The purpose of zakat utilization is basically anything that provides benefits to the entire community, including efforts which lead to the benefits of the people. (Djatmiko, 2019) Zakat is one of the five pillars of Islam. It is also stated that it is one of the main components in Islamic finance. (A. Ganiyev, 2020) Zakat was always remedied for the society and helped to keep it prosperous (A. Ganiyev, 2020). This research compares the influence of the two imperialist powers on the zakat systems of Muslim countries of Uzbekistan and Malaya during the Imperial powers’ reign. This work also attempts to identify reasons as to why the colonists had taken actions toward changing the old systems of tax collections as well as zakat collections. This study intends to clarify the socio-political life in the countries under the focus during imperial powers’ regime and to identify similar and different characteristics of the taxation and zakat systems of these countries during that period.

The legal proceedings of both Malaya and Central Asia were in the hands of the Imams. As Hasan states, “Prior to the establishment of the Religious Councils in each state of Malaya, the village imams had administered zakat throughout the country” (Hasan, 1987). Zakat collected by the local zakat collectors (amil) or aksakal in the case of Uzbekistan and the Imam of the local masjid in the case of Malaya.

Paying specific attention to structural changes in governing the state’s religious authorities and taxation system in the respective countries, during the colonial time compared to the pre-colonial era, will enable us to see the similarities as well as the differences in the aspects of zakat management and taxation in general among countries studied. Insight on these structural changes in governing the country will allow us to understand the situation, which specifically reflects the administration of the zakat and the taxation systems. Changes, which reflected zakat administration, was due to fragmentation of the traditional political arrangement and in the case of Malaysia, centralization of real power in the hands of the British residents. For example, in Malaya “an introduction of an alien system of civil and criminal law to regulate all departments of life, other than touching upon ‘Malay religion and custom’, resulted understandably in the pressure to establish a ‘formal’ moral system of Islamic law (meaning backed by statutes, acts, legislation etc., in the western sense) than hitherto existed” (Muhamad, 1993). Russians conquered lands of Bukhara and Kokand khanates gradually. Later, in 1868 Russians moved towards Samarkand and conquered this important city on May 2.

In Malaya, the British took over all states gradually, Penang in 1786 and further expansion continued. Hooker states that.

Administration in Malaya began in 1874 with the Treaty of ‘Pangkor’. As a result, a British Resident was appointed to help to manage the state’s administration.

However, the conditions of people did not change as colonists targeted, because of strong traditions and family cohesiveness in building Muslim identity in relation to the religion especially were the same as before the colonists’ invasion. For instance, the Russians’ programme to integrate their language to the local schools’ syllabus did not result in increasing the population’s interest in their language anyhow (Bartold, 1963).
Abstract. This research compares the influence of the two imperialist powers on the zakat systems of Muslim countries of Uzbekistan and Malaya during the Imperial powers’ reign. This study also attempts to identify reasons as to why the colonists had taken actions toward changing the old systems of tax collections as well as zakat collections. This study intends to clarify the socio-political life in the countries under the focus during imperial powers’ regime and to identify similar and different characteristics of the taxation and zakat systems of these countries during that period. During the colonial time, the colonists in Uzbekistan saw an opportunity to develop conventional taxation system and totally end zakat and traditional tithe systems. However, in Malaya, the colonists introduced a dual system where both zakat and taxation systems had developed simultaneously. This paper highlights the zakat practices of pre-colonial and colonial Uzbekistan and Malaya. The main objective of this paper is to find the main similarities and differences of the imperialists’ influence on the structural level of taxation and zakat systems between the countries studied. This paper reveals that there are similarities such as in the administration of zakat collection after the arrival of the imperial powers, where in both countries, the colonial powers appointed supervisors over local zakat collectors, in order to control revenues. Overall, this research also found some important differences that arose because of the intervention of the colonialists, where the British Empire helped in establishing centralised zakat collection, whereas Russian Empire totally abolished the zakat system by turning it into conventional taxation.

Keywords: Zakat, Zakat Institution, colonialism, Muslim society, Bukhara Emirate, Malaya, Russian Empire, British Empire.
British interference continued to expand to Selangor, Negeri Sembilan and Pahang under the pretext of maintaining order in these states, which were ultimately united under one administration of the Federal Malay States. A British Resident was appointed to administer finances and other matters with the exception of Malay customs and the Islamic religion (Hooker, 2003).

The states of Selangor, Kelantan and Kedah, played an important role in the re-organization of the zakat system in Malaya and that is why the research focuses on these states.

THE MAIN PART

Chronological analysis - methods are based on the secondary data on the field of study and within the research, it helps the research to find answers on how the zakat systems of Malaya and Bukhara Emirate were functioning during the foreign reign. The historical investigations allow us to know and to reflect on a phenomenon, considering the emphasis on the concepts and hypotheses and aiming at understanding the relations of History with Time, with memory or with Space. In this sense, two important structures need to be dominated by those who are interested in this type of historical study. This is the theory and methodology of history.

Content analysis – used in this research to analyse developmental stages of the zakat systems of Malaya and Bukhara Emirate during the end of 19th and early 20th centuries. This study was divided into smaller paragraphs to see the content of each parameter by period. Content analysis is a research tool used to determine the presence of certain words or concepts within texts or sets of texts. The results will allow us to come up with the conclusion on how effective was the development of the science for the overall development of the state.

Analysis of the Zakat system in the Bukhara Emirate before the invasion of the Russian Empire

Zakat collection system in the Bukhara Emirate

Three main officials, kush-begi and two main regional zakatchi who were responsible for the Eastern and the Western part of the Bukhara Emirate governed the Zakat administration respectively. The Western part of the Emirate consisted of the districts Kermine, Nurata, Khatyrychi, Ziyauddin, Katta-Kurgan, Penjshanbe, Mitane and Yany-Kurgan and the Zakatchi responsible for this region, and resided in the city of Khatyrychi. In the Eastern part of the Bukhara Emirate, Samarkand (Shevdar), Urgut, Penjakent, Chalek, Dzizak and Ura-Tyube districts were governed by the zakatchi and resided in the city of Samarkand. In the densely populated places, the above-mentioned zakatchis had assistant representatives. The zakatchi of the Khatyrychi had 10 assistants, in each Katta-kurgan and Kermin were one permanent representative. In Nurata, the assistant of the main zakatchi visited regularly. The zakatchi assistant in Katta-Kurgan administered other neighbouring Penjshanbe, Mitane and Yany-Kurgan districts as well.

The zakatchi residing in Samarkand had 15 trusted assistant representatives in this Shevdar region. Additionally, in the districts of Chalek 4, in Dzizak 7 and in Ura-Tyube 3 permanent assistant representatives were administering the zakat system. In Urgut, Penjakent and Zamin districts trusted assistant representatives visited on a regular basis. In the Amu-Darya River and in the nomads’ locations a special zakatchi was appointed in order to collect zakat-sawaim (zakat on livestock).

Changes in the taxation and the Zakat system brought by the Russian authorities

Zakat system in Samarkand (Zerafshan Okrug2) during the Russian rule

In Zerafshan Okrug, after the Russian conquest, zakat was not abolished at the beginning of their presence. Zakat on trade articles and other types were still kept as before with slight changes. This part of the research discusses this system in Zerafshan okrug. According to “the regulation of the Administration of the Turkestan General-Governorship’s ordinance 296, released in 1867, regarding Zakat payment, it is clearly mentioned that zakat collections should be at the rate of 2.5 % and minimum level (nisab) set as 40 Tilla”2. In Zerafshan department zakat was of five types:

1. Zakat on trade articles.
2. Zakat from caravans.
3. Zakat on livestock (herd of sheep pastured in the broad fields only)
4. Sawaim-zakat (other animals)
5. Bazaar-zakat

2 Zerafshan okrug- In 1868 after Samarkand’s conquest, after 4 years in 1872 the Russian empire established this region (okrug) named Zerafshan okrug. Samarkand became its capital.

Further, the above-mentioned zakat practices will be discussed in details:

Zakat on trade articles

In 1870, Zakat on trade underwent changes, and in the same year, lists of records on trade capitals were made under Russian supervision. Sobolev points out that: “According to the department information, yearly tradesmen capitals’ profit that exceeds 40 Tilla was equal to 660,020 Roubles. In Samarkand department, 448,300 Roubles were subject to zakat and zakat collected in Katta-Kurgan department amounted 211,720 Roubles.” (Sobolev, 1874) In 1871, the Russians appointed two Zakatchi controllers who were Russians and assistants from locals. In the same year, the Russians contemplated on whether they could include to the zakat payers’ category, people who exchange money, as they perceived these people made a lot of profit. However, they did not consider that zakat is an Islamic religious duty and not a conventional tax. Another novelty of the Russians was that they wanted to receive zakat from the profits of the post office services of Samarkand because the Bukhara tradesmen used this post office as a money transfer tool, where tradesmen transferred purchased gold from Russian markets to the Bukhara Emirate. The Russians knew that the import of gold from their country to Bukhara was in considerable amounts. The Bukhara emirate used gold as a method of payment to the Indian and English trade articles.

Zakat on Caravans

This type of zakat was one of the most common in the Bukhara emirate, due to its active involvement in foreign trade. “Zakat collection stations were based in the city of Samarkand, Chalek and Katta-Kurgan. In Samarkand and Chalek zakat from all types of goods, which were heading to Russia and coming to Zerafshan valley was collected. Unlike in Katta-Kurgan, zakat was collected from caravans which goods were supposed to be sold only within this okrug” (Khoroshin, 1876). In Samarkand, in 1868, in order to control the caravans’ flow from the other Central Asian regions a local zakatchi was appointed to collect zakat duty from tradesmen’s caravans. However, Russians were not content with this. As they noticed, most of the Caravans heading to Tashkent and Kokand used the northern way of Zerafshan Valley instead of Samarkand. Hence, they appointed their own controller of the zakatchi in order to control the northern parts of the Zerafshan valley. Soon, after this appointment, the head of the Zerafshan okrug requested his Russian counterpart authorities to appoint a Russian controller of zakatchi in Katta-Kurgan as well. For the Russian controller of zakat affairs, the place of residence was chosen city of Penjshenbe, but then they changed his location to the Village of Tosmachi. In Katta-kurgan department, the Russian controller had all the authority to manage those caravan zakat incomes. He had a local subordinate zakatchi to check all the caravans that were subject to zakat, passing through this place and report to him, but now the local zakatchi did not collect zakat due like before. If the caravan goods destination was Katta-kurgan, then the caravan owner paid zakat there, but if the caravan was going through Samarkand, then the report of the Katta-kurgan zakatchi and check-up results of Samarkand zakatchis were compared by the Russian controller then the caravan owner paid the zakat duty there. All the goods that passed through the village of Tosmachi were obliged to pay zakat no matter their final destination. There, the receipts of payment of zakat were given to the caravan owners and these served as a document proving that zakat payment made.

In 1868, in the Samarkand department, zakat from all types, except the zakat of the capital, amounted to 27,513 Roubles. In the aforementioned amount, sawaim-zakat and zakat on livestock were also included and the amount collected was equal to 4,551 Roubles. At the same period, in Katta-Kurgan otdel, the same category of zakat collected amounted to 2,941 Roubles. The next year, in Samarkand, zakat collected from the same sources increased to 31,778 Roubles and in the Katta-Kurgan department, the collected amount reached 13,131 Roubles.

In 1870, the Russians established a special commission in order to collect zakat-sawaim. At the same time, they established the collection of zakat from the tradesmen capital.

Table 1: Collected zakat in 1870, in the Samarkand department. (Sobolev, 1874)

| From Caravans | Roubles 19,862 |
| From trade capitals | Roubles 11,206 |
| From sawaim-zakat and livestock | Roubles 29,342 |
| **Total** | **Roubles 60,410** |

In 1871, zakat from caravans collected amounted to 18,402 Roubles in Samarkand and 6,497 Roubles in Katta-Kurgan otdels, totalling 24,899 Roubles income from this type of zakat to the Russian’s budget.

Table 2: Collected zakat in 1870, in the Katta-kurgan department. (Sobolev, 1874)
From Caravans | Roubles 5,710
---|---
From trade capitals | Roubles 5,293
From sawaim-zakat and livestock | Roubles 16,189
**Total** | **Roubles 27,193**

Table 3. Zakat collected from caravans in Samarkand and Katta-kurgan departments from 1868–72 (Sobolev, 1874)

The table above reveals that collected zakat amount from caravans decreased year by year, this fact may be due to decreasing trade volume with other regions. In Samarkand otdel zakat collections decreased, whereas in Katta-kurgan it increased every year.

Zakat on Livestock (herd of sheep pastured in the broad fields)

This type of zakat is taken from the owners of the heard of sheep which feed on the natural pasturing areas such as mountains and vast fields of the Zerafshan valley. Its rate is set in standard level one sheep from 40 of them. During the winter seasons, tradesmen from Bukhara came to buy these sheep and to supply to the other parts of the emirate. Khoroshin clarifies that: “Zakat usually collected either in bazaars or in the field itself or in the special zakat collection stations of the district” (Khoroshin, 1876). In this region, almost every herd of sheep reached in average 6000 heads. Zakat was paid in cash at a predetermined price. The Russians started to count zakat income from livestock, as an independent source of income to their budget and separated it from zakat-sawaim (zakat on household animals). “In 1871, the Russians profited from this source of income 6,706 Roubles and distributed between two otdeles in the following ration, 6,120 Roubles from Samarkand and 586 Roubles from Katta-Kurgan otdeles.” (Sobolev, 1874)

Zakat-sawaim

The owners of the household animals such as cows, sheep, goat and camels paid this type of zakat. This zakat income was calculated together with the zakat on livestock until 1870. In Samarkand otdel, zakat-sawaim was collected under the control of the special commission, established by the Russian authorities in the same year. Not knowing the Islamic perspective on this type of zakat, the Russians collected it from everyone who had cattle no matter how many they had. However, they had to change this type of approach and consult local religious authorities to help them out with the correct calculation. In 1871, they established two new teams of commissions, one each for the two departments. The commission made a list of records pertaining to the number of animals in every household of the region. After the records were ready, they could collect the zakat due any time. As a result, in Samarkand collected zakat was 14,508 Roubles and in Katta-Kurgan, 9,276 Roubles.

Bazaar Zakat

Before the Russians conquest, this type of zakat was collected by the zakatchi himself. Zakat was collected from the traders who traded in the Bukhara bazaars that lived beyond 96 verst or 12 tash (or 100 km) from the bazaars of the Bukhara. Bazaar zakat in Samarkand city was collected on animals, food, fuel and other trade articles. On animals, the zakat rate was 2.5% if sold. For the goods other than animals, the zakat paid in cash and the rate ranged depending on the type of good. In 1869, the collected bazaar zakat was 725 Roubles. In 1870, the bazaar zakat collected amounted to 1,531 Roubles. The Russians were not interested to control this type of zakat due to its negligible collected amount.

The Zakat system in Malaya

The Zakat system in Malaya before the British invasion

Zakat practices in Malaya existed since the early stages of the arrival of Islam there in the 14th century. Prior to the colonial rule, the zakat system

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4 One verst (Russian length measurement) equals to 1.07 km or one tash (Uzbek measurement of length) equals to 8.56 km.
was localised and its practices varied comprising many characteristics of the local traditions (adat) (A.Ganiyev, 2017). Rahman explains that: “The payment of zakat during the pre-colonial period was not administered via the formal framework. It was traditionally performed by the delivery of goods to religious teachers who would later distribute them in accordance with the need of available asnaf (zakat beneficiaries)” (Rahman, 2012). Zakat was paid voluntarily to the respected profession holders such as religious teachers, doctors as well as hajis. Such practices did not fulfil the essentials of the zakat, which was prescribed to be given to the eight asnaf. Instead, it was given to the people who have more wealth than others do. In the villages, zakat was the main source of religious institutions such as pondok and religious schools as well. Pondok schools were very popular in Perlis, Kedah, Perak and Kelantan. These schools were run by the Malay Ulama and they did not receive any government support” (Yassin, 1957).

Zakat was mainly paid in two categories, one was on agriculture produce and another was zakat al-fitr. In Malaya, zakat was limited to the above categories and the local imams allocated most of the amount to the maintenance of the mosques, salaries and least proportion to the asnaf. (A.Ganiyev, 2017) Yassin points out that: “This practice did not benefit people who really were entitled to zakat. The poor and the needy very seldom got their share of the collected zakat by Muslims” (A.Ganiyev, 2017). It is important to note that the poor and the needy proportion in the share of the zakat distribution was the smallest. Practice diverged considerably from the theory in different Muslim lands. In most cases, the yield was not applied according to the law; the practices did not fulfil the essentials of the zakat, which was prescribed to be given to the eight asnaf.

Zakat system in Malaya during the British rule

During the first quarter of the 20th century, the zakat system underwent many changes and many zakat institutions became centralised which allowed establishing control over collection and distribution of the zakat (A Ganiyev, 2017). As Rahman observes, “A special body known as the Majlis Agama Islam Negeri (MAIN) administered all Islamic and Malay customs related matters” (Rahman, 2012). The most significant impact that British colonial policy had on the development of zakat in Malaya was the establishment of bureaucratisation. Steiner explained that “The individual States in a centralised fashion through a single government-controlled institution gradually managed the zakat system” (Steiner, 2012). The Zakat system administration also came under the MAIN. The first state to regulate zakat under the new situation was Kelantan. In 1915, Kelantan established the Kelantan Council of Religion and Malay Customs (Majlis Uqama dan Isti’ adat Melayu Kelantan). The new system of British administration was one of the factors that led to the establishment of the Majlis Uqama in Kelantan, which, afterwards, as a chain reaction, led other states to follow their counterpart.

The role of the local imams started to be less influential concerning all matters, including the collection and distribution of the zakat. As Muhammad observes: “From the perspective of the imams the creation of the Majlis not only subordinated them to central authority, but also it transformed them into servants of a powerful bureaucracy without the benefit of fixed salaries” (Muhammad, 1993). Compared to the pre-colonial era, the zakat system became organised and centralised in a way that imams had to pass part of the collected zakat on to the Majlis Uqama, some to the poor and needy and some portion to the maintenance of the madrasah and mosques. Only in mid-1950 in all states of Malaya, did the Zakat system become a harmonious part of the whole system. It was backed with legislative measures, and proper collection and distribution schemes were established.

The zakat system during colonial rule: Selangor experience

At the beginning of the mid-20th century, in the state of Selangor, the Muslim Law Enactment, which was passed in 1952, entitled, organized zakat collection and distribution in a systematic manner and Selangor Secretariat archival document, states that “Scheme for the collection of the zakat and fitrah” (Secretariat, 1953). This Enactment enabled the Council of Religion and Malay Custom to collect zakat and fitrah on behalf of H.H. the Sultan. This establishment became the responsible institution to collect and distribute zakat in Selangor.

The scheme for the collection and the distribution of the zakat and fitrah were meant to clarify the roles and responsibilities of each amil, which was required to make sure that the zakat was collected and distributed in a fair and timely manner. According to the above Enactment, the following were the sources, which fall under the zakat payable:

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5 Asnaf - Zakat recipients clearly mentioned in the Qur’an. In the verse At-Tawbah (9:60): Al-Sadaqat (zakat) is only for the fitra” (needy), and the masakin (poor), and for those employed to collect funds; and to free the captives; and for those who have been inclined (towards Islam); and for those in debt; and for Allah’s cause, by Allah, Allah is All-Knower and All-Wise.
(a) Cereal crops – They are padi and to a small extent maize and the rate is 10% of a crop of 375 gantangs.

(b) Business assets of Muslim firms, partnerships joint stock companies. The rate is 2.5% of the declared and certified assets at the end of the financial year of the business.

(c) Muslim Hoarders of gold and silver when a hoarder owns, in the case of gold – tahlis and 2 mas or more and in the case of Silver 200 dirham or $ 23.07 or more. The rate is 2.5% of the value of the amount.

(d) Breeders of animals-buffaloes, cattle, sheep and goats. In the case of buffaloes and cattle when an individual or a partnership owns 30 animals or more the rate is one animal. In case of sheep or goat when an individual or a partnership owns 40 or more animals then the zakat rate is one animal.

As Selangor Secretariat report of 1949 states, 

Main source of zakat collection was from rice cultivation. In 1948-1949 season in Selangor state, there was 42,500 acres of land planted with rice and the yield was equal to 12,495,000 gantangs of rice. The average yield from an acre of the land was 304 gantangs of padi. That gave an average 900 gantangs of padi. Ten % of which zakat was due and minus $75,000 deducted for the salaries and collection related expenses. The total income estimated $600,000 from this source in Selangor state for the 1948-49 season. Owing to lack of data it was not possible to indicate, what were the yield of Zakat from the other three (zakat on wealth, business and livestock) sources. (secretariat., 1949)

In the 1951-52 season, the total padi production by Muslim in Selangor increased and reached 13 million gantangs. Ten % of which zakat was due and from which 15-20% was retained by the Department as a commission for the services provided to collect zakat. In Selangor, the accountant at the Department of Religious Affairs was in charge of the administration of the zakat and fitrah in the State. He was assisted by a supervisor of zakat stationed at Tanjong Karang, and Inspector of zakat and fitrah, and two clerks. These officers, with the exception of the supervisor of the zakat, were employees of the Religious Affairs Department. The supervisor was nominated by the Council of the Religion and Malay Custom and received a monthly allowance of one hundred dollars.

The methods of collections

Since cereals were localised in the rural areas, the collection of the zakat from this source was done through local bodies. The oldest and most respected institutions were the Mosques. (A.Ganiyev, 2017) They were organised on modern lines, i.e. they were given proper constitution and a committee elected annually on democratic principles under the constitution. The committee members were responsible to take crop census and to assess zakat payable by each cultivator in their specific allocated area. Long before the harvest season the committee appointed amil who received a special letter of appointment under the Enactment and given specific area for his responsibility to collect zakat on behalf of the Majlis. Amil was given a counterfoil receipt book. The receipt was issued for each zakat payer. Zakat was paid either in cash or in kind. His responsibility was to maintain account of the area under his responsibility. The collected cash zakat amount had to be deposited in the local Treasury in the name of the Majlis and in case, the zakat was paid in kind he had to hand it over to the local body committee, which was eligible to dispose to approved padi buyers. Zakat collector’s wage was based on the commission with a rate of 1.5% to 2.5% of the total collected amount. The government also kept 15-20% from the collected zakat amount in order to pay salaries, pensions, travel expenses and stationery of the people involved in the collection of the zakat (Secretariat., 1953). Estimate for the year 1953 was that based on the above facts the budget of the State Religious’ Department income was as follows:

<table>
<thead>
<tr>
<th>Source of Revenue</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>From Zakat</td>
<td>$150,000</td>
</tr>
<tr>
<td>From Zakat fitrah</td>
<td>$12,000</td>
</tr>
<tr>
<td>From court fees, fines, commissions of the administration of Awqaf, Tru'ls, etc</td>
<td>$20,000</td>
</tr>
<tr>
<td>Total</td>
<td>$182,000</td>
</tr>
</tbody>
</table>

The role of the amil

A local collector amil was appointed to collect zakat from the predetermined locality. He had a census book, a receipt book and stock book with him. His responsibility was to collect information about each household’s crop census. After the crop harvest, he had to collect the zakat due from the farmer. Upon
collection, he issued a receipt of the zakat paid to the padi. The information about the amount of the padi received as a zakat was written down in the stock book. The amil sold the collected padi as zakat to the authorized buyer, where the latter gave the amil chit about the quantity handed over by him. The amount of the rice received and minus the paid transportation, the cost to the amil is written down in his book. Every week, once or twice, the buyer of the rice had to make payment for the rice he bought directly to the Religious department office.

The payment to the amil and local body members was made on a commission basis. 1.5% for the Assistant Collectors and 2.5% for the helpers respectively paid from what they have collected as a remuneration. In order to systematize the helper’s movements during collection as stated in his letter of appointment, it was decided to give him a specific area to collect zakat.

Methods of distribution

As a method adopted in the collection of the zakat, the distribution process also occurred in the same manner, through the local committee (Ganiyev & Shakeel & Ayaz, 2017, p. 52). They were supposed to know better who were eligible to receive the zakat in their respective areas. Receipt for each zakat distributed was issued and during the payment to the respected recipient, the local penghulu was invited to oversee the process.

Collection and distribution of the zakat fitrah

The collection and the distribution of this zakat were done through the local bodies. The collection in either cash or kind was not taken out from the padi where they had not been collected and it was distributed among recipients immediately. The local collecting bodies had to submit a certified statement of the collection and distribution. For every collection, a receipt was issued and for every distribution, a voucher was given. In 1953, there were 20,000 Muslims in this state. It was decided to retain, of the collected amounts’, 10% as a commission to the state. It was estimated that this would bring $12,000 into the state budget.

DISCUSSION

Main differences

Zakat practices of the Uzbekistan and Malaya had similarities and differences as well. For instance, the difference in the collected zakat types can be seen, where in Malaya zakat was mainly collected from agriculture (mainly padi) and business, whereas in Uzbekistan zakat practices were common in agriculture (mainly wheat and cereal crops), business (trade), and livestock and on other types. Another difference can be seen in the collection of the agricultural produce such as fruits and vegetables where in Central Asia there was no minimum level (nisab) for the farmer to reach in order to pay zakat on his yield due to the difficulties in the assessment of the estimated amount to be harvested. He paid a fixed amount of the money to the collector. For example, for one tanab of fruit trees and grape trees in a year the payment was 10 kopeek (Russian cent) from one tanab of cotton produce 1 rouble (Russian currency) and 40 kopeek. Another difference was due to the Russians activities and efforts, which led eventually in abolishing zakat practices in Uzbekistan, whereas in Malaya the British helped to create centralised zakat system with proper rules and regulations.

Main similarities

The collection methods were similar in both countries even after the colonial powers changed the zakat system. For example, in Uzbekistan lands, the Russians established zakat supervisor, who was appointed by their local authority to control the actions of the local zakat collector. Similarly, in Malaya, after the British came into the reign, new zakat collection system underwent changes, which included new appointment. A zakat supervisor from the local authority was appointed to make sure that zakat collections and distribution were in a proper manner in accordance with the Islamic law. In the similarities, the study emphasises on amilun responsibilities. Both countries’ amilun were similarly acting as agents who were given specific areas to make lists of zakat payers with the details of their lands and expected crops as well as amilun were the people who distribute the zakat collected to the respected recipients of the zakat in their respected areas. Both the British in Malaya and Russians in Central Asia targeted more on materialistic wealth accumulation such as in Malaya tin, copper, rubber and palm and in Central Asia cotton, silk and agricultural produce together with the trade opportunities with Afghanistan, India and Iran.

CONCLUSION

This humble research tried to give an overall picture of the zakat system and its practices, changes, which were brought by the imperial powers and how they dealt with the zakat practices during the colonial era in Uzbekistan and Malaya. The Russian and the British powers’ attempts to create a modern system of taxation and zakat, as they perceived, resulted in broad
changes in the structural level of these systems. Both Malaya and Central Asia had a colonial experience where the influencing powers put their own interests over the local socio-economic life of the Muslim community and brought changes that at the end shaped the new society that had mixed traits formed from the colonialis’ influence as well as traditional inheritance. These changes were affecting the normal life of the local population through economic gauges that the powers used to change hitherto-existed zakat and tax collection systems. Most of the new decrees were targeted to directly collect tax money to the colonial powers’ own budget. However, the local communities did not easily accept the new rules initially. For this reason, both the British and the Russian created new regulations and gauges in order to change the local population mentality by creating alien schools for locals. In Uzbekistan, these schools had a curriculum that included Russian language classes and other cultural classes. In Malaya, even though, British agreed not to intervene religion and customs of Malay community; they indirectly tried to influence them through education as well as economic activities, which were targeted to achieve only economic welfare of the British Empire. However, it is unfair to state that British intervention was not always harmful to the Malaya; good example again is the establishment of the organized taxation and zakat system. In the case of Central Asia, Russians dealt with its colonized lands in a slightly different manner due to the local populations strive to keep their own traditions and not-willingness to undergo any changes regards to any aspect of their life. In the light of these facts, Russians had no choice to regulate other than to abolish pre-colonial systems of administration, especially as regards of the zakat system. The Russian powers reasoning was to erase the local mentality and to bring in their own values into the local society, however time shows that eventually these efforts of the colonial powers to change mentality did not succeed, but helped local communities to attach to their own traditions. Towards the end of the rule of the British, Malaya managed to establish a centralised and government controlled zakat and taxation system, whereas in Central Asian countries, the Russian rule totally eradicated the zakat system and replaced it with the conventional taxation system. Later on, new political powers arrived into the Russian empire 1917, with the ideologies such as communism, which was contradicting with the lifestyle, culture and traditions of the Central Asians, and this reign only lasted for 70 years.

REFERENCES