69940 - Should he give zakaah for previous years? How should he work it out?

the question

My mother has a sum of money in one of the Islamic banks, which she has had for more than a year, I do not know how many years. We want to pay zakaah on this money, knowing that the amount used to increase and decrease.

Detailed answer

Praise be to Allah.

Zakaah is one of the pillars of Islam, and zakaah becomes due on wealth if it reaches the nisaab (minimum threshold) and one year passes. The nisaab for cash money is the equivalent of 85 grams of gold or 597 grams of silver.

See the answer to question no. 2795.

It is not permissible to delay paying zakaah to those who are entitled to it. Whoever does that has to repent and seek forgiveness for delaying it, and he has to pay it for every year that has passed. He should calculate his wealth for each year and pay the zakaah at the rate of one-quarter of one-tenth (2.5%).

If the wealth fell below the nisaab one year, then no zakaah is due for that year, until it reaches the nisaab again, and the reckoning of one year should resume from when it reached the nisaab.

Shaykh Muhammad ibn Saalih al-'Uthaymeen (may Allaah have mercy on him) was asked:

There is a person who did not pay zakaah for four years. What should he do?

He replied:

This person is sinning by delaying his zakaah, because what a person should do is to pay it as soon as it becomes due and not delay it. The basic principle is that obligations must be fulfilled immediately and not delayed. This person must also repent to Allaah from this sin, and hasten to pay the zakaah for all the years that have passed. None of that zakaah can be waived, rather he has to repent and hasten to pay it so that he will not increase in sin by delaying it. End quote.

Majmoo' Fataawa al-Shaykh Ibn 'Uthaymeen, 18/question no. 211.

The Shaykh also said:

Zakaah is an act of worship of Allaah, and it a right owed to the people who are entitled to zakaah. If a person withholds it then he is transgressing two rights, the right of Allaah, may He be exalted, and the right of the people who are entitled to zakaah. If he repents after five years – as it says in the question – then the right of Allaah is waived, because Allaah says (interpretation of the meaning):"

"And He it is Who accepts repentance from His slaves, and forgives sins, and He knows what you do"

[al-Shoora 42:25]

But there remains the second right – that of those who are entitled to zakaah such as the poor and others, so he must give the zakaah to them. He may attain the reward for zakaah if his repentance is sincere, because the grace of Allaah is immense.

With regard to working out the zakaah, try to work out the amount of zakaah as best you can, and Allaah does not burden any soul beyond its scope. The zakaah of ten thousand – for example – is two hundred and fifty per year. If the amount of zakaah is two hundred and fifty, then you should pay two hundred and fifty for each of the past years, unless there was more than ten thousand in one year, in which case you should pray proportionately more; if it decreased in some years then the zakaah decreases accordingly. End quote.

Majmoo' Fataawa al-Shaykh Ibn 'Uthaymeen, 18/question no. 214

And Allaah knows best.