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Financial Assistance to Non-Muslims in Islam: Normative Foundations and Juristic Perspectives

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Abstract: Islam is a comprehensive way of life that places great emphasis on social justice, mutual compassion, and the protection of human dignity. The Islamic approach to financial assistance for non-Muslims reflects these humanitarian ideals. This study examines the humanitarian and welfare-oriented approach of Islam toward financial assistance for non-Muslims in light of the Qur'an and Sunnah. In this context, it explores the Islamic normative position regarding food assistance, voluntary charity (*sadaqah*), gift-giving, the maintenance of kinship ties, and financial support for non-Muslim relatives. The study also analyzes juristic disagreements and legal discussions concerning financial assistance to non-Muslims. Particular attention is given to the zakat category of al-Mu'allafah Qulubuhum (those whose hearts are to be reconciled), including its concept, scope, continuity, and contemporary applications in Islamic jurisprudence. This research adopts a qualitative methodology. Data were collected from the Qur'an, Hadith literature, classical juristic works, and contemporary academic studies. The collected materials were examined through descriptive and analytical approaches. The findings indicate that Islam encourages humanitarian assistance, social harmony, and public welfare regardless of religious differences. At the same time, although Islamic sources provide clear support for the normative basis of assisting non-Muslims financially, jurists have differed regarding the scope and application of the zakat category of *al-Mu'allafah Qulubuhum*. The study contributes to a better understanding of Islam's humanitarian and inclusive approach toward non-Muslims in pluralistic societies and provides a foundation for further research in this field.

Keywords: Islam; Non-Muslims; Financial Assistance; Zakat; Al-Mu'allafah Qulubuhum; Sadaqah; Islamic Jurisprudence; Social Harmony; Interfaith Relations; Maqasid al-Shari'ah.

Introduction

Islam is a comprehensive way of life whose fundamental principles include the promotion of human welfare, the establishment of justice, and the maintenance of social balance. To achieve these objectives, Islam encourages the cultivation of compassion, cooperation, and social responsibility within human society. The Qur'an and Sunnah place great emphasis not only on the

protection of human life, property, and dignity but also on extending support to the poor, the needy, and the vulnerable. One of the primary objectives of Islamic law (*Maqasid al-Shari'ah*) is to ensure human well-being and reduce social inequality.
A common perception is that Islamic welfare mechanisms and financial assistance are intended exclusively for Muslims. However, a careful examination of the Qur'an, Sunnah, and juristic literature reveals that compassion, benevolence, and financial assistance toward non-Muslims are integral components of Islamic teachings. The life and practice of the Prophet Muhammad (PBUH), the conduct of the Companions, and the discussions of Muslim jurists provide numerous examples of food assistance, voluntary charity, gift-giving, the maintenance of kinship ties, and financial support extended to non-Muslims. These examples reflect the humanitarian and inclusive spirit of Islam.
Nevertheless, Muslim jurists have not reached complete agreement on all aspects of financial assistance to non-Muslims. Significant juristic differences of opinion exist regarding the zakat category of *al-Mu'allafah Qulubuhum*, particularly concerning its continuity, the extent to which non-Muslims may be included within it, and its contemporary application. As a result, the issue is closely linked not only to the ethical and humanitarian dimensions of Islam but also to important discussions within Islamic jurisprudence.
In contemporary pluralistic and multicultural societies, a reassessment of Islam's position on financial assistance to non-Muslims is of considerable significance. This study examines Islam's humanitarian and welfare-oriented approach to financial assistance for non-Muslims through an analysis of the Qur'an, Sunnah, Qur'anic exegesis, classical juristic works, and contemporary scholarship. Particular attention is given to the concept, scope, continuity, and contemporary application of the category of *al-Mu'allafah Qulubuhum*. This study contributes to a better understanding of the normative and juristic foundations of Islam's approach to financial assistance for non-Muslims and its relevance in contemporary pluralistic societies.

Literature review
Several important studies on zakat distribution and financial assistance to non-Muslims have been conducted in recent years. Hasan et al. (2025), in their study titled *Distribution of Zakāt to Non-Muslims in the Category of Al-Mu'allafah Qulūbuhum and Its Application in Modern Time*, examined the juristic basis for including non-Muslims within the category of *al-Mu'allafah Qulūbuhum* and analyzed its contemporary application in the Malaysian context.
Similarly, Mohd Yusoff (2024), in *The Distribution of Zakat to Non-Muslims (Muallafah Qulubuhum) in Perlis,* explored the practical implementation of zakat distribution to non-Muslims in the Malaysian state of Perlis, along with the relevant fatwas and their social implications. Likewise, Abd al-Rahman (2022), in *The Share of Al-Muallafa Qulubuhum and Its Contemporary Applications*, discussed the concept, scope, and contemporary applicability of the *al-Mu'allafah Qulubuhum* category.
However, most existing studies remain confined to the category of *al-Mu'allafah Qulubuhum*, the permissibility of distributing zakat to non-Muslims, contemporary fatwas, or specific country-based applications. Comprehensive studies examining Islam's overall approach to financial assistance for non-Muslims, including zakat, *sadaqah* (charity), *hadiyyah* (gifts), maintenance

based on kinship, and other forms of humanitarian support within a unified analytical framework, remain relatively scarce.

The present study seeks to address this gap. Drawing upon the Qur'an, the Sunnah, classical juristic opinions, and contemporary scholarship, it offers an integrated analysis of the various forms of financial assistance that may be extended to non-Muslims. This study contributes to a more comprehensive understanding of Islam's economic and humanitarian perspectives on financial assistance to non-Muslims.

Islam's humanitarian and welfare-oriented perspective on financial assistance to non-Muslims

Islam places great emphasis on human welfare, justice, and mutual compassion. The objectives of the Islamic Shari'ah extend beyond the well-being of Muslims to encompass the welfare of humanity as a whole. A review of the Qur'an and Sunnah demonstrates that believers are encouraged to assist the poor, the needy, and the oppressed regardless of religious affiliation. Islamic sources contain numerous examples of financial assistance, benevolent treatment, and social cooperation extended to non-Muslims. The following discussion examines key dimensions of Islam's humanitarian and welfare-oriented approach to financial assistance for non-Muslims.

Food assistance to the needy regardless of religious affiliation

Food is one of the most basic human necessities. Islam regards feeding others as a noble act of worship and a moral virtue. In the Qur'an, Allah praises the righteous, saying: *"They give food, despite their own need for it, to the poor, the orphan, and the captive"* (Qur'an, 76:8).

This verse does not specify any religious identity for those receiving assistance; rather, it emphasizes human need. Al-Qurtubi notes that the term "captive" primarily referred to non-Muslim prisoners, as captives in the early Islamic period were generally non-Muslims (Al-Qurtubi, 1964). This interpretation suggests that Islam encourages providing food assistance to non-Muslims as well, reflecting its universal humanitarian ethos. From an Islamic perspective, human need rather than religious affiliation constitutes the primary basis for such assistance. Consequently, feeding the hungry is regarded not merely as a social responsibility but also as an expression of compassion and moral excellence.

Financial assistance and maintenance for non-Muslim relatives

Islam regards the preservation of kinship ties (*silat al-rahim*) as an important moral and social responsibility. According to Islamic teachings, family bonds are not nullified by differences in religion. Rather, Muslims are encouraged to strengthen such ties through kindness, compassion, financial assistance, and maintenance when necessary. Consequently, no fundamental distinction is made between Muslim and non-Muslim relatives in matters of basic familial responsibility. A notable example is the hadith narrated by Asma' bint Abu Bakr (RA). When she asked the Prophet Muhammad (PBUH) whether she should maintain relations with her non-Muslim mother, he replied: *"Yes, maintain relations with your mother"* (Al-Bukhari, 2001, Hadith No. 3183; Muslim, 1955, Hadith No. 1003).

This hadith indicates that maintaining good relations with non-Muslim relatives and assisting them financially when necessary is both permissible and commendable. The Qur'an likewise states: *"Allah does not forbid you from showing kindness and acting justly toward those who have not fought you because of religion and have not driven you from your homes"* (Qur'an, 60:8). This verse supports the principle of benevolence and financial assistance toward peaceful non-Muslims. Islamic jurisprudence also contains detailed discussions on the maintenance of non-Muslim close relatives. Jurists maintain that certain financial rights established through valid marriage, parenthood, and filial relationships are not nullified by religious differences.

First, the maintenance, housing, and basic needs of a *kitabiyyah* (Jewish or Christian) wife in a valid marriage are the obligatory responsibility of the husband. Jurists of the Hanafi, Maliki, Shafi'i, and Hanbali schools agree on this ruling, and Ibn 'Abd al-Barr reports consensus (*ijma'*) on the matter (Al-Marghinani, 2000; Ibn ʿAbd al-Barr, 2018; Al-Shirbini, 1997; Ibn Muflih, 1997). Allah says: *"Let them live where you live, according to your means"* (Qur'an, 65:6). The Prophet (PBUH) also stated: *"Their right over you is that you provide for them food and clothing according to what is customary"* (Muslim, 1955, Hadith No. 1218).

Second, the majority of jurists hold that the maintenance of a non-Muslim child is obligatory upon the father if the child is in need, is not hostile to Muslims, and the father is financially capable (Ibn al-Humam, 1970). This view is supported by the Hanafi, Maliki, and Shafi'i schools, as well as one narration within the Hanbali school (Al-Kasani, 1909; Malik, 1994; Al-Nawawi, 1991; Al-Zarkashi, 1993). Although an opposing opinion exists within the Hanbali school (Ibn Qudamah, 1997), the majority of jurists regard this position as stronger.

Third, Islam also requires financial support and maintenance for non-Muslim parents. Jurists unanimously agree that supporting needy parents is obligatory upon their children and that religious differences do not remove this obligation. Allah says: *"Your Lord has decreed that you worship none but Him and that you show kindness to parents"* (Qur'an, 17:23). He also says: *"If they strive to make you associate with Me that of which you have no knowledge, then do not obey them, but accompany them in this world with kindness"* (Qur'an, 31:15). Jurists have cited these verses as evidence for the permissibility of maintaining good relations with and providing financial support to non-Muslim parents when needed.

In conclusion, the juristic rulings concerning financial assistance and maintenance for non-Muslim relatives demonstrate that Islam places great importance on kinship ties, familial responsibilities, and human values. Despite differences in religious affiliation, kinship bonds and the financial obligations arising from them remain intact, reflecting Islam's commitment to justice, compassion, and social solidarity.

Gift-giving to non-Muslims and the promotion of social harmony

In Islam, giving gifts is not merely a form of social courtesy; it is also an important means of cultivating mutual affection, sincerity, and goodwill. Gift exchange plays a significant role in promoting peaceful coexistence and strengthening human relationships. Accordingly, Islam encourages gift-giving as a means of fostering positive social relations. This principle applies not only to relationships among Muslims but also to the cultivation of goodwill and harmony with non-Muslims.

An important incident reported in authentic hadith literature demonstrates the permissibility of giving gifts to non-Muslims. 'Abd Allah ibn 'Umar (RA) narrated that 'Umar ibn al-Khattab (RA) once saw a valuable garment and suggested that the Prophet (PBUH) make use of it. Later, the Prophet (PBUH) gave him a similar garment and informed him that he could either sell it or give it as a gift. 'Umar (RA) subsequently sent the garment to a relative in Makkah who had not yet embraced Islam (Al-Bukhari, 2001, Hadith No. 2619).

This incident is regarded as clear evidence for the permissibility of giving gifts to non-Muslims. Commenting on this hadith, Imam al-Nawawi stated that it demonstrates the permissibility of presenting gifts to non-Muslims and maintaining amicable relations with them (Al-Nawawi, 1972). This narration highlights Islam's emphasis on fostering positive social relations and mutual respect despite differences in religious affiliation.

Accordingly, Islam recognizes giving gifts to non-Muslims as a lawful and commendable social practice. It reflects the Islamic values of tolerance, generosity, and constructive engagement, which contribute to social harmony and peaceful coexistence at both individual and societal levels.

Juristic disagreements and legal perspectives on financial assistance to non-Muslims

The foregoing discussion has demonstrated that the Qur'an and Sunnah provide a broad framework for financial assistance, benevolence, and social cooperation with non-Muslims. Nevertheless, Muslim jurists have differed regarding the nature, sources, and legal boundaries of such assistance. In particular, questions concerning whether zakat may be distributed to non-Muslims and, if so, under which categories they may be included have long been debated in Islamic jurisprudence.

In this context, the zakat category of **al-Mu'allafah Qulubuhum** (those whose hearts are to be reconciled) occupies a central position. Most juristic discussions concerning the permissibility of providing zakat to non-Muslims revolve around this category. Therefore, before examining the relevant juristic opinions and disagreements, it is necessary to clarify the concept, objectives, and scope of *al-Mu'allafah Qulubuhum*.

The zakat category of *Al-Mu'allafah Qulubuhum*: Concept and scope

Zakat is one of the most important financial acts of worship in Islam and serves as an effective mechanism for promoting economic balance and social justice. The Qur'an identifies eight categories of zakat beneficiaries, among which *al-Mu'allafah Qulubuhum* (those whose hearts are to be reconciled) occupies a distinct position.

Juristic discussions concerning zakat-based financial assistance to non-Muslims have largely centered on this category. Therefore, a clear understanding of the nature and scope of *al-Mu'allafah Qulubuhum* is essential for examining the juristic perspectives on financial assistance to non-Muslims.

The concept of *Al-Mu'allafah Qulubuhum* in the juristic schools of Islamic law

Linguistically, the term *al-Mu'allafah Qulubuhum* is derived from the Arabic root *ulfah* (الألفة), which denotes familiarity, harmony, unity, and the cultivation of goodwill. In this sense, *al-*

Mu'allafah Qulubuhum refers to individuals whose hearts are inclined or won over through kindness, benevolence, and financial assistance (Ibn Faris, 1979).
In its juristic sense, Muslim scholars have offered somewhat different interpretations of *al-Mu'allafah Qulubuhum*. Although their definitions vary in certain details, they generally refer to individuals or groups whose financial support may contribute to the interests of the Muslim community, social stability, or public welfare.
According to the Hanafi school, *al-Mu'allafah Qulubuhum* includes three categories of individuals: first, non-Muslims who may be inclined toward Islam; second, persons whose potential harm to the Muslim community may be averted through financial assistance; and third, newly converted Muslims whose faith may be strengthened through such support (Ibn al-Humam, 1970).
Maliki jurists primarily identify two groups within this category: non-Muslims who may be encouraged toward Islam through financial assistance and new Muslims whose commitment to Islam requires strengthening (Al-Dasuqi, n.d.).
The Shafi'i school adopts a broader understanding of *al-Mu'allafah Qulubuhum*. According to this view, both Muslims and non-Muslims may fall within this category. Non-Muslims are further divided into those from whom benefit is expected and those whose potential harm is feared (Al-Shirbini, 1997).
Hanbali jurists generally describe *al-Mu'allafah Qulubuhum* as influential and prominent individuals whose support may be secured through financial assistance. Such assistance may help cultivate favorable attitudes toward Islam, prevent potential harm, or utilize their influence for broader social benefit. This category may also include individuals through whom others may be encouraged to embrace Islam or whose cooperation may contribute to the security and welfare of the Muslim community (Ibn Muflih, 1997; Al-Buhuti, 2017).
Despite these differences, the juristic definitions collectively indicate that the primary objective of *al-Mu'allafah Qulubuhum* is to foster goodwill, promote social harmony, and advance the welfare-oriented objectives of Islamic law.

Objectives and significance of the category

The category of *al-Mu'allafah Qulubuhum* represents an important component of Islamic economic and social thought.
Its purpose extends beyond the provision of financial assistance; it also seeks to strengthen social relations, foster mutual trust, and promote peaceful coexistence. During the early Islamic period, support was extended through this category to individuals whose positive role could contribute to the spread of Islam and the maintenance of social stability.
Several examples from the life of the Prophet Muhammad (PBUH) illustrate the practical application of this category. Following the Battle of Hunayn, the Prophet (PBUH) granted substantial amounts of wealth to several non-Muslim leaders, including Safwan ibn Umayyah, although they had not yet embraced Islam. Safwan later acknowledged that the Prophet's generosity had deeply influenced him and contributed to his eventual acceptance of Islam (Muslim, 1955, Hadith No. 2313). This incident demonstrates that financial assistance was

sometimes employed as an effective means of promoting social harmony, reducing tensions, and cultivating goodwill.

Another important objective of this category is to enhance social stability and mutual cooperation. It also serves to strengthen the faith of new Muslims and facilitate their integration into the Muslim community. In contemporary pluralistic and multicultural societies, these objectives remain relevant, particularly in fostering social harmony, interfaith engagement, and humanitarian cooperation.

Therefore, *al-Mu'allafah Qulubuhum* reflects the humanitarian, farsighted, and welfare-oriented objectives of Islamic law. Nevertheless, Muslim jurists have differed regarding its contemporary application, continuity, and the inclusion of non-Muslims within its scope, issues that will be examined in the following discussion.

Juristic disagreements regarding the continuity of *Al-Mu'allafah Qulubuhum*

The zakat category of *al-Mu'allafah Qulubuhum* occupies an important position in Islamic economic and social thought. However, Muslim jurists have differed on whether financial assistance under this category was limited to the lifetime of the Prophet (PBUH) or remains applicable in subsequent periods. This debate is particularly important in determining the permissibility of zakat-based financial assistance to non-Muslims. A review of the juristic literature reveals three major positions on this issue.

First opinion: The category of *Al-Mu'allafah Qulubuhum* remains valid

According to one group of jurists, the category of *al-Mu'allafah Qulubuhum* remains valid and has not been abrogated (*mansukh*). They maintain that this ruling may apply to both Muslims and non-Muslims. This view is supported by the majority of Hanbali jurists, as well as a number of Maliki and Shafi'i scholars (Ibn Qudamah, 1997; Al-Dasuqi, n.d.; Al-Nawawi, 1925). The primary evidence for this position is the explicit Qur'anic provision regarding the recipients of zakat. Allah states:

"Zakat expenditures are only for the poor, the needy, those employed to administer it, those whose hearts are to be reconciled, for freeing captives, for those in debt, for the cause of Allah, and for the stranded traveler. This is an obligation ordained by Allah." (Qur'an, 9:60)

Proponents of this view argue that *al-Mu'allafah Qulubuhum* is explicitly designated in the Qur'an as an independent category of zakat recipients and that no definitive textual evidence exists to indicate its abrogation. Moreover, since Surah al-Tawbah is among the later chapters revealed in the Qur'an, it is difficult to argue that this ruling was subsequently repealed (Ibn Qudamah, 1997). They also cite practical examples from the Sunnah. Following the Battle of Hunayn, the Prophet (PBUH) repeatedly granted substantial amounts of wealth to Safwan ibn Umayyah, although he had not yet embraced Islam. Safwan later remarked:

"The Messenger of Allah (PBUH) continued to give me so much that although he had once been the most disliked person to me, he eventually became the most beloved person to me." (Muslim, 1955, Hadith No. 2313)

Similarly, a hadith narrated by Anas (RA) reports that a man received a large number of sheep from the Prophet (PBUH) and subsequently called his people to Islam, saying that Muhammad

(PBUH) gave with such generosity as though he had no fear of poverty (Muslim, 1955, Hadith No. 2312).
These reports suggest that winning hearts and fostering favorable attitudes toward Islam constituted a central objective of this category. Advocates of this opinion further argue that if zakat may be given to a needy person to preserve physical well-being, then it is even more justifiable to support individuals whose attitudes, beliefs, and dispositions may be positively influenced through such assistance. In their view, spiritual and social welfare may, in some circumstances, be of even greater significance than material welfare alone.

Second opinion: The category of *Al-Mu'allafah Qulubuhum* is no longer applicable
In contrast, another group of jurists maintains that the category of *al-Mu'allafah Qulubuhum* is no longer operative. According to the dominant position within the Hanafi school, as well as the well-known opinions of the Maliki and Shafi'i schools, the practical application of this category has ceased (Al-Sarakhsi, n.d.; Ibn Rushd, 2004; Al-'Imrani, 2000).
One of their principal arguments is based on an incident from the era of the Companions. It is reported that 'Uyaynah ibn Hisn and al-Aqra' ibn Habis requested Abu Bakr (RA) to allocate some uncultivated land to them. At that time, 'Umar (RA) remarked: *"The Messenger of Allah (PBUH) used to give to you when Islam was weak. Now Allah has strengthened Islam. Therefore, go and strive according to your own ability."* (Al-Bayhaqi, 2003, Hadith No. 13189)
Proponents of this view argue that during the lifetime of the Prophet (PBUH), Islam was relatively weak in both numerical strength and political influence. Consequently, there was a need to win the support of tribal leaders and other influential figures. Once Islam became firmly established and politically secure, the need for such measures was considered to have diminished. They further contend that neither Abu Bakr (RA) nor 'Umar (RA) distributed zakat under the category of *al-Mu'allafah Qulubuhum* during their caliphates, and no objection from the other Companions has been reported. Consequently, this practice has been regarded by some jurists as a form of tacit consensus (*al-ijma' al-sukuti*) (Al-Kasani, 1909).
Supporters of the first opinion, however, do not accept the practice of the Companions as evidence for the abrogation of a Qur'anic ruling. They argue that 'Umar's decision was an administrative and context-specific measure based on the political and social circumstances of his time and did not signify the permanent abolition of this category. Ibn Qudamah states that if circumstances arise in which individuals fitting the description of *al-Mu'allafah Qulubuhum* again become relevant to the interests of the Muslim community, it would be permissible to allocate zakat to them (Ibn Qudamah, 1997). Similarly, Imam al-Nawawi identifies *al-Mu'allafah Qulubuhum* as a valid Qur'anically established category of zakat recipients and does not support the view that it was permanently abolished (Al-Nawawi, 1925). In the contemporary period, Yusuf al-Qaradawi likewise argues that 'Umar (RA) did not abrogate this category; rather, he refrained from applying it because its underlying need was absent during his time. Accordingly, the category may be reactivated whenever such a need reappears (Al-Qaradawi, 1999).
Thus, the central issue of disagreement concerns whether 'Umar's decision should be interpreted as permanent abrogation (*naskh*) or merely as the temporary suspension of its application for reasons of public interest (*ta'til al-'amal li al-maslahah*).

Advocates of this second opinion further argue that the Prophet (PBUH) provided assistance to the *al-Mu'allafah Qulubuhum* primarily to attract influential individuals toward Islam. At that stage, Muslims were relatively weak in number, whereas tribal chiefs and community leaders possessed substantial social and political influence. Once Islam became strong, the Muslim population increased, and the religion was firmly established, the original rationale for the category ceased to exist. Consequently, they maintain that the ruling tied to that rationale also ceased to apply (Al-Kasani, 1909).

In response, Ibn al-Humam argues that the continuity of a legal ruling does not necessarily depend upon the continued existence of its original cause. Islamic law contains numerous examples in which a ruling remains valid even after the circumstances that initially occasioned it have disappeared. For example, *ramal* and *idtiba'* during tawaf were originally prescribed to demonstrate the strength of Muslims before the polytheists, yet both practices continue to be regarded as Sunnah despite the disappearance of that need. Similarly, several legal rulings concerning the emancipation of slaves remain part of Islamic law even though slavery has largely ceased to exist. Therefore, Ibn al-Humam argues that the disappearance of the original rationale alone is insufficient to justify declaring al-Mu'allafah Qulubuhum abrogated (Ibn al-Humam, 1970).

Third opinion: Conditional continuity

The third opinion is generally regarded as a middle position. According to this view, the category of *al-Mu'allafah Qulubuhum* is not ordinarily applicable to non-Muslims; however, it may be reactivated when a genuine need arises. In contrast, with respect to newly converted Muslims (*ḥadīthū al-'ahd bi al-Islām*), this category remains valid.

This view is supported by a number of jurists from the Hanafi, Maliki, and Shafi'i schools. Among them are Imam al-Kasani in the Hanafi school (Al-Kasani, 1909), Abu 'Abd Allah Muhammad al-Kharashi in the Maliki school (Al-Kharashi, 1899), and Imam al-Nawawi in the Shafi'i school (Al-Nawawi, 1991). Proponents of this opinion seek to reconcile the evidences cited by the two preceding views. They argue that the application of *al-Mu'allafah Qulubuhum* during the lifetime of the Prophet (PBUH) was pragmatic and context-dependent. Accordingly, whenever the objectives of this category, such as fostering positive attitudes toward Islam, preserving social stability, or strengthening the faith of new Muslims, are present in a particular individual, group, or social context, its application may be revived. Conversely, when no such need exists, its use may be restricted.

This approach neither rejects the validity of *al-Mu'allafah Qulubuhum* as a Qur'anically established category nor ignores the limited application of the category during the caliphate of 'Umar (RA). As such, it is generally regarded as a reconciliatory approach between the two opposing views.

A comparative summary of juristic views regarding the continuity of *Al-Mu'allafah Qulubuhum* is presented in the table below.

Table

Opinion	**Legal Position**	**Supporting Madhhab(s) / Jurists**	**Primary Evidence**
First Opinion	**Remains operative:** A permanent zakat category applicable to both Muslims and non-Muslims.	Majority Hanbali view; some Maliki and Shafi'i jurists	Qur'an 9:60; the Prophet's (PBUH) grants to Safwan ibn Umayyah; Hadith of Anas (RA)
Second Opinion	**Abrogated:** Its purpose ceased after Islam became established; therefore, the category is no longer applied.	Dominant Hanafi view; well-known Maliki and Shafi'i position	Statement of 'Umar (RA); discontinuation of allocations during the Companions' era
Third Opinion	**Conditionally operative:** Generally not applicable to non-Muslims, but may be applied when necessary; it remains valid for new Muslims.	Some Hanafi, Maliki, and Shafi'i jurists (e.g., al-Kasani, al-Kharashi, al-Nawawi)	Reconciliatory interpretation of the evidences of the first two opinions

Analysis

The juristic disagreement regarding the continuity of *al-Mu'allafah Qulubuhum* highlights an important feature of Islamic jurisprudence: the application of legal rulings in light of social realities and public needs. While some jurists regard this category as permanent, others view it as context-specific, and a third group supports its conditional application.

These differing views demonstrate the flexibility and adaptability of Islamic law in addressing changing circumstances. Accordingly, the debate over *al-Mu'allafah Qulubuhum* reflects not only differing interpretations of zakat regulations but also the broader concern of Islamic jurisprudence for social welfare and the common good.

Contemporary perspectives on *Al-Mu'allafah Qulubuhum*: Juristic reassessment and application

The growing reality of religious pluralism and social interaction in the contemporary world has prompted renewed juristic discussions concerning the category of *al-Mu'allafah Qulubuhum*. Modern scholars have examined the issue not only through the lens of classical juristic debates but also in light of *Maqasid al-Shari'ah* (the objectives of Islamic law), public welfare (*maslahah*), and contemporary social realities.

A significant number of contemporary scholars maintain that *al-Mu'allafah Qulubuhum* remains a Qur'anically established category of zakat and therefore cannot be regarded as entirely abrogated. Rather, its application should be determined according to particular circumstances and

societal needs. Whenever there is a need to foster positive attitudes toward Islam, strengthen social harmony, or build mutual trust, this category may once again become relevant (Al-Qaradawi, 1999; Hasan et al., 2025).
One of its most important contemporary applications concerns the support of newly converted Muslims (*new Muslims* or *reverts*). Since many converts lose social and economic support after embracing Islam, numerous zakat institutions have recognized the permissibility of utilizing this category to assist their rehabilitation and livelihood needs (Al-Qaradawi, 1999).
At the same time, some Islamic charitable organizations and zakat institutions in pluralistic societies have included non-Muslims in selected educational, healthcare, and humanitarian initiatives aimed at promoting social harmony and constructive interfaith relations (Abu-Ghazaleh Mahajneh, Greenspan and Haj-Yahia, 2021). Studies from Malaysia further indicate that certain Islamic religious councils and zakat administrations have, under specific conditions, treated such assistance as falling within the scope of *al-Mu'allafah Qulubuhum* (Hasan et al., 2025; Mohd Yusoff, 2024).
Research grounded in *Maqasid al-Shari'ah* likewise emphasizes that the promotion of human welfare and the prevention of social harm are among the fundamental objectives of Islamic law. Consequently, if financial assistance to non-Muslims contributes to social stability, interfaith harmony, and the broader public good, it may be considered consistent with the objectives of the Shari'ah (Jauhari and Ghoni, 2025).
Nevertheless, no complete consensus exists among contemporary scholars. While some advocate adherence to the classical juristic limitations of the category, others argue for its broader application in light of the objectives of the Shari'ah and contemporary realities. Consequently, *al-Mu'allafah Qulubuhum* remains an important subject of contemporary juristic discourse and scholarly research.

Voluntary charity (*sadaqat al-tatawwu'*) for non-Muslims
Islamic law encourages kindness, compassion, and humanitarian assistance toward non-Muslims. The majority of Muslim jurists maintain that voluntary charity (*sadaqat al-tatawwu'*) may be given to non-Muslims who are not hostile to Muslims (*ghayr al-harbi*). Such assistance promotes benevolence, contributes to human welfare, and strengthens social relations. This view is the accepted position of the Hanafi (Al-Zayla'i, 1896), Maliki (Al-Qarafi, 1994), and Hanbali (Ibn Muflih, 1997) schools, and is also recognized as a valid opinion within the Shafi'i school (Al-Nawawi, 1925).
The Qur'an provides clear support for this principle. Allah states:
"Allah does not forbid you from showing kindness and acting justly toward those who have not fought you because of religion and have not driven you from your homes. Indeed, Allah loves those who act justly." (Qur'an, 60:8)
This verse indicates that benevolence, cooperation, and financial assistance toward peaceful non-Muslims are consistent with Islamic teachings. The Sunnah likewise provides supporting evidence. It is reported that a Jewish woman once sought assistance from 'A'ishah (RA), who helped her. When the matter was later mentioned to the Prophet (PBUH), he expressed no objection (Al-

Bukhari, 2001, Hadith No. 1049). This report further supports the permissibility of humanitarian assistance and charitable giving to non-Muslims.

Therefore, an examination of the Qur'an, Sunnah, and juristic opinions demonstrates that providing voluntary charity to non-Muslims is both permissible and commendable. In particular, financial assistance and humanitarian support extended to peaceful non-Muslims reflect the Islamic values of compassion, justice, and peaceful coexistence.

Key findings

The findings of this study indicate that Islamic sources provide clear support for various forms of financial assistance to non-Muslims, including food aid, voluntary charity (*sadaqah*), gift-giving, and maintenance based on kinship obligations. With regard to zakat, the category of *al-Mu'allafah Qulubuhum* has been discussed as a potential juristic basis for providing assistance to non-Muslims, although jurists have differed concerning its continuity and application. Contemporary scholarship and practical experiences suggest a growing acceptance of a need-based and conditional application of this category. In particular, the third, or reconciliatory, opinion appears to offer a balanced approach when viewed through the lens of *Maqasid al-Shari'ah*, as it preserves the validity of a Qur'anically established zakat category while taking into account contemporary social realities and the broader objectives of public welfare.

Conclusion

A review of the Qur'an, Sunnah, and juristic literature demonstrates that Islam places significant emphasis on human welfare, justice, and peaceful coexistence. Despite differences in religious affiliation, humanitarian assistance, social responsibility, and mutual compassion remain integral components of Islamic teachings. At the same time, the juristic debates surrounding the category of *al-Mu'allafah Qulubuhum* reflect the flexibility of Islamic jurisprudence and its responsiveness to changing social realities. In contemporary contexts, the reassessment of this category is particularly relevant to issues of social harmony, interfaith relations, and public welfare. Consequently, the Islamic perspective on financial assistance to non-Muslims extends beyond a purely legal discussion and represents an important manifestation of Islam's humanitarian and welfare-oriented principles.

Nevertheless, further research remains necessary. In particular, future studies may examine the contemporary application of *al-Mu'allafah Qulubuhum*, the social impact of zakat distribution to non-Muslims, comparative analyses of legal and fatwa frameworks across different countries, and reassessments based on *Maqasid al-Shari'ah*. Such research may contribute to a deeper and more nuanced understanding of Islamic perspectives on financial assistance to non-Muslims.

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