أحكام الزكاة - بوروندي

AMATEGEKO YA ZAKAT

جمعية الدعوة والإرشاد وتوعية الجاليات بالزلفي

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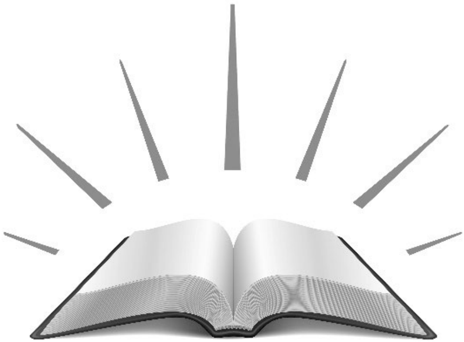

Y' "IGITABU C'UMWISLAMU"

Categuwe n'Ishirahamwe
ry'Ivugabutumwa, Uburongozi
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أحكام الزكاة

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الطبعة الأولى: ٠١ /١٤٤٨ هـ

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AMATEGEKO YA ZAKAT

أحكام الزكاة

AMATEGEKO AJANYE NA ZAKAT (ISHIKANWA-BWIRIZWA)

Itegeko rya zakat (ishikanwa-bwirizwa):
Zakat (ishikanwa-bwirizwa) ni inkingi igira gatanu mu nkingi z'Ubwislamu, kandi iba itegetswe (Wajib) ku mwisilamu igihe atunze amutungo ageze ku rugero rwagenwe (Niswab). Allah Nyen'ubweranda yavuze ati: ((Mwongere mutsimbataze isengesho rikwije ibisabwa ku mwanya waryo, munatange n'ishikanwa-bwirizwa.)) [Al Baqarat :110]

Kandi mu gutegeka zakat (ishikanwa-bwirizwa) harimwo ingingo n'inyungu nyinshi, muri yo harimwo:

1. Gusukura umutima no kuwurinda ingeso yo gukunda kwigungirako ibintu no kutagomba gufasha abandi;
2. Kwigisha umwisilamu ingeso yo gutanga;
3. Gukomeza inzira z'urukundo hagati y'umutunzi n'umworo, kuko imitima irangwa no gukunda uwayagiriye neza;

4. Gufasha umukene w'umwisilamu no kumuha ivyo akeneye;
5. Gusukura umuntu ivyaha n'amakosa, kuko kubera yo araduzwa ivyubahiro kandi ibicumuro bigahanagurwa.

Ni ibihe bintu zakat (ishikanwa-bwirizwa) itegetsweko?

Zakat (ishikanwa-bwirizwa) itegeswe ku nzahabu n'ifeza, n'ibintu vy'ubudandaji, n'ibitungwa n'ivyimburwa mu kuzimu nk'intete n'ivyamwa hamwe n'amabuye y'agaciro.

Zakat (ishikanwa-bwirizwa) y'inzahabu n'ifeza:

Zakat (ishikanwa-bwirizwa) iba itegekanijwe ku nzahabu n'ifeza uko vyoba bimeze kwose, ku muntu afise niswab. Niswab y' Inzahabu ni: (mithqali mirongo ibiri) bingana n' amagarama 85. Nayo niswab y'ifeza ni: (amadirihamu Amajana abiri z'igihe c'Intumwa y' 'Imana) bingana n'amagarama 595. Uwufise urugero rwagenewe (niswab) y ' Inzahabu canke ifeza ategerezwa gutanga 2.5% vy'ivyo afise. Iyo ashaka gutanga zakat (ishikanwa-bwirizwa) mu mahera, ategerezwa kubaza ikiguzi c'igarama y'inzahahabu canke ifeza mu gihe umwaka uheze abifise, hanyuma agatanga zakat (ishikanwa-

bwirizwa) hakurikijwe igiciro cavyo mu mahera y’igihugu ciwe.

Akarorero k’ivyo:
Iyo umuntu afise amagarama 100 y'inzahabu, zakat (ishikanwa-bwirizwa) iba ngombwa kuri we iyo umwaka uheze, kuko aba afise niswab, kandi zakat (ishikanwa-bwirizwa) yayo ni: amagarama abiri n’igice. Iyo ashaka kuyitanga mu mahera, abaza igiciro c'inzahabu igihe umwaka uheze azifise, hanyuma akagwiza urugero rw'inzahabu ku giciro c'igarama imwe, maze agatanga zakat (ishikanwa-bwirizwa) mu mahera angana na 2.5% vy’ivyavuye muri uko kugwiza. Ni ko bikorwa no kw'ifeza.

Ni ko kandi zakat (ishikanwa-bwirizwa) iba itegekanijwe ku mahera iyo ageze kurugero rwa niswab kandi umwaka ugahera ayafise. Uwufise amahera angana n’agaciro k' amagarama 85 y'inzahabu, aba ategerezwa gutanga zakat (ishikanwa-bwirizwa) ku rugero rwa 2.5%.

Umwisilamu amara umwaka afise amahera, nta kindi aba akeneye gukora atari ukubaza umudandaza w' inzahabu igiciro c'amagarama 85 y'inzahabu, hanyuma iyo asanze afise amahera nk’ayo, aca ayatangira zakat (ishikanwa-bwirizwa). Ariko iyo

afise make kurusha ayo umudandaza amubwiye, nta zakat (ishikanwa-bwirizwa) iba kuri we.

Akarorero k’ivyo:
Nk’iyo umuntu afise riyali 800, maze umwaka ugahera akiyafise, aca abaza igiciro c'igarama y’ifeza, iyo mu gihugu ciwe amafaranga aba ashingiye kw’ifeza. Iyo asanze amagarama 595 yifeza angana na riyali 840, ntaba ategerezwa gutanga zakat (ishikanwa-bwirizwa), kuko ayo mahera afise atarashika kurugero (niswab), rungana nigiciro c'igarama 595 z’ifeza. Ni ko bikorwa no ku nzahabu.

Zakat (ishikanwa-bwirizwa) y’ibintu vy’ubudandaji:
Bitegeswe k' umwisilamu w'umudandaza afise ubutunzi abukoresha mu budandaji atanga zakat (ishikanwa-bwirizwa) buri mwaka, mu gukengurukira Allah kungabirano ziwe, no gutunganiriza ababikeneye muri bene wabo.
Ibidandazwa bigamijwe ngaha harimwo ibintu vyose bigurwa kandi bikagurishwa hagamijwe inyungu, nk’amazu n’amatongo, ibitungwa, ibifungurwa, ibinyobwa, imodoka n’ibindi.

Ibisabwa kugira iyi zakat (ishikanwa-bwirizwa) ibe ngombwa ni uko ishika kurugero (niswab) bikagenerwa igaciro hakoreshejwe amwe mu mahera

abiri, ari yo inzahabu canke ifeza. Muri vyo hatangwako 2.5% vy'agaciro kose hamwe. Iyo umuntu afise ibintu vy'ubudandaji bifise agaciro k'amariyali ibihumbi ijana, aba ategerezwa gutanga amariyali 2500.
Ba nyene amasoko, abadandaza bagura bagurisha, bategerezwa kugereranya agaciro k'ivyo bafise mu mpera z'umwaka wose, hanyuma bagatanga zakat (ishikanwa-bwirizwa) yavyo. Iyo umuntu w'umudandaza aguze ikidandazwa hasigaye nk'imisi cumi ngo umwaka uhere, ico kidandazwa na co nyene aragiharurira hamwe n'ibindi bidandazwa mu gutanga zakat (ishikanwa-bwirizwa).

Umwaka wa zakat (ishikanwa-bwirizwa) utangura kuva ku musi wa mbere yatanguriyeko ubudandaji, kandi zakat (ishikanwa-bwirizwa) itangwa buri mwaka. Ni ngombwa ku mwisilamu wese gutanga zakat (ishikanwa-bwirizwa) y'ivyo afise buri mwaka.

Ibitungwa bigaburirwa ariko bigenewe ubudandaji, navyo birategerezwa gutangwako zakat (ishikanwa-bwirizwa), yaba igitigiri cavyo cashitse kuri niswab canke kitayishitseko, igihe gusa agaciro kavyo mu mahera karengeye niswab; rero abitangako zakat (ishikanwa-bwirizwa) nk'amahera.

Zakat (ishikanwa-bwirizwa) y'imigabane (imitahe umuntu yashize mubintu):
Muri iki gihe abantu baradandaza imigabane mu matongo n'ibindi, kandi muri bo harimwo abashiramwo amafaranga menshi akamara imyaka myinshi yongerekana canke agabanuka. Kuri iyo migabane harimwo zakat (ishikanwa-bwirizwa), kuko ifatwa nk'ibintu vy'ubudandaji. Umwisilamu ategerezwa kuraba igiciro kayo buri mwaka, maze agatanga zakat (ishikanwa-bwirizwa) yayo.

Zakat (ishikanwa-bwirizwa) y'ibiva mu butaka (ivyimburwa) :
Zakat (ishikanwa-bwirizwa) itegerezwa gutangwa ku ntete ziva mu murima n'ivyamwa vyera ku biti kandi bibikika, nk'itende, imizabibu, ingano, sayiri (orge), umuceri n'ibindi bisa n'ivyo. Ariko ntitegekanijwe ku vyamwa bitabikika n'imboga.
Itegerezwa gutangwa iyo bishitse kurugero (niswab): ari yo ibiro 612 kg. Kandi kuri ubu bwoko bwa zakat (ishikanwa-bwirizwa), si ngombwa ko umwaka uhera ubifise, ahubwo iba ngombwa igihe intete zikomeye n'ivyamwa bikera. Hatangwa ic'umugabane wa cumi (1/10) iyo bivomerwa n'imvura, inzuzi n'ibindi nk'ivyo, ata kigoro k'umurimyi. Ariko iyo bivomerwa ku kigoro, hatangwa igice c'umugabane wa cumi (1/20).

Akarorero k'ivyo:
Iyo umuntu yateye ingano, umwimbu ukaba ibilo 800, zakat (ishikanwa-bwirizwa) iba itegekanijwe kuri we, kuko niswab y'ingano ari ibilo 612. Ategerezwa rero gutanga icicumi (1/10), ari vyo biro 80, iyo umurima wavomerewewe ata kigoro. Ariko iyo umurima wavomerewe ku kigoro, atanga igice c'icicumi, ari vyo biro 40.

Zakat (ishikanwa-bwirizwa) y''Ibitungwa:
Aha havugwa ingamiya, inka, intama n'impene. Zakat (ishikanwa-bwirizwa) iba itegekanijwe kuri vyo ku vyangombwa bikurikira:

1. Gushika kurugero (niswab). Niswab ntoya y'ingamiya ni zitanu, iy'intama n'impene ni mirongo ine, iy'inka ni inka mirongo itatu. Ibiri hasi kuri ivyo nta zakat (ishikanwa-bwirizwa) iba ibirimwo;
2. Ko umwaka waheze akibifise nyenevyo;
3. Ko biba arivyaragiwe, ni ukuvuga ko vyaragiwe igice kinini c'umwaka. Nta zakat (ishikanwa-bwirizwa) ku bitungwa bigaburirwa canke ivyo nyenevyo agura canke arondera ivyo birya, kiretse iyo vyaragiwe igice kinini c'umwaka, aho ni ho zakat (ishikanwa-bwirizwa) iba itegekanijwe;
4. Ko bitoba bikora akazi, dushaka kuvuga birya nyenevyo akoresha mu kurima, mu gutwara ibintu canke ibindi.

Zakat (ishikanwa-bwirizwa) y'ingamiya:

Zakat (ishikanwa-bwirizwa) iba itegeko ku ngamiya iyo zigeze kurugero (Niswab), narwo n'uko ziba ari zitanu. Iyo Umu umwisilamu afise ingamiya zitanu gushika kuri cenda, kandi umwaka ugahera zikiri mu matungo yiwe, atanga intama imwe (shaatun). Iyo afise cumi gushika ku cumi na zine, atanga intama zibiri (Shaataani). Iyo afise cumi na zitanu gushika kuri cumi n'icenda, atanga intama zitatu. Iyo afise mirongo ibiri gushika kuri mirongo ibiri na zine, atanga intama zine. Iyo afise mirongo ibiri na zitanu gushika kuri mirongo itatu na zitanu, atanga ingamiya (Bintu Makhaadw), ni ukuvuga inyana y'ingamiya ikwije umwaka umwe. Iyo ata yo aronse, (ibn labuun) iramukwira, na yo ni ishuri y'ingamiya ikwije imyaka ibiri.

Iyo afise mirongo itatu na zitandatu gushika kuri mirongo ine na zitanu, atanga (Bintu labuun) ni ukuvuga inyana y'ingamiya ikwije imyaka ibiri. Iyo afise mirongo ine na zitandatu gushika kuri mirongo itandatu, atanga (Hiqatun), nayo ni inyana y'ingamiya ikwije imyaka itatu.

Iyo afise mirongo itandatu n'imwe gushika kuri mirongo irindwi na zitanu, atanga (Jadhi'atun) ni ukuvuga ingamiya ivyara yujuje imyaka ine. Iyo afise mirongo indwi na zitandatu gushika kuri mirongo icenda, atanga ingamia zibiri (Bintaa labuun), ari zo

nyana zibiri z'ingamiya zikwije imyaka ibiri. Iyo afise mirongo icenda na rimwe gushika kuri ijana na mirongo ibiri, atanga ingamia zibiri (Hiqataan), ari zo nyana z'inamiya zikwije imyaka itatu.

Igitigiri		Zakat itangwa	igitigiri		Zakat itangwa
Kuva kuri	Gushika kuri		Kuva kuri	Gushika kuri	
5	9	Intama 1	36	45	Ingamiya y'imyaka 2
10	14	Intama 2	46	60	Ingamiya y'imyaka 3
15	19	Intama 3	61	75	Ingamiya y'imyaka 4
20	24	Intama 4	76	90	Ingamiya 2 z'imyaka 2
25	35	Ingamiya y'umwaka 1	90	120	Ingamiya 2 z'imyaka 3

Iyo zirengeye ivyo, kuri mirongo ine yose atanga Bintu labuun no kuri mirongo itanu yose atanga Hiqatun.

Zakat (ishikanwa-bwirizwa) y'inka :

Iyo umuntu afise inka mirongo itatu gushika kuri mirongo itatu n'icenda, atanga inyana yitwa (Tabii'u) ni ukuvuga iyikwije umwaka umwe. Iyo afise mirongo ine gushika kuri mirongo itanu n'icenda, atanga (Musinnah), ni ukuvuga iyikwije imyaka ibiri. Iyo afise

mirongo itandatu gushika kuri mirongo itandatu n'icenda, atanga (Tabii'ani) Inka zibiri zujuje umwaka umwumwe. Iyo afise mirongo indwi gushika kuri mirongo indwi n'icenda, atanga Musinnah imwe na Tabii'u imwe.
Hanyuma kuri buri inka mirongo itatu zose atanga Tabii'u no kuri buri mirongo ine zose atanga Musinnah. Uko ni ko bikorwa uko zoba zingana kwose.

Igitigiri		Zakat itangwa
Kuva kuri	Gushika kuri	
30	39	Inka y'umwaka 1
40	59	Inka y'imyaka 2
60	69	Inka 2 z'umwaka 1
70	79	Inka 1 y'imyaka 2 n'inka 1 y'umwaka 1

Zakat (ishikanwa-bwirizwa) y'intama :
Iyo umuntu afise intama mirongo ine gushika kw'ijana na mirongo ibiri, ategerezwa gutanga intama imwe. Iyo hiyongereyeko imwe gushika ku majana abiri, ategerezwa gutanga intama zibiri. Iyo hiyongereyeko imwe gushika ku majana atatu na mirongo icenda n'icenda, atanga intama zitatu. Iyo hiyongereyeko imwe gushika ku majana ane na mirongo icenda n'icenda, atanga intama zine. Iyo

hiyongereyeko imwe gushika ku majana atanu na mirongo icenda n'icenda, atanga intama zitanu.

Igitigiri		Zakat itangwa
Kuva kuri	Gushika kuri	
40	120	Intama 1
121	200	Intama 2
201	399	Intama 3
400	499	Intama 4
500	599	Intama 5

Hanyuma kuri buri ijana agaca aza aratanga intama imwe, uko zoba zingana kwose.

Abemerewe guhabwa zakat (ishikanwa-bwirizwa) :

Allah Nyen'Ubwerenda yavuze ati: ((Mu vy'ukuri, ishikanwa-bwirizwa ryagenewe guhabwa aboro, abakene, abaryegeranya, abakundishwa ubwislamu, kubohoza abagurano, kurihira abananiwekwishura ingurane, guharanira idini ry'Imana Allah, hamwe no gufasha uwuri ku rugendo yakehaniwen'uburyo. Igaburwa ry'iryo shikanwa-bwirizwa ryagenwen'Imana Allah. Burya Imana Allah, niNyenubumenyikurivyose, Irazi ibitunganye ku baja bayo, Intungane mu vyo Ikora)). [Atauba: 60]

Allah Nyenubweranda yatomoye amoko umunani buri umwe muri yo akwiriye zakat (ishikanwa-bwirizwa). Na Zakat (ishikanwa-bwirizwa) mu bwisilamu isubira mu kibano no ku bantu bakeneye, kandi ntigenewe abamenyi b'idini nk'uko biri mu yandi madini.

Abahabwa zakat (ishikanwa-bwirizwa) rero ni aba bakurikira :

1. Umukene : ni uwuronka munsi y'igice c'ivyo akeneye ;
2. Umworo : ni uwuronka ibirengeye igice c'ivyo akeneye, ariko ntashikire ivyo akeneye vyose, rero arahabwa muri zakat (ishikanwa-bwirizwa) ivyomufasha amezi runaka canke umwaka umwe ;
3. Abegeranya zakat (ishikanwa-bwirizwa) : ni abo umuyobozi yashinze kwegeranya zakat (ishikanwa-bwirizwa) ku bayifise, kandi badafise umushahara. Rero barahabwa bivanye n'umurimo bagenewe, impembo ibabereye n'icubahiro cabo, naho baba abatunzi ;
4. Abo gukomezwa imitima yabo: ni abatware bumvirwa mu miryango yabo, abo vyizigirwa ko bokwinjira mubwislamu canke kuzibira ububi bwabo ku ba isilamu, hamwe n'abaheruka kwinjira mu Bw 'isilamu bagahabwa kugira bakomezwe ku bw'isilamu no kugira ukwemera gukomere mu mitima yabo ;

5. Kandi zakat (ishikanwa-bwirizwa) iratangwa no mu kubohora abaja no gukiza imfungwa zafashwe n'umwansi ;
6. Abafise amadeni badashoboye kuriha : ni abafise amadeni; barahabwa muri zakat (ishikanwa-bwirizwa) kugira bishure amadeni yabo. Bisabwa ko aba ari umwisilamu, kandi ko ataba ari umutunzi ashoboye kuriha, kandi ko iryo deni ritaba iry'icaha, kandi ko riba rigeze igihe co kwishurwa ;
7. Abari mu nzira ya Allah : ni abakorerabushake bagwanira idini rya Allah batagira umushahara; barahabwa ku bwabo canke hagakoreshwa zakat (ishikanwa-bwirizwa) mu kubagurira ibirwanisho. No kurondera ubumenyi bw'idini biri mu jihadi. Iyo habonetse umuntu adafise amahera ariko ashaka kwihebera kurondera ubumenyi bw'idini, biremewe ko ahabwa muri zakat (ishikanwa-bwirizwa) ibimutunga kugira yihebere kurondera ubumenyi gusa ;
8. Uwuri ku rugendo yabuze ico yifashisha mu rugendo rwiwe : ni ingenzi yakehaniwe ku rugendo ntaronke ikimushitsa i wabo; arahabwa muri zakat (ishikanwa-bwirizwa) ibimushitsa i wabo, naho iwabo yobaye ari umutunzi.

Kandi ntivyemewe gukoresha zakat (ishikanwa-bwirizwa) mu kwubaka imisigiti, mu gusanura amabarabara n'ibindi nk'ivyo.

Ivyitonderwa :

1. Nta zakat (ishikanwa-bwirizwa) iba ku biva mu kiyaga canke mu nyanja nk'amasaro (diamant), korali, ifi n'ibindi nk'ivyo, kiretse ivyateguriwe ubudandaji ;
2. Kandi nta zakat (ishikanwa-bwirizwa) iba ku mazu akoteshwa, ku mahinguriro n'ibindi nk'ivyo; ariko zakat (ishikanwa-bwirizwa) iba ku mafaranga avuyemwo iyo umwaka uheze ayo mafaranga ariho. Nk'akarorero nk'igihe umuntu akotesha inzu akakira amahera yayo, maze umwaka ugahera ayo mafaranga ayafise canke amwe muri yo ashikanye urugero (niswab); ni ho rero zakat (ishikanwa-bwirizwa) iba itegekanijwe kuri yo.