

Addressing the contemporary jurisprudential issues faced by zakāh institutions in Sri Lanka: An analytical study

Arafath Careem Mohammed Jiffry

International Islamic University Malaysia
arafathcareem@gmail.com

AbdulHamid Mohammed Ali Zaroum

International Islamic University Malaysia
alzaroum@iium.edu.my

Mustafa Shamsuddin

International Islamic University Malaysia
mussham@iium.edu.my

Abstract

The institutionalized zakāh setup in the context of the Sri Lankan Muslim minority emerged in the last phase of the twentieth century and it is currently estimated that more than a hundred voluntary zakāh organizations have been functioning across the country. Although the institutionalization contributed to the well-being of the Muslim minority community, some preliminary works have highlighted that such institutionalization of zakāh practices did not impact enhancing the socio-economic well-being of the Muslim minority community of Sri Lanka to the expected level. Against this background, this research paper critically examines the current state of zakāh institutions in Sri Lanka. For that purpose, this research has examined selected four zakāh institutions reflecting the and demographical distribution of the community. This qualitative study collected data through primary sources such as interviews and official documents. And also, the thematic content analysis method was used to analyze the collected data. This study finds that one of the major obstacles which prevent the realization of the objectives of zakāh in the contemporary Sri Lankan context is jurisprudential in nature. Classical jurisprudential reasoning does not provide alternative solutions to the jurisprudential problems peculiar to Sri Lanka. Thus, this study understands that a particular jurisprudential intervention is needed to respond to the challenges

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*Corresponding Author:

**Arafath Careem Mo-
hammed Jiffry**

International Islamic
University Malaysia

e-mail:

ara-
fathcareem@gmail.com

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mentioned earlier. Hence, this study further suggests that the Fiqh of Muslim minorities could play a potential role in developing alternative jurisprudential discourse. In that sense, this research indicates that to contribute to the current debate on the application of Islamic jurisprudence regarding institutionalized zakāh management in Muslim minority contexts, the method of fiqh of Muslim minorities must be applied.

Keywords: Juristic Issues, Zakāh Institution, Muslim Minority, Sri Lankan Muslims, Social Well-being.

1. Introduction

Zakāh is one of the central pillars of Islam. Hence, Islamic communities throughout the world strive to realize that divinely ordained obligation, regardless of whether they represent the social category of minority or majority. The term 'zakāh' literally means purification and growth. Theoretically, the zakāh is referring to the obligation that demands Muslims to offer a certain percentage of their accumulated wealth if it reaches a particular level to the eight factions as stated in the al-Qur'ān - sūra al-Tawbah: 60 - (ibn Qudāmah, 1987, 4: 5). Zakāh is an Islamic ritual with multiple spiritual and social impacts. To actualize the objectives of zakāh in the current context, Islamic scholars argue that classical jurisprudence of zakāh must be challenged and reformed to fit into the contemporary, changing world (al-Qaraḍāwī, 2000, 1., 8). Particularly, the application of zakāh in a Muslim minority setting needs further contemplation and critical juristic reasoning. Since the obligation of zakāh is not only an issue of personal piety but also a collective socio-economic endeavor, its realization in Muslim minority settings demands a deeper contextual approach (Raslan, 2016, 31., 1763).

Given this background, this paper chiefly examines contemporary juristic challenges encountered by existing regional zakāh institutions of Sri Lanka. ¹ Thereby, it aims to address an important intellectual lacuna with regard to current scholarship on zakāh practices

¹ Sri Lanka is an island country in South Asia. It lies in the Indian Ocean, and it has numerous resources and wealth to develop the country economically it is one of the region's most vibrant export hubs. With approximately 22 million population, Sri Lanka is introduced as a country with multi-ethnic, multi-religious, and communities living together and has owned a long documented historical background. Buddhists are the majority in the total population which constitutes 70.1% while the Hindus are constituting 12.58% of the population and the

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in Sri Lanka. Mostly, the existing works focus on providing a general overview of the concept of zakāh including its significance, societal implications, legal rulings related to zakāhable wealth, contributors, recipients, and its institutionalization (Zayas, 2003, Khairul Bashar, et al, 2000, Aiyooob Ali, 2008). Along with that, some preliminary works explored modern and contemporary juristic issues pertaining to zakāh and its implementation in Sri Lanka (Mansoor, et al., 2022, Arafath, 2021). It also can be found some other notable empirical studies focus on zakāh administration in Sri Lanka and its socioeconomic impacts (Abdul Rauff, et al., 2017, Jalaldeen, 2015, 12, Suheera, et al., 2015). However, the current juristic issues of regional zakāh institutions of Sri Lanka can be considered an important area that is well under-researched.

As for the structure of the paper, the following section explores the research methodology and the third part provides a general view of institutionalized zakāh application in Muslim majority and minority countries. The fourth section explores a historical overview of the institutionalization of zakāh in Sri Lanka. The fifth section introduces all four selected zakāh institutions briefly. The following section analyses juristic issues negatively impacting zakāh management in Sri Lanka. The paper ends with a critical concluding remark. The study's main argument is that Sri Lankan zakāh institutions must incorporate theoretical assumptions of the fiqh of Muslim minorities² into their current tools box of juristic reasoning to overcome challenges related to the collection of zakāh and its distribution.

2. Research Methodology

This study followed the qualitative method of content analysis along with the method of interviews and personal observation. The

Christian population reaches 7.62%. Muslims are the second minority community constituting 9.7% of the country's population which is equal to 1.9 million. DCS, Latest reports and bulletin, Department of the Census and Statistics, Colombo, Sri Lanka, 2012. DCS, Latest reports and bulletin, *Department of the Census and Statistics*, Colombo, Sri Lanka, 2012. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwiPt--ap8j7AhXCwjgGHefLDJUQFnoECBEQAQ&url=http%3A%2F%2Fwww.statistics.gov.lk%2F&usg=AOvVaw3FpkZ4Ktpz5b4GXx-tu-q8>. Retrieved on 20 April 2022.

² Islamic scholars define the idea 'it is a kind of *fiqh* that deals with laws or routines pertaining to Muslims residing in non-Muslim societies or countries'. *Al Majalla Ilmiyya li al Majlis al awrubbi Li illfta Wa Buhus, Bi Annual*, European Council for Fatwa and Research, Dublin, No 4&5, June/July, 2004, p 472.

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researchers collected the data both from primary and secondary sources. It applied the method of interviews and referred to official documents. The analysis of data was done based on thematic content and a critical approach. The researchers interviewed ten leading stakeholders of zakāh institutions in Sri Lanka. Four of them were selected from the regional branches of zakāh institutions. Along with that, the researchers interviewed four prominent Islamic scholars who have been actively engaged in Sri Lankan zakāh management through institutions at the national level. The rest two were selected based on their popularity and have in general excellent knowledge and experience in the field of administration and management of various Islamic institutions and also a background in zakāh management.

3. Institutionalized Zakāh Application in the Contemporary World

Currently, zakāh obligation is being performed as an institutional system in two ways in the Muslim world. In the first system, zakāh management institutions attached to the state have been working in some countries like Libya, Saudi Arabia, Pakistan, Malaysia,³ and Yemen (El-Ashker & Haq, 1995, 31). The laws and provisions are enacted in terms of administering zakāh affairs in the above-mentioned countries. In the second system which operates in many countries like Iran, Bangladesh, Kuwait, Bahrain, Egypt, and Iraq, voluntary zakāh organizations are functioning in administering zakāh-related affairs (Kahf, 1990, 199-200). However, some studies reveal that despite enormous efforts that have been made with regard to zakāh systems in Muslim-majority countries, still they have not been able to realize the objectives of zakāh (BigeSaaticioghu, et al., 2016).

While discussing the current status of institutionalized zakāh setup, it is pivotal to take into consideration the existence of efficient zakāh institutions in minority Muslim settings. The existence of collective zakāh in minority contexts would help to contribute to minimizing socio-economic challenges that are different from majority

³ Malaysia's zakah management is centralized at the state level due to the authoritative power of each Sultan on the religious matter, including zakah. Ataina Hidayati, Achmad Tohirin, ("Management of Zakah: Centralized VS Decentralized Approach"), Proceedings of Seventh International Conference, The Tawhidi Epistemology, *Zakat and Waqf* Economy, Institute Islam Hadhari, Malaysia, January 2010, 371.

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Muslim lands. It can be observed that amidst various challenges in running zakāh institutions, there are notable zakāh institutions working in Muslim minority countries such as Thailand, India, Singapore,⁴ and so on (Dorloh, et al., 2020, Intezar & Zia, 2015). Given this background, zakāh institutional management is much more important to Muslim minority settings where the Muslims have no legal enforcement power to administer zakāh funds. The minority Muslims can preserve zakāh's obligation through such an institutional setup and actualize some of the wider objectives of zakāh such as establishing social justice, reducing poverty, enhancing social welfare, ensuring stable economic growth, inter and intra-community relationships, etc.

4. Overview of Institutionalized Zakāh Management in Sri Lanka

In Sri Lanka, institutionalized zakāh is a system born out of public awareness that the zakāh must be performed following a collective mechanism. Muslims further understood that individual zakāh did not bring positive impacts on the educational and socio-economic conditions of Muslim minorities in the country. They realized that the broader objectives of zakāh could be achieved only through a systematic, standardized zakāh management system. This public understanding emerged, consolidated, and developed within the last three decades (Abdul Rauff, et al., 2017, Vol. 35, 48).

As a result, many zakāh management institutions appeared in several parts of the Island. It is quite hard to find proper documented historical evidence to find the exact starting point of the phenomenon in Sri Lanka. However, the Sammanthurai zakāh board, established in 1973, is considered as oldest regional zakāh institution in Sri Lanka (Jalaldeen, 2015, 12, 92). Some other institutions have no more than two decades of history. A few other zakāh institutions in other parts

⁴ The Islamic Religious Council of Singapore (MUIS) disbursed a record amount of *zakāh* in 2021 compared to previous years despite uncertainties amidst the current Covid-19 pandemic. The council could able to disburse \$3.5m in the year 2021 which enable to help more families in need. <https://www.muslim.sg/articles/more-underprivileged-muslims-benefit-from-higher-zakat-contribution-in-2021>.

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of the country have started their operations recently⁵. Zakāh institutions are working independently without any interference from authorities across the country. It is estimated that more than a hundred zakāh management institutions are currently working on collecting and distributing zakāh across Sri Lanka (Jalaldeen, 2015, 12, 92). Multiple contributions have been made by institutionalized zakāh application from its inception in several territories of the land. However, it is realized that the broader objectives of zakāh were not materialized in the Muslim minority context of Sri Lanka. Therefore, it is imperative to examine the real factor for the inability of achieving the intended goals of zakāh.

5. Zakāh Institutions in Sri Lanka: An Introduction to Four Working Models

This section of the paper gives an overview of the selected four zakāh management institutions in Sri Lanka. In doing so, it elaborates on the history of those organizations' emergence and functioning mechanisms.

5.1 Zakāh Institution in Akurana

Akurana⁶ zakāh institution was established in 2004. Since then, it has been working in the name of "Akurana Baithuz Zakāh." This institute is administered by a board that consists of 36 members. Akurana Jamiyyathul Ulama – The council for Muslim theologians- has executive power over the process of the zakāh administration (Respondent 03, 2022). Akurana Baithuz zakāh employs multiple strategies to increase zakāh collections, such as promoting public awareness about zakāh, arranging meetings with zakāh contributors, etc. The distribution of zakāh is operated through mosque administrators.

⁵ Kalutara Zakah Foundation was established in 2005, Balangoda Baithuz zakah was founded in 2008, maruthamunai Baithuz zakah was established in 2012, and Dharga Town Baithuz Zakah was founded in 2012.

⁶ Akurana is a suburb of the city of Kandy in Kandy District, Central Province of Sri Lanka. The town is situated 125 km from Colombo and 10 km from the center of Kandy. Geographically Akurana is surrounded by hills and rivers. Akurana is predominantly Muslim constituting 90.10%; there is also a sizable Buddhist minority with small Hindu and Christian communities. <https://en.m.wikipedia.org/wiki/Akurana>. However, Akurana is also surrounded by Buddhist majority communities.

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The distribution is most likely targeting the conceptions needs of recipients except for some distributions for skills development.

5.2 Zakāh Institution in Beruwela

The China Fort⁷ Zakāh Association was founded in 1992 in Beruwela. Its purpose is to fulfill the obligation of collective zakāh in its true spirit (Zakah Towards success (Vidivai Noki Zakah, 2008, 1). This zakāh association consisted of 28 members, including six theologians. This association has been functioning independently under their leadership. One full-time administrator is appointed to administer the whole process of zakāh collection and distribution. Salaries of employees are paid from the zakāh funds under the Aamil category (Respondent 04, 2022). The collection and disbursement are carried out through separate committees. The collected zakāh is distributed mainly for consumption purposes. Along with that, a minimal portion is allocated to skill development (Brochure, 2021). The zakāh funds are not given to mu'lfī qulūb and Fī sabīl Allāh, Rikab – Slavers - categories because they are not available in the context (Respondent 04, 2022).

5.3 Zakāh Institution in Kattankudy

The institutionalized zakāh system was founded in Kattankudy⁸ in 2002 under the leadership of the Federation of Kattankudy Mosques and The Muslim Institute. (Respondent 01, 2022).

⁷ Beruwela is situated in Kalutara District, Western Province of Sri Lanka. It is located on the southwest coast of Sri Lanka, 60 km south of Colombo. It is a multi-religious, multi-ethnic, and multi-cultural town. The population of Beruwela Urban Council is predominantly Muslim. Muslims constitute constituting 94.10% of the total population. There is a mix of other ethnic groups such as Sinhalese, Tamils, and Burghers <https://en.m.wikipedia.org/wiki/Beruwela>. In suburban areas Muslim communities, are surrounded by a Buddhist population. In Beruwela there are several villages. China Fort is one of the prime towns in Beruwela. The town is almost exclusively Muslim with a population of approximately 20,000. China fort is the heart of the gem industry in Beruwela. The majority of the China Fort Muslims are involved in this trade. <https://ceylongemhub.com/chinafort-gem-market-beruwela-pathe-srilanka>

⁸ Kattankudy is a township near the city of Batticaloa on the eastern coast of Sri Lanka. The town is predominantly populated by Muslims. Most of the people are engaged in business, industries, and fisheries. The division of Kattankudy occupies the central part of the Batticaloa district. It covers a land area of approximately 2.56 km of inland waterways. Kattankudy

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Zakāh process is carried out with the cooperation of area mosques and Jumma mosques. The federation was registered within the country's legal framework in 1985. Since Baithuz zakāh is a part of the Masjid Federation, the former does not need to undergo a separate registration process. The board members of Kattankudy Baithuz zakāh consist of 38 members from various fields, including Muslim theologians, accountants, engineers, teachers, principals, doctors, government servants, etc., who are qualified to administer the zakāh institution⁹. Most zakāh funds are disbursed for consumption. The remaining part is distributed to develop skills and self-employment by giving sewing machines, fishing nets, and funds to those who do not have sufficient capital to continue their trade. A portion of zakāh is provided to those who have embraced Islam recently. Masjid administrators oversee the distribution process.

5.4 Zakāh Institution in Sammanthurai

The zakāh institution was established in Sammanthurai¹⁰ in 1973 and later was known as the 'Zakāh Board'. Though the zakāh institution was established in 1973, the administrative procedures were developed at the beginning of the 1980s (Respondent 02, 2022). As long as a Masjid is registered in Waqf Act, its zakāh institution also has the same registration. According to the Waqf Act, a Masjid administration can take care of the well-being of the people attached. The zakāh

is one of the Muslim-dominated areas in Sri Lanka. Muslims constitute 98.01% of the population. <https://en.m.wikipedia.org/wiki/Kattankudy>

⁹ Constitution of Kattankudy Baithuz zakah contains the details related to selection of members, terms and conditions of the executive and ordinary members, collection and distribution procedures, etc.

¹⁰ Sammanthurai is a town in the Ampara District of the Eastern Province of Sri Lanka. It lies between the towns of Ampara and Karaitivu along the A31 road. It is surrounded by paddy fields and it is renowned for its rice paddies and its inner harbor from ancient times. Sammanthurai derives its name from the 'Sampan'; vessel, and 'Thurai,' the harbor or port. The sailor of a sampan is called 'Hambankaraya' in Sinhala or 'Sammanakaran' in Tamil. Tamil is also the language spoken by Muslims from India who came for the trade. Sammanthurai has a population of 70,601. Islam is the dominant religion in the town representing 94.67% of its total population. The town contains nearly 20,000 Muslim families with a population of around 65,000 <https://en.m.wikipedia.org/wiki/Sammanthurai>. Retrieved 02 January 2023.

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board contains 31 members, which consist of members who are in various fields. Four main kinds of wealth come to the zakāh calculation in the region. These are rice paddy, livestock like cattle and goats, jewelry, and cash. A massive portion of collected zakāh is devised for consumption. The zakāh institution utilizes the network of Masjids for distribution purposes Respondent 02, 2022).

6. The Juristic Issues Faced by Regional Zakāh Institutions of Sri Lanka

Before delving into juristic issues of Sri Lankan zakāh institutions, it is worth highlighting that the institutionalization considerably contributed to the socio-economic well-being of the Muslim minority community at the regional level. It has helped people access basic needs, establish livelihood, generate sustainable income, achieve marital life, and receive tertiary education (Abdul Rauff, et al., 2017, Vol. 35, 50). However, it still faced some critical challenges that hampered the materialization of the intended objectives of zakāh. One of the prime challenges facing zakāh institutions in Sri Lanka is juristic calamities. Some preliminary studies reveal serious juristic issues hampered the realization of broader objectives of zakāh (Mansoor, et al., 2022, 7-8). Therefore, this section is focused on jurisprudential problems faced by the existing zakāh institutions. Those issues can be categorized into two categories: collection and distribution.

6.1. Juristic Issues Related to Zakāh Collection

Collecting zakāh is vital to plan and managing the administration of disbursement. Systematic collection of zakāh contributes to increasing zakāh funds and subsequently results in achieving broader objectives of zakāh. The juristic policy that zakāh institutions have adopted is incredible for raising massive zakāh collections. It is therefore imperative to look into the jurisprudential methodology employed by Sri Lankan zakāh institutions to address the zakāh-related issues. Most regional zakāh institutions rely on a particular jurisprudential school of thought to approach problems concerning zakāh. Sri Lankan Muslims are deep-rooted in the Shāfi'ī school of thought throughout history (Marsoof, 2013, 1). Based on the Shāfi'ī school of thought, several Fatwá – Islamic rulings concerning the zakāh had

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been issued by ACJU - All Ceylon Jamiyyathul Ulama – Council of Muslim Theologians¹¹ - (ACJU/FTW/2020/02-386, ACJU/FTW/2017/05-326, ACJU/FTW/2021/011-426, ACJU/FTW/2020/20-404, ACJU/FTW/2016/48-274, ACJU/FTW/2016/21-247, 13.06.2016, CAJUN/FTW/2017/06-327). The same policy is followed by many regional zakāh institutions for jurisprudential problems. Most regional zakāh institutions like the Sammanthurai zakāh board, Kattankudy Baithuz zakāh, and Akurana Baithuz zakāh are guided by regional jamiyyathul ulama, which is bound to adhere to the policies of ACJU.

Since zakāh is not only a ritual but also has socio-economic dimensions, the juristic methodology which is supposed to deploy for deriving the legal rulings should ensure the realization of broader objectives of zakāh in the minority Muslim settings. But following a single Islamic jurisprudential school negatively affected the institutionalized zakāh collection. The following examples show the present Shāfi'ī fiqh's limitation in providing feasible solutions to existing issues.

In agriculture, only rice paddy is zakāhable wealth according to traditional theologians. Zakāh is not levied on vegetables and fruits other than grapes and dates. The legal ruling regarding agricultural products and fruits issued by ACJU - read as "the zakāh is not levied on fruits except grapes and dates, and it is not levied on coconut and vegetables" (ACJU/FTW/2017/06-327, 3). This is consistent with the Shāfi'ī school of thought. According to this ruling (al-Nawawī, 2007, 7:3), the farmers who cultivate vegetables or coconut, or tea on a large scale do not need to calculate the zakāh even if the harvest surpasses the threshold. This ruling will affect the zakāh collection negatively because there are multiple agricultural products in Sri Lanka, such as coconut, black pepper, nutmeg, sugarcane, tea, cardamon, and various vegetables. The primary form of agriculture in Sri Lanka is rice production. Tea is a major source of foreign exchange. Vegetables, fruits, and oilseed crops are also cultivated in the country. Out of the total

¹¹ All Ceylon *Jamiyyathul Ulama* (ACJU) has been in existence since 1924 and was incorporated by Parliament Act No. 51 Of 2000 of the Democratic Socialist Republic of Sri Lanka which has 163 Branches in 24 districts and over 8000 Scholars as subscribed Members. <http://www.acju.lk/>. Retrieved 10 January 2023.

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population in Sri Lanka, 27.1% engages in agricultural activities. Agriculture accounted for 7.4% of the GDP in 2020 (Dissanayaka & Manoj Thibbotuwana, 2021, 5). Based on this ruling, these agricultural products and different kinds of fruits are exempted from the zakāh. This legal position impacts the zakāh collection negatively, which would impede wider distribution to meet the needs of the recipients due to the poor supply. In the meantime, the notion of excluding the farmers who are cultivating coconut or tea or other crops other than rice on a large scale from zakāh obligation, provided if they desire, they can give sadaqah is no doubt will create suspicions about Islamic teachings and weaken the trust in Islam because this juristic position itself implies injustice in imposing obligations on the people.

Likewise, the general opinion dominating in Sri Lanka with regard to the issue of professionals who earn large salaries and payments is that they are not obliged to give zakāh unless their income remained until the end of the year and it reached the threshold. The president of the Sammanthurai zakāh board explained the stand of theologians regarding the matter, “the council of theologians in Sammanthurai has issued a legal ruling with regards to the professionals like lawyers, doctors, lecturers, and government servants whose income or salary will not be obliged to zakāh until their salary remains the whole year and attains the threshold” (Respondent 02, 2022). A respondent from the same region explained the consequences of the legal ruling of Sammanthurai Jamiyyatul Ulama in zakāh collection:

“Sammanthurai is an agricultural village; simultaneously, it has educated people in various fields who earn a high income. Likewise, many of our village people are working in foreign countries and receiving a sufficient salary. According to the Sammanthurai branch of ACJU, the professionals and workers who receive monthly salaries or payments are not obliged to give zakāh unless the remaining money attained the al-niṣāb –a minimum amount for qualifying the zakāh- at the end of the year. That might be an important factor in decreasing the zakāh collection” (Respondent 10, 2022).”

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In this context, the Sammanturai Jamiyyatul Ulama's legal position assumes that Islam may impose zakāh on a poor farmer and exempt a doctor or a professional whose daily income may equal that of the farmer for a one-year gain. Moreover, it contributed to poor zakāh collection. One thing we need to understand here is that those who say that zakāh does not impose on earned income did not mean they exempted zakāh obligations to the professionals or other workers. Instead, their main concern is the condition of al-niṣāb – reaching the minimum for zakāhability- which means those who receive salaries or payments, whether monthly or daily, or occasionally, should pay zakāh when their income reaches al-niṣāb at the end of the year. In that case, according to them, professionals are never excluded from zakāh obligation. They also should calculate zakāh based on the conditions of yearly al-niṣāb. But in reality, the professionals most likely do not give zakāh because their income will not remain till the end of the year. It is vital to review two different positions with regard to the method of zakāh calculation of earned income.

The above discussion reveals that the classical juristic approach plays a significant role in decreasing the amount of zakāhable wealth. Eventually, it negatively impacts the economic well-being of the Muslim minority in Sri Lanka. In this background, zakāh institutions must rethink following an alternative jurisprudential method to find a suitable solution to this problem.

6.2. Juristic Issues Related to the Distribution

The categories of zakāh receivers have been specifically mentioned in the al-Qur'ān as follows: “Alms are for the poor and the needy and those employed to administer the funds; for whose hearts have been reconciled; for those in bondage and in debt; in the course of Allah; and for the wayfarer: thus, is it ordained by Allah and Allah in full of knowledge and wisdom” (sūra al-Tawbah: 60). The current regional zakāh institutions have encountered severe juristic issues in the process of distribution of zakāh funds to the aforementioned groups. The contemporary disbursement-related zakāh calamities profoundly contributed to the inefficiency of zakāh management. It is therefore incredibly important to offer pragmatic juristic solutions. Hence, this section focuses on important juristic challenges of disbursement management at Sri Lankan zakāh institutions.

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1- Application of Mu'lfī qulūb Portion in Sri Lanka

In the context of contemporary times, the growing number of interactions between Muslims and people of other faiths sparked a heated debate around the dispensation of zakāh funds to members of other communities. This theological debate reached its apex where Muslims are living as a minority in a non-Muslim majority land. The category of mu'lfī qulūb refers to those who embraced Islam recently. Sri Lankan scholars have also most likely used this definition. ACJU has stressed that this portion can be used only for those who embraced Islam newly for their basic needs (Respondent 07, 2022). As a result, more than 90% of regional zakāh institutions allocate a portion of mu'lfī qulūb to converted Muslims. This applied to many regional institutions like Kattankudy Baithuz zakāh and the Sammanthurai zakāh board (Respondent 01, 2022).

This legal position in terms of mu'lfī qulūb somehow can be justified in the way that it is a view of the Shāfi'ī school of thought (al-Nawawī, 2010, 2: 111), it is not advisable to include other communities in the list of its recipients. Despite this justification, this exclusive Muslim-oriented distributing policy will not realize zakāh's broader objectives, such as strengthening inter-relationships among Sri Lankan communities. The term mu'lfī qulūb implies inclusive meaning, which is enunciated in jurisprudential literature. It can be given to people of other faiths to make a peaceful environment (Zurqānī, 2002, 2., 315). The current Sri Lankan context entails mutual understanding among the communities and ethnic groups. The prime reason for the emerging ethnic conflict between Muslims and the dominant community recently is the misunderstanding of Islam and Muslims. In this pathetic situation, including non-Muslims in the recipients' list would help develop a good image among people of other faiths.

2- Application of Fī Sabīl Allāh Portion in Sri Lanka

The existing regional zakāh management institutions do not allocate any portion of the collected zakāh funds for the category of Fī sabīl Allāh. According to their understanding, the class of Fī sabīl Allāh exclusively means the warriors who fight for the sake of Islam. As Muslims in Sri Lanka traditionally follow Shāfi'ī madhab, many traditional Muslim scholars believe that this portion can be used only to

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fight in the path of Allah. The ACJU holds this view, stating, "this portion goes to those fighting for Allah's sake. Otherwise, it cannot be distributed to the activities related to Muslims education empowerment, Islamic Da'wah, and so on" (Respondent 07, 2022). This position is consistent with four legal schools of thought (al-Zayla'ī, 2000 & al-Kharshī, 1997 & al-Nawawī, 2000 & Mardawī, 1997). In this way, many institutions do not consider this category. On the contrary, Islamic juristic discourse views the term broader picture rather than fighting in the path of Allah; accordingly, this share can be used to strengthen the Muslim minority community and Da'wah-related activities (al-Qaraḍāwī, 2000, 2., 66-69). In that sense, its broader application could contribute to empowering the Muslim community. Moreover, it has another additional benefit, especially for the pluralistic context of Sri Lanka as people of other faiths might have a positive mindset with regard to Islamic teachings like zakāh. It is essential to rethink the category *Fī sabīl Allāh*, and its application in the Sri Lankan pluralistic context. Unless other communities might wrongly misunderstand zakāh as a means through which Muslims try to convert non-Muslims to Islam. In that sense, it is imperative to look into divergent jurisprudential aspects concerning the term *Fī sabīl Allāh* and its modern application in a pluralistic context like Sri Lanka.

3- Investing Zakāh Funds in Long-Term Investment Projects

Contemporary juristic debates are concerned with the possibility of using zakāh funds in long-term investment projects. These projects could better achieve the objectives of poverty alleviation and stable economic growth. The modern juristic arguments with regard to investing zakāh funds emerged from the context of the consumption-oriented disbursement method that has dominated modern zakāh across the globe. A study shows that much of the zakāh money in KL and Malacca is spent in the form of monthly allowance at the subsistence level (Migdad, 2019). This issue is especially acute for the zakāh application in the Muslim minority context of Sri Lanka, because, preliminary studies show that there has not been a sufficient improvement in the socioeconomic situation of Sri Lankan Muslims. This is true even though many regional zakāh institutions have been functioning in various parts of the country for extended periods of time.

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Some Sri Lankan scholars argue that one of the main reasons for this inability to realize the broader objectives of zakāh in the Sri Lankan Muslim minority context is that the disbursement of zakāh primarily focused on the consumption needs of the recipients. A learned scholar argued the following about the distribution of zakāh in Sri Lanka: "Mostly, zakāh is distributed targeting the basic needs, in other terms the consumption whether it is distributed collectively or individually" (Mifly, Unpublished). The researchers' field study reveals an important fact: most Sri Lankan Muslim scholars and the representatives of regional zakāh institutions hold a positive juristic stance in terms of investment of zakāh funds. However, they may lack adequate ideas about the implementation of the concept. Most Sri Lankan zakāh institutes are reluctant to invest the zakāh funds in long-term investment projects. The researchers believe that the reason for this hesitation may be due to some failed investment projects that were made in the past by a few regional zakāh institutions. Other Muslim scholars did not promote this idea of investment because they have some concerns with the investment of zakāh funds (Respondent 07, 2022). However, some scholars believe that investing zakāh is not allowed because zakāh should be transferred to qualified people, and possession should change. Based on this, investing zakāh is not fulfilling this point. "According to Sammanthurai Jamiyyatul Ulama, the zakāh fund cannot be invested because the al-Qur'ān used the preposition "Lām" in verse related to whom zakāh should be distributed ((sūra al-Tawbah: 60). The word means that possession of zakāh should be transferred. In that sense, it should be handed over to qualified persons and transferred to them so they may utilize it for their purpose" (Respondent 02, 2022). In this respect, the preposition "Li" refers to the transferring the ownership from the wealthy to designated groups of zakāh recipients such as Faqīr, Miskīn, al-Āmil, and mu'lfī qulūb (al-Zuḥaylī, 2010). This contemporary juristic debate over the issue prompted a fresh juristic intervention to suggest practical solutions to the current context of Sri Lanka.

4- Distributing Zakāh in The Form of Money Instead of Goods

Another serious jurisprudential issue faced by some regional zakāh institutions that whether zakāh can be distributed in the form of money instead of goods. This is because, in some areas, rice paddy,

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cattle, and goats are given as zakāh. The collecting and distributing process are very difficult. Moreover, all recipients might not need a particular item, but they can benefit from the money. Some institutions distribute the zakāh in the form of goods without shifting into cash. The President of the Sammanthurai zakāh board shared about distributing zakāh among the recipients: “We are not shifting collected rice paddies in the form of goods into cash” (Respondent 02, 2022). Some other scholars are of the view that “the monetary value of zakāh can be paid in cash instead of distributing it in the form of goods” (Mansoor, et al., 2022, 55 & Ali, 2008, 49). But the main issue is the region that collects the zakāh in the form of goods like rice paddy, cattle, or goats can shift the goods into cash in the distribution. Hence, it is imperative to deal with this issue in a broader sense considering the limitations of fiqh and the context of a particular region.

5- The Categories of Zakāh Recipients in Sri Lanka

Sri Lankan Muslim scholarship debates whether all those who are eligible for zakāh designated in the al-Qur’ān exist in Sri Lanka. The al-Qur’ān stipulated eight kinds of groups that are entitled to zakāh. A heated juristic discourse among jurisprudential scholars in the past and present, with regard to the juristic calamity of the existence of all eight categories in a particular land, has endured throughout history. The divergent perceptions of the al-Qur’ānic terminologies related to zakāh recipients and the application of those categories in respective spaces contributed to this debate. The relevant juristic calamity became a most significant argument in the contemporary minority Muslim circumstance like Sri Lanka. In addition, the socio-economic impacts of relevant beneficiaries are of paramount importance as far as the multi-religious context of Sri Lanka is concerned. This is because the impact of the zakāh system depends on effective distribution to those who deserve it. In that sense, the determination of zakāh categories in the context that zakāh obligation is implemented becomes important.

Sri Lankan Muslim scholarship holds two different opinions regarding the categories of zakāh recipients in the country. One group argues that only five categories of people are eligible for zakāh in the country. These are al-Faqīr - poor, al-Miskīn - needy, mu’lffī qulūb - those whose hearts are reconciled, al-‘āmil - those employed to administer the zakāh, and al-ghārimūn - debtors (Respondent 07, 2022).

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Accordingly, we see that the zakāh funds collected by regional zakāh institutions of Sri Lanka are mostly distributed to Faqir, Miskin, and next mu'ltf qulūb. A minor portion is allocated to debtors and al-'āmil. Some other scholars argue that all eight categories that were stipulated in the al-Qur'ān are available in the country and the zakāh funds can be distributed to all categories based on priorities and needs (Mansoor, et al., 2022). The central argument is whether the other three parties: Fī sabīl Allāh – for the cause of God, ibn al-sabīl – Wayfarer, and al-riqāb – Slaves are available on the Island or not. The group that argues that zakāh recipients are restricted to five categories, rationalizes that the term Fī sabīl Allāh refers to only the fighters for the sake of Allah according to the four leading schools of jurisprudential thought. Since Sri Lankan Muslims live with liberty and harmony, this portion will not be applied. By the same token, since the term al-riqāb means slaves and there are no slaves current Sri Lankan situation, this share will not be distributed. Similarly, they define the term ibn al-sabīl as those who are traveling and do not have sufficient money to finish the travel or return back. In that sense, it is rare to find this kind of people in the modern changing world.

The other group presents some evidence and justifications in support of their argument that all eight categories of zakāh recipients exist in Sri Lanka. The Qur'ānic term Fī sabīl Allāh does not refer only to the fighters on the path of Allah rather it encompasses the efforts made by Muslim scholars and Institutions to strengthen Islam in the contemporary world. This is explained above. The term al-riqāb implies freeing slaves and releasing Muslim prisoners who are imprisoned unfairly. The latter would suit the modern context because the slave tradition has changed drastically. The advocates of this opinion believe that the term ibn al-sabīl has two implications. One is those who are in travel and do not have sufficient money to finish their journey. This term also implies those who have begun a journey but don't have sufficient means to complete it (al-Nawawī, 2000). In this way, the advocates opine that this fund can be distributed to a person who has intended to pursue study abroad or some other international journey but does not have enough money to travel (Respondent 05, 2022, Respondent 06, 2022). In this case, he will be given this portion. scholars suggest this portion can be used in contemporary times for those

who begin their travel provided such a journey benefits society, refugees, and street dwellers (Gufaily, 2008). Hence, we can realize the alternative jurisprudential intervention in the form of the theory of fiqh of the Muslim minority helps to restructure the standard categories of zakāh beneficiaries and apply all those categories in the Muslim minority settings.

6- Defining al-‘āmil Category and its Application in the Minority Muslim Context

The category of al-‘āmil refers to state officers who are involved in zakāh implementation. Hence, the al-‘āmil portion can be distributed only to the state officers who engage in zakāh administration. In the absence of state mechanisms, the portion of al-‘āmil can be distributed to the persons who do the job in zakāh institutes, but it cannot be allocated to cover other office expenditures. Existing regional zakāh institutions are covering their operational expenditure from the portion of al-‘āmil. The selected four regional zakāh institutions said that they are using the portion of al-‘āmil to give salaries for employees and cover other expenditures. A regional zakāh institution shared the experience regarding the application of the al-‘āmil portion:

“Zakāh workers have been appointed as al-‘āmil who are involved in various tasks, especially the collection process. They are provided with zakāh funds to empower the zakāh system. Office rent is given from a portion of al-‘āmil, and stationery expenditure is included. But officials do not get any salary or payment from the al-‘āmil portion, not because it is not admitted in shariah, rather, we are avoiding that for the purpose of piety (Respondent 01, 2022)”.

Due to this common phenomenon in the institutions, the ACJU accepted the reality and did not object to the process (Respondent 01, 2022). Some scholars are promoting to use of the portion of al-‘āmil for the expenditure related to the implementation of zakāh. according to them the al-Qur’ānic term “al-‘āmilūn ‘alayhā”, is a general. It did not refer to the zakāh collector or distributor only. Rather, it encompasses the whole process related to the zakāh implementation. It can

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be collected, distributed, documented, researched, and other relevant tasks.

7. Concluding Remark

This paper aimed to understand and analyze the contemporary jurisprudential issues of zakāh institutions of Sri Lanka. As such, this research entailed the need for a comprehensive, alternative, and pragmatic juristic methodology that has the potential to offer sensible remedies to all forms of issues that the current zakāh management institutions face. This study finds that one of the major obstacles which prevent the realization of the objectives of zakāh in the contemporary Sri Lankan context is jurisprudential in nature. Specifically, most institutions still rely on classical jurisprudential methodologies to approach current juristic calamities concerning the collection, distribution, and investment of zakāh. This classical jurisprudential reasoning cannot provide alternative solutions to the jurisprudential problems peculiar to the Sri Lankan socio-economic context. Thus, this study understands that a particular jurisprudential intervention is needed to respond to the challenges mentioned earlier. Hence, this study further suggests that the Fiqh of Muslim minorities could play a potential role in developing alternative jurisprudential discourse. In that sense, this research indicates that to contribute to the current debate on the application of Islamic jurisprudence regarding institutionalized zakāh management in Muslim minority contexts, the method of fiqh of Muslim minorities must be applied. In this way, this study highlighted some important points. This research also discovered that adopting an alternative jurisprudential methodology in the form of the fiqh of Muslim Minorities to approach contemporary juristic issues related to zakāh is incredibly important that could play a significant role in increasing collective zakāh collection. Moreover, it can contribute to applying zakāh distribution in a broader sense that could empower the Muslim minority community and strengthen the harmonious relationship among all Sri Lankan citizens. This research recommends that the zakāh institutions must thoroughly reevaluate their existing jurisprudential principles and methodology. As a result, this evaluation would contribute to cross-examine the efficiency of the existing methodology and its limitations in the Sri Lankan context.

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