



Distribution of *Zakāt* to Non-Muslims in the Category of *Al-Mu'allafah Qulūbuhum* and Its Application in Modern Time

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Abstract

This study undertakes a critical analysis of scholarly discourse surrounding the disbursement of zakāt to non-Muslims categorized as *al-Mu'allafah Qulūbuhum* (those whose hearts are reconciled). It comparatively examines diverse interpretations from both classical and contemporary *fuqahā'*. By doing so, the research aims to illuminate the contemporary applications of zakāt disbursement to non-Muslims within the Malaysian context. This study employs an exploratory qualitative approach to comprehensively review the diverse perspectives of jurists across the four principal Sunni *madhāhib*: the Ḥanafīyyah, Mālikīyyah, Shāfi'īyah, and Ḥanbaliyyah schools, contemporary *fiqh al-wāqī'* perspectives and their application within Malaysian context. This study relies on secondary data derived from a comprehensive review of relevant academic publications, including classical and contemporary manuscripts, journal articles, and research papers, as well as professional resources such as websites, official documents, and reports. Furthermore, the central focus is the intricate issue of zakāt distribution to non-Muslims under the *al-Mu'allafah Qulūbuhum* category, with particular emphasis on its applicability in modern contexts. The findings reveal that zakāt funds can be allocated to non-Muslims categorized as *al-Mu'allafah Qulūbuhum* for public interest (*maṣlahah*), specifically to foster interfaith relations and support *da'wah* efforts either through *tamlīk al-a'yān* (outright ownership) or *tamlīk al-manfa'ah* (beneficial ownership), whether *mubāshir* (direct) or *ghayr mubāshir* (indirect). This permissible allocation, supported by Sharī'ah experts and some State Islamic Religious Councils (SIRC), highlights an approach where zakāt's reach extends beyond direct Muslim beneficiaries under specific conditions to prevent discord, thereby exemplifying its holistic impact as a tool for socio-economic well-being. This study offers an evidence-based understanding of the distribution of zakāt to *al-mu'allafah qulūbuhum* in its contemporary Malaysian context, thereby contributing meaningfully to the academic discourse and practical policy development in zakāt management.

Keywords: *Zakāt, al-Mu'allafah Qulūbuhum, the Ḥanafīyyah, Mālikīyyah, Shāfi'īyah, Ḥanbaliyyah schools, State Islamic Religious Councils (SIRC), tamlīk al-a'yān (outright ownership), tamlīk al-manfa'ah (beneficial ownership), Malaysia*

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1. Introduction

Though Qur'ān clearly mentioned the recipients (*maṣārīf*) of zakāt, jurists have difference opinions in the application of *al-Mu'allafah Qulūbuhum*, which is one of the *Maṣraf* as mentioned in Qur'ān (Al-Zayl'aī, 1895; Al-Kāsānī, 1986; Ibn al-Humām, 1970; Al-Maydānī n.d; Al-Bābartī, 1971). According to various scholars, *Mu'alaf al-Qulūb* were a group of leaders from the Quraysh and prominent figures among the Arabs, such as Abū Ṣufyān ibn Harb, Safwān ibn Umayyah, Al-Aqr'a ibn Ḥābis, 'Uyaynah ibn Ḥiṣn al-Fazārī, 'Abbās ibn

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Murādis al-Sulamī, Mālik ibn ‘Auf al-Nasrī, Ḥakīm ibn Hizām, and others (Al-Kāsānī, 1986; Ibn al-Humām, 1970 & Al-Bābartī, 1971). They had influence, power and huge number of followers. Some of them embraced Islam sincerely, while others pretended to embrace it without sincerity. Some were hypocrites, and some were peaceful (Al-Kāsānī, 1986; Ibn al-Humām, 1970; Al-Bābartī, 1971). According to some scholars, they were divided into three categories, a) those to whom the Prophet (ﷺ) made allocation in order to foster unity in Islam, b) those to whom the Prophet (ﷺ) made allocation in order to mitigate potential harm, and c) those who embraced Islam, among whom were those weak in their faith, He (ﷺ) gave to them to fortify their faith in Islam (Ibn Nujaym, 1997; Al-Maydānī, 2014; Ibn al-Humām, 1970; Al-Bābartī, 1971).

The Prophet (ﷺ) employed the distribution of zakāt funds as a strategic instrument for consolidating the hearts of the Muslims among them, affirming them in Islam, encouraging their followers to follow them, and reconciling those whose Islam was not genuine. The Prophet’s (ﷺ) exemplary conduct and benevolent treatment facilitated the conversion of many to Islam (Al-Kāsānī, 1986; Ibn Nujaym, 1997; Al-Maydānī, 2014; Ibn al-Humām, 1970; Al-Bābartī, 1971). It is narrated that Ṣafwān ibn ‘Umayyah in Al-Tirmizī (2016), he said, “The Prophet (ﷺ) gave me, despite my being the most hated person to him. His consistent generosity made him the most beloved person to me”.

However, there was a difference of opinion regarding their shares after the demise of the Prophet (ﷺ). The majority of scholars assert that their shares ceased to exist, and they did not receive anything after the Prophet’s (ﷺ) death. According to one view attributed to Imām Al-Shāfi‘ī, their entitlements were cancelled entirely. Another perspective, also attributed to Imām Al-Shāfi‘ī, maintains that their rights continued, and what remained of their shares was distributed among those who remained faithful during the Prophet’s (ﷺ) lifetime. The correct opinion, supported by the consensus of the Companions, is that neither Abu Bakr (R.A) nor ‘Umar (R.A) gave anything from the charity to them, and none of the Companions objected to this (Al-Kāsānī, 1986).

In this regard, it is narrated that when the Prophet (ﷺ) passed away, some individuals approached Abu Bakr (R.A) and requested to exchange their shares for land. Abu Bakr (R.A) consented to their request and facilitated the exchange. Later, these individuals approached ‘Umar (R.A) and informed him of what occurred. ‘Umar took the deeds and tore them, stating that the Prophet (ﷺ) used to grant them as a means of fostering unity among them in Islam. However, Islam was now firmly established, and if they remained steadfast, it would be sufficient; otherwise, the only recourse would be the sword. These people went back to Abu Bakr (R.A) and informed him of ‘Umar’s actions. Abu Bakr (R.A) did not dispute Umar’s words or actions, and this news reached the companions, who did not object, thus forming a consensus among them (Al-Kāsānī, 1986; Ibn al-Humām, 1970 & Al-Bābartī, 1971).

Additionally, it is established unanimously by the Muslim scholars that the Prophet (ﷺ) granted *al-Mu’allaḥah Qulūbuhum* as a means of fostering unity in Islam. At that time, Islam was weak, and its followers were few, while those people possessed strength and numbers. Later, Islam has gained strength, its followers have multiplied, its foundations have been solidified, and the polytheists have been humiliated. Since their entitlement to zakāt was contingent upon a specific cause (*‘illah*), their share will cease upon the cessation of that cause (Al-Kāsānī, 1986; Ibn al-Humām, 1970 & Al-Bābartī, 1971).

Similarly, many of the polytheists had agreements with the Prophet (ﷺ) due to his need for treaties and engagements with them, given the scarcity and weakness of the Muslims at that time. However, when Allah (جل جلاله) honoured Islam and its followers multiplied, the Prophet (ﷺ) was commanded to honour the agreements made with the polytheists and to engage in warfare against them collectively (Al-Kāsānī, 1986). This command is articulated in the Qur’ān (9:1), from the verse: “A declaration of immunity from Allah and His Messenger to those of the polytheists with whom you had made agreements” to the verse (9:5): “So when the sacred months have passed away, then slay the polytheists wherever you find them”.

According to al-Ḥaṣḥafī (2002), their entitlement from the zakāt fund is terminated either due to the termination of (*‘illah*), or due to the ḥadīth of the Prophet (ﷺ) to Mu’ādh bin Jabal: “Allah has made it obligatory for them to pay zakāt upon their assets and it is to be taken from the wealthy among them and given to the poor among them”. This ḥadīth (Al-Bukhārī, 1981) elucidates that zakāt will be collected solely from eligible Muslims and distributed among them, thus excluding the inclusion of non-Muslims in the allocation of zakāt funds.

A comprehensive analysis of the inclusion of both Muslims and non-Muslims within the *al-mu’allaḥah qulūbuhum* category will be discussed in the subsequent discussion from classical *fiqh* analysis.

2. Literature Review

2.1 The Concept of Al-Mu'allafah Qulūbuhum According to the Classical scholars

Jurisprudential scholars, representing diverse *madhāhib*, have engaged in extensive discourse concerning the conceptualization and definition of *al-Mu'allafah Qulūbuhum*, as well as the ongoing relevance of this category within contemporary Islamic legal discourse. The following represents the positions articulated by the four established schools of jurisprudence.

2.1.1 The Ḥanafī School of Jurisprudence

The Ḥanafī jurisprudence (Al-Qarāfī, 1994) posits the obsolescence of the *al-Mu'allafah Qulūbuhum* category within contemporary legal discourse, asserting its historical contingency tied to the era of the Prophet Muhammad (ﷺ). However, Al-Kāsānī in his book *Badā'i' al-Ṣanā'i'* reported two opposite opinions, with one aligning with the great students of Imām Abū Ḥanīfah while the other one is aligning with the majority of the scholars that maintained the existence of *al-Mu'allafah Qulūbuhum* if the 'illah is existence (Al-Māwardī, 1994; Ibn Qudāmah, 1968; Ibn Taymiyyah, 1995). Al-Zayla'ī, on the other hand, profoundly clarified that though the *al-Mu'allafah Qulūbuhum* had ceased to exist by the demise of the Prophet (ﷺ) but he unequivocally underscored that the inexistence is not coming from any abrogation because there is no abrogation after the demise of the Prophet (ﷺ) (Ibn Qudāmah, 1968).

2.1.2 The Mālikī School of Jurisprudence

The Mālikī school posited that the category of *al-Mu'allafah Qulūbuhum* was no longer applicable due to the perceived consolidation and ascendance of Islam. However, in Ibn 'Abd al-Barr al-Qurṭubī (1980); Al-Jallāb al-Mālikī (2007); Ibn Rushd (2004); Abū Bakr Ibn Al-'Arabī (2003); Ibn 'Abd al-Barr al-Qurṭubī (2000); and Al-Qarāfī (1994), the *Imām* retains the discretionary authority to allocate funds from this category to non-Muslims whose support could benefit Islam or who pose potential threats, should he deem it judicious. Al-Jazīrī (2003), a distinguished scholar of the Mālikī school of thought, contends that the permissibility of providing zakāt to non-Muslim spies aligns with the concept of *maṣlahah*, which prioritizes the preservation of the Muslim community's well-being, including the protection of life (*ḥifẓ al-naḥs*) and property (*ḥifẓ al-māl*). However, such a decision necessitates a careful examination of the specific circumstances, the underlying intentions, and the potential *maṣlahah* to the Muslim community.

2.1.3 The Shāfi'ī School of Jurisprudence

The Shāfi'ī jurist, Al-Shīrāzī, posited that the category of *al-Mu'allafah Qulūbuhum* comprises two distinct classifications: Muslims and non-Muslims. He further delineates two divergent Shāfi'ī opinions concerning the permissibility of allocating zakāt to non-Muslims within this category. The first opinion denies their entitlement, while the second permits it, positing that the conditions justifying such disbursements during the Prophet's (ﷺ) era may persist. Al-Shīrāzī (2003), however, concludes that even if the latter, more permissive, view is adopted, the requisite funds should be drawn from public welfare endowments (*bayt al-māl*) rather than from the obligatory zakāt levy. The *al-Mu'allafah Qulūbuhum* (those whose hearts are to be reconciled) are those who have entered Islam, and a polytheist is not given from charity to reconcile them to Islam. If someone says, 'The Prophet (ﷺ) gave some of the *al-Mu'allafah Qulūbuhum* among the polytheists gifts during the year of Hunayn, the response is that he gave them from the *fay'* (war spoils) and from his personal wealth, not from the charity funds. It is permissible for him to give from his own wealth (Al-Shāfi'ī, 1983).

The Shāfi'ī school of Islamic jurisprudence predominantly adheres to the view that zakāt, a mandatory form of charity in Islam, is not to be disbursed to non-Muslims. This perspective is corroborated by Imām al-Juwaynī, who conveyed this stance as representative of the Shāfi'ī school and further substantiated by the author of Al-Mughnī, who posited that there is a consensus (*ijmā'*) on this matter within the school.¹ This assertion of consensus, however, is challenged by al-Māwardī, who contends that non-Muslims categorized as *al-Mu'allafah Qulūbuhum* may, in fact, be eligible for zakāt disbursements (Al-Sharbinī, 1997; Al-Juwaynī, 2007; Al-Māwardī, 1994).

The Shāfi'ī jurist, Al-Māwardī, posited that the default recipients of zakāt / *sadaqah* are the indigent (the poor and needy). However, he further categorized these recipients into two distinct groups: those eligible for

¹ The consensus (*ijmā'*) referenced here is circumscribed within the Shāfi'ī madhhab and is subject to refutation by certain adherents of that very school (e.g. *Mughnī al-Muhtāj*, vol. 4, p. 178).

zakāt due to their impoverished state, and those whose circumstances necessitate provision irrespective of their financial standing. The latter category, according to Al-Māwardī (1994), includes, for example, zakāt administrators and the *al-Mu'allafah Qulūbuhum*, who are given not on the basis of poverty or wealth, but rather due to other considerations. Al-Māwardī argued that the correct view is that Allah designated zakāt for two purposes i.e. to fulfill the needs of the Muslims; and to bolster the strength and propagation of Islam. For anything that serves to support Islam, both affluent (rich) and indigent individuals may receive, such as those engaged in *jihād* and analogous endeavors. This is also the basis for giving to *al-Mu'allafah Qulūbuhum* (those whose hearts are to be reconciled). As for charity intended to meet the needs of Muslims, it is given accordingly.

Imām Al-Muzanī in *Mukhtaṣar al-Muzanī fī Furū' al-Shāfi'īyyah* reported the two Madhhab of the *al-Qadīm* and *al-Jadīd* saying that in his *Madhhab al-Qadīm*, Imām Shāfi'ī approved giving to both new convert and the non-Muslims. However, Imām Shāfi'ī in his *Madhhab al-Jadīd* posited that the category of *al-Mu'allafah Qulūbuhum* eligible for zakāt disbursement is strictly limited to new converts to Islam, a view concordant with that of Imām Mālik. Furthermore, while acknowledging the permissibility of supporting non-Muslims for the purpose of reconciliation, Imām Shāfi'ī maintained that such support must be derived from sources other than zakāt funds, citing the Prophet's (ﷺ) actions at the Battle of Hunayn as precedent. Thus, in Imām Shāfi'ī's considered opinion, non-Muslims, though potentially falling under the general rubric of *al-Mu'allafah Qulūbuhum*, are categorically excluded from receiving zakāt (Al-Shāfi'ī, 1983). Imām Shāfi'ī's justification for this position rests on the assertion that the precedent of allocating *zakāt* funds to non-Muslims ceased during the caliphate of Sayyidinā 'Abū Bakr. This discontinuation was subsequently upheld by his successors, 'Umar, 'Uthmān, and 'Alī, who did not reinstate the practice (Al-Muzanī, 2019).

2.1.4 The Ḥanbalī School of Jurisprudence

Within the Ḥanbalī School of Jurisprudence (Ibn Qudāmah, 1968; Al-Māwardī, 1994), there exist two divergent positions on this matter.

The First Opinion:

The classification of *al-Mu'allafah Qulūbuhum* retains its contemporary relevance as a legitimate recipient category of zakāt, contingent upon the ascertainment by qualified Muslim authorities that the underlying rationale for its original designation during the Prophet's (ﷺ) time remains applicable. Proponents of this position adduce the following evidentiary supports: (1) The Prophetic (ﷺ) precedent, constituting a direct implementation of the Qur'anic verse (9:60); (2) The unabrogated (*naskh*)² and thus subsisting validity of the apportioned share for this category within the aforementioned verse.

The eminent Ḥanbalī jurist, Al-Bahūtī (1636) asserted in his writing that the extension of zakāt to non-Muslims in time of need, is permissible.³

The Second Opinion:

The category of *al-Mu'allafah Qulūbuhum* has ceased to exist. This position is supported by the following evidentiary arguments:

- i. Allah, in His divine wisdom, has bestowed upon Islam and its adherents such strength, fortitude and ascendancy that the winning over of a polytheist through material wealth is rendered unnecessary.
- ii. The argument posits that the Prophet's (ﷺ) policy of conciliating hearts (*al-Mu'allafah Qulūbuhum*) was contextually contingent, arising from a position of relative weakness when the Muslim community was numerically smaller than the non-Muslim population, or because he would give them from his own wealth which Allah had granted him, specifically from his personal share of the booties (*fay'*) over which he had full discretion to use as deemed appropriate.

2.2 The Categories of Muslims and Non-Muslims Eligible for *Al-Mu'allafah Qulūbuhum* from The Classical Fiqh Analysis

Some jurists (Al-Māwardī, 1994; Ibn Qudāmah, 1968; Ibn Taymiyyah, 1995) have posited that the category of

² *Naskh* means replace or revoke the divine law prescribed by Allah (SWT) with a stronger subsequent revelation or as strong as it is, i.e. the abrogation or supersession of a previous divine law or ruling by a subsequent one. Hence, the discussion necessitates the continued application of the *mu'allaf* interpretation.

³ *فَيُعْطُونَ عِنْدَ الْحَاجَةِ، وَيُحْمَلُ تَرْكُ غَمَرٍ وَغُثْمَانٍ وَعَلَىٰ إِعْطَائِهِمْ عَلَىٰ عَدَمِ الْحَاجَةِ إِلَىٰ إِعْطَائِهِمْ فِي خِلَافَتِهِمْ، لَا لِسُقُوطِ سَهْمِهِمْ،*
They are given when needed, and the refraining of 'Umar, 'Uthmān, and 'Alī from giving should be understood as a lack of need during their caliphates, not as a cancellation of their share (Al-Buhūtī, 1636; Al-Zuhaylī, 1985).

al-Mu'allafah Qulūbuhum encompasses both Muslims and non-Muslims.

The non-Muslim category is divided into the following two subtypes:

- i. Non-Muslims who are hoped to embrace Islam and they are given gifts (*ta'lif al-qulūb*) aimed at softening hearts and fostering receptivity towards the message of Islam.
- ii. For example, on the day of the Conquest of Mekah, the Prophet (ﷺ) granted protection to Ṣafwān ibn Umayyah. Safwan asked for a four-month period to consider his stance, and he accompanied the Prophet (ﷺ) to the Battle of Hunayn. When the Prophet (ﷺ) distributed gifts, Ṣafwān asked, "What is there for me?" The Prophet (ﷺ) pointed to a valley filled with loaded camels and said, "This is for you." Ṣafwān then said, "This is the gift of one who does not fear poverty." (Ibn Qudāmah, 1968). He was offered security by the Prophet (ﷺ) during the Conquest of Mekah (Ibn Kathīr, 1969), who eventually became a faithful Muslim.
- iii. Non-Muslims who perceived as a threat to Muslims, and by disbursing them zakāt would prevent them from performing any evil, abusive and harmful acts towards Muslim. Ibn 'Abas narrates that certain people came to the Prophet (ﷺ) and declared that if they were given *ṣadaqah*, they would praise Islam and declare it as good religion; otherwise, they denounced Islam" (Al-Ṭabarī, n.d).

On the the other hand, the designation of *al-Mu'allafah Qulūbuhum* among Muslims is further delineated into four subcategories (Al-Ṭabarī, n.d):

- i. A group of influential Muslim figures who have counterparts among the non-Muslims, or Muslims with sincere intentions toward Islam. If they are given zakāt, it is hoped that their non-Muslim counterparts will embrace Islam and that their good intentions will be reinforced. The permissibility of such an allocation is thus substantiated. This practice finds precedent in the actions of prominent figure such as Abū Bakr al-Siddīq (may Allah be pleased with him), who extended gifts to individuals like 'Adī ibn Hātim and Al-Zibraqān ibn Badr, acknowledging their bona fide intentions and adherence to Islam.
- ii. Leaders who are obeyed by their people, when such allocation serves to fortify their *īmān* and bolster their loyalty to *jihad*. This is evidenced in the following ḥadīth:
 - a. The Prophet (ﷺ) gave to 'Uyaynah ibn Hiṣn, Al-'Aqra' ibn Hābis, Alqāmah ibn Ulathah, and the "freed ones" among the people of Mekah. He said to the Ansar, "O Ansar, why are you disheartened? Over a small share of worldly things, I have sought to reconcile others because there is no faith in their hearts, and I have entrusted you to your own faith?"
 - b. Al-Bukhārī narrated, with his chain of transmission, from 'Amr ibn Taghlib that the Messenger of Allah (ﷺ) gave to some people and left out others. When he learned that those who were left out were displeased, he ascended the pulpit, praised Allah, and said, "Indeed, I give to some and leave out others. Those I leave out are dearer to me than those to whom I give. I give to some because of their distress and fear, while I leave others due to the richness and goodness in their hearts, including 'Amr ibn Taghlib."
 - c. Anas narrated that, when Allah granted the Prophet (ﷺ) the spoils of Hawazin, he began to give a hundred camels each to men from Quraysh. Some of the Ansar said, "May Allah forgive the Messenger of Allah; he gives to Quraysh and withholds from us, while our swords still drip with their blood." The Prophet (ﷺ) responded, "I give to men who are [newly committed] to Islam, hoping to win their hearts." This ḥadīth is agreed upon.
- iii. A category of a group living on the borderlands of the Islamic territories who, if given support, can protect neighboring Muslims.
- iv. The fourth type is a group who, when given, encourage others to pay zakāt particularly those who would otherwise only pay it out of fear.

Ibn Qudāmah said that it is permissible to give zakāt to all the above listed categories, as they fall under *al-Mu'allafah Qulūbuhum* that is in the general scope of the verse.

From the aforementioned discourse of classical jurists, it can be summarized that during the time of the Prophet (ﷺ), *al-Mu'allafah Qulūbuhum* were granted their share from the zakāt fund due to the reasons mentioned above. However, after the demise of the Prophet (ﷺ) their share was terminated as the specific causes mentioned no longer apply, and there is a consensus of the Companion on this matter. Notably, various classical scholars mentioned that the share of *al-Mu'allafah Qulūbuhum* was terminated due to the termination of its

cause. This aligns with the fundamental principle of *uṣūl al-fiqh*⁴ which stipulates the legal ruling is intrinsically linked to its underlying cause (*'illah*), manifesting and receding in tandem with the presence or absence of the *'illah* itself. The majority of jurists maintain that *'illah* for giving zakāt to *al-Mu'allafah Qulūbuhum* is no longer applicable. Consequently, the allocation of zakāt to them should also cease. Thus, a ruling is concomitantly revolving with its *'illah*, where the *'illah* appears its appear and where the *'illah* disappears the ruling also disappear (Al-Jawziyyah, 1991).

2.3 Concluding Remarks on The Distribution of Zakāt to Non-Muslims in The Category of Al-Mu'allafah Qulūbuhum According to The Classical Scholars

A scholarly investigation of classical *fiqh* texts reveals a complex discourse among *fuqahā'* regarding *al-Mu'allafah Qulūbuhum*, specifically concerning the eligibility of non-Muslims for zakāt funds. This necessitates a rigorous analysis of the diverse methodologies and *uṣūl al-fiqh* across *madhāhib* to define the precise scope of this eligibility within Islamic jurisprudence.

Having discussed the abovementioned concept of *al-Mu'allafah Qulūbuhum*, Ḥanafī jurisprudence generally deems the *al-Mu'allafah Qulūbuhum* category obsolete, though some early Ḥanafī scholars disagreed (Al-Māwardī, 1994; Ibn Qudāmah, 1968; Ibn Taymiyyah, 1995), citing its continued relevance if the underlying rationale persists. This perspective finds resonance in Mālikī jurisprudence, who positing the obsolescence of the *al-mu'allafah qulūbuhum*, yet permits discretionary allocation to non-Muslims for strategic Islamic benefit or potential threats mitigation (Ibn 'Abd al-Barr al-Qurṭubī, 1980; Al-Jallāb al-Mālikī, 2007; Ibn Rushd, 2004; Abū Bakr Ibn Al-'Arabī, 2003; Ibn 'Abd al-Barr, 2000; Al-Qarāfī, 1994). Within the Shāfi'ī school, zakāt disbursement to non-Muslims in *al-Mu'allafah Qulūbuhum* is a matter of scholarly contention. While prominent Shāfi'ī jurists such as Al-Shīrāzī, Al-Juwaynī and Al-Sharbīnī⁵ posit a consensus within the school against such disbursement, al-Māwardī (Al-Sharbīnī, 1997; Al-Juwaynī, 2007), contests this, advocating for the potential eligibility of non-Muslims within this category. Even those who permit it, like Al-Shīrāzī (1995), recommend prioritizing alternative funding sources, such as the *bayt al-māl* (public treasury), over the utilization of zakāt funds for this purpose. The Ḥanbalī school presents two views on *al-Mu'allafah Qulūbuhum*. The first maintains its zakāt eligibility if contemporary conditions mirror the Prophet's (ﷺ) era, citing prophetic precedent and the verse's unabrogated nature. Al-Bahūtī (1636) allowed the extension of zakāt to non-Muslims under conditions of compelling necessity.⁶ The second argues its obsolescence, positing Islam current strength negates the need for such inducement, and that the Prophet's (ﷺ) actions were context-specific, related to early Islam relative weakness or his discretionary use of *fay'* (Ibn Qudāmah, 1968).

Suffice to say, regarding the *al-mu'allafah qulūbuhum* category in Islamic jurisprudence, two primary opinions exist. The first posits its continued relevance, arguing that the category remains applicable if the original rational (Al-Māwardī, 1994; Ibn Qudāmah, 1968; Ibn Taymiyyah, 1995) i.e. strengthening Islam or mitigating potential threats persists (Ibn 'Abd al-Barr al-Qurṭubī, 1980; Al-Jallāb al-Mālikī, 2007; Ibn Rushd, 2004; Abū Bakr Ibn Al-'Arabī, 2003; Ibn 'Abd al-Barr, 2000; Al-Qarāfī, 1994). This view, while prominent in Ḥanbalī jurisprudence and echoed by some Ḥanafī and Mālikī scholars, emphasizes the unabrogated nature of the relevant Qur'anic verse and prophetic precedent. The second opinion deems the category obsolete, asserting that the changed socio-political landscape of Islam negates the need for such inducements. This perspective, dominant in Ḥanafī and Mālikī schools, and constituting a substantive viewpoint within the Ḥanbalī school, contends that the Prophet's (ﷺ) actions were context-specific, specifically related to the nascent Islamic community's relative vulnerability or his discretionary deployment of *fay'* resources. Within the Shāfi'ī school, while the prevailing view opposes zakāt disbursement to *al-mu'allafah qulūbuhum*, a minority opinion, notably championed by al-Māwardī, allows it under specific circumstances.

⁴ “أَلْحُكْمُ يَدُورُ مَعَ عِلَّتِهِ وَجُودًا وَعَدَمًا” “A legal ruling is contingent upon its underlying cause, existing when the cause exists and ceasing when the cause is absent” Al-Jawziyyah, (1991).

⁵ The consensus (*ijmā'*) referenced here is circumscribed within the Shāfi'ī madhhab and is subject to refutation by certain adherents of that very school (e.g. *Mughnī al-Muhtāj*, vol. 4, p. 178).

⁶ “فَيُعْطُونَ عِنْدَ الْحَاجَةِ، وَيُحْمَلُ تَرْكُ عَمَرٍ وَغُثْمَانٍ وَعَلَيْهِ إِعْطَانُهُمْ عَلَى غَدَمِ الْحَاجَةِ إِلَى إِعْطَانِهِمْ فِي خِلَافَتِهِمْ، لَا لِسُقُوطِ سَهْمِهِمْ، They are given when needed, and the refraining of 'Umar, 'Uthmān, and 'Alī from giving should be understood as a lack of need during their caliphates, not as a cancellation of their share (Al-Buhūtī, 1636; Al-Zuhaylī, 1985).

3. Research Methodology

This study critically scrutinizes classical and contemporary interpretations of *al-Mu'allafah Qulūbuhum*, through a meticulous comparative analysis encompassing the four principal Sunni *madhāhib* and a range of scholarly and institutional perspectives. The study aims to furnish a comprehensive understanding of the term, its practical implications, and its continued relevance to the disbursement of zakāt to non-Muslims designated in the modern context.

3.1. Research Design

The research design helps the researchers to select the technique for collecting and analyzing the data according to the type of study. For managing the current research, the researchers have selected a qualitative research design employing an exploratory approach. This design facilitates the exploration of the distribution of zakāt to non-Muslims in the category of *al-mu'allafah qulūbuhum* and its application in modern time, enabling a comprehensive understanding of the discussion.

By undertaking an in-depth exploration, this study endeavours to critically examine the historical jurisprudential interpretations and contemporary *fiqh al-wāqī'* perspectives, and the applications of zakāt distribution to non-Muslim recipients under the category of *al-mu'allafah qulūbuhum*. Specifically, the study seeks to unpack the underlying rationales, conditions, and potential implications of extending zakāt funds to non-Muslims in modern contexts, thereby contributing to a richer understanding of zakāt's socio-economic and *da'wah* purposes.

3.2 Data Collection

The data collection process consists primarily of secondary data on the distribution of zakāt to non-Muslims falling under the category of *al-mu'allafah qulūbuhum* and its contemporary application. As researchers consider the integration of secondary data into the research, its appropriate selection is fundamental to bolstering the reliability and validity of study's findings. This necessitates a careful evaluation based on several key criteria. Dudovskiy (2018) explains that researchers must assess the credibility of the source, the recency of the publication, the expertise of the author, the thoroughness of the analysis presented, the persuasiveness of the discussion, and ultimately, how significantly the data contributes to the research area development. Therefore, the data in the study are sourced from relevant academic publications, including classical and contemporary manuscripts, journal articles, and research papers, as well as professional resources such as websites, official documents, and reports. This comprehensive approach provides a broad spectrum of viewpoints on the subject, particularly concerning its implementation by State Islamic Religious Councils (SIRCs) in Malaysia.

4. Discussion

4.1 Al-Mu'allafah Qulūbuhum and Its Application in Modern Time

Contemporary Islamic legal scholars have extensively debated the eligibility of non-Muslims to receive zakāt funds under the *al-Mu'allafah Qulūbuhum* category, resulting in diverse *fatāwa* on the matter. These pronouncements reflect a spectrum of scholarly interpretations seeking to address this issue within the context of contemporary societal realities in Malaysia and evolving jurisprudential considerations.

4.1.1 Zakāt Allocation to Al-Mu'allafah Qulūbuhum: A Contemporary Fiqh al-Wāqī' Perspective

The contemporary *fatwa* on the permissibility of allocating zakāt to non-Muslims finds substantiation in the scholarly opinion of the late Mufti of Saudi Arabia, Sheikh 'Abdul 'Azīz ibn Bāz (2007) as well as in a resolution issued by the International Islamic Fiqh Academy of the Organization of Islamic Cooperation (OIC) during its 165th session (Resolution 18/3 of 2007). The discussion proceeds as follows:

4.1.1.1 The Opinion of the late Mufti of Saudi Arabia, Sheikh 'Abdul Azīz Ibn Bāz

The late Sheikh 'Abdul Azīz Ibn Bāz held the position that the allocation of zakāt funds to non-Muslims is permissible if the purpose is to reconcile their heart towards Islam, strengthen their faith, or provide support to help them remain steadfast in their beliefs. Additionally, zakāt disbursement may extend to non-Muslims for *da'wah* purposes to attract non-Muslims to Islam or potential conversion to Islam. However, in the absence of such reasons, support for non-Muslims should be provided through sources other than zakāt ('Abdul Azīz Ibn 'Abdullah Ibn Bāz, 2007).

Suffice to say, zakāt funds are generally designated for Muslims. The zakāt disbursement to non-Muslims for *ta'lif al-qulūb* (reconciliation of hearts) is contingent upon the potential for positive religious outcomes, such as their conversion to Islam, influencing others towards Islam, or strengthening their positive disposition towards Muslims. Otherwise, if such religious benefits are not expected, non-Muslims should be supported from alternatives sources other than zakāt, which is supporting the view of Al-Shirāzī (1995) from the Shāfi'ī school of thought, and Al-Zuhaylī (1985).⁷

4.1.1.2 International Islamic Fiqh Academy of the Organisation of Islamic Conference

The International Islamic Fiqh Academy, in Resolution 18/3 (2007), affirmed the continuing validity of the *al-Mu'allafah Qulūbuhum* category within zakāt disbursement. This allocation, the resolution clarifies, is not abrogated but rather contingent upon demonstrable *hājah* (need) and *maṣlahah* (benefit).⁸

This *fatwa* authorizes the strategic deployment of zakāt funds in specific exigencies. It permits zakāt expenditure to: (1) strengthen the *īmān* of new Muslims, offsetting disadvantages incurred post-conversion; (2) support non-Muslims, proactively for *da'wah* or defensively to avert communal harm; and (3) provide humanitarian relief to non-Muslim victims of natural disasters, aligning with the principle of *ta'lif al-qulūb*.

The International Islamic Fiqh Academy and Wahbah Al-Zuhaylī concur on the permissibility of humanitarian aid to non-Muslims during disasters but diverge on funding sources. The Academy emphasizes *ta'lif al-qulūb* (winning hearts) using zakāt funds, while Al-Zuhaylī (1985)⁹ advocates utilizing public funds beyond zakāt. Both view such aid as a preventative and a means of averting harm, although their justifications differ slightly.

4.1.2 Zakāt Allocation to Non-Muslims in the Malaysian Context

In 2025, the current population of Malaysia is 35,804,865,¹⁰ of that population, 63.5% are Muslim which is represented by the Shāfi'ī school of Sunni jurisprudence, and the remaining population is non-Muslims¹¹. In

⁷ وَقَدْ أَجَازَ بَعْضُ الشَّافِعِيَّةِ إِعْطَاءَ الْكُفَّارِ مِنْ مَوَارِدِ بَيْتِ الْمَالِ الْعَامَّةِ، لِتَأْلِيفِ قُلُوبِهِمْ، وَهُوَ خُمْسُ الْخُمْسِ مِنَ الْقَيْءِ وَغَيْرِهِ، لِأَنَّهُ مَرْصَدٌ لِلْمَصَالِحِ وَأَمَّا غَيْرُ الشَّافِعِيَّةِ الَّذِينَ أَجَازُوا دَفْعَ الزَّكَاةِ لِلْكَفَّارِ لِتَأْلِيفِ قُلُوبِهِمْ عِنْدَ الْحَاجَةِ، فَلَا يُنْطَبِقُ قَوْلُهُمْ عَلَى هَذَا الْعَامَّةِ، وَهَذَا مِنْهَا.

Some Shāfi'ī scholars have permitted giving non-Muslims from the public treasury resources to win their hearts, which is a fifth of the fifth from the spoils of war and other resources, as it is intended for public interests, and this falls under that. As for other scholars who permitted giving zakāt to non-Muslims to win their hearts when needed, this does not apply. As for those other than the Shāfi'īs who allowed giving zakāt to non-Muslims to win their hearts when needed, their statement does not apply to these situations. Rather, they intended for the act of winning hearts to lead, directly or indirectly, to conversion to Islam (Al-Zuhaylī, 1985).

⁸ International Islamic Fiqh Academy of Organization of Islamic Cooperation (OIC), *A Resolution on Enhancing the Role of Zakāh in Poverty Alleviation and the Management of Its Collection and Distribution Based on Fiqh Interpretations (Ijtihād)*, Resolution No. 165 (18/3). It stated that:

"The allocation of zakāt to "those whose hearts are to be reconciled" remains valid as long as life continues; it has neither been abolished nor abrogated. Its application depends on *hājah* (need) and benefit. Whenever a need or benefit arises, this allocation will trigger."

"It is permissible to give zakāt to strengthen the faith of new Muslims as a form of assistance for any losses they may have incurred. Similarly, zakāt may be given to a non-Muslim if there is hope they may embrace Islam or to prevent harm from them against Muslims."

"It is also permissible to provide support from zakāt funds to non-Muslims affected by disasters, earthquakes, floods, and famines, in order to win over their hearts."

⁹ لَكِنْ لَا مَنَاعَ شَرْعًا مِنْ دَفْعِ شَيْءٍ مِنْ أَمْوَالِ الْمُسْلِمِينَ الْعَامَّةِ مِنْ غَيْرِ الزَّكَاةِ لِغَيْرِهِمْ لِدَفْعِ شَرِّهِمْ وَرَفْعِ ضَرَرِهِمْ وَرَجَاءِ خَيْرِهِمْ، كَمَا صَرَّحَ الْفُقَهَاءُ، فَيَجُوزُ أَنْ تُدْفَعَ شَيْئًا مِنْ أَمْوَالِنَا بِصِفَةِ تَبَرُّعَاتٍ فِي أَوْقَاتِ الْمَحْنِ وَالْأَزْمَاتِ، وَالْكَوَارِثِ وَالنَّكَابَاتِ كَالزَّلَازِلِ وَالْقِصَصَاتِ، فِي ذَلِكَ نَوْعٌ مِنَ الْوَقَايَةِ وَسَدِّ الدَّرَائِعِ.

However, there is no religious objection to giving some of the public funds of Muslims, aside from zakāt, to others to prevent their harm, alleviate their suffering, and hope for their good, as the jurists have stated. It is permissible to donate some of our money as charity during times of hardship, crises, disasters, and calamities such as earthquakes and floods, as this serves as a form of prevention and a means to close off harmful avenues (Al-Zuhaylī, 1985)

¹⁰ As of Sunday, February 2, 2025, based on Worldometer's elaboration of the latest United Nations data. *Malaysia Population (LIVE)* <https://www.worldometers.info/world-population/malaysia-population/>

¹¹ Religious demographics in Malaysia, excluding Muslims, are as follows: Buddhists constitute 9.1% of the population, Christians 6.1%, Hindus 1.8%, atheists 1.8%, and adherents of other faiths, including animism, Confucianism, Taoism, Sikhism, and Baha'i, comprise 0.9%. U.S Department of State, *Malaysia 2023 International Religious Freedom Report*, Section I. Religious Demography, p.4. Please refer to <https://www.state.gov/>

light of this diverse demographic, the dispensation of zakāt necessitates tailored strategies for non-Muslims, where religiously permissible. Assuming the continued relevance and validity of this zakāt category in modern socio-economic contexts, what are the ethically and legally sound *raison d'être* for its disbursement? Furthermore, how can these allocations be strategically deployed to effectively operationalize the objectives of *ta'līf al-qulūb* (reconciliation of hearts) within the contemporary *wāqi'*, specifically with regard to attracting individuals to Islam, strengthening the faith of existing Muslims, bolstering the resolve of those with weaker faith, garnering support for *da'wah*, and preempting harm to Muslims?

Within the Malaysian Islamic legal framework, the administration of zakāt exhibits a tripartite division of powers.¹² Therefore, Malaysia maintains a well-structured system for the collection and distribution of zakāt funds. The administration of zakāt is under the purview of the Sultan in each state, while the Federal Government oversees zakāt affairs in the federal territories (Diana, et. al., 2020). The interpretation and application of the term *al-Mu'allafah Qulūbuhum* varies among Malaysian state-level Islamic authorities i.e. State Islamic of Religious Councils (SIRC), leading to diverse approaches in its implementation.

JAWHAR (2007) in Zakat Distribution Management Manual defines the *al-Mu'allafah Qulūbuhum* category of recipients as encompassing individuals who are recent converts to Islam; influential Muslim leaders fostering interfaith harmony; influential leaders of newly established Muslim communities; Muslims in border regions vulnerable to external threats; and non-Muslims whose conversion is plausible or whose animosity towards Muslims could be mitigated through zakāt.¹³

The non-Muslims inclusion rests on the strategic objective of either encouraging conversion (plausible converts) or mitigating potential harm (those with animosity), thus aligning with the broader Sharī'ah objective of promoting the welfare of the Muslim community (*maṣlahah*) and potentially expanding its reach through peaceful means. This interpretation suggests zakāt can be utilized for strategic outreach, provided it serves a demonstrable Maqāṣid al-Sharī'ah. JAWHAR manual aligns with the established rulings of the 79th Fatwa Committee of the National Council of Islamic Religious Affairs, Malaysia¹⁴ that was tabled between 6th and 8th September 2007. Zakāt distribution prioritizes eligible Muslim recipients, but Islamic political exigency (*siyāsah*) permits governmental allocation of zakāt funds to non-Muslims for *da'wah* purposes.

The concept resonates with the views of Yūsuf Al-Qaradāwī (1973), who articulates two primary positions on the permissibility of zakāt distribution to non-Muslims. The first encompasses *al-Mu'allafah Qulūbuhum*, a category explicitly mentioned in the Qur'ān as eligible recipients of zakāt. This group may include recent converts to Islam or those non-Muslims demonstrating an inclination towards or affinity with the faith. The second perspective extends eligibility to indigent non-Muslims, specifically those experiencing financial hardship and in need of assistance, aligning with the broader objectives of zakāt in addressing poverty and social needs (Diana et. al., 2020). The primary purpose of zakāt is to alleviate poverty and improve the economic well-being of the Muslim community (Rahmatya & Wicaksono, 2018; Ali, et. al., 2019).

Needless to say, zakāt, while fundamentally aimed at the socio-economic upliftment of the Muslim *ummah*¹⁵, permits disbursement to non-Muslims under specific, contextually defined parameters. JAWHAR permits the allocation of zakāt funds to non-Muslims when deemed beneficial for promoting peaceful relations

¹² SIRC holds supreme authority over zakāt administration, setting policies and overseeing operations. The Jabatan Mufti is the sole issuer of zakāt-related fatwas, while the Mahkamah Syariah adjudicates legal matters concerning zakāt. This structure establishes the SIRC as the central governing body for all religious affairs pertaining to zakāt.

¹³ Kriteria Asnaf Muallaf. Asnaf Muallaf hendaklah bercirikan sekurang-kurangnya satu daripada perkara berikut:

- i. Baru memeluk agama Islam.
- ii. Ketua-ketua masyarakat Islam yang baik hubungan dengan ketua-ketua kumpulan bukan Islam yang sejawatan atau sama taraf dengannya.
- iii. Ketua-ketua masyarakat Islam yang masih lemah iman tetapi masih ditaati oleh orang-orang di bawah pimpinannya.
- iv. Orang-orang Islam yang tinggal di perbatasan yang berhampiran dengan negara musuh Islam.
- v. Orang bukan Islam yang boleh dipujuk supaya menganut Islam.
- vi. Orang bukan Islam yang boleh dipujuk supaya tidak mengancam orang-orang Islam.

¹⁴ 'Priority of zakāt distribution should be given to the Muslim community according to the group of people identified in the Qur'ān as eligible to receive the zakāt; however, the government is allowed to distribute the zakāt income to non-Muslims based on Islamic politic/siyāsah and needs for the purpose of Islamic da'wah'

¹⁵ For instance, historical record shows that Sultan Muhammad al-Fatih, while prioritizing Muslim manpower in his army, did not hesitate to utilize the expertise of non-Muslim artisans and craftsmen in various fields, including weaponry, funded through diverse revenue streams, and zakāt.

with the Muslim community or encouraging potential conversion to Islam. This practice, while acknowledged within Islamic jurisprudence, is often subject to scholarly discourse and necessitates careful consideration of established guidelines and objectives.

4.1.3 A Critical Evaluation of the SIRC Approach to Non-Muslims Categorized as *Al-Mu'allafah Qulūbuhum* in Malaysia

While zakāt disbursement prioritizes Muslim *aṣṇāf*, the SIRC may exercise discretion to allocate zakāt funds to non-Muslims in certain circumstances, through mechanisms such as property ownership (*tamlīk al-a'yān*) or beneficial ownership (*tamlīk al-manfa'ah*),¹⁶ with the intention of promoting Islamic proselytism (*da'wah*)¹⁷. These forms of ownership can be acquired directly (*tamlīk mubāshir*) or indirectly (*tamlīk ghayr mubāshir*)¹⁸, enabling zakāt distribution to a broader spectrum of recipients, for instance, the provision of dialysis machines and hospital beds; *da'wah* efforts with clean water and sanitation facilities; along with educational programs, shows the power of active and responsive community engagement, which also benefiting non-Muslims. However, specific conditions and parameters must be met to justify the approach.

The contemporary *fatwa* on the permissibility of allocating zakāt to non-Muslims categorized as *al-Mu'allafah Qulūbuhum* finds support in the scholarly opinion of Sheikh 'Abdul 'Azīz ibn Bāz and the resolution issued by the International Islamic Fiqh Academy of the Organization of Islamic Cooperation (OIC) in its 165th session (18/3) of 2007. According to Fatwa Collection System of Selangor State Zakat 2012,¹⁹ there are four categories of *mu'allaf* i.e. non-Muslims who have recently embraced Islam; non-Muslims who are hoped to embrace Islam; those with the potential to influence others to embrace Islam; and non-Muslims who perceived as a threat to Muslims.



Graph 1: Zakāt Funds Distribution Among *Mu'allaf* in Malaysia

Source: Adapted from Fatwa Collection System of Selangor State Zakat 2012, with some modifications from Authors.

¹⁶ *Tamlīk al-manfa'ah*, as implemented by Zakāt Selangor, facilitates the extension of zakāt benefits to non-Muslim recipients, where segregation is difficult, or where it is feared to cause *fitnah* (discord). This is supported by a 2018 fatwa from Kedah, which permits the provision of dialysis machines, potentially utilized by non-Muslims, under the categories of *aṣṇāf al-mu'allafah qulūbuhum*, *al-ghārimīn*, and *fī sabīlillah*. This approach allows for a broader distribution of zakāt *tamlīk al-manfa'ah*, encompassing non-Muslims in need. The *fatwa* stipulates that, "in this regard, based on the Zakat Institution, the medical equipment provided should also use the allocation of *aṣṇāf al-mu'allafah qulūbuhum*, *al-ghārimīn*, and *fī sabīlillah*. so that the benefits can be shared with patients among non-Muslims". Distributing zakāt funds through in-kind provisions (*Tamlīk al-manfa'ah*), demonstrates a permissible avenue for aiding non-Muslims, includes food distribution at Rumah Panjang in Sarawak, provision of hospital beds in Selangor accessible to all patients regardless of faith, and monthly allowances to indigenous community and Tok Batin in Kedah, where a minority of recipients are non-Muslim. A water pump project by Etiqa, funded through *wakālah*, further exemplifies this principle by benefiting both Muslim and non-Muslim communities.

¹⁷ For instance, PERKIM utilises zakāt for *da'wah* activities; and in 2022, Maybank Islamic's WASH programme benefitted 7232 homes and raised over RM2.5M through the zakāt fund. Maybank, "Water for Life", 18 May 2023, <https://www.maybank.com/en/blogs/2023/05/18.page>

¹⁸ Zakāt initiatives, exemplified by Bangladeshi factories' *tamlīk al-manfa'ah*, demonstrate inclusive approaches i.e. where shares are for Muslims, but benefits extend to both Muslim and non-Muslim beneficiaries.

¹⁹ Pursuant to section 47 of the Administration of the Religion of Islam (State of Selangor) Enactment 2003 [En. 1/2003], the Fatwa Committee for the State of Selangor, on the direction of His Royal Highness the Sultan prepare the Fatwa as set out in the Schedule and is published pursuant to subsection 48(6) of the Enactment. Refer to <https://www.zakatselangor.com.my>

The categorization of non-Muslim recipients of zakat varies among Malaysian Islamic authorities. While Lembaga Zakat Selangor (PZS), Pusat Zakat Melaka (PZM), and Majlis Agama Islam Sarawak (MAIS) classify them as recent converts, Pusat Kutipan Zakat Pahang (PKZP) and Majlis Agama Islam Wilayah Persekutuan (MAIWP) maintain their non-Muslim status. Furthermore, MAIWP and Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM) further categorize non-Muslims into two types: those who can potentially be convinced to embrace Islam and those who can be persuaded not to oppose the Muslim community and government (Ab. Rahim, 2010).

Although zakāt disbursement to non-Muslims may raise concerns regarding potential *fitnah*, this must be evaluated through the lens of established jurisprudential principles²⁰, prioritizing greater *maṣlaḥah* over lesser *mafsadah*. However, the ethical and jurisprudential implications of employing zakāt funds for purposes that may indirectly benefit non-Muslims warrant careful consideration within the broader discourse on the permissible scope of zakāt disbursement.

The State Enactments regarding the administration of Religious Affairs also allocate zakāt funds to those who have converted to Islam. Additionally, the Enactment on the administration of Islamic Religious Affairs in Terengganu recognizes those who have converted to Islam, as they have conveyed and pronounced the testimony with conviction, known as the *Shahādah*²¹.

Despite such a statement, the zakāt funds intended for those who have converted to Islam are clearly allocated to them, and the government has yet to exercise the right to distribute the funds to non-Muslim communities with the intention of promoting Islamic proselytism (da'wah), or those facing financial hardship, because the primary purpose of zakāt is to support the welfare of the Muslim community. The distribution of zakāt funds to non-Muslims must be carefully considered and balanced against this primary objective, taking into account the prevailing social, political, and economic conditions in Malaysia.

The Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK) suggest that the term *al-muallafah qulūbuhum*, according to Madhab Shāfi'ī, only refers to Muslims. In addition, MAIK's fatwa committee also explained that the meaning of da'wah is the distribution of zakāt funds to the indigenous people. Part of the fatwa is shown below:

"In the context of da'wah, especially da'wah to the aborigines in the state of Kelantan, the meeting of the fatwa council decided that the distribution of zakāt also concerns non-Muslims. The decree is specifically for the purpose of da'wah, mainly for the benefit of *Siyāsah al-Shar'iyah* to spread the Islamic religion".

The Perlis Mufti²² in the State Fatwa Committee held its 26/2017 meeting on 3rd February 2017, articulated a broad interpretation of zakāt distribution to *al-Mu'allafah Qulūbuhum* suggesting its permissibility for non-Muslims. This interpretation maintains its relevance and could serve da'wah purposes, mitigating potential harm to the Muslim community, and ultimately fostering receptiveness towards Islam.

The SIRC authorities in Selangor, Melaka, Negeri Sembilan, Sabah, Penang, Perlis, Kelantan, Terengganu, and Sarawak²³ have adopted a consensus in defining non-Muslims who have recently embraced Islam as those who have unequivocally professed the *Shahādah*, following the discussion of Al-Zuhaylī (1985). This classification aligns with classical Islamic jurisprudence, which stipulates that the declaration of faith constitutes a prerequisite for eligibility in the allocation process.

In contrast, the Majlis Agama Negeri Pulau Pinang (MAIPP), during the Muzakarah Penetapan Pengesahan Hukum dan Dasar Agihan MAIPP on the 26th to 28th September 1998, clearly stated that zakāt funds should not be distributed to non-Muslims. The statement was based on the opinion of Madhab Shāfi'ī in Kitab Fiqh al-Islāmī Waadilah, as discussed by al-Zuhaylī (1985), "Zakāt cannot be given to the heathen group regardless of whether its aim is to invite them to convert to Islam or to achieve any other purpose. During the

²⁰ This possibility should be considered within the framework of the legal maxim when both the *maṣāliḥ* and the *mafāsīd* are involved, e.g. *إِنَّ الْمَفْسَدَةَ الصَّغِيرَةَ تُغْفَرُ مِنْ أَجْلِ الْمَصْلَحَةِ الْكَبِيرَةِ*. 'A small *mafsadah* is excused to bring a great *maṣlaḥah*,' and *تُغْفَرُ الْمَفْسَدَةُ الْعَارِضَةُ مِنْ أَجْلِ الْمَصْلَحَةِ الدَّائِمَةِ*. 'A temporary *mafsadah* is allowed for a lasting *maṣlaḥah*'.

²¹ Enactment 2, Year 2001, Section 92 states that: "A person is considered a Muslim once the person (utters the *Shahādah*) pledge that Allah is the only God and Muhammad is Allah's messenger, and the requirement of section 91 is fulfilled; and that person is known as *mu'allaf*".

²² The Perlis mufti, Datuk Mohd Asri Zainul Abidin mentioned that: "Muallafs are not just those who have newly embraced Islam as interpreted by certain parties. In fact, they include persons who have not embraced Islam and is hoped they would convert to Islam through this zakat distribution. Even to the non-Muslims, it is hoped by giving this zakat they won't hurt Muslims and love Islam".

²³ Pursuant to section 47 of the Administration of the Religion of Islam (State of Selangor) Enactment 2003.

beginning of Islam, the heathen group was given zakāt due to the small number of Muslims, while many were non-Muslims. Since Islam, Muslims have been honoured by the grace of Allah (SWT) and also the heavy numbers of Muslims, the zakāt allocation for ‘those whose hearts are inclined (towards Islam)’ group was no longer relevant. The Rāshidūn Caliphate also did not give them charity. Even Caliph ‘Umar al-Khaṭāb said, ‘We will not give something for them to Islam. They can choose either to believe in Islam or in the other way around’.

Nevertheless, within the context of *da‘wah*, the disbursement of zakāt extends to non-Muslim populations. This allocation is specifically designated for *da‘wah* purposes, primarily to advance *Siyāsah al-Shar‘iyyah* and propagate the Islamic faith, particularly among indigenous communities.

6. Conclusion and Recommendation

In Malaysia, the allocation of zakāt funds to non-Muslims designated as *al-Mu‘allafah Qulūbuhum* is permissible for *maṣlaḥah* (public interest) purposes, such as fostering positive interfaith relations and potentially encouraging *da‘wah*. This is concurred by Sharī‘ah experts and few SIRC’s who opine that such allocation is permissible within specific parameters and considerations, aligning with broader Sharī‘ah objectives. The primary *raison d’être* of zakāt remains the socio-economic upliftment and amelioration of the Muslim *ummah*. Although zakāt primarily serves Muslim *aṣnāf*, SIRC’s may, under specific circumstances, allocate funds to non-Muslims *al-muallafah qulūbuhum*, where segregation is difficult, or where it is feared to cause *fitnah* (discord). This can be facilitated through *tamlīk al-a‘yān* (outright ownership) or *tamlīk al-manfa‘ah* (beneficial ownership), whether *mubāshir* (direct) or *ghayr mubāshir* (indirect), for *da‘wah* objectives, thus expanding the beneficial reach of zakāt. Therefore, a comprehensive review of existing *fatwa* by SIRC’s is warranted to reconcile these perspectives and ensure alignment with established Sharī‘ah principles and contemporary needs.

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