

﴿Verily, the Shayṭān is an enemy to you, so take him as an enemy. He only calls his followers so that they may become inhabitants of the raging fire.﴾ (Fâṭir 35: 6)

Rather you should obey your Lord, Who enjoined you to spend in a way that is easy for you and does not cause you harm. Nevertheless, He ﴿promises you His forgiveness﴾ for your sins and to purify you of your faults, ﴿and grace﴾, and kindness to you in this world **and in** the hereafter, such as rapid compensation, contentment in the heart, ease in the grave, and abundant reward on the Day of Resurrection. This is not difficult for Him, because He is ﴿All-Encompassing﴾ and His grace is immense;

﴿All-Knowing﴾ – He knows what you give, great or small, secretly or openly, and He will reward you for it by His bounty, grace and kindness. So the individual should decide which of the two callers he will follow. These two verses point to a number of important matters, including the following:

- Encouragement to spend.
- Explanation of why one should spend.
- The obligation of giving zakâh on gold and silver (currency) and on all trade goods, because they are included in the words ﴿of the good things which you have earned﴾.
- The obligation of giving zakâh on what the land produces of crops, fruits and metals.
- Zakâh is due from the one who is investing in crops and fruits, not the owner of the land, because Allah says ﴿and of what We have produced for you﴾. So the one for whom it is produced is obliged to give zakâh.
- Wealth that is prepared for keeping (as opposed to selling), such as real estate, vessels and the like, is not subject to zakâh. The same applies to debts, confiscated wealth and the like, if it is not known where it is or who has it, and the owner cannot get it back. There is no zakâh on it, because Allah has