

UNIT**2****ZAKAT, USHR
AND INHERITANCE****SHORT QUESTIONS****Q.1- Define Zakat.**

Ans. Zakat is one of the five Pillars of Islam. It is the amount which wealthy Muslim pay to the pors and needy. The rate of Zakat is 2.5% or $\frac{1}{40}$ of the total value of the goods or cash amount.

Q.2- What is Nisab and who is Sahib-e-Nisab?

Ans. 7.5 tola (86.1262 gm) gold or 52.5 tola (603 gm) silver or cash amount equivalent to the value of this quantity of gold or silver is called Nisab and the Muslim who keeps one of these things for one year is called Sahib-e-Nisab.

Q.3- Who is to pay Zukat?

Ans. Only Sahib-e-Nisab Muslim is required to pay 2.5% or $\frac{1}{40}$ of his wealth to the pors and the needy.

Q.4- Differentiate exposed and unexposed wealth.

Ans. Agricultural goods, Camels, Sheep goats, Minerals, Business inventories etc are exposed wealth. Whereas Gold, Silver Cash amount, liquid assets etc are unexposed wealth.

Q.5- What types of goods are exempted from Zakat?

Ans. Capital goods like machinery equipments, raw material, factory building etc are exempted from Zakat.

Q.6- Calculate the amount of Zakat on an amount of Rs.5,00,000.

Solution. Amount \times $\frac{2.5}{100}$ of amount

$$= \frac{2.5}{100} \times 5,00,000$$

= Rs.12500 Ans.

Q.7- What do you know about Ushr?

Ans. A Land keeping person pays 10% from agricultural products if the land is irrigated by natural means. He is required to pay 5% of products, he is required to pay 10% for products. If land is irrigated by artificial sources. This payment to the poor and needy is called Ushr.

Q.8- A land produce wheat by natural resources. The price of produce is Rs. 9,50,000. Find the amount of Ushr.

Solution: Ushr = 10% of products

$$= \frac{10}{100} \times 950000$$

$$= Rs.95000 \text{ Ans.}$$

Q.9- Rice of Rs.150000 is produced by artificial resources in a land. Find the amount of Ushr.

Solution: For artificial resources

$$\text{Ushr} = 5\% \text{ of products}$$

$$= \frac{5}{100} \times 150000$$

$$= Rs.7500 \text{ Ans.}$$

Q.10- What do you know about inheritance?

Ans. After the death of a person, the assets left by him are called inheritance. It is distributed among the legal heirs according to the Principle of Islam.

Q.11- What should be done before distribution of inheritance among heirs?

Ans. Before the distribution of it, the following three payments should be paid.

- (i) Payment of funeral expenses.
- (ii) Payment of debts of deceased.
- (iii) Execution of his/her will.

Q.12- What is the share of a widow in inheritance if her husband dies?

Ans. If the husband is issueless, the widow will get $\frac{1}{4}$ of the inheritance, if the husband has children, the widow's share is $\frac{1}{8}$ of the wealth.

Q.13- How is the inheritance distributed between sons and daughters.

Ans. A son gets a share equal to that of two daughters.

Q.14- What is the share of husband in case his wife dies?

Ans. He will get one half of the inheritance.

Q.15- A person, having no child, died and left an amount of Rs. 30,00,000. What is the share of his wife?

Solution: As the deceased person was childless. So

$$\begin{aligned} \text{Share of widow} &= \frac{1}{4} \text{ of inheritance} \\ &= \frac{1}{4} \times 30,00,000 \\ &= \text{Rs. } 750,000 \text{ Ans.} \end{aligned}$$

SOLVED EXERCISES

EXERCISE 2.1

Q.1- Calculate Zakat on gold amounting to Rs.11,10,000.

Solution:-

The amount = Rs.11,10,000

Zakat = Rs.2.5 % of amount

$$= \frac{2.5}{100} \times 11,10,000$$

$$= \frac{1}{40} \times 11,10,000$$

$$= \text{Rs.}27750 \text{ Ans.}$$

Q.2- Calculate Zakat on silver amounting to Rs.3,00,000.

Solution:-

The amount = Rs.3,00,000

Zakat = 2.5% of amount

$$= \frac{2.5}{100} \times 300000$$

$$= \frac{25}{1000} \times 300000$$

$$= \text{Rs.}7500 \text{ Ans.}$$

Q.3- Calculate the amount of Zakat on 10 tola gold and 40 tola silver, if the rate of gold is Rs 40,000, per tola and the rate of silver is Rs. 5000 per tola.

Solution:-

$$\text{Price of gold} = 40,000 \times 10 = \text{Rs.}400,000$$

$$\text{Price of silver} = 40 \times 5000 = \text{Rs.}200,000$$

$$\text{Total Amount} = \text{Rs.}400,000 + \text{Rs.}200,000$$

$$= \text{Rs.}600,000$$

$$\text{Zakat} = 2.5\% \text{ of amount}$$

$$= \frac{2.5}{100} \times 600000$$

$$= \text{Rs. } 15000 \text{ Ans.}$$

Q.4- Calculate Zakat on gold of worth Rs. 8,00,000, cash of amount Rs. 4,00,000 and silver of weight 50 tola (Rs. 5000 per tola)

Solution:-

$$\text{Worth of gold} = \text{Rs. } 800,000$$

$$\text{Cash amount} = \text{Rs. } 400,000$$

$$\text{Worth of silver} = 50 \times 5000 = \text{Rs. } 250,000$$

$$\text{Total Worth} = \text{Rs. } 800,000 + \text{Rs. } 400,000 + \text{Rs. } 250,000$$

$$= \text{Rs. } 1450,000$$

$$\text{Zakat} = 2.5\% \text{ of Worth}$$

$$= \frac{2.5}{100} \times 1450000$$

$$= \text{Rs. } 36250 \text{ Ans.}$$

Q.5- Calculate Ushr on a rice crop produced by natural resources amounting to Rs. 6,00,000.

Solution:-

$$\text{Total amount} = \text{Rs. } 600,000$$

Ushr for natural resources is

10% of Production. Thus

$$\text{Ushr} = 10\% \text{ of Rs. } 600,000$$

$$= \frac{10}{100} \times 600000$$

$$= \text{Rs. } 60000 \text{ Ans.}$$

Q.6- Calculate Ushr on a wheat crop amounting to Rs. 3,50,000 produced by artificial resources.

Solution:-

$$\text{Amount of wheat crop} = \text{Rs. } 3,50,000$$

For artificial resources, ushr is

5% of Production. So $\frac{5}{100} \times 700000 = 35000$
 Ushr = 5% of Rs.350,000 $= \frac{5}{100} \times 350000 = 17500$

Q.4- Calculate Ushr on gold of worth Rs.4,00,000. Ushr is 20% of amount Rs.4,00,000. $\frac{20}{100} \times 400000 = 80000$

Q.7- Work out the share of each, if the inherited property amounting to Rs 7,50,000 is left by a deceased, who also left a widow, two sons and one daughter.

Solution:- Total Worth = Rs.7,50,000
 Worth of silver = $50 \times 2000 = 100000$
 Cash amount = Rs.400,000
 Amount of inheritance = Rs.750,000

share of widow = $\frac{1}{8} \times 750,000 = \text{Rs. } 93750$

(ii) Remaining amount that is to be distributed among 2 sons and 1 daughter
 $= \text{Rs. } 750000 - \text{Rs. } 93750 = \text{Rs. } 656250$

Q.2- Calculate Ushr on a rice crop of Rs.1,20,000.

Two sons : One daughter

2 : 2 : 1

Sum of ratios = 5

Share of each son = $\frac{2}{5} \times 656250 = \text{Rs. } 262500$

Share of daughter = $\frac{1}{5} \times 656250 = \text{Rs. } 131250$

Q.8- An amount of Rs. 4,00,000 left as an inheritance is to be distributed among a widow and four daughters. Work out the share of each.

Solution:- Inheritance = 400000

Widow's share is $\frac{1}{8}$ of the inheritance. So $\frac{1}{8} \times 400000 = 50000$

Q.11- Aghar left property of worth Rs. 4,80,000 he left

Widow's share = $\frac{1}{8} \times 4,80,000 = \text{Rs. } 60,000$ Ans.

Remaining amount that is to be distributed among 4 daughters.

$$= \text{Rs. } 4,80,000 - \text{Rs. } 60,000$$

$$= \text{Rs. } 4,20,000$$

Share of each daughter = $\frac{1}{4} \times 4,20,000 = 1,05,000$

The amount to be distributed among sons and = Rs. 87,500 Ans.

Q.9- If a deceased left a property of worth Rs. 15,00,000, workout the property, if he left behind a widow

Solution:-

Worth of Property = Rs. 15,00,000

As there is no child. So

Widow's share = $\frac{1}{4}$ of Property

$$= \frac{1}{4} \times 15,00,000 = \text{Rs. } 3,75,000 \text{ Ans. (ii)}$$

Q.10- The inherited property amounting to Rs. 20,00,000 is left by a deceased. He left behind a widow and two sons. Workout the share of each.

Solution:-

Total Amount = 20,00,000

(i) Widow's share = $\frac{1}{8}$ of Property

$$= \frac{1}{8} \times 20,00,000 = \text{Rs. } 2,50,000 \text{ Ans. (ii)}$$

(ii) Remaining Amount to be distributed

between two sons = Rs. 20,00,000 - Rs. 2,50,000

$$= \text{Rs. } 17,50,000$$

Share of each son = $\frac{1}{2} \times 17,50,000 = \text{Rs. } 8,75,000 \text{ Ans.}$

Q.11- Asghar left property of worth Rs.4,80,000 he left behind a widow, three sons and four daughters. Calculate the share of each one.

Solution:-

$$\text{Worth of Property} = \text{Rs.}4,80,000$$

$$\begin{aligned} \text{Widows share} &= \frac{1}{8} \times 480000 \\ &= \text{Rs.}875000 \text{ Ans.} \end{aligned}$$

The amount to be distributed among sons and daughter.

$$\begin{aligned} &= 480,000 - 60,000 \\ &= \text{Rs.}420,000 \end{aligned}$$

Ratio:-

Three sons Four daughters

$$2 : 2 : 2 : 1 : 1 : 1 : 1 :$$

$$\text{Sum of ratios} = 2 + 2 + 2 + 1 + 1 + 1 + 1 + 1 = 10$$

$$\begin{aligned} \text{(ii) Share of each son} &= \frac{2}{10} \times 420,000 \\ &= \text{Rs.}84000 \text{ Ans.} \end{aligned}$$

$$\text{(iii) Share of each daughter} = \frac{1}{10} \times 420,000 = \text{Rs.}42000 \text{ Ans.}$$

Q.12- Najeeb left a wealth amounting to Rs. 4,00,000. He left behind a widow, while they did not have any child. Find the share of Najeeb's widow.

Solution:-

$$\text{Wealth left by Najeeb} = \text{Rs.}4,00,000$$

As there was not child. So

$$\begin{aligned} \text{Widow's share} &= \frac{1}{4} \text{ of wealth} \\ &= \frac{1}{4} \times 400000 = \text{Rs } 100,000 \text{ Ans.} \end{aligned}$$

Review Exercise 2**Q.1- Encircle the correct answer**

- (i) Zakat is deducted at the rate of
(a) 2.5 % (b) 3.5 %
(c) 4.5 % (d) 5.5 %
- (ii) On a crop produced on natural resources, Ushr is deducted at a rate of:
(a) 2.5 % (b) 5 %
(c) 10 % (d) 20 %
- (iii) On a crop produced on artificial resources Ushr is deducted at rate of
(a) 5 % (b) 10 %
(c) 2.5 % (d) 25 %
- (iv) Zakat on an amount of Rs.100,000 is:
(a) 2500 (b) 25000
(c) 2000 (d) 15000
- (v) Ushr on a wheat crop produced on natural resources amounting Rs.1,50,000 is:
(a) 10,000 (b) 5000
(c) 15000 (d) 20000
- (vi) The share of a childless widow in inherited property is:
(a) $\frac{1}{4}$ (b) $\frac{1}{8}$
(c) $\frac{1}{2}$ (d) $\frac{1}{2}$
- (vii) The share of widow in the presence of a child or agnatic grand child is:
(a) $\frac{1}{4}$ (b) $\frac{1}{8}$
(c) $\frac{1}{2}$ (d) $\frac{1}{6}$

(viii) If there is only one daughter or an agnatic grand daughter, her share is fixed:

- (a) $\frac{1}{4}$ (b) $\frac{1}{6}$
 (c) $\frac{1}{2}$ (d) $\frac{1}{8}$

(ix) If there are two or more than two daughters or agnatic grand daughter then their share is:

- (a) $\frac{2}{3}$ (b) $\frac{1}{4}$
 (c) $\frac{1}{2}$ (d) $\frac{1}{8}$

(ix) If there is one daughter and agnatic grand-daughters, their share are respectively:

- (a) $\frac{1}{2}, \frac{1}{6}$ (b) $\frac{1}{2}, \frac{1}{3}$
 (c) $\frac{1}{2}, \frac{1}{4}$ (d) $\frac{1}{2}, \frac{1}{8}$

Ans:

(i) a	(ii) c	(iii) a	(iv) a
(v) c	(vi) a	(vii) b	(viii) c
(ix) a	(x) a		

Q.2:- Fill in the blanks.

- (i) Zakat is deducted at a rate of _____
 (ii) On a crop produced on natural resources Ushr is deducted at a rate of _____
 (iii) On a crop produced on artificial resources Ushr is deducted at a rate of _____
 (iv) Zakat on an amount of Rs. 2,00,000 is _____
 (v) Ushr at a rate of 10% on amount of Rs. 1,00,000 is _____

- (vi) In an inherited property the share of a widow is _____
- (vii) In an inherited property the share of a widow in case of no child is _____
- (viii) If there is only a single daughter then share in inherited property is _____
- (ix) The share of son and daughter in an inherited property is in the ratio _____
- (x) If there are two or more than two daughters, then their share in an inherited property is _____

Ans:

(i) 2.5 %	(ii) 10 %	(iii) 5 %
(iv) Rs.5000	(v) Rs.10,000	(vi) $\frac{1}{8}$ of property
(vii) $\frac{1}{4}$ of property	(viii) $\frac{1}{2}$ of property	(ix) 2 : 1
(x) $\frac{2}{3}$ of property		

Q.3- Calculate Zakat on gold amounting Rs.15,00,000

Solution:-

Value of gold = Rs.15,00,000

Zakat = 2.5% of value

$$\frac{2.5}{100} \times 15,00,000$$

$$= 25 \times 1500 = \text{Rs. } 37500$$

Q.4- Calculate Ushr on a rice crop amounting Rs.4,90,000 produced by artificial resources.

Solution:-

Amount of rice crop Rs.490,000

As the production is by artificial means.

So,

Usher = 5% of production

$$= \frac{5}{100} \times 490000$$

$$= \text{Rs. } 24500 \text{ Ans.}$$

Q.5- A deceased left a property of worth Rs.45,00,000. If he left behind a widow and two sons, work out the share of each.

Solution:-

Property worth = Rs.45,00,000

(i) Share of widow = $\frac{1}{8} \times 45,00,000$

$$= \text{Rs. } 562500 \text{ Ans.}$$

Remaining amount that is to be distributed between two sons.

$$= \text{Rs. } 45,00,000 - \text{Rs. } 562500$$

$$= \text{Rs. } 3937500$$

(ii) Share of each son = $\frac{1}{2} \times 3937500$

$$= \text{Rs. } 1968750 \text{ Ans.}$$

Q.6- Akram left a property of worth Rs.48,00,000. He left behind a widow; three sons and four daughters. Calculate the share of each.

Solution:-

Value of property = Rs.48,00,000

(i) Share of widow = $\frac{1}{8} \times 48,00,000$

$$= \text{Rs. } 6,00,000 \text{ Ans.}$$

Remaining amount that is to be distributed among sons and daughters

$$= \text{Rs. } 48,00,000 - \text{Rs. } 6,00,000 = \text{Rs. } 42,00,000$$

Ratio :-

Three sons Four daughters

$$2 : 2 : 2 : 1 : 1 : 1 : 1 :$$

$$\text{Sum of ratios} = 2 + 2 + 2 + 1 + 1 + 1 + 1 = 10$$

$$(ii) \quad \text{Share of each son} = \frac{2}{10} \times 420,000$$

$$= \text{Rs. } 84,000 \text{ Ans.}$$

$$(iii) \quad \text{Share of each daughter} = \frac{1}{10} \times 420,000$$

$$= \text{Rs. } 42,000 \text{ Ans.}$$

MULTIPLE CHOICE QUESTIONS

Q.(1) Chose the best of given answers

(i) The basic pillars of Islam are

- (a) Two (b) Three
(c) Four (d) Five

(ii) Nisab for Zakat is

- (a) 7.5 tola of gold (b) 52.5 tola of silver
(c) Cash value of 7.5 tola of gold or 52.5 tola of silver
(d) Any one of these three.

(iii) Zakat is paid from

- (a) Exposed wealth (b) Un Exposed wealth
(c) Both of these (d) Any one of these

(iv) Usher from the land which is irrigated by tube wells is

- (a) 2.5% (b) 5%
(c) 10% (d) $\frac{1}{40}$

(v) The assets left by a deceased person is called.

- (a) Property (b) Wealth
(c) Inheritance (d) Amount

(vi) A man died and left two daughters and a grand daughter. The grand daughter would share

- (a) $\frac{1}{6}$ of inheritance (b) $\frac{1}{2}$ of inheritance
 (c) Zero (d) $\frac{2}{3}$ of inheritance

(vii) If there is one daughter and grand a daughter then share of grand daughter is

- (a) $\frac{1}{6}$ (b) $\frac{1}{2}$
 (c) Zero (d) $\frac{2}{3}$

(viii) In case, the husband in her property is

- (a) $\frac{1}{2}$ (b) $\frac{1}{4}$
 (c) $\frac{1}{8}$ (d) $\frac{2}{3}$

(ix) How many duties are performed when a Muslim dies

- (a) Two (b) Three
 (c) Four (d) Five

(x) Zakat on amount of Rs. 10,00,000 is

- (a) Rs. 10,000 (b) Rs. 20000
 (c) Rs. 25000 (d) Rs. 30,000

MODEL CLASS TEST

Time : 40 mins Max Marks : 25

Q.(1) Encircle the correct answer.

- (i) Zakat is paid for
 (a) Exposed wealth (b) Un Exposed wealth
 (c) Exposed and un exposed wealth (d) Cash Money

- (ii) Which one is exempted from Zakat
- (a) Cash Money (b) Gold
(c) Liquid assets (d) Capital Goods
- (iii) The crop is produced by natural resources. Its amount is Rs. 150,000. The ushr of this crop is
- (a) Rs. 7500 (b) Rs. 3750
(c) Rs. 15000 (d) Rs. 30,000
- (iv) The share of a childless widow in the property of Rs. 100,000 is.
- (a) Rs. 50,000 (b) Rs. 25000
(c) Rs. 12500 (d) Rs. 16666
- (v) Wife of a person died and left inheritance amounting Rs. 5,00,000 the share of that person is.
- (a) Rs. 10,000 (b) Rs. 25000
(c) Rs. 250000 (d) Rs. 62500
- (vi) Zakat on Gold amounting to Rs. 11,10,000 is
- (a) Rs. 27750 (b) Rs. 55500
(c) Rs. 11100 (d) Rs. 72750
- (vii) The assets left by a deceased person is called
- (a) Wealth (b) Property
(c) Inheritance (d) Amount

Answers:	a	b	c	d
(i)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
(ii)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
(iii)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
(vi)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
(v)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
(vii)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
(viii)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q.(2) Attempt any five of the following short question

- (i) What do you know about ushr on two kinds of lends.
- (ii) Who is required to pay Zakat ?
- (iii) Calculate Zakat on an amount of Rs. 5,00,000.
- (iv) What kind of payment are paid before distributions of inheritance.
- (v) Find the share of issueless widow in the property of Rs. 30,00,000.
- (vi) Calculate ushr on a Crop Produced by natural resources amounting Rs. 600,000.
- (vii) Calculate ushr on a Corp amounting to Rs. 350,000. Produced by artificial resources.

Part II**Solve any Two of the following questions.**

- (3) Calculate Zakat on cash amount of Rs.300,000 gold of weight 40 gm and silver 500 gm. The rate of gold is Rs.3500 per gm and that of silver is Rs.400 per gm.
 - (4) If wheat Crop is produced 40000 kg by natural resources and the price of wheat is Rs. 950 per 40 kg. Find the amount of Ushr.
 - (5) Asghar left a property of worth Rs. 480000. He left behind a widow three sons and four daughters. Find the share of each one.
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