

Khalifa Uthman bin Affan - Religious Measures of Uthman

Zakat on horses and slaves

According to the Shariah, the Muslims were enjoined to pay Zakat on their capital assets. In the time of the Holy Prophet, Abu Bakr, and Umar, no Zakat was levied on horses and slaves. Uthman reviewed the position and ordered that Zakat should be levied on horses and slaves as well. This measure was approved by the people in general, but some of the persons hostile to Uthman made it a subject of criticism. They argued that as Zakat had not been levied on horses and slaves by the Holy Prophet, Uthman had violated the Sunnah by levying such Zakat.

During the earlier period there was a great dearth of horses. Most of the horses had been killed in early battles. In the time of Uthman things had changed. With the expansion of the Muslim dominions the supply of horses had considerably improved, and the population of horses had increased. The position regarding slaves was similar. With the expansion of the Muslim dominions the number of slaves had considerably increased, and the people owning slaves were deriving much advantage from them. Indeed the slaves were great assets for their masters, and they played an important role in economy.

As a matter of fact Zakat is leviable on all capital assets. In the time of the Holy Prophet horses and slaves had not acquired the dimensions of capital assets and as such these were not assessed to Zakat. As in the time of Uthman these things had become definite capital assets, Uthman subjected them to the levy of Zakat. Such levy was in accord with the spirit of Islam, and was in no way repugnant thereto. Where any articles were not subjected to Zakat because of special circumstances, and these articles were later subjected to the levy as the special circumstances necessitating exemption no longer obtained, such levy was not repugnant to the injunctions of Islam. The levy would have been repugnant if the Holy Prophet had ordered the levy, and such levy was withdrawn. The levy of Zakat on horses and slaves was based on Uthman's Ijtihad. and his lihhad was correct and in public interest.

In the time of Uthman, a question arose whether Zakat should be assessed by the person concerned or it should be assessed by the State functionaries. Uthman's view was that Zakat was not a tax; it was a species of religious obligation and was a matter between the person concerned and God. Uthman, therefore, held that while the Zakat should be assessed by the person concerned himself, it should be collected by the state functionaries.

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Source : *Alim.org-Uthman History*