

2:43. And establish prayer, give zakâh; and bow [in worship] with those who bow.

﴿O Children of Israel﴾ the name Israel here refers to Ya'qoob (عزّه), and it is addressed to all the tribes of the Jews who were in Madinah and its environs, as well as those who would come after them. Thus Allah commanded them in general terms: ﴿Remember the favours which I bestowed upon you﴾. This includes all the favours and blessings, some of which are mentioned in this soorah. What is meant is remembering them and acknowledging them in the heart, praising Allah verbally for them and using these blessings in ways that Allah loves and is pleased with.

﴿and fulfil your covenant with Me﴾. This refers to the covenant that He made with them, that they should believe in Him and His Messengers, and establish His laws.

﴿and I shall fulfil My covenant with you﴾ which is that He will reward them for that.

What is meant by that is what Allah mentions in the following verse:

﴿Allah took a covenant from the Children of Israel, and We appointed twelve leaders from among them. And Allah said: I am with you; if you establish prayer, give zakâh, believe in My Messengers and support them, and lend to Allah a goodly loan, I will surely expiate your bad deeds for you, and admit you to gardens through which rivers flow. But if any of you, after this, disbelieves, he will indeed have strayed from the right path.﴾ (al-Mā'idah 5: 12)

Then He points out the reason that should compel them to fulfil His covenant, which is fear of Him alone; for anyone who fears Him, that fear will make him obey His commands and heed His prohibitions.

Then a specific instruction is issued to them, without which their faith is not complete or valid: