

The Role of the Zakat System during the Colonial-period in Malaysia and Uzbekistan: A Comparative Analysis

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The Role of the Zakat System during the Colonial-period in Malaysia and Uzbekistan: A Comparative Analysis

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Abstract

During the colonial period, the zakat system in both Uzbekistan and Malaysia experienced serious changes due to imperial powers' intervention. The zakat system was an important source of economy for these states. This paper highlights the zakat practices of pre-colonial and colonial Uzbekistan and Malaysia, and clarifies the nature of encounters of different civilizations such as Islamic and Christian in these regions. The main objective of this study is to find similarities and differences in the imperialists' influence on structural level of taxation and zakat systems between the countries studied. This study reveals that there are similarities such as in the administration of zakat collection after the arrival of the imperial powers, where in both countries, the colonial powers appointed supervisors over local zakat collectors, in order to control revenues. This research also found some important differences that arose because of the intervention of the colonialists, where British helped in establishing centralized zakat collection, whereas Russians totally abolished zakat system by turning it into conventional taxation.

Keywords: Zakat, Zakat institution, colonialism, Muslim society

Introduction

Zakat, being one of the five pillars of Islam, in its inherent nature helps to balance the society. There are many verses in the Qur'an e.g., (Al An'aam: Ayat 141), (Al Baqarah: Ayat 265) (Al Anfal: Ayat 2-3), which emphasize the payment of Zakat and *Sadaqah*. This research compares the influence of two imperialist powers on the zakat systems of Muslim countries namely Malaysia and Uzbekistan during their reign. This work also attempts to reveal reasons of why colonists took actions toward changing old systems of tax collections as well as zakat collections. This study intends to clarify the socio-political life in the countries under focus during imperial powers' regime and to identify the similar and different characteristics of taxation and zakat systems of these

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countries during that period. Secondary sources such as colonial studies from the viewpoint of outside researchers on the Central Asia contain little information on taxation and specifically zakat management. Hence this work attempts to fill in this gap.

The British in Malaya and the Russians in Central Asia took serious steps to modernize existing laws and promulgated, as they perceived, more advanced criminal and civil laws in order to influence socio-cultural relationships in their respective states. Nevertheless, the efforts to initiate social changes did not totally change but only influenced the population, which was involved in government related jobs. However, the living of common people did not change as colonialists targeted due to strong traditions and the role of family cohesiveness in building Muslim identity in relation to religion which was the same as before the colonists' invasion. Such influence in Central Asia did not diminish the role of *Shari'ah* traditions (*adat*), which had not been taken into account by the invaders in the beginning. The legal proceedings of both Malaya and Central Asia were in the hands of *Ulama*. "Prior to the establishment of the Religious Councils in each state of Malaysia, the village imams had administered zakat throughout the country (Hasan, 1987). Zakat was collected by the local zakat collectors (*amil*) or *aksakal*⁴ in case of Uzbekistan and the Imam of the local masjid in the case of Malaysia.

Paying specific attention to structural changes in governing the state's religious authorities and taxation system in the respective countries, during the colonial time as compared to the pre-colonial era, will enable us to see the similarities as well as the differences in the aspects of zakat management and taxation in general among the countries being studied. Insight about these structural changes in governing the country will allow us to understand the situation, which specifically reflects administration of the zakat and taxation systems. Changes which reflected zakat administration were due to fragmentation of traditional political arrangement and in the case of Malaysia, centralization of real power in the hands of the British residents. For example, in Malaysia an introduction of an alien system of civil and criminal law to regulate all departments of life, other than touching upon 'Malay religion and custom', resulted understandably in the pressure to establish a 'formal' moral system of Islamic law (meaning backed by statutes, acts, legislation etc. in the western sense) than hitherto existed (Muhammad, 1987). During colonial rule in Malaysia, the range of statutes and acts passed regarding various aspects of Islamic laws pertaining to marriage and divorce, inheritance and zakat management as well as the role of *Kathi* and religious courts became limited. This study focuses on the situation regarding zakat and taxation practices of right before the arrival of the colonial powers and during their rule in these

⁴ 'White-beard': An elder, a village headman who played an important role at the village level and related works such as to help in solving family, tax and land disputes.



countries. In Uzbekistan, our focus remains on Bukhara emirate and Turkestan region. The Russians conquered lands of Bukhara and Kokand khanates gradually. Later, in 1868 the Russians moved towards Samarkand and conquered this important city. On May 2, 1868, Kaufman occupied Samarkand (Becker, 2004).

In Malaysia British took over gradually all states starting from Penang in 1786 and administration in Malaya began in 1874 with the Treaty of '*Pangkor*'. As a result, a British Resident was appointed to help manage the state's administration. British interference continued to expand to Selangor, Negeri Sembilan and Pahang under the pretext of maintaining order in these states, which were ultimately united under one administration of the Federal Malay States. A British Resident was appointed to administer finances and other matters with the exception of Malay customs and the Islamic religion (Hooker, 2003). Selangor, Kelantan and Kedah states played an important role in the re-organization of the zakat system in Malaya and will investigate their. Through 1909 Anglo-Siamese Treaty, British suzerainty was extended to the northern states of Kedah, Kelantan, Perlis and Terengganu and in 1914 Johore formed Unfederated Malay States (UMS). In UMS, British took control over administration rather slowly as compared to FMS, and instead of the Resident UMS states had to comply with Advisors appointed by the British (Abdulhamid, 2004).

2. Zakat System in Colonial Uzbekistan

In Central Asia zakat as a system existed since the arrival of the Islam in the 7th century. Before the Russians conquest, zakat practices were common. The Government officials, such as *Kush-begi* and subject to him were the *divan-begi* (finance minister and treasurer) and his subordinate the *zakatchi-kalan* (in Bukhara emirate) or *zakatchi* (in Kokand khanate) administered the Zakat system (Becker, 2004). In Bukhara emirate, there were two main *zakatchi*, who respectively were given areas to administer. First *zakatchi* was responsible to administer the western part of the emirate, whereas another one was responsible of the eastern part of the emirate. Both had subordinates in districts totaling in number more than 30. Other *zakatchi* specialized in the zakat collections from the livestock and had to move around to identify farmers who had cattle. The importance of the zakat collectors' location was vivid due to the trade routes which connected Russia, India and Afghanistan passed through Central Asia, and zakat on movable property was one of the most common types. Zakat collections from trade articles, livestock and land produces were among the most popular ones in Central Asia.

2.1. *Kheraj* Collection Scheme in Turkestan

Kheraj collections⁵ during colonial rule were practiced in Central Asia in the same way

⁵ *Kheraj* was collected 1/10 of the yield from mainly wheat and other grains. It was collected in kind, not in cash until the Russians made changes starting from 1871 in the collection methods. Russians established *kheraj* payments in cash, which was determined by the average prices of the yield (wheat, rice, etc.) in the markets.



as were prior to the imperialists' arrival. However, Russian authorities made some changes in the system of the collection of this obligation. Before these changes, the local authorities calculated *kheraj* lands. Group of people such as *mulla* (literate person), *aryk-aksakal* (elderly person) and *mirab* (water supplier) examined every piece of land in order to allocate to the owner certain amount to be paid as a *kheraj*. In this way the so-called team made a list of the whole area that was required to pay *kheraj* for the upcoming term. This complete *kheraj* payment due list was then sent to *Bek* (Governor of the District), where any person on this list, had a chance to ask with valid reason (usually financial problems) to omit his obligation to pay *kheraj* from *Bek* directly. After *Bek* issued final ordinance for *kheraj* collection no one could change it.

Kheraj collection during 1866 in Tashkent reduced dramatically as compared to the previous year. Its amount before the Russian conquest fell from 180.000 rubles in 1865 to 80.000 rubles in 1866. The reason for such drastic change was the structural changes that Russians brought into this collection system (Sbornik, 1867). After few years of decline in the collection of the *kheraj* amount, changes brought by Russians increased the revenue for their budget. The changes could be seen in the appointment of the *aksakals* (elderly of the village) who were directly passing the collected money to Russian authorities that ruled there (Sbornik, 1875). Prior to 1871 that is before Russians brought changes into *kheraj* collections system, it was managed by the *amlakdars* (local leader to collect zakat) appointed by the *Bek*.

2.2. Zakat on Trade

Zakat on trade was one of the most common zakat types collected in this region since long. Silk Road routes crossed the cities of Bukhara, Samarkand and Tashkent enabling these cities to play the role of a bridge between East and West for centuries. In the above-mentioned metropolises trade was flourishing and goods from different parts of the world were exchanged and traded. Spices from India, silk from China, Russian factory produced goods, such as copper kitchen tools, hammer and *samovars*⁶ were among the highly demanded articles. Caravans were stopping in the above cities bringing a variety of goods, which were traded and exchanged. Zakat on trade was imposed on the goods that intended to be exported to various parts of the world and traded in Central Asia. Each caravan had to visit *Zakatchi* giving exact amount and destination of the goods. Owner of the caravan dealt with *Zakatchi* (local Zakat collector) who then calculated zakat based on 2.5% of whole amount of the goods to be exported. *Zakatchi* gave receipt to the owner of the caravan so that he could proceed with his journey and show it on the way if any other zakat collector met him to prove that he had paid zakat.

Additionally, the owner of the caravan paid for every camel an extra 20 *kopeek* (Russian cent) in order to receive the right to carry goods in the Kokand Khanate area

⁶ Samovar is a traditional Russian huge teapot made of steel where tea is kept hot for few hours.



without paying such an amount for a year. Zakat was paid once a year, however, if the number of traded goods increased in less than a year, the owner was obliged to announce to the *zakatchi* his increased goods' amount and pay additionally for the increased part of the zakat amount due. The merchant, who brought his goods to trade again within a year, kept his caravan outside the city and met *zakatchi* and if he had paid his zakat due earlier that year, *zakatchi* only re-calculated his goods amount and compared with his last zakat payment goods' amount. In case, if goods' amount increased as compared to the last zakat paid time, the merchant had to pay zakat for the increased portion of his goods only (Sbornik, 1867).

In the beginning, right after the arrival of the Russians, this system of the zakat collection underwent slight changes in the collection aspect, where Russian authorities appointed special officer in Tashkent and in other cities a person who was head of the local population to supervise zakat collection system together with the old zakat collectors.

2.3. Lands and its Tenure Types in Central Asia

According to Islamic Law, in Central Asia, lands were divided into two types: cultivable and non-cultivable. Cultivable lands are also divided into cultivated and uncultivated ones. Cultivated lands are further divided into categories of *ushri*, *kheraji* and *mamluki*. Whereas, uncultivated ones were in the hands of the state and could be distributed to anyone who was willing to cultivate it. Uncultivated lands are *mulki khurra khalis* and will be discussed in details further. *Ushri* and *kheraji* may be sold, dedicated or endowed by their owner. In case of the death of the owner, these lands can be inherited in accordance with the existing laws. If those lands are not cultivated within three years, the government confiscates them. The rights for the *ushri* and *kheraji* land were fully secured with the condition that owner cultivated them on regular basis. *Mamluki* lands were under the government and in the users' hand while they cultivated it. Those land cultivators were considered as renters from the state. The right to exploit *mamluki* lands did not give users full rights to inherit them or use them for a lifetime. According to Local Muslim law these lands may be passed conditionally from father to son. Our research focus is Samarkand *oblast* in Zerafshan valley. In Zerafshan valley lands are divided into following categories: *Mamluki (Amlaki)*, *Milk Ushri*, *Milk Kheraji*, *Waqf* and *Milk Khurra Khalis*. Most of the land tenure were *Amlaki*. All types of the land tenure were imposed with zakat or taxes except *mulk khurra khalis* and *Waqf*. Here are the zakat and tax rates imposed on these lands:

2.3.1. Zakat on Ushri Lands

These lands division occurred after the Muslims conquered new lands and distributed them to the Muslim population for them to cultivate various crops. Zakat *ushri* was of 1/10 of the crop's yield from these lands, considered as *ushr* from crop, and not tax on land.



2.3.2. Tax on Kheraji Lands

These lands, after the Muslims' conquest, were left to the local population. Taxes collected from these lands were considered as *kheraj*. There were two types such as *kheraj-mawaziv*, which had a pre-determined and constant rate and *kheraj-maqasimah*, its rate was proportional to the amount of the yield.

2.3.3. Tax on Mamluki (Amlaki) Lands

The government rented these lands to the cultivators on the rental paid on *kheraj* basis or on the basis of special land payment of *tanap*⁷ basis. The rate was ranging from 1/5 to 1/2 of the yield amount. *Tanap* lands usually were under *waqf* basis and their profit was spent on the religious purposes such as maintenance of the *madrasa* and other establishments.

2.3.4. Mulk Khurra-Halis (Lands Free of Ownership and Free of Tax)

This type of land was characterized with the exclusion from payment of *kheraj* or other types of taxes while the user of this land exploited it. This land could be obtained either with payment or with receding part of the land to the government.

2.4. Trade with Russians before their Conquest

One of the main reasons for the conquest was trade opportunities of Russians in Central Asia. Central Asia as a whole and specifically location of the cities Bukhara, Samarkand, Tashkent and Kokand were attractive economically for the Russian empire and served one of the main reasons for the conquest. There were many other reasons; however, trade remains our focus because our research is related with zakat on trade specifically and zakat system in general. Trade played the most vital role in the khanates of the Bukhara, Khiva and Kokand's budget formation. The Russians came to know that British goods started to expand in the Central Asian markets in the early-18th century. Hence Russians were intimidated by this occasion and actively started to contemplate plans to penetrate into the above mentioned markets not only using trade chances but also conquering these lands in order to draw clear line and stop British movement towards north.

A letter of the Orenburg military-governor Perovskiy V.A. to the head of the Asian department of the Ministry of the Foreign Affairs Rodofipikin K.K. of September, 26 of 1833. Due to the foreign trade situation in our frontiers with Central Asia, it is very crucial for us to receive accurate and substantial information about their internal affairs of all their regions (Demezov & Vitkevich, 1983). Later on, Governor showed his concern regarding the appearance of the British goods in huge amounts in the Central Asian markets that were produced in Afghanistan and India. Moreover, at

⁷ *Tanap*-land measurements usually 1 *tanap* equals to 40 meters. Internet Source: <http://n.ziyouz.com> Accessed on 12.09.2017.





that time some British travelers visited Bukhara such as William Moorcroft and George Trebeck⁸. Russians were concern regarding their external trade characterized by their relative lagging behind industry-wise and technologically their counterparts from European empires such as Britain. Due to the above concerns, the Russians held on to the Central Asian market as a chance to; firstly, reduce the British market expansion towards Central Asia; secondly, increase their influence in these Central Asian markets and dominate there in order to get access to the new markets and gain material wealth (cotton, gold, silk and agricultural produce) through conquering Central Asia.

First of all the Russians were interested in Bukhara Emirate – largest country with highest population rate situated in Central Asia as well as centrally located geographically (Demezou & Vitkevich, 1983). Russian empire's trade ways to India, Persia and Afghanistan passed through Bukhara emirate. Merchants of Bukhara were very much active in the Russian markets, playing an important role in the economic cooperation between Russia and Bukhara. Bukhara played a crucial strategic role in the Russian trade with other Asian countries such as India, Persia and Afghanistan.

3. Zakat System in Malaya

3.1. Zakat Practices of Pre-colonial Malaya

Zakat practices in Malaya exist since the early stages of the arrival of Islamic faith there. Prior to the colonial rule zakat system was localized and its practices varied comprising many characteristics of the local traditions (*adat*). “The payment of zakat during pre-colonial period was not administered via formal framework. It was traditionally performed by the delivery of goods to religious teachers who would later distribute them in accordance with the need of available *asnaf* (zakat beneficiaries) (Rahman, 2012). “During this period, zakat was informally collected at village level and paid directly to religious teachers. The collections were then distributed to villagers who were in need of financial assistance (Halim, 2015). Zakat was paid voluntarily to the respected profession holders such as religious teachers, doctors and hajis. Such practices did not fulfill essentials of the zakat, which was prescribed to be given to the eight *asnaf*. Instead, it was given to the people who had more wealth than others do. In the villages, zakat was main source for the religious institutions such as *pondok* and religious schools as well. *Pondok* schools were very popular in Perlis, Kedah, Perak

⁸ George Trebeck (1800-1825) was born in [Middlesex, England](#) in the year 1800. He moved to [Calcutta, West Bengal](#) circa 1815 with his father Charles Trebeck and brother of the same name. George Trebeck, who was trained as a solicitor, was recruited by [William Moorcroft](#) at the age of nineteen as his [geographer](#) and draftsman and second in charge of an exploratory expedition which was to take him through the Himalayan provinces of [Hindustan](#), the [Punjab](#), [Ladakh](#), [Kashmir](#), [Peshawar](#), [Kabul](#), [Kunduz](#), [Bokhara](#) and eventually lead to his death. George Trebeck perished on his first and only expedition with [William Moorcroft](#) on August 30, 1825 in [Shah Merdon](#), Afghanistan.



and Kelantan. These schools were run by the Malay *Ulama* and they did not receive any government support (Yassin, 1957).

Zakat was mainly of the two categories, one was agriculture and another was zakat *al-fitr*. In Malaya, zakat was limited to the above categories and the local imam allocated most of the amount to the maintenance of the mosque, salaries and to the *asnaf*. This practice did not benefit the people who were really entitled to zakat. The poor and the needy very seldom got their share of the zakat paid by Muslims to these people (Yassin, 1957). It is important to note that poor and needy portion was the least. "Practice diverged considerably from the theory in different Muslim lands. In most cases, the yield was not applied according to the law; the collectors themselves, or the *kathis*, kept the larger part.

3.2. Zakat System in Colonial Era

During the first quarter of the 20th century, zakat system underwent changes and many zakat institutions centralized which allowed establishing control over collection and distribution of the zakat. A special body known as *Majlis Agama Islam Negeri* (MAIN) administered all Islamic and Malay customs related matters (Rahman, 2012). The most significant impact that British colonial policy had on the development of zakat in Malaysia was the establishment of bureaucratization. The individual states in a centralized fashion through a single government-controlled institution gradually managed the zakat system (Steiner & Lindsey, 2012). Zakat system administration also came under the MAIN. The first state to regulate zakat under the new situation was Kelantan. In 1915, Kelantan first established the Kelantan Council of Religion and Malay Custom (*Majlis Ugama dan Isti'adat Melayu Kelantan*). British system of administration was one of the factors that led to the establishment of the *Majlis Ugama* in Kelantan, which afterwards as a chain reaction led other states to follow their counterpart.

The role of the local imams started to be less influential with regard to all matters, including collection and distribution of zakat. From the perspective of the imams the creation of the *Majlis* not only subordinated them to central authority but also transformed them into servants of a powerful bureaucracy without the benefit of fixed salaries (Muhammad, 1993). Compared to pre-colonial era zakat system became organized and centralized in a way that imams had to pass part of the collected zakat to the *Majlis Ugama*, some to the poor and needy and some portion to the maintenance of the *madrasah* and mosques. Only in mid-1950 in all states of Malaya, Zakat system became harmonious part of the whole system and it was backed with legislative measures.

3.3. Zakat System during Colonial Rule (Kelantan Experience)

After the British took power into their hands, Zakat and other Islamic practices were left to the Muslims. However, the British general principles of non-interference in



religious matters did not necessarily imply that the British rule had no effect on Islam in the Malay states (Muhammad, 1993). The whole system of the zakat administration with the help of the British administration underwent changes as compared to the pre-colonial period, zakat related matter came under the Malay rulers (Muhammad, 1993). In Kelantan, in 1917, *Majlis Ugama* made local imams to surrender 7/8 of the collected zakat *al-Fitr*. In 1916, 95% of the *Majlis Ugama*'s income formulated from the zakat collection and the peasants were main zakat payers (Hasan, 1987). In such circumstances, local imams opposed to surrender the amount to the *Majlis Ugama*, expressing their mistrust in dealing with the zakat distribution by this authority. After 2 years, in 1919, in order to influence *imams Majlis Ugama* decided to reduce the share for them up to 4/5. However, many *imams* still refused to obey for some years to come. This was evident in the 1924 notice when *Majlis Ugama* appointed zakat inspectors over the *imams* (Muhammad, 1993). The local village, arguably, became disenfranchised in the process of zakat conceptualization. Its only input in the discourse was limited to the actual payment of zakat. This resulted in a re-conceptualization of zakat at the local level with people now calling it 'zakat raja' (ruler's zakat) (Steiner, 2012). Local people's anger was understandable, as zakat was not distributed locally in the village for their needs such as maintenance of the local mosques and distribution to the poor among them. In later stage of the zakat system *Majlis Ugama* Act of 1938 put *imams* into poorest position where the previous share kept for the maintenance of the mosques and madrasah was abolished. With this, all *imams* were passing all collected zakat funds to the *Majlis Ugama* in order to receive their salaries.

3.4. Zakat on Rice (padi)

In Malaya, due to weather conditions rice is one of the main cultivations together with rubber and coconut plantations. Hence, zakat collections mainly consisted of zakat on *padi*. In Malaya, zakat was usually limited to agricultural produce, generally, unhusked rice which was delivered to the local imam who assigned it or preceded its sale, for mosque maintenance, repairs, salaries, the local poor and so forth (Yegar, 1979). Zakat was not posed on coconut plantations and rubber. Zakat on rice or *padi* is paid on the basis of 10% of the yield as it is prescribed in the Islamic law. Interestingly, the rice growers of the state Kedah and Kelantan pay only half of the zakat due on *padi*, whereas the payer himself distributes another 5% to the respected recipients. In Kedah, state collected zakat from *padi* is distributed among the recipients, for example, if there is 32 *gantangs*⁹ of rice to be distributed among the respected recipients the ratios will be as follows:

Table 1.

⁹ 1 *gantang* is equal to 2.27 kg. In Malaysia until 1982, traditional Malay measurement units were in use. *Malaysia at Random* (2009), Edidtions DIIdier Millet Sdn Bhd Kula Lumpur Malaysia. P.79.



Distribution ratio by the Zakat department of Kedah among asnaf

Asnaf	Gantangs	Asnaf	Gantangs	Total
The Amils	8	The converted	1	32 Gantangs
In the cause of Islam	8	The slaves	8	
The poor	3	The wayfarer	1	
The needy	3	The debtor		

The zakat Department in Kedah expects the farmers to distribute the uncollected amount left with him according to the following ratios:

Table 2.

Distribution ratio by the zakat payers themselves to the asnaf

Asnaf	Gantangs	Asnaf	Gantangs	Total
The Amils	-	The converted	7	32 Gantangs
In the cause of Islam	-	The slaves ¹⁰	-	
The poor	5	The wayfarer	7	
The needy	5	The debtor	8	

However, the department takes no steps to ensure that such distribution is carried out. From the above tables, it is clear that in Kedah Zakat collection and distribution is arranged on the dual system basis, where the responsibility between state and person is shared equally with regard to the distribution of the zakat to the lawful recipients. This case gives room to questions such as zakat payers' individual responsibility towards zakat distribution might have increased due to trust by the state and vice versa when zakat payers also have trust on the state zakat collectors that they will distribute funds accordingly among *asnaf*.

3.5. Zakat Al-Fitr (*fitriah*)

Zakat *fitriah* is collected in all states except Kedah. The amount of *Fitrah* is different from one state to another. "In Perlis and Selangor the amount of zakat *al-fitr* due per person is 6 *katis* (approx. 3.6 kg)¹¹. In Johore and Perak it is fixed at 3.75 *katis* and in Kelantan it is 6 *kati* for 2 person, however, if the number of people who are paying is 3 then the *fitriah* is 12 *katis* (Yassin, 1957). *Fitrah* is paid in cash also and depends on

¹⁰ Although there are no slaves in Malaya the authorities in Kedah still collect their share and its been used for the other purposes.

¹¹ *Kati* is a unit of weight measurement in Malaya. 1 *kati* equals to 604 grams. In Malaysia until 1982, traditional Malay measurement units were in use. (See, *Malaysia at Random* (2009), Editions Didier Millet Sdn Bhd Kula Lumpur Malaysia.P.79).



the prices for rice.

3.6. Zakat Management in Selangor

Zakat management in Selangor is under Zakat Unit of Religious Affairs. The nature of property upon which zakat is payable in Selangor is divided into two categories, namely zakat/*fitrah* and zakat *harta* or property zakat. Produce such as *padi*, gold, silver, currency, merchandise, goods, and the breeding of livestock are all part of zakat *harta* (Khalid,1988).

Zakat collection and distribution were organized in a systematic manner in Selangor state at the beginning of the mid-20th century by the Muslim Law Enactment, passed in 1952 was “Scheme for the collection of the zakat and *fitrah*” (Selangor Secretariat, 1953). This Enactment enabled the Council of Religion and Malay Custom to collect zakat and *fitrah* on behalf of H. H. the Sultan. This establishment made the institution responsible to collect and distribute zakat in Selangor.

The scheme for the collection and the distribution of the zakat and *fitrah* are meant to clarify the roles and responsibilities of the each aspect, which is required to make sure that zakat is collected and distributed in a fair and timely manner. According to the above Enactment, following are the sources which fall under the zakat payable:

3.6.1. Cereal Crops. They are *padi* and to a small extent maize and the rate is 10% of a crop of 375*gantangs*.

3.6.2. Business Assets of Muslim Firms. Business assets of Muslim firms, partnerships joint stock companies. The rate is 2.5 % of the declared and certified assets at the end of the financial year of the business.

In Selangor, the accountant at the department of Religious Affairs is in charge of the administration of zakat and *fitrah* in the State. He is assisted by a Supervisor of zakat stationed at Tanjong Karang, Inspector of zakat and *fitrah* and two clerks. These officers, with the exception of the supervisor of the zakat, are employees of the Religious Affairs department. The supervisor is nominated by the Council of the Religion and Malay Custom and receives a monthly allowance of one hundred dollars.

3.7. Methods of Collection

Since cereal crops are localized in the rural areas the collection of zakat from this source was done through local bodies. The oldest and most respected institutions were the Mosques. They were organized on modern line, i.e. they were given proper constitution and a committee elected annually on democratic principles under the constitution. The committee members were responsible for taking crop census and assessed zakat payable by each cultivator in their specific area. Long before the harvest season the committee appointed *amil* who received a special letter of appointment under the Enactment and specific area for his responsibility to collect zakat on behalf of the



Majlis. Amil was given counterfoil receipt book. Receipt was issued for each zakat payer. Zakat was paid either in cash or in kind. His responsibility was to maintain account of the area under his responsibility. The collected zakat amount in cash had to be deposited in the local Treasury in the name of the *Majlis* and in case if zakat was paid in kind he had to hand it over to the local body committee, which was eligible to dispose it to approved *padi* buyers. Zakat collector's wage was based on the commission with the rate of 1.5% to 2.5% of the total collected amount. Government also kept 15-20% of the collected zakat amount in order to pay salaries, pensions, travel expenses and stationery of the people involved in the collection of the zakat (Selangor Secretariat, 1953).

3.8. Methods of Distribution

As the method adopted in the collection of the zakat, the distribution process also occurred in the same way, through the local committee. They are supposed to know better who are eligible to receive zakat in their respective areas. Receipt for each zakat distributed was issued and during the payment to the respected recipient local *Penghulu* was invited to look after the process.

4. Findings

4.1. Differences

Zakat practices of the Malaya and Uzbekistan has similarities and differences. For instance, differences in the collected zakat types can be seen, where in Malaya zakat was mainly collected from agriculture (mainly *padi*) and business, whereas in Uzbekistan zakat practices were common in agriculture (mainly wheat and cereal crops), business (trade), livestock and in other types. Another difference can be seen in the collection from the agricultural produce of fruits and vegetables where in Central Asia there was no minimum level (*nisab*) for the farmer to reach in order to pay zakat on his yield due to difficulties in the assessment of the estimated amount to be harvested. He paid fixed amount of the money to the collector for example, for one *tanab* of fruit trees and grape trees in a year payment was 10 *kopeek* (*russain cent*), for one *tanab* of cotton produce 1 *ruble* (Russian currency) and 40 *kopeek*.

4.2. Similarities

The collection methods were similar in both countries even after the colonial powers changed zakat system. For example, in Uzbekistan Russians established zakat supervisor, who was appointed by their local authority to control the actions of the local zakat collector. Similarly, in Malaya, after the British came into the reign, new zakat collection system underwent changes which included new appointment, zakat supervisor from the local authority was appointed to make sure that zakat collections and distribution were in a proper manner and in accordance with the Islamic law.

In the similarities, we can emphasize the *Amils*' responsibilities. Both countries'





amilis were similarly acting as agents who were given specific area to make lists of zakat payers with the details of their lands and expected crops. They also distributed the zakat collected to the respective recipients of the zakat in their respective areas.

Both British in Malaya and Russians in Central Asia targeted more on materialistic wealth accumulation such as in Malaya tin, copper, rubber and palm and in Central Asia cotton, silk and agricultural produce together with the trade opportunities with Afghanistan, India and Iran. However, Russian activities and efforts led eventually in abolishing zakat practices in Uzbekistan, whereas in Malaya British helped to create centralized zakat system with proper rules and regulations.

5. Conclusion

In order to reveal the true nature of the topic more research is required to be done. This humble research tried to give an overall picture of the zakat system and its practices and changes which were brought by the imperial powers and how they dealt with zakat practices during the colonial era in Malaya and Uzbekistan. Their attempts to create a modern system of taxation and zakat, as they perceived, resulted in broad changes in the structural level of these systems. Both Malaya and Central Asia had colonial experience where the influencing powers put their own interests over the local socio-economic life of the Muslim community and brought changes that at the end shaped the new society that had mixed traits from the colonialists' influence as well as traditional inheritance. Even though, British agreed not to intervene in religion and customs of Malay community, they indirectly tried to influence them through education as well as economic activities, which were targeted to achieve only economic welfare of the British Empire. However, it is unfair to state that British intervention was not always harmful to the Malaya, a good example again is the establishment of the organized Taxation and Zakat system. In the case of the Central Asia, Russians dealt with their colonized lands in a slight different manner due to the local populations strive to keep their own traditions and unwillingness to undergo any changes with regard to any aspect of their life. In the light of these facts, the Russians had no choice other than to abolish pre-colonial systems of administration, especially with regard to the zakat system. Towards the end of the rule of the British, Malaya managed to establish a centralized and government controlled zakat and taxation system, whereas in Central Asian countries, Russian rule totally eradicated zakat system and replaced it with the conventional taxation system. Later on new political powers arrived into Russian empire in 1917. They had ideologies such as communism, which was contradicting the life style, culture and traditions of the Central Asians, and this reign only lasted for 70 years.



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