

Criticizing and Probing the Idea of the Adoption of Alms Tax From Torah

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Received: August 16, 2021 ; Revised: September 13, 2021 ; Accepted: November 1, 2021
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Abstract

Referring to some similarities between Qur'ān and Torah, some Orientalists have taken the adoption hypothesis. Proposing this hypothesis, they attempt to prove that the origin for Qur'ān is not revelation and that Muḥammad (s) is not a prophet. Adopting a descriptive, analytical, and critical approach, this study probes and criticizes the adoption hypothesis in the aspect of sacred law and in the part of rites, in particular the alms tax. Through a comparative investigation of alms tax in noble Qur'ān and Torah, this research sees the existence of common motifs among divine religions in their rites due to their divine union, not due to their adoption from each other. Moreover, it discusses the exact and comprehensive mechanism of alms tax in Qur'ān and alludes to the reforming and completing role of noble Qur'ān for the former religions including legislating the decree of alms tax to uproot poverty in the society, changing alms tax from a merely ethical issue to a legitimate obligation along with the Islamic government's sanctions, making the payment of alms tax perpetual and canceling the seven-year cycle, setting political, social, and ethical aims for whereabouts of spending alms tax, and so on. These major differences indicate that the decree of alms tax has not been adopted from

Keywords: Qur'ān, Alms tax, Torah, Adoption, Orientalists

Introduction

The existence of similarities between the sacred laws of Islam and Judaism made the Western researchers of Qur'ān in recent centuries pay attention to the sources and origins of Qur'ān academically. The start of this aspect of Islamic studies dates back to the early nineteenth century (Shākir, 2010: 127). Abraham Geiger (1810-1876) proposed the hypothesis of adoption of Qur'ān from Torah for the first time. To him, verses of Qur'ān are reflections of Judaism's knowledge and teachings and that the source of Qur'ān in monotheism, sacred law, and the approach of expressing is Torah (Geiger, 1898).

After Geiger, Orientalists such as Ignac Goldziher, Bernard Lewis, Joseph Schacht, John Wansbrough followed the ideas of Geiger and wrote many books about the origins of Qur'ān. This was to the extent that Maxime Rodinson says, "The issue of the unoriginality of Islam and its dependence on other religions is a common topic among all Orientalists" (Sharqāwī, n.d.: 85).

In some of their works, Orientalists have compared the rules and laws of Qur'ān with Torah and have probed the verses related to the worshipping rites and rituals, and have concluded that the sacred law of Islam is derived from the sacred law of Judaism.

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Orientalists have overlooked this point that although religions have the same foundation and divine origin and follow one aim, they differ in the legislation of laws and derivative rules. These differences are the result of social and geographical conditions and also the gradual growth of the thinking level of the societies and tribes in each era. These rules in the new religion are more complete compared to the previous religion so that they would be in synchrony with the features of the new tribe and nation. Since Islam is the last divine religion, these rules are designed in a way that they are compatible with all eras and because Qur'ān is the confirmer and protector, many of the common rules between Islam and the other religions are verified and reformed by Qur'ān that one of which is alms tax.

The view of Orientalists about the adoption of alms tax from Judaism

Regarding the similarity between Islam and Judaism about the rules of alms tax, some of the Orientalists have concluded that the Prophet (s) has borrowed the decree of alms tax from the religion of Judaism and Torah. Some of their opinions are pointed out below:

Richard Bell holds that the decree of alms tax was at first a kind of tithe, causing the self-refinement of the contributor and also meeting the needs of the needy. He believes that this decree began in Mecca, and then in Medina it became obligatory on account of the dire condition of the Immigrants and also the governmental necessities. Muḥammad (s) asked those inclined to become Muslim and be united with him that they say prayers and pay alms tax (Bell, 2003: 240).

Shalom Xavi says that alms tax is like that which is in Torah, in Deuteronomy, where it reads, "If anyone is poor among your fellow Israelites in any of the towns of the land the Lord your God is giving you, do not be hardhearted or tightfisted toward them*Rather, be openhanded and freely lend them whatever they need (Deuteronomy 15:7-8; Idrīs, 1995: 172).

To Watt, alms tax is synonymous with *ṣadaqa* meaning a kind of willing giving and gifting, and the word *Zakāt* (alms tax) was used in the latter Islamic era which is a kind of obligatory and involuntary giving with defined limits. To the opinion of Watt, alms tax is one of the five pillars of Islam that is used in Qur'ān for 31 times, each time along with the expression *Yuqīmūn al-salāt* (maintain the prayer). This usage belongs to the last days of the era in Medina when the Prophet made an agreement with the Bedouin tribes and, due to this, defined the amount of alms tax. To Watt, the verses of alms tax allude to the Jews and the Arabs of Medina who had relations and friendships with the Jews, and ask them to pay the alms tax. He refers to many verses to prove his argument such as verses 156 and 157 of chapter 7 where Qur'ān reads, "That (mercy) I shall ordain for those who do right, and practise regular charity, and those who believe in Our signs;-* "Those who follow the apostle, the unlettered Prophet, whom they find mentioned in their own (scriptures)..." (Qur'ān 7:156-157); the verse 83 of chapter 2 where Qur'ān reads, "And remember We took a covenant from the Children of Israel (to this effect): ... be steadfast in prayer; and practise regular charity" (Qur'ān 2:83); the verse 5 of chapter 98 where God commands the People of the Book "To worship God, offering Him sincere devotion, being true (in faith); to establish regular prayer; and to practise regular charity" (Qur'ān 98:5); the verses 40 to 43 of chapter 2 where God commands the Children of Israel to be steadfast in prayer and practise regular charity (Qur'ān 2:40-43); and many other verses. Then he says that due to the close relations with the Jews, the Prophet (s) tried to obtain their acknowledgment. Therefore, he adopted the idea of alms tax in Qur'ān from this very idea in Judaism (Montgomery Watt, n.d.: 545-550).

Joseph Schacht, the German Orientalist, believes that it was impossible for the Islamic jurisprudence not to be affected by the milieu where it grew. He points out in his book that the Prophet (s) was affected by the thoughts of Arabs in Arabian Peninsula and that the Jewish legal law affected Islamic jurisprudence (Schacht, 2009: 12). He says that Muḥammad (s) was

very close to the Jews in Medina and borrowed alms tax from them. Moreover, the word *Zakāt* is Hebraic-Aramaic.

Lexicology of zakāt (alms tax)

Zakāt has various meanings. Literally, its basic meaning is pureness, addition, blessing, and admiration (Ibn Manẓūr, 1990, vol. 6: 65). The other meaning of *Zakāt* is the growth obtained from the blessing by the sublime God (Rāghib Iṣfahānī, 1991: 380).

Under the verse 103 of chapter 9 of Qur'ān, Allāma Ṭabāṭabā'ī says that purification means removing the filth and contamination from everything so that that thing would be clean and ready for growth, and refinement means to grow and show its benefits and blessings (Ṭabāṭabā'ī, 1995, vol. 9: 377).

In the terminology of noble Qur'ān, *zakāt* (alms tax) sometimes means *ṣadaqa* (alms). Alms are part of one's possessions set aside and paid for the sake of God to win God's favor. Like alms tax, the word *ṣadaqa* is a doing that one does out of willingness and propensity; however, alms tax is an act which is obligatory on the human. Therefore, sometimes an obligatory act is called *ṣadaqa* and this is because it indicates the honesty of the agent of a doing. God says, "Of their goods, take alms [*ṣadaqa*]" (Qur'ān 9:103) and, "Alms [*ṣadaqāt*] are for the poor and the needy" (Qur'ān 9:60) (Rāghib Iṣfahānī, 1991: 480).

In these two verses, all of the interpreters hold that the word *ṣadaqa* means obligatory alms tax. Thus, it can be concluded that the words *ṣadaqa* and *zakāt* are synonyms. The difference between them is that *zakāt* is used only for the obligatory paying, but *ṣadaqa* includes both the obligatory and recommended paying (Ṭabrisī, 1993, vol. 1: 661).

In the terminology of jurisprudence, *zakāt* is a certain amount of one's possessions that is set aside with certain conditions (Anṣārī, n.d., vol. 1: 3).

In Hebrew, there is no specific word for *zakāt*, but its meaning is pointed out in the translation of Deuteronomy. It means God's mercy or human's mercy and benevolence to his brother, and in Hebrew it is called *ṣedaqa* which is synonymous with *zakāt*. Mūsā b. Maymūn believes that this word is derived from the word *ṣidq*, which means justice, and justice itself means making every rightful person to attain his right. The word *ṣedaqa* is used in the Old Testament and it means a humane act of someone in favor of his brother (Ṣalāl al-Muḥī, 2004: 66).

The word *ṣadaqa*, meaning what is right and true, is close to the word "*ṣidq*" in Hebrew which means justice, openhandedness, and benevolent acts. The base of *ṣadaqa* is determined in Deuteronomy where it reads, "You shall open wide your hand to your brother, to the needy and to the poor, in your land" (Deuteronomy, 15: 11; Masson, 2007, vol. 2: 759-760).

In the religious culture before Islam, obligatory and recommended alms played an important role in the economics. These commands can be seen in all religious teachings, particularly in Abrahamic religions. Also in the culture of Ignorance Era, not only were these alms common, but also the word *zakāt* was common with its idiomatic meaning. It was a financial gift that was paid to the temples as the southern Arabs' worship. Its amount was determined, and was like the tribute that the landowners paid to the government (Ayāzī, 2001: 153-154).

Jawād 'Alī says that in the Arabian Peninsula there were also financial payments under various names like vow, sacrifice, donation (alms), and feeding the needy, whether mandatory or voluntary (Jawād 'Alī, 1992, vol. 6: 186-187).

Alms tax and prayer are common among all heavenly religions. In the covenant of God with the Children of Israel, Qur'ān reads, "And remember We took a covenant from the Children of Israel (to this effect): Worship none but God; treat with kindness your parents and kindred, and orphans and those in need; speak fair to the people; be steadfast in prayer; and

practise regular charity. Then did ye turn back, except a few among you, and ye backslide (even now)” (Qur’ān 2:83).

Jesus (a) says, “And He hath made me blessed wheresoever I be, and hath enjoined on me Prayer and Charity as long as I live” (Qur’ān 19:31).

About Ismael (a), Qur’ān says, “He used to enjoin on his people Prayer and Charity, and he was most acceptable in the sight of his Lord” (Qur’ān 19:55).

Also about Ibrahim, Isaac, and Jacob, Qur’ān reads, “And We made them leaders, guiding (men) by Our Command, and We sent them inspiration to do good deeds, to establish regular prayers, and to practise regular charity; and they constantly served Us (and Us only)” (Qur’ān 21:73).

In Torah, the use of the word tithes (one-tenth) dates back to the era of Ibrahim (a) when he gave a tenth of his sheep to Malik Ṣādiq the priest (Book of Genesis, 14: 17-20). Or, it is in the Book of Genesis that Jacob made a vow to give one tenth of everything that God had given him (Genesis 28: 20-22).

Legislation of alms tax

Some believe that alms tax was legislated in Mecca because the addressees know it very well and understood its concept. This group proves its argument with the verses of noble Qur’ān like, “And woe to those who join gods with God,-* Those who practise not regular Charity, and who even deny the Hereafter” (Qur’ān 41:6-7); “And they have been commanded no more than this: To worship God, offering Him sincere devotion, being true (in faith); to establish regular prayer; and to practise regular charity; and that is the Religion Right and Straight” (Qur’ān 98:5); and also other verses (Qur’ān 51:19; 9:54,60) (Ayāzī, 2001: 154).

Under the verse 20 of chapter 73 of Qur’ān, Allāma Ṭabāṭabā’ī says, “Alms tax became obligatory after hegira” (Ṭabāṭabā’ī, 1995, vol. 20: 74). Somewhere else he says, “At the beginning of Islam, *zakāt*, in its literal meaning, was used for the donation of the possessions, and not for obligatory alms tax. This meaning of alms tax which includes *ṣadaqa* is broader than its idiomatic meaning. Therefore, when *zakāt* is next to the prayer, it means donation of possessions for the sake of God” (ibid, vol. 6: 10). Based on the common belief, what is meant by alms tax in Meccan verses is the recommend type of it (Ṭabrisī, 1993, vol. 9: 6; Ṭabāṭabā’ī, 1995, vol. 17: 361 & vol. 6: 11; Book of Leviticus, 429).

Of course, there is another opinion to the effect that alms tax was legislated from the beginning as a collective duty whose rules, amount, and conditions are different from the alms tax common in jurisprudence (Īrawānī et al., 2011: 68).

Alms tax is two types:

A) Alms tax of possessions: a certain amount of specific possessions like three types of cattle, gold, silver, and some grains that, with reaching a defined limit, are removed from the property and are spent for special goals.

B) Alms tax of the pious: it is also called alms of the fast-breaking that the fasting person in the feast of Fiṭr sets it aside from his property for his dependents and also himself, and spends it for certain purposes (Anṣārī. n.d., vol. 1: 397; Qarḍāwī, 1985: 56).

Contrary to the others, Hawkes believes that the word *ṣadaqa* was not first used in the Old Testament, but from some points it can be ascertained that showing mercy over the needy was one of the obligations. Of the obligatory injunctions for the Israelites was to abandon the fields here and there, not reaping and gleaning those parts so that they are left to the needy (Hawkes, 2015: 551). Deuteronomy reads, “When you reap your harvest in your field and forget a sheaf in the field, you shall not go aback to get it. It shall be for the sojourner, the fatherless, and the widow, that the LORD your God may bless you in all the work of your hands” (Deuteronomy, 24:19).

Also, the Book of Leviticus reads, “When you reap the harvest of your land, you shall not reap your field right up to its edge, neither shall you gather the gleanings after you harvest.* And you shall not strip your vineyard bare, neither shall you gather the fallen grapes of your vineyard. You shall leave them for the poor and for the sojourner: I am the Lord your God” (Book of Leviticus, 19: 9-10).

Rules of alms tax

Cases for alms tax: cases for the alms tax are not pointed out in the verses of noble Qur’ān. Rather, Qur’ān sees all the properties absolutely subject to the decree of alms tax like the verse 103 of chapter 9. The sublime God has mentioned the word “min amwālihīm” (from their properties), not “min Mālihīm” (from their property), so that this decree would include all the items of the properties and not just specific items of the properties (Ṭabrisī, 1993, vol. 5: 103). Therefore, elaboration of the cases of alms tax is defined in the tradition and biography of the Prophet (s).

The Hebraic word *‘ushriya* literally means one tenth. Accordingly, one tenth of possessions belongs to God and should be paid for His sake. Book of Leviticus reads, “A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.* If a man redeems any of his tithe, he must add a fifth of the value to it.* The entire tithe of the herd and flock – every tenth animal that passes under the shepherd’s rod – will be holy to the LORD” (Book of Leviticus, 27: 30-32; Deuteronomy, 28: 20-22).

‘Ushriya includes these items: a) agricultural crops like grains and fruits; b) cattle. If one wishes to pay obligatory tithe of the price of agricultural crops, he can do so. However, in addition to that tithe, he should add another fifth to it. As to the cattle, it is not allowed to pay the price of them because it is against the volition of God in *‘ushriya* which belongs to God (‘Abd al-Samī‘ Ḥusayn, n.d.: 272-273).

Uses of alms tax

The sublime God says, “Alms are for the poor and the needy, and those employed to administer the (funds); for those whose hearts have been (recently) reconciled (to Truth); for those in bondage and in debt; in the cause of God; and for the wayfarer: (thus is it) ordained by God, and God is full of knowledge and wisdom” (Qur’ān 9:60).

This noble verse recounts the uses of alms tax:

- The poor, those who do not have the property needed to meet their needs (Ṭabāṭabā’ī, 1995, vol. 9: 310).
- The needy, those who are worse than the poor in their needs (Makārim Shīrāzī, 1995, vol. 8: 6).
- The collectors of the alms tax; what is given to them is as their wage (ibid: 5).
- Those who do not have a strong, spiritual motivation to promote Islamic goals; they can be encouraged financially to attract their hearts to become Muslim, to help in defending Muslims against their enemies, or to do something to meet some of religious needs (Ṭabāṭabā’ī, 1995, vol. 9: 311).
- Allocation of some alms tax to fighting slavery and terminating this inhumane issue.
- Paying the debts of debtors and those who are in debt without a crime.
- All the ways leading to the promotion and fortification of divine religion.
- And the wayfarer that are stuck in the roads due to various reasons and do not have the sufficient provisions and roadster to reach their destination. Although they are not deprived

and dispossessed, they are in such a situation on account of different causes. They should be aided as much as they need to reach their destination.

At the end of the verse, God says, “(Thus is it) ordained by God, and God is full of knowledge and wisdom.” Without doubt, this ordain is carefully and precisely designed, and it contains the interests of the individual and the society comprehensively (Ṭabāṭabā’ī, 1995, vol. 9: 311-313; Makārim Shīrāzī, 1995, vol. 8: 5-6; Ṭabrisī, 1993, vol. 5: 65-66).

In the sacred legislation of Moses, uses of alms tax are three types:

a) priest and Levites: a special tithe (two percent of *‘ushriya*) is allocated to the Levites because they always serve God and have no benefit from the inheritance of the Children of Israel; they can use these gifts everywhere. Book of Numbers reads, “For the tithe of the people of Israel, which they present as a contribution to the LORD, I have given to the Levites for an inheritance. Therefore I have said of them that they shall have no inheritance among the people of Israel” (Book of Numbers 18:24).

It continues, “And you may eat it in any place, you and your households, for it is your reward in return for your service in the tent of meeting” (Book of Numbers 18:30). It also reads, “Moreover, you shall speak and say to the Levites, ‘When you take from the people of Israel the tithe that I have given you for their inheritance, then you shall present a contribution from it to the LORD, a tithe of the tithe’” (Book of Numbers 18:26).

Levites also had to give a tithe of their received tithes to the priests (Book of Numbers 18:22-29; Jacobs, Jewish Encyclopedia). These gifts are to be given to the priests, and the priests have to offer a tithe of it to God and use the rest for themselves (Ashrafī, 2005: 99).

To interpret this verse of Torah, Ibn ‘Izrā believes that the first person who is fit to eat your herd and flock is the priest and he should eat it. As to this, Deuteronomy reads, “And before the LORD your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear the LORD your God always” (Deuteronomy 14:23; <http://www.sefaria.org/Deuteronomy.14.23>).

b) Payers of tithe: a tithe in the first, second, fourth, and fifth years of a seven-year cycle belonged to the payers of *‘ushriya*. They had to take it to the temple while they were clean and used it there with others in a feast (Jacobs, Jewish Encyclopedia). Deuteronomy reads, “You shall tithe all the yield of your seed that comes from the field year by year.* And before the LORD your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear the LORD your God always.* And if the way is too long for you, so that you are not able to carry the tithe, when the LORD your God blesses you, because the place is too far from you, which the LORD your God chooses, to set his name there,* then you shall turn it into money and bind up the money in your hand and go to the place that the LORD your God chooses* and spend the money for whatever you desire – oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before the Lord your God and rejoice, you and your household” (Deuteronomy 14:22-26).

c) The poor, the fatherless, the widow, and the sojourner: in the third and sixth years of the seven-year cycle, *‘ushriya* is divided among the aforesaid groups. Deuteronomy reads, “When you have finished paying all the tithe of your produce in the third year, which is the year of your tithing, giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled,* then you shall say before the LORD your God, ‘I have removed the sacred portion out of my house, and moreover, I have given it to the Levite, the sojourner, the fatherless, and the widow, according to all your commandment that you have commanded me. I have not transgressed any of your commandments, nor have I forgotten them’” (Deuteronomy, 26:12-13).

This tithe should be used in the temple in a shared way with Levites. Deuteronomy reads, “You may not eat within your towns the tithe of your grain or of your wine or of your oil, or the firstborn of your herd or of your flock, or any of your vow offerings that you vow, or your freewill offerings or the contribution that you present,* but you shall eat them before the LORD your God in the place that the LORD your God will choose, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your towns. And you shall rejoice before the LORD your God in all that you undertake” (Deuteronomy, 12:17-19).

Book of Exodus reads, “But during the seventh year let the land lie unplowed and unused. Then the poor among your people may get food from it, and the wild animals may eat what they leave” (Book of Exodus 23:11).

Probing, analyzing, and criticizing the adoption of alms tax from Torah

There are many reasons indicating that Qur’ān is descended by the sublime God and that the Prophet (s) did not adopt it from the former religions, particularly Judaism. As to this matter, here only some cases are pointed out:

1) Probing the verses of Qur’ān attests that never can one bring such rich materials – even if that person is a great scholar and thinker, let alone an unschooled human – in a way that after centuries, it could be a source of inspiration for the thinkers and be a pillar for creating a truthful, ethical, faithful, and leading society. Allāma Ṭabāṭabā’ī says, “Qur’ān was brought by the Prophet (s), a person that lived for forty years among people and his people knew him as one who did not consider himself more virtuous and different from them, that did not seek power and post, that did not talk about knowledge, and that was unschooled and illiterate. Regarding all these, he brought forth a book that made the intellectuals speechless and made the orators admire” (Ṭabāṭabā’ī, 1995: vol. 1: 63).

2) Regarding the opinion of Orientalists, it should be supposed that Muḥammad (s) must have known the languages of Hebrew, Syriac, Greek, and so on. Also, he must have had a big library containing the texts of Talmud, Bibles, various books of supplication, and etc. This is whereas there is no comment by the antecedents or contemporaries to the effect that the Prophet (s) possessed a library and knew a language other than Arabic in a good way (Badawī, n.d., 38).

3) Noble Qur’ān confesses about the two previous religions (Judaism and Christianity) and points to the deviations in their books and beliefs. This can be deemed as another reason for the texts of noble Qur’ān to be revelation and that the text of Qur’ān is brought forth to correct those books and pieces of writings which had been deviated from their authentic origin (Ṣadr, 2002: 53).

4) Moreover, noble Qur’ān says, “Say: ‘I am no bringer of new-fangled doctrine among the apostles,’” (Qur’ān 46:9) and, “And this is in the Books of the earliest (Revelation),-* The Books of Abraham and Moses” (Qur’ān 87:18-19). Qur’ān follows the matters of previous prophets, but expresses them in a more complete and clear fashion without deviations done to them.

5) The reason for the commonality of topics in Qur’ān with those of the previous heavenly books is that, according to Qur’ān, the main message of all religions is one thing which is believing in God and submitting to Him. They all follow one goal which is the perfection of the human (Ma’rifat, 2002: 12).

6) Doctrinal and ethical principles of all prophets are completely alike because the creator of the human and the world is one. All prophets are sent by the same God, and the essence and principles of humans’ salvation and misery are fixed and unvarying. With accepting this truth, if the reason for adoption is the similarity between the content of one prophet’s

invitation and those of the previous prophets, then the first prophet must be considered the real prophet and the rest including Moses (a) and Jesus (a) must not be seen as having sacred legislation (Naṣīrī & Mudabbir, 2011: 89).

7) If Torah and Bible had been the sources of Qur'ān, the tribes of Jews would have objected the Prophet (s), as they did about Bayt al-Muqaddas to be the Qibla (Qur'ān 2:142).

8) Generalities like monotheism, prophethood, hereafter, worship, spirituality, morality, and justice are shared by all religions, and this point is a matter of certainty. However, these commonalities are no reason for adoption. The contemporary, German Orientalist, Heribert Busse, is one of those that, in "Islam, Judaism, and Christianity: Theological and Historical Affiliations," confirms the unity of sources in these heavenly religions, and sees the oneness of their sources as the reason for their similarity (Riḍwān, 1992, vol. 1: 343).

9) Āyatullāh Ma'rifat says, "Propositions of Torah are impure and the propositions of Qur'ān are limpid and clean. These tainted propositions would be cleaned if they passed tens of filters. Nonetheless, if the Prophet (s) is deemed only an illiterate Arab, with which filter could he make these tainted materials limpid? Which convened, scientific academy could make cases clear and give a form to them as the way Qur'ān did?" (Ma'rifat et al., 2006: 11).

The differences between Islam and Judaism in alms tax

1) As to this kind of donation in Torah, i.e. setting aside the crops of fields here and there for the needy, it should be said that this approach cannot do away with the sufferings and hardships, but rather it itself is hardship and defaces the needy. Not only does it not decrease beggary in the society, but also it gives this doing an order and makes it grow within the society. However, alms tax to noble Qur'ān is the obligatory right on the property that is mandated by God, and people should remove the alms tax from their properties and give it to the people who deserve it. They should not wait for the needy to ask for it as beggars ('Abd al-Samī' Ḥusayn, n.d.: 270).

2) Giving alms tax in the aforesaid way can cause men and women mingle, probably paving the way for committing sins. This is as it is recounted in the Old Testament, in the Book of Ruth, where there is the story of a poor woman who had lost her husband and had to use the crops of the field which were here and there (ibid: 271-272).

3) In Islam, the goal of alms tax is not to diminish the needs of people, but rather it is to eradicate the poverty in the society, make the poor needless permanently, and make them independent and self-sufficient. However, it seems that paying alms tax with the aforesaid approach not only does not reduce the needs of people and their problems, but also it causes the poor to be in need of the generous people.

One of the German Orientalists says, "Islam did not emerge as a doctrine and religion, but rather it was an attempt to reform the society socially, and its aim was to transform the horrible conditions of the society, particularly removing the excruciating social gaps" (Mawlawī, 2009: 62).

4) It is in Torah that, "But during the seventh year let the land lie unplowed and unused. Then the poor among your people may get food from it, and the wild animals may eat what they leave" (Book of Exodus 23:11). This is whereas in Islam land and garden are never left to themselves, and planting and reaping are in the helm of their owners.

In this verse of Torah, the poor use the dry farming crops next to animals, but in Islam there are many ethical conditions to keep the dignity of those who receive the alms tax.

5) At the time of paying the price of crops, giver of alms tax should pay another fifth in addition to the tithes of obligatory alms tax, and also cannot pay the price of herd and flock. Nonetheless, in Islam if one wishes to pay the price of the crops, there will be no addition, and as to the herd and flock their price can be paid.

6) The word *zakāt* (alms tax) was common among Arabs of Ignorant Era and was used in their poems. Even if the word *zakāt* were Hebraic, due to having the same meaning in both languages, it cannot be claimed that one of them has adopted all the concepts attributed to that word from the other language. And basically both Hebrew and Arabic have many common roots and words. This does not mean that there is the adoption of words from each other and, thus, the issue of adoption cannot be brought up in the sacred legislation and religion.

7) Alms tax is one of the basic pillars of Islam and is not only a moral act. Based on verse 7 of chapter 41 of Qur'ān, eschewing to pay it causes punishment in the hereafter and brings about nasty consequences in this world, and who denies it is a pagan (Ṭabāṭabā'ī, 1995, vol. 17: 362-363; Makārim Shīrāzī, 1995, vol. 20: 216-217). Alms is an Islamic tax which is sacred because God is its recipient (Qur'ān 9:104; Qarā'atī, 2004, vol. 3: 499).

8) In Qur'ān, prayer and alms tax are introduced as two principles of faith and are often mentioned next to each other, showing their unbreakable equality. Prayer does not ascend without alms tax, and alms tax is not accepted without prayer (Makārim Shīrāzī, 1995, vol. 8: 11); but in Judaism alms tax is not next to the prayer and is not coupled with it.

9) In Qur'ān, the alms of the fast-breaking is mentioned in the verse 14 of chapter of 87 where it reads, "But those will prosper who purify themselves," while there is no such thing in Torah.

The entry of "alms" in the Encyclopedia of the Qur'ān reads that paying alms shows the commitment of individuals to the religious and social values in the Islamic society wherein its importance doubles in the feasts of Fiṭr and Aḍḥā.

10) Alms is taken in Islam as tax and the government is to receive, collect, and distribute it justly (Makārim Shīrāzī, 1995, vol. 8: 120). This is whereas in other religions paying alms is only an ethical suggestion which people are encouraged to pay, and the government has no responsibility to collect and distribute it. A property upon which *ṣadaqa* is obligated is not clear and its conditions and amount are not defined. Due to this, the government cannot collect a property whose amount is not clear (Qarḍāwī, 1985: 56).

11) Islam allows the ruler to make people pay alms tax, and if some people do not pay their alms tax, while resisting the ruler and opposing him, the ruler can even make war on them (Makārim Shīrāzī, 1995, vol. 8: 11). The Islamic government has the right to determine punishments for those who refuse to pay their alms tax (Qarḍāwī, 1985: 88).

12) In Islam, the uses of alms tax are completely defined, and it is not by the rulers to spend it as they wish. This is whereas in Torah the priests can spend the tithe as they wish.

13) It seems that there is a difference between the Book of Numbers and Deuteronomy about the tithe. In the Book of Numbers, it is pointed out that the entire tithe in Israel should be given to the Levites as inheritance because they do not own lands and, therefore, the tithe is their main source of livelihood. On the other hand, the Levites have to pay a tithe of all their received tithes to the priests (Jacobs, Jewish Encyclopedia).

14) It is important to question that why the givers of the tithe themselves should be its users. What is the goal of having a feast and using the tithe in the temple, and why should five years out of the seven years of tithe belong to these persons? Certainly the deprived people of the society need these properties more whereas only two years of the seven-year cycle is allocated to them. The other question is that what the goal of setting a seven-year cycle of receiving the tithe is.

15) Regarding its uses mentioned in Qur'ān, alms tax is for the attainment of various spiritual, ethical, social, and political aims. Therefore, it determines a portion for the reconciliation of the hearts, a portion for the emancipation of those in bondage, a portion for those in debt, and a portion absolutely in the cause of God.

In addition to these points, the opinions of Shalom Xavi about alms show his wrong perception of the verses of Qur'ān. This is because, first, perhaps in some cases alms tax in

Islam has some similarities with the tithes in Judaism, but this does not mean their absolute sameness. Second, he sees alms equal to lending in Judaism, whereas alms is not a kind of lending that can be taken back later. Rather, it is the right of the poor in the properties of the rich (Idrīs, 1995: 172).

Regarding these various benefits, it becomes clear that alms tax in Islam is a new type of system which is dramatically different from those of the other religions. Those religions mention the issue of alms tax only as an ethical suggestion and advice so that people would incline towards the goodness and eschew frugality (Qarḍāwī, 1985: 90).

Taking the aforesaid points into account, it can be seen that *zakāt* (alms tax) is not an innovation by Islam, and it is deemed as one of the divine worships and duties. However, Islam as the last and the most complete, heavenly religion defines it in a new form and a new framework, and brings it up in an entirely systemic fashion.

Conclusion

On account of the similarity between the rules of Islam and Judaism, some orientalist see the sacred legislation of Islam taken from Torah. They attribute the legislation of Islamic rules to the Prophet (s), and negate the revelation aspect of Qur'ān. The present study, alluding to many reasons, attempts to criticize the hypothesis of the adoption of alms tax from Torah. At first, through probing the word *zakāt* and its past history in Islam and Judaism, it concludes that philanthropy and financial aiding to the fellow people are of the cases common among religions and are part of worships in every creed. With more probing of the way of execution, the type of the legislation, and the magnanimity of true believers of both divine religions with regard to this worship, it highlights the fundamental differences of this decree in the two sacred legislations.

Islam has confirmed and reformed this decree and has propounded it in a complete and comprehensive style. For example, alms tax is one of the basic principles of Islam, and is not only an ethical command. In paying their alms, the human status and dignity of the individuals are observed, and with the highest respect a portion is deemed for them. Moreover, it does not see the payers as the users, and sets various social, political, and ethical aims behind the uses of alms tax.

The needy and the poor are always among the users of the alms tax, and not just in a cyclical fashion (two years of every seven-year cycle). Every year, those who are taxable should pay their alms, and paying the alms tax is not cyclical. Also, the government is responsible to collect the alms tax, and if one refuses to pay it, he would be sentenced to punishment.

These differences show that the decree of alms tax is not adopted from Torah, and this hypothesis is rejected.

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