّمْ أَجْرُهُمْ عِندَ رَبِّمِمْ وَلاَ حَوْفٌ عَلَيْهِمْ وَلاَ هُمْ يَخْزَنُونَ

Surah al-Tawbah (9:34); يَا أَيُّهَا الَّذِينَ آمَنُواْ إِنَّ كَثِيراً مِّنَ الأَحْبَارِ وَالرُّهْبَانِ لَيَأْكُلُونَ أَمْوَالَ النَّاسِ بِالْبَاطِلِ وَيَصُدُّونَ عَن سَبِيلِ اللّهِ وَالَّذِينَ يَكْنِزُونَ الذَّهَبَ وَالْفِضَّةَ وَلاَ يُنفِقُونَهَا فِي سَبِيلِ اللّهِ فَبَشِّرْهُم بِعَذَابٍ أَلِيمٍ

Surah al-Hadīd (57:10):

²⁵ Muh}ammad Fu'ād 'Abd al-Bāqiyy, op. cit., p. 715-717.

²⁶ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 5,* Dār al-Fikr, Beirut, w.y., p. 146.

Infāq in the path of Allah means in the faith of Him (*fi dīn Allah*). It covers whole of *infāq* which is commanded by Allah in the Qur'ān, such as *infāq* in pilgrimage, *jihād*, *infāq* to the family and relatives, *sadaqah*, *zakāh*, etc.²⁷ It means that it is a general word which covers whole of the spent wealth.

The wealth possessed by us is substantively belonging to Allah. And He makes us possess it caused of His grant. We just possess it in while. Therefore, commanding *infāq* upon the people is proper for those who possess such wealth in substantive. In addition, spending the wealth must be in accordance with the mechanism which is determined by the "True Owner," namely Allah, through His *sharī*'*ah*. For this, He orders us not to be stingy in spending the wealth in His way. It is said by surah al-Hadīd (57:7);

وَأَنفِقُواْ مِمَّا جَعَلَكُم مُّسْتَحْلَفِينَ فِيهِ

And surah al-Hadīd (57:10)

وَمَا لَكُمْ أَلاَّ تُنفِقُواْ فِي سَبِيلِ الله وَلِلَّهِ مِيرَاتُ السموات والأرض

The word *mustakhlafīn* in first verse, according to al-Rāziyy, means that the wealth possessed by us is originated from the generation before us. It was taken over into our hand by heir way. In addition, it will also move to other generation after us. Spending such wealth in right way, therefore, is a must for us.²⁸

The property must be spent in $inf\bar{a}q$ is the good things. It is named as t*ayyib* by the Qur'ān. It is mentioned in surah al-Baqarah (2:267):

²⁷ Muh}ammad Fakhr al-Dīn al-Rāziyy, *loc. cit.*

²⁸ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 29*, Dār al-Kutub al-'Ilmiyyah, Beirut, 1990, p. 188.

يَا أَيُّهَا الَّذِينَ آمَنُواْ أَنفِقُواْ مِن طَيَّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُم مِّنَ الأَرْضِ وَلاَ تَيَمَّمُواْ الْخَبِيثَ مِنْهُ تُنفِقُونَ وَلَسْتُم بِآخِذِيهِ إِلاَّ أَن تُغْمِضُواْ فِيهِ وَاعْلَمُواْ أَنَّ اللّهَ غَنِيٌّ حَمِيدٌ

By the *mufassir*, the word *tayyib* in such verse understood as trade, gold, silver, fruits, and plants. While Ibn 'Abbās understand it as the pleasant wealth, not the bad one. Because, Allah is Good and will not accept unless the good ones.²⁹

Performing *infāq* can be done openly or by hide. It is mentioned in surah $F\bar{a}t$ }ir (35:29);

إِنَّ الَّذِينَ يَتْلُونَ كِتَابَ اللَّهِ وَأَقَامُوا الصَّلَاةَ وَأَنْفَقُوا مِمَّا رَزَقْنَاهُمْ سِرًّا وَعَلَانِيَةً يَرْجُونَ بَحَارَةً لَنْ تَبُورَ

Surah Ibrahīm (14:31);

And some other verses. According to al-Rāziyy, *sirr* and *'alāniyah* in surah Ibrahim above contains three meanings: $h\bar{a}l$, namely perform both of *salāh* and *infāq* openly or by hide; *zarf*, namely perform both of *salāh* and *infāq* in light and dark time; *masdar*, namely perform *infāq* openly or by hide, it means exposing obligation *infāq* (*al-infāq al-wājib*) and hiding optional *infāq* (*al-infāq al-wājib*).³⁰

The wealth which is spent must be the surplus property. It means that we must fulfill firstly the need of our family. Then if we have surplus ones, it is spent for charity. Qur'ān has also ordered us not either to be extravagant or parsimonious in *infaq*, but between these the just mean. It is stated in surah al-Furqān (25:67);

²⁹ Ibn Kathīr al-Dimashqiyy, *Tafsīr al-Qur'ān al-Karīm, Vol. 1*, Maktabah al-Nūr al-'Ilmiyyah, Beirut, w.y., p. 303.

³⁰ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 19,* Dār al-Fikr, Beirut, w.y., p. 127.

وَالَّذِينَ إِذَا أَنفَقُوا لَمْ يُسْرِفُوا وَلَمْ يَقْتُرُوا وَكَانَ بَيْنَ ذَلِكَ قَوَاماً

And surah al-Baqarah (2:219):

وَيَسْأَلُونَكَ مَاذَا يُنفِقُونَ قُلِ الْعَفْوَ كَذَلِكَ يُبِيِّنُ اللَّهُ لَكُمُ الآيَاتِ لَعَلَّكُمْ تَتَفَكَّرُونَ

The word *al*-'*afw* in surah al-Baqarah (2:219) above means the surplus wealth from fulfilling the need of a person, his family, and his burden.³¹

Performing $inf\bar{a}q$ must be done by sincere heart. We are prohibited to follow up what we have spent with reproach or injury. For those who perform $inf\bar{a}q$ sincerely, they shall have their reward from their Lord. Otherwise, for those who perform $inf\bar{a}q$ but follow it up with reproach or injury, they shall not be able to gain anything of what they have earned. It is mentioned in surah al-Baqarah (2:262 and 264):

The person who has right to accept $inf\bar{a}q$ are parents, the near of kin, the orphans, the needy, the wayfarer, and the poor people. It is as stated in surah al-Baqarah (2:215):

And surah al-Baqarah (2:273):

³¹ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 6*, Dār al-Fikr, Beirut, w.y., p. 51.

As well as $zak\bar{a}h$, the word $inf\bar{a}q$ in some verses is also mentioned after the order of performing *salāh*. Such as in surah al-Baqarah (2:3):

الَّذِينَ يُؤْمِنُونَ بِالْغَيْبِ وَيُقِيمُونَ الصَّلاةَ وَمِمَّا رَزَقْنَاهُمْ يُنفِقُونَ

It is also stated in surah (8:3); (13:22); (14:31); (22:35); (35:29); and (42:38).³² It indicates the urgency of performing *infāq*. In another verse, *infāq* is identified as the characteristics of the piety person (*taqwā*), submissive, and *tawakkal*.

The word *infāq* in the Qur'ān is utilized as spending the wealth in its general meaning. It can be spending the wealth in wrong way and done by unbeliever people. It can be also spending the wealth in right way and done by Mu'min people. Spending the wealth in the first understanding can be traced in surah al-Kahfi (18:42), surah al-Anfāl (8:36), surah Āli 'Imrān (3:117), surah al-Nisā' (4:38), etc. Such verses describe *infāq* performed by unbeliever people: they do not thank to the God's gifts (18:42); they spend their wealth to hinder people from the way of Allah (8:36); they spend their property to be seen of the people and do not believe in Allah or in the last day (4:38).

By this, Allah order and suggest us to perform *infāq* in the right way, namely in the way of Allah ($f\bar{i} \ sab\bar{i}l \ Allah$) or in the faith of Allah ($f\bar{i} \ d\bar{i}n \ Allah$). Performing *infāq* in the faith of Allah such as *infāq* in pilgrimage, *jihād*, *infāq* to the family and relatives, etc.³³ Qur'ān, through surah al-Baqarah (2:264), also commands us to perform *infāq* by pure heart, do not beg people's praise or *riyā*', and do not follow the *infāq* by reproach and injury. Because, such attitudes will make our *infāq* worthless.

In another verse, Qur'ān suggests the people to perform $inf\bar{a}q$ according to the capability (65:7); neither extravagant nor parsimonious in performing $inf\bar{a}q$, but keeping between these the just mean (25:67); performing $inf\bar{a}q$ as soon as possible before the coming of the day in which there shall be no bartering nor mutual

³² Rachmat Taufiq Hidayat, *loc cit*.

³³ Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 5,* Dār al-Fikr, Beirut, w.y., p. 146.

befriending (14:31); and performing $inf\bar{a}q$ before the day comes in which there is no bargaining, neither any friendship nor intercession (2:254).

Performing *infāq*, Qur'ān said in another place, is one of the characteristics of those who believe and rely on their Lord (42: 36 and 38); those who believe in God's communications, who when they are reminded of them, fall down making obeisance and celebrate the praise of their Lord, and they are not proud (32:15); those who their sides draw away from their beds, they call upon their Lord in fear and in hope (32:16), those who guard against evil (*muttaqīn*), namely those who believe in the unseen and keep up prayer (2:3); those who perform *taqwā* (3: 15, 17, and 134); and those who is *mukhbitīn* (22:35).

From the elaboration of the Qur'ān, it can be also concluded that the word $inf\bar{a}q$ within is used in the context of spending the wealth openly or by hide; spending the wealth sincerely or by $riy\bar{a}$ '; and spending the wealth whether for the family (wife, parents, and the near of kin) or for the other (orphans, the needy, and the wayfarer). In addition, the elaboration of Qur'ān towards $inf\bar{a}q$ is wide and detail enough. It covers the explanations of: the cause of commanding $inf\bar{a}q$; the way and mechanism of performing $inf\bar{a}q$; the criteria of wealth which is spent for $inf\bar{a}q$; the receiver of $inf\bar{a}q$; the time of $inf\bar{a}q$, the rewards for those who perform $inf\bar{a}q$; and the punishment for those who neglect $inf\bar{a}q$.

3. S}adaqah

The word *sJadaqah* means whatever is given and sanctified to God's service as alms. It is originated from *sJa-da-qa*, which literally means to be truthful, true, and sincere, speak the truth, establish or confirm the truth of what another has said, verify, keep faith, observe a promise faithfully, fulfill, speak veraciously, and hold anyone as trustworthy.³⁴

It has same root with the word s*idd* $\bar{i}q$ —one of the characteristics of Messenger—means truthful, s*a* $d\bar{i}q$ means friend, and the word s*idq* means trust. Performing *sa*daqah, therefore, is manifestation of the faith truthfully as the

³⁴ 'Abdul Mannan Omar, *op. cit.*, p. 310-312.

friendship in the form of giving the wealth. *Mahr*—the gift of bride groom to the bride—is also called as $s/ad\bar{u}q$. Because, it is a sincere expression of bride groom to live together with the bride.

Some verses which contain the word *sadaqah* are understood as the command of performing *zakāh*. Some of such verses are surah al-Tawbah (9:103);

And surah al-Tawbah (9:60):

Yūsuf Qarad}āwiyy interprets the word *sadaqah* in such verses as *zakāh*.³⁵ Same opinion is also said by al-T}abariyy and Ibn Kathir in interpreting the word *sadaqah* in such verse as the *zakāh*.³⁶ Al-Rāzy sees also that the word *sadaqah* in such verse (9:103) means *al- s}adaqah al-wājibah*, namely *zakāh*.

The term *sadaqah* is also employed as the fine to the infraction of the pilgrimage. It is mentioned in surah al-Baqarah (2:196):

فَمَن كَانَ مِنكُم مَّرِيضاً أَوْ بِهِ أَذًى مِّن رَّأْسِهِ فَفِدْيَةٌ مِّن صِيَامٍ أَوْ صَدَقَةٍ أَوْ نُسُكٍ

In such verse, *sadaqah* is one of options must be paid by the pilgrims who neglect the rules, namely shaving the head before the offering reaches its destination. *Sadaqah* in this case is called as *fidyah*. Besides *sadaqah*, *fidyah* also covers fasting or sacrificing.

In some verses, the word *sadaqah* is employed as an exemption of the obligation, *diyah*, and *qisasb* y someone. It is expressed by surah al-Baqarah (2:280);

³⁵ Prof. Dr. Yūsuf Qarad }āwiyy, *op.cit.*, p. 36-39.

³⁶ Muh}ammad Ibn Jarīr al-T}abariyy, *loc. cit.* See also, Ibn Kathīr al-Dimashqiyy, *Tafsīr al-Qur'ān al-Karīm, Vol. 2,* Maktabah al-Nūr al-'Ilmiyyah, Beirut, w.y., p. 369.

وَإِن كَانَ ذُو عُسْرَةٍ فَنَظِرَةٌ إِلَى مَيْسَرَةٍ وَأَن تَصَدَّقُوا حَيْرٌ لَّكُمْ إِن كُنتُمْ تَعْلَمُونَ

And al-Nisā' (4:92);

وَمَن قَتَلَ مُؤْمِناً خَطَئاً فَتَحْرِيرُ رَقَبَةٍ مُؤْمِنَةٍ وَدِيَةٌ مُسَلَّمَةٌ إِلَى أَهْلِهِ إِلاَّ أَن يَصَّدَّقُوا

And al-Mā'idah (5:45):

وَكَتَبْنَا عَلَيْهِمْ فِيهَا أَنَّ النَّفْسَ بِالنَّفْسِ وَالْعَيْنَ بِالْعَيْنِ وَالأَنفَ بِالأَنفِ وَالأُدُنَ بِالأُدُنِ وَالسِّنَّ بِالسِّنِّ وَالجُرُوحَ قِصَاصٌ فَمَن تَصَدَّقَ بِهِ فَهُوَ كَفَّارَةٌ لَّهُ

The first verse indicates that the exemption of the obligation—called as s*adaqah*—is better to the debtor. It has relationship with previous verses, which command not to take the interest of the debt. Even if the debtor is in difficulty causes bankrupt, the creditor is ordered to exempt such debt.³⁷

Second verse is explanation of the fine to those who murder Mu'min by mistake. For those who do it, he should free a believing slave, and pay blood-money (*diyah*) should be paid to his people unless they remit it as alms. By al-Razy, the word *yas*/*s*/*addaqu*—which is originated from *yatas*/*addaqu*—in such verse is interpreted as forgiving the murderer, do not prosecute him, and exempt him from paying *diyah*.³⁸

As well as the second verse, third verse has also same meaning, namely exemption. However it is an exemption from prosecuting towards criminal actions. The word *tas}addaqa* in such verse means forgiving the actor of such criminal. The actor, therefore, will be free from prosecute if the victim exempt him. It becomes the expiation (*kaffārah*) for the actor.³⁹

³⁷ Ibn Kathīr al-Dimashqiyy, *Tafsīr al-Qur'ān al-Karīm, Vol. 1*, Maktabah al-Nūr al-'Ilmiyyah, Beirut, w.y., p. 313.

³⁸ Muh}ammad Fakhr al-Dīn al-Rāziyy, *Mafātih al-Ghayb, Vol. 10*, Dār al-Fikr, Beirut, w.y., p. 240.

³⁹ Ibn Kathīr al-Dimashqiyy, *Tafsīr al-Qur'ān al-Karīm, Vol. 2*, Maktabah al-Nūr al-'Ilmiyyah, Beirut, w.y., p. 60-61.

Giving the *sadaqah* must be performed by the faith and sincere heart. It is indicated by surah al-Baqarah (2:263 and 264):

قَوْلٌ مَّعْرُوفٌ وَمَعْفِرَةٌ حَيْرٌ مِّن صَدَفَةٍ يَتْبَعُهَا أَذًى وَاللَّهُ غَنِيٌّ حَلِيمٌ يَا أَيُّهَا الَّذِينَ آمَنُواْ لاَ تُبْطِلُواْ صَدَقَاتِكُم بِالْمَنِّ وَالأَذَى كَالَّذِي يُنفِقُ مَالَهُ رِئَاء النَّاسِ وَلاَ يُؤْمِنُ بِاللّهِ وَالْيَوْمِ الآخِرِ فَمَثَلُهُ كَمَتَلِ صَفَوَانٍ عَلَيْهِ تُرَابٌ فَأَصَابَهُ وَابِلٌ فَتَرَكَهُ صَلْداً لاَ يَقْدِرُونَ عَلَى شَيْءٍ مِّمَّا كَسَبُواْ وَاللّهُ لاَ يَهْدِي الْقَوْمَ الْكَافِرِينَ

Such verse tells us that, if we cannot give *sadaqah* to the others, kind speech and forgiveness is better than it which is followed by injury. The verse also commands us to perform the *sadaqah* sincerely and based on the faith to the God and the last day. Performing *sadaqah* by reproaching and injuring, *riyā* (to be seen and be praised of men), and not in trust of the God, therefore, will omit the reward of such *sadaqah*. The word "reward" in such verse is not mentioned. Because, the omitted one is actually not only the reward, but also the spent wealth itself.⁴⁰ So, the parable is like a smooth rock with earth upon it, and then a heavy rain falls upon it, so it leaves it bare. They shall not be able to gain anything of what they have earned.

Performing *sadaqah* can be done openly or by hide. Because, the God does not appraise the *sadaqah* by its manner, but He appraises it by sincerity. Giving *sadaqah* in blunt or by hide, therefore, is never mind. It is said in surah al-Baqarah (2:271):

إِن تُبْدُواْ الصَّدَقَاتِ فَنِعِمَّا هِيَ وَإِن تُخْفُوهَا وَتُؤْتُوهَا الْفُقَرَاء فَهُوَ خَيْرٌ لُّكُمْ وَيُكَفِّرُ عَنكُم مِّن سَيِّئَاتِكُمْ وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ

⁴⁰ M. Quraish Shihab, *Tafsir al-Mishbah: Pesan, Kesan, dan Keserasian al-Qur'an Vol. 1*, Lentera Hati, 2005, p. 571.

Nevertheless, giving *sadaqah* by hide and give it to the poor people is better. Because, it will evade the doer from being $riy\bar{a}$ '.

In the Prophet Traditions (*Sunnah*), the word s adaqah refers not only to the *zakāh*, but also whole of good deeds, such as performing kind work, holding the evil, helping the others, performing good sayings, walking for praying, guiding the others to the destination, spending wealth for the family, etc. It is mentioned in some hadiths, such as:

عَنْ أَبِيْهِ يَحْيَى بْنِ عِماَرَةَ بْنِ أَبِي الْحُسَنِ أَنَّهُ سَمِعَ أَباَ سَعِيْدٍ رَضِيَ اللهُ عَنْهُ يَقُوْلُ: قالَ النَّبِيُّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ (لَيْسَ فِيْماَ دُوْنَ خَمْسِ أَواَقٍ صَدَقَةً وَلَيْسَ فِيْماَ دُوْنَ خَمْسِ ذُوْدٍ صَدَقَةً وَلَيْسَ فِيْماَ دُوْنَ خَمْسِ أَوْسَقٍ صَدَقَةً)41

The word $aw\bar{a}q$ in such hadith is plural form of awqiyah, means forty dirham. The word $dh\bar{u}d$ means three until ten camels. While awsaq is plural form of wasaq, means sixty $s\bar{a}$ of fruits and cereals. The word $s\bar{a}daqah$ which has meaning of good deeds is also found in hadith told by Abī Hurairah;

And hadith told by Abī Burdah from his father, from his grand father;

حَدَّثَنا سَعِيْدُ بْنُ أَبِيْ بُرْدَةَ عَنْ أَبِيْهِ عَنْ حَدِّهِ: عَنِ النَّبِيِّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ قالَ (عَلَى كُلِّ مُسْلِمٍ صَدَقَةٌ. فَقالُوْا يا نَبِيَّ اللهِ فَمَنْ لَمْ يَجِدْ ؟ قالَ (يَعْمَلْ بِيَدِهِ فَيَنْفَعُ نَفْسَهُ وَيَتَصَدَّقْ). قالُوْا فَإِنْ لَمْ يَجِدْ

⁴¹ Muh}ammad ibn Ismā'īl al-Bukhāriyy, *S}ahīh al-Bukhāriyy, Vol. 2,* Dār al-Kutub al-'Ilmiyyah, Beirut, 1992, p. 430-431.

⁴² Muh}ammad ibn Ismā'īl al-Bukhāriyy, *S}ahīh al-Bukhāriyy, Vol. 3,* Dār al-Kutub al-'Ilmiyyah, Beirut, 1992, p. 304.

The word *al-malh* $\}\bar{u}f$ in such hadith means the person who is molested, weak, and asking for the help. *S* $\}adaqah$ is not only spending the wealth for the people, but also to the beast and the birds, even by accident. It is indicated by the hadith told by Qatādah from Anas;

And hadith told by 'Abdillāh ibn Yazīd from Abī Mas'ūd al-Badriyy:

Some words *sadaqah* in the Qur'ān are understood as commanding *zakāh*, such as surah al-Tawbah (9:60 and 103). The first verse—al-Tawbah (9:103)—is talking about the argument of duty of *zakāh*. In such verse, Allah has ordered the authoritative government or committee to take a part of the Mu'min's wealth for *sadaqah*. This command is also strengthened by the verse (9:104) which describes that Allah has right to take the *sadaqah*. While second verse—al-Tawbah (9:60)—is talking about the receiver of *sadaqah* (*mustahjiqq*).

Besides that, the word *sa*daqah can be also employed to refer the optional charity. It is indicated by surah Yūsuf (12:88) and surah al-Baqarah (2:280). The first verse describes Yūsuf's brothers whose family and they are afflicted by distress, and they brought just scanty money, so they beg Yūsuf to give full

⁴³ Muh}ammad ibn Ismā'īl al-Bukhāriyy, op. cit., p. 444.

⁴⁴ Muh}ammad ibn Ismā'īl al-Bukhāriyy, *op. cit.*, p. 94.

⁴⁵ Muh}ammad ibn Ismā'īl al-Bukhāriyy, *S}ahīh al-Bukhāriyy, Vol. 5*, Dār al-Kutub al-'Ilmiyyah, Beirut, 1992, p. 21.

measure and hope him to be charitable towards them (وَتَصَدَقُ عَلَيْنَ). While second verse—al-Baqarah (2:280)—is talking about exemption of a debt done by the debtor. It is an optional charity which can be taken or be left. Nevertheless, taking exemption—by absolving the creditor from paying his debt—is better than leave it (وَأَن تَصَدَقُوا خَيْرٌ لَكُمْ). It is done if the debtor is in difficulty causes bankrupt, so he cannot fulfill his duty.

The word *s]adaqah* in some verses is utilized as the substitution of *infāq*. It is mentioned in some verses, such as surah al-Baqarah (2: 262-264) and surah al-Munafiqūn (63:10). Surah al-Baqarah (2:262) describes that those who spend their property in the way of Allah, then do not follow up what they have spent with reproach or injury (اللَّذِينَ يُفِقُونَ أَمْوَالَهُمْ فِي سَبِيلِ اللّهِ ثُمَّ لاَ يُتْبِعُونَ مَا أَنفَقُوا مَنّا وَلا أَذًى), they shall have their reward from their Lord, and they shall have no fear nor shall they grieve. Then, such verse is followed by describing that kind speech and forgiveness is better than *s]adaqah* which is followed by injury (فَوْلٌ مَعْرُوفٌ وَمَغْفِرَةٌ حَيْرٌ مَن صَدَقَةٍ يَتْبَعُهَا أَذًى) The following verse—surah al-Baqarah (2:264)—order the Mu'min not to make their *s]adaqah* worthless by reproach and injury (لاَ تُبْطِلُواْ صَدَقَاتِكُم بِالْمَنَّ وَالأَذَى)

By this, it is apparent that *infāq* activity in al-Baqarah (2:262) has relationship with the *sadaqah* in al-Baqarah (2:263) and al-Baqarah (2:264). The word *infāq* in al-Baqarah (2:262) shifts become the word *sadaqah*. Thus, it can be concluded that *infāq* in this context is considered as same meaning with the *sadaqah*.

Equation of *s}adaqah* to *infāq* is also mentioned in surah al-Munafiqūn (63:10). Such verse describes the command of the God in performing *infāq* of what He has given, before the coming of death (أَمَوْتُ أَخَدُكُمُ مَن قَبْلِ أَن يَأْتِيَ أَحَدَكُمُ). Nevertheless, certain people refuse and do not carry out such command until he dead. It causes his remorse, so that he should say, "My Lord, why did You not respite me to a near term, so that I should have given alms and been of the doers of good deeds (أَحَدُقُ وَأَكُن مَنَ الصَّالِحِينَ).

inf $\bar{a}q$ ordered by the God in such verse is regarded as same meaning with *sadaqah* said by the people.

By observing the verses in the Qur'ān contain the word *sadaqah*, it can be concluded that the word *sadaqah* is utilized as a shifting or transformation of *infāq*. In the other words, *sadaqah* is one of manifestations of *infaq* in the way of Allah (*al-infāq fī sabīl Allāh*). Because, whole of the verses in the Qur'ān contain the word *sadaqah*—as researcher has observed—is utilized in the context of spending the wealth in right way. There is no verse employ the word *sadaqah* in the context of spending the wealth in wrong way. Thus, it can be said that *sadaqah* is a specific term of *infāq*, namely spending the wealth in the right way.

B. Similarities and Differences of the Words Zakāh, Infāq, and S}adaqah

After observing the verses contain the words $zak\bar{a}h$, $inf\bar{a}q$, and s adaqah in the Qur' $\bar{a}n$, the researcher obtains the similarities and differences. Such results will be elaborated as following:

1) Similarities

The word $zak\bar{a}h$, $inf\bar{a}q$, and s and s are same in the context of command of the God towards the people. They are commands which are ordered by the God to the people relating with the wealth possessed by them. For those who obey and carry out of such command will obtain great rewards from the God. Besides that, $zak\bar{a}h$, $inf\bar{a}q$, and s and s and s and b an

2) Differences

First, command of *zakāh* in the Qur'ān which utilizes the word *al-zakāh* is in general form, namely by ordering people merely to perform *zakāh*. Most of such order is placed after command of prayer. There is no detail elaboration by Qur'ān regarding mechanism and technical guides of *zakāh*, such as how to perform *zakāh*, what kind of wealth paid for *zakāh*, who is the receiver of *zakāh*, when *zakāh* is done, etc. It is different with the verses containing command of *infāq* and

sJadaqah. The verses of *infāq*, besides containing the command of *infāq*, they also explain its mechanism and technical guides. The technical guides of *infāq* taught by Qur'ān such as: the criteria of wealth which is spent for *infāq*; the receiver of *infāq*; the time of *infāq*, the rewards for those who perform *infāq*; and the punishment for those who neglects *infāq*.

Regarding *sJadaqah*, some verses containing such word is considered by the scholars as the legitimation of *zakāh* duty, namely surah al-Tawbah (9:103) and al-Tawbah (9:104). Another verse—al-Tawbah (9:60)—is also regarded by the scholars as *zakāh* verse, namely the verse contains the receivers of *zakāh* (*mustahiqq*). Whereas, the word utilized by those verses is the word *şadaqah*. The rules of performing *sJadaqah* are also elaborated by Qur'ān.

Second, the noun form of $zak\bar{a}h$ is understood differently with its verb form. Most of noun form of $zak\bar{a}h$ are defined and understood as the duty towards the wealth. It is in accordance with the definition of $zak\bar{a}h$ terminologically. *Fiqh* scholars define $zak\bar{a}h$ as spending certain part of certain wealth, which reaches the $nis \ ab$, to the mustah $\ ab$ as spending certain part of certain wealth, which reaches the $nis \ ab$, to the mustah $\ ab$ are defined and understood at reaches the $h \ ab$, except the mine and the agriculture.⁴⁶ While verb form of $zak\bar{a}h$ is understood according to its literal meaning, namely purity and purifying the soul. The verse contains verb form of $zak\bar{a}h$ is surah al-Nūr (24:21), $\ ab$ at $\ ab$ and al-Shams (91:9), and $\ ab$. While the verse contains noun form of $zak\bar{a}h$ such as surah al-Muzzammil (73:20).

It is different with the word *infāq* and *s}adaqah*. Both of such words whether their noun or their verb form is understood as performing *infāq* or *s}adaqah*. The verse contains both of verb form and noun form of *infāq* such as surah al-Baqarah (2:270), وَمَا أَنفَقْتُم مِّن نَّفَقَةٍ أَوْ نَدَرْتُم مِّن نَّذْرٍ فَإِنَّ اللَهَ يَعْلَمُهُ, While the verse contains noun form of *s}adaqah* such as surah al-Baqarah (2:263), قَوْلٌ مَّعْرُوفٌ وَمَعْفُوَةٌ خَيْرٌ مِّن صَدَقَةٍ يَتُبَعُهَا أَذًى The

⁴⁶ It is the definition of *zakāh* according Mālikiyyah scholars. See, Prof. Dr. Wahbah al-Zuh}ailyy, *Al-Fiqh al-Islāmiyy wa Adillatuhu, Vol. 2,* Dār al-Fikr, Damaskus, 1989, p. 730.

verse contains verb form of *s}adaqah* such as surah al-Baqarah (2:280), وَأَن تَصَدَّقُواْ حَيْرٌ

Third, the difference of *zakāh*, *infāq*, and *s}adaqah* in the side of the receiver. The verses contain the word *zakāh* in the Qur'ān do not explicitly mention the receiver of *zakāh*. The only verse mention the receiver of *zakāh*, according to the scholars, is surah al-Tawbah (9:60):

They are the poor and the needy, and the officials appointed over them, and those whose hearts are made to incline to truth, and the ransoming of captives, and those in debts, and in the way of Allah, and the wayfarer. Whereas such verse utilizes the word s/adaqah (إِنَّمَا الصَّدَقَاتُ), not the word $zak\bar{a}h$.

While the receivers of $inf\bar{a}q$ are parents, the near of kin, the orphans, the needy, the wayfarer, and the poor people. It is mentioned in surah al-Baqarah (2:215);

And surah al-Baqarah (2:273):

Performing $inf\bar{a}q$ is also ordered in the path of Allah ($f\bar{i} sab\bar{i}l All\bar{a}h$), such as mentioned in surah al-Baqarah (2:195):

By observing those verses, it is apparent that there are four kinds of receiver that have right to receive both of *infāq* and *s]adaqah/ zakāh*. They are the poor people (النقراء), the needy people (ألفسَاكِينَ), the wayfarer (الني السَّبِيلَ), and in the path of Allah (الني السَبِيلَ). While the people who have right to receive merely infaq are parents (في سَبِيلِ اللَّهُ), the near kin (في سَبِيلِ اللَّهُ), and the orphans (ألوالدين). The people who have right to receive merely *zakāh* are: the officials appointed over them (ألوالدينَ), whose hearts are made to incline to truth (ألفَرَقَفَةِ قُلُوبُهُمُ), the ransoming of captives (الرُقَابِ), and those in debts those in debts (الأقاريينَ).

Fourth, both of *infāq* and *s}adaqah* can be performed openly or by hide. The verse contains command of *infāq* openly or by hide such as surah Ibrāhīm (14:31): قُل لِّعبَادِيَ الَّذِينَ آمَنُواْ يُقِيمُواْ الصَّلاَةَ وَيُنفِقُواْ مِمَّا رَزَقْنَاهُمْ سِرَّا وَعَلانِيَةً مِّن قَبْلِ أَن يَأْنِيَ يَوْمٌ لاَ بَيْعٌ وَلا خِلال

The verse contains command of infaq openly or by hide such as surah al-Baqarah (2:271):

While regarding *zakāh*, there is no verse command or prohibit performing *zakāh* openly or by hide. [*]