

marriage, divorce, lineage and kinship which do not belong to any judicial person.

2. The natural person acquires a legal personality in connection with rights and obligations once he is born alive while the judicial person receives this capacity once it is legally recognized.

3. The natural person cannot be limited to a specific activity while the judicial person is limited to the activity for which it is incorporated.

4. the natural person is independent and seeks to realize personal interests while the judicial person seeks to realize collective interests.

5. The continuity of the natural person is defined by its life span while the judicial person is not affected by the death or withdrawal of any member of the group.

Types of Judicial persons in the Islamic jurisprudence include:

1. The Treasury (Baitul Mal). The treasury of the Muslim state where funds are collected to be expended for the realization of the interests of Muslims.

2. Endowments. It is the property given by the Muslim to be used for the purpose he has already defined like a school, a mosque and the like.

3. Companies and corporations. Types of judicial persons in the law include the state, provinces, regions, municipalities and public institutions.

Forms of and Rulings on Najash (Deceptive Sale)

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Abstract

Najash means deceptive addition or reduction of the price of the commodity at the time of negotiating the price either by the seller, the buyer or others with the purpose of deceiving either party of the transaction.

- This act is prohibited in Islam and the person exercising it is a sinner according to the unanimous agreement of scholars.

- One of the forms of *Najash* is when the seller falsely tells the buyer that he was offered a certain price for a certain commodity. Another form is when the seller falsely tells the buyer that he bought the commodity for a certain price.

- *Najash* is prohibited but is valid. The buyer then has the option either to charge the seller with the extra price he paid or return the commodity to the seller and recovers the price.

- The person who exercises *Najash* may be punished since he is a wrong doer.

- The person who exercises *Najash* guarantees the amount of damage. Thus, the buyer may charge the seller or the one who deceived him by raising or reducing the price with the difference in price.

The Judicial Person and the Natural Person

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Abstract

The judicial (artificial) person is a group of persons or funds with an independent or self-contained financial responsibility combined together for a certain purpose and is not affected by the life or death of the persons incorporating it.

The judicial person should meet certain requirements, the lack of which nullify it. These are:

1. The existence of an organized group of persons or funds having an entity independent from the constituting persons;
2. The purpose of the incorporation of a judicial person should be practical and legitimate, without which the person would have no definite goal;
3. The purpose of the person should continue for a sufficient period of time since continuity is the main characteristic of a judicial person;
4. A group of persons or funds should share in realizing the prospected purpose since such a purpose cannot be realized by a single person;
5. The group of persons or funds should have a representative from among the natural persons that expresses the will of the judicial person.
6. The state should recognize the judicial person of the group of persons

or funds so that the judicial person will have a legal entity.

The judicial person has certain characteristics as follows:

1. Name. The judicial person should have a name that distinguishes it from other judicial persons;
2. Venue. The judicial person should have a special venue separate from the venue of the constituting persons. It is the venue where the head office of the judicial person is located;
3. Nationality. Some men of law consider the nationality of the judicial person as the place of incorporation while others consider it to be the nationality of the country where the head office is located;
4. Financial Responsibility. This is a description that gives the person the capacity to oblige others or to be obliged by others;
5. Capacity. Capacity is of two types: obligatory capacity and performance capacity. The judicial person enjoys both capacities like any natural person. There are some differences between the judicial person and the natural person. These are:
 1. The natural person has rights associated with the nature of the human being as a member of a family like

Zakah Payable by an Indebted Person and its Contemporary Applications

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Abstract

Zakah is the right of Allah payable on certain types of property to a certain types of people at specific times. This paper discusses the rulings of Zakah payable by an indebted person.

The Property subject to Zakah can be divided into two categories:

1. The visible property which cannot be hidden from the eyes of the public like livestock, crops and fruits.
2. the hidden property which can be concealed from the eyes of the public live gold, silvers and the like and the property kept for the purpose of trading.

Indebtedness relieves the part of hidden property subject to indebtedness from Zakah.

Indebtedness which relieves from Zakah should meet three conditions as follows:

1. The indebted person has no resources other than the money subject to Zakah to pay his debt or has some money but such money is necessary to cater for the basic needs of his household, clothes, necessary books and the like.
2. The person became indebted before the Zakah has become payable. However, if he becomes indebted after the Zakah has become payable, he is then obliged to pay the Zakah.
3. The debt covers the whole amount subject to Zakah or reduces it to an amount that is not subject to Zakah. However, if the debt does not reduce the amount to a value relieved from Zakah, the Zakah remain payable.

Indebtedness does not relieve visible property

from Zakah. The Prophet (peace and blessings of Allah be upon him) and the rightly guided Caliphs dispatch Zakah collector to collect Zakah without obliging them to ask the Zakah payer whether he is indebted or not because the said property is visible to the poor.

Deferred debt does not relieve the property from the payment of Zakah.

The debt due to Allah like expatiations and permissible vows relieve the property from Zakah the same as human debts do even though nobody claims for them.

A Loan from the Real Estate Bank is subject to the deduction of the mature premium only and hence it relieves from Zakah if it reduces the amount subject to Zakah to a value that is not subject to Zakah.

A debt assumed for financing a commercial project meant to produce an income for supporting the daily life of the debtor is deducted from the amount subject to Zakah. However, if the debt is meant to expand one's commercial activity, it is not deducted from the amount subject to Zakah.

A loan assumed for the purchase of a car by installments that is badly needed for the debtor may be deducted from the amount subject to Zakah. However, if the debtor assumes a loan to purchase an expensive car that he does not need so badly, he is not permitted to deduct the amount of loan from the amount subject to Zakah.

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