

## COMPARATIVE FIQH ANALYSIS OF MAZHAB'S OF THOUGHT ON THE DISTRIBUTION OF ZAKAT TO NON-MUSLIM MUSTAḤIQ

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**Abstract:** In an era marked by rapid global transformation, the study of Islamic legal methodology demands renewed scholarly attention. Contemporary challenges such as globalization, ethical finance, humanitarian crises, and minority rights require adaptive frameworks within Islamic jurisprudence capable of engaging complex modern realities. This study addresses the critical question of how classical *uṣūl al-fiqh* principles can be reconstructed to respond to these socio-economic and ethical challenges. Despite extensive scholarship on *uṣūl* theory, there remains a significant research gap in synthesizing classical doctrines with emerging contexts such as global zakat governance and the operational ethics of humanitarian aid. The main objective of this research is to develop a normative-constructive framework that bridges traditional *fiqh* reasoning with *maqāṣid al-sharī'ah*-based innovation, emphasizing practical relevance in contemporary legal interpretation. Employing a qualitative normative approach, the study critically examines epistemological shifts across major schools of thought and formulates a synthetic analytical model linking their methodologies. The novelty of this research lies in proposing a unified interpretive approach that repositions *uṣūl al-fiqh* as a dynamic and socially transformative discipline rather than a static textual system. The findings contribute to the broader discourse of Islamic legal renewal and open new directions for future research on integrative jurisprudence in addressing global ethical and governance issues.

**Keywords:** *Zakat; Non-Muslim; Mustahiq; Comparative Fiqh; Ḥanafī; Mālikī; Shāfi'ī; Ḥanbalī.*

### INTRODUCTION

Zakat, an obligatory form of almsgiving, stands as one of the five foundational pillars of Islam, signifying its paramount importance within the faith.<sup>1</sup> It is not merely a charitable act but a profound institution with dual dimensions: it is an act of worship (*ibādah*) that purifies the wealth of the giver and their soul from avarice, and a divinely ordained socio-economic mechanism designed to redistribute wealth, alleviate poverty, and foster social justice within the community. The objectives of Zakat are multifaceted, aiming to promote social solidarity, reduce economic disparities, and ensure that the basic needs of the less fortunate are met,

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<sup>1</sup> Firman Muhammad AA and Adina Rosidta, "Peran Wakaf Dan Zakat Dalam Meningkatkan Ekonomi Masyarakat Indonesia," *Lisyabab: Jurnal Studi Islam Dan Sosial* 4, no. 2 (2023): 162–85.

thereby contributing to a more equitable and compassionate society.<sup>2</sup> The Qur'ān repeatedly emphasizes the significance of Zakat, often pairing it with prayer (*ṣalāh*), to underscore that a true Muslim must fulfill the rights of God as well as the rights of fellow human beings.<sup>3</sup>

The term *mustahiq* (plural: *mustahiqīn*) refers to those individuals or groups who are legitimately entitled to receive Zakat funds according to Islamic law. The determination of these recipients is not left to arbitrary human judgment but is divinely prescribed. The foundational text outlining these categories is found in the Qur'ān, specifically in Surah At-Tawbah (9):60:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبِهِمْ مَوْفِيًا لِرِقَابِ بَوَالِغِ مِينٍ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةٌ مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴿٦٠﴾

"Alms-tax is only for the poor (*al-fuqarā'*) and the needy (*al-masākīn*), for those employed to administer it, for those whose hearts are attracted 'to the faith' (*al-mu'allafati qulūbuhum*), for 'freeing' slaves (*fi ar-riqāb*), for those in debt (*al-ghārimīn*), for Allah's cause (*fi sabīlillāh*), and for 'needy' travellers (*ibn as-sabīl*). "This is" an obligation from Allah. And Allah is All-Knowing, All-Wise." This verse clearly delineates eight specific categories of beneficiaries, forming the bedrock for all jurisprudential discussions on Zakat distribution.<sup>4</sup>

The central inquiry of this research revolves around a significant juristic question: Is it permissible under Islamic jurisprudence (Fiqh) to distribute Zakat funds to non-Muslims, and if so, under what specific conditions and to which categories of non-Muslims? This issue has been a subject of considerable debate and differing interpretations among the classical Mazhab's of Islamic law. It is crucial at the outset to distinguish Zakat from general, voluntary charity (*ṣadaqah nāfilah*). There is a broad consensus among Islamic scholars that *ṣadaqah nāfilah* may be given to non-Muslims out of benevolence and for humanitarian reasons. Zakat, however, as an obligatory act of worship with divinely specified recipients, is subject to more stringent rules and interpretations. While the majority opinion among scholars leans towards Zakat being exclusively for Muslims, exceptions and nuanced debates exist within the classical tradition.<sup>5</sup>

A concise review of prior literature reveals two relevant strands. First, classical fiqh literature provides a rich but variegated jurisprudential record: treatises and legal manuals articulate differing hermeneutical approaches to the Quranic categories, varying standards of communal interest (*maṣlaḥah*), and diverse applications in historical contexts. Second, contemporary normative and empirical studies focusing on zakat administration, interfaith welfare, and legal reform often grapple with translating classical norms into modern institutional practice within plural societies. Despite this body of work, there is a notable gap: existing studies either concentrate on doctrinal exegesis without systematically comparing madhhab positions side-by-side, or they analyse modern zakat practices without fully

<sup>2</sup> Firman Muhammad Abdurrohman Akbar, "THE ANALYSIS OF FACTORS AFFECTING PUBLIC PARTICIPATION IN THE PRACTICE OF ZAKAT COLLECTION AND DISTRIBUTION," *FILANTROPI*, 2023, 169–76.

<sup>3</sup> Muhammad Syarif, "Senif Zakat for Muallaf in Aceh (Overview of Politics, Economics and Psychology of Religion)," *Journal of Law Science* 3, no. 2 (2021): 53–62, [www.iocscience.org/ejournal/index.php/JLS%0AJuridical](http://www.iocscience.org/ejournal/index.php/JLS%0AJuridical).

<sup>4</sup> Desi Refnita, "The Mustahik Zakat in Various Dimensions of Fiqh in Era Society 5.0," *El-Mashlahah* 11 (June 28, 2021): 13–28, <https://doi.org/10.23971/elma.v11i1.2285>.

<sup>5</sup> Afef Dhifallah, "Navigating Dual Commitments: Adherence of Muslim NGOs to Islamic Principles While Integrating Humanitarian Principles-A Case Study on Islamic Relief Worldwide" (Hamad Bin Khalifa University (Qatar), 2024).

grounding them in the spectrum of classical juristic reasoning. This research therefore positions itself to fill that gap by providing a structured, comparative analysis of classical madhhab opinions on zakat-to-non-Muslims and by drawing out the legal principles and conditions from which contemporary institutional recommendations can be derived.

A comparative analysis of the classical Mazhab's of thought on this matter is not merely an academic exercise in historical jurisprudence; it addresses a perennial Fiqh question that holds considerable contemporary relevance. In an increasingly interconnected world, Muslim communities often exist within religiously diverse societies, and Zakat institutions are frequently confronted with humanitarian needs that transcend religious boundaries. Understanding the spectrum of classical jurisprudential opinions provides an essential foundation for informed contemporary discourse and practice. This study aims to furnish a clear, evidence-based elucidation of the classical legal landscape, which can contribute to a more nuanced understanding among Zakat administrators, policymakers, and the wider Muslim public. Such clarity is vital for navigating the complexities of Zakat distribution in pluralistic contexts and for fostering constructive interfaith relations based on informed Islamic teachings. The varied classical perspectives offer a rich legal heritage, potentially providing a range of legally grounded options that can be considered by contemporary jurists and institutions when addressing modern challenges related to social welfare and humanitarian aid.

## RESEARCH METHOD

This study employs a qualitative, library-based methodology centered on *uṣūl al-fiqh* as the principal analytical framework to investigate the juristic question of distributing *zakāt* to non-Muslim *mustahiqīn*. Library research (*baḥṡ maktabī*) permits a close, contextual engagement with canonical texts and their methodological underpinnings; by placing *uṣūl al-fiqh* at the center, the study aims not only to record fiqh rulings but to uncover the epistemic moves types of evidence, forms of analogical reasoning, and juridical maxims that produce those rulings. The intent is to produce a jurisprudentially grounded typology of policy options that is both faithful to classical methodologies and relevant to contemporary institutional practice.<sup>6</sup>

Sources are selected according to explicit criteria designed to ensure representativeness, authenticity, and methodological relevance. Primary sources include classical *uṣūl* works and treatises (those that articulate theory of evidence and legal methodology), canonical fiqh manuals from the four Sunni *madhāhib* (where the application of *uṣūl* to concrete rulings can be observed), major tafsīr and ḥadīth collections cited by jurists, and fatwā compilations that reflect practical reasoning. Secondary sources comprise peer-reviewed scholarship, monographs, and modern *uṣūl* studies that engage the Arabic primary literature. Editions and manuscript witnesses will be documented; Arabic originals are preferred, with scholarly translations used only where necessary for clarity. Each source is included only if it bears directly on the problem either by articulating a ruling, explicating underlying evidence, or demonstrating a methodological principle used by jurists in this area.

The analytical procedure follows a stepwise *uṣūl*-based protocol. First, all relevant textual evidence (Qur'ānic verses, ḥadīth, and pivotal fiqh passages) will be collected and their legal status assessed (e.g., *naṣṣ* general vs. specific, *qaṭ'ī* vs. *ẓannī*). Second, the study classifies the kinds of proofs and techniques invoked *qiyās*, *istiḥsān*, *maṣlahah* (or *istiṣlāḥ*), *sadd adh-dhara'ī*, *'urf*, and notions of *ijmā'* and analyzes how each *madhhab* validates and applies these

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<sup>6</sup> Firman Muhammad and Abdurrohman Akbar, "METODE KUALITATIF DAN KUANTITATIF PADA STUDI ISLAM" 2, no. 2 (2024): 2986–5034, <https://jurnal.staimi.ac.id/index.php/arraysiid/DOI:https://doi.org/10.70367/arraysiid.v2i2.23>.

methods. Third, the research extracts pertinent juristic maxims and rules (*qawā'id fihiyyah*) that bear on distributive questions, and examines how those maxims interact with the *maqāṣid al-sharī'ah* (for example, preservation of religion, life, and wealth) when textual evidence is ambiguous or contested. Fourth, where explicit texts are silent or general, the study reconstructs permissible analogical moves (*qiyās*), evaluates the appropriateness of *istiḥsān* or *maṣlahah* reasoning, and applies *sadd adh-dhara'ī* to test for potential harms or undesirable precedents. Finally, the analysis synthesizes these findings into a constrained set of jurisprudentially defensible options for contemporary practice, each accompanied by its chain of evidence and methodological justification.<sup>7</sup>

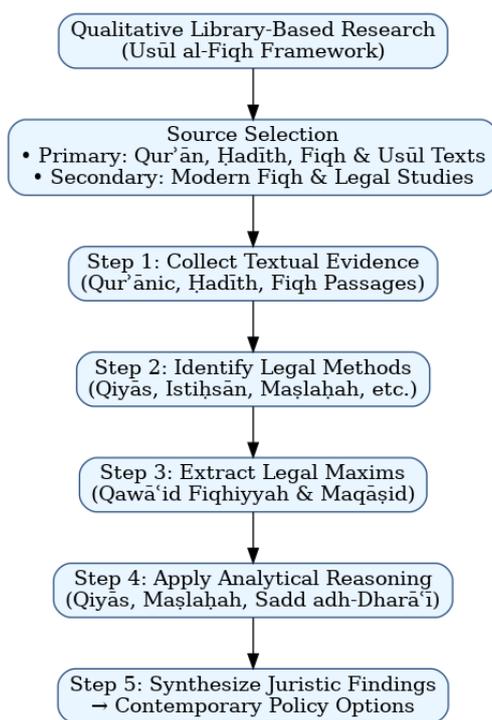


Figure 1. Research Method Flowchart (Usul al-Fiqh Framework)

## RESULT AND DISCUSSION

### 3.1. Preliminary Distinctions: Zakat, Jizyah, and General Sadaqah

Before delving into the specific rulings of the four Mazhab's of thought, it is imperative to establish clear distinctions between Zakat, Jizyah, and general voluntary charity (*sadaqah nāfilah*). These distinctions are fundamental to understanding the precise scope of the jurisprudential debate concerning Zakat distribution to non-Muslims. Zakat is an obligatory annual levy on specific types of wealth owned by Muslims that meet certain criteria (e.g., reaching the *niṣāb* or minimum threshold, and completion of a lunar year, *ḥawl*). It is a pillar

<sup>7</sup> Afried Lazuardi and Firman Muhammad Abdurrohman Akbar, "ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PARTISIPASI MASYARAKAT DALAM PRAKTIK PENGUMPULAN DAN DISTRIBUSI ZAKAT," *Zhafir: Journal of Islamic Economics, Finance, and Banking* 2, no. 2 (2020): 131–36.

of Islam with designated categories of recipients, primarily intended for the welfare of the Muslim community.<sup>8</sup>

*Ṣadaqah nāfilah*, on the other hand, refers to voluntary acts of charity that Muslims are encouraged to perform beyond their Zakat obligations. Unlike Zakat, general *ṣadaqah* is not restricted to specific recipients or amounts, and there is a broad scholarly consensus that it can be given to non-Muslims, particularly those in need or to foster goodwill. This form of charity is an expression of general benevolence and humanitarianism encouraged by Islam.<sup>9</sup>

*Jizyah* is a historically distinct concept, referring to a poll tax or tribute that was levied on non-Muslim subjects (*dhimmī*) living under the protection of an Islamic state. This tax was typically in return for exemption from military service, which was obligatory upon Muslim citizens, and for the state's guarantee of protection for their lives, property, and religious freedom. *Jizyah* is thus a civic obligation related to governance and citizenship, fundamentally different from Zakat, which is an act of worship and a religious obligation for Muslims with specific spiritual and socio-economic objectives within the Muslim community.<sup>10</sup>

Clarifying these terms is essential because the permissibility of giving general charity to non-Muslims does not automatically extend to Zakat, due to Zakat's specific nature and rules. Similarly, the existence of *Jizyah* as a financial arrangement with *dhimmīs* does not directly inform the rules of Zakat distribution to them, as these are separate legal and financial institutions. The core of the debate lies in whether the specific institution of Zakat can, or should, extend its benefits to non-Muslims.

### 3.2. The Ḥanafī Mazhab: A Conditional Permissibility for *Dhimmī*

The Ḥanafī Mazhab of jurisprudence presents a notably nuanced and internally diverse perspective on the issue of distributing Zakat to non-Muslim *mustahiqīn*. While a significant stream within the Mazhab prohibits it, influential early figures, including Imam Zufar ibn al-Hudhayl, and reportedly Imam Abu Hanifah himself regarding Zakat al-Fitr, permitted giving Zakat to poor *dhimmīs* (non-Muslims living peacefully under Muslim governance).<sup>11</sup>

#### 3.2.1. Predominant View and Key Proponents

The view that Zakat may be given to poor *dhimmīs* is prominently associated with Imam Zufar, a distinguished student of Imam Abu Hanifah. Some sources also indicate that Imam Abu Hanifah and his other major student, Imam Muhammad ibn al-Hasan al-Shaybani, allowed the giving of Zakat al-Fitr (the end-of-Ramadan charity) to *dhimmīs*. This stance suggests a recognition of the humanitarian needs of non-Muslim subjects.<sup>12</sup>

However, it is crucial to acknowledge that many later Ḥanafī jurists, and what is often cited as the Mazhab's "official" or dominant position (*zāhir ar-riwāyah*), tend to prohibit the distribution of Zakat (particularly Zakat al-Māl, or wealth Zakat) to non-Muslims, including under the category of *al-mu'allafati qulūbuhum* (those whose hearts are to be reconciled). This latter group often argues that the category of *al-mu'allafati qulūbuhum* was effectively

<sup>8</sup> Assoc. Professor Dr. Mohd Shukri Hanapi, "The Zakat Fund and Non-Muslims in Malaysia," *International Journal of Academic Research in Business and Social Sciences* 7 (June 29, 2017): 494–505, <https://doi.org/10.6007/IJARBS/v7-i5/2986>.

<sup>9</sup> Imam Imam, "Pemberian Zakat Terhadap Non Muslim Tinjauan Imam Madzhab Dan Maqasid Syariah Jasser Auda" (Universitas Islam Negeri Maulana Malik Ibrahim, 2020).

<sup>10</sup> Muflikhatul Khairah, "Konsep Al-Jizyah Dan Status Kewarganegaraan Non-Muslim Dalam Prespektif Fikih Klasik," *Al-Qanun: Jurnal Pemikiran Dan Pembaharuan Hukum Islam* 10, no. 2 Des (2007): 381–401.

<sup>11</sup> Muhammed Ikramul Hoque Miah, "Religion and Civility: A Study of Ibn Al-Qayyim's Ahkām Ahl Al-Dhimma and a Comparative Reading from the Ḥanbalī and Ḥanafī Schools of Law" (University of Birmingham, 2020).

<sup>12</sup> Anver M Emon, *Religious Pluralism and Islamic Law: Dhimmis and Others in the Empire of Law* (Oxford University Press, 2012).

abrogated or became inapplicable after Islam gained strength, based on the reported actions of Caliph ‘Umar ibn al-Khaṭṭāb. This internal diversity within the Ḥanafī Mazhab is a significant characteristic of its jurisprudential tradition on this matter.<sup>13</sup>

### 3.2.2. Scriptural Evidence (Dalīl) and Interpretation

The primary scriptural basis for the Ḥanafī jurists who permit Zakat to poor *dhimmīs* often revolves around the general applicability of the term "al-fuqarā'" (the poor) found in certain Qur'ānic verses related to charity. A key verse in this context is QS. Al-Baqarah (2):271:

﴿إِن تَبَدُّوا الْأَصْدَاقَ فَيَنْعَمَ عَلَيْهَا وَتُؤْتُوهُمُ الْفُقَرَاءَ فَهُوَ خَيْرٌ لَّكُمْ وَيُكَفِّرُ عَنْكُمْ مِّنْ سَيِّئَاتِكُمْ وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ ﴿٢٧١﴾

“If you disclose your charitable expenditures (*aṣ-ṣadaqāt*), they are good; but if you conceal them and give them to the poor (*al-fuqarā'*), it is better for you...". Proponents of giving Zakat to poor *dhimmīs*, such as Imam Zufar, argued that the term *al-fuqarā'* in such verses is general and encompasses both Muslim and non-Muslim poor, and that the Qur'ān did not explicitly restrict "the poor" to Muslims in the context of Zakat. They might interpret *aṣ-ṣadaqāt* in this verse to include obligatory Zakat.

Conversely, those Ḥanafīs who prohibit Zakat to non-Muslims often rely on the Hadith narrated by Mu'ādh ibn Jabal, when the Prophet Muhammad (peace be upon him) sent him to Yemen, instructing him that Zakat is "to be taken from their wealthy and given to their poor". The pronoun "their" (*-him*) is interpreted by this group as referring exclusively to the Muslims of Yemen. This interpretation restricts the beneficiaries of Zakat to Muslims only. The tension between these interpretations one emphasizing the general humanitarian implication of aiding "the poor" and the other emphasizing the specificity of Zakat as an internal Muslim institution underlies the differing Ḥanafī opinions.<sup>14</sup>

### 3.2.3. Classical Ḥanafī Texts

References to primary Ḥanafī texts like *Al-Mabsūt* by Imām As-Sarakhsī and *Al-Hidāyah* by Al-Marghīnānī are crucial for understanding the Mazhab's position.

#### a. Al-Mabsūt

While direct English translations detailing As-Sarakhsī's specific ruling on Zakat to *dhimmīs* are not readily available in the provided materials, *Al-Mabsūt* is recognized as a comprehensive encyclopedia of Ḥanafī jurisprudence that often records differing opinions within the Mazhab, including those of Imam Zufar. Scholarly analysis of *Al-Mabsūt* confirms that As-Sarakhsī discusses Zakat extensively. The user query itself indicates that *Al-Mabsūt* records Imam Zufar's view allowing Zakat to poor *dhimmī* non-Muslims. This suggests that As-Sarakhsī, known for his detailed exposition of Hanafī Fiqh, would have presented this opinion, even if he ultimately favored another.<sup>15</sup>

<sup>13</sup> Masfi Sya'fiatul Ummah, "IJTIHAD UMAR IBN AL-KHATHAB TENTANG HAK MUALLAF DALAM ZAKAT," *Sustainability (Switzerland)* 11, no. 1 (2019): 1–14, [http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484\\_SISTEM\\_PEMBETUNGAN\\_TERPUSAT\\_STRATEGI\\_MELESTARI](http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484_SISTEM_PEMBETUNGAN_TERPUSAT_STRATEGI_MELESTARI).

<sup>14</sup> Maher Haswa et al., "Purposive Understanding of the Texts on Dealing with Non-Muslims: A Critical, Analytical Study," *Academic Journal of Interdisciplinary Studies* 12 (January 5, 2023): 201, <https://doi.org/10.36941/ajis-2023-0017>.

<sup>15</sup> M A al-Sarakhsi and K al-Mis, *Kitab Al-Mabsut* (Dar al-Ma'arif, 1993), <https://books.google.co.id/books?id=KzRLwAEACAAJ>.

#### b. Al-Hidāyah

The author of *Al-Hidāyah*, Al-Marghīnānī, is reported to state that Ḥanafī scholars base their opinion on the Prophet's (PBUH) general directive that alms should be given to people of every religion. He further argues that had it not been for the specific instructions in the Hadith of Mu'ādh, giving Zakat to *dhimmi*s would have been considered permissible. This implies a foundational understanding within the Mazhab that leans towards broader permissibility, which is then qualified by specific textual evidence.<sup>16</sup>

#### 3.2.4. The Status of *Dhimmi* and *Al-Mu'allafati Qulūbuhum* in Ḥanafī Thought

The permission extended by some Ḥanafī jurists to *dhimmi*s is primarily for those who are poor, based on humanitarian considerations and a broad interpretation of "al-fuqarā'." Regarding *al-mu'allafati qulūbuhum*, the dominant Ḥanafī position, as articulated by many scholars, is that this category ceased to be a valid avenue for Zakat distribution after Islam became well-established and powerful. This view is often traced to the actions of Caliph 'Umar, who reportedly suspended payments to certain individuals who had previously received them under this category. This stance effectively closes one potential channel for non-Muslims to receive Zakat, making Imam Zufar's direct permission for poor *dhimmi*s particularly noteworthy as it bypasses the *mu'allafah* category.<sup>17</sup>

The internal debate within the Ḥanafī Mazhab highlights a dynamic interplay between general ethical imperatives derived from Qur'ānic verses encouraging charity to all needy individuals, and specific legal texts that appear to delimit Zakat recipients to the Muslim community. Imam Zufar's position, emphasizing the underlying objective (*maqṣad*) of Zakat as poverty alleviation irrespective of the recipient's faith (among *dhimmi*s), represents a significant jurisprudential strand that prioritizes the spirit of welfare. This contrasts with the more common Ḥanafī view that emphasizes the particularity of Zakat as an institution for Muslims, often drawing a sharper line based on the Hadith of Mu'ādh and the interpretation of QS. At-Tawbah 9:60. This internal variance underscores that the Ḥanafī Mazhab is not monolithic on this issue and has historically accommodated differing interpretations rooted in varied emphases on textual sources and legal reasoning.<sup>18</sup>

#### 3.3. The Mālikī Mazhab: General Prohibition, Discretion for *Mu'allafah*

The Mālikī Mazhab of thought generally prohibits the distribution of Zakat to non-Muslims. However, it introduces a significant element of flexibility concerning the category of *al-mu'allafati qulūbuhum*, allowing for Zakat to be given to non-Muslims under this heading if the Muslim leader (*Imām*) deems it to be in the public interest (*maṣlahah*).<sup>19</sup>

##### 3.3.1. Predominant View

The established position within the Mālikī Mazhab is that Zakat funds are not to be given to non-Muslims, including those who are poor or needy. This aligns them with the Shāfi'ī

<sup>16</sup> Rakhimov Abdulhalik et al., "Law Basics in Hanafi Madhab," *European Journal of Science and Theology* 16, no. 1 (2020): 83–90.

<sup>17</sup> Zaynab, "Hukum Pemberian Zakat Kepada Non-Muslim Yang Miskin (Studi Komparatif Antara Imam Zufar Dan Imam Nawawī)," 2022.

<sup>18</sup> Rusdan Rusdan, "Anatomi Zakat Mal (Antara Ibadah Mahdhab Dan Mu'amalah Maliyyah)," *PALAPA* 9, no. 1 (2021): 96–125.

<sup>19</sup> Marwan Abu-Ghazaleh Mahajneh, Itay Greenspan, and Muhammad M Haj-Yahia, "Zakat Giving to Non-Muslims: Muftis' Attitudes in Arab and Non-Arab Countries," *Journal of Muslim Philanthropy & Civil Society* 5, no. 2 (2021).

and Ḥanbalī Mazhab's in their general stance. The rationale is that Zakat is a religious obligation specifically for the benefit of the Muslim community.<sup>20</sup>

### 3.3.2. Scriptural Evidence (Dalil) and Interpretation

The Mālikī prohibition is primarily based on their interpretation of QS. At-Tawbah (9):60, which enumerates the eight categories of Zakat recipients. The Mālikīs, like the Shāfi'īs and Ḥanbalīs, generally understand these categories to be exclusive to Muslims. The restrictive particle "innamā" (only) at the beginning of the verse is often understood to limit Zakat distribution to these specified (and implicitly Muslim) groups. Furthermore, the Hadith of Mu'ādh ibn Jabal, stating that Zakat is "to be taken from their wealthy and given to their poor," is a cornerstone of this argument, with the pronoun "their" interpreted as referring specifically to Muslims.<sup>21</sup>

### 3.3.3. Classical Mālikī Texts

#### a. Al-Mudawwanah

This foundational text, compiled by Saḥnūn from the teachings of Ibn Qāsim, who learned from Imām Mālik, is a primary source for Mālikī jurisprudence. While direct quotes from *Al-Mudawwanah* explicitly prohibiting Zakat to all non-Muslims are not detailed in the provided snippets, the general principles of Zakat distribution within Mālikī Fiqh, as derived from such texts, would support this prohibition, except for the specific case of *al-mu'allafati qulūbuhum*. The emphasis within Mālikī Zakat laws is typically on the needs of the Muslim community.<sup>22</sup>

#### b. Al-Muwatta

Imām Mālik's *Al-Muwatta* details various aspects of Zakat, such as the types of wealth subject to it and the *niṣāb*. While it may not explicitly state a blanket prohibition on giving Zakat to non-Muslims in all circumstances, its overall framework treats Zakat as an internal Muslim obligation and benefit. For instance, *Al-Muwatta* specifies that Zakat al-Fitr is obligatory upon every Muslim. The absence of explicit permission for general non-Muslim recipients, coupled with the focus on Muslims, forms part of the Mālikī argument against such distribution.<sup>23</sup>

### 3.3.4. The Category of Al-Mu'allafati Qulūbuhum in Mālikī Thought

The Mālikī Mazhab acknowledges the category of *al-mu'allafati qulūbuhum* as a legitimate avenue for Zakat distribution. Significantly, they permit Zakat to be given to non-Muslims under this category if specific conditions are met and if it serves a clear benefit (*maṣlahah*) for Islam or the Muslim community. This includes situations where giving Zakat might encourage influential non-Muslims to embrace Islam, or to secure their support, or to avert their potential harm to Muslims. Crucially, the Mālikī Mazhab often vests the discretion to make such a determination in the Muslim leader (*Imām* or Caliph). It is not an individual's prerogative but a matter of state policy, decided based on the prevailing circumstances and the perceived public interest. Some Mālikī jurists have noted that while the category is valid, the practical need to give to non-Muslim *mu'allafah* might be diminished if Islam is strong and

<sup>20</sup> Mariam Majid et al., "THE IMPLICATION OF ZAKAT DISTRIBUTION IN STRENGTHENING THE FAITH AMONG CONVERTS IN SELANGOR," *Indian Journal of Scientific Research* Volume 7 (May 1, 2016): 10761–67.

<sup>21</sup> Yūsuf al-Qaraḍāwī, *Fiqh Az-Zakat: A Comparative Study; the Rules, Regulations and Philosophy of Zakat in the Light of the Qur'an and Sunna* (Dar Al Taqwa, 1999).

<sup>22</sup> Akhmad Syauqi Aula Tsani, "ZAKAT HEWAN TERNAK KHULATA'MENURUT PENDAPAT IMAM MALIK DAN IMAM ASY-SYAFI'I" (UIN SUNAN KALIJAGA YOGYAKARTA, 2022).

<sup>23</sup> Imam Malik, Ya'qub Johnson, and 'A'isha'Abdarahman at Tarjumana, *Al-Muwatta* (The University Press, 1982).

such incentives are not required. However, the option remains open if the leader deems it necessary.<sup>24</sup>

The Mālikī position thus reflects a balance between a general principle of restricting Zakat to Muslims and a pragmatic allowance for exceptions when significant benefits for the Muslim polity are anticipated. This approach is characteristic of Mālikī jurisprudence, which often gives considerable weight to *maṣlahah mursalah* (unrestricted public interest) and the practical considerations of governance. The leader's role in this decision underscores the communal and strategic dimension of Zakat distribution within this framework, particularly when it involves non-Muslims. This nuanced stance distinguishes the Mālikīs from a blanket prohibition, offering a path for strategic engagement with non-Muslims through Zakat when deemed beneficial by the legitimate authority.<sup>25</sup>

### 3.4. The Shāfi'ī Mazhab: A Strict Prohibition

The Shāfi'ī Mazhab of jurisprudence adopts a notably strict and unequivocal stance, prohibiting the distribution of Zakat, whether Zakat al-Māl (wealth Zakat) or Zakat al-Fitr (end-of-Ramadan charity), to non-Muslims under any circumstances.<sup>26</sup>

#### 3.4.1. Predominant View

The consensus within the Shāfi'ī Mazhab is that non-Muslims are not eligible recipients of Zakat. This position is consistently upheld in the Mazhab's major jurisprudential works and by its leading scholars. If no eligible Muslim recipients can be found, the Shāfi'ī Mazhab mandates that the Zakat funds should be preserved until such recipients become available, rather than being disbursed to non-Muslims.<sup>27</sup>

#### 3.4.2. Scriptural Evidence (Dalīl) and Interpretation

The Shāfi'ī Mazhab's prohibition is firmly rooted in its interpretation of primary scriptural sources:

a. **QS. At-Tawbah (9):60**

The Shāfi'īs interpret the eight categories of Zakat recipients enumerated in this verse as being exclusively for Muslims. The particle "innamā" (only, verily) at the beginning of the verse is understood to signify restriction (*ḥaṣr*), meaning that Zakat is confined solely to these named groups, who are presumed to be Muslim unless specified otherwise in a manner that includes non-Muslims (which, in their view, is not the case for general recipients like the poor and needy).<sup>28</sup>

b. **The Hadith of Mu'ādh ibn Jabal**

This Hadith, in which the Prophet Muhammad (peace be upon him) instructed Mu'ādh to take Zakat "from their rich and give it to their poor" when sending him to Yemen, is a central piece of evidence. Imām An-Nawawī, a leading Shāfi'ī jurist, in his

<sup>24</sup> Fuadah Johari et al., "Muallaf Development through Zakat Distribution and Programmes in Selangor, Malaysia: An Overview," in *Proceeding of the 5th Islamic Economics System Conference*, 2013, 1008–22.

<sup>25</sup> Fuadah Johari, Ahmad Fahme Mohd Ali, and Muhammad Ridhwan Ab Aziz, "The Role of Zakat and Success Factor for Muallaf Conditions: An Analysis in Selangor, Malaysia," *Ulum Islamiyyah* 24 (2018): 11–23.

<sup>26</sup> Umi Hani, "Analisis Tentang Penyamarataan Pembagian Zakat Kepada Asnaf Zakat Menurut Pendapat Imam Syafi'i," *Al-Iqtishadiyah: Ekonomi Syariah Dan Hukum Ekonomi Syariah (E-Journal) Volume 2* (2015): 21–45.

<sup>27</sup> ILHAM HANIFUL ASRI, "HUKUM ZAKAT HEWAN TERNAK YANG DIBERI MAKAN (STUDI KOMPARATIF IMAM MALIK DAN IMAM ASY-SYAFI'I)" (UNIVERSITAS ISLAM NEGERI SULTAN SYARIF KASIM RIAU, 2024).

<sup>28</sup> Muhammad Ufuqul Mubin and Achmad Siddiq, "Contextualization of Mustahiq Zakat at LAZNAS Nurul Hayat Surabaya," *Al-Manahij: Jurnal Kajian Hukum Islam* 16, no. 2 (2022): 193–208, <https://doi.org/10.24090/mnh.v16i2.6915>.

commentary on *Ṣaḥīḥ Muslim*, explicitly states that this Hadith indicates Zakat is not to be given to a non-believer (*kāfir*) because the pronoun "their" refers exclusively to the Muslim community.<sup>29</sup>

### 3.4.3. Classical Shāfi'ī Texts

#### a. Al-Umm by Imām Ash-Shāfi'ī

As the foundational text of the Mazhab, Imām Ash-Shāfi'ī's own writings establish this principle. He clearly distinguished between obligatory Zakat and supererogatory charity (*ṣadaqah nāfilah*). In *Al-Umm*, Imām Ash-Shāfi'ī is quoted as saying: "There is nothing wrong with giving charity to a polytheist (*mushrik*) as a supererogatory action, but he has no right to charity from the obligatory (Zakat)". This statement unequivocally restricts Zakat to Muslims.<sup>30</sup>

#### b. Al-Majmū' Sharḥ al-Muhadhdhab by Imām An-Nawawī

This comprehensive and highly authoritative work in the Shāfi'ī Mazhab further elaborates and reinforces this position. While direct quotes from *Al-Majmū'* on this specific point are not detailed in the provided snippets beyond general references to Nawawi's views, his stance as articulated in *Sharḥ Muslim* is consistent with the Mazhab's established doctrine found in *Al-Majmū'*. Other classical Shāfi'ī texts like Ruwayānī's *Baḥr al-Madhhab* and Khaṭīb ash-Shirbīnī's *Mughnī al-Muḥtāj* also affirm this prohibition.<sup>31</sup>

### 3.4.4. The Category of *al-mu'allafati qulūbuhum* in Shāfi'ī Thought

The Shāfi'ī Mazhab interprets the category of *al-mu'allafati qulūbuhum* narrowly. The preferred and dominant view within the Mazhab is that if Zakat is given under this category, it is directed towards Muslims whose faith needs strengthening or whose influence can be harnessed for the benefit of the Muslim community. Some Shāfi'ī scholars explicitly state that non-Muslims are not included in this category for receiving Zakat. They may view the Prophet's practice of giving to non-Muslims to attract their hearts as a specific measure pertinent to the early phase of Islam, which is no longer generally applicable for Zakat distribution to non-Muslims, or that the term itself primarily refers to Muslims in vulnerable states of faith. notes the preferred Shāfi'ī view is that "Non-Muslims in the category of *mu'allafa al-qulūb* are not eligible."<sup>32</sup>

The Shāfi'ī Mazhab's unwavering prohibition on giving Zakat to non-Muslims reflects a jurisprudential approach that emphasizes the explicit wording and apparent meaning (*ẓāhir*) of the primary texts, particularly the Hadith of Mu'ādh and a restrictive reading of QS. At-Tawbah 9:60. Zakat is fundamentally conceptualized as an internal socio-economic and religious institution for Muslims, a right of the Muslim poor taken from the Muslim wealthy. The sharp distinction drawn between Zakat and voluntary *ṣadaqah* underscores this principle. Their interpretation of *al-mu'allafati qulūbuhum* similarly prioritizes direct benefits to the Muslim community or the strengthening of faith among Muslims themselves, rather than extending Zakat to non-Muslims through this channel. This consistent and strict stance is a defining feature of the Shāfi'ī position on the matter.<sup>33</sup>

<sup>29</sup> Hamzah Hamzah, "Zakat Mal Dalam Perspektif Hadis Maudhu'iy," *TASAMUH: Jurnal Studi Islam* 11, no. 1 (2019): 151–84.

<sup>30</sup> Wahbah Al-Zuhailī, "Al-Fiqh Al-Islami Wa Adillatuhu," *Damaskus: Dar Al-Fikr*, 2007.

<sup>31</sup> Al-Zuhailī.

<sup>32</sup> Khozainul Ulum et al., "MEMBACA ULANG ATAS MAKNA AL-MUALLAFAH" 6 (2025).

<sup>33</sup> Alfitri Alfitri, *Islamic Law and Society in Indonesia: Corporate Zakat Norms and Practices in Islamic Banks* (Routledge, 2022).

### 3.5. The Ḥanbalī Mazhab: General Prohibition, More Lenient on *Mu'allafati Qulūbuhum*

The Ḥanbalī Mazhab of jurisprudence, while generally prohibiting the distribution of Zakat to non-Muslims, adopts a more lenient and expansive interpretation regarding the category of *al-mu'allafati qulūbuhum* (those whose hearts are to be reconciled). This allows for Zakat to be given to non-Muslims under specific conditions falling within this category.<sup>34</sup>

#### 3.5.1. Predominant View

The general rule within the Ḥanbalī Mazhab is that Zakat is not to be given to non-Muslims. This aligns them with the Mālikī and Shāfi'ī Mazhab's in principle. However, their distinct approach lies in the application and scope of the *al-mu'allafati qulūbuhum* category.

#### 3.5.2. Scriptural Evidence (Dalīl) and Interpretation

Like other Mazhab's that maintain a general prohibition, the Ḥanbalīs derive this from their understanding of QS. At-Tawbah (9):60, which specifies the eight categories of Zakat recipients, and the Hadith of Mu'adh ibn Jabal ("taken from their rich and given to their poor"), where "their" is interpreted as referring to Muslims. The allowance for giving Zakat to non-Muslims under the *al-mu'allafati qulūbuhum* category stems directly from this specific provision within QS. At-Tawbah (9):60. The Ḥanbalīs interpret this category as remaining active and potentially including non-Muslims whose reconciliation or support is deemed beneficial to Islam or the Muslim community.

#### 3.5.3. Classical Ḥanbalī Texts

*Al-Mughnī* by Ibn Qudāmah, this is the principal and most authoritative text for understanding the Ḥanbalī position on this issue.<sup>35</sup>

- Ibn Qudāmah explicitly states that there is a scholarly consensus (*ijmā'*) that Zakat is not given to a *kāfir* (non-Muslim) in general terms. He cites Ibn al-Mundhir, who reported consensus among scholars that a *dhimmi* cannot receive anything from Zakat funds because the Prophet (PBUH) specified it for "their poor" (i.e., Muslim poor).
- However, Ibn Qudāmah carves out a clear exception for non-Muslims who fall under the category of *al-mu'allafati qulūbuhum*. He states that it is permissible to give Zakat to a non-Muslim if there is hope that by doing so, they may embrace Islam.
- More detailed conditions from *Al-Mughnī* (as cited by secondary sources like NZF based on Ibn Qudamah's work) indicate that non-Muslims who could receive Zakat under this category include: (a) individuals who are close to accepting Islam, or whose clans might convert if they do, and (b) influential non-Muslims whose harm could be prevented or whose support could be gained for Muslims by giving them Zakat.

#### 3.5.4. Detailed Conditions for *Al-Mu'allafati Qulūbuhum* in Ḥanbalī Thought

The Ḥanbalī allowance for giving Zakat to non-Muslims via the *al-mu'allafati qulūbuhum* channel is not indiscriminate but is tied to specific objectives and anticipated benefits for Islam and the Muslim community.<sup>36</sup> These include:

##### a. Encouraging Conversion

Giving to non-Muslims who show a genuine inclination towards Islam, with the hope that such material support will facilitate their conversion.

##### b. Averting Harm or Gaining Support

<sup>34</sup> Eka Sakti Habibullah, "IMPLEMENTASI PENGALOKASIAN ZAKAT PADA ASHNĀ ,F FĀŽ SABĀŽLILLĀ ,H (STUDI IJTIHAD ULAMA KLASIK DAN KONTEMPORER)," *Al-Mashlahah Jurnal Hukum Islam Dan Pranata Sosial* 3, no. 05 (2015).

<sup>35</sup> Fadwa M Al-Obead, *Kitāb Al-Jihād in Al-Mughni by Ibn Qudāmah* (University of Glasgow (United Kingdom), 2005).

<sup>36</sup> Yousef Aly Wahb, "The Use and Misuse of Zakāh Funds by Religious Institutions in North America," *Religions* 14, no. 2 (2023): 164.

Distributing Zakat to influential non-Muslims (e.g., tribal leaders or those in positions of power) to prevent their hostility towards Muslims or to secure their assistance or neutrality in matters affecting the Muslim community.

c. **Strengthening New Converts**

While technically Muslims, new converts whose faith is still nascent might also be supported from this category to solidify their commitment to Islam, which aligns with the broader purpose of "reconciling hearts."

The decision to disburse Zakat under these conditions often involves an assessment of the potential *maṣlahah* (public interest or benefit) that would accrue to Islam and Muslims. The Ḥanbalī Mazhab, therefore, maintains the *al-mu'allafati qulūbuhum* category as active and applicable to both Muslims and non-Muslims, provided the specific criteria and objectives are met.

The Ḥanbalī Mazhab, therefore, navigates a path that upholds the general principle of Zakat being an internal Muslim obligation while pragmatically utilizing the specific Qur'ānic allowance for *al-mu'allafati qulūbuhum*. This demonstrates a juristic approach that is both textually grounded and responsive to the strategic needs of the Muslim community and the broader aims of promoting Islam. It is a controlled exception based on clear objectives, rather than a general license to distribute Zakat to any non-Muslim. This careful balance between principle and pragmatic exception is a hallmark of the Ḥanbalī reasoning on this issue.

### 3.6. Comparative Synthesis and Juristic Underpinnings

The preceding analysis of the four major Sunni Mazhab's of thought reveals a complex and nuanced jurisprudential landscape regarding the distribution of Zakat to non-Muslim *mustahiqīn*. While there are points of convergence, significant divergences exist, rooted in differing hermeneutical approaches to the primary sources of Islamic law. A comparative synthesis helps to illuminate these dynamics.

**Table 1: Summary of Madhhab Positions on Zakat to Non-Muslim Mustahiq**

Mazhab of Thought	General Ruling on Zakat to Non-Muslims (Poor/Needy)	View on Poor <i>Dhimmi</i>	View on Non-Muslim <i>Mu'allafati Qulūbuhum</i>	Key Scriptural Evidence (Dalīl) & Interpretation Principle	Major Classical Texts Cited
<b>Ḥanafī</b>	Generally prohibited (majority view); Permitted by some early jurists (e.g., Zufar for Zakat al-Māl, Abu Hanifah for Zakat al-Fitr)	Permitted by Zufar and reportedly Abu Hanifah (for Zakat al-Fitr) for poor <i>dhimmi</i>	Generally considered abrogated or inapplicable by the majority view; Zufar's general permission for poor <i>dhimmi</i> does not rely on this category.	QS. Al-Baqarah 2:271 (generality of <i>al-fuqarā'</i> for those who permit); Hadith of Mu'ādh (interpreted as exclusive by those who prohibit); Arguments regarding abrogation for <i>mu'allafah</i> .	<i>Al-Mabsūt</i> , <i>Al-Hidāyah</i>
<b>Mālikī</b>	Generally prohibited	Prohibited	Permissible under the Muslim leader's discretion if <i>maṣlahah</i> (public interest) dictates (e.g., to	QS. At-Tawbah 9:60 (interpreted as exclusive categories for general recipients); Hadith of Mu'ādh (interpreted	<i>Al-Mudawwanah</i> , <i>Al-Muwatta'</i>

			attract to Islam or avert harm).	as exclusive); Principle of <i>maṣlahah</i> for <i>mu'allafah</i> .	
<b>Shāfi'ī</b>	Strictly prohibited	Prohibited	Not permissible for non-Muslims; category interpreted as for Muslims whose faith needs strengthening or seen as an early Islam practice not generally applicable to non-Muslims later.	QS. At–Tawbah 9:60 (interpreted as strictly exclusive categories due to "innamā"); Hadith of Mu'ādh (interpreted as strictly exclusive); Emphasis on textual literalism for Zakat beneficiaries.	<i>Al-Umm, Al-Majmū' Sharḥ al-Muhadhdhab</i>
<b>Ḥanbalī</b>	Generally prohibited	Prohibited	Permissible under specific conditions (e.g., hope of conversion, averting their harm, securing their help) based on <i>maṣlahah</i> .	QS. At–Tawbah 9:60 (general categories interpreted as exclusive, but <i>al-mu'allafati qulūbuhum</i> clause provides a specific exception); Hadith of Mu'ādh (interpreted as exclusive for general recipients); Principle of <i>maṣlahah</i> for <i>mu'allafah</i> .	<i>Al-Mughnī</i>

### 3.6.1. Points of Convergence

Despite their differences, the Mazhab's converge on several fundamental points:

- Zakat is an obligatory pillar of Islam, incumbent upon Muslims who meet the requisite conditions.
- General voluntary charity (*ṣadaqah nāfilah*) can be given to non-Muslims without the restrictions that apply to Zakat.
- The eight categories of Zakat recipients enumerated in QS. At–Tawbah (9):60 form the textual basis for determining Zakat distribution, although the interpretation and application of these categories, particularly *al-fuqarā' wa al-masākīn* (the poor and the needy) and *al-mu'allafati qulūbuhum*, vary significantly concerning non-Muslims.

### 3.6.2. Key Points of Divergence

Despite broad agreement that zakāt constitutes a divinely mandated redistribution system with fixed categories of beneficiaries, the four Sunni schools diverge on interpretive and methodological grounds concerning whether non-Muslims may lawfully receive a share of zakāt. The divergence primarily stems from different readings of the phrase *al-mu'allafati qulūbuhum* in Q. 9:60 and from variant applications of general principles such as *qiyās*, *istiḥsān*, and *maṣlahah mursalah*. The Ḥanafī jurists, represented by as-Sarakhsī and al-Marghīnānī, generally restrict zakāt to Muslims but permit limited exceptions under the category of *al-mu'allafah* for public interest or political reconciliation, especially in frontier contexts. The Mālikī position, as preserved in *al-Mudawwanah* and *al-Muwatta'*, likewise emphasizes Muslim exclusivity yet acknowledges that the Prophet once gave charity to pagan leaders to soften their hearts; hence, they view inclusion of non-Muslims as circumstantial and time-

bound, not an enduring rule. The Shāfi'ī school, through *al-Umm* and an-Nawawī's *al-Majmū'*, takes a more literalist hermeneutic, arguing that the Prophet's acts of reconciliation occurred when Muslims were politically weak, and that after Islam's strength was consolidated, the category ceased to include non-Muslims. The Ḥanbalī school, particularly through Ibn Qudāmah's *al-Mughnī*, retains the possibility of extending zakāt to non-Muslims under *fi sabīlillāh* if such allocation clearly advances the defense or welfare of the Muslim community.

This doctrinal divergence reflects not mere textual variance but differing epistemic commitments. The Ḥanafī and Mālikī methods privilege contextual *istihsān* and *maṣlahah*, while Shāfi'ī reasoning adheres to restrictive *qiyās* and the closure of *bāb al-ta'līl* in devotional acts. The Ḥanbalī synthesis exhibits a pragmatic elasticity grounded in communal welfare. Thus, what appears as disagreement over recipients actually reveals deeper contrasts in interpretive hierarchy between literalism and teleology, scriptural closure and purposive flexibility.

### 3.6.3. Uṣūl-Based Hermeneutic Analysis

From the perspective of *uṣūl al-fiqh*, these divergences can be traced to three hermeneutic layers: textual scope (*'umūm wa-khuṣūṣ*), evidentiary certainty (*qaṭ'ī vs. ḥannī*), and rational extension (*ta'līl wa-takhrīj*). The Shāfi'ī reading treats Q. 9:60 as *qaṭ'ī al-dalālah* its categories fixed, exhaustive, and immune to analogical expansion hence their insistence on Muslim exclusivity. In contrast, the Ḥanafī and Mālikī jurists regard the verse as *'amm* (general) in application but open to context-specific restriction or expansion through *maṣlahah mursalah* and *istihsān*. For them, the Prophet's precedent of aiding non-Muslims constitutes not abrogation but *dalīl al-ḥāl* evidence of context that allows juristic discretion when public harmony or da'wah benefit is at stake. The Ḥanbalīs intermediate by treating *fi sabīlillāh* as an elastic clause subject to *ijtihād al-maqāṣid*, thus validating allocations that preserve religion (*ḥifẓ ad-dīn*) and communal welfare (*maṣlahah 'āmmah*).

Analytically, these positions illuminate how *uṣūl* functions not merely as a source taxonomy but as a dynamic epistemology of adaptation. The use of *qiyās* and *istihsān* illustrates the balance between normative fixity and situational elasticity a dialectic that underpins Islamic legal resilience. The maqāṣid framework further refines this balance by elevating justice, compassion, and public welfare as interpretive lenses. When applied to the question of non-Muslim recipients, the maqāṣid approach suggests that zakāt's ultimate purpose social equilibrium and dignity for the needy may, under dire humanitarian conditions, justify inclusion beyond confessional lines, provided the act upholds the integrity of worship and avoids instrumentalization of divine obligation.

## CONCLUSION AND RECOMMENDATIONS

This study examined the differing positions of the four Sunni schools Ḥanafī, Mālikī, Shāfi'ī, and Ḥanbalī on the permissibility of distributing zakāt to non-Muslim *mustahiqīn*, revealing that while a general consensus limits zakāt primarily to Muslims, significant interpretive flexibility exists within classical jurisprudence. The majority of scholars within the Mālikī, Shāfi'ī, and Ḥanbalī traditions restrict zakāt distribution to Muslims alone, yet some early Ḥanafī jurists, including Imam Zufar and reports attributed to Imam Abū Ḥanīfah regarding zakāt al-fiṭr, allowed allocations to impoverished *dhimmīs* under specific conditions. Furthermore, both the Mālikī and Ḥanbalī schools acknowledge the potential inclusion of non-Muslims under the category of *al-mu'allafati qulūbuhum* when such action serves communal welfare (*maṣlahah*) or strengthens social harmony. These variations emerge from distinct *uṣūl al-fiqh* methodologies differences in interpreting general and specific Qur'ānic texts, understanding *naskh* (abrogation), and prioritizing the objectives of Sharī'ah (*maqāṣid al-*

*sharī'ah*). Despite the predominance of exclusivist rulings, all schools unanimously affirm that voluntary charity (*ṣadaqah nāfilah*) may rightfully extend to non-Muslims, reflecting Islam's universal ethical concern for humanity. This research contributes to the scholarly discourse by employing a *uṣūl al-fiqh*-based analytical framework to uncover the epistemological logic behind these rulings, bridging classical methodologies with contemporary zakāt governance. It highlights that fiqh is not static but interpretively dynamic, capable of addressing modern issues such as pluralistic welfare distribution, humanitarian crises, and interfaith cooperation. Future research should extend this inquiry toward empirical and policy-oriented studies that assess how classical jurisprudential principles particularly *maṣlahah*, *qiyās*, and *maqāṣid al-sharī'ah* can inform contemporary zakāt management in multicultural contexts, thereby aligning scriptural fidelity with the ethical imperatives of global social justice and inclusive human welfare.

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