

Tafseer Al-Baqarah (2: 267-271)

From the Book, Introduction to the Tafseer of the Quran,
by the Ameer of Hizb ut Tahrir, Eminent Jurist and Statesman, Ata Bin
Khalil Abu Al-Rashtah,

﴿يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآخِذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۚ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ﴾ ﴿٢٦٧﴾ الشَّيْطَانُ يَعِدُكُمُ الْفَقْرَ وَيَأْمُرُكُم بِالْفَحْشَاءِ ۗ وَاللَّهُ يَعِدُكُم مَغْفِرَةً مِنْهُ وَفَضْلًا ۗ وَاللَّهُ وَاسِعٌ عَلِيمٌ ﴿٢٦٨﴾ يُؤْتِي الْحِكْمَةَ مَنْ يَشَاءُ ۚ وَمَنْ يُؤْتَ الْحِكْمَةَ فَقَدْ أُوتِيَ خَيْرًا كَثِيرًا ۗ وَمَا يَذَّكَّرُ إِلَّا أُولُو الْأَلْبَابِ ﴿٢٦٩﴾ وَمَا أَنْفَقْتُمْ مِنْ نَفَقَةٍ أَوْ نَذَرْتُمْ مِنْ نَذْرٍ فَإِنَّ اللَّهَ يَعْلَمُهُ ۗ وَمَا لِلظَّالِمِينَ مِنْ أَنْصَارٍ ﴿٢٧٠﴾ إِنْ تُبْدُوا الصَّدَقَاتِ فَبِعَمَّا هِيَ ۚ وَإِنْ تُخْفُوهَا وَتُؤْتُوهَا الْفُقَرَاءَ فَهُوَ خَيْرٌ لَكُمْ ۚ وَيَكْفُرْ عَنْكُمْ مِنْ سَيِّئَاتِكُمْ ۗ وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ ﴿٢٧١﴾

“O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes. And know that Allah is Free of need and Praiseworthy. (267) Shaytan promises you with poverty and orders you to immorality, while Allah (swt) promises you forgiveness from Him and bounty. And Allah (swt) is all-Encompassing and Knowing. (268) He gives wisdom to whom He wills, and whoever has been given wisdom has certainly been given much good. And none will remember except those of understanding. (269) And whatever you spend of expenditures or make of vows - indeed, Allah (swt) knows of it. And for the wrongdoers there are no helpers. (270) If you disclose your charitable expenditures, they are good; but if you conceal them and give them to the poor, it is better for you, and He will remove from you some of your misdeeds [thereby]. And Allah (swt), with what you do, is [fully] Acquainted. (271)”

The verses continue in the context of spending. After Allah (swt) clarified that spending in the way of Allah (swt) must be without reminders of generosity or harm, otherwise that spending would not be accepted by Allah (swt).

1. After that, Allah (swt) clarifies in this noble verse, ﴿يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ﴾ “O you who have believed, spend from the good things which you have earned”, that the spending is from the good and not from the impure.

So, in the noble verse, there is a prohibition against a person taking the defective from his wealth and spending from it. This prohibition is decisive (جازم), as indicated by indication (قرينة) in the following verse, ﴿الشَّيْطَانُ يَعِدُكُمُ الْفَقْرَ وَيَأْمُرُكُم بِالْفَحْشَاءِ﴾ “Shaytan threatens you with poverty and orders you to immorality”, and the understanding of this statement, by the indication of implication (دلالة الاشارة), suggests that whoever takes the defective from his wealth and spends from it is following the command of Shaytan. This is an indication of decisiveness (جزم) of the prohibition, meaning that the mentioned prohibition is for it being Haraam (حرام).

And since spending from the impure is forbidden, it means that the mentioned verse pertains to obligatory spending, such as zakat and spending in the cause of Allah (swt), jihad, and any obligatory spending on a person. These are the expenditures that are prohibited from being given from the inferior portion of wealth.

About the verse in which Allah (swt) said, ﴿وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ﴾ “And do not aim toward the defective therefrom, spending [from that],” Abu Amama bin Sahal bin Hanif said: It is the ja’rur (جعرور) and habiq (حبيق), «فنهى رسول الله ﷺ أن يؤخذا في الصدقة» “Messenger of Allah (saw) forbade taking it in Sadaqah” [Al-Nisai, Abu Dawood]. It is regarding Zakat of dates, as they two are inferior types of dates.

From Ubaydah Al-Salman, he said: I asked Ali (ra) about the saying of Allah (swt), **يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنْفَقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ** “**O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the impure therefrom, spending [from that]**”. He said: Ali (ra) said: This verse was revealed regarding the obligatory Zakat. A man would go to his dates, harvest them, and set aside the good ones. When the collector of Sadaqah, meaning the one who gathers the Zakat, came, he would give him from the inferior dates. So, Allah (swt) revealed the verse, **يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنْفَقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ** “**And do not aim toward the impure therefrom, spending [from that]**” [Tirmidhi, Al-Mustadrak].

As for voluntary sadaqah, although it is better for a person to give from the good of his wealth, from amongst dates, and not from the inferior part, or little of it, we cannot say that he is sinful in this voluntary act. This is because it is not obligatory on him, although its acceptance by Allah (swt) is questionable, since Allah (swt) is good and does not accept except what is good.

Therefore, the verse pertains to demanding the obligatory right on a person, which must be from the good. For this reason, Allah (swt) gave them an example regarding claiming their rights. If one of them had a right over another, he would not claim it with something of inferior. **وَلَسْتُمْ بِأَخْذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ** “**while you would not take it [yourself] except with closed eyes.**” So they do not take the inferior in settling their right, unless they do not see that defect and inferiority.

In that, there is denunciation and reproach for their act of giving zakat from the inferior, while they do not accept the inferior when settling their own rights. So how do they accept for Allah (swt), what they do not accept for themselves?!

Then Allah (swt) concludes the verse by stating that He is independent of them and does not benefit from their charity, but He recompenses them for it, with a reward if it is good and with a punishment if it is bad, **وَمَا تُقَدِّمُوا لِأَنْفُسِكُمْ مِنْ خَيْرٍ تَجِدُوهُ عِنْدَ اللَّهِ** “**and whatever good you put forward for yourselves - you will find it with Allah**” [TMQ Al-Baqarah 2:110]. Then He (swt) is deserving of praise from His creation for His blessings upon them. It is not considered praise to Allah (swt) for His blessings, if they fulfill His due rights by offering the inferior part of the wealth, that He has provided for them. **وَأَعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ** “**And know that Allah is Free of need and Praiseworthy.**”

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنْفَقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ “**O you who have believed, spend from the good things which you have earned**”. It is an address to the believers to give their zakat of their wealth from the good portion of it.

أَنْفَقُوا “**spend**”, i.e. zakat.

طَيِّبَاتِ مَا كَسَبْتُمْ “**the good things which you have earned**”, the good from your earnings.

كَسَبْتُمْ “**your earnings**”, that you obtained through transactions such as selling, buying, hiring, trading, partnerships, inheritance, gifts, bequests, and the like, that is, pay the zakat on these, which includes zakat on trading merchandise, currency, and livestock.

مِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ “**from that which We have produced for you from the earth**”, and it includes the zakat of crops and fruits mentioned in the hadith: **«التمر والزبيب والقمح والشعير»** “**The dates, raisins, wheat and barley**”, and all of that has its own measure (نصاب) and its conditions.

﴿وَلَا تَيَّمُّوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ﴾ “And do not aim toward the defective therefrom, spending [from that]”, that do not spend from the inferior of your wealth so as to give from it the charity, i.e the zakat.

﴿الْخَبِيثَ﴾ “defective”, here it is not the haraam (حرام). Instead, it is that which is inferior in the wealth, because the address for the believers is to take out the zakat from the good and not from the inferior, due to indication of ﴿مَا كَسَبْتُمْ﴾ “what you have earned” and ﴿وَمِمَّا أَخْرَجْنَا﴾ “and from that which We have produced for you from the earth.” The earning of a believer is not Haraam (حرام) because it is linked to the address ﴿الَّذِينَ ءَامَنُوا﴾ “who have believed”, a comprehensive description of how he earned it. Similar to that is, ﴿مِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ﴾ “and from that which We have produced for you from the earth.” Its attribution to Allah (swt) indicates the permissibility of its origin.

And the meaning is that Allah (swt) commands the believers to pay their zakat from the good of their wealth, not to resort to the inferior part of it, so as to give it as zakat.

﴿وَلَسْتُمْ بِأَخْذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ﴾ “while you would not take it [yourself] except with closed eyes”.

﴿تُغْمِضُوا فِيهِ﴾ “with closed eyes”, as for the verb أغمض, either it means the man was lenient in a matter, accepting part of his due and overlooking the rest, or from the metaphorical closing of the eyes, implying not seeing. The more likely meaning is the closing of the eyes because the verse is in the context of “Allah (swt) does not accept settling His due with inferior wealth in any circumstance, because it pertains to zakat, just as they do not accept settling their rights with inferior wealth unless they overlook it.” For the analogy to be correct, and for zakat to be completely unacceptable, if taken from inferior wealth, it means the exception does not apply to Allah (swt).

If by ﴿تُغْمِضُوا﴾ “closed eyes” the intent was the leniency and tolerance, so that Allah (swt) does not accept this charity from the inferior, just as you do not accept unless you are lenient and tolerant, this would mean that Allah (swt) does not accept this charity unless He is lenient and tolerant, which is possible. Thus this suggests the possibility of accepting charity from the inferior if Allah (swt) is lenient, with His servant. This is not the intended meaning of the verse, it means that charity from the inferior is not accepted by Allah (swt).

Therefore, ﴿إِلَّا أَنْ تُغْمِضُوا فِيهِ﴾ “except with closed eyes” would be, that you would not see or know the defect in it. This because Allah (swt) is above not knowing the true nature of the matter. This exception does not apply to Allah (swt). In this case, the meaning would be:

Indeed Allah (swt) does not accept Zakat from the inferior part of wealth just as you do not accept the settlement of your right from the inferior part except if you do not see this defect. Since Allah (swt) sees everything, the exception here does not apply to Allah (swt). It means that Allah (swt) does not accept Zakat from the inferior part under any circumstances.

2. Allah (swt) explains in the following verse that Shaytan always frightens his allies with poverty, and whispers to them not to spend from their wealth and purify it. He whispers that if they are forced to do so, they should spend from the inferior part of their wealth, so that they do not face poverty. He embellishes evil and disobedience to Allah (swt) to preserve their worldly possessions. The result is that they expose themselves to the punishment of Allah (swt), making Shaytan's promise to them a means of ruin. ﴿يَعِدُّهُمْ وَيُمْنِيهِمْ وَمَا يَعِدُّهُمْ الشَّيْطَانُ إِلَّا غُرُورًا﴾ “Shaytan promises them and arouses desire in them. But Shaytan does not promise them except delusion” [TMQ Al-Nisa 4:120].

That is the promise of Shaytan: Poverty and immorality.

As for Allah (swt), He promises them forgiveness and bounty. He did not say, “He promises you wealth” in contrast to Shaytan’s promise of poverty, because the promise of Allah (swt) regarding success is in both worlds. It is a promise of good in this world and the

Hereafter, lawful and pure sustenance, and forgiveness for sins and wrongdoings. It is a promise of goodness in both worlds.

And Allah (swt) concludes the verse by stating that He is generous in giving and abundant in forgiveness, knowing who deserves His reward and who earns His punishment, ﴿وَاللَّهُ وَاسِعٌ عَلِيمٌ﴾ **“And Allah is all-Encompassing and Knowing”**.

﴿الشَّيْطَانُ يَعِدُكُمُ الْفَقْرَ﴾ **“Shaytan promises you with poverty”**, that is, he frightens you with poverty if you spend. This is a continuation to explain the reason for the wickedness in spending mentioned in the previous verse.

﴿وَيَأْمُرُكُم بِالْفَحْشَاءِ﴾ **“orders you to immorality”**, that is, the immoral deeds such as stinginess and neglecting charity. It also includes all sins such as adultery, spending on Haraam (حرام) things, Riba, and others.

﴿وَاللَّهُ يَعِدُكُم مَغْفِرَةً مِنْهُ وَفَضْلًا﴾ **“Allah promises you forgiveness from Him and bounty”**, that is, success in both worlds. It is forgiveness from sins and the pleasure of Allah (swt) in the Hereafter. It is a good provision and protection in this world. What a great reward for those who act!

الوعد (The promise) in Arabic language, when mentioned absolutely (مطلق), refers to something good. However, if it is specified (مفيد). It may refer to either good or bad. It is similar to the word البشارة (tidings).

Thus, this verse specifies the promise in both aspects:

﴿الشَّيْطَانُ يَعِدُكُمُ﴾ **“Shaytan promises you”**, that is in evil.

﴿وَاللَّهُ يَعِدُكُمُ﴾ **“Allah promises you”**, that is in good.

From Adullah Bin Masood (ra) who said: Messenger of Allah (swt) said: «إن للشيطان لمةً بابن آدم وللملك لمةً، فأما لمةُ الشيطان فإبعاد بالشر وتكذيب بالحق، وأما لمةُ الملك فإبعاد بالخير وتصديق بالحق، فمن وجد ذلك فليعلم أنه **“Indeed the Shaytan has an effect on the son of Adam, and the angel also has an effect. As for the Shaytan, it is by threatening evil repercussions and rejecting the truth. As for the effect of the angel, it is by his promise of a good end and believing in the truth. Whoever finds that, let him know that it is from Allah (swt), and let him praise Allah (swt) for it. Whoever finds the other, then let him seek refuge with Allah (swt) from the Shaytan (the outcast), then he (saw) recited: ﴿الشَّيْطَانُ يَعِدُكُمُ الْفَقْرَ وَيَأْمُرُكُم بِالْفَحْشَاءِ﴾ Satan threatens you with poverty and orders you to immorality”** [Al-Tirmidhi, Tafseer Al-Tibri].

And اللمة (al-lammah) with a fathah refers to a thought or idea that comes to the heart, indicating the angel or Shaytan's influence and proximity. Good thoughts come from the angel, and evil thoughts come from the Shaytan.

3. Allah (swt) clarifies in this noble verse that wisdom is a great blessing from His many blessings which He bestows upon whom He wills from His servants. It is the accuracy in speech and action, the perfection in it with contemplation and reflection. Whoever is granted this by Allah (swt) recognizes their Creator, adheres to His laws, and thereby attains much good.

And He mentioned this verse, after the previous one, especially His (swt) saying: ﴿وَلَا تَتِمَّمُوا أَلْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآخِذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ﴾ **“And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes.”** In it is indication that those who spend the worst of their wealth in the way of Allah (swt) are devoid of wisdom. Had they possessed it, they would have realized that what they do not accept for themselves, they should not accept it, for their Creator. Since they do not accept anything but the best in settling their rights, it is by greater reason for them to understand, if they had wisdom, that Allah (swt) only accepts the best in fulfilling His rights as well.

Then Allah (swt) concludes the verse by stating that those who benefit from His signs are those who use their intellect being people of understanding, those who remember and take heed. ﴿وَمَا يَذْكُرُ إِلَّا أَتْلُوبٌ﴾ **“And none will remember except those of understanding”**.

﴿يُؤْتِي الْحِكْمَةَ مَنْ يَشَاءُ﴾ **“He gives wisdom to whom He wills”** that is, He (swt) grants it to whom He wills among His servants.

And ﴿الْحِكْمَةَ﴾ **“wisdom”** is originally derived from الحكم and the final decision. It is a source of mastery, meaning perfection in knowledge, action, sound judgment and accuracy. It is what prevents one from foolishness. This applies to everything characterized by precision, accuracy, and sound judgment. Therefore, the Arabs used it in this origin and in other common meanings within this origin, and the context determines the required meaning.

It has been used in the meaning of knowledge of Allah (swt), in the Quran and its contemplation, in Prophethood and the Sunnah, in knowledge, judgment, jurisprudence, and other areas.

The most likely interpretation of the noble verse ﴿يُؤْتِي الْحِكْمَةَ مَنْ يَشَاءُ﴾ **“He gives wisdom to whom He wills”** is that wisdom here is the original usage (correctness in opinion and accuracy in speech and action). I say this because the verse was mentioned after what preceded it, ﴿وَلَسْتُمْ بِأَخْذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ﴾ **“you would not take it [yourself] except with closed eyes”**, in which it indicates that if they had correctness in speech and action and sound judgment, they would understand that what they do not accept for fulfilling their own rights. By greater reason, Allah (swt) would not accept for fulfilling His right. Due to the absence of their wisdom, they chose the bad part of their wealth and spent from it, failing to realize that they were giving Allah (swt) from the inferior part of wealth, what they themselves would not accept to take.

Then Allah (swt) clarifies that whoever is given wisdom has been granted the means to achieve the best of both worlds. Correct judgment and precision in speech and action will enable him to attain the goodness of both worlds with the guidance of Allah (swt). He will benefit from the Book of Allah (swt) and the Sunnah of His Messenger (saw). He will hasten to do good, taking from it as much as he can.

The Messenger of Allah (saw) said, in a hadith narrated by Abdullah ibn Mas'ud (ra): «لا حسد إلا في اثنتين: رجل آتاه الله تعالى مالا فسلطه على هلكته في الحق، ورجل آتاه الله تعالى الحكمة فيقضي بها ويعلمها» **“There is no envy except in two cases: a man whom Allah (swt) has given wealth and he spends it righteously, and a man to whom Allah (swt) has given wisdom, and he judges by it and teaches it”** [Bukhari, Muslim]. Here, wisdom means contemplating the Quran and the Sunnah and understanding them.

4. After Allah (swt) clarified the obligatory charity (zakat) and the need to fulfill it without reminders of generosity, causing harm, or showoff, and from the good and pure of wealth, not from the inferior part of it, Allah (swt) explains in this verse the obligation of fulfilling the expenditure that a servant obliges himself to for a reason, which is the vow.

Then Allah (swt) warned those who spend what Allah (swt) has made obligatory upon them, ﴿وَمَا أَنْفَقْتُمْ مِنْ نَفَقَةٍ﴾ **“And whatever you spend of expenditures”**, and in what they have obligated themselves to and it has become obligatory upon them through a vow, ﴿أَوْ نَذَرْتُمْ مِنْ نَذْرٍ﴾ **“or what you vowed from vows.”** He promised them with severe punishment if they put that spending in an inappropriate place. This includes anyone who spends out of ostentation, or with reminders of their generosity and harm, or from impure wealth, or spends on any sin, or those who refrain from fulfilling their vows, or those who are stingy in giving charity.

All those are promised by Allah (swt) with punishment on a day when they will find no helper to save them from the torment of Allah (swt), they are wrongdoers who place things in inappropriate places, ﴿وَمَا لِلظَّالِمِينَ مِنْ أَنْصَارٍ﴾ **“And for the wrongdoers there are no helpers.”**

This promise is an indication that the “spendings and vows” mentioned in the verse refer to obligatory spending, such as Zakat, spending on dependents, and fulfilling obligatory vows. These are the expenditures that, if not fulfilled, result in punishment.

﴿فَإِنَّ اللَّهَ يَعْلَمُهُ﴾ **“Indeed, Allah (swt) knows of it”**, is a metaphor for Allah's recompense to all of them. There is a threat within to those who deviate from Allah's obedience in fulfilling what Allah (swt) has imposed and the vows. The (ف) letter is included in the answer to the condition. (ما) is for condition.

The Messenger of Allah (saw) said, as narrated by An-Nasa'i from Imran ibn Husayn: «النذر نذران، فما كان من نذر في طاعة الله فذلك الله تعالى وفيه الوفاء، وما كان من نذر في معصية الله تعالى فذلك من الشيطان، **“There are two types of vows: what is vowed in obedience to Allah (swt), that is for Allah (swt) and must be fulfilled, and what is vowed in disobedience to Allah (swt), that is from Shaytan, and there is no fulfillment in it, and it is expiated in the same way as an oath”** [Al-Nisai].

5. Then Allah (swt) explains in the final verse that revealing and showing the charity is good, if it is free from showoff, but concealing it when giving it to the poor is better.

And He (swt) gives glad tidings to His servants that Allah (swt), through their charity, will expiate some of their sins, ﴿إِنَّ الْحَسَنَاتِ يُذْهِبْنَ السَّيِّئَاتِ﴾ **“Indeed, good deeds do away with misdeeds”** [TMQ Al-Hud 11:114].

And that He (swt) is All-Aware of what they do. So nothing is hidden from Him. He knows the sincere intention behind the charity and the genuine motive for giving it. He does not overlook any small or large deed, but He (swt) accounts for everything.

﴿إِنْ تُبْدُوا الصَّدَقَاتِ﴾ **“If you disclose your charitable expenditures.”** This verse is an explanation of the previous verse, praising the act of giving charity to the poor, whether openly or secretly, in the case of obligatory Zakat or vows that must be fulfilled for the poor. However, giving it secretly is better than openly. It is more beloved to Allah (swt). It is further from ostentation for the giver and from embarrassment for the recipient.

And because this verse, ﴿إِنْ تُبْدُوا الصَّدَقَاتِ فَيَعْمًا هِيَ﴾ **“If you disclose your charitable expenditures, they are good.”** It is an explanation of the previous verse, ﴿وَمَا أَنْفَقْتُمْ مِنْ نَفَقَةٍ أَوْ﴾ **“And whatever you spend of expenditures or make of vows.”** Therefore, the letter of conjunction between them was omitted.

And since the verse is an explanation as we mentioned, the “charities mentioned therein” are the “expenditures and vows” mentioned in the previous verse. That is, the obligatory spending for the poor, the obligatory Zakat and vows that must be fulfilled for the poor, as we explained previously in its context.

And here a matter appears in His (swt) saying: ﴿تَوَاتَوْهَا الْفُقَرَاءُ﴾ **“you give them to the poor,”** giving to the poor in the case of obligatory spending for a dependent poor person, or in the case of a vow that must be fulfilled for the poor. This giving is clearly possible directly from the spender.

How can the spender give directly to the poor in the case of zakat? Is it permissible for him to do so, or must it be paid to the state, which then gives it to the poor? Abu Yusuf says in Al-Kharaj: *إن زكاة النقدين يجوز أن يعطيها صاحبها إلى الفقراء مباشرة دون أن يدفعها للدولة وذلك بإذن من الخليفة* “It is permissible for the owner of the zakat of currency, to give it directly to the poor without paying it to the state, and this is by the permission of the Khalifah.” The evidence for this is the permission of the Prophet (saw) for those who paid zakat of currency, directly to the poor and his (saw) approval of them.

So, the Khalifah can permit a man to pay the Zakat of currency directly to the poor himself, and in that case, the verse applies to him, ﴿وَإِنْ تَخْفَوْهَا وَتَوَاتَوْهَا الْفُقَرَاءُ فَهُوَ خَيْرٌ لَكُمْ﴾ **“but if you conceal them and give them to the poor, it is better for you.”** The conditional action

is not ﴿تَخْفَوْهَا﴾ “you conceal them” but instead it is ﴿تَخْفَوْهَا وَتُوْنُوْهَا الْفَقْرَاءَ﴾ “you conceal them and give them to the poor.” So concealing (the charity) is better if it is given directly to the poor by the giver.

This applies to the Zakat of currency, as it is permissible to give it directly to the poor by the giver.

As for the Zakat other than currency, such as livestock and crops, the owner is not allowed to give them directly to the poor. Instead, they must be collected and given to the Wali (والى) of Sadaqaat or the collector working on Zakat. In this case, the verse indicating the preference for concealment does not apply. Instead, in this case, giving it openly is better than the owner taking it secretly to the governor or giving it secretly to the Zakat collector. Showing obedience to the Khaleefah in execution of the rulings is better than hiding it.

Imam Ahmad narrated from Abu Umama that Abu Dharr (ra) said: يا رسول الله أي الصدقة أفضل؟ “O Messenger of Allah (saw), which charity is best?” He (saw) said: Charity given in secret to a poor person or the effort of a needy person. Then he recited the verse” [Ahmed, Ibn Habban].

And in the Sahih Hadith: «سبعة يظلهم الله بظله يوم لا ظل إلا ظله... - ومنهم - رجل تصدق بصدقة فأخفاها حتى لا تعلم شماله ما صنعت يمينه» “Seven people will be shaded by Allah's shade on the Day when there will be no shade except His... - among them - a man who gives a charity and conceals it so much that his left hand does not know what his right hand has given”, and صدقة (charity) here is absolute (unrestricted), encompassing both obligatory and voluntary charity. In Summary:

Concealing charity that the giver directly gives to the poor, whether obligatory or voluntary, is better than showing it. However, if it is an obligatory charity given to the Khalifah or his workers, announcing it is better than concealing it. This might be indicated by what some Companions (ra) narrated, “Ibn Abbas (ra) narrated that giving voluntary charity secretly is seventy times better than giving it openly, and giving obligatory charity openly is twenty-five times better than giving it secretly.” Here, obligatory charity means “The Zakat” that which is given to the Islamic state, and announcing it is better, because showing obedience to the Khalifah in executing the rulings is preferable.

﴿فَنِعْمًا هِيَ﴾ “they are good”, نعم (enjoy) is a past tense verb of praise based on the Fatha vowel, originally نعم then, when introducing ما to it, the meem (م) became silent (ساكن) and the 'ain (ع) took the Kasra vowel, due to the meeting of two silent (ساكن) letters. ما is an indefinite noun in the accusative (منصوب) case as a specification. The subject of نعم is a hidden pronoun referring to the charities, explained by the specification following it.

﴿هي﴾ “they” is a delayed subject referring to the showing of the charities, with its predicate being the preceding verbal sentence of the praise verb, and its subject i.e. فنعمًا, its manifestation. However, the adjunct (المضاف) was omitted, and the genitive noun (المضاف اليه) was put in its place. The specification being praised is not the charities themselves, but their showing, as explained.

And the evidence that the specification being praised is the giving of charity openly, and not the charity itself, through the conjunction of concealment and the attribution of goodness to it, ﴿وَإِنْ تَخْفَوْهَا وَتُوْنُوْهَا الْفَقْرَاءَ فَهُوَ خَيْرٌ لَّكُمْ﴾ “but if you conceal them and give them to the poor, it is better for you”. So here, the attribution is to the concealment, and not for the charity, which is in contrast to what is conjoined with it: ﴿إِنْ تُبْدُوا الصَّدَقَاتِ فَنِعْمًا هِيَ﴾ “If you disclose your charitable expenditures, they are good”, that is, the praised act firstly is the giving of charity openly, and what is better than that is the giving of charity secretly.

﴿فَنِعْمًا هِيَ﴾ “they are good” is a sentence in the position of being subjunctive (مجزوم) to the first conditional clause, ﴿إِنْ تُبْدُوا الصَّدَقَاتِ﴾ “If you disclose your charitable expenditures”.

﴿فَهُوَ خَيْرٌ لَّكُمْ﴾ “it is better for you” is a sentence in the position of being consonantal

(مجزوم) to the second conditional clause, ﴿إِنْ تُخْفَوْهَا وَتُؤْتُوهَا الْفُقَرَاءَ﴾ “but if you conceal them and give them to the poor”.

﴿مِنْ﴾ “He will remove from you some of your misdeeds”. ﴿مِنْ﴾ “from” here, is an excessive particle. It indicates that Allah (swt) expiates all sins, or a partitive particle, indicating that Allah (swt) expiates some of the sins.

However, there is a widely transmitted reading {ونكفر} with the noon (ن) and a sukoon on the ra (ر). This reading, I mean with sukoon, makes the expiation of sins a consequence of the condition of concealing charity, meaning the expiation of sins results from concealing of charity. So if ﴿مِنْ﴾ “from” is an excessive particle, the meaning would be that if you conceal charity, then ﴿سَيَاتِكُمْ﴾ “your sins”, all of them, will be expiated. If ﴿مِنْ﴾ “from” is a partitive particle, the meaning would be that if you conceal charity, then some of your sins will be expiated. And since concealing charity is not a cause for expiating all sins, but only some of them, based on other evidence, then مِنْ “from” here means a partitive sense, nothing else. Thus, this reading provides a decisive meaning, which is partiality.

As for the first recitation ﴿وَيُكَفِّرْ عَنْكُمْ مِنْ سَيِّئَاتِكُمْ﴾ “He will remove from you some of your misdeeds”, ﴿وَيُكَفِّرْ﴾ “He will remove” is not conjoined to the consonantal (مجزوم) position of the conditional clause because it is in the nominative (مرفوع) case. Instead, it is a resumed sentence. In this case, it is a statement from Allah (swt) that He expiates sins, which could be all or some of them. Thus, this recitation may imply ﴿مِنْ﴾ “from” is excessive extra, meaning all sins, or ﴿مِنْ﴾ “from” for partiality, meaning some of them. Therefore, this recitation falls under the ambiguous.

The recitation in the consonantal (مجزوم) form indicates that ﴿مِنْ﴾ “from” denotes partiality, as we have explained. Since both recitations are mutawatir (متواتر), convey the same meaning. The decisive one rules over the ambiguous. Therefore ﴿مِنْ﴾ “from” signifies partiality.

This means that concealing charity and giving it directly to the poor does not expiate all sins. Instead it expiates some of the sins, as appropriate and according to estimation and wisdom of Allah (swt).

Therefore, this meaning is predominant here. It contains wisdom within it, so that servants remain vigilant in fearing Allah (swt), increasing their good deeds, and drawing closer to Him. They should not rely solely on concealing charity, thinking it sufficient to expiate all their sins, thus daring to transgress the limits of Allah (swt) and His disobedience, relying on that alone. If they realize that charity expiates only some sins, according to Allah’s decree and knowledge, they strive to increase their good deeds, and minimize their sins, to attain success with Allah (swt) in both worlds, and that is the great success.

﴿وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ﴾ “And Allah (swt), with what you do, is [fully] acquainted”, that is, revealing your charity and concealing it, along with your sincerity in it and your truthfulness in turning towards Allah (swt) through it, nothing of this is hidden from Him (swt).