

Article

# The Role of Zakat in Poverty Reduction in Afghanistan

Habiburrahman Rizapoor

Badakhshan University ; e-mail : [habibraghi@gmail.com](mailto:habibraghi@gmail.com)

\* Corresponding Author : Habiburrahman Rizapoor

**Abstract:** Humanity has always strived to reduce or completely eradicate poverty, employing various methods to achieve this goal. Islam, as a religion with systematic programs in all aspects of life, has also endeavored to reduce poverty in communities and assist the poor through various means. One of these means is zakat, which, if properly and correctly managed, can significantly reduce poverty. The aim of this research is to explore whether zakat can play a significant role in poverty reduction. This study employs a descriptive-analytical method using library tools with a review of existing research on the role of zakat in poverty reduction in different countries. The findings of this research indicate that countries that have effectively managed zakat have been able to reduce poverty within their borders. From this research, it can be concluded that if zakat is properly collected, distributed, and managed in Afghanistan, it can help reduce poverty in the country.

**Keywords:** Afghanistan, poverty reduction, poverty, wealth generation, wealth redistribution, zakat

## 1. Introduction

Zakat is one of the fundamental Islamic methods that can be effectively used to reduce poverty in Islamic societies. Scientific research has demonstrated that if Zakat is properly managed, it can significantly contribute to alleviating poverty in the community. For instance, Zahar Walid, in his academic study titled "The Impact of Zakat as a Tool of the Islamic National System in Reducing Poverty - The Case of Sudan," found that if the Zakat administration in Sudan operates effectively, it could support 136,922 poor individuals annually. This number highlights how the proper management and distribution of Zakat can play a substantial role in reducing poverty. To ensure proper management of Zakat, governments are obligated to establish independent agencies responsible for the collection, distribution, and administration of Zakat-related affairs. These agencies must first identify and register all individuals liable for Zakat on an annual basis, as well as recognize and record those eligible to receive Zakat at both local and national levels. Subsequently, Zakat is collected from wealthy individuals and distributed to deserving recipients in accordance with the guidelines of Islamic law. Furthermore, if an individual refuses to pay Zakat, the agency would deal with them according to the existing laws in the

Received: 19, December 2024

Revised: 17, January 2025

Accepted: 25, February 2025

Online Available : 27, February 2025

Curr. Ver.: 27, February 2025



Copyright: © 2025 by the authors.

Submitted for possible open access publication under the terms and conditions of the Creative

Commons Attribution (CC BY SA) license

(<https://creativecommons.org/licenses/by-sa/4.0/>)

country. If governments neglect the collection of Zakat and treat its payment as a voluntary and optional act, it is evident that many people will refrain from paying their Zakat. For example, in Malaysia, Zakat payment is considered voluntary, and individuals who refuse to pay it are not prosecuted or punished. However, those who fail to pay taxes are pursued and penalized by the state (Mohammed Rozi, 2013: 141-150). As a result, many people might neglect to fulfill their Zakat obligations.

During the governments of Mohammad Ashraf Ghani and Hamid Karzai, the system for collecting Zakat and ushr was voluntary, and there was no government institution responsible for its collection. Currently, the Islamic Emirate of Afghanistan intends to establish an official agency for collecting Zakat and ushr, making it obligatory for all those who meet the required threshold to pay Zakat and ushr. Recently, following the political changes, a preliminary meeting was held at the Ministry of Finance of Afghanistan under the supervision of the Islamic Emirate to discuss the methods of collecting ushr and Zakat in the country. The meeting emphasized the need for a practical plan for the collection of Zakat and ushr, raising public awareness regarding the payment of Zakat, and ensuring its collection and distribution to those in need. Representatives from relevant agencies decided that this plan should be implemented in a way that contributes to economic development and combats poverty in the country. Additionally, the spokesperson of the Ministry of Finance at the time, Ahmad Wali Haqmal, announced that a joint committee comprising the Ministry of Agriculture, Ministry of Hajj and Religious Affairs, Ministry of Enjoining Good and Forbidding Evil, and the Ministry of Finance had been assigned to oversee the implementation of this plan. He also stressed that Zakat and ushr are two important sources of income in an Islamic government and should be used to reduce poverty (Ministry of Finance of Afghanistan, 2021).

Poverty reduction is a significant issue that most countries are striving to address by finding and implementing effective strategies. Islamic countries, too, seek to utilize the methods that Islam provides for combating poverty, reducing it, and assisting the needy. One such method is the obligation of Zakat. However, there are doubts about whether Zakat can effectively contribute to poverty reduction. Some believe that Zakat plays a crucial role in alleviating poverty, while others argue that due to the large number of poor people and the limited number of individuals who possess the Zakat threshold, Zakat may not have a significant impact on poverty reduction. This study explores the role of Zakat in reducing poverty in Afghanistan

to provide a more in-depth analysis of this issue and answer the question of whether Zakat can have a meaningful effect on poverty alleviation in Afghanistan.

As one of the key pillars of Islam, Zakat plays an essential role in promoting social justice and reducing economic inequalities. Analyzing the role of Zakat in poverty reduction can contribute to a better understanding of its significance and importance in Islamic society, particularly in Afghanistan. Poverty is one of the largest economic challenges facing Afghanistan. This research aims to offer practical solutions for the optimal use of Zakat resources to reduce poverty and improve the country's economic conditions. Alleviating poverty directly impacts crime reduction, increases educational levels, and improves public health. The findings of this research could help policymakers and social institutions in Afghanistan implement more effective programs to reduce poverty and enhance the quality of life for its citizens. Furthermore, the political stability and security of Afghanistan are closely tied to the country's economic and social conditions. By reducing poverty and improving economic conditions through the proper management of Zakat, the country's stability and security could also be enhanced.

This study has the potential to enrich the academic literature in the fields of Islamic and economic studies and lay the foundation for future research on the role of Zakat in poverty reduction and economic development. Overall, this research can not only enhance the understanding of the importance and impact of Zakat on poverty reduction but also serve as a practical tool for improving Afghanistan's economic and social conditions.

The research aims to address the following questions:

- Can Zakat play an important and effective role in poverty reduction in Afghanistan?
- What is the role of Zakat in alleviating poverty?
- Does the experience of Islamic countries confirm the effectiveness of Zakat in reducing poverty?
- How can Zakat be utilized to reduce poverty in Afghanistan?

The objectives of this research are as follows:

1. To assess the impact of Zakat on poverty reduction, analyze its effects on the economic conditions of the poor, and evaluate its role in improving their lives.

2. To identify successful Zakat management models, study the experiences of other countries in managing Zakat effectively, and adapt them to the Afghan context.
3. To evaluate the current situation of Zakat collection and distribution in Afghanistan.
4. To propose suitable strategies for improving Zakat management, offering practical recommendations for enhancing the collection and distribution processes in Afghanistan with the goal of reducing poverty.

## 2. Literature Review

To date, no comprehensive article or book has been written on the role of Zakat in poverty reduction in Afghanistan. However, several articles have been published in newspapers and online platforms, some of which are briefly mentioned here:

Pohialy Tzaraman Qiyamuddin Mirzad (2023), in his article titled "The Collection of Zakat and Its Role in Combating Poverty," published in the National Anis Newspaper, examines the history of Zakat, its rationale, and basic discussions on its role in fighting poverty. The difference between this research and the aforementioned article lies in the fact that this study considers the experiences of Islamic countries in managing Zakat and its role in poverty reduction, offering recommendations for utilizing Zakat as a solution to poverty reduction in Afghanistan.

Additionally, Puhanyar Muhammad Yaqub Rasuli (2023), in his article titled "Reviewing Anti-Poverty Policies in Afghanistan (2001-2021)," published on the website of the Afghan Government Newspapers Directorate, discusses various strategies for poverty reduction. The author considers Zakat as one of the methods to fight poverty, but does not provide practical experiences or strong evidence to support his claim, which differentiates this study from the above-mentioned article.

Ali Ahmad Asghari (2016), in his article titled "The Role of Zakat in Wealth Creation According to the Qur'anic Perspective," published in the Journal of Islamic Social Research in Iran, thoroughly examines the role of Zakat in wealth creation. However, this study does not cite documented experiences from Islamic countries and does not address the role of Zakat in poverty reduction in Afghanistan.

### 3. Proposed Method

This research employs a descriptive-analytical approach to examine the role of Zakat in reducing poverty in Afghanistan. To gather the necessary data, the study first reviews academic articles and books related to Zakat management and its role in poverty reduction in various countries, and then analyzes the situation in Afghanistan, offering relevant recommendations.

### 4. Results and Discussion

The term **Zakat** in its linguistic sense refers to meanings such as growth, increase, purification, and blessing. In Islamic terminology, it denotes a specific method of giving a portion of certain types of wealth as a right of Allah (intended for the poor). Imam Ibn Hajar (رحمه الله) explains Zakat as mandatory charity, recommended charity, spending, financial rights, and other forms of giving. (Al-Mawsu'ah Al-Kuwaitiyyah, 1404 AH: 23/226).

From a linguistic perspective, the term **poverty** is the opposite of "wealth." For example, Arabs say "رجل فقير" (a poor man), meaning that this person lacks wealth and resources. Poverty also signifies neediness and dependency. Some dictionaries mention that the term "فقير" (poor) is used for a person whose backbone is metaphorically broken, suggesting that extreme hardship and lack of wealth have symbolically broken their back.

In a technical sense, **poverty** refers to a person's need or deprivation of the essentials required for maintaining their livelihood and those under their care. (Hakimi, 1368: 4/400).

The word **Zakat** appears alongside the word "prayer" in more than 80 verses of the Qur'an. Zakat is one of the earliest financial systems established to combat poverty, meet the needs of the poor and needy, and institutionalize social justice in society. (Bouchaama and Mouloud, 2010: 178).

Zakat was made obligatory in the second year of Hijrah, and like prayer, fasting, and pilgrimage, it is obligatory for all Muslims who meet the requirements. This is why in many instances where prayer is emphasized, Zakat is also highlighted. Allah جل جلاله says in the Qur'an:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَأَطِيعُوا الرَّسُولَ لَعَلَّكُمْ تُرْحَمُونَ (النور: 56).

"Establish prayer, give Zakat, and obey the Messenger, so that you may receive mercy."

The importance of Zakat is such that Allah جل جلاله has made its fulfillment a condition of brotherhood in faith:

فَإِنْ تَابُوا وَأَقَامُوا الصَّلَاةَ وَآتَوُا الزَّكَاةَ فَإِخْوَانُكُمْ فِي الدِّينِ ۖ وَنُفَصِّلُ الْآيَاتِ لِقَوْمٍ يَعْلَمُونَ

«But if they repent, establish prayer, and give zakah, then they are your brothers in religion; and We detail the verses for a people who

The Prophet (صلى الله عليه وسلم) established the foundation of Islam on five pillars, as he said:

بُنِيَ الْإِسْلَامُ عَلَى خَمْسٍ : شَهَادَةِ أَنْ لَا إِلَهَ إِلَّا اللَّهُ وَأَنَّ مُحَمَّدًا رَسُولُ اللَّهِ ، وَإِقَامِ الصَّلَاةِ ، وَإِيتَاءِ  
(البخاري، ب.ت: 11/1) (الزَّكَاةِ ، وَالْحَجِّ ، وَصَوْمِ رَمَضَانَ

"Islam is built upon five [pillars]: the testimony that there is no god but Allah, and that Muhammad is His Messenger, the establishment of prayer, giving of Zakat, pilgrimage, and fasting in Ramadan."

In the early days of Islam, Zakat was given to the Prophet (صلى الله عليه وسلم) or those he appointed to collect it. After his passing, the rightly guided Caliphs and their appointed collectors assumed the responsibility. This practice indicates that the collection, management, and distribution of Zakat fall under the responsibility of the Islamic government.

The wisdom behind the obligation of Zakat lies in the fair distribution of wealth, assisting the poor and needy, and combating poverty within the community. Research conducted by Ibrahim in the Selangor region of Malaysia demonstrates that the proper management of Zakat played a crucial role in reducing poverty in that area. (Ibrahim, 2013: 141-150).

In addition to these benefits, Zakat also purifies the soul from greed, diminishes excessive love for wealth, encourages social participation, and promotes helping the poor and needy.

By examining the uses of Zakat, one can conclude that the primary goal of its obligation is to reduce poverty and assist the impoverished and needy. (Shabani and Kashiyan, 1389: 4). Due to its significant role in poverty alleviation, Islamic scholars have extensively discussed Zakat in their writings. Many Islamic jurisprudence, Hadith, and Tafsir books contain separate and scattered discussions on this topic. Scholars such as Abu 'Ubayd Ibn Salam Al-Harawi, Imam Abu Yusuf, Yahya Ibn Adam, and Ibn Zanjawayh (رحمهم الله) have explored Zakat in detail in their works, particularly under the titles "**Al-Amwal**" and "**Al-Kharaj**." Imam Al-Bukhari (رحمه الله) mentions 172 Hadiths on Zakat, Imam Muslim includes 17, Abu Dawood 145,

Imam Ahmad Ibn Hanbal in his Musnad 252, Al-Daraqutni 251, and Al-Bayhaqi in Sunan Al-Kubra cites 119 Hadiths related to Zakat and its associated rulings.

To determine which types of wealth are subject to Zakat and which are not, Islamic scholars have categorized wealth into two types:

**(a) Apparent Wealth (الأموال الظاهرة):** As the term suggests, apparent wealth refers to assets that cannot be concealed from Zakat collectors, such as agricultural products, fruits, and livestock. According to the Hanafi school of thought, the responsibility of collecting Zakat on this type of wealth falls upon the state, based on the verse in which Allah جل جلاله commands the Prophet (صلى الله عليه وسلم) to collect Zakat:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ  
(التوبة 103)

"Take from their wealth a charity by which you purify them and sanctify them, and invoke blessings upon them. Indeed, your invocations are a source of comfort for them, and Allah is All-Hearing, All-Knowing."

**(b) Hidden Wealth (الأموال الباطنة):** This type includes wealth that can be concealed from Zakat collectors, such as gold, silver, and trade goods. According to the Hanafi school, the responsibility of paying Zakat on such assets lies with the owner, and the government is not obligated to investigate the quantity of these assets. However, if the state discovers that the owner is underpaying Zakat, it can demand the payment of the remaining Zakat. (Ibn Abidin, 2000 AD: 2/260).

### Types of Zakat

From Islamic texts, we can derive the following types of Zakat:

1. **Zakat on Livestock:** This includes Zakat on animals such as camels, cows, and sheep. The Prophet (صلى الله عليه وسلم) prohibited taking excess, demanding the best of the animals, or being harsh with the owners. (Ibn Salam Al-Harawi, n.d.: 466). The detailed rulings on Zakat for livestock are mentioned in the Hadiths, which are omitted here for brevity.
2. **Zakat on Gold and Silver:** Zakat on gold and silver is another significant source of revenue for the Islamic state. These also have a specified Nisab (minimum threshold), which is detailed in Hadith and Fiqh literature.
3. **Zakat on Jewelry:** Scholars have differing opinions on whether Zakat is obligatory on women's jewelry used for personal adornment. Some argue that Zakat must be paid on it, based on the incident of a Yemeni woman

who came to the Prophet (صلى الله عليه وسلم) wearing two gold bracelets.

The Prophet (صلى الله عليه وسلم) asked her:

أيسرك أن يسورك الله " فقال لها النبي صلى الله عليه وسلم "لا": فأجابت "هل تعطين زكاة هذا؟"  
ابن سلام الهروي، ب.ت: 541)) " (بهما سوارين من نار؟

"Do you pay Zakat on these?" She replied, "No." The Prophet (صلى الله عليه وسلم) said, "Would it please you if Allah were to give you two bracelets of fire [in the Hereafter]?"

This Hadith implies that Zakat must be paid on jewelry. The second opinion is that Zakat is not obligatory on jewelry. They cite the Hadith where Jabir Ibn Abdullah (رضي الله عنه) was asked whether there is Zakat on jewelry, and he responded, "No, even if its value reaches ten thousand." (Ibn Salam Al-Harawi).

### Poverty Statistics in Afghanistan

The political upheavals and ongoing wars in Afghanistan have significantly increased poverty rates in the country. According to the Asian Development Bank (ADB) report, 47.3 percent of the Afghan population lived below the poverty line in 2020 (ADB, 2021). Based on the former Afghan government's data on living conditions in 2016-2017, more than 54 percent of the population was living below the poverty line. Additionally, according to a report from the United Nations Development Programme (UNDP), by mid-2022, 97 percent of the Afghan population could potentially face poverty due to drought, the impact of the COVID-19 pandemic, and recent political changes that led to the collapse of Mohammad Ashraf Ghani's government and the emergence of the Islamic Emirate as the new ruling government in Afghanistan (UNDP, 2021).

### Causes of Poverty

There are numerous reasons for poverty, which can be divided into internal and external factors. Internal reasons include the lack of security and societal instability in the past, misuse of internal wealth by both the general population and government officials, and civil wars. External factors include international wars, colonial programs by powerful countries, exploitation of the wealth of poorer nations by these large countries, and the unfair distribution of wealth and international aid in poor countries (Mahdi, n.d.: 1-2). In addition to these factors, other causes of poverty in Afghanistan include low literacy rates, drug addiction, physical and mental disabilities, diseases, unfavorable geographic location, malnutrition, and unemployment.



## Zakat and Poverty Reduction

Zakat is one of the fundamental methods for combating and reducing poverty in Islamic society. For this reason, great Islamic jurists, including Imam Abu Ubayd al-Qasim bin Sallam al-Harawi, dedicated a significant portion of their works, such as in the book *Al-Ammal*, to discussing zakat and related issues, such as zakat on livestock, money, fruits, agricultural products, gold, silver, and jewelry (Ibn Sallam al-Harawi, n.d.: 455-725).

The livelihood of people in rural areas of Afghanistan heavily depends on livestock and agriculture, which play a vital role in Afghanistan's economic growth. Despite the abundance of livestock in the country, the Afghan government has historically had no systematic program for collecting zakat from these animals, which creates a barrier to the development of this sector and improving the living conditions of farmers and herders. It is clear that Islam places great importance on the payment of zakat on animals such as sheep, goats, camels, and cows, and there are severe warnings for those who fail to pay zakat on these animals. For instance, Abu Dhar (may Allah be pleased with him) narrated that he once went to the Messenger of Allah (PBUH) while he was sitting in the shade of the Kaaba. When the Prophet (PBUH) saw him, he said: "They are the losers, by the Lord of the Kaaba." Abu Dhar asked, "What has happened? Perhaps something has been revealed concerning me. Who are they? May my father and mother be sacrificed for you." The Prophet (PBUH) replied: "The wealthy, except those who do like this," and he gestured with his hand toward the front, right, and left (implying giving charity). Then he said, "By the One in Whose hand is my soul, none of you will die and leave behind camels, sheep, or cows for which he has not paid zakat, except that they will come to him on the Day of Resurrection larger and fatter, trampling him with their hooves and butting him with their horns. Each time the last of them passes by, the first of them will return, until judgment is passed upon the people" (Ibn Sallam al-Harawi: 452).

According to the Afghan Ministry of Agriculture, 31 million hectares of land in Afghanistan serve as grazing grounds for animals, and the country has the capacity to raise 310 million animals, including cows, sheep, goats, and others. Officials from the Ministry of Agriculture and Livestock have emphasized that within the next ten years, Afghanistan will not only achieve self-sufficiency in dairy production and livestock but will also become an exporter of animals to other countries (Radio Azadi, 2021). This indicates that Afghanistan has vast opportunities in the field of livestock farming. If the Afghan government can implement a structured system for registering animals

and collecting zakat from them, this initiative could be a crucial step toward reducing poverty and promoting economic development in the country. Moreover, zakat on money, assets, and jewelry is another source of revenue for the Afghan government that should not be overlooked. If properly collected, zakat from these sources can be an effective step toward alleviating poverty and assisting the poor in the country.

### **Experiences of Islamic Countries in Zakat Management**

Experiences from Islamic countries show that if zakat is managed correctly, it can play a significant role in reducing poverty in Islamic nations. Islamic countries use two methods for zakat management: in some countries, such as Indonesia, non-governmental organizations manage zakat in coordination with the government. These institutions, based on their capabilities, activities, and resources, raise public awareness about zakat, promote and encourage voluntary and selective zakat payments from the wealthy, and then identify those eligible for zakat and distribute it among them. Indonesia has managed to play a crucial role in collecting zakat by giving the responsibility of its management to non-governmental organizations. It is worth noting that this method has both strengths and weaknesses. The strength is that the government's responsibilities are reduced as NGOs assist in zakat management. However, the weakness is that since the payment of zakat is not mandatory and lacks enforcement, the majority of people do not pay zakat on their wealth, resulting in a low number of zakat payers (Siti Mujiatun, 2018). In other countries, such as Malaysia, the government is responsible for collecting zakat (Mohd Rodzi Embong, 2013).

Several Arab and Islamic countries have established zakat management institutions, including the Zakat Fund in Jordan, Lebanon, Oman, Qatar, Bahrain, Malaysia, the Islamic Solidarity Fund in the United Arab Emirates, the Zakat Administration in Saudi Arabia, the Zakat House in Kuwait, the Zakat Office in Sudan, official government zakat institutions in Pakistan and Iran, and the Zakat Fund in Algeria. These official and semi-official institutions have played a crucial role in assisting the poor and needy, supporting orphans and widows through zakat contributions, promoting and disseminating Islamic knowledge, and mitigating the hardships faced by Muslims in various regions.

There are two approaches regarding whether zakat should be mandatory or voluntary in Islamic countries. In some countries, such as Iran, Bahrain, Bangladesh, Iraq, Egypt, Lebanon, and Algeria, the payment of zakat is voluntary and is typically collected by non-governmental organizations. However, in other countries, such as Saudi Arabia, Libya, Yemen, Pakistan, and Sudan, zakat is mandatory for all

individuals who possess the required nisab (the minimum amount of wealth that makes one eligible to pay zakat), similar to how it was during the early Islamic period and the caliphates of Abu Bakr, Umar, Uthman, and Umar bin Abdulaziz (Falah Muhammad, 2013: 6).

From the experiences of Islamic countries such as Malaysia, Indonesia, Pakistan, Saudi Arabia, and others, it is clear that effective zakat management through the establishment of an independent zakat administration (whether governmental or non-governmental) ensures the proper distribution of zakat to its rightful recipients and prevents misuse and corruption. If the Islamic Emirate of Afghanistan wishes to utilize zakat as an effective tool for poverty reduction, the first step should be the establishment of an independent Zakat and Ushr administration, supported by legislation to regulate its activities effectively.

## 5. Conclusions

The present study demonstrates that zakat can play a significant role in reducing poverty in Afghanistan. As one of the fundamental pillars of Islam, zakat holds substantial potential for alleviating poverty. The experiences of Islamic countries such as Saudi Arabia, Indonesia, Malaysia, and others show that proper management of zakat can effectively contribute to poverty reduction and promote social justice. To utilize zakat as a tool for poverty alleviation in Afghanistan, it is essential to implement policies and programs that ensure the proper, transparent collection, distribution, and management of zakat. Establishing an independent administration for zakat and ushr, raising public awareness, and developing appropriate structures at the national and local levels are crucial steps that can enhance the effectiveness of zakat in reducing poverty.

## Recommendations

In light of the findings of this study, the following recommendations are proposed for the academic article "The Role of Zakat in Poverty Reduction in Afghanistan":

1. Establish and Strengthen Effective Zakat Management: Create an independent and credible administration for the collection and management of zakat at the national level, ensuring transparency and efficiency. This administration should utilize modern technologies to accurately identify eligible recipients, verify zakat payers, and ensure precise and equitable distribution of zakat.

2. Increase Public Awareness: The Zakat administration, along with government officials, should develop specific educational and awareness-raising programs for the public, addressing topics such as the importance of zakat from an Islamic perspective, the effectiveness of zakat in poverty reduction, the consequences of non-payment, and other related subjects. Raising awareness about the religious and social obligations related to zakat can help improve public engagement and participation in this important area.
3. Develop Local Structures: To enhance the effectiveness of zakat collection and distribution, it is essential to establish and strengthen appropriate structures at the provincial, district, and village levels.
4. Regulate the Zakat Management Process: A comprehensive law should be enacted to govern the operations of the Zakat administration, ensuring that all activities are conducted in a regulated and organized manner.

These steps will contribute to a more efficient and impactful use of zakat in addressing poverty and fostering economic development in Afghanistan.

## References

- A. 'U. Q. Harawi, *Kitab al-Awwal*, Beirut: Dar al-Shuruq, 1989.
- A. Shabani and A. Kashian, "Zakat-e Pul az Manzar Fiqh Firayeen wa Barrasi Zarfiyat Balaqat-e An dar Faqrzudayi (Mutali'ah Sal-ha-ye 1387 ta 1389 Iqtisad-e Iran)," *Islamic Economics Studies*, vol. 6, no. 1, pp. 35-60, 2013.
- ADB, "The Asian Development Bank and Afghanistan," accessed on Sep. 9, 2021. Available: [www.adb.org/countries/afghanistan/poverty](http://www.adb.org/countries/afghanistan/poverty).
- I. Jawhari, *Al-Sihab*, vol. 2, Makkah al-Mukarramah: Taba'at Sharbatli, n.d.
- M. A. Ibn 'Abidin, *Hashiyat Radd al-Muhtar 'ala al-Durr al-Mukhtar Sharh Tanwir al-Absar Fiqh Abu Hanifa*, vol. 2, Beirut: Dar al-Fikr li al-Tiba'a wa al-Nashr, 2000.
- M. A. Irshid, "Al-Hadd min al-Faqr fi al-Iqtisad al-Islami," *Majallat Jami'at al-Quds al-Maftuha lil-Abhath wa al-Dirasat*, no. 13, p. 236, 2008.
- M. Bouchaama and M. Hawass, "Mu'alajat Mushkilat al-Faqr min Manzur al-Iqtisad al-Islami," *Al-Majallah al-Jaza'iriyyah lil-'Awwal wa al-Siyasat al-Iqtisadiyyah*, p. 178, 2010.
- M. Bukhari, *Sahih al-Bukhari*, vol. 4, Beirut: Dar Tawq al-Najat, 1422 AH.
- M. Falah and S. Simai, *Dawr al-Tatbiqat al-Mu'asirah lil-Zakat fi Tahqiq al-Tanmiyyah*, Al-Jaza'ir: Jami'at Saad, 2013.
- M. R. Embong, R. Taha, and M. N. M. Nor, "Role of Zakat to Eradicate Poverty in Malaysia," *Jurnal Pengurusan*, vol. 39, pp. 141–150, 2013.
- M. R. Hakimi, *Al-Hayat*, Tehran: Daftar Nashr Farhang Islami, 1368 SH.

- R. A. Mahdi, "Al-Faqr wa Atharuhu 'ala al-Fard wa al-Mujtama'," Baghdad: Jami'at al-Mustansiriyah, Kulliyyat al-Adab, Qism al-Anthropologia wa al-Ijtima', pp. 1-2, n.d.
- Radio Azadi, "Chirā Te'dad Mavashi dar Afghanistan Kahesh Yafteh Ast?," 2021. Available: <https://da.azadiradio.com/a/26671785.html>.
- S. Mujiatun, "Model of professional zakat management in Indonesia," *International Journal of Economics, Business and Management Research*, vol. 2, no. 4, pp. 80-90, 2018.
- UNDP, "97 Percent of Afghans could Plunge into Poverty by mid 2022," UNDP website, 2021. Accessed Nov. 7, 2021. Available: <https://www.undp.org/press-releases/97-percent-afghans-could-plunge-poverty-mid-2022-says-undp>.
- W. Zahar, *Athar al-Zakah ka Adab min Adawat al-Nizam al-Mali al-Islami fi al-Hadd min al-Faqr - Halat al-Sudan*, Jami'at Muhammad al-Bashir al-Ibrahimi Burj Bou Arreridj, 2016, p. 10.
- Wizarat al-Awqaf wa al-Shu'un al-Islamiyyah, *Al-Mawsu'ah al-Fiqhiyyah al-Kuwaitiyyah*, vol. 23, Kuwait: Wizarat al-Awqaf al-Kuwaitiyyah, 1404 AH.
- Wizarat Maliyah Afghanistan, "Jalsah Muqaddimati Chigunagi Jam'awari 'Ushr wa Zakat Dair Girdaid," Nov. 20, 2021. Available: <https://mof.gov.af>.